

Profit & Loss

March 2024

	Mar 24
Ordinary Income/Expense	
Income	
5220 · US Treasury Security Interest	
5220-01 · US Treasury Bill Interest	2,301.56
Total 5220 · US Treasury Security Interest	2,301.56
5000 · Water & Sewer Connected Revenue	
5000-07 · Sewer Base Revenue	91.31
5000-04 · Water Usage -Volume Reven...	43.99
5000-03 · Water Usage-Base Revenue	32.85
Total 5000 · Water & Sewer Connected ...	168.15
5200 · Interest Income	
5210 · Dividend Income	582.97
5201.02 · Tax - Sewer Penalty/Interest	1,721.68
5201.01 · Tax - Water Penalty/Interest	1,721.68
Total 5200 · Interest Income	4,026.33
Total Income	6,496.04
Gross Profit	6,496.04
Expense	
9000 · General & Administrative Series	
9000-24 · Merchant Fees	8.46
9000-23 · Utility/Operator Worker Mil...	77.72
9000-22 · Operator in Training Mileage	59.63
9000-19 · GM Mileage	646.55
9000-17 · Personnel Training/Travel	914.86
9000-16 · General Equipment/Tools	138.35
9000-11 · Subscriptions	58.00
9000-10 · Office Supplies	99.35
9000-09 · Technical Services	400.00
9000-03 · Communications	243.88
Total 9000 · General & Administrative S...	2,646.80
6000 · Personnel	
6000-01 · Salaries	
6000-08 · Administrative Assistant	1,265.00

Profit & Loss

Accrual Basis

March 2024

	Mar 24
6000-09 · Utility Systems Operator	3,600.00
6000-10 · General Manager	7,361.54
6000-14 · Operator In Training	2,944.50
Total 6000-01 · Salaries	15,171.04
6000-03 · Payroll Taxes	1,361.24
6000 · Personnel - Other	2,000.00
Total 6000 · Personnel	18,532.28
7000 · Water Source of Supply Series	
7000-06 · Wells Electric Utility Facility	449.22
7000-01 · Wells - Electric Utility	105.48
7000-02 · Wells-Maintenance	217.50
7000-05 · Wells-laboratory testing	93.00
Total 7000 · Water Source of Supply Seri...	865.20
7100 · Water Pumping	
7100-07 · Booster Pump Electric Utility	443.67
7100-01 · Booster Stations- Electric	167.20
Total 7100 · Water Pumping	610.87
7200 · Water Treatment Series	
7200-03 · W.Treatment struct/grounds ...	23.50
Total 7200 · Water Treatment Series	23.50
7500 · Water Transmission/Dist. Series	
7500-08 · W. Storage Tank Utility/ fac.	91.76
7500-01 · W. Storage Tank - Electric Util	8.42
Total 7500 · Water Transmission/Dist. Se...	100.18
8100 · Sewer Treatment Series	
8100-13 · WRF Electric Utility Facility	274.93
8100-04 · S. Lab Testing	304.00
8100-05 · WRF Electric Utilities	831.17
8100-06 · WRF Maintenance	23.49
8100-08 · WRF Structure & Grounds	259.95

	<u>Mar 24</u>
Total 8100 · Sewer Treatment Series	<u>1,693.54</u>
Total Expense	<u>24,472.37</u>
Net Ordinary Income	<u>-17,976.33</u>
Net Income	<u><u>-17,976.33</u></u>

Balance Sheet

As of March 31, 2024

	<u>Mar 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Plumas Bank Checking	<u>2,371.38</u>
Total Checking/Savings	2,371.38
Accounts Receivable	
1501 · Accrued Interest Receivable	
1501-01 · US Treas Security Accrued ...	<u>3,255.87</u>
Total 1501 · Accrued Interest Receivable	3,255.87
1500 · Accounts Receivable	
1500-09 · Sewer Residential Base	148.90
1500-04 · Water- Volume Meter Reads	-252.40
1500-02 · Assessments/Apportionments	411,452.31
1500-03 · Recovery Account	-3,377.33
1500 · Accounts Receivable - Other	<u>92,510.43</u>
Total 1500 · Accounts Receivable	<u>500,481.91</u>
Total Accounts Receivable	503,737.78
Other Current Assets	
1152 · Marketable Securities	
1152-02 · HTM Unrealized Gain/Loss...	-3,301.50
1152-01 · Fidelity Investments 0848	<u>738,040.99</u>
Total 1152 · Marketable Securities	734,739.49
1151 · Investment CDs	
1151-03 · Live Oak CD 4714 Reserve	<u>53,568.78</u>
Total 1151 · Investment CDs	53,568.78
1800 · Undeposited Funds	<u>4,215.62</u>
Total Other Current Assets	<u>792,523.89</u>
Total Current Assets	1,298,633.05
Fixed Assets	

Balance Sheet

As of March 31, 2024

	<u>Mar 31, 24</u>
2000 · Land	
2000-01 · Land - Water	153,931.50
2000-02 · Land - Sewer	<u>103,931.50</u>
Total 2000 · Land	257,863.00
2100 · Fixed Assets - Water	
2100-01 · Water - Plant	330,100.00
2100-02 · Water - Distribution	<u>3,159,371.76</u>
Total 2100 · Fixed Assets - Water	3,489,471.76
2150 · Fixed Assets - Sewer	
2150-01 · Sewer - Plant	2,113,269.10
2150-02 · Sewer - Collection System	<u>747,000.00</u>
Total 2150 · Fixed Assets - Sewer	2,860,269.10
2200 · Accumulated Depreciation	
2200-01 · Accum. Depreciation - Water	-1747607.93
2200-02 · Accum. Depreciation - Sewer	<u>-1377171.75</u>
Total 2200 · Accumulated Depreciation	-3124779.68
2600 · Work in Progress - Sewer	
2600-01 · Waste Water Project	<u>225.00</u>
Total 2600 · Work in Progress - Sewer	<u>225.00</u>
Total Fixed Assets	<u>3,483,049.18</u>
TOTAL ASSETS	<u><u>4,781,682.23</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	<u>2,003.31</u>
Total Accounts Payable	2,003.31
Credit Cards	
2700 · Visa -Card Services Center	<u>689.05</u>

	<u>Mar 31, 24</u>
Total Credit Cards	689.05
Other Current Liabilities	
3200 · Accrued Vacation	5,290.69
3300 · Payroll Liabilities	992.13
3400 · Direct Deposit Liabilities	5.00
3600 · Current Portion of Co-Bank Lo...	<u>47,972.41</u>
Total Other Current Liabilities	<u>54,260.23</u>
Total Current Liabilities	56,952.59
Long Term Liabilities	
3700 · Long Portion of Co-Bank Loan	<u>411,029.23</u>
Total Long Term Liabilities	<u>411,029.23</u>
Total Liabilities	467,981.82
Equity	
4000 · Fund Balance	
4000-06 · SWR Debt Reserve	50,000.00
4000-01 · Fund Balance - Operating	4,236,613.80
4000-02 · SWR Working Cap Reserve	<u>25,000.00</u>
Total 4000 · Fund Balance	4,311,613.80
4600 · Retained Earnings	-260,727.87
Net Income	<u>262,814.48</u>
Total Equity	<u>4,313,700.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,781,682.23</u></u>

Statement of Cash Flows

January through March 2024

	<u>Jan - Mar ...</u>
OPERATING ACTIVITIES	
Net Income	-11,906.18
Adjustments to reconcile Net Income to net cash provided by operations:	
1501 · Accrued Interest Receivable:1501-01 · US Treas ...	314.46
1500 · Accounts Receivable	30,693.19
1500 · Accounts Receivable:1500-09 · Sewer Residenti...	-148.90
1500 · Accounts Receivable:1500-04 · Water- Volume ...	6,125.97
1500 · Accounts Receivable:1500-02 · Assessments/Ap...	325,041.74
1500 · Accounts Receivable:1500-03 · Recovery Account	3,470.50
1152 · Marketable Securities:1152-02 · HTM Unrealize...	304.90
1152 · Marketable Securities:1152-01 · Fidelity Investm...	-370,375.20
1151 · Investment CDs:1151-03 · Live Oak CD 4714 R...	-289.85
20000 · *Accounts Payable	-1,068.20
2700 · Visa -Card Services Center	-1,814.99
3300 · Payroll Liabilities	974.14
3600 · Current Portion of Co-Bank Loan	510.54
 Net cash provided by Operating Activities	 <u>-18,167.88</u>
FINANCING ACTIVITIES	
3700 · Long Portion of Co-Bank Loan	-12,186.26
 Net cash provided by Financing Activities	 <u>-12,186.26</u>
 Net cash increase for period	 -30,354.14
 Cash at beginning of period	 <u>36,941.14</u>
 Cash at end of period	 <u><u>6,587.00</u></u>

Ordinary Income/Expense	Jan - Ma...	Budget	\$ Over B...	% of Bu...
Income				
499000 · Uncategorized Income	233.25			
5220 · US Treasury Security Inter...				
5220-02 · US Treasury Note Int...	382.62	1,303.11	-920.49	29.4%
5220-01 · US Treasury Bill Inte...	4,453.52	383.58	4,069.94	1,161.0%
Total 5220 · US Treasury Securit...	4,836.14	1,686.69	3,149.45	286.7%
5000 · Water & Sewer Connected...				
5000-07 · Sewer Base Revenue	182.62			
5000-06 · Miscellaneous Incom...	0.00	2,612.61	-2,612.61	0.0%
5000-05 · Miscellaneous Incom...	0.00	2,510.16	-2,510.16	0.0%
5000-04 · Water Usage - Volum...	388.62	13,058.40	-12,669.78	3.0%
5000-03 · Water Usage-Base Re...	14,138.45	10,818.78	3,319.67	130.7%
5000-02 · Water Connected Cha...	0.00	11,873.16	-11,873.16	0.0%
5050-02 · Sewer Connected Cha...	0.00	12,854.91	-12,854.91	0.0%
Total 5000 · Water & Sewer Con...	14,709.69	53,728.02	-39,018.33	27.4%
5100 · Water and Sewer Standby ...				
5100-01 · Water - Standby Char...	0.00	64,933.44	-64,933.44	0.0%
5150-01 · Sewer - Standby Char...	0.00	70,302.61	-70,302.61	0.0%
5100 · Water and Sewer Standb...	11,261.60			
Total 5100 · Water and Sewer Sta...	11,261.60	135236.05	-123974.45	8.3%
5200 · Interest Income				
5210 · Dividend Income	1,871.05	755.13	1,115.92	247.8%
5201.02 · Tax - Sewer Penalty/L...	1,721.68	3,988.86	-2,267.18	43.2%
5201.01 · Tax - Water Penalty/L...	1,721.68	3,832.56	-2,110.88	44.9%

UTILITY NAUTIL COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

January through March 2024

	Jan - Ma...	Budget	\$ Over B...	% of Bu...
5200 · Interest Income - Other	43,131.86			
Total 5200 · Interest Income	48,446.27	8,576.55	39,869.72	564.9%
5300 · Recovery Income	0.00	150.00	-150.00	0.0%
5400 · NEW Connection Fee - W...	0.00	2,680.86	-2,680.86	0.0%
5500 · NEW Connection Fee - Se...	0.00	2,790.06	-2,790.06	0.0%
Total Income	79,486.95	204848.23	-125361.28	38.8%
Gross Profit	79,486.95	204848.23	-125361.28	38.8%
Expense				
9000 · General & Administrative ...				
9000-24 · Merchant Fees	125.33	78.39	46.94	159.9%
9000-23 · Utility/Operator Wor...	411.39			
9000-22 · Operator in Training ...	298.82	387.03	-88.21	77.2%
9000-21 · Administrative Mileage	0.00	9.57	-9.57	0.0%
9000-20 · Chief Operator Mileage	65.66	523.11	-457.45	12.6%
9000-19 · GM Mileage	1,266.30	1,117.95	148.35	113.3%
9000-18 · Contingency	5,000.00	2,499.99	2,500.01	200.0%
9000-17 · Personnel Training/Tr...	334.83	624.99	-290.16	53.6%
9000-16 · General Equipment/T...	546.85	1,250.01	-703.16	43.7%
9000-15 · SCADA Operating Sy...	0.00	1,250.01	-1,250.01	0.0%
9000-13 · Safety	0.00	75.00	-75.00	0.0%
9000-12 · Office Furniture/Equi...	632.76	699.99	-67.23	90.4%
9000-11 · Subscriptions	185.24	750.00	-564.76	24.7%
9000-10 · Office Supplies	199.40	624.99	-425.59	31.9%
9000-09 · Technical Services	1,045.00	600.00	445.00	174.2%
9000-08 · Engineering	0.00	11,000.01	-11,000.01	0.0%

	Jan - Ma...	Budget	\$ Over B...	% of Bu...
9000-07 · Consultants	400.00	0.00	400.00	100.0%
9000-06 · Legal Services	253.80	351.57	-97.77	72.2%
9000-05 · Audit	0.00	2,450.01	-2,450.01	0.0%
9000-04 · Memberships/annual ...	0.00	650.01	-650.01	0.0%
9000-03 · Communications	891.22	606.24	284.98	147.0%
9000-02 · GRCSD Office Rent/...	1,050.00	1,638.00	-588.00	64.1%
9000-01 · Liability Insurance	0.00	0.00	0.00	0.0%

Total 9000 · General & Administr... 12,706.60 27,186.87 -14,480.27 46.7%

void 0.00 0.00 0.00 0.0%

6000 · Personnel 0.00 0.00 0.00 0.0%

6000-01 · Salaries

6000-08 · Administrative Assi... 4,795.50 5,928.00 -1,132.50 80.9%

6000-07 · Business Manager 0.00 11,154.00 -11,154.00 0.0%

6000-09 · Utility Systems Ope... 11,000.00

6000-10 · General Manager 22,084.65 23,602.56 -1,517.91 93.6%

6000-12 · Chief Operator 0.00 5,304.00 -5,304.00 0.0%

6000-14 · Operator In Training 9,028.50 9,879.99 -851.49 91.4%

6000-16 · Electrician 0.00 97.50 -97.50 0.0%

Total 6000-01 · Salaries 46,908.65 55,966.05 -9,057.40 83.8%

6000-03 · Payroll Taxes 5,039.64 4,308.96 730.68 117.0%

6000-04 · Workers Compensati... 0.00 0.00 0.00 0.0%

6000 · Personnel - Other 6,000.00

Total 6000 · Personnel 57,948.29 60,275.01 -2,326.72 96.1%

7000 · Water Source of Supply Se...

7000-06 · Wells Electric Utility ... 1,367.72 1,390.53 -22.81 98.4%

UTILITY PUBLIC UTILITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
January through March 2024

	Jan - Ma...	Budget	\$ Over B...	% of Bu...
7000-01 · Wells - Electric Utility	781.16	1,452.03	-670.87	53.8%
7000-02 · Wells-Maintenance	217.50	1,749.99	-1,532.49	12.4%
7000-03 · Wells-structures/grou...	0.00	39.48	-39.48	0.0%
7000-04 · Wells- Electrical Mai...	0.00	125.01	-125.01	0.0%
7000-05 · Wells-laboratory testi...	657.00	307.32	349.68	213.8%
Total 7000 · Water Source of Sup...	3,023.38	5,064.36	-2,040.98	59.7%
7100 · Water Pumping				
7100-07 · Booster Pump Electri...	1,345.03	1,029.27	315.76	130.7%
7100-01 · Booster Stations- Ele...	856.37	876.24	-19.87	97.7%
7100-02 · Booster Pump Mainte...	0.00	249.99	-249.99	0.0%
7100-03 · Booster Pump Struct./...	0.00	27.21	-27.21	0.0%
7100-04 · Booster Pump Electri...	0.00	18.27	-18.27	0.0%
7100-05 · Booster pump2 Stand...	0.00	80.76	-80.76	0.0%
7100-06 · Booster Pump 2 Gene...	0.00	39.75	-39.75	0.0%
Total 7100 · Water Pumping	2,201.40	2,321.49	-120.09	94.8%
7200 · Water Treatment Series				
7200-01 · W. Treatment Plant ...	0.00	375.00	-375.00	0.0%
7200-02 · W.Treatment Plant el...	0.00	119.04	-119.04	0.0%
7200-03 · W.Treatment struct/gr...	23.50	60.90	-37.40	38.6%
7200-04 · W.Treatment field tes...	1.09	126.27	-125.18	0.9%
7200-05 · W.Treatment plant la...	218.00	336.18	-118.18	64.8%
7200-06 · W.Treatment Pant Ch...	0.00	375.00	-375.00	0.0%
Total 7200 · Water Treatment Ser...	242.59	1,392.39	-1,149.80	17.4%
7400 · Water Admin. & General S...				
7400-23 · W. Restricted New C...	0.00	361.95	-361.95	0.0%

UTILITY PUBLIC UTILITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
January through March 2024

	Jan - Ma...	Budget	\$ Over B...	% of Bu...
7400-22 · Depreciation Expense...	0.00	0.00	0.00	0.0%
7400-01 · Water License and Fees	0.00	174.99	-174.99	0.0%
7400-03 · W. GRCSD Property ...	0.00	183.03	-183.03	0.0%
7400-04 · W. Portable Generato...	0.00	125.01	-125.01	0.0%
7400-05 · W. Portable Generato...	0.00	125.01	-125.01	0.0%
7400-14 · W. Specific tools/Eq...	0.00	18.75	-18.75	0.0%
Total 7400 · Water Admin. & Ge...	0.00	988.74	-988.74	0.0%
7500 · Water Transmission/Dist. ...				
7500-08 · W. Storage Tank Utili...	275.20	243.84	31.36	112.9%
7500-07 · W. Trans./Dist. Grou...	0.00	5.25	-5.25	0.0%
7500-01 · W. Storage Tank - El...	23.37	24.99	-1.62	93.5%
7500-02 · Water Storage Tank	0.00	750.00	-750.00	0.0%
7500-03 · Water Storage Tank E...	0.00	24.99	-24.99	0.0%
7500-04 · Water Transmission/...	4,744.50	1,250.01	3,494.49	379.6%
7500-05 · W. Service Meters & ...	1,206.74	343.74	863.00	351.1%
7500-06 · Water Distribution/L...	93.00	139.11	-46.11	66.9%
Total 7500 · Water Transmission/...	6,342.81	2,781.93	3,560.88	228.0%
8000 · Sewer - Collection Series				
8000-01 · S. Grinders Pump sys...	0.00	2,000.01	-2,000.01	0.0%
8000-02 · STEP Septic systems				
8000-05 · Sewer Collections I...	0.00	62.49	-62.49	0.0%
8000-02 · STEP Septic system...	0.00	30,000.00	-30,000.00	0.0%
Total 8000-02 · STEP Septic sy...	0.00	30,062.49	-30,062.49	0.0%
8000-03 · S.Septic Tank Pumping	0.00	0.00	0.00	0.0%

WILZLY NAUICH COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
January through March 2024

	Jan - Ma...	Budget	\$ Over B...	% of Bu...
8000-04 · Sewer Collections An...	0.00	897.78	-897.78	0.0%
Total 8000 · Sewer - Collection S...	0.00	32,960.28	-32,960.28	0.0%
8100 · Sewer Treatment Series				
8100-13 · WRF Electric Utility ...	816.81	493.02	323.79	165.7%
8100-11 · S. Discharge Permit	0.00	1,011.15	-1,011.15	0.0%
8100-12 · WRF Standby Genera...	0.00	39.42	-39.42	0.0%
8100-01 · WRF Vault and Haul	0.00	558.99	-558.99	0.0%
8100-02 · WRF Treatment	0.00	206.64	-206.64	0.0%
8100-03 · S. Treatment Field Te...	0.00	78.45	-78.45	0.0%
8100-04 · S. Lab Testing	498.00	508.83	-10.83	97.9%
8100-05 · WRF Electric Utilities	2,298.52	1,713.21	585.31	134.2%
8100-06 · WRF Maintenance	23.49	1,250.01	-1,226.52	1.9%
8100-07 · WRF Electrical Maint...	0.00	24.99	-24.99	0.0%
8100-08 · WRF Structure & Gro...	259.95	271.74	-11.79	95.7%
8100-09 · WRF Standby Genera...	0.00	117.00	-117.00	0.0%
Total 8100 · Sewer Treatment Ser...	3,896.77	6,273.45	-2,376.68	62.1%
8200 · Sewer Admin. & General ...				
8200-21 · Depreciation Expense...	0.00	0.00	0.00	0.0%
8200-01 · S. GRCSD Property tax	0.00	122.01	-122.01	0.0%
8200-19 · CoBank Loan Interest	5,031.29	5,923.92	-892.63	84.9%
Total 8200 · Sewer Admin. & Ge...	5,031.29	6,045.93	-1,014.64	83.2%
Total Expense				
	91,393.13	145,290.45	-53,897.32	62.9%
Net Ordinary Income				
	-11,906.18	59,557.78	-71,463.96	-20.0%

	Jan - Ma...	Budget	\$ Over B...	% of Bu...
Net Income	<u>-11,906.18</u>	<u>59,557.78</u>	<u>-71,463.96</u>	<u>-20.0%</u>