



Grizzly Ranch CSD Financial Reports
January – February 2018

Grizzly Ranch Community Services District
January – February 2018 Budget Report Contents

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March 7, 2018

Grizzly Ranch CSD Fiscal Highlights:

March 2018 brings us to the end of the 3rd fiscal quarter, with the goal budget expenditures at the months end being 75% of the budgets funds.

Please note that these reports reflect the fiscal standing at the end of February 2018, wherein the goal expenditures would be 66.7%.

Budget Vs Actual Report:

Areas of fiscal Concern:

- Line Item 21: Personnel at 84.64% / \$96,674.42.
Staff and Board Directors have been aware that the estimated personnel budget contained salaries WITHOUT payroll taxes or Workers Compensation Insurance (Line Item 19, paid in full at the beginning of the fiscal year). This, along with the necessary/temporary hours for foundational labor and repair of previous CSD neglect rationalizes the overture. However, staff will continue to be conservative in hours without compromising services to the community as the year continues.
- Line Item 24, Liability Insurance at 190.77% / \$11,445.90 paid in full at the beginning of the fiscal year and budget at the cost of previous years pro-rated annual cost.
- Line Items 34: Communications and 35 Dues:
Underestimated at outset of budget planning.
- Line Item 40: Legal at 133.56% / \$4,007.59.
Continued necessary council necessitates these expenditures. Efforts to be conservative here will be continued.
- Line Item 41: Audit at 146% / \$7,300.00.
Audit budgeted amount was half of McClintock's estimate.
- Line Item 44: Professional Services at 84.37% / \$15,607.59
This amount includes the legal and audit costs along with the Hydrant testing cost through Beckwourth Fire District.
- Line Item 51: Equipment & Tools at 94.15% / \$1882.94
Accounts for the cost of Booster Station #2 Generator repair.

Accounts for the cost of Booster Station #2 Generator repair.

- Line Item 58: Water – Source of Supply at 97.75% / \$5,864.86.
Primary cause of overage being the repair of the air relief valve in the transmission line from Well #9 and #3 in August 2017.
- Line Item 68: Total Water at 100.87% / \$4539.33 and Line Item 73 at 164.9% / \$17314.82
Interrelated factors such as the relief valve repair effect this percentage. Created for your convenience and included after the Budget vs Actual Report is a document titled “Detail for Line Item 73 of Budget vs Actual Report” with all expenditures listed from that account.
- Line Item 75: Grinders at 93.33% / \$18,665.96
- Line Item 91: Total Expenses being at 74%
This is relatively good considering the circumstances the Grizzly Ranch Community Services District Board and Staff have navigated in the first year of separation from Plumas County. There are many line items substantially underbudget and the staff will continue to be as conservative in all possible areas while continuing to provide quality Water and Sewer services to the community.

Check Register Report:

- Automation Electric submitted invoices for work done in August at the Water Treatment Plant.

GRCSD Budget vs Actual

Line Item						Jan - Feb 18	Jul '17 - Feb 18	% of Budget	Annual Budget
1	Ordinary Income/Expense								
2	Income								
3	5000 · Water & Sewer Charges					\$ 213,812.85	\$ 213,812.85	50.17%	\$ 426,213.00
4	5200 · Interest Income					\$ 515.74	\$ 604.05	18.31%	\$ 3,300.00
5	5400 · Connnection Fee - Water					\$ 3,114.00	\$ 6,228.00		
6	5500 · Connection Fee - Sewer					\$ 3,114.00	\$ 6,228.00		
7	Total Income					\$ 220,556.59	\$ 226,872.90	52.82%	\$ 429,513.00
8	Expense								
9	6000 · Personnel								
10	6000-01 · Salaries								
11	6000-10 · General Manager					\$ 10,116.00	\$ 23,162.00		
12	6000-11 · Office Administrator					\$ 2,499.00	\$ 10,837.50		
13	6000-13 · Assistant General Manager					\$ -	\$ 18,270.00		
14	6000-14 · Operator In Training					\$ 6,085.80	\$ 25,622.10		
15	6000-15 · Bookkeeper					\$ 463.75	\$ 6,798.75		
16	6000-01 · Salaries - Other					\$ -	\$ -	0.0%	\$ 110,000.00
17	Total 6000-01 · Salaries					\$ 19,164.55	\$ 84,690.35	76.99%	\$ 110,000.00
18	6000-03 · Payroll Taxes					\$ 2,027.79	\$ 7,349.92		
19	6000-04 · Workers Compensation Insurance					\$ -	\$ 4,689.15	213.14%	\$ 2,200.00
20	6000-05 · Training & Travel					\$ (55.00)	\$ (55.00)	-3%	\$ 2,000.00
21	Total 6000 · Personnel					\$ 21,137.34	\$ 96,674.42	84.65%	\$ 114,200.00
22	7000 · Licenses/Fees - Water					\$ -	\$ 577.00	28.85%	\$ 2,000.00
23	7010 · Licenses/Fees - Sewer					\$ 2,357.00	\$ 4,586.73		
24	7020 · Liability Insurance					\$ -	\$ 11,445.90	190.77%	\$ 6,000.00
25	7030 · GRCSD Properties					\$ -	\$ 2,399.10		
26	7050 · Rent/Lease Expense					\$ 1,200.00	\$ 4,800.00	66.67%	\$ 7,200.00
27	7100 · Utilities								
28	7100-01 · Wells - Electric					\$ 1,165.22	\$ 6,343.60	84.58%	\$ 7,500.00
29	7100-02 · Water Storage Tank - Electric					\$ 102.36	\$ 398.10	99.53%	\$ 400.00
30	7100-03 · Boosters - Electric					\$ 777.52	\$ 4,547.81	26.75%	\$ 17,000.00
31	7100-04 · SewerTreatment Plant - Electric					\$ 706.21	\$ 1,886.74	75.47%	\$ 2,500.00
32	7100 · Utilities - Other					\$ -	\$ -	0.0%	\$ -
33	Total 7100 · Utilities					\$ 2,751.31	\$ 13,176.25	48%	\$ 27,400.00
34	7150 · Communications					\$ 235.03	\$ 898.56	120%	\$ 750.00
35	7220 · Membership/Annual Dues					\$ 75.00	\$ 1,658.00	332%	\$ 500.00

GRCSD Budget vs Actual

36		7230 · Publications/Legal Notices	\$ -	\$ -	0%	\$ 500.00
37		7240 · Office Supplies & Expense	\$ 154.70	\$ 977.63	49%	\$ 2,000.00
38		7250 · Office Furniture & Equipment	\$ -	\$ 89.56	4%	\$ 2,000.00
39		7300 · Professional Services				
40		7300-01 · Legal	\$ 3,453.59	\$ 4,007.59	133.59%	\$ 3,000.00
41		7300-02 · Audit	\$ 1,000.00	\$ 7,300.00	146.0%	\$ 5,000.00
42		7300-04 · Engineering Studies	\$ -	\$ -	0.0%	\$ 2,500.00
43		7300 · Professional Services - Other	\$ -	\$ 4,300.00	53.75%	\$ 8,000.00
44		Total 7300 · Professional Services	\$ 4,453.59	\$ 15,607.59	84.37%	\$ 18,500.00
45		7400 · Maintenance-Structure & Grounds	\$ -	\$ 666.66	16.67%	\$ 4,000.00
46		7405 · Safety	\$ 46.84	\$ 342.68		
47		7410 · Miscellaneous	\$ -	\$ 259.36	39.9%	\$ 650.00
48		7420 · Equipment & Tools				
49		7420-01 · Booster #2 Standby Generator	\$ -	\$ 1,670.49		
50		7420 · Equipment & Tools - Other	\$ -	\$ 212.45	10.62%	\$ 2,000.00
51		Total 7420 · Equipment & Tools	\$ -	\$ 1,882.94	94.15%	\$ 2,000.00
52		7430 · SCADA - Maintenance	\$ -	\$ -	0.0%	\$ 2,500.00
53		7500 · Water Maintenance				
54		7510 · Water - Source of Supply				
55		7510-01 · Wells - Other	\$ -	\$ 143.06	4.77%	\$ 3,000.00
56		7510-03 · Wells - Testing	\$ 754.00	\$ 3,011.90	100.4%	\$ 3,000.00
57		7510 · Water - Source of Supply - Other	\$ -	\$ 2,710.00		
58		Total 7510 · Water - Source of Supply	\$ 754.00	\$ 5,864.96	97.75%	\$ 6,000.00
59		7520 · Water Transmission/Distribution				
60		7520-01 · Water Trans/Dist. Maintenance	\$ 2,573.38	\$ 2,725.04		
61		7520-02 · Meters & Maintenance	\$ -	\$ 171.27	11.42%	\$ 1,500.00
62		7520-04 · W.Treatment Plant & Maintenance				
63		7520-05 · W. Treatment Plant - Testing	\$ -	\$ 160.71	10.71%	\$ 1,500.00
64		7520-06 · W. Treatment Plant - Treatment	\$ 477.18	\$ 477.18		
65		7520-04 · W.Treatment Plant & Maintenance - Other	\$ -	\$ 930.05	62.0%	\$ 1,500.00
66		Total 7520-04 · W.Treatment Plant & Maintenance	\$ 477.18	\$ 1,567.94	52%	\$ 3,000.00
67		7520 · Water Transmission/Distribution - Other	\$ -	\$ 75.08		
68		Total 7520 · Water Transmission/Distribution	\$ 3,050.56	\$ 4,539.33	100.87%	\$ 4,500.00
69		7530 · Water - Pumping				
70		7530-02 · Booster Pumps	\$ 29.62	\$ 6,910.53		
71		Total 7530 · Water - Pumping	\$ 29.62	\$ 6,910.53		
72		7500 · Water Maintenance - Other	\$ -	\$ -	0.0%	\$ -

GRCSD Budget vs Actual

73			Total 7500 · Water Maintenance	\$ 3,834.18	\$ 17,314.82	164.9%	\$ 10,500.00
74			7600 · Sewer Maintenance				
75			7610 · Sewer - Collection				
76			7610-01 · S.Treatment Plant & Maintenance	\$ -	\$ -	0.0%	\$ -
77			7610-02 · Pumping	\$ 18,270.00	\$ 112,144.00	56.07%	\$ 200,000.00
78			7610-03 · Grinders & Maintenance	\$ 1,806.37	\$ 18,665.96	93.33%	\$ 20,000.00
79			Total 7610 · Sewer - Collection	\$ 20,076.37	\$ 130,809.96	59%	\$ 220,000.00
80			7620 · Sewer - Treatment				
81			7620-01 · Testing	\$ -	\$ -	0.0%	\$ 100.00
82			Total 7620 · Sewer - Treatment	\$ -	\$ -	0.0%	\$ 100.00
83			7600 · Sewer Maintenance - Other	\$ -	\$ -	0.0%	\$ -
84			Total 7600 · Sewer Maintenance	\$ 20,076.37	\$ 130,809.96	59%	\$ 220,100.00
85			7700 · Contingency	\$ -	\$ 19,772.00	40%	\$ 50,000.00
86			7900 · Capital Projects				
87			7900-01 · SCADA Renovation Project	\$ -	\$ -	0.0%	\$ -
88			7900-03 · Water Plant Renovation	\$ 5,942.63	\$ 5,942.63		
89			7900-04 · Leach field Project	\$ 1,905.00	\$ 19,805.76		
90			Total 7900 · Capital Projects	\$ 7,847.63	\$ 25,748.39	100.0%	\$ -
91			Total Expense	\$ 64,168.99	\$ 349,687.55	74.28%	\$ 470,800.00
92			Net Ordinary Income	\$ 156,387.60	\$ (122,814.65)	297.47%	\$ (41,287.00)
93	Net Income			\$ 156,387.60	\$ (122,814.65)	297.47%	\$ (41,287.00)

Detail for Line Item 73 of Budget vs Actual Report

Line Item			Type	Date	Num	Name	Memo	Amount
1	7500 - Water Maintenance							
2	7510 - Water - Source of Supply							
3	7510-01 - Wells - Other							
4			Check	08/01/2017	1013	Jefferson Supply Co	29689 Refrigeration tubing, Brass brush,	122.84
5			Check	08/10/2017	1022	Jefferson Supply Co	IN#29772	20.22
6		Total 7510-01 - Wells - Other						143.06
7	7510-03 - Wells - Testing							
8			General Jou	07/01/2017	4		2016/17 Accounts Payable	-230.00
9			Check	07/07/2017	101764	FGL Environmental	7009323	88.00
10			Deposit	07/10/2017	140361	FGL Environmental	invoice # 771976A refund for double pay	-80.00
11			Check	08/01/2017	1015	FGL Environmental	774578A	38.00
12			Check	08/01/2017	1015	FGL Environmental	774799A	81.00
13			Check	08/01/2017	1015	FGL Environmental	773870A	37.00
14			Check	08/01/2017	1015	FGL Environmental	774273A	66.00
15			Check	08/01/2017	1015	FGL Environmental	775142A	528.00
16			Check	08/01/2017	1015	FGL Environmental	775141A	38.00
17			Check	09/11/2017	1038	FGL Environmental	776979A, 776803A, 776981A, 776680A,	452.00
18			Check	09/26/2017	1048	FGL Environmental	Metals, Cu, Pb	225.00
19			Check	09/28/2017	1055	FGL Environmental	777722A	38.00
20			Check	10/12/2017	1063	FGL Environmental	778131A	81.00
21			Check	10/23/2017	1066	FGL Environmental	778256A	39.00
22			Check	11/07/2017	1082	FGL Environmental	778563A	38.00
23			Check	11/07/2017	1082	FGL Environmental	778130A	38.00
24			Check	11/07/2017	1082	FGL Environmental	778129A	69.00
25			Check	11/22/2017	1088	FGL Environmental	778884A	38.00
26			Check	12/07/2017	1098	FGL Environmental	779640A Coliform, Field Test, Sampling	81.00
27			Check	12/19/2017	1101	FGL Environmental	778885A	528.00
28			Check	12/20/2017	1108	Visa	Iron and Manganese reagents	64.90
29			Check	01/18/2018	1119	FGL Environmental	790121A	81.00
30			Check	01/18/2018	1119	FGL Environmental	779768A	38.00
31			Check	01/30/2018	1127	FGL Environmental	790120A	38.00
32			Check	01/30/2018	1127	FGL Environmental	790119A	69.00
33			Check	02/12/2018	1134	FGL Environmental	870419A	528.00
34		Total 7510-03 - Wells - Testing						3,011.90
35	7510 - Water - Source of Supply - Other							
36			General Jou	07/01/2017	4		2016/17 Accounts Payable	-115.03
37			Check	08/01/2017	1013	Jefferson Supply Co	29431 Male camlock, alum female caml	115.03
38			Check	08/10/2017	1023	McGarr Excavation	IN#1681 Repair of air leak valve Water T	2,710.00
39		Total 7510 - Water - Source of Supply - Other						2,710.00
40	Total 7510 - Water - Source of Supply							5,864.96
41	7520 - Water Transmission/Distribution							
42	7520-01 - Water Trans/Dist. Maintenance							
43			Check	09/28/2017	1056	Jefferson Supply Co	30118 Dual utility box, concrete lid	110.63
44			Check	10/12/2017	1060	Jefferson Supply Co	INV# 16.09 Meter Gasket	16.09
45			Check	10/12/2017	1060	Jefferson Supply Co	INV#30469 Meter Coupling and swivel	24.94
46			Check	02/12/2018	1131	Western Nevada	Hydrant Bell joint restraint and TJ WTR r	99.93
47			Check	02/12/2018	1135	McGarr Excavation	Fire Hydrant repair	2,473.45
48		Total 7520-01 - Water Trans/Dist. Maintenance						2,725.04
49	7520-02 - Meters & Maintenance							
50			Check	11/22/2017	1087	Western Nevada	water meter rebuild kits	171.27

Line Item				Type	Date	Num	Name	Memo	Amount
51			Total 7520-02 · Meters & Maintenance						171.27
52			7520-04 · W. Treatment Plant & Maintenance						
53			7520-05 · W. Treatment Plant - Testing						
54				General Jot	07/01/2017	4		2016/17 Accounts Payable	-161.03
55				Check	07/25/2017	1005	Visa	USA Bluebook/testing chemicals	161.03
56				Check	09/11/2017	1037	Visa	HACH DPD X3	88.35
57				Check	11/22/2017	1089	Visa	testing supplies	72.36
58				Check	12/19/2017	1099	Visa	Iron and Manganese reagents	0.00
59			Total 7520-05 · W. Treatment Plant - Testing						160.71
60			7520-06 · W. Treatment Plant - Treatment						
61				Check	02/01/2018	1129	Thatcher Company, INC.		348.89
62				Check	02/27/2018	1142	USA Blue Book	DPD and Alkaline	128.29
63			Total 7520-06 · W. Treatment Plant - Treatment						477.18
64			7520-04 · W. Treatment Plant & Maintenance - Other						
65				General Jot	07/01/2017	4		2016/17 Accounts Payable	-181.94
66				Check	07/07/2017	101764	petty cash	remaining petty cash receipts from 6/30/	53.69
67				Check	08/01/2017	1012	Plumas Ace Hardwa	light bulb and spray insulation	14.45
68				Check	08/01/2017	1012	Plumas Ace Hardwa	Misc. Hardware	4.50
69				Check	08/01/2017	1012	Plumas Ace Hardwa	service charge	1.88
70				Check	08/01/2017	1013	Jefferson Supply Co	29586 refrigeration tubing, brass compre	23.48
71				Check	08/01/2017	1014	Western Nevada	77990	107.42
72				Check	08/10/2017	1020	Plumas Ace Hardwa	IN#78713 misc. hardware	2.06
73				Check	08/10/2017	1025	Visa	transfer pump, testing supplies	828.81
74				Check	09/26/2017	1046	Western Nevada	Aqua P426RA	75.70
75				Check	10/23/2017	1070	Plumas Ace Hardwa	VOID: 336	0.00
76			Total 7520-04 · W. Treatment Plant & Maintenance - Other						930.05
77			Total 7520-04 · W. Treatment Plant & Maintenance						1,567.94
78			7520 · Water Transmission/Distribution - Other						
79				Check	12/19/2017	1103	Jefferson Supply Co	31019	75.08
80			Total 7520 · Water Transmission/Distribution - Other						75.08
81			Total 7520 · Water Transmission/Distribution						4,539.33
82			7530 · Water - Pumping						
83			7530-02 · Booster Pumps						
84				Check	09/26/2017	1045	V. Daniel Smith	2 Hydrovar 3PH 380-460V	3,610.70
85				Check	10/23/2017	1067	Griswold Industries	pump relieve valve	3,270.21
86				Check	02/27/2018	1141	Western Nevada	Booster #1 Valve	29.62
87			Total 7530-02 · Booster Pumps						6,910.53
88			Total 7530 · Water - Pumping						6,910.53
89			Total 7500 · Water Maintenance						17,314.82
90			TOTAL						17,314.82

GRCSD Check Register

Line Item	Type	Date	Num	Name	Memo	Account	Amount
1	Check	01/02/2018	1110	PST		7150 · Communications	\$ 76.90
2	Check	01/02/2018	1111	PSREC	Well #3	7100-01 · Wells - Electric	\$ 240.81
3	Check	01/02/2018	1111	PSREC	Well #1	7100-01 · Wells - Electric	\$ 88.38
4	Check	01/02/2018	1111	PSREC	Well #9	7100-01 · Wells - Electric	\$ 192.05
5	Check	01/02/2018	1111	PSREC	Booster #1	7100-03 · Boosters - Electric	\$ 121.83
6	Check	01/02/2018	1111	PSREC	Booster #2	7100-03 · Boosters - Electric	\$ 261.15
7	Check	01/02/2018	1111	PSREC	Sewer plant	7100-04 · SewerTreatment Plant	\$ 354.61
8	Check	01/02/2018	1111	PSREC	Water Tank	7100-02 · Water Storage Tank - E	\$ 51.25
9	Check	01/18/2018	1114	Visa	Fire Extinguisher	7405 · Safety	\$ 46.84
10	Check	01/18/2018	1114	Visa	Squarespace	7240 · Office Supplies & Expense	\$ 26.00
11	Check	01/18/2018	1114	Visa	Squarespace G Suit Subscription	7240 · Office Supplies & Expense	\$ 5.00
12	Check	01/18/2018	1114	Visa	QB Payroll	7240 · Office Supplies & Expense	\$ 6.00
13	Check	01/18/2018	1114	Visa	Copy paper	7240 · Office Supplies & Expense	\$ 35.28
14	Check	01/18/2018	1114	Visa	Grinders	7610-03 · Grinders & Maintenance	\$ 1,806.37
15	Check	01/18/2018	1115	Plumas Ace Hardware	December 2017	7610-02 · Pumping	\$ -
16	Check	01/18/2018	1116	Shaw Engineering	wastewater disposal, field evaluat	7900-04 · Leach field Project	\$ 480.00
17	Check	01/18/2018	1117	BB&K		7300-01 · Legal	\$ 1,325.50
18	Check		43118 1118	Automation Electric, Inc.	2344 troubleshoot PLC	7900-03 · Water Plant Renovation	\$ 637.50
19	Check		43118 1118	Automation Electric, Inc.	2344 Mileage	7900-03 · Water Plant Renovation	\$ 75.00
20	Check		43118 1118	Automation Electric, Inc.	2343 Labor PLC	7900-03 · Water Plant Renovation	\$ 1,593.75
21	Check		43118 1118	Automation Electric, Inc.	2343 Material	7900-03 · Water Plant Renovation	\$ 2,084.29
22	Check		43118 1118	Automation Electric, Inc.	2343 Mileage	7900-03 · Water Plant Renovation	\$ 75.00
23	Check	01/18/2018	1119	FGL Environmental	790121A	7510-03 · Wells - Testing	\$ 81.00
24	Check	01/18/2018	1119	FGL Environmental	779768A	7510-03 · Wells - Testing	\$ 38.00
25	Check	01/18/2018	1120	State Water Resources	NPDES Flow (discharge permit)	7010 · Licenses/Fees - Sewer	\$ 2,357.00
26	Check	01/18/2018	1121	Plumas Sanitation	Dec 2017	7610-02 · Pumping	\$ 10,574.00
27	Check	01/30/2018	1123	PCSDA	2018 Membership Dues	7220 · Membership/Annual Dues	\$ 100.00
28	Check		43130 1124	Automation Electric, Inc.	Initial troubleshooting and PLC Dia	7900-03 · Water Plant Renovation	\$ 1,477.09
29	Check	01/30/2018	1125	GRI	Jan 2018	7050 · Rent/Lease Expense	\$ 600.00
30	Check	01/30/2018	1126	Grizzly Ranch Cons.	County Admin Charge for 028-04	5000 · Water & Sewer Charges	\$ 2.50
31	Check	01/30/2018	1126	Grizzly Ranch Cons.	GRCSD Tax Assessment Refund	5000 · Water & Sewer Charges	\$ 710.35
32	Check	01/30/2018	1127	FGL Environmental	790120A	7510-03 · Wells - Testing	\$ 38.00
33	Check	01/30/2018	1127	FGL Environmental	790119A	7510-03 · Wells - Testing	\$ 69.00

GRCSD Check Register

Line Item	Type	Date	Num	Name	Memo	Account	Amount
34	Check	01/30/2018	1128	At&t	1/12/2018	7150 · Communications	\$ 40.50
35	Check	02/01/2018	1129	Thatcher Company, INC.		7520-06 · W. Treatment Plant - T	\$ 348.89
36	Check	02/12/2018	1130	PSREC	Well 3	7100-01 · Wells - Electric	\$ 346.71
37	Check	02/12/2018	1130	PSREC	Well 1	7100-01 · Wells - Electric	\$ 86.75
38	Check	02/12/2018	1130	PSREC	Booster 1	7100-03 · Boosters - Electric	\$ 133.24
39	Check	02/12/2018	1130	PSREC	Sewer Plant	7100-04 · SewerTreatment Plant	\$ 351.60
40	Check	02/12/2018	1130	PSREC	Water Tank	7100-02 · Water Storage Tank - E	\$ 51.11
41	Check	02/12/2018	1130	PSREC	Well 9	7100-01 · Wells - Electric	\$ 210.52
42	Check	02/12/2018	1130	PSREC	Booster 2	7100-03 · Boosters - Electric	\$ 261.30
43	Check	02/12/2018	1131	Western Nevada	Hydrant Bell joint restraint and T	7520-01 · Water Trans/Dist. Main	\$ 99.93
44	Check	02/12/2018	1132	PST		7150 · Communications	\$ 76.90
45	Check	02/12/2018	1133	Plumas Sanitation	Jan 2018	7610-02 · Pumping	\$ 7,696.00
46	Check	02/12/2018	1134	FGL Environmental	870419A	7510-03 · Wells - Testing	\$ 528.00
47	Check	02/12/2018	1135	McGarr Excavation	Fire Hydrant repair	7520-01 · Water Trans/Dist. Main	\$ 2,473.45
48	Check	02/12/2018	1136	BB&K		7300-01 · Legal	\$ 2,128.09
49	Check	02/12/2018	1137	Shaw Engineering	project environmental info, maps,	7900-04 · Leach field Project	\$ 1,425.00
50	Check	02/12/2018	1138	McClintock	Third progress billing	7300-02 · Audit	\$ 1,000.00
51	Check	02/12/2018	1139	Visa	Tax Forms/envelopes	7240 · Office Supplies & Expense	\$ 42.88
52	Check	02/12/2018	1139	Visa	Squarespace	7240 · Office Supplies & Expense	\$ 31.00
53	Check	02/12/2018	1139	Visa	certified mail/taxes	7240 · Office Supplies & Expense	\$ 4.54
54	Check	02/12/2018	1139	Visa	QB payroll	7240 · Office Supplies & Expense	\$ 4.00
55	Check	02/27/2018	1141	Western Nevada	Booster #1 Valve	7530-02 · Booster Pumps	\$ 29.62
56	Check	02/27/2018	1142	USA Blue Book	DPD and Alkaline	7520-06 · W. Treatment Plant - T	\$ 128.29
57	Check	02/27/2018	1143	Grizzly Ranch Investors	Feb 2018	7050 · Rent/Lease Expense	\$ 600.00
58	Check	02/27/2018	1144	At&t	Feb 2018	7150 · Communications	\$ 40.73
59							\$ 43,769.50

GRCSD Payroll Register

Line Item	Type	Date	Num	Name	Memo	Account	Amount
1	Liability Check	01/02/2018	E-pay	Employment Development	066-7064-0 QB Tracking # 39518	1000 · Plumas Bank Checking	\$ (429.84)
2	Liability Check	01/02/2018	E-pay	United States Treasury	81-3573377 QB Tracking # 39518	1000 · Plumas Bank Checking	\$ (2,236.68)
3	Liability Check	01/03/2018		QuickBooks Payroll Service	Created by Payroll Service on 01/03/2018	1000 · Plumas Bank Checking	\$ (2,812.58)
4	Paycheck	01/04/2018	DD1032	Aaron M Corr	Direct Deposit	1000 · Plumas Bank Checking	\$ -
5	Paycheck	01/04/2018	DD1033	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank Checking	\$ -
6	Paycheck	01/04/2018	DD1034	Janean Lohn	Direct Deposit	1000 · Plumas Bank Checking	\$ -
7	Paycheck	01/04/2018	1112	Justus Lundy		1000 · Plumas Bank Checking	\$ (1,128.41)
8	Liability Check	01/18/2018		QuickBooks Payroll Service	Created by Payroll Service on 01/18/2018	1000 · Plumas Bank Checking	\$ (2,990.00)
9	Paycheck	01/19/2018	DD1035	Aaron M Corr	Direct Deposit	1000 · Plumas Bank Checking	\$ -
10	Paycheck	01/19/2018	DD1036	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank Checking	\$ -
11	Paycheck	01/19/2018	DD1037	Janean Lohn	Direct Deposit	1000 · Plumas Bank Checking	\$ -
12	Paycheck	01/19/2018	1113	Justus Lundy		1000 · Plumas Bank Checking	\$ (1,190.14)
13	Liability Check	02/01/2018		QuickBooks Payroll Service	Created by Payroll Service on 01/31/2018	1000 · Plumas Bank Checking	\$ (2,549.47)
14	Paycheck	02/02/2018	DD1038	Aaron M Corr	Direct Deposit	1000 · Plumas Bank Checking	\$ -
15	Paycheck	02/02/2018	DD1039	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank Checking	\$ -
16	Paycheck	02/02/2018	DD1040	Janean Lohn	Direct Deposit	1000 · Plumas Bank Checking	\$ -
17	Paycheck	02/02/2018	1122	Justus Lundy		1000 · Plumas Bank Checking	\$ (1,412.40)
18	Liability Check	02/07/2018	E-pay	Employment Development	066-7064-0 QB Tracking # 42742	1000 · Plumas Bank Checking	\$ (393.80)
19	Liability Check	02/07/2018	E-pay	United States Treasury	81-3573377 QB Tracking # 42742	1000 · Plumas Bank Checking	\$ (2,227.84)
20	Liability Check	02/15/2018		QuickBooks Payroll Service	Created by Payroll Service on 02/15/2018	1000 · Plumas Bank Checking	\$ (2,429.73)
21	Paycheck	02/16/2018	DD1041	Aaron M Corr	Direct Deposit	1000 · Plumas Bank Checking	\$ -
22	Paycheck	02/16/2018	DD1042	Brandy M Allingham	Direct Deposit	1000 · Plumas Bank Checking	\$ -
23	Paycheck	02/16/2018	1140	Justus Lundy		1000 · Plumas Bank Checking	\$ (1,155.41)
24							\$ (20,956.30)

Line Item	Balance Sheet			Feb 28, 18
1	ASSETS			
2		Current Assets		
3		Checking/Savings		
4		1000	Plumas Bank Checking	440,487.11
5		Total Checking/Savings		440,487.11
6		Accounts Receivable		
7		1500	Accounts Receivable	
8		1500-01	Allowance for Doubtful Acts	-13,687.00
9		1500	Accounts Receivable - Other	41,745.35
10		Total 1500 · Accounts Receivable		28,058.35
11		Total Accounts Receivable		28,058.35
12		Other Current Assets		
13		1800	Undeposited Funds	6,228.00
14		Total Other Current Assets		6,228.00
15		Total Current Assets		474,773.46
16		Fixed Assets		
17		2100	Fixed Assets - Water	
18		2100-01	Water - Plant	330,100.00
19		2100-02	Water - Distribution	3,051,538.00
20		Total 2100 · Fixed Assets - Water		3,381,638.00
21		2150	Fixed Assets - Sewer	
22		2150-01	Sewer - Plant	800,000.00
23		2150-02	Sewer - Collection System	747,000.00
24		Total 2150 · Fixed Assets - Sewer		1,547,000.00

Line Item	Balance Sheet			Feb 28, 18
25			2200 · Accumulated Depreciation	
26			2200-01 · Accum. Depreciation - Water	-99,701.54
27			2200-02 · Accum. Depreciation - Sewer	-71,516.67
28			Total 2200 · Accumulated Depreciation	-171,218.21
29			2500 · Work In Progress - Water	
30			2500-01 · Water Plant Renovation	10,624.11
31			2500-02 · Well 9 Repair/Casing Extension	27,980.60
32			2500-03 · SCADA Renovation Project	54,036.42
33			Total 2500 · Work In Progress - Water	92,641.13
34			2600 · Work in Progress - Sewer	
35			2600-01 · Leachfield Project	7,445.00
36			Total 2600 · Work in Progress - Sewer	7,445.00
37			Total Fixed Assets	4,857,505.92
38	TOTAL ASSETS			5,332,279.38
39	LIABILITIES & EQUITY			
40			Liabilities	
41			Current Liabilities	
42			Other Current Liabilities	
43			3200 · Accrued Vacation	230.20
44			3300 · Payroll Liabilities	2,902.56
45			Total Other Current Liabilities	3,132.76
46			Total Current Liabilities	3,132.76
47			Total Liabilities	3,132.76
48			Equity	
49			4000 · Fund Balance - Operating	5,735,641.56
50			4600 · Retained Earnings	-283,680.29
51			Net Income	-122,814.65
52			Total Equity	5,329,146.62
53	TOTAL LIABILITIES & EQUITY			5,332,279.38

Line Item	Cash Flow		Jan - Feb 18
1		OPERATING ACTIVITIES	
2		Net Income	156,387.60
3		Adjustments to reconcile Net Income	
4		to net cash provided by operations:	
5		3300 · Payroll Liabilities	236.04
6		Net cash provided by Operating Activities	156,623.64
7		Net cash increase for period	156,623.64
8		Cash at beginning of period	290,091.47
9		Cash at end of period	446,715.11