

	<u>Apr - Jun...</u>
Ordinary Income/Expense	
Income	
5220 · US Treasury Security Interest	
5220-02 · US Treasury Note Interest	2,327.45
5220-01 · US Treasury Bill Interest	<u>1,334.85</u>
Total 5220 · US Treasury Security Interest	3,662.30
5000 · Water & Sewer Connected Revenue	
5000-04 · Water Usage -Volume Revenue	4,337.13
5000-03 · Water Usage-Base Revenue	<u>11,864.49</u>
Total 5000 · Water & Sewer Connected Rev...	16,201.62
5200 · Interest Income	
5210 · Dividend Income	<u>2,568.89</u>
Total 5200 · Interest Income	2,568.89
5400 · NEW Connection Fee - Water	7,151.06
5500 · NEW Connection Fee - Sewer	<u>7,156.94</u>
Total Income	<u>36,740.81</u>
Gross Profit	36,740.81
Expense	
9000 · General & Administrative Series	
9000-24 · Merchant Fees	154.08
9000-23 · Utility/Operator Worker Mileage	506.98
9000-22 · Operator in Training Mileage	476.21
9000-21 · Administrative Mileage	27.51
9000-19 · GM Mileage	1,382.72
9000-17 · Personnel Training/Travel	486.84
9000-13 · Safety	38.09
9000-12 · Office Furniture/Equipment	18.18
9000-11 · Subscriptions	142.00
9000-10 · Office Supplies	381.91
9000-08 · Engineering	8,348.75
9000-07 · Consultants	800.00
9000-06 · Legal Services	82.20
9000-03 · Communications	572.07

	<u>Apr - Jun...</u>
9000-02 · GRCSD Office Rent/Lease	1,575.00
Total 9000 · General & Administrative Series	14,992.54
void	0.00
6000 · Personnel	
6000-01 · Salaries	
6000-08 · Administrative Assistant	2,499.00
6000-07 · Business Manager	11,319.01
6000-09 · Utility Systems Operator	7,818.13
6000-10 · General Manager	25,605.96
6000-11 · Office Administrator	0.00
6000-14 · Operator In Training	9,466.00
6000-16 · Electrician	300.00
Total 6000-01 · Salaries	57,008.10
6000-03 · Payroll Taxes	4,526.94
6000-04 · Workers Compensation Insurance	7,744.41
Total 6000 · Personnel	69,279.45
7000 · Water Source of Supply Series	
7000-06 · Wells Electric Utility Facility	1,420.37
7000-01 · Wells - Electric Utility	2,060.28
7000-05 · Wells-laboratory testing	904.00
Total 7000 · Water Source of Supply Series	4,384.65
7100 · Water Pumping	
7100-07 · Booster Pump Electric Utility	1,343.11
7100-01 · Booster Stations- Electric	809.15
7100-06 · Booster Pump 2 Generator Permit	156.48
Total 7100 · Water Pumping	2,308.74
7200 · Water Treatment Series	
7200-03 · W.Treatment struct/grounds main	25.84
7200-04 · W.Treatment field testing	111.06
7200-05 · W.Treatment plant lab testing	82.00
7200-06 · W.Treatment Pant Chlorination	820.29

	<u>Apr - Jun...</u>
Total 7200 · Water Treatment Series	1,039.19
7400 · Water Admin. & General Series	
7400-22 · Depreciation Expense - Water	<u>23,374.00</u>
Total 7400 · Water Admin. & General Series	23,374.00
7500 · Water Transmission/Dist. Series	
7500-08 · W. Storage Tank Utility/ fac.	274.72
7500-07 · W. Trans./Dist. Ground Maint.	9.21
7500-01 · W. Storage Tank - Electric Util	19.02
7500-04 · Water Transmission/Dist/ Maint	9,023.91
7500-06 · Water Distribution/ Lab Testing	<u>199.00</u>
Total 7500 · Water Transmission/Dist. Series	9,525.86
8000 · Sewer - Collection Series	
8000-01 · S. Grinders Pump systems	4,214.64
8000-02 · STEP Septic systems	1,176.00
8000-03 · S.Septic Tank Pumping	<u>830.00</u>
Total 8000 · Sewer - Collection Series	6,220.64
8100 · Sewer Treatment Series	
8100-13 · WRF Electric Utility Facility	805.20
8100-12 · WRF Standby Generator Permit	156.69
8100-01 · WRF Vault and Haul	415.00
8100-02 · WRF Treatment	543.98
8100-04 · S. Lab Testing	538.00
8100-05 · WRF Electric Utilities	2,017.09
8100-06 · WRF Maintenance	1,836.37
8100-07 · WRF Electrical Maintenance	16.46
8100-08 · WRF Structure & Grounds	<u>262.85</u>
Total 8100 · Sewer Treatment Series	6,591.64
8200 · Sewer Admin. & General Series	
8200-21 · Depreciation Expense - Sewer	21,923.00
8200-19 · CoBank Loan Interest	<u>5,399.30</u>
Total 8200 · Sewer Admin. & General Series	<u>27,322.30</u>

	<u>Apr - Jun...</u>
Total Expense	<u>165,039.01</u>
Net Ordinary Income	<u>-128298.20</u>
Net Income	<u><u>-128298.20</u></u>

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Plumas Bank Checking	<u>10,929.05</u>
Total Checking/Savings	10,929.05
Accounts Receivable	
1501 · Accrued Interest Receivable	
1501-01 · US Treas Security Accrued ...	<u>6,463.64</u>
Total 1501 · Accrued Interest Receivable	6,463.64
1500 · Accounts Receivable	
1500-04 · Water- Volume Meter Reads	1,329.53
1500-02 · Assessments/Apportionments	395,534.94
1500-03 · Recovery Account	110.63
1500 · Accounts Receivable - Other	<u>123,203.62</u>
Total 1500 · Accounts Receivable	<u>520,178.72</u>
Total Accounts Receivable	526,642.36
Other Current Assets	
1152 · Marketable Securities	
1152-02 · HTM Unrealized Gain/Loss...	-5,220.35
1152-01 · Fidelity Investments 0848	<u>499,939.63</u>
Total 1152 · Marketable Securities	494,719.28
1151 · Investment CDs	
1151-03 · Live Oak CD 4714 Reserve	<u>52,697.65</u>
Total 1151 · Investment CDs	52,697.65
1800 · Undeposited Funds	<u>2,034.60</u>
Total Other Current Assets	<u>549,451.53</u>
Total Current Assets	<u>1,087,022.94</u>
Fixed Assets	
2000 · Land	

Balance Sheet

As of June 30, 2023

	<u>Jun 30, 23</u>
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	<u>-3124779.68</u>
Total Fixed Assets	<u>3,482,824.18</u>
TOTAL ASSETS	<u><u>4,569,847.12</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	<u>20,641.31</u>
Total Accounts Payable	20,641.31
Credit Cards	
2700 · Visa -Card Services Center	<u>-628.15</u>
Total Credit Cards	-628.15
Other Current Liabilities	
3200 · Accrued Vacation	5,290.69
3600 · Current Portion of Co-Bank Lo...	<u>46,457.02</u>

Balance Sheet

As of June 30, 2023

	<u>Jun 30, 23</u>
Total Other Current Liabilities	<u>51,747.71</u>
Total Current Liabilities	71,760.87
Long Term Liabilities	
3700 · Long Portion of Co-Bank Loan	<u>447,200.32</u>
Total Long Term Liabilities	<u>447,200.32</u>
Total Liabilities	518,961.19
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	-309,159.92
Net Income	<u>48,432.05</u>
Total Equity	<u>4,050,885.93</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,569,847.12</u></u>

Statement of Cash Flows

April through June 2023

	<u>Apr - Jun ...</u>
OPERATING ACTIVITIES	
Net Income	-128,298.20
Adjustments to reconcile Net Income to net cash provided by operations:	
1501 · Accrued Interest Receivable:150...	-2,358.80
1500 · Accounts Receivable:1500-04 · ...	3,816.88
1500 · Accounts Receivable:1500-02 · ...	243,412.00
1500 · Accounts Receivable:1500-03 · ...	-45.64
1152 · Marketable Securities:1152-02 · ...	2,486.55
1152 · Marketable Securities:1152-01 · ...	-144,485.81
1151 · Investment CDs:1151-03 · Live ...	-285.13
20000 · *Accounts Payable	18,041.74
2700 · Visa -Card Services Center	-628.15
3200 · Accrued Vacation	1,290.76
3600 · Current Portion of Co-Bank Loan	494.42
Net cash provided by Operating Activities	<u>-6,559.38</u>
INVESTING ACTIVITIES	
2150 · Fixed Assets - Sewer:2150-01 · Se...	-59,860.00
2200 · Accumulated Depreciation:2200-0...	23,374.00
2200 · Accumulated Depreciation:2200-0...	21,923.00
Net cash provided by Investing Activities	<u>-14,563.00</u>
FINANCING ACTIVITIES	
3700 · Long Portion of Co-Bank Loan	<u>-11,801.32</u>
Net cash provided by Financing Activities	<u>-11,801.32</u>
Net cash increase for period	-32,923.70
Cash at beginning of period	<u>45,887.35</u>
Cash at end of period	<u><u>12,963.65</u></u>