

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
200 LUNDY LANE BLAIRSDEN, CALIFORNIA 96103  
PHONE: 530-836-1953 FAX: 530-836-2963 TOLL FREE: 877-377-1953

Email – [admin.mgr@pecsd.org](mailto:admin.mgr@pecsd.org)

Web-[www.pecsd.org](http://www.pecsd.org)

## REGULAR BOARD MEETING AGENDA

February 20, 2024

9:00am

### Board of Directors

Chairperson Don Fregulia

Vice Chairperson Todd Solomon

Director Rich Machado

Director Jeff Glick

\*Members of the Public may address the Board on items of business immediately before or during the Board's consideration of the item after being recognized by the Board Chair (limit on the time the public may address the Board is 3 minutes)

### **Call Meeting to Order**

Chairperson Don Fregulia

### **Roll Call**

Chairperson Don Fregulia

### **Filling Vacancies on the Board of Directors**

The Board will vote to approve the appointment of Kim Train to the Board of Directors. To be sworn in by the Clerk of the Board Gina-Marie Morris following approval.

### **Assignment of Committees**

The Board will fill the following committees:

- a. Budget and Finance Committee
- b. Water and Wastewater Committee
- c. Personnel, Benefits, and Administrative Committee
- d. Safety and Emergency Committee

### **Adoption of Agenda**

Chairperson Don Fregulia

### **Public/Board Comment and Written Correspondence Period**

The public and/or the Board of Directors may address the Board on items within the District's subject matter jurisdiction that are not on the agenda. Written comments should be submitted to the Board Clerk 24 hours prior to the meeting to allow for distribution. **The Board cannot comment or take actions on non-agenda items** but may place the items on future agenda(s) for discussion and/or action. A strict limit on the time the public may address the Board is three (3) minutes per speaker.

## Consent Calendar

The General Manager, Jamar Tate, has reviewed these items, and, to his knowledge, there is no opposition to the action. The items may be acted on in one consolidated motion, as recommended, or may be removed from the Consent Calendar for separate Board Action at the request of any person.

1. Approve Meeting Minutes for:
  - a. November 14, 2023
  - b. December 19, 2023
  - c. December 27, 2023
  - d. January 16, 2024
  - e. January 24, 2024
  
2. Approve Use of Reserve Funds
  - a. Water Reserve \$111,846.15  
Well 2 Maintenance and Repairs completed by Your H2O Pro
  - b. FEEMA \$84,995.63  
\$75,714.28 from FEMA Grant; \$9,281.35 from CSD; SCBAs & Cylinders

## Action Items

3. Approve January 2024 Financial Reports  
Gina-Marie Morris, Administrative Manager
  - a. Statement of Net Position
  - b. Statement of Activities
  - c. Governmental Funds Balance Sheet
  - d. Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
  - e. Statement of Net Position Proprietary Funds
  - f. Proprietary Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
  - g. Proprietary Statement of Cash Flow
  - h. Budget vs. Actuals
  - i. January 2024 Checks and Credit Card Transactions
  
4. Audit Approval  
Gina-Marie Morris, Administrative Manger  
The Board will be asked to approve the audit.
  
5. DOWL Amendment Request to Task Order 20  
Jamar Tate, General Manager  
The Board will be asked to approve the amendment to increase Task Order 20 from \$8,990 to \$16,990 for activities associated with the proposed Water Treatment Plant and the effect this plant will have on the Rate Study.
  
6. Water Reserve Fund Funding Goal  
Jamar Tate, General Manager  
The Board will be asked to approve the temporary increase of the Wate Reserve Fund Funding Goal to \$1.5M to allow for the funds to be available for the Water Treatment Plant Project.

7. **LAFCo & Resolution 2024-01**  
Jamar Tate, General Manager  
The Board will be asked to consider a resolution to obtain a seat on the LAFCo Board.
8. **Meadow Lane Irrigation**  
Jamar Tate, General Manager  
The Board will be given a final report on this situation and will be asked to move to have the discussion of the Meadow Lane Irrigation closed permanently.
9. **Policies 2360 Amendment**  
Jamar Tate, General Manager  
The Board will be asked to adopt the amendment of Policy 2360 as presented.  
(Amendment of an existing policy shall have a 4/5 affirmative vote per policy 1010.20)
10. **Emergency Response Plan**  
Jamar Tate, General Manager  
The Board will be asked to approve the Emergency Response Plan for the Drinking Water System as presented.
11. **Bastian Engineering Task Order**  
John Rowden, Project Manager  
The Board will be asked to approve the Task Order for the Letter of Map Amendment and associated work to move District property out of the FEMA flood plain map.
12. **Strategic Plan**  
John Rowden, Project Manager  
The Board will be asked to approve the proposed strategic plan process as presented.

## **Discussion and Information**

13. **Update on the removal of two Fire Trucks per the December 27<sup>th</sup> meeting**  
Steve Munsen, Fire Chief  
The Board will be updated on the current status of the two Fire Trucks to be disposed of.
14. **Water System Compliance & Pilot Study Update**  
Jamar Tate, General Manager  
The Board will be updated on water system compliance and the Pilot Study by Dowl
15. **Ordinance 2024-A**  
Gina-Marie Morris, Administrative Manager  
The Board will be presented with an update on the Ordinance drafting.
16. **ADA Accessibility**  
Gina-Marie Morris, Administrative Manager  
The Board will discuss the possibility of updating the physical accessibility to the District Office.

## **Reports**

17. **Fire Chief's Report**  
Steve Munsen, Fire Chief

18. General Manager's Report

Jamar Tate, General Manager

19. Administration's Report

Gina-Marie Morris, Administrative Manager

**Future Meetings and Agenda Items**

Upcoming Meeting Requests, Agenda Requests, and Schedule Changes

**Closed Session**

Closed Session to discuss Personnel considerations.

**Adjournment**

ADA Compliance: This Agenda shall be made available upon request in alternative formats to persons with disability, as required by the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and the Ralph M. Brown Act (Cal. Govt. Code Sec. 54954.2). Persons requesting a disability-related modification or accommodation should contact Administrative Manager, Gina-Marie Morris, at (530) 836-1953 during regular business hours, at least 24 hours prior to the time of the meeting.

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**REGULAR BOARD MEETING  
MINUTES**

**November 14, 2023**

**9:00 AM**

**200 Lundy Lane**

**BLAIRSDEN, CA 96103**

Board of Directors

Chairperson Don Fregulia

Vice Chairperson Cheryl Trenwith-Sinsel

Director Todd Solomon

Director Rich Machado

Director Kim Train

**Call Meeting to Order**

Chairperson Don Fregulia called to order the Regular Board Meeting of Plumas Eureka Community Services District ("PECSD") @ 0900.

**Roll Call**

In Attendance:

Chairperson Don Fregulia

Vice Chairperson Cheryl Sinsel

Director Kim Train

Director Rich Machado

Director Todd Solomon

Absent:

None

Public in Attendance:

None

**Adoption of Agenda**

Chairperson Todd Solomon moved to approve the agenda.

2<sup>nd</sup>: Director Don Fregulia

Approved: 5:0

## **Written Correspondence and Public/Board Comment Period**

There were no public present.

Written Correspondence:

- I. Letter from Land Pros 365, offering to purchase land from the CSD.
  - No follow-up or response from the board.
- II. Letter from LAFCo, offering the possibility of the CSD having a representative at the table.
  - General Manager, Jamar Tate, was asked to inquire about the costs involved.

## **Consent Calendar**

1. Approve Regular Meeting Minutes from September 19<sup>th</sup>, 2023
2. Approve Regular Meeting Minutes from October 17<sup>th</sup>, 2023
3. Approve October 2023 Financial Reports
  - Statement of Net Position
  - Statement of Activities
  - Governmental Funds Balance Sheet
  - Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
  - Statement of Net Position Proprietary Funds
  - Proprietary Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
  - Budget vs. Actuals
  - October 2023 Transactions
  - Discussion ensued. In the spirit of transparency, it was decided to move the Financials to Action Items going forward.
4. Authorize the use of Reserve Funds – FEERAM \$1,983.33
5. Authorize Customer Credits – Acct 220
6. Authorize HRA payment to Jamar Tate
7. Authorize DOWL Master Service Agreement
  - Discussion ensued. It was decided to keep all contract consideration in Action Items going forward.

Vice Chairperson Cheryl Sinsel motioned to approve the Consent Calendar.

2<sup>nd</sup> by Chairperson Todd Solomon

## **Action Items**

### 8. Ordinance 2023-A

The Board waived the reading. During discussion it was requested that a section be added regarding what a customer must do to have their service reestablished after it has been shut off due to nonpayment. It was also decided that verbiage is needed to establish a limitation on the frequency of agreements made with customers. Admin Manager, Gina-Marie Morris, to research any Health & Safety regulations regarding shut offs in attempts to keep the CSD in compliance.

9. Parking Area

After consideration of the quote presented, General Manager, Jamar Tate, was asked to acquire additional quotes.

**Discussion and Information**

10. Rate Study

The Board was briefed on the SCI Rate Study Timeline. General Manager, Jamar Tate, to inquire about holding the Community Meeting on the evening of February 20<sup>th</sup>.

11. Fire Tax

Measure C was passed by a vote of 106:28.

12. Water Compliance & Pilot Study Update

DOWL Engineering has completed the Pilot Test at Well 2 and has finalized the report. The report is currently at the state level for review.

13. Meadow Lane Irrigation

At the request of the Board, General Manager, Jamar Tate, presented two options to provide the golf course non potable water including estimates of cost for each. After some deliberation, it was decided to have Tate approach the golf course with the second option presented, and to open discussions about the golf course providing irrigation for the original Meadow Lane area as well as other locations that are within the golf course's reach.

As reference, the options presented are as follows:

Option 1: Trenching a line directly to the pond on hole #13 (\$47,668)

Option 2: Use existing wasteline that enters the creek area (\$5,457)

**Reports**

14. Committee Reports

No committees met, no reports given.

15. Fire Chief's Report

Fire Chief, Steve Munsen, submitted and reviewed the Fire Chief's Report

16. General Manager's Report

General Manager, Jamar Tate, submitted and reviewed the Operations Report

17. Administration

Administrative Manager, Gina-Marie Morris, submitted and reviewed the Administration Report

**Future Meetings and Agenda Items**

- Next Regular Meeting will be December 19, 2023 @ 9am.
- Discussion regarding clearing Firefighter’s driveways in the Winter

**Closed Session**

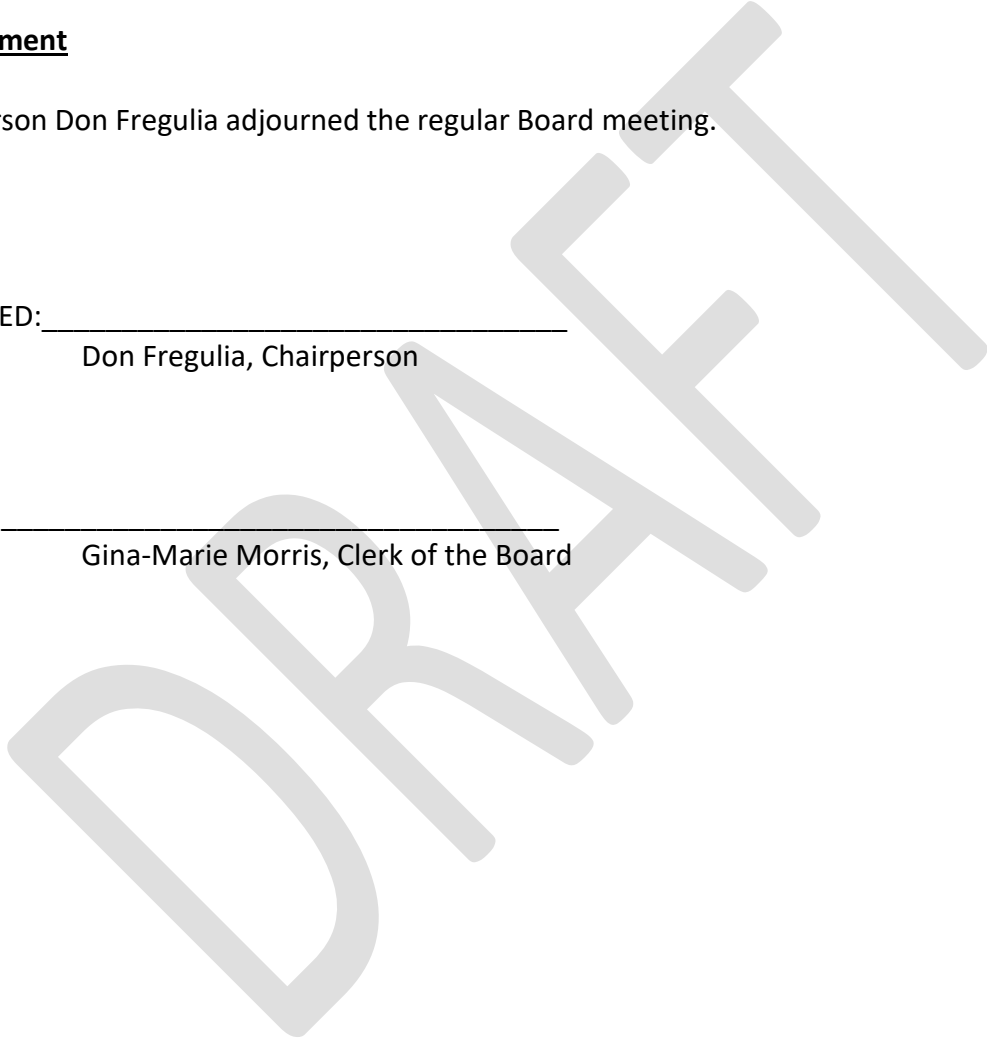
Closed Session was held including all Board Members and General Manager, Jamar Tate. No actions were taken.

**Adjournment**

Chairperson Don Fregulia adjourned the regular Board meeting.

APPROVED: \_\_\_\_\_  
Don Fregulia, Chairperson

ATTEST: \_\_\_\_\_  
Gina-Marie Morris, Clerk of the Board





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**REGULAR BOARD MEETING  
MINUTES**

**December 19, 2023**

**9:00 AM**

**200 Lundy Lane**

**BLAIRSDEN, CA 96103**

Board of Directors

Director Don Fregulia

Director Rich Machado

Regular Meeting cancelled due to the lack of a quorum. It is on the County Council's December 19, 2023 agenda to appoint a Board Director for the PECSD to create a quorum.

APPROVED: \_\_\_\_\_  
Don Fregulia, Chairperson

ATTEST: \_\_\_\_\_  
Gina-Marie Morris, Clerk of the Board

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**REGULAR BOARD MEETING  
MINUTES**

**December 27, 2023**

**9:00 AM**

**200 Lundy Lane**

**BLAIRSDEN, CA 96103**

Board of Directors

Acting Chairperson Don Fregulia

Director Todd Solomon

Director Rich Machado

**Call Meeting to Order**

Acting Chairperson Don Fregulia called to order the Special Board Meeting of Plumas Eureka Community Services District ("PECSD") @ 0900.

**Roll Call**

In Attendance:

Director Don Fregulia  
Director Rich Machado  
Director Todd Solomon

Absent:

None

Public in Attendance:

Jeff Glick

**Swearing in of Board Directors**

Director Don Fregulia, Director Rich Machado, and Director Todd Solomon were duly sworn in.

**Assignment of Chairperson and Vice Chairperson**

Director Don Fregulia moved to assign Director Don Fregulia as Chairperson and Todd Solomon as Vice Chairperson on an interim basis until such a time as a full Board is established.

2<sup>nd</sup>: Director Todd Solomon

Approved 3:0

**Adoption of Agenda**

Chairperson Don Fregulia moved to approve the agenda.

2<sup>nd</sup>: Vice Chairperson Todd Solomon

Approved 3:0

**Written Correspondence and Public/Board Comment Period**

The was no public comment at this time.

No Written Correspondence

**Action Items**

1. Purchase of Fire Truck

The Purchase of the 2018 RAM 5500 4x4 Type 6 Wildland Brush Truck is to replace the 37-year-old existing Brush Truck. The new truck would be used for wildland fires, medical calls, and car accidents. Per Fire Chief Steve Munsen, the department responds to 60-70 calls annually, of which the new truck would be used for about half.

Discussion ensued regarding:

- a. Employee access to the Operators’ office
- b. Logistics regarding the storage of the new truck
- c. Optics of purchasing a truck on the coat tails of a tax increase
- d. Financial considerations and the level of fluid assets resulting from such a purchase
- e. Waiting for a full board to have a more robust conversation on the topic

Director Rich Machado moved to buy the firetruck.

2<sup>nd</sup>: Director Todd Solomon with the contingency of getting rid of 2 existing vehicles.

Approved 3:0

**Adjournment**

Chairperson Don Fregulia adjourned the regular Board meeting.

APPROVED: \_\_\_\_\_  
Don Fregulia, Chairperson

ATTEST: \_\_\_\_\_  
Gina-Marie Morris, Clerk of the Board

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**REGULAR BOARD MEETING  
MINUTES**

**January 16, 2024**

**9:00 AM**

**200 Lundy Lane**

**BLAIRSDEN, CA 96103**

Board of Directors

Chairperson Don Fregulia

Vice Chairperson Todd Solomon

Director Rich Machado

Regular Meeting cancelled due to the lack of a quorum. It is on the County Council's January 16, 2024 agenda to appoint a fourth Board Director for the PECSD to create a quorum during the absence of an existing Board Director.

APPROVED: \_\_\_\_\_

Don Fregulia, Chairperson

ATTEST: \_\_\_\_\_

Gina-Marie Morris, Clerk of the Board

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**REGULAR BOARD MEETING**

**MINUTES**

**January 23, 2024**

**9:00 AM**

**200 Lundy Lane**

**BLAIRSDEN, CA 96103**

Board of Directors

Chairperson Don Fregulia

Vice Chairperson Todd Solomon

Director Rich Machado

Director Jeff Glick

**Call Meeting to Order**

Acting Chairperson Don Fregulia called to order the Special Board Meeting of Plumas Eureka Community Services District ("PECSD") @ 0900.

**Roll Call**

In Attendance:

Chairperson Don Fregulia

Director Rich Machado

Director Jeff Glick

Absent:

Vice Chairperson Todd Solomon

Public in Attendance:

None

**Adoption of Agenda**

Director Jeff Glick moved to approve the agenda.

2<sup>nd</sup>: Director Don Fregulia

Approved 3:0

**Written Correspondence and Public/Board Comment Period**

The was no public comment at this time.

No Written Correspondence

**Closed Session**

Closed Session to discuss correspondence from the attorney regarding a legal matter.

No action taken.

**Adjournment**

Chairperson Don Fregulia adjourned the regular Board meeting.

APPROVED: \_\_\_\_\_

Don Fregulia, Chairperson

ATTEST: \_\_\_\_\_

Gina-Marie Morris, Clerk of the Board

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**REGULAR BOARD MEETING  
MINUTES**

**January 23, 2024**

**10:00 AM**

**200 Lundy Lane**

**BLAIRSDEN, CA 96103**

Board of Directors

Chairperson Don Fregulia  
Vice Chairperson Todd Solomon  
Director Rich Machado  
Director Jeff Glick

**Call Meeting to Order**

Chairperson Don Fregulia called to order the Regular Board Meeting of Plumas Eureka Community Services District ("PECSD") @ 1000.

**Roll Call**

In Attendance:

Chairperson Don Fregulia  
Director Rich Machado  
Director Jeff Glick

Absent:

Vice Chairperson Todd Solomon

Public in Attendance:

None

**Swearing in of Board Director Jeff Glick**

Board Director Jeff Glick was dully sworn in by the Clerk of the Board, Gina-Marie Morris.

**Adoption of Agenda**

Director Rich Machado moved to approve the agenda.

2<sup>nd</sup>: Chairperson Don Fregulia

Approved: 3:0

**Written Correspondence and Public/Board Comment Period**

There were no public present nor written correspondence.

## **Timed Item**

### **1. Rate Study**

Blair Aas from SCI presented the Board with the rate study as it stands. The Board was presented with one option for Water Rates and two for Wastewater. No actual rates were presented, the rate study was presented as an overview of the changes and the overall effects. The Board provided feedback to be incorporated into the Rate Study. A tentative timeline was also presented.

## **Consent Calendar**

### **2. Approve Meeting Minutes for:**

- a. November 14, 2023
- b. December 19, 2023
- c. December 27, 2023
- d. January 16, 2024

(Removed from Consent Calendar by request of Chairperson Don Fregulia, to be put back on the agenda for February Regular Board Meeting.)

### **3. Approve Use of Reserve Funds**

- a. Wastewater Reserve \$10,693.69
- b. Water Reserve \$14,579.40
- c. FEERAM \$2,130.55

Chairperson Don Fregulia moved to approve the Consent Calendar.

2<sup>nd</sup>: Director Rich Machado

Approved: 3:0

## **Action Items**

### **4. Approve November 2023 Financial Reports**

- Statement of Net Position
- Statement of Activities
- Governmental Funds Balance Sheet
- Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
- Statement of Net Position Proprietary Funds
- Proprietary Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
- Proprietary Statement of Cash Flow
- November 2023 Checks and Credit Card Transactions

Director Jeff Glick moved to approve the November 2023 Financial Reports.

2<sup>nd</sup>: Chairperson Don Fregulia

Approved: 3:0

**5. Approve December 2023 Financial Reports**

- Statement of Net Position
- Statement of Activities
- Governmental Funds Balance Sheet
- Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
- Statement of Net Position Proprietary Funds
- Proprietary Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
- Proprietary Statement of Cash Flow
- Budget vs. Actuals
- December 2023 Checks and Credit Card Transactions

Chairperson Don Fregulia moved to approve the December 2023 Financial Reports.

2<sup>nd</sup>: Director Rich Machado

Approved: 3:0

**6. Audit Status**

Administrative Manager, Gina-Marie Morris, shared that the audit was returned to the auditor for corrections.

**7. Plumas Bank Signers**

Director Rich Machado moved to have all, and only, active Board Directors and the General Manager as signers on any and all Plumas Bank Accounts.

2<sup>nd</sup>: Director Jeff Glick

Approved: 3:0

**8. FY 23/24 Revised Budget**

Director Jeff Glick moved to approve the FY 23/24 Revised Budget as presented.

2<sup>nd</sup>: Director Rich Machado

Approved: 3:0

**9. DOWL Task Order 20**

General Manager, Jamar Tate, shared that this Task Order covers incidentals that need to be completed by a certified engineer without individual approval for each task.

Chairperson Don Fregulia moved to approve the DOWL Task Order 20

2<sup>nd</sup>: Director Rich Machado

Approved: 3:0

**10. Well Generator Electrical and Lighting Repair Estimate**

General Manager, Jamar Tate, shared that there are current electrical issues with Well 1B and presented an estimate to repair the issue.

A motion was made and seconded to approve the Estimate for the repairs.

Approved: 3:0



**11. Well 2 Pump Repair Estimate**

General Manager, Jamar Tate, presented two estimates to repair the pump for Well 2. He recommended approving the lesser of the two estimates.

Director Jeff Glick moved to approve the estimate.

2<sup>nd</sup>: Director Rich Machado

Approved: 3:0

**12. Fire Truck DMV Fees**

Fire Chief, Steve Munsen, reported the amount of the fees was corrected to \$7,613.

Director Jeff Glick moved to approve the estimate.

2<sup>nd</sup>: Chairperson Don Fregulia

Approved: 3:0

**Discussion and Information**

**13. Update on the removal of two Fire Trucks per the December 27<sup>th</sup> meeting**

Fire Chief, Steve Munsen, reported that the old unit 9178 was currently at Connolly's residence. The Board asked Munsen to look into decommissioning, scrapping, or other ways to dispose of the asset. Munsen reported that he will be able sell unit 9153.

**14. Water System Compliance & Pilot Study Update**

General Manger, Jamar Tate, reported no tests were taken from Well 2 as we have the pump issues. The Pilot Test has been submitted. Per DOWL there was nothing significant in the preliminary comments from the State that can't be fixed quickly. Some structural and design changes are needed. Some operational estimates for the new treatment plant will be needed from DOWL to be fed into the Rate Study.

**15. Meadow Lane Irrigation**

General Manager, Jamar Tate, reported that the options presented to the Golf Course was not accepted. The Golf Course has asked for a sit down with PECSD to discuss some possible alternate options.

**16. Ordinance 2023-A**

Administrative Manager, Gina-Marie Morris, presented the updated the proposed Ordinance 2023-A for discussion and input. It was asked that this get presented to legal for review before the first reading.

**17. Clearing of Firefighter's Driveways from Winter Storms**

It was agreed that the CSD would help a few of the firefighters clear berms and driveways to allow the ingress and egress of the firefighters in case of an emergency.

## **Reports**

### **18. Fire Chief's Report**

Fire Chief, Steve Munsen, reviewed his report. Munsen highlighted that the Turnout replacements will be phased in over years and not all at once. Munsen will try to get grants to cover this as available. It was also discussed that the FEERAM definition needs to be clearly defined.

### **19. General Manager's Report**

General Manager, Jamar Tate, reviewed his reports. Project Manager, John Rowden, volunteered to take on the Strategic Planning Process.

### **20. Administration's Report**

Administrative Manager, Gina-Marie Morris, reviewed her report including the past due accounts.

## **Future Meetings and Agenda Items**

- Next Regular Meeting will be February 20, 2024 @ 9am.
- Update on the removal of two Fire Trucks per the December 27<sup>th</sup> meeting

## **Closed Session**

This was put on the agenda by mistake. No Closed Session was needed at this time.

## **Adjournment**

Chairperson Don Fregulia adjourned the regular Board meeting at 1251.

APPROVED: \_\_\_\_\_  
Don Fregulia, Chairperson

ATTEST: \_\_\_\_\_  
Gina-Marie Morris, Clerk of the Board

Plumas Eureka CSD

# Request to Use Reserve Funds

Wastewater (Reserve / Debt): \$ \_\_\_\_\_ Water (Reserve / Debt): \$111,846.15 FEERAM: \$84,995.63

<b>Vender / Supplier / Contractor</b>	<b>Fund to be used</b>	<b>What is being done or purchased?</b>	<b>Additional information or notes</b>	<b>Invoice (or quote)</b>	<b>Amt</b>
Your H2O Pro	Water Reserve	Well #2 Maintenance and Repair	Original approved estimates of \$74,219 were exceeded due to unforeseen complications.	5447	\$111,845.15
LN Curtis	FEERAM	8 SCBA, 17 Cylinders, 11 Facepieces, 4 Battery Packs, Misc. items	\$75,714.28 from FEMA Grant received	INV791539	\$84,995.63

I, Gina-Marie Morris, attest that the above is true, complete, and necessary.

X \_\_\_\_\_

Date: 02/20/24

The foregoing use of the noted reserve fund was duly approved by the Board of Directors of the Plumas Eureka Community Services District, at a regular meeting thereof, held on the 20th day of February, 2024 by the following vote:

AYES:

\_\_\_\_\_  
Signature, Board of Directors Member

NAYS:

\_\_\_\_\_  
Printed Name and Title

ABSENT:

**Plumas Eureka CSD**  
**Statement of Net Position**

As of January 31, 2024

Draft

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Current Assets			
Checking Accounts	\$ 92,318	\$ 1,438,910	\$ 1,531,228
LAIF-Savings	20,729	324,754	345,483
Accounts Receivable	23,218	309,737	332,955
Grants Receivable	7,920		7,920
Prepaid Expense	6,666		6,666
Total Current Assets	150,850	2,073,401	2,224,251
Non-Current Assets			
Property, Plant & Equipment, Net	103,054	2,844,631	2,947,685
Total Non-Current Assets	103,054	2,844,631	2,947,685
 Total Assets	<b>\$ 253,904</b>	<b>\$ 4,918,032</b>	<b>\$ 5,171,937</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Contributions to District Pension Plan		<b>\$ 49,197</b>	<b>\$ 49,197</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 2,317	\$ 15,025	\$ 17,342
Unearned Revenue	682	10,687	11,370
Payroll Liabilities	6,314	4,110	10,424
Accrued Bond Interest Payable		-	-
Current Portion of Long Term Debt		23,470	23,470
Total Current Liabilities	9,313	53,292	62,606
Long Term Liabilities			
Net Pension Liability		88,397	88,397
Non-Current Portion of Long-Term Debt		876,070	876,070
Total Long Term Liabilities	-	964,467	964,467
 Total Liabilities	<b>\$ 9,313</b>	<b>\$ 1,017,759</b>	<b>\$ 1,027,073</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Contributions to District Pension Plan		<b>\$ 88,267</b>	<b>\$ 88,267</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 103,054	\$ 1,945,091	\$ 2,048,145
Restricted for Debt Service		62,813	62,813
Reserved for Encumbrances			
Unrestricted	141,537	1,853,299	1,994,836
 Total net position (**Pending Audit**)	<b>\$ 244,591</b>	<b>\$ 3,861,203</b>	<b>\$ 4,105,794</b>

**Plumas Eureka CSD  
Statement of Activities**

As of January 31, 2024

Draft

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Governmental Activities:</b>						
Public Safety - Fire Department	\$ 76,269	\$ 71,481	\$ 20,837	\$ 16,049		\$ 16,049
General District Maintenance	6,166			(6,166)		(6,166)
<b>Total Governmental Activities</b>	<b>82,435</b>	<b>71,481</b>	<b>20,837</b>	<b>9,883</b>	<b>-</b>	<b>9,883</b>
<b>Business-type Activities:</b>						
Water	234,299	619,635			385,337	385,337
Wastewater	408,957	431,786			22,830	22,830
<b>Total Business-type Activities</b>	<b>643,255</b>	<b>1,051,422</b>	<b>-</b>		<b>408,167</b>	<b>408,167</b>
<b>Total Government</b>	<b>725,690</b>	<b>1,122,903</b>	<b>20,837</b>	<b>9,883</b>	<b>408,167</b>	<b>418,050</b>
<b>General Revenues:</b>						
Property Taxes				19,497		19,497
Contract Income (Fires)				10,856		10,856
Investment Income				185	2,902	3,087
<b>Total General Revenues</b>				<b>30,539</b>	<b>2,902</b>	<b>33,441</b>
<b>General Expenses:</b>						
Interest Expense				-	23,449	23,449
<b>Total General Expenses</b>				<b>-</b>	<b>23,449</b>	<b>23,449</b>
<b>Change in Net Position</b>				<b>40,422</b>	<b>387,620</b>	<b>428,042</b>
<b>Net Position - Beginning of Fiscal Year (**Pending Audit**)</b>				<b>200,589</b>	<b>3,473,583</b>	<b>3,674,172</b>
<b>Prior Period Adjustment</b>				<b>3,580</b>		<b>3,580</b>
<b>Net Position - As of January 31, 2024 (**Pending Audit**)</b>				<b>\$ 244,591</b>	<b>\$ 3,861,203</b>	<b>\$ 4,105,794</b>

**Pluma Eureka CSD**  
**Governmental Funds**  
**Balance Sheet**  
As of January 31, 2024  
Draft

	District Activities	Fire Department	Total Governmental Funds
<b>ASSETS</b>			
Checking Accounts	\$ 4,415	\$ 87,903	\$ 92,318
LAIF-Savings Account		20,729	20,729
Accounts Receivable		23,218	23,218
Grants Receivable		7,920	7,920
Prepaid Expenses		6,666	6,666
<b>TOTAL ASSETS</b>	<b>\$ 4,415</b>	<b>\$ 146,436</b>	<b>\$ 150,850</b>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts Payable	\$ 52	\$ 2,265	\$ 2,317
Unapplied Credits		682	682
Accrued Payroll and Related Liabilities		6,314	6,314
Compensated Absences			-
<b>Total Liabilities</b>	<b>52</b>	<b>9,261</b>	<b>9,313</b>
Fund Balances:			
Restricted for Debt Service			-
Reserve for Encumbrances			-
Unrestricted	4,363	137,175	141,538
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 4,415</b>	<b>\$ 146,436</b>	<b>\$ 150,851</b>

**Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Position**

Fund balances of governmental funds	\$ 141,538
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.	103,054
Long-term debt is not payable in the current period and therefore is not reported in the funds.	-
<b>Net position of governmental activities</b>	<b>\$ 244,592</b>

Plumas Eureka CSD

**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds to the Statement of  
Activities-Governmental Activities**

July 1, 2023 to January 31, 2024

Draft

	District Activities	Fire	FEERAM	Total Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ -	\$ 54,537	\$ 16,943	\$ 71,481
Property Taxes	10,529	8,969		19,497
Contract Income		10,856		10,856
Donations		607	20,000	20,607
Interest Income		105	80	185
Other		230		230
Total Revenues	10,529	75,305	37,024	122,857
<b>Expenditures</b>				
Current:				
Salaries, Wages, & Employee Benefits	4,075	10,989		15,064
Volunteer Stipends and Reimbursements		13,648		13,648
Wildfire Personnel Payments		5,955		5,955
Insurance		4,759		4,759
Travel, Training and Safety		3,972		3,972
Office		4,424		4,424
Property Taxes		177		177
Automobile Expense	522	1,494	1,112	3,128
Repairs and Maintenance	900	1,156		2,056
Utilities		2,951		2,951
Equipment Expenses			3,254	3,254
Tools and Supplies	521	2,459		2,981
Uniforms	55	8,551		8,606
Professional Services	92	6,631		6,723
Subscriptions & Membership Dues		2,763		2,763
Other		1,972		1,972
Total Current Expenditures	6,166	71,902	4,366	82,435
Capital Outlay		3,675	114,140	117,815
Total Expenditures	6,166	75,577	118,506	200,250
<b>Excess of Revenues over (under) Expenditures</b>	4,363	(272)	(81,482)	(77,391)
<b>Other Financing Sources (Uses)</b>				
Sale of Assets				-
Total Other Financing Sources (Uses)	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>4,363</b>	<b>(272)</b>	<b>(81,482)</b>	<b>(77,391)</b>
<b>Net Position - Beginning of Fiscal Year (**Pending Audit**)</b>	-	218,373	(17,784)	200,589
<b>Prior Period Adjustment</b>		(5,322)	8,902	3,580
<b>Fund Balances, As of January 31, 2024</b>	<b>\$ 4,363</b>	<b>\$ 212,779</b>	<b>\$ (90,364)</b>	<b>\$ 126,778</b>

Plumas Eureka CSD

**Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Governmental Funds to the Statement of  
Activities-Governmental Activities**

July 1, 2023 to January 31, 2024

Draft

Net change in fund balances - total governmental funds \$ (77,391)

Amount reported for governmental activities in the statement of activities differs from the amount reported in the statement of revenues, expenditures, and changes in fund balances because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:

Cost of assets capitalized	117,815
Depreciation expense	

Principal payment on long-term debt is recorded as an expense in the fund financial statements, however the payment is recorded as a reduction to the liability in the statement of net position.

Change in net position of governmental activities	<u>\$ 40,424</u>
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**Plumas Eureka CSD**  
**Statement of Net Position**  
**Proprietary Funds**  
As of January 31, 2024  
Draft

<b>ASSETS</b>	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
Current Assets			
Checking Accounts			
Operational Funds	\$ 500,304	\$ 107,896	\$ 608,200
Reserve Funds	71,086	(20,056)	51,030
Debt Funds	513,752	265,928	779,680
Total Checking Accounts	1,085,142	353,769	1,438,910
LAIF-Savings Account	282,551	42,203	324,754
Accumnts Receivable	180,593	129,144	309,737
Total Current Assets	1,548,287	525,115	2,073,401
Capital Assets:			
Property, Plant & Equipment, Net	1,172,330	1,672,301	2,844,631
Total Assets	<u>\$ 2,720,617</u>	<u>\$ 2,197,416</u>	<u>\$ 4,918,032</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Plan Contributions	<u>\$ 24,598</u>	<u>\$ 24,599</u>	<u>\$ 49,197</u>
<b>LIABILITES</b>			
Current Liabilities			-
Accounts Payable	5,663	9,362	15,025
Unearned Revenue	5,344	5,344	10,687
Payroll Related Liabilites	2,055	2,055	4,110
Current Portion - Long Term Liabilities		23,470	23,470
Interest Payable		-	-
Total Current Liabilities	13,062	40,231	53,292
Long Term Liabilities			
Net Pension Liability	44,199	44,198	88,397
Non-Current Portion of Long Term Debt		876,070	876,070
Total Noncurrent Liabilities	44,199	920,268	964,467
Total Liabilities	<u>\$ 57,261</u>	<u>\$ 960,499</u>	<u>\$ 1,017,759</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Pension Plan Earnings	<u>\$ 44,134</u>	<u>\$ 44,133</u>	<u>\$ 88,267</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	1,172,330	749,477	1,921,808
Restricted for Debt Service		62,813	62,813
Unrestricted	1,471,490	405,092	1,876,582
Total net position	<u>\$ 2,643,820</u>	<u>\$ 1,217,383</u>	<u>\$ 3,861,203</u>

**Plumas Eureka CSD**  
**Proprietary Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
July 1, 2023 to January 31, 2024  
**Draft**

	<b>Water</b>	<b>Sewer</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for Services	\$ 371,948	\$ 249,148	\$ 621,096
Charges for Reserve	90,773	97,311	188,084
Charges for Debt	153,726	84,677	238,403
<b>Total Operating Revenues</b>	<b>616,447</b>	<b>431,136</b>	<b>1,047,583</b>
<b>Operating Expenses</b>			
Salaries, Wages, & Employee Benefits	115,539	107,773	223,311
Insurance	6,487	6,487	12,974
Permits, Licenses, and Fees	6,993	17,920	24,913
Travel, Training and Safety	952	1,371	2,323
Sludge Removal		9,965	9,965
Chemicals & Lab Services	11,655	11,059	22,714
Office	4,856	4,657	9,513
Property Taxes	177	177	355
Automobile Expense	2,247	2,147	4,394
Repairs and Maintenance	7,145		7,145
Utilities	32,393	29,842	62,235
Tools and Supplies	2,850	578	3,428
Uniforms	518	518	1,035
Professional Services	38,774	33,583	72,357
Subscriptions & Membership Dues	1,933	1,261	3,195
Other	119	10,119	10,238
<b>Total Operating Expenses</b>	<b>232,638</b>	<b>237,457</b>	<b>470,095</b>
<b>Operating Income (Loss)</b>	<b>383,809</b>	<b>193,679</b>	<b>577,488</b>
<b>Non-Operating Revenues and Expenses</b>			
Interest Income	648	2,254	2,902
Other Income	3,038	500	3,538
Income from Disposition of Assets	150	150	
Capital Outlay		(171,500)	
Interest Expense		(23,449)	(23,449)
<b>Total Non-Operating Revenues and Expenses</b>	<b>3,836</b>	<b>(192,045)</b>	<b>(188,209)</b>
<b>Net Change in Net Position</b>	<b>387,645</b>	<b>1,634</b>	<b>389,279</b>
<b>Net Position - Beginning of Fiscal Year</b> (**Pending Audit**)	<b>2,253,874</b>	<b>1,219,709</b>	<b>3,473,583</b>
<b>Prior Period Adjustment</b>	<b>2,301</b>	<b>(3,960)</b>	<b>(1,659)</b>
<b>Fund Balances, As of January 31, 2024</b>	<b>\$ 2,643,820</b>	<b>\$ 1,217,383</b>	<b>\$ 3,861,203</b>

**Plumas Eureka CSD**  
**Proprietary Funds**  
**Statement of Cash Flows**  
July 1, 2023 to January 31, 2024  
Draft

	<b>Water</b>	<b>Sewer</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$ 528,342	\$ 377,131	\$ 905,472
Cash Payments to Suppliers	(173,755)	(176,203)	(349,959)
Cash Payments to Employees	(92,037)	(84,544)	(176,581)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>262,549</b>	<b>116,384</b>	<b>378,933</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Other Income	23,341	4,269	27,610
<b>Net Cash Provided by (Used for) Noncapital</b>	<b>23,341</b>	<b>4,269</b>	<b>27,610</b>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of Fixed Assets	-	(171,500)	(171,500)
Dispositions and Adjustments of Fixed Assets	150	150	300
Reductions of Debt	-	(22,480)	(22,480)
Interest Expense	-	(20,169)	(20,169)
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>150</b>	<b>(213,999)</b>	<b>(213,849)</b>
<b>Cash Flows from Investing Activities:</b>			
Interest Income	1,875	3,588	5,463
<b>Net Cash Provided by Investing Activities</b>	<b>1,875</b>	<b>3,588</b>	<b>5,463</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>287,915</b>	<b>(89,758)</b>	<b>198,157</b>
<b>Cash and Cash Equivalents, Beginning of Fiscal Year</b>	<b>1,079,778</b>	<b>485,730</b>	<b>1,565,509</b>
<b>Cash and Cash Equivalents, As of January 31, 2024</b>	<b>\$ 1,367,693</b>	<b>\$ 395,972</b>	<b>\$ 1,763,665</b>
<b>Reconciliation of Cash and Cash Equivalents:</b>			
Cash and Investments	\$ 1,367,693	\$ 333,159	\$ 1,700,852
Restricted Cash and Investments		62,813	62,813
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,367,693</b>	<b>\$ 395,972</b>	<b>\$ 1,763,665</b>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ 383,809</b>	<b>\$ 193,679</b>	<b>\$ 577,488</b>
<b>Adjustments to Operating Income:</b>			
Depreciation			-
(Increase)/Decrease in Accounts Receivable	(111,265)	(63,949)	(175,215)
(Increase)/Decrease in Prepaid Expense			-
Increase/(Decrease) in Accounts Payable	(6,537)	(9,695)	(16,232)
Increase/(Decrease) in Accrued Payroll	(3,458)	(3,651)	(7,109)
Increase/(Decrease) in Net Pension Liability	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 262,549</b>	<b>\$ 116,384</b>	<b>\$ 378,933</b>

**Plumas Eureka CSD**  
**Profit & Loss Budget vs. Actual - Water Operations**  
July through January 2024

	Jul 23 - Jan 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
50000 · REVENUES	371,947.98	376,603.02	-4,655.04	98.8%
50700 · OTHER INCOME	3,188.10	0.00	3,188.10	100.0%
<b>Total Income</b>	<u>375,136.08</u>	<u>376,603.02</u>	<u>-1,466.94</u>	<u>99.6%</u>
<b>Gross Profit</b>	375,136.08	376,603.02	-1,466.94	99.6%
<b>Expense</b>				
53007 · BANK SERVICE CHARGES	0.00	92.00	-92.00	0.0%
60000 · Wages & Employee Benefits	115,538.59	121,417.21	-5,878.62	95.2%
60150 · Insurance	6,487.00	19,122.75	-12,635.75	33.9%
60200 · Permits, Licenses, and Fees	6,993.29	7,500.00	-506.71	93.2%
60210 · Travel and Training	745.33	2,500.00	-1,754.67	29.8%
60250 · Safety	206.98	300.00	-93.02	69.0%
61100 · Chemicals	7,749.51	11,666.65	-3,917.14	66.4%
61300 · Lab Services	3,905.00	5,250.00	-1,345.00	74.4%
63000 · Office Expenses	4,855.90	5,176.65	-320.75	93.8%
64004 · Property Taxes	177.35	177.00	0.35	100.2%
65000 · Automobile Expense	2,247.16	2,770.85	-523.69	81.1%
66000 · Repairs and Maintenance	1,646.00	4,780.00	-3,134.00	34.4%
67000 · Utilities	32,392.67	37,714.25	-5,321.58	85.9%
68000 · Tools & Supplies	2,850.06	2,333.35	516.71	122.1%
68100 · Equipment Expense	1,660.80			
68500 · Uniforms	517.55	500.00	17.55	103.5%
69000 · Professional Services	13,671.99	22,041.73	-8,369.74	62.0%
69500 · Other Expenses	2,052.20	1,883.00	169.20	109.0%
<b>Total Expense</b>	<u>203,697.38</u>	<u>245,225.44</u>	<u>-41,528.06</u>	<u>83.1%</u>
<b>Net Ordinary Income</b>	171,438.70	131,377.58	40,061.12	130.5%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
79999 · Prior Period Adjustments	160,036.66			
<b>Total Other Expense</b>	<u>160,036.66</u>	<u>0.00</u>	<u>160,036.66</u>	<u>100.0%</u>
<b>Net Other Income</b>	<u>-160,036.66</u>	<u>0.00</u>	<u>-160,036.66</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>11,402.04</u></u>	<u><u>131,377.58</u></u>	<u><u>-119,975.54</u></u>	<u><u>8.7%</u></u>

**Plumas Eureka CSD**  
**Profit & Loss Budget vs. Actual - Wastewater Operations**  
 July through January 2024

	Jul 23 - Jan 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
50000 · REVENUES	249,148.33	252,623.64	-3,475.31	98.6%
50700 · OTHER INCOME	650.08	0.00	650.08	100.0%
<b>Total Income</b>	<u>249,798.41</u>	<u>252,623.64</u>	<u>-2,825.23</u>	<u>98.9%</u>
<b>Gross Profit</b>	249,798.41	252,623.64	-2,825.23	98.9%
<b>Expense</b>				
53007 · BANK SERVICE CHARGES	0.00	53.20	-53.20	0.0%
60000 · Wages & Employee Benefits	107,772.66	111,248.81	-3,476.15	96.9%
60150 · Insurance	6,487.00	18,506.25	-12,019.25	35.1%
60200 · Permits, Licenses, and Fees	17,920.14	18,200.00	-279.86	98.5%
60210 · Travel and Training	1,163.58	2,500.00	-1,336.42	46.5%
60250 · Safety	206.98	300.00	-93.02	69.0%
61200 · Sludge Removal	9,964.50	11,916.67	-1,952.17	83.6%
61300 · Lab Services	11,059.00	14,499.35	-3,440.35	76.3%
63000 · Office Expenses	4,657.43	5,176.65	-519.22	90.0%
64004 · Property Taxes	177.35	177.00	0.35	100.2%
65000 · Automobile Expense	2,147.16	2,770.85	-623.69	77.5%
66000 · Repairs and Maintenance	0.00	3,000.00	-3,000.00	0.0%
67000 · Utilities	29,842.35	27,963.80	1,878.55	106.7%
68000 · Tools & Supplies	577.55	1,201.10	-623.55	48.1%
68500 · Uniforms	517.55	500.00	17.55	103.5%
69000 · Professional Services	11,786.74	19,999.98	-8,213.24	58.9%
69500 · Other Expenses	1,380.45	1,311.00	69.45	105.3%
<b>Total Expense</b>	<u>205,660.44</u>	<u>239,324.66</u>	<u>-33,664.22</u>	<u>85.9%</u>
<b>Net Ordinary Income</b>	44,137.97	13,298.98	30,838.99	331.9%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
79999 · Prior Period Adjustments	160,304.44			
<b>Total Other Expense</b>	<u>160,304.44</u>			
<b>Net Other Income</b>	<u>-160,304.44</u>	<u>0.00</u>	<u>-160,304.44</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>-116,166.47</u></u>	<u><u>13,298.98</u></u>	<u><u>-129,465.45</u></u>	<u><u>-873.5%</u></u>

**Plumas Eureka CSD**  
**Profit & Loss Budget vs. Actual - Fire Operations**  
July through January 2024

	Jul 23 - Jan 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
50000 · REVENUES	54,537.43	65,370.64	-10,833.21	83.4%
50102 · DONATIONS	607.00			
50105 · FIRE CONTRACT INCOME	2,936.54			
50106 · Wildfire Income	7,919.74			
50500 · INCOME - PROPERTY TAX	8,968.76	5,666.67	3,302.09	158.3%
50600 · INTEREST INCOME	104.98	187.50	-82.52	56.0%
50700 · OTHER INCOME	230.14	0.00	230.14	100.0%
<b>Total Income</b>	<u>75,304.59</u>	<u>71,224.81</u>	<u>4,079.78</u>	<u>105.7%</u>
<b>Gross Profit</b>	75,304.59	71,224.81	4,079.78	105.7%
<b>Expense</b>				
60000 · Wages & Employee Benefits	10,989.17	8,289.62	2,699.55	132.6%
60050 · Fire Dept. Volunteers	13,648.25	16,380.00	-2,731.75	83.3%
60054 · Wildfire Personnel Payment	5,954.94			
60150 · Insurance	4,759.34	47,396.25	-42,636.91	10.0%
60210 · Travel and Training	3,658.80	1,750.00	1,908.80	209.1%
60250 · Safety	313.40	1,458.35	-1,144.95	21.5%
63000 · Office Expenses	4,423.53	3,083.35	1,340.18	143.5%
64004 · Property Taxes	177.36	177.00	0.36	100.2%
65000 · Automobile Expense	1,493.80	4,326.60	-2,832.80	34.5%
66000 · Repairs and Maintenance	1,156.00	1,000.00	156.00	115.6%
67000 · Utilities	2,950.83	3,033.35	-82.52	97.3%
68000 · Tools & Supplies	2,459.30	2,916.65	-457.35	84.3%
68500 · Uniforms	8,551.23	5,250.00	3,301.23	162.9%
69000 · Professional Services	6,631.25	3,274.98	3,356.27	202.5%
69500 · Other Expenses	4,735.21	3,500.00	1,235.21	135.3%
<b>Total Expense</b>	<u>71,902.41</u>	<u>101,836.15</u>	<u>-29,933.74</u>	<u>70.6%</u>
<b>Net Ordinary Income</b>	3,402.18	-30,611.34	34,013.52	-11.1%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
72000 · Capital Outlay	3,675.00			
79999 · Prior Period Adjustments	5,321.78			
<b>Total Other Expense</b>	<u>8,996.78</u>			
<b>Net Other Income</b>	<u>-8,996.78</u>	<u>0.00</u>	<u>-8,996.78</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>-5,594.60</u></u>	<u><u>-30,611.34</u></u>	<u><u>25,016.74</u></u>	<u><u>18.3%</u></u>

**Plumas Eureka CSD**  
**Profit & Loss Budget vs. Actual - District Maintenance**  
 July through January 2024

	<u>Jul 23 - Jan 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
50500 · INCOME - PROPERTY TAX	10,528.55	6,666.66	3,861.89	157.9%
<b>Total Income</b>	<u>10,528.55</u>	<u>6,666.66</u>	<u>3,861.89</u>	<u>157.9%</u>
<b>Gross Profit</b>	10,528.55	6,666.66	3,861.89	157.9%
<b>Expense</b>				
60000 · Wages & Employee Benefits	4,075.03	6,432.70	-2,357.67	63.3%
65000 · Automobile Expense	522.29	933.35	-411.06	56.0%
66000 · Repairs and Maintenance	900.45	7,000.00	-6,099.55	12.9%
68000 · Tools & Supplies	521.45			
68500 · Uniforms	54.66	100.00	-45.34	54.7%
69000 · Professional Services	92.10			
<b>Total Expense</b>	<u>6,165.98</u>	<u>14,466.05</u>	<u>-8,300.07</u>	<u>42.6%</u>
<b>Net Ordinary Income</b>	<u>4,362.57</u>	<u>-7,799.39</u>	<u>12,161.96</u>	<u>-55.9%</u>
<b>Net Income</b>	<u><u>4,362.57</u></u>	<u><u>-7,799.39</u></u>	<u><u>12,161.96</u></u>	<u><u>-55.9%</u></u>

**Plumas Eureka CSD**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Liability Check		01/09/2024	QuickBooks Payroll Service		11000 · Water & Wasterwater Checking			-7,738.61
			QuickBooks Payroll Service		20203 · Direct Deposit Liabilities		-7,738.61	7,738.61
TOTAL							-7,738.61	7,738.61
Liability Check		01/24/2024	QuickBooks Payroll Service		11000 · Water & Wasterwater Checking			-7,556.91
			QuickBooks Payroll Service		20203 · Direct Deposit Liabilities		-7,556.91	7,556.91
TOTAL							-7,556.91	7,556.91
Liability Check	E-pay	01/10/2024	EDD		11000 · Water & Wasterwater Checking			-384.25
					20205 · Payroll Liabilities - Employee		-120.02	120.02
					20205 · Payroll Liabilities - Employee		-264.23	264.23
TOTAL							-384.25	384.25
Liability Check	E-pay	01/10/2024	U.S. TREASURY		11000 · Water & Wasterwater Checking			-1,352.72
					20205 · Payroll Liabilities - Employee		-1,014.00	1,014.00
					20200 · Payroll Liabilities		-11.16	11.16
					20200 · Payroll Liabilities		-11.16	11.16
					20206 · Payroll Liabilities - Employer		-158.20	158.20
					20205 · Payroll Liabilities - Employee		-158.20	158.20
TOTAL							-1,352.72	1,352.72
Liability Check	E-pay	01/10/2024	EDD		11000 · Water & Wasterwater Checking			-174.56
					20206 · Payroll Liabilities - Employer		-10.90	10.90
					20206 · Payroll Liabilities - Employer		-163.66	163.66
TOTAL							-174.56	174.56
Liability Check	E-pay	01/24/2024	EDD		11000 · Water & Wasterwater Checking			-356.94
					20205 · Payroll Liabilities - Employee		-116.50	116.50
					20205 · Payroll Liabilities - Employee		-240.44	240.44
TOTAL							-356.94	356.94
Liability Check	E-pay	01/24/2024	U.S. TREASURY		11000 · Water & Wasterwater Checking			-1,282.28
					20205 · Payroll Liabilities - Employee		-950.00	950.00
					20200 · Payroll Liabilities		-12.56	12.56
					20200 · Payroll Liabilities		-12.56	12.56
					20206 · Payroll Liabilities - Employer		-153.58	153.58
					20205 · Payroll Liabilities - Employee		-153.58	153.58
TOTAL							-1,282.28	1,282.28
Liability Check	E-pay	01/24/2024	EDD		11000 · Water & Wasterwater Checking			-169.46
					20206 · Payroll Liabilities - Employer		-10.59	10.59
					20206 · Payroll Liabilities - Employer		-158.87	158.87
TOTAL							-169.46	169.46



**Plumas Eureka CSD**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	2439	01/09/2024	AT&T - Acct 0303042408001		11075 · Fire Department Checking Acct			-64.29
General Journal	Dec 2023	12/21/2023			67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-64.29	64.29
TOTAL							-64.29	64.29
Bill Pmt -Check	2440	01/09/2024	BB&K		11075 · Fire Department Checking Acct			-2,548.10
General Journal	984483	01/05/2024			69002 · Legal Services	GOVERNMENT:Fire:FIRE Operations	-2,548.10	2,548.10
TOTAL							-2,548.10	2,548.10
Bill Pmt -Check	2441	01/09/2024	Ben Dominguez - Fire		11075 · Fire Department Checking Acct			-22.00
General Journal	Fire Pay	01/04/2024			60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
TOTAL							-22.00	22.00
Bill Pmt -Check	2442	01/09/2024	Cyndy Hallam - Fire		11075 · Fire Department Checking Acct			-200.00
General Journal	Fire Pay	01/04/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
TOTAL							-200.00	200.00
Bill Pmt -Check	2443	01/09/2024	JEFF TRAIN - Fire		11075 · Fire Department Checking Acct			-222.00
General Journal	Fire Pay	01/04/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
TOTAL							-222.00	222.00
Bill Pmt -Check	2444	01/09/2024	Jennifer McGuire - Fire		11075 · Fire Department Checking Acct			-50.00
General Journal	Reimburse	01/02/2024			60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-50.00	50.00
TOTAL							-50.00	50.00
Bill Pmt -Check	2445	01/09/2024	JOHN SEA - Fire		11075 · Fire Department Checking Acct			-127.00
General Journal	Fire Pay	01/04/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-5.00	5.00
TOTAL							-127.00	127.00
Bill Pmt -Check	2446	01/09/2024	Larry McCabe - Fire		11075 · Fire Department Checking Acct			-5.00
General Journal	Fire Pay	01/04/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-5.00	5.00
TOTAL							-5.00	5.00
Bill Pmt -Check	2447	01/09/2024	RICHARD MACHADO - Fire		11075 · Fire Department Checking Acct			-227.00
General Journal	Fire Pay	01/04/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-5.00	5.00
TOTAL							-227.00	227.00
Bill Pmt -Check	2448	01/09/2024	STEVE MUNSEN - Fire		11075 · Fire Department Checking Acct			-1,266.00
General Journal	Fire Pay	01/04/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-1,200.00	1,200.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-66.00	66.00
TOTAL							-1,266.00	1,266.00

**Plumas Eureka CSD**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>2449</b>	<b>01/09/2024</b>	<b>Tom Connolly - Fire</b>		<b>11075 · Fire Department Checking Acct</b>			<b>-171.00</b>
General Journal	Fire Pay	01/04/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-66.00	66.00
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-5.00	5.00
TOTAL							-171.00	171.00
<b>Bill Pmt -Check</b>	<b>2450</b>	<b>01/09/2024</b>	<b>Plumas Pines REC Center</b>		<b>11075 · Fire Department Checking Acct</b>			<b>-100.00</b>
General Journal		01/15/2024			60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
TOTAL							-100.00	100.00
<b>Bill Pmt -Check</b>	<b>2451</b>	<b>01/23/2024</b>	<b>Chris Baker - Fire</b>		<b>11075 · Fire Department Checking Acct</b>			<b>-1,385.67</b>
General Journal	Reimburse	01/11/2024			60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-1,385.67	1,385.67
TOTAL							-1,385.67	1,385.67
<b>Bill Pmt -Check</b>	<b>2452</b>	<b>01/23/2024</b>	<b>DMV</b>		<b>11075 · Fire Department Checking Acct</b>			<b>-7,613.00</b>
General Journal	DMV	01/22/2024			72000 · Capital Outlay	GOVERNMENT:Fire:FEERAM	-7,613.00	7,613.00
TOTAL							-7,613.00	7,613.00
<b>Bill Pmt -Check</b>	<b>18419</b>	<b>01/09/2024</b>	<b>ANTHONY CAMPBELL/V</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal	1067	01/06/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	1068	01/06/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
TOTAL							-25.00	25.00
<b>Bill Pmt -Check</b>	<b>18420</b>	<b>01/09/2024</b>	<b>Gina-Marie Morris</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-35.00</b>
General Journal	1069	01/06/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	1070	01/06/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
					67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operal	-5.00	5.00
TOTAL							-30.00	30.00
<b>Bill Pmt -Check</b>	<b>18421</b>	<b>01/09/2024</b>	<b>JAMAR TATE</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-35.00</b>
General Journal	1071	01/06/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
					67003 · Internet	ENTERPRISE:Water:WATER Operations	-5.00	5.00
General Journal	1072	01/06/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
					67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operal	-5.00	5.00
TOTAL							-35.00	35.00
<b>Bill Pmt -Check</b>	<b>18422</b>	<b>01/09/2024</b>	<b>JOHN ROWDEN1</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal	1073	01/06/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	1074	01/06/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
TOTAL							-25.00	25.00

**Plumas Eureka CSD**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>18423</b>	<b>01/09/2024</b>	<b>LEW PRINCE</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal	1075	01/06/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	1076	01/06/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
TOTAL							-25.00	25.00
<b>Bill Pmt -Check</b>	<b>18424</b>	<b>01/09/2024</b>	<b>AMERIGAS</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-388.21</b>
General Journal	3158665248	12/20/2023			67004 · Propane	ENTERPRISE:Water:WATER Operations	-60.55	60.55
General Journal	3158665248	12/20/2023			67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Operal	-60.55	60.55
General Journal	3158665248	12/20/2023			67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-60.55	60.55
General Journal	3159014805	12/28/2023			67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-68.86	68.86
General Journal	3159014805	12/28/2023			67004 · Propane	ENTERPRISE:Water:WATER Operations	-68.85	68.85
General Journal	3159014805	12/28/2023			67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Operal	-68.85	68.85
TOTAL							-388.21	388.21
<b>Bill Pmt -Check</b>	<b>18425</b>	<b>01/09/2024</b>	<b>AT&amp;T</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-316.27</b>
General Journal	5308360126	12/28/2023			67002 · Phone	ENTERPRISE:Water:WATER Operations	-158.14	158.14
General Journal	5308360126	12/28/2023			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-158.13	158.13
TOTAL							-316.27	316.27
<b>Bill Pmt -Check</b>	<b>18426</b>	<b>01/09/2024</b>	<b>INTERMOUNTAIN DISPOSAL</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-48.23</b>
General Journal	243603	12/27/2023			67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operal	-1.91	1.91
General Journal	243603	12/27/2023			67005 · Garbage	ENTERPRISE:Water:WATER Operations	-1.91	1.91
General Journal	243603	12/27/2023			67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-1.92	1.92
General Journal	243410	12/31/2023			67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operal	-14.16	14.16
General Journal	243410	12/31/2023			67005 · Garbage	ENTERPRISE:Water:WATER Operations	-14.16	14.16
General Journal	243410	12/31/2023			67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-14.17	14.17
TOTAL							-48.23	48.23
<b>Bill Pmt -Check</b>	<b>18427</b>	<b>01/09/2024</b>	<b>MOUNTAIN HARDWARE</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-96.32</b>
General Journal	131305	12/28/2023			63001 · Office Supplies	ENTERPRISE:Wastewater:WASTE WATER Operal	-6.76	6.76
General Journal	131305	12/28/2023			63001 · Office Supplies	ENTERPRISE:Water:WATER Operations	-6.76	6.76
General Journal	131305	12/28/2023			63001 · Office Supplies	GOVERNMENT:Fire:FIRE Operations	-0.86	0.86
General Journal	131363(10%)	01/03/2024			68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-48.17	48.17
General Journal	131392(10%)	01/05/2024			68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operal	-11.26	11.26
General Journal	131392(10%)	01/05/2024			68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-11.26	11.26
General Journal	131392(10%)	01/05/2024			68000 · Tools & Supplies	GOVERNMENT:Fire:FIRE Operations	-11.25	11.25
TOTAL							-96.32	96.32
<b>Bill Pmt -Check</b>	<b>18428</b>	<b>01/09/2024</b>	<b>PLUMAS COUNTY CLERK</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-1,916.93</b>
General Journal	PECS	12/31/2023			69006 · County Fees	ENTERPRISE:Wastewater:WASTE WATER Operal	-638.98	638.98
General Journal	PECS	12/31/2023			69006 · County Fees	ENTERPRISE:Water:WATER Operations	-638.98	638.98
General Journal	PECS	12/31/2023			69006 · County Fees	GOVERNMENT:Fire:FIRE Operations	-638.97	638.97
TOTAL							-1,916.93	1,916.93

**Plumas Eureka CSD**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>18429</b>	<b>01/09/2024</b>	<b>POLLARD WATER</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-98.46</b>
General Journal	WP050190	01/04/2024			61100 · Chemicals	ENTERPRISE:Water:WATER Operations	-98.46	98.46
TOTAL							-98.46	98.46
<b>Bill Pmt -Check</b>	<b>18430</b>	<b>01/09/2024</b>	<b>QUADIENT</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-348.25</b>
General Journal		12/22/2023			63006 · Postage and Delivery	GOVERNMENT:Fire:FIRE Operations	-116.09	116.09
General Journal		12/22/2023			63006 · Postage and Delivery	ENTERPRISE:Water:WATER Operations	-116.08	116.08
General Journal		12/22/2023			63006 · Postage and Delivery	ENTERPRISE:Wastewater:WASTE WATER Operal	-116.08	116.08
TOTAL							-348.25	348.25
<b>Bill Pmt -Check</b>	<b>18431</b>	<b>01/09/2024</b>	<b>SMILE</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-433.34</b>
General Journal	1167590	12/20/2023			63003 · Copy Machine / Printing Jobs	GOVERNMENT:Fire:FIRE Operations	-144.44	144.44
General Journal	1167590	12/20/2023			63003 · Copy Machine / Printing Jobs	ENTERPRISE:Water:WATER Operations	-144.45	144.45
General Journal	1167590	12/20/2023			63003 · Copy Machine / Printing Jobs	ENTERPRISE:Wastewater:WASTE WATER Operal	-144.45	144.45
TOTAL							-433.34	433.34
<b>Bill Pmt -Check</b>	<b>18432</b>	<b>01/09/2024</b>	<b>State Water Resources Control Board</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-5,501.92</b>
General Journal	SM-1044584	12/20/2023			60203 · Permits	ENTERPRISE:Water:WATER Operations	-5,501.92	5,501.92
TOTAL							-5,501.92	5,501.92
<b>Bill Pmt -Check</b>	<b>18433</b>	<b>01/09/2024</b>	<b>WESTERN NEVADA SUPPLY CO</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-278.91</b>
General Journal	11054825	12/06/2023			68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-107.16	107.16
General Journal	11077486	12/20/2023			68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operal	-171.75	171.75
TOTAL							-278.91	278.91
<b>Bill Pmt -Check</b>	<b>18434</b>	<b>01/09/2024</b>	<b>BRYANT ELECTRIC</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-600.00</b>
General Journal	1287	01/08/2024			66005 · EQUIPMENT MAINTENANCE	ENTERPRISE:Water:WATER Operations	-600.00	600.00
TOTAL							-600.00	600.00
<b>Bill Pmt -Check</b>	<b>18435</b>	<b>01/09/2024</b>	<b>FRUIT GROWERS LAB ENVIRONMENTAL</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-1,519.00</b>
General Journal	379748A-IN	12/01/2023			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-112.00	112.00
General Journal	379739A-IN	12/07/2023			61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-507.00	507.00
General Journal	379825A-IN	12/14/2023			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-80.00	80.00
General Journal	379826A-IN	12/14/2023			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-80.00	80.00
General Journal	390057A-IN	12/14/2023			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-73.00	73.00
General Journal	390369A-IN	12/20/2023			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-75.00	75.00
General Journal	379827A-IN	12/21/2023			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-87.00	87.00
General Journal	390188A-IN	12/21/2023			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-112.00	112.00
General Journal	390187A-IN	12/22/2023			61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-281.00	281.00
General Journal	390474A-IN	12/22/2023			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-112.00	112.00
TOTAL							-1,519.00	1,519.00

**Plumas Eureka CSD**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>18436</b>	<b>01/19/2024</b>	<b>SPECIAL DISTRICT RISK MGMT</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-9,160.73</b>
General Journal	H44173	01/05/2024			60042 · Medical Benefits	ENTERPRISE:Water:WATER Operations	-4,132.28	4,132.28
					60043 · Dental Benefits	ENTERPRISE:Water:WATER Operations	-138.80	138.80
					60044 · Vision Benefits	ENTERPRISE:Water:WATER Operations	-34.47	34.47
General Journal	H44173	01/05/2024			60042 · Medical Benefits	ENTERPRISE:Wastewater:WASTE WATER Operal	-4,132.28	4,132.28
					60043 · Dental Benefits	ENTERPRISE:Wastewater:WASTE WATER Operal	-138.80	138.80
					60044 · Vision Benefits	ENTERPRISE:Wastewater:WASTE WATER Operal	-34.47	34.47
General Journal	H44173	01/05/2024			60042 · Medical Benefits	GOVERNMENT:Fire:FIRE Operations	-527.52	527.52
					60043 · Dental Benefits	GOVERNMENT:Fire:FIRE Operations	-17.71	17.71
					60044 · Vision Benefits	GOVERNMENT:Fire:FIRE Operations	-4.40	4.40
<b>TOTAL</b>							<b>-9,160.73</b>	<b>9,160.73</b>
<b>Bill Pmt -Check</b>	<b>18437</b>	<b>01/23/2024</b>	<b>AMERIGAS</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-209.95</b>
General Journal	3159292483	01/05/2024			67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Operal	-69.98	69.98
General Journal	3159292483	01/05/2024			67004 · Propane	ENTERPRISE:Water:WATER Operations	-69.98	69.98
General Journal	3159292483	01/05/2024			67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-69.99	69.99
<b>TOTAL</b>							<b>-209.95</b>	<b>209.95</b>
<b>Bill Pmt -Check</b>	<b>18438</b>	<b>01/23/2024</b>	<b>CALNET3</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-227.82</b>
General Journal	9391019050	01/12/2024			67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-72.23	72.23
General Journal	9391019052	01/12/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-63.38	63.38
General Journal	9391019051	01/12/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-92.21	92.21
<b>TOTAL</b>							<b>-227.82</b>	<b>227.82</b>
<b>Bill Pmt -Check</b>	<b>18439</b>	<b>01/23/2024</b>	<b>DIGITALPATH BUSINESS SERVICES</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-15.00</b>
General Journal	Digitalpath	01/12/2024			67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operal	-6.50	6.50
General Journal	Digitalpath	01/12/2024			67003 · Internet	ENTERPRISE:Water:WATER Operations	-6.50	6.50
General Journal	Digitalpath	01/12/2024			67003 · Internet	GOVERNMENT:Fire:FIRE Operations	-2.00	2.00
<b>TOTAL</b>							<b>-15.00</b>	<b>15.00</b>
<b>Bill Pmt -Check</b>	<b>18440</b>	<b>01/23/2024</b>	<b>DOWL ENGINEERING</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-1,700.00</b>
General Journal	4302.2408-7	01/18/2024			69004 · Engineering Services	ENTERPRISE:Wastewater:RESERVES	-1,700.00	1,700.00
<b>TOTAL</b>							<b>-1,700.00</b>	<b>1,700.00</b>
<b>Bill Pmt -Check</b>	<b>18441</b>	<b>01/23/2024</b>	<b>GRAEAGLE CHEVRON</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-48.26</b>
General Journal	9235	12/14/2023			65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-24.13	24.13
General Journal	9235	12/14/2023			65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operal	-24.13	24.13
<b>TOTAL</b>							<b>-48.26</b>	<b>48.26</b>

**Plumas Eureka CSD**  
**Check Detail**  
**January 2024**

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>18443</b>	<b>01/23/2024</b>	<b>PLUMAS SIERRA REC</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-6,467.71</b>
General Journal	6466	12/29/2023			67001 · Electricity	GOVERNMENT:Fire:FIRE Operations	-92.85	92.85
					69505 · Miscellaneous Expenses	GOVERNMENT:Fire:FIRE Operations	-12.20	12.20
General Journal	6466/18112	12/29/2023			67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operal	-92.85	92.85
					67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operal	-2,390.56	2,390.56
					67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operal	-1,432.67	1,432.67
					67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operal	-233.61	233.61
General Journal	6466/18112	12/29/2023			69505 · Miscellaneous Expenses	ENTERPRISE:Wastewater:WASTE WATER Operal	-40.91	40.91
					67001 · Electricity	ENTERPRISE:Water:WATER Operations	-92.85	92.85
					67001 · Electricity	ENTERPRISE:Water:WATER Operations	-284.56	284.56
					67001 · Electricity	ENTERPRISE:Water:WATER Operations	-1,753.75	1,753.75
					69505 · Miscellaneous Expenses	ENTERPRISE:Water:WATER Operations	-40.90	40.90
TOTAL							-6,467.71	6,467.71
<b>Bill Pmt -Check</b>	<b>18444</b>	<b>01/23/2024</b>	<b>PLUMAS SIERRA TELECOMMUNICATIONS</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-114.00</b>
General Journal	66040	12/29/2023			67003 · Internet	ENTERPRISE:Water:WATER Operations	-38.00	38.00
General Journal	66040	12/29/2023			67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operal	-38.00	38.00
General Journal	66040	12/29/2023			67003 · Internet	GOVERNMENT:Fire:FIRE Operations	-38.00	38.00
TOTAL							-114.00	114.00
<b>Bill Pmt -Check</b>	<b>18445</b>	<b>01/23/2024</b>	<b>MOUNTAIN HARDWARE</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-49.15</b>
General Journal	131507(10%)	01/17/2024			63001 · Office Supplies	ENTERPRISE:Wastewater:WASTE WATER Operal	-9.51	9.51
General Journal	131507(10%)	01/17/2024			63001 · Office Supplies	ENTERPRISE:Water:WATER Operations	-9.51	9.51
General Journal	131507(10%)	01/17/2024			63001 · Office Supplies	GOVERNMENT:Fire:FIRE Operations	-1.22	1.22
General Journal	131556(10%)	01/20/2024			68000 · Tools & Supplies	GOVERNMENT:Fire:FIRE Operations	-9.50	9.50
General Journal	131568(10%)	01/22/2024			63001 · Office Supplies	ENTERPRISE:Wastewater:WASTE WATER Operal	-9.13	9.13
General Journal	131568(10%)	01/22/2024			63001 · Office Supplies	ENTERPRISE:Water:WATER Operations	-9.13	9.13
General Journal	131568(10%)	01/22/2024			63001 · Office Supplies	GOVERNMENT:Fire:FIRE Operations	-1.15	1.15
TOTAL							-49.15	49.15

**Plumas Eureka CSD**  
**Credit Card Transactions**  
January 2024

Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance
20100 · UMPQUA Visas								
20101 · VISA_JILLIAN 6288								
General Journal	01/01/2024	Adobe-Gina	Adobe AcroPro	To record charge under vendor		√	19.99	19.99
General Journal	01/01/2024	Adobe-Gina	Adobe AcroPro	To split according to classes		√	-19.99	0.00
General Journal	01/01/2024	Adobe-Gina	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations	√	1.19	1.19
General Journal	01/01/2024	Adobe-Gina	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations	√	9.40	10.59
General Journal	01/01/2024	Adobe-Gina	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Oper	√	9.40	19.99
General Journal	01/01/2024	Zoom	ZOOM US	To record charge under vendor			31.98	51.97
General Journal	01/01/2024	Zoom	ZOOM US	To split according to classes			-31.98	19.99
General Journal	01/01/2024	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Water:WATER Operations		14.79	34.78
General Journal	01/01/2024	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Wastewater:WASTE WATER Operation:		14.79	49.57
General Journal	01/01/2024	Zoom	ZOOM US	Monthly Zoom subscription	GOVERNMENT:Fire:FIRE Operations		2.40	51.97
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	GOVERNMENT:Fire:FIRE Operations		-4.18	47.79
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	ENTERPRISE:Water:WATER Operations		-28.89	18.90
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	ENTERPRISE:Wastewater:WASTE WATER Operation:		-28.89	-9.99
General Journal	01/12/2024	81345510	NETWORK SOLUTIONS	To record charge under vendor			54.49	44.50
General Journal	01/12/2024	81345510	NETWORK SOLUTIONS	To split according to classes			-54.49	-9.99
General Journal	01/12/2024	81345510	NETWORK SOLUTIONS	50 GB Additional Storage for the remainder of En	ENTERPRISE:Water:WATER Operations		25.61	15.62
General Journal	01/12/2024	81345510	NETWORK SOLUTIONS	50 GB Additional Storage for the remainder of En	ENTERPRISE:Wastewater:WASTE WATER Operation:		25.61	41.23
General Journal	01/12/2024	81345510	NETWORK SOLUTIONS	50 GB Additional Storage for the remainder of En	GOVERNMENT:Fire:FIRE Operations		3.27	44.50
General Journal	01/28/2024	63598	Norton	To record charge under vendor			9.99	54.49
General Journal	01/28/2024	63598	Norton	To split according to classes			-9.99	44.50
General Journal	01/28/2024	63598	Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Water:WATER Operations		4.70	49.20
General Journal	01/28/2024	63598	Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Wastewater:WASTE WATER Operation:		4.70	53.90
General Journal	01/28/2024	63598	Norton	MICROSOFT*NORTON SECURITY	GOVERNMENT:Fire:FIRE Operations		0.59	54.49
Total 20101 · VISA_JILLIAN 6288							54.49	54.49
20103 · VISA_JAMAR 6312								
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	GOVERNMENT:Fire:FIRE Operations		-32.11	-32.11
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	ENTERPRISE:Water:WATER Operations		-295.54	-327.65
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	ENTERPRISE:Wastewater:WASTE WATER Operation:		-46.54	-374.19
General Journal	01/10/2024	682982	CANNON WATER TECHNOLOGY	Liquipro Metering Pump	ENTERPRISE:Water:WATER Operations		1,660.80	1,286.61
General Journal	01/12/2024	DropBox	Various	To record charge under vendor			90.00	1,376.61
General Journal	01/12/2024	DropBox	Various	To split according to classes			-90.00	1,286.61
General Journal	01/12/2024	DropBox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Water:WATER Operations		30.00	1,316.61
General Journal	01/12/2024	DropBox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Wastewater:WASTE WATER Operation:		30.00	1,346.61
General Journal	01/12/2024	DropBox	Various	Dropbox Business, 4 Licenses	GOVERNMENT:Fire:FIRE Operations		30.00	1,376.61
General Journal	01/12/2024	Post Office	Post Office	Mail Flash Drive	ENTERPRISE:Wastewater:WASTE WATER Operation:		6.74	1,383.35
General Journal	01/13/2024	9236	Adobe AcroPro	To record charge under vendor			19.99	1,403.34
General Journal	01/13/2024	9236	Adobe AcroPro	To split according to classes			-19.99	1,383.35
General Journal	01/13/2024	9236	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations		1.19	1,384.54
General Journal	01/13/2024	9236	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations		9.40	1,393.94
General Journal	01/13/2024	9236	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Operation:		9.40	1,403.34
General Journal	01/22/2024	Office Max	Office Depot/Office Max	To record charge under vendor			40.04	1,443.38
General Journal	01/22/2024	Office Max	Office Depot/Office Max	To split according to classes			-40.04	1,403.34

Plumas Eureka CSD  
Credit Card Transactions  
January 2024

Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance	
General Journal	01/22/2024	Office Max	Office Depot/Office Max	Gel Pens and Planner	ENTERPRISE:Water:WATER Operations		18.82	1,422.16	
General Journal	01/22/2024	Office Max	Office Depot/Office Max	Gel Pens and Planner	ENTERPRISE:Wastewater:WASTE WATER Operation:		18.82	1,440.98	
General Journal	01/22/2024	Office Max	Office Depot/Office Max	Gel Pens and Planner	GOVERNMENT:Fire:FIRE Operations		2.40	1,443.38	
Total 20103 · VISA_JAMAR 6312								1,443.38	1,443.38
<b>20104 · VISA_STEVEM 1975</b>									
General Journal	01/08/2024	ebay	Various	Cargo Slide Tray and Extended Height Kit	GOVERNMENT:Fire:FEERAM		788.55	788.55	
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	GOVERNMENT:Fire:FIRE Operations		-398.49	390.06	
General Journal	01/20/2024	Longboards	Various	Lunch w/ TConnolly for Helping Dept	GOVERNMENT:Fire:FIRE Operations		40.00	430.06	
General Journal	01/21/2024	Amazon	Amazon	Qty 4, AA Batteries 24 pk	GOVERNMENT:Fire:FIRE Operations		68.60	498.66	
General Journal	01/21/2024	Amazon	Amazon	Qty 4, AAA Batteries 24 pk	GOVERNMENT:Fire:FIRE Operations		63.92	562.58	
Total 20104 · VISA_STEVEM 1975								562.58	562.58
<b>20105 · VISA_LEW 6320</b>									
General Journal	01/04/2024	Gas	GRAEAGLE CHEVRON	To record charge under vendor			132.28	132.28	
General Journal	01/04/2024	Gas	GRAEAGLE CHEVRON	To split according to classes			-132.28	0.00	
General Journal	01/04/2024	Gas	GRAEAGLE CHEVRON	25.942Gal @ \$5.099/Gal - White Truck	ENTERPRISE:Wastewater:WASTE WATER Operation:		66.14	66.14	
General Journal	01/04/2024	Gas	GRAEAGLE CHEVRON	25.942Gal @ \$5.099/Gal - White Truck	ENTERPRISE:Water:WATER Operations		66.14	132.28	
General Journal	01/31/2024	CustomSigns	Various	2x6 Engraved Plastic Signs for Past Chief Plaque	GOVERNMENT:Fire:FIRE Operations		70.83	203.11	
Total 20105 · VISA_LEW 6320								203.11	203.11
<b>20107 · VISA_FIRE 9122 - 1375</b>									
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	GOVERNMENT:Fire:FIRE Operations		-175.00	-175.00	
Total 20107 · VISA_FIRE 9122 - 1375								-175.00	-175.00
<b>20109 · VISA_GINAMARIE 9520</b>									
General Journal	01/03/2024	Amazon	Amazon	To record charge under vendor			29.47	29.47	
General Journal	01/03/2024	Amazon	Amazon	To split according to classes			-29.47	0.00	
General Journal	01/03/2024	Amazon	Amazon	Colored Paper and Wall Calendar	ENTERPRISE:Water:WATER Operations		13.85	13.85	
General Journal	01/03/2024	Amazon	Amazon	Colored Paper and Wall Calendar	ENTERPRISE:Wastewater:WASTE WATER Operation:		13.85	27.70	
General Journal	01/03/2024	Amazon	Amazon	Colored Paper and Wall Calendar	GOVERNMENT:Fire:FIRE Operations		1.77	29.47	
General Journal	01/03/2024	Post Office	Post Office	To record charge under vendor			4.38	33.85	
General Journal	01/03/2024	Post Office	Post Office	To split according to classes			-4.38	29.47	
General Journal	01/03/2024	Post Office	Post Office	CERT MLG of 941	GOVERNMENT:Fire:FIRE Operations		1.46	30.93	
General Journal	01/03/2024	Post Office	Post Office	CERT MLG of 941	ENTERPRISE:Wastewater:WASTE WATER Operation:		1.46	32.39	
General Journal	01/03/2024	Post Office	Post Office	CERT MLG of 941	ENTERPRISE:Water:WATER Operations		1.46	33.85	
General Journal	01/04/2024	Amazon	Amazon	To record charge under vendor			15.91	49.76	
General Journal	01/04/2024	Amazon	Amazon	To split according to classes			-15.91	33.85	
General Journal	01/04/2024	Amazon	Amazon	Wall Calendar	ENTERPRISE:Water:WATER Operations		7.48	41.33	
General Journal	01/04/2024	Amazon	Amazon	Wall Calendar	ENTERPRISE:Wastewater:WASTE WATER Operation:		7.48	48.81	
General Journal	01/04/2024	Amazon	Amazon	Wall Calendar	GOVERNMENT:Fire:FIRE Operations		0.95	49.76	
General Journal	01/04/2024	CSDA	CSDA CAREER CENTER	To record charge under vendor			570.00	619.76	
General Journal	01/04/2024	CSDA	CSDA CAREER CENTER	To split according to classes			-570.00	49.76	
General Journal	01/04/2024	CSDA	CSDA CAREER CENTER	GMorris - Financial Management & HR for Spec	ENTERPRISE:Water:WATER Operations		267.90	317.66	
General Journal	01/04/2024	CSDA	CSDA CAREER CENTER	GMorris - Financial Management & HR for Spec	ENTERPRISE:Wastewater:WASTE WATER Operation:		267.90	585.56	
General Journal	01/04/2024	CSDA	CSDA CAREER CENTER	GMorris - Financial Management & HR for Spec	GOVERNMENT:Fire:FIRE Operations		34.20	619.76	
General Journal	01/04/2024	Quality Inn	Various	To record charge under vendor			304.77	924.53	
General Journal	01/04/2024	Quality Inn	Various	To split according to classes			-304.77	619.76	



**Plumas Eureka CSD**  
**Credit Card Transactions**  
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Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance
General Journal	01/04/2024	Quality Inn	Various	GMorris - Hotel for CSDA Training Courses	ENTERPRISE:Water:WATER Operations		143.24	763.00
General Journal	01/04/2024	Quality Inn	Various	GMorris - Hotel for CSDA Training Courses	ENTERPRISE:Wastewater:WASTE WATER Operation:		143.24	906.24
General Journal	01/04/2024	Quality Inn	Various	GMorris - Hotel for CSDA Training Courses	GOVERNMENT:Fire:FIRE Operations		18.29	924.53
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	GOVERNMENT:Fire:FIRE Operations		-174.55	749.98
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	ENTERPRISE:Water:WATER Operations		-184.94	565.04
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	ENTERPRISE:Wastewater:WASTE WATER Operation:		-184.94	380.10
General Journal	01/22/2024	Amazon	Amazon	Ink for personal JRowden - pd with check			58.54	438.64
General Journal	01/23/2024	Amazon	Amazon	To record charge under vendor			13.93	452.57
General Journal	01/23/2024	Amazon	Amazon	To split according to classes			-13.93	438.64
General Journal	01/23/2024	Amazon	Amazon	Name Plate for New Board Director	ENTERPRISE:Water:WATER Operations		4.64	443.28
General Journal	01/23/2024	Amazon	Amazon	Name Plate for New Board Director	ENTERPRISE:Wastewater:WASTE WATER Operation:		4.64	447.92
General Journal	01/23/2024	Amazon	Amazon	Name Plate for New Board Director	GOVERNMENT:Fire:FIRE Operations		4.65	452.57
General Journal	01/25/2024	Post Office	Post Office	To record charge under vendor			0.78	453.35
General Journal	01/25/2024	Post Office	Post Office	To split according to classes			-0.78	452.57
General Journal	01/25/2024	Post Office	Post Office	USPS Address Service	GOVERNMENT:Fire:FIRE Operations		0.06	452.63
General Journal	01/25/2024	Post Office	Post Office	USPS Address Service	ENTERPRISE:Wastewater:WASTE WATER Operation:		0.36	452.99
General Journal	01/25/2024	Post Office	Post Office	USPS Address Service	ENTERPRISE:Water:WATER Operations		0.36	453.35
General Journal	01/26/2024	Amazon	Amazon	To record charge under vendor			29.99	483.34
General Journal	01/26/2024	Amazon	Amazon	To split according to classes			-29.99	453.35
General Journal	01/26/2024	Amazon	Amazon	Mug for RGlick	ENTERPRISE:Water:WATER Operations		8.93	462.28
General Journal	01/26/2024	Amazon	Amazon	Mug for RGlick	ENTERPRISE:Wastewater:WASTE WATER Operation:		8.93	471.21
General Journal	01/26/2024	Amazon	Amazon	Mugs for RGlick & SMunsen	GOVERNMENT:Fire:FIRE Operations		12.13	483.34
Total 20109 · VISA_GINAMARIE 9520							483.34	483.34
<b>20111 · VISA_FIRE 9178 - 1383</b>								
General Journal	01/24/2024	Gas	GRAEAGLE CHEVRON	31.270Gal @ \$4.589/Gal - Unit 9178	GOVERNMENT:Fire:FIRE Operations		143.50	143.50
Total 20111 · VISA_FIRE 9178 - 1383							143.50	143.50
<b>20114 · VISA_ANTHONY 9966</b>								
General Journal	01/08/2024	Amazon	Amazon	To record charge under vendor			35.17	35.17
General Journal	01/08/2024	Amazon	Amazon	To split according to classes			-35.17	0.00
General Journal	01/08/2024	Amazon	Amazon	Security Lights Motion Sensor	ENTERPRISE:Water:WATER Operations		11.72	11.72
General Journal	01/08/2024	Amazon	Amazon	Security Lights Motion Sensor	ENTERPRISE:Wastewater:WASTE WATER Operation:		11.72	23.44
General Journal	01/08/2024	Amazon	Amazon	Security Lights Motion Sensor	GOVERNMENT:Fire:FIRE Operations		11.73	35.17
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	ENTERPRISE:Water:WATER Operations		-118.50	-83.33
General Journal	01/09/2024	EFT CC Bill	UMPQUA BANK	01/25/24 - December Statement	ENTERPRISE:Wastewater:WASTE WATER Operation:		-118.50	-201.83
General Journal	01/11/2024	16076	CALIFORNIA RURAL WATER ASSOCIATION	ACampbell - Wastewater Certification Review (G	ENTERPRISE:Wastewater:WASTE WATER Operation:		275.00	73.17
Total 20114 · VISA_ANTHONY 9966							73.17	73.17
<b>20100 · UMPQUA Visas - Other</b>								
General Journal	01/26/2024	Credit	UMPQUA BANK	2023 Credit Card Rebate	ENTERPRISE:Water:WATER Operations		-102.91	-102.91
General Journal	01/26/2024	Credit	UMPQUA BANK	2023 Credit Card Rebate	ENTERPRISE:Wastewater:WASTE WATER Operation:		-96.40	-199.31
General Journal	01/26/2024	Credit	UMPQUA BANK	2023 Credit Card Rebate	GOVERNMENT:Fire:FIRE Operations		-164.37	-363.68
Total 20100 · UMPQUA Visas - Other							-363.68	-363.68
Total 20100 · UMPQUA Visas							2,424.89	2,424.89
<b>TOTAL</b>							<b>2,424.89</b>	<b>2,424.89</b>

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**

**Financial Statements, Management Discussion and Analysis,  
and Independent Auditor's Report**

**AS OF AND FOR THE YEAR ENDED JUNE 30, 2023**

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
 Audited Financial Statements  
 June 30, 2023

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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Plumas Eureka Community Services District  
Blairsden, CA 96103

### Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plumas Eureka Community Services District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Plumas Eureka Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Plumas Eureka Community Services District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plumas Eureka Community Services District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plumas Eureka Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plumas Eureka Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the general fund budgetary comparison information, the District's Proportionate Share of Net Pension Liability, and the Schedule of District Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying water and wastewater budgetary comparison information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the water and wastewater budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated December 21, 2023 on our consideration of the District's internal control over financial reporting and our tests of it compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Respectfully Submitted,



SingletonAuman, PC  
Susanville, California  
December 21, 2023

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**Management's Discussion and Analysis (MD&A)**  
**June 30, 2023**

**INTRODUCTION**

Plumas Eureka Community Services District's present operations include providing water and sewer services and fire protection to residents of the District.

Our discussion and analysis of Plumas Eureka Services District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. It should be read in conjunction with the District's financial statements, including notes and supplementary information, which follow this section.

**FINANCIAL HIGHLIGHTS**

- Total net position was \$3,502,791 at June 30, 2023. This was an increase of \$194,624 over the prior year.
- Overall revenues were \$1,522,278 and expenses were \$1,332,141 resulting in an increase in net position of \$194,624 after restatement.

**OVERVIEW OF FINANCIAL STATEMENTS**

This annual report consists of three parts—management's discussion and analysis (this section), the basic financial statements, and supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of a statement of revenue, expenses, and changes in net assets, and a statement of cash flows. The District's management has presented the financial statements in separate funds for the year ended June 30, 2023. Water utility and sewer utility operations are shown in separate proprietary funds and the general fund, which includes fire activities, is shown as a governmental fund.

The statement of net position shows the District's financial status as of the end of its fiscal year, June 30, 2023. The statement of revenues, expenses, and changes in net position shows the changes in the District's equity during the fiscal year ended June 30, 2023. The statement of cash flows shows the changes in cash during the fiscal year ended June 30, 2023 for the proprietary funds.

The district conducts the majority of its financial activities in two enterprise, or business-type funds. The dominate source of funding for these operations is normally user charges paid by the District's water and sewer customers.

**FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE**

The District's combined net position was \$3,502,791 at June 30, 2023. See Table 1.

**Table 1: Net Position**

	<u>2023</u>	<u>2022</u>	<u>Total Percentage Change 2023-2022</u>
<b>Assets:</b>			
Cash and Investments	\$ 1,794,070	\$ 1,534,494	16.92%
Accounts Receivable-Customers	165,822	211,498	-21.60%
Prepaid Insurance	6,666	11,360	-41.32%
Interest Receivable	2,668	625	326.88%
Interfund Receivable		5,712	N/A
Capital Assets, Net of Accumulated Depreciation	2,631,720	2,755,465	-4.49%
<b>TOTAL ASSETS</b>	<u>\$ 4,600,946</u>	<u>\$ 4,519,154</u>	1.81%
<b>Deferred Outflows of Resources</b>			
Deferred Contributions to District Pension Plan	\$ 119,000	\$ 49,197	141.88%
<b>Liabilities:</b>			
Accounts Payable and Accrued Expenses	\$ 48,500	\$ 76,860	-36.90%
Compensated Absences	4,654	9,062	-48.64%
Interfund Payable		5,712	N/A
Current Portion of Long-Term Debt	22,480	21,540	4.36%
Net Pension Liability	230,296	88,397	160.52%
Non-Current Portion of Long-Term Debt	899,540	958,442	-6.15%
<b>TOTAL LIABILITIES</b>	<u>\$ 1,205,470</u>	<u>\$ 1,160,013</u>	3.92%
<b>Deferred Inflows of Resources</b>			
Deferred Pension Plan Income	\$ 11,685	\$ 88,267	-86.76%
<b>Net Position</b>			
Net Investment in Capital Assets Restricted for Debt Service	\$ 1,709,700	\$ 1,775,483	-3.71%
Unrestricted	62,813	62,813	100.00%
	<u>1,730,278</u>	<u>1,481,775</u>	16.77%
<b>TOTAL NET POSITION</b>	<u>\$ 3,502,791</u>	<u>\$ 3,320,071</u>	5.50%



## Changes in Net Position

Operating revenues from user service charges normally make-up the majority of total revenues, which was 93.2% of total revenues for the 22/23 fiscal year.

**Table 2:  
Changes in Net Position**

	Government-Wide Activities		Total Percentage
	2023	2022	Change 2023-2022
Revenues			
<u>Program Revenues:</u>			
Charges for Services	\$ 1,419,358	\$ 1,424,846	-0.39%
Capital Grants and Contributions	-	90,000	N/A
<u>General Revenues:</u>			
Property Taxes	37,369	14,661	154.89%
Miscellaneous Income	65,551	188,567	-65.24%
<b>TOTAL REVENUES</b>	<u>1,522,278</u>	<u>1,718,074</u>	-11.40%
<u>Program Expenses:</u>			
Water and Sewer	1,121,477	738,438	51.87%
General	206,177	134,485	53.31%
<b>TOTAL EXPENSES</b>	<u>1,327,654</u>	<u>872,923</u>	52.09%
Increase / (Decrease) in Net Position, after restatement	<u>\$ 194,624</u>	<u>\$ 845,151</u>	

Table 3 presents the cost of each of the District's functions as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by charges for services, operating grants and capital grants and contributions.

The amount that our taxpayers paid for these activities through property taxes was \$37,369.

**Table 3  
Net Revenue (Cost) from Government-Wide Activities**

	Total Cost of Services		Net Revenue (Cost) from Services	
	2023	2022	2023	2022
General	\$ 206,177	\$ 134,485	\$ (117,189)	\$ (61,227)
Water	511,743	333,030	246,722	457,802
Sewer	568,926	363,525	2,979	287,231
<b>TOTAL</b>	<u>\$ 1,286,846</u>	<u>\$ 831,040</u>	<u>\$ 132,512</u>	<u>\$ 683,806</u>

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The overall financial performance of the District as a whole is reflected in the communication between the Board of Directors and the District employees as they all work together in providing the best quality of service to its customers.

### Budgetary Highlights

The District approves its annual budget prior to the beginning of the year. The District does not revise its annual budget to reflect unexpected changes in revenues and expenditures. A schedule of the District's original and final budget amounts compared with actual revenues and expenses is provided in the supplemental section of the audited financial report.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At June 30, 2023, the District had invested \$2,631,720 in a broad range of capital assets, including land, the water and sewer systems, and the fire department building and equipment. During the year the District made numerous adjustments to fixed assets and accumulated depreciated to reallocate assets between funds and make corrections to construction in progress accounts. Additionally, the District invested in generators, fire extraction equipment and ongoing system improvements. See Note 11 to the financial statements.

See Table 4. More detailed information about the District's capital assets is presented in the notes to the financial statements.

**Table 4**  
**Capital Assets**

	Governmental and Business-Type Activities		Total Percentage Change
	2023	2022	2023-2022
Land	\$ 42,000	\$ 42,000	0.00%
Water System	2,212,677	2,279,172	-2.92%
Sewer System	3,940,294	3,915,898	0.62%
Construction in Progress	212,150	515,438	-58.84%
Equipment	412,006	298,712	37.93%
Fire Buildings and Equipment	499,501	505,705	-1.23%
Totals at Historical Cost	7,318,628	7,556,925	-3.15%
Total Accumulated Depreciation/Amortization	(4,686,908)	(4,836,448)	-3.09%
<b>NET CAPITAL ASSETS</b>	<b>\$ 2,631,720</b>	<b>\$ 2,720,477</b>	<b>-3.26%</b>

**Table 5**  
**Long-Term Debt**

	Business-Type Activities		Change
	2023	2022	2023-2022
Net Pension Liability	\$ 230,296	\$ 88,397	160.52%
2012 USDA Loan	922,020	943,560	-2.28%
Total Debt Payable	<u>\$ 1,152,316</u>	<u>\$ 1,031,957</u>	11.66%

The District's debt balance decreased due to normal debt payments, as well as the updated PERS actuarial valuation.

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, parents, participants, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact:

Plumas Eureka Community Services District  
 Jamar Tate  
 General Manager  
 200 Lundy Ln.  
 Blairsden, CA 96103  
 (530) 836-1953

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF NET POSITION**  
**JUNE 30, 2023**

	Governmental Activities	Business-Type Activities	Total
	General Fund	Water and Sewer Activities	
<b>ASSETS</b>			
Current Assets:			
Cash on Hand and in Banks	\$ 230,072	\$ 1,563,998	\$ 1,794,070
Accounts Receivable-Customers	13,904	151,918	165,822
Prepaid Insurance	6,666	-	6,666
Interest Receivable	107	2,561	2,668
Total Current Assets	<u>250,749</u>	<u>1,718,477</u>	<u>1,969,226</u>
Non-Current Assets			
Property, Plant & Equipment, Net	109,445	2,522,275	2,631,720
Total Non-Current Assets	<u>109,445</u>	<u>2,522,275</u>	<u>2,631,720</u>
Total Assets	<u>\$ 360,194</u>	<u>\$ 4,240,752</u>	<u>\$ 4,600,946</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Recognition Contributions to Pension Plan	\$ -	\$ 119,000	\$ 119,000
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	\$ 9,775	\$ 31,257	\$ 41,032
Accrued Payroll and Related Liabilities	359	7,109	7,468
Compensated Absences	544	4,110	4,654
Current Portion of Long Term Debt		22,480	22,480
Total Current Liabilities	<u>10,678</u>	<u>64,956</u>	<u>75,634</u>
Long Term Liabilities:			
Net Pension Liability	-	230,296	230,296
Non-Current Portion of Long Term Debt		899,540	899,540
Total Long Term Liabilities	<u>-</u>	<u>1,129,836</u>	<u>1,129,836</u>
Total Liabilities	<u>\$ 10,678</u>	<u>\$ 1,194,792</u>	<u>\$ 1,205,470</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Recognition of Pension Plan Earnings	\$ -	\$ 11,685	\$ 11,685
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 109,445	\$ 1,600,255	\$ 1,709,700
Restricted for Debt Service		62,813	62,813
Unrestricted	240,071	1,490,207	1,730,278
Total Net Position	<u>\$ 349,516</u>	<u>\$ 3,153,275</u>	<u>\$ 3,502,791</u>

The accompanying notes are an integral part of this statement.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF ACTIVITIES**

JUNE 30, 2023

Governmental Activities	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position Governmental Activities	Net (Expense) Revenue and Changes in Net Position Business-Type Activities	Net (Expense) Revenue and Changes in Net Position Total Activities
		Charges For Services	Capital Grants and Contributions			
General Fund	\$ 206,177	\$ 88,988		\$ (117,189)	\$ -	\$ (117,189)
<b>Business - Type Activities</b>						
Water Utility	511,743	758,465		-	246,722	246,722
Sewer Utility	568,926	571,905		-	2,979	2,979
Total Business - Type Activities	1,080,669	1,330,370		-	249,701	249,701
<b>Total Primary Government Activities</b>	\$ 1,286,846	\$ 1,419,358	\$ -	(117,189)	249,701	132,512
<b>General Revenues:</b>						
Property Taxes				37,369		37,369
Interest Income					5,828	5,828
Grant Income				5,965		5,965
Contract Income Dixie Fire				35,000		35,000
Other Local Income				16,204	2,554	18,758
Total General Revenue				94,538	8,382	102,920
<b>General Expenses:</b>						
Interest Expense					(40,808)	(40,808)
Total General Expenses					(40,808)	(40,808)
Change in Net Position				(22,651)	217,275	194,624
Net Position Beginning (as Restated- See Note 11)				372,167	2,936,001	3,308,168
Net Position Ending				\$ 349,516	\$ 3,153,276	\$ 3,502,791

The accompanying notes are an integral part of this statement.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
GOVERNMENTAL FUNDS BALANCE SHEET  
JUNE 30, 2023**

	<u>General Fund</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 230,072
Accounts Receivable	13,904
Prepaid Insurance	6,666
Interest Receivable	107
<b>TOTAL ASSETS</b>	<u><u>\$ 250,749</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts Payable	\$ 9,775
Accrued Payroll and Related Liabilities	359
Compensated Absences	544
<b>Total Liabilities</b>	<u>10,678</u>
Fund Balance:	
Unrestricted	<u>240,071</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$ 250,749</u></u>

The accompanying notes are an integral part of this statement.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2023**

Total Fund Balances- Governmental Funds	\$ 240,071
Reconciling Items:	
Capital Assets are not recorded in the Governmental Funds	<u>109,445</u>
Total Net Position - Governmental Activities	<u><u>\$ 349,516</u></u>

The accompanying notes are an integral part of this statement.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
GOVERNMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	General Fund
<b>REVENUES</b>	
Charges for Services	\$ 88,988
Property Taxes	37,369
Contract Income- Dixie Fire	35,000
Grant Income	5,965
Other Income	16,203
Total Revenues	183,525
<b>EXPENDITURES</b>	
Salaries and Benefits	44,943
Insurance	77,359
Legal and Professional	6,419
Office	3,065
Repairs and Maintenance	9,660
Travel, Training and Safety	12,768
Tools and Supplies	10,690
Utilities	5,434
Uniforms	9,134
Equipment	6,529
Other Expense	6,568
Total Expenditures	192,571
Excess of Revenue over (under) Expenditures	(9,046)
Fund Balance - July 1 - As Restated (See Note 11 )	249,117
Fund Balance - June 30	\$ 240,071

The accompanying notes are an integral part of this statement.



**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2023**

	Business-Type Activities		
	Water Fund	Sewer Fund	Total
<b>ASSETS</b>			
Current Assets:			
Cash on Hand and in Banks	\$ 1,167,912	\$ 396,086	\$ 1,563,998
Accounts Receivable-Customers	82,542	69,376	151,918
Interest Receivable	1,227	1,334	2,561
Total Current Assets	<u>1,251,681</u>	<u>466,796</u>	<u>1,718,477</u>
Capital Assets:			
Property, Plant & Equipment, Net	833,444	1,688,831	2,522,275
Total Assets	<u>\$ 2,085,125</u>	<u>\$ 2,155,627</u>	<u>\$ 4,240,752</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Plan Contributions	<u>\$ 59,500</u>	<u>\$ 59,500</u>	<u>\$ 119,000</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	\$ 12,200	\$ 19,057	\$ 31,257
Compensated Absences	2,055	2,055	4,110
Payroll Related Liabilities	3,458	3,651	7,109
Current Portion of Long Term Debt		22,480	22,480
Total Current Liabilities	<u>17,713</u>	<u>47,243</u>	<u>64,956</u>
Long Term Liabilities:			
Net Pension Liability	115,148	115,148	230,296
Non-Current Portion of Long Term Debt		899,540	899,540
Total Long Term Liabilities	<u>115,148</u>	<u>1,014,688</u>	<u>1,129,836</u>
Total Liabilities	<u>\$ 132,861</u>	<u>\$ 1,061,931</u>	<u>\$ 1,194,792</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Pension Plan Earnings	<u>\$ 5,843</u>	<u>\$ 5,843</u>	<u>\$ 11,685</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 833,444	\$ 766,811	\$ 1,600,255
Restricted for Debt Service	-	62,813	62,813
Unrestricted	1,172,478	317,730	1,490,207
Total Net Position	<u>\$ 2,005,922</u>	<u>\$ 1,147,354</u>	<u>\$ 3,153,275</u>

The accompanying notes are an integral part of this statement.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Business-Type Activities		
	Water Fund	Sewer Fund	Total
<b>Operating Revenues:</b>			
Utility Revenue	\$ 758,465	\$ 571,905	\$ 1,330,370
Total Operating Revenue	<u>758,465</u>	<u>571,905</u>	<u>1,330,370</u>
<b>Operating Expenses:</b>			
Salaries and Benefits	169,178	169,374	338,552
Insurance	27,541	27,541	55,082
Legal, Accounting and Professional Services	57,994	48,216	106,210
Permits and Fees	6,797	6,911	13,708
Depreciation & Amortization	52,505	70,244	122,749
Travel and Training	536	411	947
Repairs and Maintenance	76,913	97,315	174,228
Office	5,665	5,601	11,266
Utilities	47,824	69,279	117,103
Chemicals/Lab Services	25,301	23,566	48,867
Tools and Supplies	1,863	2,431	4,294
Plans and Studies	19,392		19,392
Sludge Removal		5,820	5,820
Treatment & Collection		10,750	10,750
Other Expenses	20,234	31,467	51,701
Total Operating Expenses	<u>511,743</u>	<u>568,926</u>	<u>1,080,669</u>
<b>Operating Income (Loss)</b>	246,722	2,979	249,701
<b>Non-Operating Revenues and Expenses:</b>			
Interest Income	2,780	3,048	5,828
Other Income	1,387	1,167	2,554
Interest Expense		(40,808)	(40,808)
Total Non-Operating Revenues and Expenses	<u>4,167</u>	<u>(36,593)</u>	<u>(32,426)</u>
Change in Net Position	250,889	(33,614)	217,275
Beginning Net Position - As Restated (See Note 11 )	1,755,033	1,180,968	2,936,001
Ending Net Position	<u>\$ 2,005,922</u>	<u>\$ 1,147,354</u>	<u>\$ 3,153,275</u>

The accompanying notes are an integral part of this statement.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
STATEMENT OF CASH FLOWS-PROPRIETARY FUND  
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>Business Type Activities</u>
Cash Flows from (used by) Operating Activities:	
Cash Received from Customers	\$ 1,376,460
Cash Payments to Employees	(344,430)
Cash Payments to Suppliers	(653,229)
Net Cash Provided (Used) by Operating Activities	<u>378,801</u>
Cash Flows from Non-Capital Financing Activities:	
Other Income	<u>2,554</u>
Net Cash Provided (Used) by Non-Capital Financing Activities	2,554
Cash Flows from Capital and Related Financing Activities:	
Purchases of Fixed Assets	(87,045)
Dispositions and Adjustments of Fixed Assets	72,551
Interest Income	3,867
Interfund Payments	5,712
Principal Payments on Long-term Debt	(21,540)
Interest Payments on Long-term Debt	(40,808)
Net Cash Provided (Used) by Capital Financing Activities	<u>(67,263)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	314,092
Cash and Cash Equivalents:	
Balance - July 1	<u>1,249,906</u>
Balance - June 30	<u><u>\$ 1,563,998</u></u>
Reconciliation:	
Operating Income (Loss)	\$ 249,701
Adjustments to Reconcile Operating Income (Loss) to Net	
Cash Provided by Operating Activities:	
Depreciation and Amortization	122,749
(Increase)/Decrease in Accounts Receivable	46,090
(Increase)/Decrease in Prepaid Insurance	4,694
Increase/(Decrease) in Accounts Payable	(38,555)
Increase/(Decrease) in Accrued Payroll Related Liabilities	(1,391)
Increase/(Decrease) in Net Pension Liability/Inflows and Outflows	<u>(4,487)</u>
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 378,801</u></u>

The accompanying notes are an integral part of this statement.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Plumas Eureka Community Service District ("the District") was formed on June 16, 1993 by the Local Agency Formation Commission of Plumas County as a consolidation of services formerly provided by Plumas County Services Area Number 8 and the current Developer of the area. The District formation is pursuant to Government Code Section 57200 and is governed by a Board of Directors elected by the registered voters of the District.

Plumas Eureka Community Services District is currently responsible for the operation of the community's water supply and distribution system, wastewater collection and treatment facilities, the Volunteer Fire Department and some snow plowing and road maintenance activities.

The District accounts for its financial transactions in accordance with accounting principles generally accepted in the United States of America (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

1. Reporting Entity

The District's combined financial statements include the accounts of all its operations. The District evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the District's reporting entity, as set forth in GASB Statement No. 14 "The Financial Reporting Entity" and GASB Statement No. 39 "Determining Whether Certain Organizations Are Component Units," include whether:

- The organization is legally separate (can sue and be sued in its name)
- The District holds the corporate powers of the organization
- The District appoints a voting majority of the organization's board
- The District is able to impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the District
- There is fiscal dependency by the organization on the District
- The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government
- The primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization
- The economic resources received or held by an individual organization that the specific primary government is entitled to, or has the ability to otherwise access, are significant to that primary government

Based on these criteria, the District has no component units. Additionally, the District is not a component unit of any other reporting entity as defined by the GASB Statement.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net position and the statement of activities include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Business-type activities are financed in whole or in part by fees charged to external parties.

For the fiscal year 2022-23 management has elected to present individual fund financial statements. The general fund presents the governmental activities of the District including fire activities. The water and sewer utilities are presented as separate business-type activities. Management believes that this presentation provides a more accurate and complete picture of the District's operations.

The statement of activities presents a comparison between direct expenses and program revenues for the different governmental activities of the District. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The District does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the District's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major enterprise funds, each displayed in a separate column.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

The District reports the following major General Funds:

- The General Fund accounts for fire revenue, expenses, and net position.
- The Water Fund accounts for water revenue, expenses, and net position.
- The Sewer Fund accounts for sewer revenue, expenses, and net position.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

b. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include county assessments, grants, entitlements, and donations. On an accrual basis, revenue from county assessments is recognized in the fiscal year for which the taxes are received. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District does not consider revenues collected after its year-end to be available in the current period. Revenues from local sources consist primarily of county assessments and charges for services. County assessments revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgements, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of capital leases are reported as other financing sources.

Proprietary Fund Financial Statements: These financial statements are reported using the economic resources measurement focus. They are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

When the District incurs an expense for which both restricted and unrestricted resources may be used, it is the District's policy to use restricted resources first, then unrestricted resources.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

Under GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," all proprietary funds will continue to follow Financial Accounting Standards Board ("FASB") standards issued on or before November 30, 1989. However, from that date forward, proprietary funds will have the option of either 1) choosing not to apply future FASB standards (including amendments of earlier pronouncements), or 2) continuing to follow new FASB pronouncements unless they conflict with GASB guidance. The District has chosen not to apply future FASB standards.

3. Assets, Liabilities, and Equity

a. Cash and Cash Equivalents

For the purposes of the statement of cash flows, highly liquid investments, including restricted funds, are considered to be cash equivalents if they have a maturity of three months or less when purchased. The District considers cash and reserved cash to be cash equivalents.

Cash balances held in banks are insured to \$250,000 by the Federal Depository Insurance Corporation.

The District is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the District are either secured by federal depository insurance or are collateralized.

California statutes authorize the District to invest idle or surplus funds in a variety of credit instruments as provided for in California Government Code Section 53600, Chapter 4 –Financial Affairs. The California Government Code allows investments in the following instruments:

- Securities of the United States Government, or its agencies.
- Small Business Administration loans
- Certificated of Deposit (or Time Deposits) placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposits
- Banker's Acceptances
- Commercial paper and medium-term corporate notes
- Local Agency Investment Fund (State Pool and County Pool) Demand Deposits
- Repurchase Agreements (Repos)
- Passbook Savings Account Remand Deposits
- Reverse Repurchase Agreements
- County Cash Pool

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

At year-end the carrying amount of the District's deposits in a bank totaled \$1,456,105. The bank balance was covered by Federal depository insurance of \$250,000 per bank and collateral held in the pledging bank's trust department as mandated by State law. The following is a schedule of the District's cash holdings at June 30, 2023:

	Water & Wastewater	Fire	Total
Cash in Checking Accounts	\$ 1,246,217	\$ 209,888	\$ 1,456,105
LAIF	317,781	20,184	337,965
Total Funds	\$ 1,563,998	\$ 230,072	\$ 1,794,070

As of the end of the year, \$1,231,081 was not insured or collateralized.

b. Inventories

Inventories are not considered material and are expensed when purchased. The purchase method of accounting is used where the cost is recorded as an expense when the item is purchased.

c. Capital Assets

Property, Plant and Equipment owned by the Enterprise Funds are stated at cost. Donated fixed assets are recorded at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. A capitalization threshold of \$3,000 is used by the District.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
General Plant/Structures	50
Reservoirs, Dams, etc.	50
Vehicles	5
Heavy Equipment	7-10
Light Equipment	5-7
Office Equipment	5-10
Office Furniture	10-15
Computer Equipment	5-7

Gain or loss is recognized when assets are retired from service or are otherwise disposed.



**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

d. Property Tax

The District receives property taxes from Plumas County. Property taxes receivable are recorded in the fiscal year for which the tax is levied based on the assessed value as of September 1 of the preceding fiscal year. They become a lien on the first day of the year they are levied. Secured property tax is levied on September 1 and due in two installments, on November 1 and March 1. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are due on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

Property tax revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period.

e. Investments

Investments consist of LAIF (State of California pooled investment fund). Investments are stated at market value. Such investment is within the State statutes and the District's investment policy.

California statutes authorize the District to invest in a variety of credit instruments as provided for in the California Government Code allows investments in obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper rate A-1 by Standard & Poor's or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, medium-term corporate notes, mutual funds and the State Treasurer's Local Agency Investment Fund (LAIF). The investment in LAIF is reported at fair value.

The State Treasurer's Local Agency Investment Fund (LAIF) is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee, comprised of California State Officers and various participants, provides oversight to the management of the fund. The District is a voluntary participant in the investment pool. The District reports its investment in the LAIF at the fair value provided by the State Treasurer, which is not materially different than cost. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are on an amortized costs basis. Included in the LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, load to certain state funds, and floating securities issued by federal agencies, government sponsored enterprises, and corporations.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

	Carrying Amount	Maturity- 12 Months or Less
Balance, June 30, 2023		
Local Agency Investment Fund	\$ 337,965	\$ 337,965

Pursuant to Government Accounting Standards Board Statement 3, the investment in LAIF is not classified in categories of credit risk. The District’s funds in LAIF are invested in a diversified portfolio (of underlying investments e.g. U.S. Treasury obligations) such that it considers the risk of material loss to be minimal. The funds held in LAIF can be withdrawn on demand.

**f. Receivable and Payable Balances**

The District believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

**g. Deferred Outflows/Inflows of Resources**

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*,” and GASB Statement No. 65 “*Items Previously Reported as Assets and Liabilities*,” the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflows of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period.

**h. Compensated Absences**

Vested unpaid employee vacation leave benefits are recognized as liabilities of the District. The liability is recognized in the Water and Sewer Fund at year end. Accumulated sick leave benefits are not recognized as liabilities of the District as sick leave benefits do not vest. Sick leave benefits are recorded as expenses in the period that sick leave is used.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

i. Components of Net Position

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted and are defines as follows:

Net Investment in capital assets – Groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

Restricted – Represents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted – Represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

j. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Actual results could differ from those estimates.

k. Subsequent Event Evaluation

Management has evaluated subsequent events through December 21, 2023, the date the financial statements were available to be issued.

**NOTE 2 – COMPLIANCE AND ACCOUNTABILITY**

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None reported	Not applicable

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

Deficit Fund Net Assets of Individual Funds

Following are funds having deficit fund net assets at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>	<u>Remarks</u>
None	n/a	n/a

**NOTE 3 – PROPERTY, PLANT AND EQUIPMENT**

A summary of changes in fixed assets follows:

	<u>Balance 6/30/2022 (As Restated)</u>	<u>Additions &amp; Adjustments</u>	<u>Dispositions &amp; Adjustments</u>	<u>Balance 6/30/2023</u>
<b>Business-Type Activities:</b>				
Land	\$ 42,000	\$ -	\$ -	\$ 42,000
Water Wells	1,498,626		63,300	1,435,326
Water Equipment	272,010	87,045	47,101	311,954
Water System	780,546		3,195	777,351
Sewer System	3,915,898	92,698	68,302	3,940,294
Sewer Equipment	265,702		165,650	100,052
Construction in Progress	515,438	32,788	336,076	212,150
	<u>7,290,220</u>	<u>212,531</u>	<u>683,624</u>	<u>6,819,127</u>
Accumulated Depreciation	<u>(4,407,357)</u>	<u>(122,751)</u>	<u>(233,256)</u>	<u>(4,296,852)</u>
	<u>(4,407,357)</u>	<u>(122,751)</u>	<u>(233,256)</u>	<u>(4,296,852)</u>
Property, Plant and Equipment, Net	<u>\$ 2,882,863</u>	<u>\$ 89,780</u>	<u>\$ 450,368</u>	<u>\$ 2,522,275</u>
<b>General Fund:</b>				
Fire Vehicles	\$ 150,378	\$ -	\$ (10,569)	\$ 139,809
Fire Buildings	127,614			127,614
Fire Equipment	227,713	46,437	(42,072)	232,078
	<u>505,705</u>	<u>46,437</u>	<u>(52,641)</u>	<u>499,501</u>
Accumulated Depreciation	<u>(429,091)</u>	<u>(13,606)</u>	<u>(52,641)</u>	<u>(390,056)</u>
Property, Plant and Equipment, Net	<u>\$ 76,614</u>	<u>32,831</u>	<u>(52,641)</u>	<u>\$ 109,445</u>

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 4: RESTRICTED CASH**

The District is required to maintain a debt service reserve to cover the average annual debt service payments for the waste water treatment plant loan. The restricted cash balance at June 30, 2023 is as follows:

	Water/ Wastewater
LAIF - Debt Service Reserve	\$ 62,813

**NOTE 5 –LONG-TERM DEBT**

The following is a summary of the long-term debt activities for the year ended June 30, 2023:

	Balance as of 6/30/2022	New Debt Issued	Debt Retired	Balance as of 6/30/2023	Current Portion
Sewer Revenue					
Bond, Series 2006A	\$ 547,625	\$ -	\$ 12,505	\$ 535,120	\$ 13,050
Sewer Revenue					
Bond, Series 2006B	395,935	-	9,035	386,900	9,430
<b>Total</b>	<b>\$ 943,560</b>	<b>\$ -</b>	<b>\$ 21,540</b>	<b>\$ 922,020</b>	<b>\$ 22,480</b>

**Sewer Revenue Bond, Series 2006A**

On December 8, 2006 the District issued \$683,000 United States Department of Agriculture, Rural Development revenue bonds. The purpose of this issue was to finance the repair and expansion of Wastewater Treatment Plant No. 7. Interest rate on this bond is 4.375% per annum and is payable semiannually on December 1 and June 1 each year. This bond is a special obligation of the District, and is payable solely from the revenues of the District's sewer enterprise. This bond is secured by a pledge of District revenue.

**Sewer Revenue Bond, Series 2006B**

On June 30, 2007 the District secured financing with the United States Department of Agriculture, Rural Development in the amount of \$493,850. The purpose of this loan was also to finance the expansion of the Wastewater Treatment Plant No. 7.

Interest rate on this bond is 4.375% per annum and is payable semiannually on December 1 and June 1 each year. This bond is a special obligation of the District, and is payable solely from the revenues of the District's sewer enterprise. This bond is secured by a pledge of all District revenue.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

The future annual maturities of all the long-term borrowings as of June 30, 2023 are as follows:

Year	Principal	Interest	Total
2024	\$ 22,480	\$ 40,338	\$ 62,818
2025	23,470	39,355	62,825
2026	24,490	38,328	62,818
2027	25,560	37,257	62,817
2028	26,670	36,138	62,808
2029-2033	151,960	162,131	314,091
2034-2038	188,230	125,852	314,082
2039-2043	233,160	80,913	314,073
2044-2047	226,000	25,247	251,247
	<u>\$ 922,020</u>	<u>\$ 585,559</u>	<u>\$ 1,507,579</u>

**NOTE 6 – EXCESS OF EXPENSES OVER APPROPRIATIONS**

As of June 30, 2023 expenses exceeded appropriations as follows:

Appropriations Category	Water Fund	Sewer Fund
Insurance	\$ 13,557	\$ 13,557
Legal, Accounting and Professional Services	22,244	21,216
Permits and Fees	2,297	-
Depreciation	52,505	70,244
Repairs and Maintenance	67,664	92,066
Utilities	4,938	25,508
Treatment and Collection	-	10,750
Chemicals/Lab Services	-	3,566
Tools and Supplies	-	372
Plans and Studies	19,392	-
Other Expenses	14,634	28,167

The District did not budget for depreciation, plans and studies and treatment and collection expenses. Additionally, the District incurred unanticipated expenses for insurance, legal, accounting and professional services, repairs and maintenance, permits and fees, tools and supplies, utilities and other expenses.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 7 – COMMITMENTS AND CONTINGENCIES**

The District is not currently involved in any litigation. In the opinion of management, the disposition of any potential litigation will not have a material effect on the financial statements.

**NOTE 8 – RISK MANAGEMENT AND LITIGATION**

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and customers; and natural disasters. The District has managed these risks by obtaining coverage from commercial insurance companies as well as providing employee education and prevention programs. All risk management activities are accounted for in the Water Fund and Sewer Fund. Expenses and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported are considered.

The District's attorney estimates that the amount of actual or potential claims against the District as of June 30, 2023 will not materially affect the financial condition of the District. Therefore, the funds contain no provision for estimated claims. Information relating to an analysis of claims activities for the year was not available.

**NOTE 9 – PENSION PLAN**

Plan Description

The District, as the employer, participates in the cost-sharing, multiple-employer defined benefit pension plan administered by the California Public employees' Retirement System (CalPERS). The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members, and beneficiaries. A full description of the pension plan benefit provisions and assumptions for funding purposes can be obtained in Appendix B CalPERS actuarial evaluation report available at <https://www.calpers.ca.gov/page/forms-publications>.

Contributions

The contribution requirements of the Plan are established by Section 20814(c) of the California Public Employees' Retirement Law, which requires that employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. For the measurement period ended June 30, 2022 the active employee contribution rate was 6.25% of annual pay. Contributions to the pension plan from the District was \$31,123, for the year ended June 30, 2023.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a net pension liability of \$230,296 for its proportionate share of the total net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The District's proportion of the net pension liability was based on the District's contributions received by the pension plan relative to the total contributions received by the pension plan for all participating employers as of June 30, 2022.

Based upon this information, the District's proportion was .00492%.

At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Change in Assumptions	\$ 23,599	\$ -
Difference between Expected and Actual Experience	4,625	3,097
Difference Between Projected and Actual Investment Earnings	42,184	
Difference Between Employer's Contributions and Proportionate Share of Contributions	1,304	8,587
Change in Employer's Proportion	11,679	
Contributions Subsequent to the Measurement Date	35,609	
Total	\$ 119,000	\$ 11,684

\$35,609 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Any other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2025	\$ 21,073
2026	16,375
2027	8,456
2028	25,801
2029	-
Total	\$ 71,705



**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Discount Rate:	6.90%
Inflation:	2.75%
Salary Increases:	Varies by Entry Age and Service
Investment Rate of Return:	7.50% net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table:	Derived using CalPERS Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The table below reflects long-term expected real rates of return by asset class. The rate of return was calculated using the capital marked assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10<sup>1</sup></u>	<u>Real Return years 11 +<sup>2</sup></u>
Global Equity	47.00%	5.25%	5.71%
Global Fixed Income	19.00	0.99	2.43
Inflation Sensitive	6.00	0.45	3.36
Private Equity	12.00	6.83	6.95
Real Estate	11.00	4.50	5.13
Infrastructure and Forestland	3.00	4.50	5.09
Liquidity	2.00	(0.55)	(1.05)

<sup>1</sup> An expected inflation of 2.5% used for this period

<sup>2</sup> An expected inflation of 3.0% used for this period

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at the CalPERS' website under the GASB 68 section.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the Plan as of the measurement date using the discount rate of 7.15%, as well as what the net pension liability/(asset) would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15%) or 1 percentage point higher (8.15%) than the current rate:

	Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
Plan's Net Pension Liability/(Asset)	\$ 372,111	\$ 230,296	\$ 113,619

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of CalPERS which can be located at <https://www.calpers.ca.gov/page/forms-publications>.

**NOTE 10 – SUBSEQUENT EVENTS**

In preparing the financial statements, management has evaluated events and transactions for potential recognition or disclosure through January 5, 2024, the date that the financial statements were available to be issued.

**NOTE 11 – RESTATEMENT OF PRIOR YEAR NET POSITION**

During the fiscal year ended June 30, 2023 the District had numerous adjustments to long term debt, fixed assets and accumulated depreciation to reallocate assets between funds and make corrections to construction in progress accounts. As a result, adjustments have been recorded to beginning net position.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023**

The restatements for June 30, 2022 were as follows:

	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>General Fund</u>
June 30, 2022 Net Position as Originally Reported	\$ 1,998,175	\$ 949,729	\$ 295,557
Corrections to Long-term Debt, Fixed assets and accumulated depreciation	<u>(243,142)</u>	<u>231,239</u>	<u>76,610</u>
June 30, 2022 Net Position as Restated	<u>\$ 1,755,033</u>	<u>\$ 1,180,968</u>	<u>\$ 372,167</u>

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
STATEMENT OF OPERATIONS - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2023  
GENERAL FUND**

	Budget Amounts		Actual	Variance with
	Original	Final		Final Budget Favorable (Unfavorable)
<b>REVENUES</b>				
Charges for Services	\$ 85,496	\$ 85,496	\$ 88,988	\$ 3,492
Property Taxes			37,369	37,369
Contract Income- Dixie Fire			35,000	35,000
Grant Income			5,965	5,965
Other Income			16,203	16,203
Total Revenues	<u>85,496</u>	<u>85,496</u>	<u>183,525</u>	<u>98,029</u>
<b>EXPENDITURES</b>				
Salaries and Benefits	52,378	52,378	44,943	7,435
Insurance	27,326	27,326	77,359	(50,033)
Legal and Professional	12,625	12,625	6,419	6,206
Office	2,450	2,450	3,065	(615)
Repairs and Maintenance	12,467	12,467	9,660	2,807
Travel, Training and Safety	8,489	8,489	12,768	(4,279)
Tools and Supplies	2,500	2,500	10,690	(8,190)
Utilities	4,150	4,150	5,434	(1,284)
Uniforms	6,000	6,000	9,134	(3,134)
Equipment			6,529	(6,529)
Other Expense	57,481	57,481	6,568	50,913
Total Expenditures	<u>185,866</u>	<u>185,866</u>	<u>192,571</u>	<u>(6,703)</u>
Excess of Revenue over (under) Expenditures	<u>(100,370)</u>	<u>(100,370)</u>	<u>(9,046)</u>	<u>91,326</u>
Net Income (Loss)	<u>\$ (100,370)</u>	<u>\$ (100,370)</u>	<u>\$ (9,046)</u>	<u>\$ 91,326</u>

**SCHEDULE OF PLUMAS EUREKA COMMUNITY SERVICES  
DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY  
CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM**

	<u>June 30, 2015</u>	<u>June 30, 2016</u>	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>	<u>June 30, 2020</u>
District's Proportion of the Net pension Liability/(Asset)	0.008530%	0.00694%	0.00235%	0.00215%	0.00186%	0.001620%
Districts Proportionate Share of the Net Pension Liability/(Asset)	\$ 210,830	\$ 190,415	\$ 203,681	\$ 212,821	\$ 178,773	\$ 165,909
District's Covered-Employee Payroll	\$ 202,287	\$ 202,287	\$ 190,415	\$ 153,445	\$ 237,562	\$ 182,814
District's Proportionate Share of the net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	104.22%	94.13%	106.97%	138.70%	75.25%	90.75%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's total Pension Liability	179.53%	70.00%	72.46%	75.66%	80.54%	82.69%

	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>
District's Proportion of the Net pension Liability/(Asset)	0.004250%	0.004660%	0.004920%
Districts Proportionate Share of the Net Pension Liability/(Asset)	\$ 202,746	\$ 88,397	\$ 230,297
District's Covered-Employee Payroll	\$ 198,878	\$ 208,791	\$ 182,940
District's Proportionate Share of the net Pension Liability/(Asset) as a Percentage of its Covered-Employee Payroll	101.94%	42.34%	125.89%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's total Pension Liability	75.60%	88.18%	76.22%

**Notes to Schedule:**

Only nine years are presented because 10-year data is not yet available.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT'S  
SCHEDULE OF DISTRICT CONTRIBUTIONS  
CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM**

	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21
Actuarially Determined Contribution	\$ 49,660	\$ 41,877	\$ 13,201	\$ 11,147	\$ 35,374	\$ 29,462	\$ 29,123
Contributions in Relation to the Actuarially Determined Contribution	49,660	51,447	13,201	11,147	35,374	29,462	29,312
Contribution Deficiency (Excess)	\$ -	\$ (9,570)	\$ -	\$ -	\$ -	\$ -	\$ (189)
Covered Employee Payroll	\$ 202,287	\$ 202,287	\$ 190,415	\$ 153,445	\$ 237,562	\$ 146,071	\$ 121,326
Contributions as a Percentage of Covered-Employee Payroll	24.55%	25.43%	6.93%	7.26%	14.89%	20.17%	24.16%
	<b>Fiscal Year 2021-22</b>	<b>Fiscal Year 2022-23</b>					
Actuarially Determined Contribution	\$ 32,844	\$ 30,249					
Contributions in Relation to the Actuarially Determined Contribution	32,844	30,249					
Contribution Deficiency (Excess)	\$ -	\$ -					
Covered Employee Payroll	\$ 208,791	182,940					
Contributions as a Percentage of Covered-Employee Payroll	15.73%	16.53%					

**Notes to Schedule:**

Only nine years are presented because 10-year data is not yet available.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF OPERATIONS- PROPRIETARY FUNDS - BUDGET AND ACTUAL**  
**WATER UTILITY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Budget Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable
				(Unfavorable)
Operating Revenues:				
Utility Revenue	\$ 730,254	\$ 730,254	\$ 758,465	\$ 28,211
Total Operating Revenue	<u>730,254</u>	<u>730,254</u>	<u>758,465</u>	<u>28,211</u>
Operating Expenses:				
Salaries and Benefits	178,835	178,835	169,178	9,657
Insurance	13,984	13,984	27,541	(13,557)
Legal, Accounting and Professional Services	35,750	35,750	57,994	(22,244)
Permits and Fees	4,500	4,500	6,797	(2,297)
Depreciation	-	-	52,505	(52,505)
Travel and Training	3,200	3,200	536	2,664
Repairs and Maintenance	9,249	9,249	76,913	(67,664)
Office	8,725	8,725	5,665	3,060
Utilities	42,886	42,886	47,824	(4,938)
Chemicals/Lab Services	34,000	34,000	25,301	8,699
Tools and Supplies	3,117	3,117	1,863	1,254
Plans and Studies			19,392	(19,392)
Water Reserves	263,000	263,000		263,000
Other Expenses	5,600	5,600	20,234	(14,634)
Total Operating Expenses	<u>602,846</u>	<u>602,846</u>	<u>511,743</u>	<u>91,103</u>
Operating Income (Loss)	<u>127,408</u>	<u>127,408</u>	<u>246,722</u>	<u>119,314</u>
Non-Operating Income :				
Interest Income			2,780	2,780
Other income			1,387	1,387
Total Non-Operating Income			<u>4,167</u>	<u>4,167</u>
Net Income (Loss)	<u>\$ 127,408</u>	<u>\$ 127,408</u>	<u>\$ 250,889</u>	<u>\$ 123,481</u>

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**  
**STATEMENT OF OPERATIONS - PROPRIETARY FUNDS - BUDGET AND ACTUAL**  
**SEWER UTILITY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2023**

	Budget Amounts		Actual	Variance with
	Original	Final		Final Budget
				Favorable (Unfavorable)
Operating Revenues:				
Utility Revenue	\$ 568,030	\$ 568,030	\$ 571,905	\$ 3,875
Total Operating Revenue	<u>568,030</u>	<u>568,030</u>	<u>571,905</u>	<u>3,875</u>
Operating Expenses:				
Salaries and Benefits	178,835	178,835	169,374	9,461
Insurance	13,984	13,984	27,541	(13,557)
Legal, Accounting and Professional Services	27,000	27,000	48,216	(21,216)
Permits and Fees	7,200	7,200	6,911	289
Depreciation			70,244	(70,244)
Travel and Training	3,200	3,200	411	2,789
Repairs and Maintenance	5,249	5,249	97,315	(92,066)
Office	8,225	8,225	5,601	2,624
Utilities	43,771	43,771	69,279	(25,508)
Chemicals/Lab Services	20,000	20,000	23,566	(3,566)
Tools and Supplies	2,059	2,059	2,431	(372)
Sludge Removal	14,300	14,300	5,820	8,480
Treatment and Collection			10,750	(10,750)
Sewer Reserves	150,000	150,000		150,000
Other Expenses	3,300	3,300	31,467	(28,167)
Total Operating Expenses	<u>477,123</u>	<u>477,123</u>	<u>568,926</u>	<u>(91,803)</u>
Operating Income (Loss)	<u>90,907</u>	<u>90,907</u>	<u>2,979</u>	<u>(87,928)</u>
Non-Operating Revenue (Expense):				
Interest Income	-	-	3,048	3,048
Other Local Income	-	-	1,167	1,167
Interest Expense	(62,821)	(62,821)	(40,808)	22,013
Total Non-Operating Revenues (Expenses)	<u>(62,821)</u>	<u>(62,821)</u>	<u>(36,593)</u>	<u>26,228</u>
Net Income (Loss)	<u>\$ 28,086</u>	<u>\$ 28,086</u>	<u>\$ (33,614)</u>	<u>\$ (61,700)</u>



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
Plumas Eureka Community Services District  
Blairsden, CA 96103

Members of the Board of Directors:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Controller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Plumas Eureka Community Services District as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the district's basic financial statements and have issued our own report thereon dated December 21, 2023.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses, or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs listed as items *2023-001 and 2023-002* to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs listed as item 2023-003 to be significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### **District's Response to Findings**

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of the Report**

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "SingletonAuman, PC". The signature is stylized and cursive.

SingletonAuman, PC  
Susanville, CA  
December 21, 2023

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
COMBINED SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2023**

**EXECUTIVE SUMMARY**

The District provides water and sewer services, as well as fire protection, to residential and commercial customers within the boundaries of the District.

The quality of the District's internal controls is dependent upon oversight by the Board Members. Also, due to the limited number of employees of the District, there is an inability to segregate the custody of and accountability for District assets in the manner generally required for model systems of internal accounting controls. A summary of the auditors' results follows:

1. **Type of Auditors' Report on Financial Statements:** Unmodified
2. **Internal Control Findings:** 2 Material Weaknesses, 1 Significant Deficiency
3. **Material Noncompliance Noted:** None

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
COMBINED SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2023**

**Finding 2023-001 Lack of Segregation of Duties**

**Criteria Upon Which Audit Finding is Based (Legal Citation)**

AU-C Section 265: Communicating Internal Control Related Matters Identified in an Audit.

**Finding (Condition)**

An inadequate segregation of duties exists in several key areas:

In the areas of cash, utility billing, purchasing, payroll and fixed assets the District does not have sufficient staff to separate the authorization, recording and custody functions as would be required in the ideal system of internal controls. Individuals have duties which crossover conflicting areas of responsibility, such as custody of cash, as well as responsibility for recording and reconciling account activity, and authorizing transactions.

**Amount of Questioned Cost, How Computed and Prevalence**

None.

**Effect**

The District has exposure to risk of financial statement misstatement and the potential risk of errors or fraud that may not be detected by the District's system of internal control.

**Cause**

Due to the District only having a few personnel assigned to duties that involve access to the general ledger and other accounting records and who also have custody of and responsibility for handling cash and other assets, an inadequate segregation of duties exists.

**Recommendation**

We recommend that the District employees and Board maintain diligence for the potential risk not having and adequate segregation of duties. The District should also ensure that it segregates the following duties as much as possible:

- 1) Bank reconciliations should be prepared by someone who is not involved in the customer payment receipts or disbursement functions, if at all possible.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
COMBINED SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2023**

- 1) Some of the non-technical duties, such as taking deposits to the bank, maintaining check stock, etc, could be performed by administrative staff not involved in cash or accounting functions, possibly even staff from other departments.
- 2) Employees involved in the purchasing function (initiating purchase requests, creating purchase orders, approving purchase orders) should not be involved in disbursement functions (approving invoices for payment, recording invoices, receiving goods, maintain inventories).
- 3) Receiving customer payments, deposit preparation and posting deposits to the general ledger should be separated.

**District's Response**

The District concurs with this finding, and will continue to evaluate how it might further segregate duties.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
COMBINED SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2023**

**Finding 2023-002 Financial Reporting**

**Criteria Upon Which Audit Finding is Based (Legal Citation)**

In accordance with AU-C Section 265, the Organization is responsible for preparing complete and accurate financial statements and footnote disclosures in accordance with Generally Accepted Accounting Principles (GAAP).

**Finding (Condition)**

Similar to many other small special districts, the District does not have policies and procedures in place to ensure that complete and accurate financial statements, MD&A and footnote disclosures are prepared in accordance with GAAP prior to the annual audit. Management relies upon the auditor to recommend footnote disclosures for the financial statements and to prepare adjusting journal entries for approval in order to report financial information in accordance with GAAP.

**Amount of Questioned Cost, How Computed and Prevalence**

None.

**Effect**

There is a risk that a material financial statement misstatement may exist and not be prevented or detected by the District's system of internal control.

**Cause**

This condition has always existed at the District, and is being reported in accordance with AU-C Section 265.

**Recommendation**

We recommend that the District should consider the cost benefit of hiring an accountant familiar with GAAP or contracting with an independent CPA firm to compile financial statements in conformity with GAAP.

**District's Response**

The District has determined that the costs of correcting this control weakness outweigh the benefits to be received. The District will continue to rely on the independent auditor to prepare its annual financial statements. Monthly financial reports will be created by the bookkeeper, under the supervision of the General Manager.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
COMBINED SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2023**

**Finding 2023-003 Credit Card Purchases**

**Criteria Upon Which Audit Finding is Based (Legal Citation)**

AU-C Section 265, the District is responsible for implementing systems designed to achieve effective internal controls to help ensure that resources are safeguarded, while being used efficiently and effectively.

**Finding (Condition)**

In our testing, we noted a lack of supporting documentation for credit card purchases.

**Amount of Questioned Costs, How Computed and Prevalence**

For the months of July and May, \$1,834 in credit card transactions did not have receipts.

**Effect**

The District is at risk of misappropriation of District funds.

**Cause**

District personnel are not following established policies and procedures.

**Recommendation**

The District should ensure that policies and procedures are followed. Improvement has been made over prior year, however employees need to be aware that receipts are necessary.

**District's Response**

The District concurs with this finding.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
(FINDINGS FROM THE JUNE 30, 2022 AUDIT REPORT)  
JUNE 30, 2023**

**Finding 2022-001 Lack of Segregation of Duties**

**Finding (Condition):**

An inadequate segregation of duties exists.

**Status:**

Not Implemented – See current year finding 2023-001

**Finding 2022-002 Financial Reporting**

**Finding (Condition):**

Similar to many other small special districts, the District does not have policies and procedures in place to ensure that complete and accurate financial statements, MD&A and footnote disclosures are prepared in accordance with GAAP prior to the annual audit. Management relies upon the auditor to recommend footnote disclosures for the financial statements and to prepare adjusting journal entries for approval in order to report financial information in accordance with GAAP.

**Status:**

Not Implemented – See current year finding 2023-002

**Finding 2022-003 Utility Billing**

**Finding (Condition):**

In our testing of utility billing, we noted numerous errors in utility billing, such as in correct customer counts, incorrect billing rates and unintentional duplicate billings.

**Status:**

Implemented

**Finding 2022-004 Credit Card Purchases**

**Finding (Condition):**

In our testing, we noted a lack of supporting documentation for credit card purchases.

**Status:**

Partially Implemented – See current year finding 2023-003



**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
CORRECTIVE ACTION PLAN  
JUNE 30, 2023**

Person Monitoring Corrective Action Plan  
General Manager, Jamar Tate

**Finding 2023-001 Lack of Segregation of Duties**

**Finding (Condition):**

An inadequate segregation of duties exists.

**Corrective Action Planned:**

Due to the number of employees of the District, it is not possible for the district to cost effectively mitigate this finding. The District cannot, with its current budget hire an adequate number of employees to insure that custody of assets and accountability for assets is separated.

**Expected Completion Date:**

Ongoing.

**Finding 2023-002 Financial Reporting**

**Finding (Condition):**

Similar to many other small special districts, the District does not have policies and procedures in place to ensure that complete and accurate financial statements, MD&A and footnote disclosures are prepared in accordance with GAAP prior to the annual audit. Management relies upon the auditor to recommend footnote disclosures for the financial statements and to prepare adjusting journal entries for approval in order to report financial information in accordance with GAAP.

**Corrective Action Planned:**

The District has determined that the costs of correcting this control weakness outweigh the benefits to be received. The District will continue to rely on the independent auditor to prepare its annual financial statements. In addition, to ensure that accurate and timely accounting reports are prepared, the District has hired an accountant. Also, The District Manager will monitor the preparation of the reports.

**Expected Completion Date:**

Ongoing.

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
CORRECTIVE ACTION PLAN  
JUNE 30, 2023**

**Finding 2023-003 Credit Card Purchases**

**Finding (Condition):**

In our testing, we noted a lack of supporting documentation for credit card purchases.

**Corrective Action Planned:**

The District will ensure that policies and procedures are followed with regard to credit card purchases.

**Expected Completion Date:**

Ongoing.



**AMENDMENT REQUEST TO  
TASK ORDER 20**

**AMENDMENT NO. 01**

**DOWL Project Number / Agreement Number:** 30222.20

**Client:** Plumas Eureka Community Services District

**Project Name:** FY 24 General Services

**Effective Date of Agreement for Professional Services** November 14, 2023

**Effective Date of Task Order** January 23, 2024

The above Agreement is hereby amended as follows:

**1. SCOPE OF SERVICES / SCHEDULE:**

The Scope of Services currently authorized to be performed by DOWL in accordance with the Agreement and previous amendments, if any, is modified to provide independent cost estimating and construction consultation services through a subconsultant.

**2. COMPENSATION:**

Compensation to DOWL for the additional services agreed to and set forth in Exhibit A-1 shall be increased by \$8,990 to a revised not-to-exceed total of \$16,990.00.

**The following Exhibits are hereby made a part of this Amendment:**

- EXHIBIT A-1, Task Order 20
- EXHIBIT A-2, PCSG Proposal

All other terms and conditions of the original Agreement not modified by this or previous Amendments remain in effect and unchanged.

IN WITNESS WHEREOF, the parties of the original Agreement have executed this Amendment as of the \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**Accepted for Client:**

By: \_\_\_\_\_  
 Printed \_\_\_\_\_  
 Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_

**Accepted for DOWL:**

By: \_\_\_\_\_  
 Printed \_\_\_\_\_  
 Name: Luke Tipton, P.E.  
 Title: Water & Wastewater Business Leader  
 Date: \_\_\_\_\_

EXHIBIT A-1

**EXHIBIT A**

**TASK ORDER**

**TASK ORDER NO. 20**

This Task Order ("Task Order") is executed this 23rd day of January, 2024 by and between Plumas-Eureka Community Services District, a public agency of the State of California ("District") and DOWL, LLC ("Consultant").

**RECITALS**

- A. On November 14, 2023 District and Consultant executed that certain Master Services Agreement ("Agreement").
- B. The Agreement provides that the District will issue Task Orders from time to time, for the provision of certain services by Consultant.
- C. Pursuant to the Agreement, District and Consultant desire to enter into this Task Order for the purpose of setting forth the terms and conditions upon which Consultant shall render certain services to the District.

**NOW, THEREFORE, THE PARTIES HERETO HEREBY AGREE AS FOLLOWS:**

- 1. Consultant agrees to perform the services set forth on Exhibit "1" attached hereto and by this reference incorporated herein.
- 2. Subject to any limitations in the Agreement, District shall pay to Consultant the amounts specified in Exhibit "2" attached hereto and by this reference incorporated herein. The total compensation, including reimbursement for actual expenses, may not exceed the amount set forth in Exhibit "2," unless additional compensation is approved in writing by the District.
- 3. Consultant shall perform the services described in Exhibit "1" in accordance with the schedule set forth in Exhibit "3" attached hereto and by this reference incorporated herein. Consultant shall commence work immediately upon receipt of a notice to proceed from the District. District will have no obligation to pay for any services rendered by Consultant in advance of receipt of the notice to proceed, and Consultant acknowledges that any such services are at Consultant's own risk.
- 4. The provisions of the Agreement shall apply to this Task Order. As such, the terms and conditions of the Agreement are hereby incorporated herein by this reference.

**[SIGNATURES APPEAR ON FOLLOWING PAGE]**

IN WITNESS WHEREOF, the parties have caused this Task Order to be executed effective as of the day and year first above written.

**DISTRICT:**

**Plumas-Eureka Community Services  
District,  
a public agency of the State of California**



\_\_\_\_\_  
Jamar Tate, General Manager



\_\_\_\_\_  
Secretary

**CONSULTANT:**

**DOWL, LLC**

By \_\_\_\_\_  
Name **Luke Tipton** \_\_\_\_\_  
Its \_\_\_\_\_

Digitally signed by Luke Tipton  
DN: CN=Luke Tipton,  
OU=Standard, OU=Users,  
OU=Staff, DC=DOWL,  
BG=COM  
Date: 2024.01.24  
11:03:26-08'00'

**EXHIBIT "1"**

**TO**

**TASK ORDER NO. 20**

**SCOPE OF SERVICES**

**Task 1 - Professional Services**

**Objective**

Provide professional engineering services on an on-call basis as requested by PECSD.

**Approach**

The following approach applies:

- DOWL will respond to requests generated by PECSD.
- DOWL will attend meetings or make site visits as requested by PECSD.
- DOWL will develop Scopes of Work for larger projects and generate individual task orders for significant projects as requested by PECSD.
- DOWL will prepare Contract Documents and Technical Specifications for the bidding of improvement projects as requested by PECSD.
- DOWL will review product submittals and provide construction engineering as requested by PECSD.

**Deliverables**

The following will be delivered under this task:

- Monthly status updates and invoices.
- Maps, exhibits, and permit applications.

**Assumptions**

The following assumptions apply:

- Any amendment to the Project budget will be executed in writing between PECSD and DOWL.
- A new General Services Task Order shall be executed every fiscal year.
- It is expected that DOWL will prepare the District's Annual Wastewater and Groundwater Discharge Reports in January.

**EXHIBIT "2"**

**TO**

**TASK ORDER NO. 20**

**COMPENSATION**

DOWL shall be reimbursed on a Time & Materials basis not to exceed \$8,000 (eight thousand dollars). DOWL shall invoice no more often than monthly for services provided in the prior month in accordance with the unit rates set forth in the attached Fee Schedule.



EXHIBIT "3"

TO

TASK ORDER NO. 20

SCHEDULE

The following is a proposed schedule to be used as a general guideline only.

**Notice to Proceed:**                      **December 15, 2023**

**End of Contract:**                        **June 30, 2024**



EXHIBIT A-2

February 11, 2024

Luke Tipton, PE, WRS  
Water & Wastewater Business Manager  
DOWL Engineering

Dear Luke,

Please see the following proposal for consulting services related to the Plumas-Eureka Water Treatment Plant Project. Pre-Construction Services Group, LLC (PCSG) will provide independent cost estimating (ICE) services and construction consultation based on the following fee schedule.

Billable rate for all services rendered is \$145.00 per hour.

Plumas-Eureka CSD Water Treatment Plant						
Assessment Activity				100%	Bidding Services	Total
Cost Estimate & Tech Spec Review				\$8,120		\$8,120
Construction Schedule				\$580		\$580
Additional Meetings/Workshops				\$290	TBD	\$290
Travel	\$0					None Anticipated
Construction Support/ Change Order Evaluation						TBD
<b>TOTAL</b>						\$8,990

The above services can be considered individual and separate activities and can be selected in any combination.

Should actual hours extend above Estimated Hours, actual hours and travel shall be agreed upon and billed in accordance with the agreement. Cost estimate will include an open book copy of the estimate to include manhour, crew, and equipment analysis. Cost estimate will be in HCSS Heavy-Bid format and a PDF copy of the estimate will be provided. Please contact me with any questions or comments. I can be reached at 775-309-3116.

Sincerely,

John Collins  
Pre-Construction Services Group

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**

**Policy Handbook**

**POLICY TITLE: Retained Earnings and Fund Reserves**

**POLICY NUMBER: 3021**

**3021.10 Establishing Reserves.** In its annual preliminary and final budget, the Board of Directors may allocate any retained earnings in each of its Governmental Funds and Enterprise Funds to one or more established reserves in each such fund. There are two different types of reserves in each of the District's funds: 1) designated reserves; and 2) restricted reserves.

**3021.20 Designated Reserves.** Designated reserves are net funds that are set aside based on Board policy or tentative plans for financial resource utilization in a future period, such as for general contingencies, operating shortages, or for equipment or infrastructure replacement. Such designated reserves reflect tentative managerial plans or intent which are subject to change and which funds may never be legally authorized or result in expenditures. Examples of such designated reserves are the designated reserve for capital improvements, and the designated reserve for operating shortages and other contingencies in each of the District's funds.

**3021.40 Restricted Reserves.** Restricted reserves are defined as that portion of retained earnings in any of the Governmental Funds or Enterprise Funds maintained by the District, or bond proceeds received by the District, which are set aside in a separate reserve in such fund, the expenditure of which are limited by legal or contractual requirements. The District also maintains restricted debt service reserves funded by a component of the District's sewer rates and water rates as specified in Section 404.3.C below.

**3021.50 Categories of Reserves**

Designated reserves and restricted reserves established by the Board of Directors in each Governmental Fund and Enterprise Fund of the District shall be defined as follows:

a. Designated Reserve for Capital Improvements

Funds allocated to this reserve in each Governmental Fund or Enterprise Fund of the District represent funds available to finance planned future expenditures for construction of improvements, purchase of supplies and equipment, and repair or replacement of all or a portion of the District's water, wastewater, fire protection and other infrastructure, including but not limited to water distribution and treatment facilities and equipment, sewer collection, treatment and disposal equipment or facilities, fire suppression equipment, open space, roads, and any other District owned buildings and structures. Appropriate expenditures of the designated reserve for capital improvements in each fund includes the costs of site acquisition, site development, including CEQA compliance, architectural services, inspection services, engineering services, construction, reconstruction, alterations, repair and replacement, and related legal services.

b. Designated Reserve for Operating and Other Contingencies

Funds allocated to this reserve in each Governmental Fund or Enterprise Fund of the District represent funds allocated for the purpose of paying the costs and expenses associated with unanticipated events including but not limited to temporary cash flow shortages in each fund, repair and/or replacement of facilities, equipment, supplies or infrastructure in each fund resulting from a catastrophic event, or expenditures in each fund required to respond to an emergency which threatens public health and safety. Funds allocated to the designated contingency reserve in each fund may also be used to pay damage claims against the District which are not covered by insurance provided by that fund. The Board of Directors may authorize expenditure of the funds allocated to the designated reserve for operating and other contingencies in each fund on any expenses that may be incurred during the fiscal year in each such fund for which no specific appropriation has previously been made.

c. Restricted Debt Service Reserve

The debt service charge component of the District's sewer rates and the debt service charge component of the District's water rates, as established by the Board of Directors from time to time, shall be deposited into the restricted debt service reserve established in the Water Fund and the Sewer Fund. The purpose of the reserve in each such Fund is to provide sufficient revenue to pay annual debt service on any and all bonds, including certificates of participation, or other forms of indebtedness issued by the District in each such fund to finance the construction, rehabilitation and/or improvement of the District's water, wastewater and sewer capital facilities; to provide upgraded, safe and dependable water and sewer management and to remain in compliance with existing and future state and federal regulations. This restricted debt service reserve in the Water Fund and the Sewer Fund may be divided into sub-accounts representing the annual debt service to be paid on each individual issuance of bonds, certificates of participation, or other forms of indebtedness issued by the District to finance such capital improvements in each such fund. The Board of Directors may at any time deposit any sources of retained earnings in each fund into the restricted debt service reserve for that fund.

**3021.60 Funding of Reserves** At any time after the establishment of a designated reserve or restricted reserve in any Governmental Fund or Enterprise Fund of the District, the Board of Directors may transfer any retained earnings in any such fund to such designated or restricted reserve in such fund. The Board of Directors shall declare the exclusive purposes for which the funds in each reserve in each fund may be spent on establishing such reserves in such fund. The funds deposited into each designated reserve and/or restricted reserve in each fund shall only be spent for the exclusive purposes for which the Board has established such a designated reserve or restricted reserve in each fund. The Board of Directors may transfer any revenue in any Governmental or Enterprise Fund to any restricted or designated reserve in such fund at any time after establishment of that reserve. All such reserves shall be maintained according to generally accepted accounting principles.

**3021.70 Discontinuance of Reserves** If the Board of Directors finds that the funds in a designated reserve or a restricted reserve in any Governmental Fund or Enterprise Fund of the District are no longer required for the purposes for which such designated or restricted reserve in such fund was established, the Board of Directors may, by a 4/5 vote of the total membership of the

Board of Directors, discontinue a designated or restricted reserve in any such fund of the District and transfer any funds that are no longer required from a designated reserve or restricted reserve in any fund of the District to any other reserve in such fund, or to the District's operating account.

**3021.80 Use of Reserves in an Emergency** In a state of emergency or in a local emergency as defined by Government Code Section 8558, the Board of Directors may temporarily transfer funds from a designated reserve for capital improvements, or a designated reserve for Operating or other contingencies in any Governmental Fund or Enterprise Fund of the District to the District's general fund to fund those costs necessary to respond to such emergencies. The Board of Directors shall restore any such funds to the designated reserve from which such funds were drawn as soon as feasible pursuant to the requirements of Government Code Section 61112.

**Chair:**

Kevin Goss

**Commissioners:**

Tom McGowan

Bill Powers

Jim Murphy

Matthew Haesche

Pat Morton, Alt.

Jeff Engel, Alt.

Phil Oels, Alt

**Executive Officer:**

Jennifer Stephenson

**Clerk:**

Cheryl Kolb

# Plumas LAFCo

*The Local Agency Formation Commission Serving Plumas County*

January 15, 2024

Plumas Eureka Community Services District  
200 Lundy Lane  
Blairsden, CA 96103

**Subject:** Membership on the Local Agency Formation Commission

Dear Board Members:

This letter is to ask for your support in becoming a member of the Local Agency Formation Commission of Plumas County (LAFCo). LAFCo's main duty is to establish boundaries for all cities and special districts within the County. Presently, since LAFCo of Plumas County does not have special district representation, your district does not have a voice equal to the County and the City in LAFCo affairs, including the formation of new districts, the consolidation, merger, or dissolution of existing districts, annexations and changes of organization and the establishment, amendment, and updates to spheres of influence boundaries. Since the passage of AB 2838, the role of special districts has increased with the mandate to conduct service reviews as necessary every 5 years. The ability to have a direct voice in all LAFCo affairs is now more compelling given LAFCo's expanded mandates and independence.

Even before the revisions included in AB 2838 became effective, several LAFCos had previously seated special districts based on the other factors involving a direct voice of special districts. Ask yourself, why wouldn't your district want to be represented on a commission that has oversight over your very existence and growth? For example, under the law, LAFCo has the power to initiate dissolutions; therefore, providing a good reason for special district representation on LAFCo. LAFCo could therefore make a decision that would affect a particular district without the perspective and concern that only special districts seated on the Commission could provide.

Many LAFCos have seated special districts. The California Special Districts Association has been active in promoting the seating of Special Districts on LAFCo such as in Santa Cruz. Other rural LAFCos such as Nevada, El Dorado and Mendocino have seated special districts since special districts in these counties collectively expressed a desire to be involved.

One of the major barriers to special district representation is the cost. The law has a formula requiring special districts to pay a third or 33% of LAFCo's operating costs unless another formula is otherwise agreed to by the Cities and the County. Each district's annual allocation is based on the district's operating revenues as a ratio to

the operating revenues of all independent special districts in the County. The attached spreadsheet shows estimated calculations for FY 20-21 of what your district could be expected to pay in annual dues should a majority of districts choose to join LAFCo. *(The FY 20-21 revenues shown are based on information for all independent districts that was readily available from the State Controller's Office. The spreadsheet does not determine the exact amount that would be due in any given year and is only designed as an estimate of what each district could generally expect to contribute to LAFCo each year.)*

At LAFCo's meeting on December 11, 2023, the Commission voted to invite special districts to join LAFCo. The districts are invited through this letter to vote as to whether they would like to join LAFCo. In order to approve joining LAFCo, a majority of the district boards must vote on and approve the attached resolution. Should your Board approve becoming part of LAFCo, please return the approved resolution no later than April 1, 2024.

If a majority of districts approve joining LAFCo, then the next step will be an election of district representation where the districts can nominate candidates and each district can vote on the two regular district representatives and one alternate representative that would be seated on LAFCo for a term of 4 years. Plumas LAFCo aims to seat the special districts on the Commission on July 1, 2024.

If you would like a word version of the resolution, please reach out to Jennifer Stephenson, LAFCo Executive Officer at [jennifer@pcateam.com](mailto:jennifer@pcateam.com). Or if you have any questions, please do not hesitate to call at (310) 936-2639.

Sincerely,

**Jennifer Stephenson**

Jennifer Stephenson  
Executive Officer  
Local Agency Formation Commission of Plumas County



California State Controller's Office  
 Data for LAFCO Fee Calculations  
 Source: Special Districts Annual Report, Fiscal Year 2020-21

List includes only Independent Special Districts  
 Total Intergovernmental Revenues includes Federal,  
 State, and Other Intergovernmental Agencies

Principal County	Independent Special District Name	Activity	Total Revenue	LAFCo Budget Apportionment FY 20-21
Plumas	Almanor Recreation and Park District	Recreation and Park	\$119,640	\$22.51
Plumas	American Valley Community Services District	Water Enterprise	\$1,245,552	\$234.38
Plumas	American Valley Community Services District	Sewer Enterprise	\$1,572,431	\$295.89
Plumas	American Valley Community Services District	Solid Waste Enterprise	\$24,990,024	\$4,702.44
Plumas	Beckworth Fire Protection District	Fire Protection	\$533,990	\$100.48
Plumas	C Road Community Services District	Fire Protection	\$62,305	\$11.72
Plumas	Central Plumas Recreation District	Recreation and Park	\$589,205	\$110.87
Plumas	Chester Cemetery District	Cemetery	\$110,512	\$20.80
Plumas	Chester Public Utility District	Water Enterprise	\$626,639	\$117.92
Plumas	Chester Public Utility District	Sewer Enterprise	\$720,867	\$135.65
Plumas	Chester Public Utility District	Fire Protection Enterprise	\$3,197,359	\$601.66
Plumas	Clio Public Utility District	Water Enterprise	\$50,300	\$9.47
Plumas	Crescent Mills Fire District	Fire Protection		
Plumas	Cromberg Cemetery District	Cemetery		
Plumas	Eastern Plumas Health Care District	Hospital Enterprise	\$42,742,992	\$8,043.06
Plumas	Eastern Plumas Recreation District	Recreation		
Plumas	Eastern Plumas Rural Fire Protection District	Fire Protection	\$471,919	\$88.80
Plumas	Feather River Canyon Community Services District	Water Enterprise	\$159,495	\$30.01
Plumas	Feather River Resource Conservation District	Resource Conservation	\$5,036,159	\$947.67
Plumas	Gold Mountain Community Services District	Sewer Enterprise	\$215,787	\$40.61
Plumas	Gold Mountain Community Services District	Water Enterprise	\$290,363	\$54.64
Plumas	Gold Mountain Community Services District	Fire Protection	\$96,104	\$18.08
Plumas	Graeagle Community Services District	Streets and Roads - Construction and Maintenance	\$45,994	\$8.65
Plumas	Graeagle Fire Protection District	Fire Protection	\$847,088	\$159.40
Plumas	Greenhorn Creek Community Services District	Water Enterprise	\$131,260	\$24.70
Plumas	Greenhorn Creek Community Services District	Fire Protection	\$206,549	\$38.87
Plumas	Greenville Cemetery District	Cemetery	\$21,790	\$4.10
Plumas	Grizzly Lake Community Services District	Water Enterprise	\$349,057	\$65.68
Plumas	Grizzly Lake Community Services District	Sewer Enterprise	\$518,986	\$97.66
Plumas	Grizzly Ranch Community Services District	Sewer Enterprise	\$235,590	\$44.33
Plumas	Grizzly Ranch Community Services District	Water Enterprise	\$227,272	\$42.77
Plumas	Hamilton Branch Community Services District	Water Enterprise	\$343,479	\$64.63
Plumas	Hamilton Branch Fire Protection District	Fire Protection	\$519,820	\$97.82
Plumas	Indian Valley Community Services District	Sewer Enterprise	\$270,126	\$50.83
Plumas	Indian Valley Community Services District	Fire Protection	\$510,633	\$96.09
Plumas	Indian Valley Community Services District	Water Enterprise	\$792,737	\$149.17
Plumas	Indian Valley Recreation and Park District	Recreation and Park		
Plumas	Johnsville Public Utility District	Water Enterprise	\$100,984	\$19.00
Plumas	La Porte Fire Protection District	Fire Protection	\$43,725	\$8.23
Plumas	Last Chance Creek Water District	Water Enterprise	\$95,882	\$18.04
Plumas	Long Valley Community Services District	Fire Protection	\$35,485	\$6.68
Plumas	Meadow Valley Cemetery District	Cemetery	\$16,800	\$3.16
Plumas	Meadow Valley Fire Protection District	Fire Protection		
Plumas	Mohawk Valley Cemetery District	Cemetery	\$25,469	\$4.79
Plumas	Peninsula Fire Protection District	Fire Protection	\$2,102,139	\$395.56
Plumas	Plumas Cemetery District	Cemetery		
Plumas	Plumas Eureka Community Services District	Water Enterprise	\$747,983	\$140.75
Plumas	Plumas Eureka Community Services District	Sewer Enterprise	\$508,802	\$95.74
Plumas	Plumas Eureka Community Services District	Fire Protection	\$261,099	\$49.13
Plumas	Plumas Hospital District	Hospital Enterprise	\$47,711,918	\$8,978.07
Plumas	Portola Cemetery District	Cemetery	\$76,613	\$14.42
Plumas	Prattville-Almanor Fire Protection District	Fire Protection	\$46,184	\$8.69
Plumas	Quincy Fire Protection District	Fire Protection	\$899,305	\$169.22
Plumas	Seneca Healthcare District	Hospital Enterprise	\$29,356,198	\$5,524.03
Plumas	Sierra Valley Fire Protection District	Fire Protection	\$59,219	\$11.14
Plumas	Taylorville Cemetery District	Cemetery	\$36,228	\$6.82
Plumas	West Almanor Community Services District	Fire Protection		
Plumas	Whitehawk Ranch Community Services District	Recreation and Park	\$238,256	\$44.83
<b>Total Plumas County Special District Revenues</b>			<b>\$ 170,214,313</b>	<b>\$32,029.67</b>



**BEFORE THE BOARD OF DIRECTORS<sub>e</sub>**  
**OF THE**  
**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**

**RESOLUTION 2024-01e**

*A Resolution of the Board of Directors of the  
Plumas Eureka Community Services District (District) requesting  
independent special district membership on the Local Agency  
Formation Commission of Plumas County.*

Resolved by the Board of Directors of the District:

**WHEREAS**, the District believes it is important that independent special districts have a voice in LAFCo affairs; and

**WHEREAS**, the District believes that it is important for LAFCo to have the perspective from the independent special districts that in its deliberations; and

**WHEREAS**, the District understands that 33 percent of the LAFCo operating costs will be borne by the independent special districts.

**WHEREAS**, the District understands that each district's contribution to LAFCo's operating budget will be based on the district's operating revenues as a ratio of total operating revenues for all independent special districts in Plumas County.

**WHEREAS**, for these reasons, the District supports the representation of independent special districts on the Local Agency Formation Commission of Plumas County as provided for in the Cortese-Knox-Hertzberg Act of 2000; and

**Now, therefore the district resolves as follows:**

- 1.e District requests independent special districts representatives be seated on LAFCo of Plumas County.e
- 2.e District supports the election of independent special district representatives (two members and one alternate) to LAFCo through a nomination and election process as provided by the Cortese-Knox-Hertzberg Act of 2000.e

This Resolution is hereby adopted and approved by the Board of Directors of the \_\_\_\_\_ District and the Local Agency Formation Commission of Plumas County is hereby requested to seat independent special districts according to the terms and conditions stated above and in the manner provided by the Cortese-Knox Local Government Reorganization Act of 2000.

**PASSED AND ADOPTED** by the Board of Directors as a Resolution of the Plumas Eureka Community Services District at a regular Board Meeting held on the 20th day of February, 2024 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

\_\_\_\_\_  
District Chair

**DATED:** \_\_\_\_\_

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT**

**Policy Handbook**

**POLICY TITLE: Job Description - Administrative Manager I/II**  
**POLICY NUMBER: 2360**

**2360.10** Description. Under supervision of the General Manager: is responsible for managing the day-to-day operation of the District office, acts as Clerk to the Board of Directors, and performs other duties as assigned. Administrative Manager has two classifications within the job description. Administrative Manager I entry level for this position with advancement to Administrative Manager II with experience and education beyond that of Administrative Manger I classification.

**2360.11** Reporting directly to the General Manager, the Administrative Manager serves as secretary to the General Manager and District Fire Chief; attends to administrative detail on matters assigned by the General Manager and the District Fire Chief; composes correspondence on own initiative on matters not requiring personal attention of the General Manager or District department heads; writes reports and letters; and, acts as office manager in the absence of the General Manager.

**2360.12** The Administrative Manager prepares agendas and attends meetings of the Board of Directors; transcribes and edits minutes; prepares drafts of agenda items requiring action by the Board; gives information to organizations, employees, customers and the general public regarding District matters; and, prepares correspondence and maintains files on official actions of the Board, General Manager, and the Fire Chief.

**2360.13** The Administrative Manager acts as the District Bookkeeper, being responsible for District utility billing, depositing, withdrawing, transferring and investing District funds, maintaining efficient fiscal practices to maximize non-operational earnings, maintains cash flow for needed liquidity; and arranges for the procurement of District goods and supplies.

**2360.14** The Administrative manager is the webmaster for the District's website responsible for the format and content of the website and ensures that the website complies with state laws, provides the public access to Board agendas, minutes, reports, publications, other material relevant to the Board's activities, along with information about the district, emergency preparations, and important events.

**2360.20** Required Qualifications. He/she shall possess a High school diploma or GED and a valid California driver's license.

**2360.21** He/she shall have knowledge of modern office methods, practices and equipment; and techniques of business letter and report writing. He/she shall possess the skills necessary to efficiently use a computer and software to prepare data spreadsheets, perform word processing, perform Internet research, utilize email communication, and use specialized accounting software.

**2360.22** He/she shall have the ability to perform responsible clerical and secretarial duties and independently take care of administrative detail; compose correspondence independently or from general directions; take, transcribe and edit Board material and minutes quickly and accurately; and, maintain cooperative relationships with those contacted in the course of work.

**2360.23** He/she must possess two (2) years of increasingly responsible clerical and secretarial experience, and in keeping or reviewing accounting or fiscal records (nine (9) semester units of accounting may be substituted for one year of experience up to a maximum of one (1) year).

**2360.24** He/she must have two years of responsible accounting experience, preferably in the public sector.

**2360.25** He/she shall have equivalent to an Associate's Degree (AA or AS) from an accredited college or university with major course work in accounting or business administration.

**2360.26** He/she must have knowledge of generally accepted accounting principles and practices, presentation of mathematical and statistical data.

**2360.27** He/she must be able to perform essential accounting duties including the following: posting, balancing, and reconciling the general ledger and subsidiary accounts; prepare bank reconciliations; preparation of annual financial statements and State Controller's Report, prepare schedules for the annual audit; monitor and reconcile customer accounts; maintain debt service funds; input journal entries into the general ledger for assigned funds; provide analysis of various funds; perform comprehensive financial activities study; maintain and monitor District fixed assets; participate in budget process and activity

**2360.30** Administrative Manager II. Under limited direction, perform accounting work including the primary responsibility of the generation of financial statements and reports; analysis requiring understanding and interpretation of generally accepted accounting practices (GAAP) and a variety of work assignments. Employees within this class are distinguished from the Administrative Manager I by the performance of the full range of duties as assigned including those requiring thorough knowledge of governmental accounting procedures and systems. This classification is flexibly staffed and normally filled by the advancement of the Administrative Manager I level or when filled from the outside, requires prior professional accounting experience.

**2360.31** Required Qualifications. He/she shall have a combination of experience and education that would likely provide the required knowledge and abilities. Four years responsible governmental accounting experience comparable to the Administrative Manager I position; equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting or business administration.

DRAFT

# Emergency Response Plan

## PECSD Drinking Water System



*Produced for the Rural Community Assistance Partnership (RCAP) National Network  
by Rural Community Assistance Corporation, Western RCAP  
RCAP Safety and Security Education Program*

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# Section 1. System Information

## System information

<b>System Identification Number</b>	<b>321001</b>	
<b>System Name and Address</b>	Plumas Eureka Community Services District 200 Lundy Lane Blairsden, Ca 96103	
<b>Directions to the System</b>	12 miles West of Portola along Highway 70 off Graeagle-Johnsville Rd.	
<b>Basic Description and Location of System Facilities</b>	Two (2) Groundwater wells. Well 1b located on the 16 <sup>th</sup> fairway of Plumas Pines Golf Resort. Well 2 located on the 13 <sup>th</sup> fairway of the Golf Resort. Two Storage Tanks approximately one mile west of the District Boundaries on Madora Lake Road. The system has 11 miles of PVC pipeline for distribution and five PRVs for pressure control. The system also has 59 hydrants.	
<b>Location/Town</b>	Blairsden, CA 96103	
<b>Population Served and Service Connections from Division of Drinking Water Records</b>	Winter: 400 people Summer: 1500 people	<u>559</u> connections
<b>System Owner</b>	Plumas Eureka Community Services District	
<b>Name, Title, and Phone Number of Person Responsible for Maintaining and Implementing the Emergency Plan</b>	Jamar Tate, General Manager	<u>(530) 836-1953</u> Phone <u>(775) 225-2643</u> Cell _____ Pager
<b>Location of treatment and distribution schematics and operations manuals</b>	PECSD office 200 Lundy Lane Blairsden, Ca 96103	



## Section 2. Chain of Command – Lines of Authority

The first response step in any emergency is to inform the person at the top of this list, who is responsible for managing the emergency and making key decisions.

### Chain of command – lines of authority

Name and Title	Responsibilities During an Emergency	Contact Numbers
Jamar Tate General Manager	Notification of regulatory agencies and any other emergency agencies including: RWQCB, Plumas County Public Health, Sheriff's Office, Fire Department and EMS	(530) 836-1908 (office) (775) 225-2643 (Cell)
Lewis Prince Systems Operator	Assist in the assessment of emergency and notification of customers. Notification of any service/repair organizations.	(530) 836-1953 (office) (530) 333-5398 (cell)
Anthony Campbell Facilities Operator	Assist in the assessment of emergency and notification of customers. Notification of any service/repair organizations.	(530) 836-1953 (office) (530) 407-2080 (cell)
Gina-Marie Morris Administrative Manager	Assist in the notification of customers	(530) 836-1953 (office) (530) 394-7501 (cell)



## Section 3. Events that Cause Emergencies

The events listed below may cause water system emergencies. They are arranged from highest to lowest probable risk.

### Events that cause emergencies

Type of Event	Probability or Risk (High-Med-Low)	Comments
Power Outage	High	The District experiences power outages. These outages do not cause a problem unless they are extended. Well 1B has a backup generator that holds more than 24 hours of fuel. Acquiring fuel may be a problem if the outage is widespread and extended.
Distribution Line Break	Med	The District experiences periodic distribution line breaks. During these events, the break is isolated using main line valves. Affected customers are notified and boil water notices are distributed. Once repair is complete and bacteriological sample is negative; boil water advisory is lifted.
Microbial Contamination	Med	Both groundwater wells have sanitary seals at 50ft and are low risk for microbial contamination. A break in a main distribution line or service may lead to microbial contamination into the distribution system.
Chemical Equipment Failure	Med	If chemical equipment fails, it will be replaced with backup equipment.
Source Pump Failure	Med	If a source pump should fail, the other source will be utilized.
Wildfire	Med	Facilities are in forested areas.
Earthquake	Med	Water tank and well buildings can be assessed for damage. Underground utilities will be harder to assess.

Flood	Low	Floods can lead to limited access to Well 1b.
Toxic Spill	Low	Should a toxic spill happen in the area Plumas County Environmental Health & HAZMAT will be contacted.
Well Failure	Low	Other source well will be utilized.
Vandalism	Low	Should vandalism occur, law enforcement will be contacted.



## Section 4. Emergency Notification

**Notification call-up lists** - Use these lists to notify first responders of an emergency.

<b>Emergency Notification List</b>				
<b>Organization or Department</b>	<b>Name &amp; Position</b>	<b>Telephone</b>	<b>Night or Cell Phone</b>	<b>Email</b>
<b>Local Law Enforcement</b>	Todd Johns (Sheriff)	(530) 283-6375	(530) 283-6300 (Dispatch) or 911	sheriff@pcso.net
<b>Fire Department</b>	Steve Munsen	(530) 836-7208	(408) 309-0525	smunsen@sbcglobal.net
<b>Emergency Medical Services</b>	Eastern Plumas Hospital	(530) 832-6500	(530) 283-6300 (Dispatch) or 911	
<b>Environmental Health Contact</b>	Rob Robinette	(530) 283-6355	((530) 283-6355	quincyenv@countyofplumas.com
<b>Hazmat Hotline</b>	Rob Robinette Environmental Health Director	(530) 283-6355	((530) 283-6355	quincyenv@countyofplumas.com
<b>Neighboring Water System (not connected)</b>	Graeagle Land and Water	(530)836-2523		
<b>Rural Water Contact</b>	Rachel Kennard Sourcewater Protection Specialist	(916) 553-4900	(916) 335-1727	rkennard@calruralwater.org
<b>State Water Resources Control Board, Division of Drinking Water</b>	Nick McGann	Staff Engineer – Lassen Co.	(530) 224-3269  (760) 703-8791	Nick.McGann@waterboards.ca.gov

<b>Priority Customers</b>				
<b>Organization or Department</b>	<b>Name &amp; Position</b>	<b>Telephone</b>	<b>Night or Cell Phone</b>	<b>Email</b>
<b>Hospitals or Clinic(s)</b>	N/A			
<b>Public or Private Schools</b>	N/A			
<b>Wastewater Treatment Plant</b>	Jamar Tate	(530) 836-1953	(775) 225-2643	jtate@digitalpath.net
<b>Adult Care Facility</b>	N/A			

## State, Federal or Tribal Notification List

Organization or Department	Name & Position	Telephone	Night or Cell Phone	Email
<b>State or Tribal Police</b>	California Highway Patrol	(530)283-1100		
<b>Regulatory Agency State/Federal/Tribal</b>	California State Water Resources Control Board Nick McGann	(530) 224-3269	(760) 703-8791	Nick.McGann@waterboards.ca.gov
<b>Authorized Testing Laboratory</b>	John Matthews (FGL) Laboratory Sampler	(530) 343-5818	(530) 514-4201	johnm@fglinc.com

## Service / Repair Notifications

Organization or Department	Name & Position	Telephone	Night or Cell Phone	Email
<b>Electric Utility Co.</b>	Plumas-Sierra Rural Electric Co-Op	(530) 832-4261		
<b>Electrician</b>	Bryant Electric Jim Bryant	(775) 771-7531	(775) 771-7531	bryantrcr@gmail.com
<b>Gas/Propane Supplier</b>	Amerigas	(530)832-7700	800-263-7442	
<b>Water Testing Lab.</b>	Fruit Growers Laboratory	(530) 343-5818	(530) 514-4201	johnm@fglinc.com
<b>Sewer Utility Co.</b>	Plumas Eureka CSD	(530) 836-1953	(530) 836-1908	
<b>Telephone Co.</b>	AT&T	(530) 832-4251	(530) 917-8926	
<b>Plumber</b>	Madden Plumbing & Heating	(530) 283-1605		
<b>Pump Supplier</b>	Your H2O Pro	(530) 253-3601		
<b>“Call Before You Dig”</b>	Underground service Alert	*811 (800) 227-2600		
<b>Rental Equipment Supplier</b>				
<b>Chlorine Supplier</b>	Thatcher Company of Nevada	(775)358-0888	(775)842-0102	
<b>Other Chemical Supplier</b>	N/A			
<b>Well Drilling Co.</b>	Your H2O Pro	(530) 253-3601		
<b>Pipe Supplier</b>	Jefferson Supply Company Chuck Dayton	(530) 832-5850		

## Media Notification List

Organization or Department	Name & Position	Telephone	Night or Cell Phone	Email
Newspaper - Local	Plumas news online			info@plumasnews.com
Newspaper – Regional/State/Tribal				
Radio	KJDX	(530) 257-2121		
Radio				
TV Station				

### Notification procedures

#### Notify water system customers of potential water shortage

<b>Who is Responsible:</b>	Plumas Eureka CSD General Manager Operations Staff Administrative Manager
<b>Procedures:</b>	District staff will go door to door with written notifications and post notifications on customers doors who are affected by the water shortage. Administrative staff will answer phone calls about inquiries into the shortage, as well as make phone calls to customers and others pertaining to the issue.

#### Alert local law enforcement, state, federal, or tribal drinking water officials, and local health agencies

<b>Who is Responsible:</b>	Plumas Eureka CSD General Manager Operations Staff Administrative Manager
<b>Procedures:</b>	District General Manager will notify Plumas County Public Health, California State Water Resources Control Board and the Plumas County Sheriff office

#### Contact service and repair contractors

<b>Who is Responsible:</b>	Plumas Eureka CSD General Manager Operations Staff Administrative Manager
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<b>Procedures:</b>	Operations staff will notify the proper service and repair contractors listed in the above contact lists.
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**Contact neighboring water systems, if necessary**

<b>Who is Responsible:</b>	Plumas Eureka CSD General Manager Operations Staff Administrative Manger
<b>Procedures:</b>	Call and/or email appropriate representatives using contact information found in the Emergency Contact List

**Procedures for issuing a health advisory**

<b>Who is Responsible:</b>	Plumas Eureka CSD General Manager Operations Staff Administrative Manger
<b>Procedures:</b>	Plumas Eureka CSD will notify customers using a door-to-door approach issuing a health advisory warning to boil water for potable use until the emergency is rectified. The district will also notify county health department and state water resources of the threat to public health.

**Other procedures as necessary**

<b>Who is Responsible:</b>	
<b>Procedures:</b>	





## Section 5. Effective Communication

Communication with customers, the news media, and the general public is a critical part of emergency response.

### Designated public spokesperson

Designate a spokesperson (and alternate) and contact your local primacy agency for delivering messages to the news media and the public.

### Designate a spokesperson and alternates

Spokesperson	Alternate
Jamar Tate, General Manager	Lewis Prince, System Operator Gina-Marie Morris, Administrative Manager

### Health advisories

During events when water quality and human health are in question, it may be necessary to issue a health advisory that gives advice or recommendations to water system customers on how to protect their health when drinking water is considered unsafe. These advisories are issued when the health risks to the consumers are sufficient, in the estimation of the water system, state or tribal, or local health officials, to warrant such advice.

Health advisories usually take the form of a drinking water warning or boil water advisory. Communication during these times is critical. Health advisories should always be well thought out and provide very clear messages.

The U.S. Environmental Protection Agency has put together a number of tools, including fact sheets, brochures, forms, and templates to help prepare for a health advisory. These are on the web at: <http://www.epa.gov/safewater/pn.html>



## Section 6. Response Actions for Specific Events

In any event, there are a series of general steps to take:

1. Analyze the type and severity of the emergency;
2. Take immediate actions to save lives;
3. Take action to reduce injuries and system damage;
4. Make repairs based on priority demand, and
5. Return the system to normal operation.

The following tables identify the assessment, set forth immediate response actions, define what notifications need to be made, and describe important follow-up actions.

### A. Power outage

<b>Assessment</b>	Both wells are vulnerable to power outages. Well 1b has a backup generator that can be utilized if the power is out for an extended amount of time.
<b>Immediate Actions</b>	Assess whether the power will be out for an extended period. Assess storage tank level; if level is low, utilize backup generator to supply water to the storage tanks.
<b>Notifications</b>	Notify the power company, Plumas Sierra Rural Electric, that the district is experiencing an outage.
<b>Follow-up Actions</b>	Turn off generator once power is restored. Monitor well performance

### B. Distribution line break

<b>Assessment</b>	District operators analyze the severity of the distribution line break.
<b>Immediate Actions</b>	Isolate the broken section by using the distribution system valves to stop the leak.
<b>Notifications</b>	1) Customers affected by the break will be notified by district staff. Staff will handout notifications door-to-door that water will be off until the repair is complete 2) Notifications advising to boil any water from the distribution system until lab testing confirms there are no contaminants present in the water.
<b>Follow-up Actions</b>	Once repair is complete and lab testing results have returned negative, district staff will notify customers in the writing that the boil order notice has been lifted and the water is safe for consumption.

### C. Chlorine treatment equipment failure

<b>Assessment</b>	Operators will evaluate the severity of the equipment failure; whether the chemical feed pump has lost “prime” or failed completely.
<b>Immediate Actions</b>	1) If the chemical feed pump has lost “prime,” the pump will be re-primed to bring chlorine dosage back into the system. 2) Should the pump have failed completely, operators will replace said pump with a backup pump. Backup pump is located in the CSD operations shop and is of the same make and model.
<b>Notifications</b>	1) General Manager so they are aware of the failure. 2) If public health is at risk, follow health advisory notification procedures listed in this plan.
<b>Follow-up Actions</b>	1) Return equipment to normal operation. 2) Order any repair parts or new pump if needed.

### D. Treatment equipment

<b>Assessment</b>	At this there is no treatment equipment within the system outside of the chlorine treatment equipment. The district may have a water treatment plant in the future. This section will be updated should that facility be constructed.
<b>Immediate Actions</b>	If the chlorine equipment should experience a failure, follow the procedures listed in the chlorine equipment failure section.
<b>Notifications</b>	1) General Manager so they are aware of the failure. 2) If public health is at risk, follow health advisory notification procedures listed in this plan.
<b>Follow-up Actions</b>	1) Return equipment to normal operation. 2) Order any repair parts or new pump if needed

### E. Source pump failure

<b>Assessment</b>	Both wells are inspected daily for operational functioning. Well 1b pump was replaced in 2014 due to failure. Well 2 pump and casing has not been inspected recently and is at higher risk of a failure.
<b>Immediate Actions</b>	1) Shut-off power supply to pump to reduce any further damage. 2) Inspect other equipment for any damage.
<b>Notifications</b>	1) PECSD General Manager 2) State water Resources Control Board 3) Service and repair contractors listed above within this plan. 4) Plumas County Public Health
<b>Follow-up Actions</b>	1) Return to service once repairs are made by the contractors. 2) Notify State Water resources control board that the well has been repaired and will be returned to service.

## F. Microbial (coliform, *E. coli*) contamination

<b>Assessment</b>	Both groundwater wells have sanitary seals at 50ft and are low risk for microbial contamination. A break in a main distribution line or service may lead to microbial contamination into the distribution system. The wells and the distribution are tested monthly by Fruit Growers Laboratory for microbial contamination.
<b>Immediate Actions</b>	<ol style="list-style-type: none"> <li>1) Remove well from service to prevent continuous contamination.</li> <li>2) Should there be a water line break, isolate the break by identifying isolation valves and closing them,</li> </ol>
<b>Notifications</b>	<ol style="list-style-type: none"> <li>1) PECSD General Manager</li> <li>2) Regulatory agencies; State Water Resources Control Board and Plumas County Public Health of potential public health risk.</li> <li>3) PECSD customers using the procedures listed in this plan including boil water notices</li> <li>4) Fruit Growers Laboratory for microbial contamination testing</li> </ol>
<b>Follow-up Actions</b>	<ol style="list-style-type: none"> <li>1) If contamination is at a source well, 4 consecutive microbial contamination tests will need to have results of “negative” before the source can be returned to service.</li> <li>2) Following a line break, microbial testing must have a result of “negative” before notifications to customers are distributed stating that the water is safe to drink without boiling.</li> </ol>

## G. Chemical contamination

<b>Assessment</b>	The water system, including the wells and distribution system are all located underground and serves a residential community. There are no industrial businesses located in the district that may use or transport chemicals through the district. Plumas Pines Golf Course does use a variety fertilizers and other ground applied products. PECSD does do testing for various chemicals are required by state regulations. Chemical contamination will be identified through testing of the water by FGL.
<b>Immediate Actions</b>	<ol style="list-style-type: none"> <li>1) Turn off source well that is identified to be contaminated.</li> <li>2) Close any valves necessary to isolate the source of contamination</li> </ol>
<b>Notifications</b>	<ol style="list-style-type: none"> <li>1) PECSD General Manager</li> <li>2) Regulatory agencies listed in this plan</li> <li>3) Additional PECSD staff if needed</li> </ol>
<b>Follow-up Actions</b>	<ol style="list-style-type: none"> <li>1) Retesting of location identified as source of contamination.</li> <li>2) Return water source or distribution lines to service if follow up testing result is negative.</li> <li>3) Notify regulatory agencies of lab testing results and the return to service.</li> </ol>

## H. Vandalism or terrorist attack

<b>Assessment</b>	Both well houses are located on the golf course and are subject to “typical” vandalism activities.
<b>Immediate Actions</b>	<ol style="list-style-type: none"> <li>1) Assess situation and determine whether it is safe to proceed. If safety is a concern, call 911 for assistance.</li> <li>2) Check the affected facility to ensure proper operation.</li> <li>3) Take necessary action(s) to insure public health and safety.</li> </ol>
<b>Notifications</b>	<ol style="list-style-type: none"> <li>1) 911 – For medical or law enforcement personnel (if necessary).</li> <li>2) PECSD General Manager.</li> </ol>
<b>Follow-up Actions</b>	<ol style="list-style-type: none"> <li>1) Take digital photographs of the affected area.</li> <li>2) Restore affected area to original condition.</li> <li>3) Submit a written report to the General Manager describing the incident.</li> </ol>

## I. Reduction or loss of water in the well

<b>Assessment</b>	Historically, there has not been a loss of water in the district wells. During the summer, which is peak demand season, Well 1b does draw down to low-cutoff in order to preserve the pump. Well 2 aquifer produces a high quantity of water and does not experience low-cutoffs.
<b>Immediate Actions</b>	During peak demand season, operators adjust the Variable Frequency Drive (VFD) to pump water at a lower GPM to prevent as many low-cutoff situations.
<b>Notifications</b>	<ol style="list-style-type: none"> <li>1) PECSD General Manager</li> <li>2) If Severe – California State Water Resources Control Board</li> <li>3) Community Members if water loss effects water usage</li> </ol>
<b>Follow-up Actions</b>	<ol style="list-style-type: none"> <li>1) Return Well 1b to normal operation after peak demand season</li> </ol>

## J. Drought

<b>Assessment</b>	Drought warning is normally issued by the State of California during the summer, which is peak demand season for PECSD. Watering restrictions will be put in place.
<b>Immediate Actions</b>	During a state declared drought, PECSD issues notices and places signage entering the district that Stage 2 water restrictions are in place. Stage 2 water restrictions include residents' water an alternating day depending on whether their address is odd or even: with no watering on Sundays.
<b>Notifications</b>	<ol style="list-style-type: none"> <li>1) PECSD General Manager</li> <li>2) PECSD Board of Directors</li> <li>3) Community members</li> </ol>
<b>Follow-up Actions</b>	<ol style="list-style-type: none"> <li>1) Lift water use restrictions</li> <li>2) Return to normal operation</li> </ol>

## K. Flood

<b>Assessment</b>	Well 1b building is located near a creek, during flooding, this creek may overflow which can cut-off access to building; the well head is located on a rise approximately 10-12 feet above the creek and is low risk of flooding. Well 2, located on the 13 <sup>th</sup> fairway of Plumas Pines, is not a risk of flooding. Both Wells have a sanitary seal at 50ft.
<b>Immediate Actions</b>	<ol style="list-style-type: none"> <li>1) If Well 1b building access is cut-off flooding, an inspection of the facility should be made if conditions are safe.</li> <li>2) Power supply should be turned off if there is a potential risk of water entering the building.</li> <li>3) Sandbags placed around doors to limit water intrusion into the building.</li> </ol>
<b>Notifications</b>	<ol style="list-style-type: none"> <li>1) 911- if emergency personnel are needed</li> <li>2) PECSD General Manager</li> <li>3) Additional PECSD staff for assistance if needed</li> </ol>
<b>Follow-up Actions</b>	<ol style="list-style-type: none"> <li>1) Inspect building and contents before restoring electrical power.</li> <li>2) Restore electrical power</li> <li>3) Return Well to service and check for normal operating conditions.</li> </ol>

## L. Earthquake

<b>Assessment</b>	Earthquakes seldomly occur in the area of the PECSD. If an earthquake should occur, damage would likely happen the distribution system and possibly the water storage tanks.
<b>Immediate Actions</b>	<ol style="list-style-type: none"> <li>1) Inspect Well 1b and Well 2 for damage and assure proper operation.</li> <li>2) Inspect the water storage tanks for damage to their structural integrity.</li> <li>3) Inspect the distribution system for leaks and assure proper flow.</li> <li>4) Call in additional CSD personnel if assistance is needed.</li> <li>5) Call 911 if an emergency condition exists.</li> <li>6) Take precautions to ensure public health and safety.</li> </ol>
<b>Notifications</b>	<ol style="list-style-type: none"> <li>1) 911 – For medical or law enforcement personnel (if necessary).</li> <li>2) PECSD General Manager.</li> <li>3) Follow PECSD notification procedures listed in this plan if necessary.</li> </ol>
<b>Follow-up Actions</b>	<ol style="list-style-type: none"> <li>1) Follow PECSD reporting procedures if necessary.</li> </ol>

## M. Hazardous materials spill in vicinity of sources or system lines

<b>Assessment</b>	Hazardous materials, other than treatment chemicals, are rarely transported in or through the district.
<b>Immediate Actions</b>	<ol style="list-style-type: none"> <li>1) Inspect sources and system lines in area for contamination</li> <li>2) Turn off sources and isolate lines that are threatened by contamination</li> <li>3) Call Plumas County Environmental Health</li> <li>4) Call 911 if an emergency condition exists</li> <li>5) Take precautions to ensure public health and safety</li> <li>6) Test water should contamination be possible</li> </ol>
<b>Notifications</b>	<ol style="list-style-type: none"> <li>1) Plumas County Environmental Health/HAZMAT</li> <li>2) PECSD General Manager</li> <li>3) Additional PECSD staff if needed</li> <li>4) Community members</li> </ol>
<b>Follow-up Actions</b>	<ol style="list-style-type: none"> <li>1) Reinspect sources and lines</li> <li>2) Return sources and lines to service</li> <li>3) Notify community members that the area and water is safe</li> </ol>

## N. Electronic equipment failure

<b>Assessment</b>	Electronic equipment includes system controllers and the radio communication system (SCADA). All are subject to power failures, power spikes, and/or sensor failure. The SCADA main panel is in the CSD office building which does have back-up emergency power.
<b>Immediate Actions</b>	<ol style="list-style-type: none"> <li>1) Assess cause of electronic equipment failure.</li> <li>2) If power outage, follow power outage response action.</li> <li>3) If system controller without power, check internal fuses and replace as needed.</li> <li>4) If controller has power, check auxiliary equipment (level sensors, flow meters, etc...) for proper operation. Repair/replace auxiliary equipment as required.</li> <li>5) Call for additional CSD personnel if assistance is required.</li> </ol>
<b>Notifications</b>	<ol style="list-style-type: none"> <li>1) Additional CSD personnel if assistance is required.</li> <li>2) Power company if electrical outage.</li> <li>3) CSD General Manager</li> <li>4) Instrumentation repair company if required.</li> </ol>
<b>Follow-up Actions</b>	<ol style="list-style-type: none"> <li>1) Assess and monitor equipment for proper functioning</li> </ol>

**O. Cyber attack**

<b>Assessment</b>	
<b>Immediate Actions</b>	
<b>Notifications</b>	
<b>Follow-up Actions</b>	

**P. Other**

<b>Assessment</b>	
<b>Immediate Actions</b>	
<b>Notifications</b>	
<b>Follow-up Actions</b>	



## Section 7. Alternative Water Sources

### Intertie to adjacent water supply system

Water Systems Within One-Quarter Mile of our System	Feasibility of Connecting
None within One-quarter mile	

### Alternate source(s) of water

Alternative Sources	Names	Phone	Availability	Is the Water Safe for Drinking?
<b>Bottled water Suppliers for potable water use</b>	Alhambra Water (Reno)	800-201-6218	Within 24hrs	Yes
<b>Tanker trucks in the area available to deliver bulk water for non potable use</b>	Folchi Construction	(530) 832-5214	Within 24hrs	No. Non Potable use





## Section 8. Returning to Normal Operation

### Returning to normal operations

Action	Description and Actions
Inspect all system components	Water system operators inspect system components and verify that the facilities are adequate for return to normal service. Report results to the O&M Manager and/or General Manager. O&M Manager or General Manager makes decision on current system condition.
Follow startup procedures for each unit operation	Follow the system operation and maintenance manual startup procedures to properly place the entire system on line.
Communicate with regulators	Regularly communicate with notified regulators of the system status. Submit required paperwork according to established time frames.
Notify customers	O&M Manager, General Manager, or Administrative Manager prepares written notices for distribution to previously notified customers. Notices are to be distributed door to door as soon as possible after the emergency condition is secure.



## Section 9. Plan Approval

### Plan approval

This plan is officially in effect when reviewed, approved, and signed by the following people:

Name/Title	Signature	Date
Jamar Tate – General Manager		
Don Fregulia – Board of Directors (Chairman)		
Lewis Prince – Systems Operator		

**Disclaimer**

This document contains information on how to plan for protection of the assets of your water system. The work necessarily addresses problems in a general nature. You should review local, state, tribal (if applicable), and federal laws and regulations to see how they apply to your specific situation.

Knowledgeable professionals prepared this document using current information. The authors make no representation, expressed or implied, that this information is suitable for any specific situation. The authors have no obligation to update this work or to make notification of any changes in statutes, regulations, information, or programs described in this document.

Publication of this document does not replace the duty of water systems to warn and properly train their employees and others concerning health and safety risks and necessary precautions at their water systems.

Rural Community Assistance Partnership, Inc. assumes no liability resulting from the use or reliance upon any information, guidance, suggestions, conclusions, or opinions contained in this document.

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888/321-7227

**Agenda Item # 8 Survey Services Task Order 2, Letter of Map Amendment from the Federal Emergency Management Agency.**

**Background**

The site for the proposed water treatment plant is within the regulatory flood plain defined by the Federal Emergency Management Agency (FEMA). Though the location of the project is well above any actual flood hazard, it is important that it is clear to the public and financing agencies that no flood problem exists. Further, removal of the property from the regulated area will minimize any flood insurance premiums. Previous work was focused on only removing the footprint of the building from the flood map, however it may be helpful to remove as much of the District owned property from the regulatory map as possible anticipating other future uses.

The District has retained Bastian Engineering as its surveyor. The company has experience with revising flood maps in the area. The specific action that would be undertaken will lead to the FEMA approval of a Letter of Map Amendment (LOMA).

Bastian Engineering has estimated that the effort would cost \$6000.

**Recommendation**

The options that staff considered:

- A. Taking no action. This approach saves initial costs, but may jeopardize the financing of the project and may increase the cost of insuring the completed project.
- B. Only removing the footprint of the proposed building. This approach would cost about \$3000 and ensure financing and may control insurance costs, but may jeopardize any future development of the property.
- C. Removing as much of the property as eligible through the approval of a LOMA. This approach allow ensures financing, controls insurance costs, and allows flexibility for the use of the property.

Staff recommends Option C.

## **AGENDA ITEM # 9 Strategic Plan**

In the coming years, the District faces key decisions about the operation and development of the District. The quality of the decisions may be improved by having a strategic plan. Strategic planning is a Best Practice recommended by the Government Finance Officers Association. The Board will formally consider initiating the planning process. This decision will include the defining the scope of the plan, participants, and the schedule.

### **About Strategic Planning**

According to the Government Finance Officers Association Best Practice Advisory, "Strategic planning is a comprehensive and systematic management tool designed to help organizations assess the current environment, anticipate and respond appropriately to changes in the environment, envision the future, increase effectiveness, develop commitment to the organization's mission and achieve consensus on strategies and objectives for achieving that mission."

### **About the Community and the District**

The District and the community it serves is located in a beautiful, environmentally sensitive area surrounded by government properties. The community has a limited number of developable lots with a golf course at its center. There are no commercial activities within the District boundaries other than the golf course, a swimming pool and two real estate offices. Over half the residences are used part time or are rentals. The community has seven Homeowner Associations and two volunteer organizations, the Plumas Eureka Community Auxiliary and the Plumas Eureka Preservation Society. The community also maintains a Firewise designation with a Firewise Committee.

The District is a community services district established according to California Government code. It provides water service, sewer service and emergency services (fire response and emergency medical response). The District also owns a number of vacant properties and a road that requires maintenance. The District is governed by a Board of Directors. Staff includes a General Manager, an Administrative Manager, two Operators and an all-volunteer Fire Department.

Water service is provided to the entire community. The system includes groundwater wells, includes transmission, distribution, storage tanks and fire hydrants. Because the source water has elevated levels of iron, manganese, and arsenic, a water treatment plant is to be added to the system. Also the two water storage tanks are vulnerable to earthquakes, it is important that these be replaced.

Wastewater service is provided to about half the community. The other half is served by individual septic systems. The District system includes collection mains, two treatment plants, a main leachfield and two emergency leachfields.

## **PECSO BOARD OF DIRECTORS MEETING FEBRUARY 20, 2024**

The Fire Department has twelve volunteers, three fire engines, one emergency response vehicle and one command vehicle. The Fire Department is collocated in a building with the CSD offices and the utility garage.

The larger of the District properties are located across from the fire station, next to the river, off of Evergreen Circle, and next to the wastewater treatment plant on Sequoia Circle. The District owns portions of Ponderosa Drive and North Pinion Pine Circle.

### **Scope**

Determining the scope of the strategic plan is the first step and guides the selection of participants. Two options have been identified. One is to limit the plan to the District's current authority only. The other option is expand to plan to focus on the Community and consider planning actions and new authorities for the District

Options:

- A. District Operations and Development: This option would only based on a vision for the District within the context of the current conditions of the community.
- B. Community-wide: This option would be based on a vision for the community and how the District would provide services and improvement in the context of the community vision.

### **Possible Participants in the Planning Process**

- 1. Board members
- 2. Staff and Fire Department volunteers
- 3. Volunteer organization members
- 4. HOA representatives
- 5. Community Business representatives (Golf Course, Swimming Pool, Realtors)
- 6. Interested customers
- 7. County (Supervisor Engle, Planning Department)
- 8. USFS Beckworth District
- 9. Plumas Eureka State Park
- 10. Other (Local businesses, Graeagle Fire District, etc)

**PECSO BOARD OF DIRECTORS MEETING FEBRUARY 20, 2024**

**Planning Process and Schedule**

<b>DATE</b>	<b>ACTION</b>	<b>EXPLANATION</b>
2/20/24	Process Approval	The Board takes action to approve the process.
2/21/24	Contact Participants	Potential participants will be contacted, given an explanation of the process, asked for their availability to help develop a schedule.
3/19/2024	Finalize Participant List and Schedule	The list of participants and schedule will be brought to the Board for review and if necessary, approval.
April--TBD	Mission Statement, Vision, Core Values	The first meeting of the planning group will develop statements for the mission, vision, and core values.
May--TBD	SWOT Analysis and Critical Issues	The next meeting will identify the strengths, weaknesses, opportunities, and threats. This effort should result in an agreement on the critical issues that need address.
June--TBD	Goals and Strategies	The next meeting will result in goals and strategies based on the SWOT analysis,
July--TBD	Action Plan, Objectives and Measures	The following meeting(s) will focus on the developing action plans with measurable objectives.
August--TBD	Monitoring Process	The last meeting developing the initial plan will involve the Board for suggestions and determining the method of monitoring the plan.
September--TBD	Public Review	The draft plan will be released for public review. The Board may want to have a public hearing as part of the process.
October--TBD	Approval	The committee will consider public comments and include those that are helpful in a plan to be submitted to the Board

**Board Action**

The Board is asked to review and make suggestions about how to proceed.

# Report on Arsenic Compliance Actions

February 20, 2024

Submitted by Jamar Tate, General Manager

## Arsenic Levels

The most recent reported samples from the Compliance point were taken on January 23, 2024. The results showed arsenic levels at 8 ppb for the month. The fourth quarter 2023 average was 7 ppb. The current Running Annual Average (RAA) is 8 ppb.

Samples were taken at Well 1B on January 23, 2024. The result from Well 1B was 9 ppb in January. No samples were taken for Well 2 due to well rehabilitation project. The fourth quarter 2023 average for Well 1B was 7 ppb with the RAA of 7 ppb. The fourth quarter average for Well 2 is not available due to the rehab project.

## Iron and Manganese Compliance Levels

The most recent results of the tests of the Quarterly samples taken on January 23, 2024 for Iron were .170 mg/l at Well 1B and no sample at Well 2; for Manganese were .094 mg/l at Well 1B and no sample at Well 2. (The Secondary Standard for Iron is .300 mg/l. The Secondary Standard for Manganese is .05 mg/l).

## Remediation Project Development Project Schedule

Schedule is updated from last month.

STAGE	TIMEFRAME	COMMENT
<b>ENGINEERING</b>		
Pilot Study Report Accepted	March 2024	10/20 submittal
Engineering Design Update	March 2024-April 2024	
Engineering Design Accepted	April 2024	Assumes 1 revision/re-submittal
<b>FINANACAL</b>		
SRF application submittal	April 2024	Assumes we can submit before the technical package is complete.
Application Review	April 2024 – October 2024	Assumes a six-month review
<b>CONSTRUCTION</b>		
Contractor Selection	October 2024-December 2024	Assumes and 90 day bid and selection process
Construction	March 2025 – March 2026	Assumes a one-year construction
<b>OPERATION</b>		
Commissioning	March 2026 – May 2026	Needed to ensure the systems work and to train operators
Pilot Testing	October 2026-September 2027	Needed to refine operational procedures to maximize removal of As, Fe, and Mn.
Full Operation	Jul 2027	



Dowl Engineering has submitted the Well 2 Pilot Test report to the Regional Water Board for review. We have received initial core thoughts from a couple of staff members from the State. These thoughts are as follows:

- Page 6 of the Report states that the injection of  $\text{KMnO}_4$  raised the Mn concentration such that the concentration of Mn in the filtrate exceeded the MCL for Mn.  $\text{KMnO}_4$  is commonly used for manganese treatment in conjunction with greensand or other adsorbent medias. We are skeptical of this explanation; however, the PECSD should be able to change the oxidant used, if necessary, after they begin operating the treatment plant
- The report does mention backwash disposal using the PECSD's wastewater disposal system. How the backwash water is supplied to the wastewater system and the arsenic concentrations in the backwash water (or sludge, depending on how the backwash water is supplied to the wastewater system) could be a concern. If the arsenic levels are too high, sludge disposal could be a problem for the wastewater plant and/or potentially the discharge levels may exceed the arsenic limits of the Regional Water Board.
- The remaining questions from our office's previous letter were addressed, just to reiterate that just because the pH remained between 6.5 and 8.5, that does not mean that the water won't be corrosive. In the full plant design it would be wise to provide space for potential corrosion control treatment, including additional chemical injection ports post filtration should testing done after the plant is operational shows that is required.
- Finally there will be a need for ongoing chemical dosage optimization, especially since the pilot test does not take into account potential seasonal variations in water quality and temperature that might affect the formation of floc, nor does it account for seasonal variability in the concentrations of arsenic, iron, manganese, and phosphate in the raw water.

These comments were sent to Luke Tipton, DOWL Engineering. Overall, he feels that there is nothing too significant in the comments, but we will wait for the final letter from the state before any design changes are made.



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## State Water Resources Control Board

### Division of Drinking Water

February 16, 2024

PWS# 3210011

Plumas Eureka CSD  
200 Lundy Lane  
Blairsden, CA 96103

Attention: Jamar Tate – General Manager

**Subject: Arsenic Treatment Pilot Study Results & Recommendations**

Our office has reviewed the Technical Memorandum (Memorandum), dated October 10, 2023, prepared by DOWL Engineering. This Memorandum reported the findings of the pilot study conducted to determine the ability the De Nora Omni-SORB Oxidation/Filtration system to remove iron, manganese and arsenic from Well 2. In addition, it provided process design recommendations based on the study results.

Please review the enclosed memorandum prepared by staff engineer Nick McGann, which summarizes our review and comments on the study results and recommendations. It appears that this treatment strategy will be capable of reducing the concentration of the target elements to levels below current maximum contaminant levels. Therefore, our office takes no exception to the District proceeding with this approach for treatment.

If you have any questions regarding this matter, please contact Nick McGann at (530) 224-3269, or me at (530) 224-4828.

A handwritten signature in blue ink that reads "Stephen Watson".

Stephen W. Watson, P.E.  
Lassen District Engineer  
Drinking Water Field Operations Branch

Enclosure


cc: Luke Tipton, DOWL

njm \ 3210011 PECSD \ File: Permit

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State Water Resources Control Board  
Division of Drinking Water

**TO:** Stephen Watson, P.E.  
Lassen District Engineer

**FROM:** Nick McGann   
Water Resource Control Engineer  
SWRCB Division OF Drinking Water- Redding Field Office

**DATE:** January 31, 2024

**SUBJECT:** PECSD Pilot Study review

On October 19, 2023, our office received an email on behalf of Plumas Eureka Community Services District (PECSD) from Luke Tipton, P.E., of DOWL Engineering. The email contained a cover letter and the accompanying technical memorandum. The technical memorandum, dated October 10, 2023, provided a report and recommendations following the completion of a pilot study which utilized Omni-SORB System media by De Nora Water Technologies to reduce iron, manganese, arsenic, and phosphates from the source water provided by PECSD Well 02. The pilot study and summation report were done in response to the letter from DDW on September 23, 2022, for a proposed pilot study.

The pilot study used 4, 4-inch filters to operate an oxidation, coagulation, and filtration treatment system to test for compliance with arsenic, iron, and manganese MCLs. The water was treated with either sodium hypochlorite (NaOCL) or potassium permanganate (KMnO<sub>4</sub>) as an oxidant, with each oxidant tested with both no coagulant and with polyaluminum chloride (PAC) as a coagulant. Ferric chloride (FeCl<sub>3</sub>) was also tested, but it was found to result in an increase in iron in the treated water samples, so it was not a recommended addition for a full-scale plant.

Filter loading rates were varied to determine the maximum loading rate which could produce effluent below the respective MCLs coupled with long enough filter run times to maximize efficiency of the system. The filters were first operated with a flow from the well of 1.40 gpm which equated to a filter loading rate of 4.0 gpm/ft<sup>2</sup> per filter, the source flow rate was increased incrementally by 0.5 gpm for up to a maximum loading rate of 12.0 gpm/ft<sup>2</sup>.

Water samples were collected for each iteration which sampled for pH, Mn, PO<sub>4</sub>, As, and Fe from raw and individual post-filter sample taps. Field samples were tested every 2 hours during each filter run which were ceased when either an iron breakthrough occurred or a headloss across the filters reached 10 psi. Before the end of the proposed filter loading rate test, water samples were collected for analyses by an ELAP Accredited lab to determine potential compliance with aluminum, arsenic, iron, and manganese MCLs, and for ortho-phosphate to determine the potential interference with arsenic removal.

Results of pilot study:

The study recommended that the preferred treatment combination for the OMNI-Sorb filter system to be minimum doses of 2.5 mg/L of NaOCl, 3.0 mg/L of PAC, and a filter loading rate of 6 gpm/ft<sup>2</sup>. Under these conditions the filter run time was 6 hours before pressure differential exceeded 10 psi. Field tests showed the pH decreased from 7.7 in the raw water to 7.0 in the treated water, and lab results showed levels of arsenic were 5 ug/L, iron was ND, and manganese was 31.4 ug/L; each below their respective MCLs.

DDW Notes:

While the recommended treatment regimen appears to show a probable compliance with the MCLs and addresses the points made by DDW in the September 2022 letter, there may be operational changes required after the plant is completed. There will be a need for ongoing chemical dosage optimization, especially since the pilot test was not able to take into account potential seasonal variations in water quality concentrations of arsenic, iron, manganese, and phosphate in the raw water, and temperature that might affect the formation of floc.

On page 6, the report states that the injection of KMnO<sub>4</sub> raised the Mn concentration such that the concentration of Mn in the filtrate exceeded the MCL for Mn. KMnO<sub>4</sub> is commonly used for manganese treatment in conjunction with greensand or other adsorbent medias. While the plausibility of this explanation is unknown, the PECSO should be able to change the oxidant used, if found necessary, after beginning to operate the treatment plant.

To reiterate, just because the pH remained between 6.5 and 8.5, that does not mean that the water won't be corrosive. Provisions for potential corrosion control treatment including additional chemical injection ports post filtration, and space for additional equipment should be planned for in the event they are found necessary.

Backwash disposal using the PECSO's wastewater disposal system is mentioned as the preferred method. If the arsenic levels are too high, sludge disposal could be a problem so an important factor to consider will be the arsenic concentrations in the backwash water and the method of supplying the backwash waste, whether that be via water or sludge, to the wastewater system.

Conclusions:

The pilot study showed the probable efficacy of a full scale treatment plant to facilitate oxidation, coagulation, and filtration by a treatment system consisting of Omni-SORB System media by De Nora Water Technologies with sodium hypochlorite as the oxidant and polyaluminum chloride (PAC) as a coagulant.

# CHIEF'S REPORT

## January 2024

### Call Reports and Training

Calls – Medicals: 2 Fire: 0

### Training

- EMS Medical Assessments.
- PPE and SCBA review.
- SCBA maintenance, replaced batteries, filled air bottles.
- Incident scene Operations, Communications, and Fire suppression.

### Personnel Activity

- Chris Baker developed a 2024 Training plan for the department.

### Fire Equipment

- DMV applied for new pink slips for 9121, 9153, and old 9178.
- Looking for a support/chase vehicle, \$20k provided by PECAUX.
- NFPA (National Fire Protection Association) has determined turnouts must be replaced every 10 years.
- Installed slide tray into new 9178.

### Other Activity

- **Burning is now allowed per Cal Fire with a permit and approved burn day.**
- Awarded Cal Fire Grant \$3675 for 3 radios, will apply for reimbursement soon.
- Dirt circle in the field, working with Jamar. (this spring).

# General Manager's Report

January 2024

## Dial My Call Alert System

- Our original plan to use Public Alert Messaging system through our billing software system by Softline Data Inc., had to be cancelled due to Softline notifying us that they were no longer offering that service.
- After researching other systems, Gina found Dial My Call Alert System. With some reference checks, it was found that this system is being utilized by schools and other entities.
- A test of the system was initially conducted using only District staff phone numbers to see how the system functioned. After the successful test, we moved forward with signing up into the system to customer notifications.
- This system can provide three methods of contact, voice message, text message and email. Each method is considered “one contact”, so if an individual or couple has multiple contacts for information, each message sent counts against the allotment of contacts.
- Alerts can be used for: fire related situations, waterline breaks, board meetings, special notices, weather, road closures and many other situations.
- Staff has utilized maps to break the District into fifteen sections for notifications if a situation such as a water main shutoff when it will only affect a certain area of the District.
- Cost: \$250 per 5,000 credits

## Firewise

- Jeff Johnson has put together a group of community members to reestablish the Firewise Committee.
- There is plan to have an kickoff meeting of the committee by the end of February or early March.
- The District will assist and provide meeting space here at the District building.

## Strategic Plan

- The District will face key decisions that will need to be made for the future of the community.

- The plan will set a clear direction for the District over all operational aspects of its overall mission, serving as a framework for decision making over an extended period
- This plan will be a concerted effort to produce decisions that will shape what the District plans to accomplish by choosing a deliberate and rational course.

#### Golf Course

- Meadow Lane Irrigation solution meeting to Charles and Jerry Doll to discuss options and alternatives for the Meadow Lane irrigation situation.

#### IT System Review

- Joseph Fisher, Bullet Info Tech Solutions, has been contacted to do a review of the District's IT system. The last time our systems had been assessed was in 2020, the company that did that assessment no longer does business in the area. Joseph does IT maintenance for the City of Portola, City of Loyalton, Gold Mountain CSD, and various other businesses in Plumas and Sierra Counties.

#### Employee Training

- Anthony will be taking a review/preparation course for his Wastewater Treatment exam February 21<sup>st</sup> & 22<sup>nd</sup> in Sacramento. The exam will be the following day on the 23<sup>rd</sup>. These courses have helped staff pass their exams in the past.
- Operations staff will also be attending confined space entry training, including the General Manager.
- Gina will be attending two training sessions through CSDA in Sacramento April 24-25. The two courses will cover Financial Management for Special Districts and Human Resources for Special Districts.
- Jamar will be attending the General Manager Summit located in Anaheim June 23-26 through the California Special Districts Association (CSDA). He also applied for a scholarship through the Special District Leadership Foundation (SDLF) and Five-Star Bank that will cover the attendance costs of attending the General Manager Summit. Jamar was awarded the scholarship and will receive a reimbursement check from Five star Bank while at the Summit.

#### Annual Reports

- Under our current wastewater permit, the District is required to submit an annual report for wastewater and groundwater to the State Water Resources Control Board.

These reports need to be collated by an engineer and geologist, DOWL engineering puts these reports together under the General Services agreement. The reports were reviewed by staff and submitted to the State earlier this month.

- Electronic Annual Report (eAR): The eAR is a required report to be submitted to the State Water Board by April 1 2024. This report includes sections about population, customer charges, revenue, expenses, water sources, complaints, water main leaks, shutoffs, operator certifications, and numerous other items. The report requires input from all staff to complete it as accurately as possible. Gathering the information, working with staff and completing the report took approximately a day. The report was submitted February 12 and was accepted by State regulators on February 13.
- Annual Inventory Report (AIR): This report is new for 2024. Information for this report was previously included in the eAR but was separated for the purpose of tracking supply and demand through the Division of Drinking Water (DDW) drought reporting system. The report was completed and submitted to DDW February 13, 2024.

#### Water & Wastewater Emergency Response Plans

- The District has emergency response plans in place for both water and wastewater systems. These plans are updated yearly for any changes that may have occurred. The plans cover system information, lines of authority, events that cause emergencies, emergency notification, communication, response actions for certain events, and returning to normal operations after an event. Emergencies including source contamination, sewer spills, power outages,



# January 2024 Operations Report

## Water

- **Flow- Well 1b:** 1,701,900 gallons **Daily Avg:** 54,900 gallons
- **Well 2 Motor:** Carson Pump has ordered a new motor for the well, following Board approval of the quote during the meeting in January. Once the motor arrives, Carson Pump will schedule the installation when the weather permits.
- **Well 1b VFD Filters:** Bryant Electric has ordered the filters and parts to correct the issue operators are experiencing at the Well when the generator comes on during a power outage. The parts are anticipated to ship 2/20/24, once the parts are received, he will be onsite for installation as soon as possible.
- **Chemical Feed Pump:** as reported in the last operations report, staff was experiencing difficulties with the chemical pump losing prime and a new pump was being ordered as a replacement. The new pump was also losing prime for unknown reasons. An auto-prime valve has been ordered to remedy the issue.
- **Call Out/Alert System:** Operators experienced an issue with the call out alarm system that calls staff should there being an alarm triggered at one of the facilities through our SCADA system. The callout dialer “locked” up one evening, making the unit unresponsive, the unit had to power cycled along with disconnecting the backup battery. After the reset, the dialer unit began to function properly. Sierra Controls was contacted, informing them of the issue. During the discussion, they mentioned monitoring software call Ignition that would allow staff to be called in the event of an alarm and also allow staff to access the monitoring system through either cell phone or computer remotely. Sierra Controls will provide a quote for an upgrade to this system and will be presented to the board at a future meeting.

## Wastewater

- **Flow- WWTP 6:** 126,793 gallons **Daily Avg:** 4,090 gallons. **WWTP 7:** 771,981 gallons **Daily Avg:** 24,903 gallons
- **Recirculating Pump WWTP 6:** During routine checks of equipment, operation staff noticed the pump was not supplying the proper volume of water to the trickling filter. Upon doing maintenance to the pump, the plumbing on the outlet began leaking. The plumbing from the pump to the filter had to be replaced by staff. After completion of the repair, the pump began supplying the proper amount of water to the filter.

## **Future & Misc.**

- **Parking Lot & Mailbox Paving:** An initial bid for the paving project was received during the fall. At the request of the board, additional bids were requested. Schaffer paving and Advanced Paving were contacted for bids. Neither company has yet made a site visit to look at the proposed areas. After follow up contacts, they will give the District a bid on the project this spring.
- **Tree Removal:** Smith's Tree Service will be removing two trees on District property and scheduled for removal in the next week. He will also provide an estimate for the removal of two large ponderosa pine trees located on North Pinion Circle. These trees will require the use of a crane do to their location to homes and proximity to the water main.
- **Water Tank Inspection & Cleaning:** Inland Potable, a diving service, is scheduled to inspect and clean the water tanks this coming spring/summer. This is done every 3-5 years to check the inside integrity of the tanks, as well as clean any sediment from the tanks. Usually, there is small layer of iron build up at the bottom that had dissipated. Along with flushing of the water mains this spring, this should help to improve water quality.

# PECSD Administrative Manager's Report January 2023

Gina-Marie Morris

- The website is now showing clear on ADA checkers. I am continuing to work to add content and history.
- Reviewed and made corrections to the Audit, waiting on the AJE's to update QuickBooks.
- Working to add groups to the alert system to narrow down who receives alerts.
- All Employee and Vender Tax forms have been filed.
- Working with the bank to get a remote deposit machine to deposit checks in a more timely manner.
- Billing: 41 Accounts are past due by over \$100
  - 32 Accounts received a 30 Day Notices on 02/15/24
  - 6 payment agreements
  - 1 customer disconnected
  - 2 accounts only payments are through liens

District payments received for the month of January 2024 is as follows:

<b>Applied To</b>	<b>Sewer</b>	<b>Water</b>	<b>Fire</b>	<b>Total Amount</b>
Late/NSF Fees	189.26	189.26	24.17	402.69
Unapplied(Advance/Overpayment)	1,409.44	1,409.44	179.92	2,998.80
Services	44,286.08	66,792.46	9,675.27	120,753.81
Reserve / FEERAM	16,465.79	17,617.53	2,848.53	36,931.85
Debt	16,088.34	30,289.10		46,377.44
<b>Total:</b>	<b>\$78,438.91</b>	<b>\$116,297.79</b>	<b>\$12,727.89</b>	<b>\$207,464.59</b>
BILLPAY_CC				\$31,016.80
CHECK				\$176,447.79

## Upcoming activities and projects:

- Complete the work on the website.
- Update UBMx with APN numbers and alert sections.
- Financial Management and HR Management Course in April through CSDA.
- Update Asset / Depreciation List after a physical inventory.

# UB Max Aged Balance Past Due Amounts Over \$100

As of February 15, 2024

Acct	Current	Over 30	Over 60	Over 90	Balance
113	378.59	378.59	-	-	757.18
141	378.59	300.87	-	-	679.46
161	768.18	768.18	-	-	1,536.36
165	768.18	768.18	136.51	-	1,672.87
207	768.18	768.18	-	-	1,536.36
218	378.59	378.59	-	-	757.18
219	803.18	732.47	-	-	1,535.65
275	940.32	940.32	-	-	1,880.64
309	448.59	308.59	-	-	757.18
312	230.12	230.12	-	-	460.24
329	359.79	359.79	360.18	99.40	1,179.16
357	468.52	448.59	309.40	-	1,226.51
362	838.18	733.18	-	-	1,571.36
376	448.59	378.59	-	-	827.18
411	378.59	316.61	-	-	695.20
447	768.18	200.97	-	-	969.15
454	803.18	537.17	-	-	1,340.35
473	768.18	768.18	15.16	-	1,551.52
484	448.59	349.86	-	-	798.45
492	940.32	208.68	-	-	1,149.00
500	378.59	378.59	-	-	757.18
504	378.59	227.15	-	-	605.74
583	378.59	378.59	-	-	757.18
596	768.18	768.17	-	-	1,536.35
618	413.59	343.59	-	-	757.18
619	230.12	230.12	-	-	460.24
640	768.18	768.18	-	-	1,536.36
669	793.18	828.18	-	-	1,621.36
687	768.18	768.18	-	-	1,536.36
715	512.79	512.79	513.18	9,783.19	11,321.95
733	230.12	230.12	-	-	460.24
742	803.18	303.22	-	-	1,106.40
749	768.18	733.18	-	-	1,501.36
760	768.18	256.06	-	-	1,024.24
765	378.59	378.59	-	-	757.18
792	768.18	252.05	-	-	1,020.23
803	378.59	378.59	-	-	757.18
810	378.59	252.66	-	-	631.25
835	413.59	413.59	-	-	827.18
837	394.79	324.79	-	-	719.58
839	378.59	378.59	-	-	757.18
	<b>\$ 23,135.21</b>	<b>\$ 18,980.69</b>	<b>\$ 1,334.43</b>	<b>\$ 9,882.59</b>	<b>\$ 53,332.92</b>

