

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

Web-www.pecsd.org

SPECIAL BOARD MEETING AGENDA

March 25, 2024

9:00am

**LOCATION: TELECONFERENCE
2 LOON LANE
PLACIDA, FL 33946**

Board of Directors

Chairperson Don Fregulia

Vice Chairperson Todd Solomon

Director Rich Machado

Director Jeff Glick

Director Kim Train

*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

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 February 20, 2024
2. Approve Use of Reserve Funds
 - a. Water Reserve \$17,049.52
 - b. FEEMA \$2,066.65
3. Approve Credit to Customer Account

Action Items

4. Rate Study / Resolution 2024-02
Blair Aas from SCI
The Board will be presented with the completed rate study for approval.
5. Approve February 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. Checks and Credit Card Transactions
6. Resolution 2024-03
- Establishing Policy 3022 "Statement of Investment Policy "
Gina-Marie Morris, Administrative Manger
The Board will be asked to:
 - a. Approve a resolution to establish an Investment Policy
 - b. Establish an Investment Committee
 - c. Establish a regular meeting schedule for the Investment Committee
7. Investment Options
Gina-Marie Morris, Administrative Manger
CalPERS CEPPT Pension Prefunding Programs & CAMP will be presented.
The Board will be asked to:
 - a. Approve the investment in either a Section 115 Trust or CAMP
 - b. Decide how to handle the Unfunded Accrued Liability.

8. Resolution 2024-04
 - Establish Policy 3090 “Computer, Email and Internet Usage Policy”
 - Jamar Tate, General Manager
 - The Board will be asked to consider a resolution to establish a Computer, Email and Internet Usage Policy.
9. Position Roster
 - Jamar Tate, General Manager
 - The Board will be asked to approve the estimate as presented.
10. Smith’s Tree Services Estimate
 - Jamar Tate, General Manager
 - The Board will be asked to approve the estimate as presented.

Discussion and Information

11. Update on the removal of two Fire Trucks per the December 27th meeting
 - Steve Munsen, Fire Chief
 - The Board will be updated on the current status of the two Fire Trucks to be disposed of.
12. 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
13. Board Director Availability Calendar
 - Gina-Marie Morris, Administrative Manager
 - The Board will be asked to please log their planned absences on a mutual calendar to ensure that there are enough board members present during regular meetings.
14. LAIF Account Authorized Persons
 - Gina-Marie Morris, Administrative Manager
 - The Board will be briefed on the situation with the LAIF account and the current steps taken.
15. Ordinance 2024-A
 - Gina-Marie Morris, Administrative Manager
 - The Board will be presented with an updated Ordinance for the first reading.
16. ADA Accessibility
 - Gina-Marie Morris, Administrative Manager
 - The Board will be updated.
17. Strategic Plan
 - John Rowden, Project Manager
 - The Board will be briefed on the developments of the strategic planning.

Reports

18. Fire Chief's Report
Steve Munsen, Fire Chief

19. General Manager's Report
Jamar Tate, General Manager

20. Administration's Report
Gina-Marie Morris, Administrative Manager

Future Meetings and Agenda Items

Upcoming Meeting Requests, Agenda Requests, and Schedule Changes

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.

kathleen stadler Redacted Personal Contact Information

2/28/2024 11:03 AM

CSD Water Rate Workshop - Feedback

To admin.mgr@pecsd.org

Dear Plumas County CSD,

Thank you very much for providing Zoom access to the rate workshop held 2/20/24. We appreciate the transparency and learned lot.

The purpose of this email is to suggest a third option. We propose leaving things as they are. We are already accustomed to paying the current rate. Also, the new water treatment plant will have to be built eventually so why not bank the extra funds until needed. They will earn a bit of interest and more money will available when the time comes.

Other neighbors may be interested in this option too. Perhaps an informal survey could be sent out to test the waters.

Thank you in advance for considering a third option to leave things as they are.

Sincerely,

Bob and Kathy Stadler

Redacted Personal Contact Information
Redacted Personal Contact Information
Redacted Personal Contact Information

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**REGULAR BOARD MEETING
MINUTES**

February 20, 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

Chairperson Don Fregulia called to order the Regular Board Meeting of Plumas Eureka Community Services District ("PECSD") @ 0901.

Roll Call

In Attendance:

Chairperson Don Fregulia
Director Rich Machado
Director Jeff Glick

Absent:

Vice Chairperson Todd Solomon

Public in Attendance:

None

Filling Vacancies on the Board of Directors

Chairperson Don Fregulia moved to appoint Kim Train to the Board of Directors.

2nd: Director Jeff Glick

Approved 3:0

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

Assignment of Committees

Committees were assigned as follows:

- a. Budget and Finance Committee – Don Fregulia, Todd Solomon
- b. Water and Wastewater Committee – Jeff Glick, Todd Solomon
- c. Personnel, Benefits, and Administrative Committee – Don Fregulia
- d. Safety and Emergency Committee – Kim Train, Rich Machado

Adoption of Agenda

Chairperson Don Fregulia moved to approve the agenda.

2nd: Director Kim Train

Approved 4:0

Written Correspondence and Public/Board Comment Period

Director Kim Train asked about snow removal for firefighters and high risk individuals. She also commented on the traffic and speeders on Poplar Valley Rd. The Safety Committee was asked to follow up by making contact with the County regarding the concerns.

Consent Calendar

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

Chairperson Don Fregulia moved to approve the Minutes.

2nd: Director Jeff Glick

Approved 4:0

2. Approve Use of Reserve Funds

- a. Water Reserve \$111,846.15
- b. FEERAM \$84,995.63

Chairperson Don Fregulia moved to approve the Consent Calendar.

2nd: Director Kim Train

Approved 4:0

Action Items

3. Approve January 2024 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
- January 2024 Checks and Credit Card Transactions

Director Kim Train moved to approve the January 2024 Financial Reports.

2nd: Director Rich Machado

Approved 4:0

4. Audit Approval

After discussion and review, Director Kim Train moved to approve the 22/23 Audit.

2nd: Chairperson Don Fragulia

Approved 4:0

5. DOWL Amendment Request to Task Order 20

General Manager Jamar Tate explained the work being asked for is needed to allow for more accurate numbers regarding the proposed Treatment Plant which will also affect the outcome of the rate study.

Director Jeff Glick moved to approve.

2nd: Director Kim Train

Approved 4:0

6. Water Reserve Fund Funding Goal

Director Kim Train moved to temporarily increase the Water Reserve Fund Funding Goal to \$1.5M to allow for the funds to be available for the Water Treatment Plant.

2nd: Chairperson Don Fregulia

Approved 4:0

7. LAFCo & Resolution 2024-01

After some discussion regarding it being in the best interest of the CSD to have a seat at the table with LAFCo, thus having a say in the consolidations within the area, Chairperson Don Fregulia moved to approve Resolution 2024-01

2nd: Director Kim Train

Approved 4:0

8. Meadow Lane Irrigation

General Manager, Jamar Tate, shared that he did meet with the new owners of the Golf Course. An estimate of roughly around \$2,500, for each homeowner to redirect their irrigation systems into the existing CSD system, was given by a landscaper who was present at the meeting. The Golf Course is going to present the situation to the homeowners. The CSD has fulfilled all obligations to the homeowners.

Chairperson Don Fregulia moved to permanently close the discussion of discussion of the Meadow Lane Irrigation.

2nd: Director Kim Train

Approved 4:0

9. Policies 2360 Amendment

General Manager, Jamar Tate, presented amendments for policies 2360 to facilitate retention and to highlight what the administration position should look like in the future.

Director Kim Train moved to approve the amendments as presented.

2nd: Director Jeff Glick

Approved 4:0

10. Emergency Response Plan

General Manager, Jamar Tate, presented the current Emergency Response Plan and explained that this is something that is updated regularly.

Director Kim Train moved to approve the Emergency Response Plan as presented.

2nd: Chairperson Don Fregulia

Approved 4:0

11. Bastian Engineering Task Order

Project Manager, John Rowden, shared that the current Flood Map is inaccurate. The goal is to move as much of the CSD property out of the flood area, as stated by the FEMA flood plain map, for insurance and building considerations.

Chairperson Don Freguia moved to approve the Task Order.

2nd: Director Rich Machado

Approved 4:0

12. Strategic Plan

Project Manager, John Rowden, explained that the strategic plan would help the CSD look towards the future. The things to consider would be whether this would be just a CSD Strategic Planning committee or for the Community at large. This would be the committee that would consider if the CSD should consider taking on tasks such as policing or recreation for example.

It was proposed that the Strategic Planning Committee be opened up to the HOAs, Golf Course, and the CSD to start.

Director Kim Train moved to approve the Strategic Plan process as presented.

2nd: Director Rich Machado

Approved 4:0

Discussion and Information

13. Update on the removal of two Fire Trucks per the December 27th meeting

Fire Chief, Steve Munsen, reported that the pink slips were obtained. Old unit 9178 will possibly be sold to Connolly for \$25. This unit will need to have the decals spray painted or otherwise destroyed. Unit 9153 will possibly be put up for sale to other fire departments for about \$10k.

14. Water System Compliance & Pilot Study Update

General Manager, Jamar Tate, reported that the timeframe/schedule was adjusted. The Pilot Study was accepted by the state so we can move forward with the project.

15. Ordinance 2024-A

Administrative Manager, Gina-Marie Morris, reported that upon review from our legal counsel, there are changes yet to be made. This ordinance will be available for the March meeting for a new first reading due to the substantial changes.

16. ADA Accessibility

Administrative Manager, Gina-Marie Morris, presented an idea to make the front entrance ADA accessible. The Board requested quotes on the job.

Reports

17. Fire Chief's Report

Fire Chief, Steve Munsen, reviewed his report. Munsen requested that the FEERAM fund be combined with the General Fire Fund.

18. General Manager's Report

General Manager, Jamar Tate, reviewed his reports.

19. Administration's Report

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

Future Meetings and Agenda Items

- The Next Regular Meeting will be March 19, 2024, @ 9 am pending the availability of Board Directors. The alternative date was proposed to be March 26, 2024 @ 9 am.

Closed Session

Nothing to report from the closed session.

Adjournment

Chairperson Don Fregulia adjourned the regular Board meeting.

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): \$17,049.52 FEERAM: \$2,066.65

Vender / Supplier / Contractor	Fund to be used	What is being done or purchased?	Additional information or notes	Invoice (or quote)	Amt
Bryant Electric	Water Reserve	Well #2 Electrical Repair		1306	\$13,600.77
Bastian Engineering	Water Reserve	Preliminary review of floodplain issue	In relation to the new Treatment Plant	24-02-2408	\$426.25
Bastian Engineering	Water Reserve	FEMA – Floodplain issue	In relation to the new Treatment Plant	24-03-2423	\$3,022.50
Champion Chevrolet	FEERAM	Repair due to Check Engine Light on 08' Tahoe		422733	\$2,066.65

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

X _____ Date: 03/26/24

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 26th day of March, 2024 by the following vote:

AYES:

Signature, Board of Directors Member

NAYS:

Printed Name and Title

ABSENT:

Credit to Customer Account Request

(Documentation of anything to be credited to a customer's account.)

Date: 01/19/2024

Account Number: 161

Amount of credit: \$ 35.00

Why is this necessary: This customer passed away in October of 2023. Her son, and executor of the estate, has requested that the late fee from the 10/15/23 invoicing charged on 01/15/24 be waived.

Any **documentation** associated with this transaction (invoice/bill/ticket/receipt/report/etc.):

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

X _____

Date: 03/01/2024

The foregoing credit was duly approved by the Board of Directors of the Plumas Eureka Community Services District, at a regular meeting thereof, held on the 26 day of March, 2024 by the following vote:

AYES:

Signature, Board of Directors Member

NAYS:

Printed Name and Title

ABSENT:

RESOLUTION NO. 2024-02

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT APPROVING THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT WATER AND WASTEWATER RATE STUDY AND FIVE-YEAR FINANCING PLANS, FINAL REPORT AND DIRECTING STAFF TO PROCEED WITH THE PROPOSITION 218 PROCESS FOR RATE ADOPTION

WHEREAS, the Plumas Eureka Community Services District (“District”) is responsible for delivering essential water and wastewater services to its customers within the District boundaries; and

WHEREAS, on January 23, 2024, during a special Board meeting, the District Board of Directors (“Board”) deliberated on the infrastructure, operational, and maintenance requirements and reserve balances of the District’s water system and wastewater system, while also exploring various funding options, including potential rate adjustments; and

WHEREAS, on February 20, 2024, the District held a community meeting present and gather public input on the preliminary five-year financing plans for the water and wastewater enterprises, reflecting the District's commitment to transparency and community involvement; and

WHEREAS, on March 25, 2024, the District received the Water and Wastewater Rate Study and Five-Year Financing Plans (“Rate Study”), Final Report, outlining two distinct water enterprise plan options, two wastewater enterprise options, and their respective rate structures; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT that the Water and Wastewater Rate Study and Five-Year Financing Plans, Final Draft, identifying proposed programs, projects, and a financial plan for improvements to the District’s water and wastewater system is hereby approved and staff shall proceed with the Proposition 218 process for rate adoption of option ___ for the water enterprise and option _ for the wastewater enterprise.

PASSED AND ADOPTED AT A SPECIAL MEETING OF THE DISTRICT BOARD OF DIRECTORS THIS 25th DAY OF MARCH 2024 BY THE FOLLOWING VOTE:

- AYES:**
- NOES:**
- ABSENT:**
- ASTAIN**
- ATTEST:**

Don Fregulia, Board Chairperson

Gina-Marie Morris, Clerk of the Board



PLUMAS-EUREKA COMMUNITY SERVICES DISTRICT

WATER AND WASTEWATER RATE STUDY AND FIVE-YEAR FINANCING PLANS

MARCH 2024
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS
PLUMAS-EUREKA COMMUNITY SERVICES DISTRICT**

PREPARED BY:

**SCI Consulting Group**

4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
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www.sci-cg.com

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PLUMAS-EUREKA COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Don Fregulia, Chairperson
Todd Solomon, Vice Chairperson
Rich Machado, Director
Jeff Glick, Director
Kim Train, Director

GENERAL MANAGER

Jamar Tate

ADMINISTRATIVE MANAGER

Gina-Marie Morris

PROJECT MANAGER

John Rowden

ACKNOWLEDGMENTS

This Water and Wastewater Rate Study and Five-Year Financing Plans were prepared by SCI Consulting Group (“SCI”) under an agreement with the Plumas Eureka Community Services District (“District”). The work was accomplished under the general direction of Jamar Tate, General Manager.

We want to acknowledge the special efforts made by the following individuals and organizations for this project:

Gina-Marie Morris, Plumas Eureka Community Services District
John Rowden, Plumas Eureka Community Services District
Dowl Engineering
De Nora Engineering

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EXECUTIVE SUMMARY

INTRODUCTION

The Plumas Eureka Community Services District (“District”) is tasked with delivering essential services to residents within its jurisdiction, located in Plumas County. Serving as the primary provider of water and wastewater services to the community, the District’s responsibilities encompass a wide array of tasks including sourcing, treating, distributing clean water, and managing wastewater collection, treatment, and disposal. Ensuring access to safe drinking water and adhering to environmental compliance standards in wastewater management are key priorities for the District.

Financing for the operation and maintenance of the District’s water and wastewater systems is facilitated through two separate enterprises, distinct from the General Fund. However, the increasing costs associated with system operation and maintenance, alongside the necessity for significant capital improvements, have highlighted a discrepancy between current revenues and the escalating demands of the systems. Without adjustments to fee structures, the District’s water and wastewater enterprise fund will struggle to cover operational expenses and execute essential capital improvements and repairs.

To address these challenges, the District collects both water and wastewater fees to sustain crucial services for residents. These fees encompass various components, including operational and maintenance expenses, capital improvements, and debt service. Water fees cater to the costs associated with sourcing, treating, and distributing clean water, while wastewater fees support wastewater collection, treatment, and disposal efforts, ensuring compliance with environmental regulations and public health standards. Overall, the District aims to balance the financial sustainability of its utility services while delivering reliable and efficient water and wastewater management for the community and surrounding environment.

In compliance with the California Constitution Article XIII D, Section 6 (“Proposition 218”), and District ordinances and policies, the Water and Wastewater Rate Study and Five-Year Financing Plan were prepared. The purpose of this study is to update water and wastewater rates to ensure they sufficiently meet the District’s financial and service obligations, including ongoing operation and maintenance and necessary capital improvements, while maintaining prudent reserves.

Revenues generated from fees will be allocated towards the operation and maintenance of the District’s water and wastewater systems, adhering to state and federal regulations.

Proposed rates are designed to cover the proportional costs of operation and maintenance of the sewer system attributable to customers of both systems. Based on the cost of service and following generally accepted rate design criteria, the District believes that the proposed rates are fair and reasonable for its customers.

PLAN ASSUMPTIONS

In order to establish a robust and comprehensive plan, this study relies on several key assumptions to provide a solid foundation for decision-making.

BASE YEAR. Fiscal year 2023-24 serves as both the budget year and the base year for this plan. The term “base year” refers to the fiscal year’s expenses upon which the rates are established. The study period spans from FY 2024-25 through FY 2028-29.

INFLATIONARY ASSUMPTION. The plan incorporates a general cost inflation adjustment of 3.0 percent per fiscal year. This inflation assumptions have been carefully reviewed with District staff and are deemed reasonable for financial planning purposes.

GROWTH ASSUMPTION. The plan assumes no significant growth in customer base throughout the planning period.

OPERATING RESERVE. An operating reserve is essential for mitigating the risk of unexpected operation costs or declines in operating revenues. The plan establishes a goal of maintaining an operating reserve equivalent to 25 percent of operating costs over the five-year period, or at least achieving this goal by the plan’s conclusion. As the upgraded system gains reliability over time, it may be possible to reduce the operational reserve goal to a lower level.

CAPITAL IMPROVEMENT RESERVE. The capital improvement reserve is set at the level of the highest year of planned capital expenditures. This reserve enables the District to manage the fluctuations in annual capital improvement program expenditures and provides a buffer in the event of unforeseen circumstances such as natural disasters or infrastructure damage. This target aligns with industry standards and ensures prudent financial management.

DEBT SERVICE RESERVE. It is recommended that the District maintain a debt service reserve equal to 125 percent of one year’s debt payment. This reserve provides a cushion against potential financial challenges and ensures the District’s ability to meet its debt obligations in a timely manner.

SUMMARY OF RECOMMENDATIONS

These recommendations aim to guide the District in effectively managing its financial resources, ensuring compliance with legal requirements, and maintaining the long-term sustainability and reliability of its water and wastewater services.

1. **OPTION SELECTION.** The District Board should deliberate and choose one of the two options presented in the study, or make modifications as deemed necessary, with the selected option to take effect on July 1, 2024.
2. **ADOPTION PROCEDURE.** The proposed five-year water and wastewater fees should be formally adopted in accordance with the prescribed procedures outlined in Article XIID of the California Constitution, ensuring compliance with regulatory requirements.
3. **FLEXIBILITY UNDER PROPOSITION 218.** Proposition 218 permits agencies to implement rates and charges that are lower than those initially approved through the Proposition 218 hearing process. Should actual annual cost increases be less than projected, the District has the flexibility to adjust rates and charges accordingly, even below the maximum rates specified in the Proposition 218 notice.
4. **RESERVE REQUIREMENTS.** Each enterprise fund should maintain specific reserve levels to ensure financial stability and readiness for contingencies. This includes an operational reserve equivalent to at least 25% of annual operating expenses, a capital improvement reserve amounting to approximately one-year of projected capital expenses, and a debt service reserve totaling 125% of one year's debt payment.
5. **FINANCIAL PLANNING AND REVIEW.** While the five-year financing plans and associated water and wastewater rates are based on reasonable assumptions and estimates at present, it's essential to acknowledge the dynamic nature of economic conditions and regulatory landscapes. Therefore, it is recommended that the District conducts an annual review of the financial condition of each enterprise as part of the budgeting process. Additionally, a comprehensive financial plan and fee updates should be conducted every five years, unless an earlier review is deemed necessary due to changing circumstances.

WATER RATE STUDY AND FIVE-YEAR FINANCING PLAN

The District's water enterprise is presently functioning at an acceptable level. In general, water enterprise reserves are robust, and the water enterprise is currently debt-free. However, impending developments necessitate a proactive approach. In the near future, significant debt will be incurred to address a crucial issue: the construction of a new Water Treatment Plant ("WTP") aimed at removing arsenic from the raw water supply. This crucial project necessitates either the replacement or significant upgrading of the current infrastructure, as determined by evaluations conducted by Farr West Engineering, the District's engineering team. The estimated cost for this undertaking falls between \$5.85 million and \$7.15 million. For planning purposes, the bid of \$6.5 million will be adopted. Dowl Engineering also evaluated the project and secured a similar quote from Denora, which offers an approximate estimate of \$6.5 million as well.

To ensure the successful execution of this vital project, a sufficient revenue stream is imperative. This revenue stream must cover not only the increased operation and maintenance ("O&M") expenses associated with the new WTP but also facilitate capital improvement projects, debt service payments, and compliance with revenue coverage covenants and restricted bond reserve balances. These financial considerations are critical for the construction and operation of the new WTP, underlining the necessity for prudent financial planning and resource allocation within the District's water enterprise.

FIGURE 1 – WATER RESERVE BALANCES (FY 2023-24)

Fund	Beginning Balance July 1, 2023	Ending Balance June 30, 2024
Water Enterprise		
Operational Reserve	\$384,049	\$526,776
Capital Reserve	\$316,474	\$308,903
Debt Reserve	\$388,677	\$603,353
Total Water Enterprise Reserves	\$1,089,200	\$1,439,032

The District has presented two strategic options, each accompanied by corresponding rates, for careful consideration. Both options detail a comprehensive plan involving a \$6.5 million replacement or upgrade to WTP, set to begin in Fiscal Year 25-26, facilitated by an associated revenue bond resulting in a 20-year debt service payment of \$409,021 annually. Additionally, both options include an additional \$75,000 for operation and maintenance expenses anticipated with the WTP construction project

Option 1 prioritizes the recalibration of the operational reserve and proposes funding the WTP with a modest capital improvement reserve goal of \$500,000 annually. Conversely, Option 2 also leverages excess operational reserves but suggests a more substantial \$1.5 million annual capital reserve. In both scenarios, rates are maintained to effectively accumulate funds strategically aimed at pre-funding the replacement of WTP. These options reflect the District's commitment to prudent financial planning and proactive infrastructure investment, ensuring the long-term viability and sustainability of its water enterprise.

The following are concise summaries of each option. For comprehensive projections for each reserve fund and detailed calculations, please refer to the thorough analysis provided in Appendix A.

WATER REVENUE REQUIREMENT (OPTION 1)

Option 1 presents a somewhat conservative strategy for water system improvements over the next five years and plans for the WTP upgrade in FY 25-26. The approach begins with the water enterprise boasting high reserve balances. Following prudent financial practices, the reserve allocation strategy prioritizes maintaining an operational reserve balance equivalent to 25% of annual operation and maintenance ("O&M") expenses. Additionally, the plan sets a capital reserve goal of \$500,000 to cover projected capital expenses over the forthcoming five-year period. The strategy also includes ensuring a restricted bond reserve of at least 125% of a one-year debt service payment.

As depicted in the previous figure, the water operational reserve currently exceeds the established goal, indicating its robustness. Similarly, service fee revenue surpasses the required amount. However, the District anticipates approximately an additional \$75,000 in operational and maintenance expenses that have yet to be determined. Consequently, service fee revenue will be reduced by 20 percent to recalibrate the operational reserve fund. Simultaneously, capital fee revenue must increase by 3 percent annually to sustain the established capital reserve goal of \$500,000 during WTP construction. Additionally, debt reserve fee revenue will need to rise by 92 percent to cover the annual debt service payment and maintain the 125% debt reserve goal over the 20-year term of the revenue bond.

Based on the established assumptions, Figure 2, provided on the subsequent page, illustrates the conservative approach outlined in Option 1 for financing the District's wastewater enterprise over five fiscal years. This option yields a conservative yet effective outcome, resulting in an 11% increase in the overall fee revenue for Fiscal Year 24-25.

FIGURE 2 – WATER FIVE-YEAR FINANCING PLAN (OPTION 1)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Res. Balances	\$1,089,200	\$1,439,032	\$1,986,731	\$6,557,360	\$4,583,841	\$2,590,759
Source of Funds						
Service Fee Revenue	\$477,834	\$384,000	\$395,520	\$407,386	\$419,607	\$432,195
Capital Fee Revenue	\$109,174	\$112,449	\$115,823	\$119,297	\$122,876	\$126,562
Debt Service Fee Revenue	\$189,623	\$363,623	\$363,623	\$363,623	\$363,623	\$363,623
Standby Charge Revenue	\$63,780	\$63,780	\$63,780	\$63,780	\$63,780	\$63,780
Bond Proceeds	\$0	\$0	\$6,500,000	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$840,411	\$923,852	\$7,438,746	\$954,086	\$969,887	\$986,161
Total Use of Funds	\$490,579	\$376,154	\$2,868,116	\$2,927,605	\$2,962,969	\$1,478,716
Ending Res. Balances	\$1,439,032	\$1,986,731	\$6,557,360	\$4,583,841	\$2,590,759	\$2,098,205
Cumm. Reserve Goal	\$1,101,853	\$1,100,789	\$1,122,024	\$1,125,146	\$1,128,362	\$1,131,674

WATER REVENUE REQUIREMENT (OPTION 2)

Option 2, in contrast to Option 1, proposes to transfer \$435,000 from excess operational reserve fund to the capital improvement reserve fund in anticipation of the WTP upgrade in FY 25-26. Additionally, Option 2 establishes a higher water capital reserve goal of \$1.5 million in anticipation of the WTP upgrade. The recalibration of the fund results in service fee revenue decreasing by 17% for FY 24-25, followed by modest subsequent annual increases of 3% to sustain the established operational reserve goal of 25% of annual O&M expenses.

Furthermore, it's important to note that debt service fee revenue is anticipated to be the same as in Option 1.

Figure 8, presented on the subsequent page, illustrates the pre-funding approach of Option 1 for financing the District's wastewater enterprise over five fiscal years. This option results in a cumulative 12% increase in overall water fee revenue for Fiscal Year 24-25.

FIGURE 3 – WATER FIVE-YEAR FINANCING PLAN (OPTION 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Reserve Balances	\$1,089,200	\$1,439,032	\$1,998,731	\$6,581,720	\$4,620,932	\$2,640,963
Source of Funds						
Service Fee Revenue	\$477,834	\$396,000	\$407,880	\$420,116	\$432,720	\$445,701
Capital Fee Revenue	\$109,174	\$112,449	\$115,823	\$119,297	\$122,876	\$126,562
Debt Service Fee Revenue	\$189,623	\$363,623	\$363,623	\$363,623	\$363,623	\$363,623
Standby Charge Revenue	\$63,780	\$63,780	\$63,780	\$63,780	\$63,780	\$63,780
Bond Proceeds	\$0	\$0	\$6,500,000	\$0	\$0	\$0
Transfer Ops to Cap	\$435,000	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$1,275,411	\$935,852	\$7,451,106	\$966,817	\$982,999	\$999,667
Total Use of Funds	\$925,579	\$376,154	\$2,868,116	\$2,927,605	\$2,962,969	\$1,478,716
Ending Reserve Balances	\$1,439,032	\$1,998,731	\$6,581,720	\$4,620,932	\$2,640,963	\$2,161,914
Cumm. Reserve Goal	\$2,101,853	\$2,100,789	\$2,122,024	\$2,125,146	\$2,128,362	\$2,131,674

WATER COST-OF-SERVICE ANALYSIS

A cost-of-service analysis is a systematic method employed to fairly distribute the revenue requirement among different customer classes of service, such as residential, commercial, and industrial. This analytical approach encompasses three fundamental steps: functionalization, allocation, and distribution, which collectively assess and assign costs across the service spectrum.

Functionalization involves categorizing the operating expenses of system assets according to their respective operational functions, such as wells, transmission mains, and treatment facilities. This step aids in understanding the nature of expenses incurred within each operational domain.

Allocation establishes a correlation between the expenses incurred and the specific needs met by these expenditures. For instance, it may consider customer-related costs like billing services, expenses associated with meeting peak seasonal demands, costs stemming from the over-sizing of distribution mains to provide fire protection, or expenses tied to the revenue generated by the District.

Finally, the allocated costs are distributed among the various customer groups based on the established relationships identified during the allocation process. This ensures that each customer class contributes its fair share towards covering the overall revenue requirement of the water system.

By employing the cost-of-service analysis methodology, water utilities can achieve equitable revenue allocation while considering the diverse needs and usage patterns of different customer groups within their service area. This approach promotes transparency and fairness in determining water rates and fosters efficient resource management within the utility.

The AWWA M-1 manual recommends two primary methods for distributing costs across customer classes within a water utility. The Base-Extra Capacity Method distributes costs to customer classes based on their proportionate use of water. It considers factors such as the base demand for water usage and any extra capacity required by specific customer classes. The Commodity-Demand Method allocates costs to customer classes based on their Peak Day demands. It accounts for variations in water consumption patterns and peak usage periods among different customer groups.

For the analysis conducted, the Commodity-Demand Method was utilized. While both methods typically yield similar results, it's important to note that they rely heavily on accurate water usage data. Since individual customer water use data was unavailable for this analysis, certain general assumptions were made when allocating commodity and demand-related costs to the various customer classes. These assumptions help ensure a reasonable distribution of costs across the customer base despite the absence of detailed usage information.

FIGURE 4 – WATER CUSTOMER COUNTS AND EDUs

Operational Reserve	Customer Count	Weighting	EDUs
Service Fee 3/4 inch	552	1.00	552
Service Fee 1 inch	3	1.40	4.2
Service Fee 2 inch	2	3.60	7.2
Total, Operational Reserve	557		563.4
Capital Reserve			
Capital Fee 3/4 inch	552	1.00	552
Capital Fee 1 inch	3	1.66	4.98
Capital Fee 2 inch	2	5.33	10.66
Total, Capital Reserve	557		567.64
Debt Service Reserve			
Debt Service 3/4 inch & Standby	552	1.00	552
Debt Service 1 inch	3	1.66	4.98
Debt Service 2 inch	2	5.33	10.66
Total, Deb Service Reserve	557		567.64

WATER RATES (OPTION 1)

The District's monthly current and proposed five-year operational, capital, and debt service water rates for Option 1 are illustrated in Figure 5 below.

FIGURE 5 – WATER RATES (OPTION 1, MONTHLY)

Customer Class	Customer Count	Current	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Service Fee (3/4")	552	\$70.65	\$56.80	\$58.50	\$60.26	\$62.06	\$63.93
Service Fee (1")	3	\$99.76	\$79.52	\$81.90	\$84.36	\$86.89	\$89.50
Service Fee (2")	2	\$259.81	\$204.47	\$210.61	\$216.93	\$223.43	\$230.14
Capital Fee (3/4")	552	\$16.03	\$16.51	\$17.00	\$17.51	\$18.04	\$18.58
Capital Fee (1")	3	\$26.71	\$27.40	\$28.23	\$29.07	\$29.94	\$30.84
Capital Fee (2")	2	\$85.48	\$87.99	\$90.63	\$93.35	\$96.15	\$99.03
Debt Service Fee (3/4")	552	\$27.84	\$53.38	\$53.38	\$53.38	\$53.38	\$53.38
Debt Service Fee (1")	3	\$46.39	\$88.61	\$88.61	\$88.61	\$88.61	\$88.61
Debt Service Fee (2")	2	\$148.46	\$284.53	\$284.53	\$284.53	\$284.53	\$284.53
Total Fee (3/4")	552	\$114.52	\$126.69	\$128.89	\$131.15	\$133.49	\$135.89
Total Fee (1")	3	\$172.86	\$195.54	\$198.74	\$202.05	\$205.45	\$208.96
Total Fee (2")	2	\$493.75	\$576.99	\$585.76	\$594.80	\$604.11	\$613.70

WATER RATES (OPTION 2)

Figure 6 on the following page illustrates the proposed rate adjustments necessary to fulfill solely the operation and maintenance (O&M) requirements and debt service components, as outlined for Option 2. As previously mentioned, this rate structure, aimed at gathering revenues for capital enhancements or replacements, is strongly advocated as a sustainable long-term solution.

FIGURE 6 – WATER RATES (OPTION 2, MONTHLY)

Customer Class	Customer Count	Current	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Service Fee (3/4")	552	\$70.65	\$58.57	\$60.33	\$62.14	\$64.00	\$65.92
Service Fee (1")	3	\$99.76	\$82.00	\$84.46	\$87.00	\$89.61	\$92.29
Service Fee (2")	2	\$259.81	\$210.86	\$217.19	\$223.70	\$230.42	\$237.33
Capital Fee (3/4")	552	\$16.03	\$16.51	\$17.00	\$17.51	\$18.04	\$18.58
Capital Fee (1")	3	\$26.71	\$27.40	\$28.23	\$29.07	\$29.94	\$30.84
Capital Fee (2")	2	\$85.48	\$87.99	\$90.63	\$93.35	\$96.15	\$99.03
Debt Service Fee (3/4")	552	\$27.84	\$53.38	\$53.38	\$53.38	\$53.38	\$53.38
Debt Service Fee (1")	3	\$46.39	\$88.61	\$88.61	\$88.61	\$88.61	\$88.61
Debt Service Fee (2")	2	\$148.46	\$284.53	\$284.53	\$284.53	\$284.53	\$284.53
Total Fee (3/4")	552	\$114.52	\$128.46	\$130.72	\$133.04	\$135.43	\$137.89
Total Fee (1")	3	\$172.86	\$198.02	\$201.30	\$204.68	\$208.17	\$211.75
Total Fee (2")	2	\$493.75	\$583.38	\$592.35	\$601.58	\$611.09	\$620.89

WASTEWATER RATE STUDY AND FIVE-YEAR FINANCING PLAN

The District's wastewater system is presently functioning at an acceptable level, albeit Wastewater Treatment Plant No. 6 (WWTP 6), which necessitates either replacement or substantial upgrades, as indicated by assessments conducted by the District's engineering team. The projected cost for this endeavor falls within the range of \$3.9 to \$4.9 million.

Moreover, it's imperative to note that the District faces challenges regarding its reserves, with two out of three currently below adequate levels. Compounding this issue is that operational costs surpass operational fee revenue by approximately \$37,000. This financial discrepancy underscores the necessity for cautious financial management and prudent decision-making to ensure the sustained functionality and efficiency of our wastewater system while also safeguarding the financial interests of our stakeholders.

FIGURE 7 – WASTEWATER RESERVE BALANCES (FY 2023-24)

Fund	Beginning Balance July 1, 2023	Ending Balance June 30, 2024
Wastewater Enterprise		
Operational Reserve	\$102,234	\$65,158
Capital Reserve	\$155,617	\$50,081
Debt Reserve	\$237,423	\$274,728
Total Wastewater Reserves	\$495,274	\$389,967

The District is presenting two strategic options and their corresponding rates for consideration. Option 1 is designed to address the operational deficit while also aiming to replenish the reserves to the level approved by the Board. Option 2 encompasses the objectives of Option 1 but goes further by proposing a comprehensive \$4.9 million replacement or upgrade to WWTP 6, slated to commence around Fiscal Year 2028-2029. An estimated annual debt service of approximately \$308,000 is projected based on certain assumptions. Both options entail maintaining rates to proactively accumulate funds aimed at pre-funding the replacement of WWTP 6.

The subsequent sections provide concise summaries of each option. For a more detailed analysis of the wastewater system rate projections, including comprehensive calculations, please refer to Appendix B.

WASTEWATER FIVE-YEAR FINANCING PLAN (OPTION 1)

Option 1 outlines a conservative approach to wastewater system improvements over the upcoming five years. It is assumed that the WWTP 6 upgrade will not occur until FY 29-30 or later. Adhering to prudent financial practices, the reserve allocation strategy involved maintaining a restricted bond reserve, ensuring it's at least equivalent to 125% of one year's debt service. Additionally, the plan aimed to uphold an operational reserve balance of 25% of annual operation and maintenance ("O&M") expenses while establishing a capital reserve goal of \$177,000, representing the highest projected capital expenses for the forthcoming five-year period.

To address the insufficiency of the operational reserve, a strategic transfer of \$196,000 from the debt reserve to the operational reserve is slated for Fiscal Year 2023-24. This allocation strategy enables a modest 3% annual increase in service fee revenue. Similarly, capital fee revenue will need to experience a 12% increase for Fiscal Year 2024-25, followed by subsequent annual increases of 3% to maintain the established capital reserve goal.

Furthermore, with the full repayment of a privately funded loan in March 2022, the District's debt service fee revenue is poised for a reduction of approximately 37%, given that the debt reserve goal is set at \$78,750. The wastewater system currently services the debt on two outstanding loans semiannually. These two loans are revenue bonds issued by the United States Department of Agriculture ("USDA"), which carry 40-year terms. Loan-specific revenue coverage covenants and restricted reserve balances are currently unknown; this study assumes that the existing rate structure and reserve balances meet those requirements. Notably, no new debt is anticipated to be incurred during the planning period of Option 1, ensuring a stable financial trajectory for the wastewater enterprise.

Figure 8, presented on the subsequent page, illustrates the conservative approach outlined in Option 1 for financing the District's wastewater enterprise over five fiscal years based on the established assumptions. This option yields a conservative yet effective outcome, culminating in a modest 2% reduction in overall fee revenue requirement for Fiscal Year 2024-25.

FIGURE 8 – WASTEWATER FIVE-YEAR FINANCING PLAN (OPTION 1)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Fund Balances	\$495,274	\$389,967	\$325,992	\$365,302	\$357,880	\$328,711
Source of Funds	Budget	Projection	Projection	Projection	Projection	Projection
Service Fee Revenue	\$336,832	\$346,937	\$357,345	\$368,065	\$379,107	\$390,481
Capital Fee Revenue	\$123,995	\$138,874	\$143,041	\$147,332	\$151,752	\$156,304
Debt Service Fee Revenue	\$100,123	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
Contribution from Reserves	\$196,000	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$500	\$500	\$500	\$500	\$500	\$500
Total Source of Funds	\$757,450	\$549,311	\$563,886	\$578,897	\$594,359	\$610,285
Total Use of Funds	\$862,757	\$613,286	\$524,576	\$586,319	\$623,528	\$561,248
Surplus (Deficit)	(\$105,307)	(\$63,975)	\$39,310	(\$7,421)	(\$29,169)	\$49,037
Ending Fund Balances	\$389,967	\$325,992	\$365,302	\$357,880	\$328,711	\$377,749

WASTEWATER REVENUE REQUIREMENT (OPTION 2)

Option 2, in comparison to Option 1, plans for the replacement or upgrade of WWTP 6 in FY 2028-29, with an estimated cost of \$4.9 million to be financed through a revenue bond. Anticipating a 20-year term, an interest rate of 4.5%, and 2.5% in issuance costs, the resulting debt service is estimated at \$308,339 annually.

To rectify the operational reserve's inadequacy without resorting to a transfer from the debt service reserve as outlined in Option 1, service fee revenue would need to rise by 13.4% for Fiscal Year 2024-25, followed by subsequent annual increases of 3% to maintain the established capital reserve target of 25% of annual O&M expenses. Similarly, capital fee revenue will need to experience a 7% increase for Fiscal Year 2024-25, followed by subsequent annual increases of 3% to maintain the established capital reserve goal.

Additionally, with the full repayment of a privately funded loan in March 2022, the District's debt service fee revenue is expected to decrease by approximately 37%, aligning with the debt reserve goal of \$78,750 annually. It's anticipated that the new debt will be incurred in Fiscal Year 28-29, necessitating a new debt reserve of \$465,000. To attain this reserve goal, the debt service fee revenue must increase by 54% to achieve the desired level by Fiscal Year 2028-2029. This strategic approach ensures a stable financial trajectory for the wastewater enterprise while facilitating the pre-funding of debt service obligations.

Furthermore, it is important to note that it is anticipated that debt service fee revenue will need to increase again by approximately 154% for Fiscal Year 29-30, coinciding with the next wastewater rate study, assuming the remainder of the plan materializes as anticipated.

Figure 9 below presents the revenue requirements necessary to initiate the WWTP 6 project in Fiscal Year 28-29 while concurrently maintaining the requisite reserves. This option results in a substantial increase in fee revenue of 19.2% for Fiscal Year 24-25.

FIGURE 9 – WASTEWATER FIVE-YEAR FINANCING PLAN (OPTION 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Fund Balances	\$495,274	\$389,967	\$446,045	\$610,899	\$734,678	\$842,535
Source of Funds	Budget	Projection	Projection	Projection	Projection	Projection
Service Fee Revenue	\$336,832	\$382,000	\$393,460	\$405,264	\$417,422	\$429,944
Capital Fee Revenue	\$123,995	\$132,675	\$136,655	\$140,755	\$144,977	\$149,326
Debt Service Fee Revenue	\$100,123	\$154,189	\$158,815	\$163,580	\$168,487	\$173,542
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$4,900,000
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$500	\$500	\$500	\$500	\$500	\$500
Total Source of Funds	\$561,450	\$669,364	\$689,430	\$710,098	\$731,386	\$5,653,312
Total Use of Funds	\$666,757	\$613,286	\$524,576	\$586,319	\$623,528	\$5,739,587
Surplus (Deficit)	(\$105,307)	\$56,078	\$164,854	\$123,779	\$107,857	(\$86,274)
Ending Fund Balances	\$389,967	\$446,045	\$610,899	\$734,678	\$842,535	\$756,261

WASTEWATER COST-OF-SERVICE ANALYSIS

Based on the FY 2023 base year expenses and customer counts provided by the District, the District will incur combined expenses of \$373,908, for collection, sewage treatment, and disposal operations. Allocating these expenses across the wastewater customer accounts that contribute to these costs yields approximate charges for service fees, capital fees, and debt service fees.

It's important to note that all wastewater customers, except those in the Village at Plumas Pines subdivision, are billed equally, with rates determined based on the collective expenses incurred for wastewater operations.

The standby charge, which is separately updated by another process, is also factored into the overall billing structure. This ensures that all customers contribute proportionately to the costs associated with wastewater collection, treatment, and disposal, thereby maintaining fairness and equity across the customer base.

WASTEWATER RATES (OPTION 1)

The five-year operational, capital, and debt service wastewater rates for Option 1 are shown in Figure 10 below.

FIGURE 10 – WASTEWATER RATES (OPTION 1, MONTHLY)

Customer Class	Customer Count	Current	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Service PEE (Dev)	290	\$86.64	\$89.23	\$91.91	\$94.67	\$97.51	\$100.43
Service ESS (Dev/BO)	3	\$67.52	\$89.23	\$91.91	\$94.67	\$97.51	\$100.43
Service ESS (Dev/NBO)	29	\$86.64	\$89.23	\$91.91	\$94.67	\$97.51	\$100.43
Service VAPP (Dev(NBO))	2	\$95.16	\$89.23	\$91.91	\$94.67	\$97.51	\$100.43
Capital PEE	307	\$24.53	\$31.45	\$32.39	\$33.36	\$34.36	\$35.40
Capital ESS	47	\$40.36	\$31.45	\$32.39	\$33.36	\$34.36	\$35.40
Capital VAPP	14	\$31.84	\$31.45	\$32.39	\$33.36	\$34.36	\$35.40
Debt Service PEE	307	\$18.69	\$16.06	\$16.06	\$16.06	\$16.06	\$16.06
Debt Service ESS	3	\$11.38	\$16.06	\$16.06	\$16.06	\$16.06	\$16.06
Debt Service VAPP (NBO)	17	\$53.86	\$40.46	\$40.46	\$40.46	\$40.46	\$40.46
Madora LF Service Fee	9	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25
Total PEE (Dev)		\$129.86	\$136.74	\$140.36	\$144.09	\$147.93	\$151.88
Total ESS (Dev/BO)		\$119.27	\$136.74	\$140.36	\$144.09	\$147.93	\$151.88
Total ESS (Dev/NBO)		\$138.38	\$136.74	\$140.36	\$144.09	\$147.93	\$151.88
Total VAPP		\$180.86	\$161.14	\$164.76	\$168.49	\$172.33	\$176.28

WASTEWATER RATES (OPTION 2)

On the subsequent page, Figure 11 illustrates the proposed rate adjustments necessary to fulfill solely the operation and maintenance (O&M) requirements and debt service components, as outlined in the earlier presentation. As previously mentioned, this rate structure, aimed at gathering revenues for capital enhancements or replacements, is strongly advocated as a sustainable long-term solution.

FIGURE 11 – WASTEWATER FEES (OPTION 2, MONTHLY)

Customer Class	Customer Count	Current	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Service PEE (Dev)	290	\$86.64	\$98.25	\$101.20	\$104.23	\$107.36	\$110.58
Service ESS (Dev/BO)	3	\$67.52	\$98.25	\$101.20	\$104.23	\$107.36	\$110.58
Service ESS (Dev/NBO)	29	\$86.64	\$98.25	\$101.20	\$104.23	\$107.36	\$110.58
Service VAPP (Dev(NBO))	2	\$95.16	\$98.25	\$101.20	\$104.23	\$107.36	\$110.58
Capital PEE	307	\$24.53	\$30.04	\$30.95	\$31.87	\$32.83	\$33.81
Capital ESS	47	\$40.36	\$30.04	\$30.95	\$31.87	\$32.83	\$33.81
Capital VAPP	14	\$31.84	\$30.04	\$30.95	\$31.87	\$32.83	\$33.81
Debt Service PEE	307	\$18.69	\$39.29	\$39.29	\$39.29	\$39.29	\$39.29
Debt Service ESS	3	\$11.38	\$39.29	\$39.29	\$39.29	\$39.29	\$39.29
Debt Service VAPP (NBO)	17	\$53.86	\$63.69	\$63.69	\$63.69	\$63.69	\$63.69
Madora LF Service Fee	9	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25
Total PEE (Dev)		\$129.86	\$167.59	\$171.44	\$175.40	\$179.49	\$183.69
Total ESS (Dev/BO)		\$119.27	\$167.59	\$171.44	\$175.40	\$179.49	\$183.69
Total ESS (Dev/NBO)		\$138.38	\$167.59	\$171.44	\$175.40	\$179.49	\$183.69
Total VAPP		\$180.86	\$191.99	\$195.84	\$199.80	\$203.89	\$208.09

IMPLEMENTATION

PROCEDURAL REQUIREMENTS FOR FEE ADOPTION

To enact the proposed five-year water and wastewater rates, the District must adhere to the procedural stipulations outlined in Article XIII D of the California Constitution, commonly known as “Proposition 218.” These requirements entail sending a notice of public hearing to all affected property owners and customers at least 45 days before the scheduled public hearing. By adhering to these procedural requirements, the District can uphold transparency, accountability, and public participation in its rate-setting procedures.

ANNUAL REVIEW OF REVENUE AND RATES

When a public agency implements new utility rates, it is crucial to closely monitor them in subsequent years to ensure that the generated revenue adequately meets the annual revenue requirements. This ongoing review is essential due to evolving economic conditions, changes in capital improvement plans, and adjustments to debt services. Additionally, potential and unforeseen changes in revenue requirements, particularly those resulting from evolving environmental regulations, can significantly impact capital improvement projects, repair and replacement costs, and overall financial stability. Therefore, continuous monitoring and assessment of utility rates are essential to ensure financial sustainability and responsiveness to dynamic external factors. By regularly reviewing and adjusting utility rates as necessary, public agencies can effectively manage their financial resources and maintain the quality and reliability of utility services for their constituents.

APPENDICES

Appendix A – Water Five-Year Financing Plan Options

Appendix B – Wastewater Five-Year Financing Plan Options

APPENDIX A – WATER FIVE-YEAR FINANCING PLAN OPTIONS

WATER FIVE-YEAR FINANCING PLAN (OPTION 1)

Water System Operational Reserve Five-Year Plan (Option 1)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Operational Reserve Balance	\$384,049	\$526,776	\$579,925	\$559,653	\$538,758	\$517,220
Source of Funds						
Service Fee Revenue	\$477,834	\$384,000	\$395,520	\$407,386	\$419,607	\$432,195
Standby Charge Revenue	\$24,303	\$24,303	\$24,303	\$24,303	\$24,303	\$24,303
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$502,137	\$408,303	\$419,823	\$431,689	\$443,910	\$456,498
Use of Funds						
Operations and Maintenance Expense	\$359,410	\$355,154	\$365,095	\$375,334	\$385,880	\$396,740
Additional O&M Expense (Treatment Plant)	\$0	\$0	\$75,000	\$77,250	\$79,568	\$81,955
Contribution to Debt Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Use of Funds	\$359,410	\$355,154	\$440,095	\$452,584	\$465,448	\$478,695
Surplus (Deficit)	\$142,727	\$53,149	(\$20,272)	(\$20,895)	(\$21,537)	(\$22,196)
Ending Operational Reserve Balance	\$526,776	\$579,925	\$559,653	\$538,758	\$517,220	\$495,024
Operational Reserve Goal (25%)	\$89,853	\$88,789	\$110,024	\$113,146	\$116,362	\$119,674

Water System Five-Year Capital Improvement Plan (Option 1)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Capital Reserve Balance	\$316,474	\$308,903	\$414,776	\$5,026,022	\$3,093,744	\$1,142,544
Sources of Funds						
Capital Fee Revenue	\$109,174	\$112,449	\$115,823	\$119,297	\$122,876	\$126,562
Standby Charge Revenue	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424
Bond Proceeds	\$0	\$0	\$6,500,000	\$0	\$0	\$0
Total Sources of Funds	\$123,598	\$126,873	\$6,630,247	\$133,721	\$137,300	\$140,986
Uses of Funds						
Well 3-Replacement Well		\$0	\$0	\$0	\$0	\$50,000
Water Treatment Plant Design/Debt Service	\$30,000	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$470,000
Irrigation Alternatives		\$0	\$0	\$15,000	\$15,000	\$0
Storage Tank Maintenance		\$2,000	\$0	\$0	\$2,500	\$0
Hydrant Replacement		\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Storage Tank Replacement		\$0	\$0	\$30,000	\$50,000	\$50,000
Miscellaneous Equipment		\$10,000	\$10,000	\$12,000	\$12,000	\$12,000
Total Use of Funds	\$131,169	\$21,000	\$2,019,000	\$2,066,000	\$2,088,500	\$591,000
Surplus (Deficit)	(\$7,571)	\$105,873	\$4,611,247	(\$1,932,279)	(\$1,951,200)	(\$450,014)
Ending Capital Reserve Fund Balance	\$308,903	\$414,776	\$5,026,022	\$3,093,744	\$1,142,544	\$692,530
Water Capital Reserve Goal	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

Water System Debt Service Reserve Five-Year Plan (Option 1)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Debt Service Reserve Balance	\$388,677	\$603,353	\$992,030	\$971,685	\$951,340	\$930,995
Source of Funds						
Debt Service Fee Revenue	\$189,623	\$363,623	\$363,623	\$363,623	\$363,623	\$363,623
Standby Charge Revenue	\$25,053	\$25,053	\$25,053	\$25,053	\$25,053	\$25,053
Contribution from Operational Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$214,676	\$388,676	\$388,676	\$388,676	\$388,676	\$388,676
Use of Funds						
Water Treatment New Debt Service	\$0	\$0	\$409,021	\$409,021	\$409,021	\$409,021
Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Use of Funds	\$0	\$0	\$409,021	\$409,021	\$409,021	\$409,021
Surplus (Deficit)	\$214,676	\$388,676	(\$20,345)	(\$20,345)	(\$20,345)	(\$20,345)
Ending Debt Service Reserve Balance	\$603,353	\$992,030	\$971,685	\$951,340	\$930,995	\$910,651
Water Debt Service Reserve Goal (125%)	\$512,000	\$512,000	\$512,000	\$512,000	\$512,000	\$512,000

WATER FIVE-YEAR FINANCING PLAN (OPTION 2)

Water System Operational Reserve Five-Year Plan (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Operational Reserve Balance	\$384,049	\$91,776	\$156,925	\$149,013	\$140,848	\$132,424
Source of Funds						
Service Fee Revenue	\$477,834	\$396,000	\$407,880	\$420,116	\$432,720	\$445,701
Standby Charge Revenue	\$24,303	\$24,303	\$24,303	\$24,303	\$24,303	\$24,303
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$502,137	\$420,303	\$432,183	\$444,419	\$457,023	\$470,004
Use of Funds						
Operations and Maintenance Expense	\$359,410	\$355,154	\$365,095	\$375,334	\$385,880	\$396,740
Additional O&M Expense (Treatment Plant)	\$0	\$0	\$75,000	\$77,250	\$79,568	\$81,955
Contribution to Capital Reserve	\$435,000	\$0	\$0	\$0	\$0	\$0
Total Use of Funds	\$794,410	\$355,154	\$440,095	\$452,584	\$465,448	\$478,695
Surplus (Deficit)	(\$292,273)	\$65,149	(\$7,912)	(\$8,165)	(\$8,425)	(\$8,690)
Ending Operational Reserve Balance	\$91,776	\$156,925	\$149,013	\$140,848	\$132,424	\$123,734
Operational Reserve Goal (25%)	\$89,853	\$88,789	\$110,024	\$113,146	\$116,362	\$119,674

Water System Five-Year Capital Improvement Plan (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Capital Reserve Balance	\$316,474	\$743,903	\$849,776	\$5,461,022	\$3,528,744	\$1,577,544
Sources of Funds						
Capital Fee Revenue	\$109,174	\$112,449	\$115,823	\$119,297	\$122,876	\$126,562
Standby Charge Revenue	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424
Bond Proceeds	\$0	\$0	\$6,500,000	\$0	\$0	\$0
Contribution from Operational Reserve	\$435,000	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds	\$558,598	\$126,873	\$6,630,247	\$133,721	\$137,300	\$140,986
Uses of Funds						
Well 3-Replacement Well		\$0	\$0	\$0	\$0	\$50,000
Water Treatment Plant Design/Debt Service	\$30,000	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$470,000
Irrigation Alternatives		\$0	\$0	\$15,000	\$15,000	\$0
Storage Tank Maintenance		\$2,000	\$0	\$0	\$2,500	\$0
Hydrant Replacement		\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Storage Tank Replacement		\$0	\$0	\$30,000	\$50,000	\$50,000
Miscellaneous Equipment		\$10,000	\$10,000	\$12,000	\$12,000	\$12,000
Total Use of Funds	\$131,169	\$21,000	\$2,019,000	\$2,066,000	\$2,088,500	\$591,000
Surplus (Deficit)	\$427,429	\$105,873	\$4,611,247	(\$1,932,279)	(\$1,951,200)	(\$450,014)
Ending Capital Reserve Fund Balance	\$743,903	\$849,776	\$5,461,022	\$3,528,744	\$1,577,544	\$1,127,530
Water Capital Reserve Goal	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000

Water System Debt Service Reserve Five-Year Plan (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Debt Service Reserve Balance	\$388,677	\$603,353	\$992,030	\$971,685	\$951,340	\$930,995
Source of Funds						
Debt Service Fee Revenue	\$189,623	\$363,623	\$363,623	\$363,623	\$363,623	\$363,623
Standby Charge Revenue	\$25,053	\$25,053	\$25,053	\$25,053	\$25,053	\$25,053
Contribution from Operational Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$214,676	\$388,676	\$388,676	\$388,676	\$388,676	\$388,676
Use of Funds						
Water Treatment New Debt Service	\$0	\$0	\$409,021	\$409,021	\$409,021	\$409,021
Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Use of Funds	\$0	\$0	\$409,021	\$409,021	\$409,021	\$409,021
Surplus (Deficit)	\$214,676	\$388,676	(\$20,345)	(\$20,345)	(\$20,345)	(\$20,345)
Ending Debt Service Reserve Balance	\$603,353	\$992,030	\$971,685	\$951,340	\$930,995	\$910,651
Water Debt Service Reserve Goal (125%)	\$512,000	\$512,000	\$512,000	\$512,000	\$512,000	\$512,000

APPENDIX B – WASTEWATER FIVE-YEAR FINANCING PLAN OPTIONS

WASTEWATER FIVE-YEAR FINANCING PLAN (OPTION 1 – NO NEW DEBT)

Wastewater System Operational Reserve Fund (Option 1 - No New Debt)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Operational Reserve Balance	\$102,234	\$261,158	\$234,634	\$207,221	\$178,784	\$149,172
Source of Funds						
Service Fee Revenue	\$336,832	\$346,937	\$357,345	\$368,065	\$379,107	\$390,481
Contribution from Debt Reserve	\$196,000	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$532,832	\$346,937	\$357,345	\$368,065	\$379,107	\$390,481
Use of Funds						
Collection	\$14,957	\$14,939	\$15,391	\$15,861	\$16,349	\$16,858
Sewage Treatment	\$178,728	\$178,514	\$183,914	\$189,528	\$195,368	\$201,446
Disposal	\$29,539	\$29,504	\$30,396	\$31,324	\$32,289	\$33,294
Administration and General	\$150,684	\$150,504	\$155,057	\$159,789	\$164,713	\$169,838
Total Use of Funds	\$373,908	\$373,461	\$384,758	\$396,502	\$408,720	\$421,436
Surplus (Deficit)	\$158,924	(\$26,524)	(\$27,413)	(\$28,437)	(\$29,613)	(\$30,955)
Ending Operational Reserve Balance	\$261,158	\$234,634	\$207,221	\$178,784	\$149,172	\$118,216
Operational Reserve Goal (25%)	\$93,477	\$93,365	\$96,190	\$99,126	\$102,180	\$105,359

Wastewater System Capital Improvement Plan (Option 1 - No New Debt)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Capital Reserve Balance	\$155,617	\$50,081	\$12,455	\$78,996	\$99,828	\$100,080
Source of Funds						
Capital Fee Revenue	\$123,995	\$138,874	\$143,041	\$147,332	\$151,752	\$156,304
Connection Fees	\$500	\$500	\$500	\$500	\$500	\$500
Contribution from Debt Service Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$124,495	\$139,374	\$143,541	\$147,832	\$152,252	\$156,804
Use of Funds						
Collection System / Manhole Inspection	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Collection System / Manhole Repair and Imprv.	\$20,000	\$100,000	\$0	\$0	\$0	\$0
WWTP 6 Upgrade or Replacement	\$0	\$0	\$0	\$0	\$30,000	\$0
Dynamite Hill Leach Field Impr. or Replace	\$0	\$0	\$0	\$50,000	\$0	\$0
Wastewater recycling	\$0	\$0	\$0	\$0	\$45,000	\$0
Miscellaneous Improvements	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Miscellaneous Equipment	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Use of Funds	\$230,031	\$177,000	\$77,000	\$127,000	\$152,000	\$77,000
Surplus (Deficit)	(\$105,536)	(\$37,626)	\$66,541	\$20,832	\$252	\$79,804
Ending Capital Reserve Balance	\$50,081	\$12,455	\$78,996	\$99,828	\$100,080	\$179,884
Wastewater Capital Reserve Goal	\$177,000	\$177,000	\$177,000	\$177,000	\$177,000	\$177,000

Wastewater System Debt Service Reserve (Option 1 - No New Debt)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Bond Reserve Balance	\$237,423	\$78,728	\$78,903	\$79,085	\$79,268	\$79,460
Source of Funds						
Debt Service Fee Revenue	\$100,123	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$100,123	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
Use of Funds						
Sewer Revenue Bonds, Series 2006 A	\$36,462	\$36,461	\$36,455	\$36,453	\$36,454	\$36,457
Sewer Revenue Bonds, Series 2006 B	\$26,357	\$26,364	\$26,363	\$26,364	\$26,354	\$26,355
Contribution to Operational Reserve	\$196,000	\$0	\$0	\$0	\$0	\$0
Total Use of Funds	\$258,818	\$62,825	\$62,818	\$62,817	\$62,808	\$62,812
Surplus (Deficit)	(\$158,695)	\$175	\$182	\$183	\$192	\$188
Ending Bond Reserve Balance	\$78,728	\$78,903	\$79,085	\$79,268	\$79,460	\$79,648
Wastewater Debt Service Reserve Goal (125%)	\$78,750	\$78,750	\$78,750	\$78,750	\$78,750	\$78,750

WASTEWATER FIVE-YEAR FINANCING PLAN (OPTION 2)

Wastewater Operational Reserve Plan (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Operational Reserve Balance	\$102,234	\$65,158	\$73,697	\$82,399	\$91,161	\$99,863
Source of Funds						
Service Rate Revenue	\$336,832	\$382,000	\$393,460	\$405,264	\$417,422	\$429,944
Contribution from Debt Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$336,832	\$382,000	\$393,460	\$405,264	\$417,422	\$429,944
Use of Funds						
Collection	\$14,957	\$14,939	\$15,391	\$15,861	\$16,349	\$16,858
Sewage Treatment	\$178,728	\$178,514	\$183,914	\$189,528	\$195,368	\$201,446
Disposal	\$29,539	\$29,504	\$30,396	\$31,324	\$32,289	\$33,294
Administraiton and General	\$150,684	\$150,504	\$155,057	\$159,789	\$164,713	\$169,838
Total Use of Funds	\$373,908	\$373,461	\$384,758	\$396,502	\$408,720	\$421,436
Surplus (Deficit)	(\$37,076)	\$8,539	\$8,702	\$8,762	\$8,702	\$8,508
Ending Operational Reserve Balance	\$65,158	\$73,697	\$82,399	\$91,161	\$99,863	\$108,371
Operational Reserve Goal (25%)	\$93,477	\$93,365	\$96,190	\$99,126	\$102,180	\$105,359

Wastewater System Capital Improvement Plan (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Capital Reserve Balance	\$155,617	\$50,081	\$6,256	\$66,411	\$80,665	\$74,142
Source of Funds						
Capital Fee Revenue	\$123,995	\$132,675	\$136,655	\$140,755	\$144,977	\$149,326
Connection Fees	\$500	\$500	\$500	\$500	\$500	\$500
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$4,900,000
Total Source of Funds	\$124,495	\$133,175	\$137,155	\$141,255	\$145,477	\$5,049,826
Use of Funds						
Collection System / Manhole Inspection		\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Collection System / Manhole Repair and Imprv.		\$100,000	\$0	\$0	\$0	\$0
WWTP 6 Upgrade or Replacement		\$0	\$0	\$0	\$30,000	\$4,870,000
Dynamite Hill Leach Field Impr. or Replace		\$0	\$0	\$50,000	\$0	\$0
Wastewater recycling		\$0	\$0	\$0	\$45,000	\$0
Miscellaneous Improvements		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Miscellaneous Equipment		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Use of Funds	\$230,031	\$177,000	\$77,000	\$127,000	\$152,000	\$4,947,000
Surplus (Deficit)	(\$105,536)	(\$43,825)	\$60,155	\$14,255	(\$6,523)	\$102,826
Ending Capital Reserve Balance	\$50,081	\$6,256	\$66,411	\$80,665	\$74,142	\$176,969
Wastewater Capital Reserve Goal	\$177,000	\$177,000	\$177,000	\$177,000	\$177,000	\$177,000

Wastewater System Debt Service (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Bond Reserve Balance	\$237,423	\$274,728	\$366,092	\$462,089	\$562,852	\$668,531
Source of Funds						
Debt Service Fee Revenue	\$100,123	\$154,189	\$158,815	\$163,580	\$168,487	\$173,542
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$100,123	\$154,189	\$158,815	\$163,580	\$168,487	\$173,542
Use of Funds						
Sewer Revenue Bonds, Series 2006 A	\$36,462	\$36,461	\$36,455	\$36,453	\$36,454	\$36,457
Sewer Revenue Bonds, Series 2006 B	\$26,357	\$26,364	\$26,363	\$26,364	\$26,354	\$26,355
WWTP Improvement Bond	\$0	\$0	\$0	\$0	\$0	\$308,339
Total Use of Funds	\$62,818	\$62,825	\$62,818	\$62,817	\$62,808	\$371,151
Surplus (Deficit)	\$37,305	\$91,365	\$95,997	\$100,763	\$105,679	(\$197,609)
Ending Bond Reserve Balance	\$274,728	\$366,092	\$462,089	\$562,852	\$668,531	\$470,922
Wastewater Debt Service Reserve Goal (125%)	\$78,750	\$78,750	\$78,750	\$78,750	\$78,750	\$465,000

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Plumas Eureka CSD
Statement of Net Position

As of February 29, 2024

Draft

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets			
Checking Accounts	78,547.84	1,351,558.51	1,430,106.35
LAIF-Savings	20,728.97	324,753.92	345,482.89
Accounts Receivable	18,916.89	236,041.40	254,958.29
Grants Receivable	11,594.74		11,594.74
Prepaid Expense	6,665.60		6,665.60
Total Current Assets	<u>136,454.04</u>	<u>1,912,353.83</u>	<u>2,048,807.87</u>
Non-Current Assets			
Property, Plant & Equipment, Net	109,445.00	3,171,563.64	3,281,008.64
Total Non-Current Assets	<u>109,445.00</u>	<u>3,171,563.64</u>	<u>3,281,008.64</u>
 Total Assets	 <u>245,899.04</u>	 <u>5,083,917.47</u>	 <u>5,329,816.51</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Contributions to District Pension Plan		<u>119,000.00</u>	<u>119,000.00</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	6,182.13	25,923.94	32,106.07
Unearned Revenue	831.43	13,025.48	13,856.91
Payroll Liabilities	6,858.13	4,110.00	10,968.13
Accrued Bond Interest Payable		6,560.00	6,560.00
Current Portion of Long Term Debt		23,470.00	23,470.00
Total Current Liabilities	<u>13,871.69</u>	<u>73,089.42</u>	<u>86,961.11</u>
Long Term Liabilities			
Net Pension Liability		230,296.00	230,296.00
Non-Current Portion of Long-Term Debt		876,070.00	876,070.00
Total Long Term Liabilities	<u>-</u>	<u>1,106,366.00</u>	<u>1,106,366.00</u>
 Total Liabilities	 <u>13,871.69</u>	 <u>1,179,455.42</u>	 <u>1,193,327.11</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Contributions to District Pension Plan		<u>11,685.00</u>	<u>11,685.00</u>
NET POSITION			
Net Investment in Capital Assets	109,445.00	2,272,023.64	2,381,468.64
Restricted for Debt Service		62,813.00	62,813.00
Reserved for Encumbrances			
Unrestricted	122,582.35	1,676,940.41	1,799,522.76
 Total net position	 <u>232,027.35</u>	 <u>4,011,777.05</u>	 <u>4,243,804.40</u>

Plumas Eureka CSD
Statement of Activities

As of February 29, 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	
Governmental Activities:						
Public Safety - Fire Department	290,011.99	71,280.11	100,226.42	(118,505.46)		(118,505.46)
General District Maintenance	7,773.17			(7,773.17)		(7,773.17)
Total Governmental Activities	297,785.16	71,280.11	100,226.42	(126,278.63)	-	(126,278.63)
Business-type Activities:						
Water	268,915.33	618,189.50			349,274.17	349,274.17
Wastewater	264,125.63	430,460.08			166,334.45	166,334.45
Total Business-type Activities	533,040.96	1,048,649.58	-	-	515,608.62	515,608.62
Total Government	830,826.12	1,119,929.69	100,226.42	(126,278.63)	515,608.62	389,329.99
General Revenues:						
Property Taxes				19,497.31		19,497.31
Contract Income (Fires)				10,856.28		
Investment Income				185.26	2,902.32	3,087.58
Total General Revenues				30,538.85	2,902.32	33,441.17
General Expenses:						
Interest Expense				-	26,729.19	26,729.19
Total General Expenses				-	26,729.19	26,729.19
Change in Net Position				(95,739.78)	491,781.75	396,041.97
Net Position - Beginning of Fiscal Year				349,515.56	3,153,275.31	3,502,790.87
Prior Period Adjustment				(21,748.43)	366,719.99	344,971.56
Net Position - As of February 29, 2024				232,027.35	4,011,777.05	4,243,804.40

Pluma Eureka CSD
Governmental Funds
Balance Sheet
As of February 29, 2024
Draft

	<u>District Activities</u>	<u>Fire Department</u>	<u>Total Governmental Funds</u>
ASSETS			
Checking Accounts	\$ 2,730.19	\$ 75,817.65	\$ 78,547.84
LAIF-Savings Account		\$ 20,728.97	\$ 20,728.97
Accounts Receivable		\$ 18,916.89	\$ 18,916.89
Grants Receivable		\$ 11,594.74	\$ 11,594.74
Prepaid Expenses		\$ 6,665.60	\$ 6,665.60
TOTAL ASSETS	<u>\$ 2,730.19</u>	<u>\$ 133,723.85</u>	<u>\$ 136,454.04</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts Payable	\$ (25.19)	\$ 6,207.32	\$ 6,182.13
Unapplied Credits		\$ 831.43	\$ 831.43
Accrued Payroll and Related Liabilities		\$ 6,858.13	\$ 6,858.13
Compensated Absences			\$ -
Total Liabilities	<u>\$ (25.19)</u>	<u>\$ 13,896.88</u>	<u>\$ 13,871.69</u>
Fund Balances:			
Restricted for Debt Service			\$ -
Reserve for Encumbrances			\$ -
Unrestricted	<u>\$ 2,755.38</u>	<u>\$ 119,826.97</u>	<u>\$ 122,582.35</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,730.19</u>	<u>\$ 133,723.85</u>	<u>\$ 136,454.04</u>

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

Fund balances of governmental funds \$ 122,582.35

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. \$ 109,445.00

Long-term debt is not payable in the current period and therefore is not reported in the funds. \$ -

Net position of governmental activities \$ 232,027.35

Plumas Eureka CSD
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
July 1, 2023 to February 29, 2024
Draft

	District Activities	Fire	FEERAM	Total Governmental Funds
Revenues				
Charges for Services	-	54,394.39	16,885.72	71,280.11
Property Taxes	10,528.55	8,968.76		19,497.31
Contract Income		10,856.28		10,856.28
Donations		607.00	20,000.00	20,607.00
Grant Income			79,389.28	79,389.28
Interest Income		104.98	80.28	185.26
Other		230.14		230.14
Total Revenues	<u>10,528.55</u>	<u>75,161.55</u>	<u>116,355.28</u>	<u>202,045.38</u>
Expenditures				
Current:				
Salaries, Wages, & Employee Benefits	4,559.25	12,388.42		16,947.67
Volunteer Stipends and Reimbursements		15,888.25		15,888.25
Wildfire Personnel Payments		5,954.94		5,954.94
Insurance		4,759.34		4,759.34
Travel, Training and Safety		5,706.50		5,706.50
Office		5,364.24		5,364.24
Property Taxes		177.36		177.36
Automobile Expense	555.18	1,693.60	3,178.74	5,427.52
Repairs and Maintenance	1,990.53	1,156.00		3,146.53
Utilities		3,305.23		3,305.23
Equipment Expenses			3,254.02	3,254.02
Tools and Supplies	521.45	2,459.30		2,980.75
Uniforms	54.66	8,554.34		8,609.00
Professional Services	92.10	6,876.85		6,968.95
Subscriptions & Membership Dues		2,912.36		2,912.36
Other		660.39		660.39
Total Current Expenditures	<u>7,773.17</u>	<u>77,857.12</u>	<u>6,432.76</u>	<u>92,063.05</u>
Capital Outlay			205,722.11	205,722.11
Total Expenditures	<u>7,773.17</u>	<u>77,857.12</u>	<u>212,154.87</u>	<u>297,785.16</u>
Excess of Revenues over (under) Expenditures	<u>2,755.38</u>	<u>(2,695.57)</u>	<u>(95,799.59)</u>	<u>(95,739.78)</u>
Other Financing Sources (Uses)				
Sale of Assets				-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>2,755.38</u>	<u>(2,695.57)</u>	<u>(95,799.59)</u>	<u>(95,739.78)</u>
Net Position - Beginning of Fiscal Year	<u>-</u>	<u>257,854.97</u>	<u>(17,784.41)</u>	<u>240,070.56</u>
Prior Period Adjustment		<u>(30,650.70)</u>	<u>8,902.27</u>	<u>(21,748.43)</u>
Fund Balances, As of February 29, 2024	<u>2,755.38</u>	<u>224,508.70</u>	<u>(104,681.73)</u>	<u>122,582.35</u>

Plumas Eureka CSD
Statement of Net Position
Proprietary Funds
As of February 29, 2024
Draft

ASSETS	Water	Sewer	Total
Current Assets			
Checking Accounts			
Operational Funds	503,520.35	104,212.25	607,732.60
Reserve Funds	(35,167.76)	(14,646.32)	(49,814.08)
Debt Funds	523,498.43	270,141.56	793,639.99
Total Checking Accounts	991,851.02	359,707.49	1,351,558.51
LAIF-Savings Account	282,551.41	42,202.51	324,753.92
Accoumnts Receivable	137,589.28	98,452.12	236,041.40
Total Current Assets	1,411,991.71	500,362.12	1,912,353.83
Capital Assets:			
Property, Plant & Equipment, Net	1,300,537.95	1,871,025.69	3,171,563.64
Total Assets	2,712,529.66	2,371,387.81	5,083,917.47
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Plan Contributions	59,500.00	59,500.00	119,000.00
LIABILITES			
Current Liabilities			-
Accounts Payable	17,768.49	14,715.45	32,483.94
Unearned Revenue	6,512.74	6,512.74	13,025.48
Payroll Related Liabilites	2,055.00	2,055.00	4,110.00
Current Portion - Long Term Liabilities		23,470.00	23,470.00
Interest Payable		-	-
Total Current Liabilities	26,336.23	46,753.19	73,089.42
Long Term Liabilities			
Net Pension Liability	115,148.00	115,148.00	230,296.00
Non-Current Portion of Long Term Debt		876,070.00	876,070.00
Total Noncurrent Liabilities	115,148.00	991,218.00	1,106,366.00
Total Liabilities	141,484.23	1,037,971.19	1,179,455.42
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Plan Earnings	5,842.50	5,842.50	11,685.00
NET POSITION			
Net Investment in Capital Assets	1,300,537.95	971,485.69	2,272,023.64
Restricted for Debt Service		62,813.00	62,813.00
Unrestricted	1,324,164.98	352,775.43	1,676,940.41
Total net position	2,624,702.93	1,387,074.12	4,011,777.05

Plumas Eureka CSD

Proprietary Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

July 1, 2023 to February 29, 2024

Draft

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Operating Revenues			
Charges for Services	371,098.05	248,311.76	619,409.81
Charges for Reserve	90,608.31	97,886.01	188,494.32
Charges for Debt	153,295.04	83,612.23	236,907.27
Total Operating Revenues	<u>615,001.40</u>	<u>429,810.00</u>	<u>1,044,811.40</u>
Operating Expenses			
Salaries, Wages, & Employee Benefits	132,440.31	122,629.58	255,069.89
Insurance	6,487.00	6,487.00	12,974.00
Permits, Licenses, and Fees	6,993.29	18,015.14	25,008.43
Travel, Training and Safety	1,067.40	1,728.58	2,795.98
Sludge Removal		9,964.50	9,964.50
Chemicals & Lab Services	12,613.51	16,528.00	29,141.51
Office	6,129.07	5,930.60	12,059.67
Property Taxes	177.35	177.35	354.70
Automobile Expense	2,357.94	2,257.95	4,615.89
Repairs and Maintenance	20,746.01		20,746.01
Utilities	35,002.32	34,127.44	69,129.76
Tools and Supplies	2,955.38	622.90	3,578.28
Uniforms	641.90	641.90	1,283.80
Professional Services	39,250.15	33,632.74	72,882.89
Subscriptions & Membership Dues	1,933.24	1,261.48	3,194.72
Other	120.46	10,120.47	10,240.93
Total Operating Expenses	<u>268,915.33</u>	<u>264,125.63</u>	<u>533,040.96</u>
Operating Income (Loss)	346,086.07	165,684.37	511,770.44
Non-Operating Revenues and Expenses			
Interest Income	648.39	2,253.93	2,902.32
Other Income	3,038.10	500.08	3,538.18
Income from Disposition of Assets	150.00	150.00	
Interest Expense		(26,729.19)	(26,729.19)
Total Non-Operating Revenues and Expenses	<u>3,836.49</u>	<u>(23,825.18)</u>	<u>(19,988.69)</u>
Net Change in Net Position	<u>349,922.56</u>	<u>141,859.19</u>	<u>491,781.75</u>
Net Position - Beginning of Fiscal Year	<u>2,005,920.82</u>	<u>1,147,354.49</u>	<u>3,153,275.31</u>
Prior Period Adjustment	<u>268,859.55</u>	<u>97,860.44</u>	<u>366,719.99</u>
Fund Balances, As of February 29, 2024	<u>2,624,702.93</u>	<u>1,387,074.12</u>	<u>4,011,777.05</u>

Plumas Eureka CSD
Proprietary Funds
Statement of Cash Flows
July 1, 2023 to February 29, 2024
Draft

	Water	Sewer	Totals
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 571,069	\$ 407,665	\$ 978,734
Cash Payments to Suppliers	(168,556)	(194,188)	(362,745)
Cash Payments to Employees	(104,635)	(95,097)	(199,732)
Net Cash Provided by (Used for) Operating Activities	297,878	118,381	416,258
Cash Flows from Noncapital Financing Activities			
Other Income	(79,906)	97,854	17,949
Net Cash Provided by (Used for) Noncapital	(79,906)	97,854	17,949
Cash Flows from Capital and Related Financing Activities			
Purchase of Fixed Assets	(113,507)	(171,500)	(285,007)
Dispositions and Adjustments of Fixed Assets	150	150	300
Reductions of Debt	-	(22,480)	(22,480)
Interest Expense	-	(20,169)	(20,169)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(113,357)	(213,999)	(327,356)
Cash Flows from Investing Activities:			
Interest Income	1,875	3,588	5,463
Net Cash Provided by Investing Activities	1,875	3,588	5,463
Net Increase (Decrease) in Cash and Cash Equivalents	106,490	5,824	112,314
Cash and Cash Equivalents, Beginning of Fiscal Year	1,167,912	396,086	1,563,998
Cash and Cash Equivalents, As of February 29, 2024	\$ 1,274,402	\$ 401,910	\$ 1,676,312
Reconciliation of Cash and Cash Equivalents:			
Cash and Investments	\$ 1,274,402	\$ 339,097	\$ 1,613,499
Restricted Cash and Investments		62,813	62,813
Total Cash and Cash Equivalents	\$ 1,274,402	\$ 401,910	\$ 1,676,312
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities	\$ 346,086	\$ 165,684	\$ 511,770
Adjustments to Operating Income:			
Depreciation			-
(Increase)/Decrease in Accounts Receivable	(52,374)	(41,365)	(93,739)
(Increase)/Decrease in Prepaid Expense			-
Increase/(Decrease) in Accounts Payable	5,568	(4,342)	1,227
Increase/(Decrease) in Accrued Payroll	(1,403)	(1,596)	(2,999)
Increase/(Decrease) in Net Pension Liability	-	-	-
Net Cash Provided (Used) by Operating Activities	\$ 297,878	\$ 118,381	\$ 416,259

Plumas Eureka CSD
Profit & Loss Budget vs. Actual - Water Operations
July 2023 through February 2024

	<u>Jul '23 - Feb 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50000 · REVENUES	371,098.05	376,603.02	-5,504.97	98.54%
50700 · OTHER INCOME	3,188.10	0.00	3,188.10	100.0%
Total Income	<u>374,286.15</u>	<u>376,603.02</u>	<u>-2,316.87</u>	<u>99.39%</u>
Gross Profit	374,286.15	376,603.02	-2,316.87	99.39%
Expense				
53007 · BANK SERVICE CHARGES	0.00	106.40	-106.40	0.0%
60000 · Wages & Employee Benefits	132,440.31	139,661.66	-7,221.35	94.83%
60150 · Insurance	6,487.00	19,122.75	-12,635.75	33.92%
60200 · Permits, Licenses, and Fees	6,993.29	7,500.00	-506.71	93.24%
60210 · Travel and Training	860.42	2,500.00	-1,639.58	34.42%
60250 · Safety	206.98	300.00	-93.02	68.99%
61100 · Chemicals	7,749.51	13,333.32	-5,583.81	58.12%
61300 · Lab Services	4,864.00	6,000.00	-1,136.00	81.07%
63000 · Office Expenses	6,129.07	5,573.32	555.75	109.97%
64004 · Property Taxes	177.35	177.00	0.35	100.2%
65000 · Automobile Expense	2,357.94	3,166.68	-808.74	74.46%
66000 · Repairs and Maintenance	1,646.00	4,780.00	-3,134.00	34.44%
67000 · Utilities	35,002.32	43,102.00	-8,099.68	81.21%
68000 · Tools & Supplies	2,955.38	2,666.68	288.70	110.83%
68500 · Uniforms	641.90	500.00	141.90	128.38%
69000 · Professional Services	13,721.74	22,750.05	-9,028.31	60.32%
69500 · Other Expenses	2,053.70	1,883.00	170.70	109.07%
Total Expense	<u>224,286.91</u>	<u>273,122.86</u>	<u>-48,835.95</u>	<u>82.12%</u>
Net Ordinary Income	149,999.24	103,480.16	46,519.08	144.96%
Other Income/Expense				
Other Expense				
72000 · Capital Outlay	1,660.80			
79999 · Prior Period Adjustments	-196,956.53			
Total Other Expense	<u>-195,295.73</u>	<u>0.00</u>	<u>-195,295.73</u>	<u>100.0%</u>
Net Other Income	195,295.73	0.00	195,295.73	100.0%
Net Income	<u><u>345,294.97</u></u>	<u><u>103,480.16</u></u>	<u><u>241,814.81</u></u>	<u><u>333.68%</u></u>

Plumas Eureka CSD
Profit & Loss Budget vs. Actual - Wastewater Operations
July 2023 through February 2024

	<u>Jul '23 - Feb 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50000 · REVENUES	248,311.76	252,623.64	-4,311.88	98.29%
50700 · OTHER INCOME	650.08	0.00	650.08	100.0%
Total Income	<u>248,961.84</u>	<u>252,623.64</u>	<u>-3,661.80</u>	<u>98.55%</u>
Gross Profit	248,961.84	252,623.64	-3,661.80	98.55%
Expense				
53007 · BANK SERVICE CHARGES	0.00	53.20	-53.20	0.0%
60000 · Wages & Employee Benefits	122,629.58	127,891.59	-5,262.01	95.89%
60150 · Insurance	6,487.00	18,506.25	-12,019.25	35.05%
60200 · Permits, Licenses, and Fees	18,015.14	18,200.00	-184.86	98.98%
60210 · Travel and Training	1,521.60	2,500.00	-978.40	60.86%
60250 · Safety	206.98	300.00	-93.02	68.99%
61200 · Sludge Removal	9,964.50	11,916.67	-1,952.17	83.62%
61300 · Lab Services	16,528.00	16,570.68	-42.68	99.74%
63000 · Office Expenses	5,930.60	5,573.32	357.28	106.41%
64004 · Property Taxes	177.35	177.00	0.35	100.2%
65000 · Automobile Expense	2,257.95	3,166.68	-908.73	71.3%
66000 · Repairs and Maintenance	0.00	3,000.00	-3,000.00	0.0%
67000 · Utilities	34,127.44	31,958.64	2,168.80	106.79%
68000 · Tools & Supplies	622.90	1,372.68	-749.78	45.38%
68500 · Uniforms	641.90	500.00	141.90	128.38%
69000 · Professional Services	11,836.49	20,416.65	-8,580.16	57.98%
69500 · Other Expenses	1,381.95	1,311.00	70.95	105.41%
Total Expense	<u>232,329.38</u>	<u>263,414.36</u>	<u>-31,084.98</u>	<u>88.2%</u>
Net Ordinary Income	16,632.46	-10,790.72	27,423.18	-154.14%
Other Income/Expense				
Other Expense				
79999 · Prior Period Adjustments	152,088.14			
Total Other Expense	<u>152,088.14</u>			
Net Other Income	-152,088.14	0.00	-152,088.14	100.0%
Net Income	<u><u>-135,455.68</u></u>	<u><u>-10,790.72</u></u>	<u><u>-124,664.96</u></u>	<u><u>1,255.3%</u></u>

Plumas Eureka CSD
Profit & Loss Budget vs. Actual - Fire Operations
July 2023 through February 2024

	<u>Jul '23 - Feb 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50000 · REVENUES	54,394.39	65,370.64	-10,976.25	83.21%
50102 · DONATIONS	607.00			
50105 · FIRE CONTRACT INCOME	2,936.54			
50106 · Wildfire Income	7,919.74			
50500 · INCOME - PROPERTY TAX	8,968.76	11,333.34	-2,364.58	79.14%
50600 · INTEREST INCOME	104.98	187.50	-82.52	55.99%
50700 · OTHER INCOME	230.14	0.00	230.14	100.0%
Total Income	<u>75,161.55</u>	<u>76,891.48</u>	<u>-1,729.93</u>	<u>97.75%</u>
Gross Profit	75,161.55	76,891.48	-1,729.93	97.75%
Expense				
60000 · Wages & Employee Benefits	12,388.42	9,475.68	2,912.74	130.74%
60050 · Fire Dept. Volunteers	15,888.25	18,720.00	-2,831.75	84.87%
60054 · Wildfire Personnel Payment	5,954.94			
60150 · Insurance	4,759.34	49,759.25	-44,999.91	9.57%
60210 · Travel and Training	5,393.10	2,000.00	3,393.10	269.66%
60250 · Safety	313.40	1,666.68	-1,353.28	18.8%
63000 · Office Expenses	5,364.24	3,266.68	2,097.56	164.21%
64004 · Property Taxes	177.36	177.00	0.36	100.2%
65000 · Automobile Expense	1,693.60	4,944.68	-3,251.08	34.25%
66000 · Repairs and Maintenance	1,156.00	1,000.00	156.00	115.6%
67000 · Utilities	3,305.23	3,466.68	-161.45	95.34%
68000 · Tools & Supplies	2,459.30	3,333.32	-874.02	73.78%
68500 · Uniforms	8,554.34	6,000.00	2,554.34	142.57%
69000 · Professional Services	6,876.85	3,666.65	3,210.20	187.55%
69500 · Other Expenses	3,572.75	3,500.00	72.75	102.08%
Total Expense	<u>77,857.12</u>	<u>110,976.62</u>	<u>-33,119.50</u>	<u>70.16%</u>
Net Ordinary Income	-2,695.57	-34,085.14	31,389.57	7.91%
Other Income/Expense				
Other Expense				
79999 · Prior Period Adjustments	30,650.70			
Total Other Expense	<u>30,650.70</u>			
Net Other Income	<u>-30,650.70</u>	<u>0.00</u>	<u>-30,650.70</u>	<u>100.0%</u>
Net Income	<u><u>-33,346.27</u></u>	<u><u>-34,085.14</u></u>	<u><u>738.87</u></u>	<u><u>97.83%</u></u>

Plumas Eureka CSD
Profit & Loss Budget vs. Actual - District Maintenance
 July 2023 through February 2024

	<u>Jul '23 - Feb 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50500 · INCOME - PROPERTY TAX	10,528.55	13,333.33	-2,804.78	78.96%
Total Income	<u>10,528.55</u>	<u>13,333.33</u>	<u>-2,804.78</u>	<u>78.96%</u>
Gross Profit	10,528.55	13,333.33	-2,804.78	78.96%
Expense				
60000 · Wages & Employee Benefits	4,559.25	7,437.16	-2,877.91	61.3%
65000 · Automobile Expense	555.18	1,066.68	-511.50	52.05%
66000 · Repairs and Maintenance	1,990.53	8,000.00	-6,009.47	24.88%
68000 · Tools & Supplies	521.45			
68500 · Uniforms	54.66	100.00	-45.34	54.66%
69000 · Professional Services	92.10			
Total Expense	<u>7,773.17</u>	<u>16,603.84</u>	<u>-8,830.67</u>	<u>46.82%</u>
Net Ordinary Income	<u>2,755.38</u>	<u>-3,270.51</u>	<u>6,025.89</u>	<u>-84.25%</u>
Net Income	<u><u>2,755.38</u></u>	<u><u>-3,270.51</u></u>	<u><u>6,025.89</u></u>	<u><u>-84.25%</u></u>

Plumas Eureka CSD
Check Detail
February 2024

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Liability Check		02/07/2024	QuickBooks Payroll Service		11000 · Water & Wasterwater Checking			-8,054.24
			QuickBooks Payroll Service		20203 · Direct Deposit Liabilities		-8,054.24	8,054.24
TOTAL							-8,054.24	8,054.24
Liability Check		02/21/2024	QuickBooks Payroll Service		11000 · Water & Wasterwater Checking			-7,907.85
			QuickBooks Payroll Service		20203 · Direct Deposit Liabilities		-7,907.85	7,907.85
TOTAL							-7,907.85	7,907.85
Liability Check	E-pay	02/07/2024	EDD		11000 · Water & Wasterwater Checking			-378.39
					20205 · Payroll Liabilities - Employee		-121.46	121.46
					20205 · Payroll Liabilities - Employee		-256.93	256.93
TOTAL							-378.39	378.39
Liability Check	E-pay	02/07/2024	U.S. TREASURY		11000 · Water & Wasterwater Checking			-1,370.30
					20205 · Payroll Liabilities - Employee		-986.00	986.00
					20200 · Payroll Liabilities		-32.08	32.08
					20200 · Payroll Liabilities		-32.08	32.08
					20206 · Payroll Liabilities - Employer		-160.07	160.07
					20205 · Payroll Liabilities - Employee		-160.07	160.07
TOTAL							-1,370.30	1,370.30
Liability Check	E-pay	02/07/2024	EDD		11000 · Water & Wasterwater Checking			-91.82
					20206 · Payroll Liabilities - Employer		-5.75	5.75
					20206 · Payroll Liabilities - Employer		-86.07	86.07
TOTAL							-91.82	91.82
Liability Check	E-pay	02/21/2024	EDD		11000 · Water & Wasterwater Checking			-363.29
					20205 · Payroll Liabilities - Employee		-119.20	119.20
					20205 · Payroll Liabilities - Employee		-244.09	244.09
TOTAL							-363.29	363.29
Liability Check	E-pay	02/21/2024	U.S. TREASURY		11000 · Water & Wasterwater Checking			-1,325.12
					20205 · Payroll Liabilities - Employee		-955.00	955.00
					20200 · Payroll Liabilities		-27.90	27.90
					20200 · Payroll Liabilities		-27.90	27.90
					20206 · Payroll Liabilities - Employer		-157.16	157.16
					20205 · Payroll Liabilities - Employee		-157.16	157.16
TOTAL							-1,325.12	1,325.12
Liability Check	E-pay	02/21/2024	EDD		11000 · Water & Wasterwater Checking			-33.76
					20206 · Payroll Liabilities - Employer		-2.11	2.11
					20206 · Payroll Liabilities - Employer		-31.65	31.65
TOTAL							-33.76	33.76
Bill Pmt -Check	2453	02/07/2024	AT&T - Acct 0303042408001		11075 · Fire Department Checking Acct			-68.20
General Journal	Jan 2024	01/21/2024		67002 · Phone		GOVERNMENT:Fire:FIRE Operations	-68.20	68.20

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	Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
TOTAL								-68.20	68.20
	Bill Pmt -Check	2454	02/07/2024	Ben Dominguez - Fire		11075 · Fire Department Checking Acct			-5.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-5.00	5.00
TOTAL								-5.00	5.00
	Bill Pmt -Check	2455	02/07/2024	Chris Baker - Fire		11075 · Fire Department Checking Acct			-10.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-10.00	10.00
TOTAL								-10.00	10.00
	Bill Pmt -Check	2456	02/07/2024	JEFF TRAIN - Fire		11075 · Fire Department Checking Acct			-200.00
	General Journal	Fire Pay	02/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
TOTAL								-200.00	200.00
	Bill Pmt -Check	2457	02/07/2024	Jennifer McGuire - Fire		11075 · Fire Department Checking Acct			-15.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-15.00	15.00
TOTAL								-15.00	15.00
	Bill Pmt -Check	2458	02/07/2024	JOHN SEA - Fire		11075 · Fire Department Checking Acct			-120.00
	General Journal	Fire Pay	02/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
						60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-20.00	20.00
TOTAL								-120.00	120.00
	Bill Pmt -Check	2459	02/07/2024	Mark Harri - Fire		11075 · Fire Department Checking Acct			-10.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-10.00	10.00
TOTAL								-10.00	10.00
	Bill Pmt -Check	2460	02/07/2024	Mike Egan - Fire		11075 · Fire Department Checking Acct			-15.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-15.00	15.00
TOTAL								-15.00	15.00
	Bill Pmt -Check	2461	02/07/2024	Patricia Peters - Fire		11075 · Fire Department Checking Acct			-10.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-10.00	10.00
TOTAL								-10.00	10.00
	Bill Pmt -Check	2462	02/07/2024	Plumas Pines REC Center		11075 · Fire Department Checking Acct			-100.00
	General Journal		02/15/2024			60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
TOTAL								-100.00	100.00
	Bill Pmt -Check	2463	02/07/2024	RICHARD MACHADO - Fire		11075 · Fire Department Checking Acct			-222.00
	General Journal	Fire Pay	02/01/2024			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	2464	02/07/2024	STEVE MUNSEN - Fire		11075 · Fire Department Checking Acct			-1,259.00
	General Journal	Fire Pay	02/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-1,200.00	1,200.00
						60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-44.00	44.00

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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-15.00	15.00
TOTAL							-1,259.00	1,259.00
Bill Pmt -Check	2465	02/07/2024	Tom Connolly - Fire		11075 · Fire Department Checking Acct			-164.00
General Journal	Fire Pay	02/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-44.00	44.00
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-20.00	20.00
TOTAL							-164.00	164.00
Bill Pmt -Check	2466	02/07/2024	Cyndy Hallam - Fire		11075 · Fire Department Checking Acct			-210.00
General Journal	Fire Pay	02/06/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-10.00	10.00
TOTAL							-210.00	210.00
Bill Pmt -Check	2467	02/21/2024	LN CURTIS & SONS		11075 · Fire Department Checking Acct			-84,995.63
General Journal	INV791539	02/12/2024			72000 · Capital Outlay	GOVERNMENT:Fire:FEERAM	-84,995.63	84,995.63
TOTAL							-84,995.63	84,995.63
Bill Pmt -Check	18446	02/07/2024	ANTHONY CAMPBELL/V		11000 · Water & Wasterwater Checking			-25.00
General Journal	1122	02/06/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	1123	02/06/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
TOTAL							-25.00	25.00
Bill Pmt -Check	18447	02/07/2024	Gina-Marie Morris		11000 · Water & Wasterwater Checking			-35.00
General Journal	1124	02/06/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
					67003 · Internet	ENTERPRISE:Water:WATER Operations	-5.00	5.00
General Journal	1125	02/06/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
					67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operat	-5.00	5.00
TOTAL							-35.00	35.00
Bill Pmt -Check	18448	02/07/2024	JAMAR TATE		11000 · Water & Wasterwater Checking			-35.00
General Journal	1126	02/06/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
					67003 · Internet	ENTERPRISE:Water:WATER Operations	-5.00	5.00
General Journal	1127	02/06/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
					67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operat	-5.00	5.00
TOTAL							-35.00	35.00
Bill Pmt -Check	18449	02/07/2024	JOHN ROWDEN1		11000 · Water & Wasterwater Checking			-25.00
General Journal	1128	02/06/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	1129	02/06/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
TOTAL							-25.00	25.00
Bill Pmt -Check	18450	02/07/2024	LEW PRINCE		11000 · Water & Wasterwater Checking			-25.00
General Journal	1130	02/06/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	1131	02/06/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
TOTAL							-25.00	25.00

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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	18451	02/07/2024	AMERIGAS		11000 · Water & Wasterwater Checking			-368.00
General Journal	729437565	01/26/2024			67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Operat	-122.67	122.67
General Journal	729437565	01/26/2024			67004 · Propane	ENTERPRISE:Water:WATER Operations	-122.67	122.67
General Journal	729437565	01/26/2024			67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-122.66	122.66
TOTAL							-368.00	368.00
Bill Pmt -Check	18452	02/07/2024	AT&T		11000 · Water & Wasterwater Checking			-337.66
General Journal	5308360126	02/20/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operat	-168.83	168.83
General Journal	5308360126	02/20/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-168.83	168.83
TOTAL							-337.66	337.66
Bill Pmt -Check	18453	02/07/2024	CA Association of Mutual Water Companies		11000 · Water & Wasterwater Checking			-100.00
General Journal	02960	01/18/2024			69501 · Subscriptions & Membership Dues	ENTERPRISE:Water:WATER Operations	-100.00	100.00
TOTAL							-100.00	100.00
Bill Pmt -Check	18454	02/07/2024	LES SCHWAB TIRES		11000 · Water & Wasterwater Checking			-99.96
General Journal	71900325159	01/12/2024			65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operat	-49.98	49.98
General Journal	71900325159	01/12/2024			65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-49.98	49.98
TOTAL							-99.96	99.96
Bill Pmt -Check	18455	02/07/2024	MOUNTAIN HARDWARE		11000 · Water & Wasterwater Checking			-277.30
General Journal	131663(10%)	01/29/2024			68000 · Tools & Supplies	GOVERNMENT:DISTRICT PROPERTY MAINT	-52.09	52.09
General Journal	131690(10%)	01/31/2024			63001 · Office Supplies	ENTERPRISE:Wastewater:WASTE WATER Operat	-12.72	12.72
General Journal	131690(10%)	01/31/2024			63001 · Office Supplies	ENTERPRISE:Water:WATER Operations	-12.72	12.72
General Journal	131690(10%)	01/31/2024			63001 · Office Supplies	GOVERNMENT:Fire:FIRE Operations	-7.71	7.71
General Journal	131692(10%)	01/31/2024			68501 · Employee Uniforms	ENTERPRISE:Wastewater:WASTE WATER Operat	-89.28	89.28
General Journal	131692(10%)	01/31/2024			68501 · Employee Uniforms	ENTERPRISE:Water:WATER Operations	-89.28	89.28
General Journal	131761(10%)	02/05/2024			63001 · Office Supplies	ENTERPRISE:Wastewater:WASTE WATER Operat	-6.35	6.35
General Journal	131761(10%)	02/05/2024			63001 · Office Supplies	ENTERPRISE:Water:WATER Operations	-6.35	6.35
General Journal	131761(10%)	02/05/2024			63001 · Office Supplies	GOVERNMENT:Fire:FIRE Operations	-0.80	0.80
TOTAL							-277.30	277.30
Bill Pmt -Check	18456	02/07/2024	PLUMAS SIERRA REC		11000 · Water & Wasterwater Checking			-6,221.78
General Journal	6466	01/31/2024			67001 · Electricity	GOVERNMENT:Fire:FIRE Operations	-108.79	108.79
General Journal	6466/18112	01/31/2024			67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-108.80	108.80
					67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-2,407.85	2,407.85
					67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-1,264.34	1,264.34
					67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-221.28	221.28
General Journal	6466/18112	01/31/2024			67001 · Electricity	ENTERPRISE:Water:WATER Operations	-108.80	108.80
					67001 · Electricity	ENTERPRISE:Water:WATER Operations	-381.73	381.73
					67001 · Electricity	ENTERPRISE:Water:WATER Operations	-1,620.19	1,620.19
TOTAL							-6,221.78	6,221.78
Bill Pmt -Check	18457	02/07/2024	PLUMAS SIERRA TELECOMMUNICATIONS		11000 · Water & Wasterwater Checking			-109.00
General Journal	66040	01/31/2024			67003 · Internet	ENTERPRISE:Water:WATER Operations	-36.33	36.33
General Journal	66040	01/31/2024			67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operat	-36.33	36.33
General Journal	66040	01/31/2024			67003 · Internet	GOVERNMENT:Fire:FIRE Operations	-36.34	36.34
TOTAL							-109.00	109.00

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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	18458	02/07/2024	QUADIENT		11000 · Water & Wasterwater Checking			-602.48
General Journal	01.10-16.24	01/22/2024			63006 · Postage and Delivery	ENTERPRISE:Wastewater:WASTE WATER Operat	-200.83	200.83
General Journal	01.10-16.24	01/22/2024			63006 · Postage and Delivery	ENTERPRISE:Water:WATER Operations	-200.83	200.83
General Journal	01.10-16.24	01/22/2024			63006 · Postage and Delivery	GOVERNMENT:Fire:FIRE Operations	-200.82	200.82
TOTAL							-602.48	602.48
Bill Pmt -Check	18459	02/07/2024	SINGLETON AUMAN		11000 · Water & Wasterwater Checking			-1,500.00
General Journal	63597	12/31/2023			69001 · Accounting Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-500.00	500.00
General Journal	63597	12/31/2023			69001 · Accounting Services	ENTERPRISE:Water:WATER Operations	-500.00	500.00
General Journal	63597	12/31/2023			69001 · Accounting Services	GOVERNMENT:Fire:FIRE Operations	-500.00	500.00
TOTAL							-1,500.00	1,500.00
Bill Pmt -Check	18460	02/07/2024	SMILE		11000 · Water & Wasterwater Checking			-244.66
General Journal	1174030	01/18/2024			63003 · Copy Machine / Printing Jobs	ENTERPRISE:Wastewater:WASTE WATER Operat	-81.55	81.55
General Journal	1174030	01/18/2024			63003 · Copy Machine / Printing Jobs	ENTERPRISE:Water:WATER Operations	-81.55	81.55
General Journal	1174030	01/18/2024			63003 · Copy Machine / Printing Jobs	GOVERNMENT:Fire:FIRE Operations	-81.56	81.56
TOTAL							-244.66	244.66
Bill Pmt -Check	18461	02/07/2024	SPECIAL DISTRICT RISK MGMT		11000 · Water & Wasterwater Checking			-9,160.73
General Journal	H44325	02/05/2024			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
General Journal	H44325	02/05/2024			60042 · Medical Benefits	ENTERPRISE:Wastewater:WASTE WATER Operat	-4,132.28	4,132.28
					60043 · Dental Benefits	ENTERPRISE:Wastewater:WASTE WATER Operat	-138.80	138.80
					60044 · Vision Benefits	ENTERPRISE:Wastewater:WASTE WATER Operat	-34.47	34.47
General Journal	H44325	02/05/2024			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
TOTAL							-9,160.73	9,160.73
Bill Pmt -Check	18462	02/07/2024	USA North 811		11000 · Water & Wasterwater Checking			-300.00
General Journal	1607162024	01/30/2024			69501 · Subscriptions & Membership Dues	ENTERPRISE:Wastewater:WASTE WATER Operat	-150.00	150.00
General Journal	1607162024	01/30/2024			69501 · Subscriptions & Membership Dues	ENTERPRISE:Water:WATER Operations	-150.00	150.00
TOTAL							-300.00	300.00
Bill Pmt -Check	18463	02/21/2024	BB&K		11000 · Water & Wasterwater Checking			-307.00
General Journal	987439	02/08/2024			69002 · Legal Services	GOVERNMENT:Fire:FIRE Operations	-214.90	214.90
					69002 · Legal Services	GOVERNMENT:Fire:FIRE Operations	-30.70	30.70
General Journal	987439	02/08/2024			69002 · Legal Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-30.70	30.70
General Journal	987439	02/08/2024			69002 · Legal Services	ENTERPRISE:Water:WATER Operations	-30.70	30.70
TOTAL							-307.00	307.00
Bill Pmt -Check	18464	02/21/2024	CALNET3		11000 · Water & Wasterwater Checking			-229.30
General Journal	9391019050	02/12/2024			67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-72.58	72.58
General Journal	9391019051	02/12/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operat	-92.90	92.90
General Journal	9391019052	02/12/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-63.82	63.82
TOTAL							-229.30	229.30

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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	18465	02/21/2024	DIGITALPATH BUSINESS SERVICES		11000 · Water & Wasterwater Checking			-15.00
General Journal	Digitalpath	02/12/2024			67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operat	-6.50	6.50
General Journal	Digitalpath	02/12/2024			67003 · Internet	ENTERPRISE:Water:WATER Operations	-6.50	6.50
General Journal	Digitalpath	02/12/2024			67003 · Internet	GOVERNMENT:Fire:FIRE Operations	-2.00	2.00
TOTAL							-15.00	15.00
Bill Pmt -Check	18466	02/21/2024	FRUIT GROWERS LAB ENVIRONMENTAL		11000 · Water & Wasterwater Checking			-3,121.00
General Journal	379828A-IN	01/02/2024			61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-507.00	507.00
General Journal	390720A-IN	01/03/2024			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-112.00	112.00
General Journal	379829A-IN	01/05/2024			61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-1,264.00	1,264.00
General Journal	390780A-IN	01/09/2024			61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-777.00	777.00
General Journal	470044A-IN	01/15/2024			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-120.00	120.00
General Journal	470341A-IN	01/30/2024			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-135.00	135.00
General Journal	470344A-IN	01/30/2024			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-86.00	86.00
General Journal	470470A-IN	01/31/2024			61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-120.00	120.00
TOTAL							-3,121.00	3,121.00
Bill Pmt -Check	18467	02/21/2024	gWorks		11000 · Water & Wasterwater Checking			-832.00
General Journal	2019-21599	02/01/2024			63002 · Computer / Software	ENTERPRISE:Wastewater:WASTE WATER Operat	-246.67	246.67
					63002 · Computer / Software	ENTERPRISE:Wastewater:WASTE WATER Operat	-30.66	30.66
General Journal	2019-21599	02/01/2024			63002 · Computer / Software	ENTERPRISE:Water:WATER Operations	-246.67	246.67
					63002 · Computer / Software	ENTERPRISE:Water:WATER Operations	-30.66	30.66
General Journal	2019-21599	02/01/2024			63002 · Computer / Software	GOVERNMENT:Fire:FIRE Operations	-246.66	246.66
					63002 · Computer / Software	GOVERNMENT:Fire:FIRE Operations	-30.68	30.68
TOTAL							-832.00	832.00
Bill Pmt -Check	18468	02/21/2024	INTERMOUNTAIN DISPOSAL		11000 · Water & Wasterwater Checking			-40.83
General Journal	245124	01/31/2024			67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operat	-13.61	13.61
General Journal	245124	01/31/2024			67005 · Garbage	ENTERPRISE:Water:WATER Operations	-13.61	13.61
General Journal	245124	01/31/2024			67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-13.61	13.61
TOTAL							-40.83	40.83
Bill Pmt -Check	18469	02/21/2024	MOUNTAIN HARDWARE		11000 · Water & Wasterwater Checking			-66.96
General Journal	131787(10%)	02/07/2024			63001 · Office Supplies	ENTERPRISE:Wastewater:WASTE WATER Operat	-2.89	2.89
					68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operat	-45.35	45.35
General Journal	131787(10%)	02/07/2024			63001 · Office Supplies	ENTERPRISE:Water:WATER Operations	-2.89	2.89
General Journal	131787(10%)	02/07/2024			63001 · Office Supplies	GOVERNMENT:Fire:FIRE Operations	-2.89	2.89
General Journal	131833(10%)	02/12/2024			63001 · Office Supplies	ENTERPRISE:Wastewater:WASTE WATER Operat	-6.08	6.08
General Journal	131833(10%)	02/12/2024			63001 · Office Supplies	ENTERPRISE:Water:WATER Operations	-6.08	6.08
General Journal	131833(10%)	02/12/2024			63001 · Office Supplies	GOVERNMENT:Fire:FIRE Operations	-0.78	0.78
TOTAL							-66.96	66.96
Bill Pmt -Check	18470	02/21/2024	QUADIENT LEASING		11000 · Water & Wasterwater Checking			-528.88
General Journal	Q1179352	01/30/2024			63006 · Postage and Delivery	ENTERPRISE:Water:WATER Operations	-176.30	176.30
General Journal	Q1179352	01/30/2024			63006 · Postage and Delivery	ENTERPRISE:Wastewater:WASTE WATER Operat	-176.30	176.30
General Journal	Q1179352	01/30/2024			63006 · Postage and Delivery	GOVERNMENT:Fire:FIRE Operations	-176.28	176.28
TOTAL							-528.88	528.88

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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	18471	02/21/2024	SMITH'S TREE SERVICE		11000 · Water & Wasterwater Checking			-1,050.00
General Journal	Smith'sTree	02/12/2024			66002 · GREENBELT MAINTENANCE	GOVERNMENT:DISTRICT PROPERTY MAINT	-350.00	350.00
					66002 · GREENBELT MAINTENANCE	GOVERNMENT:DISTRICT PROPERTY MAINT	-700.00	700.00
TOTAL							-1,050.00	1,050.00
Bill Pmt -Check	18472	02/21/2024	Your H2O Pro		11000 · Water & Wasterwater Checking			-111,846.15
General Journal	5447	02/05/2024			14110 · Water Wells / Buildings	ENTERPRISE:Water:WATER Operations	-111,846.15	111,846.15
					30000 · INVESTMENT IN FIXED ASSETS	ENTERPRISE:Water:WATER Operations	111,846.15	-111,846.15
					72000 · Capital Outlay	ENTERPRISE:Water:RESERVES	-111,846.15	111,846.15
TOTAL							-111,846.15	111,846.15

Plumas Eureka CSD
Credit Card Transactions
February 2024

Type	Date	Num	Name	Memo	Class	Amount
20100 · UMPQUA Visas						
20101 · VISA_JILLIAN 6288						
General Journal	02/01/2024	Adobe	Adobe AcroPro	To record charge under vendor		19.99
General Journal	02/01/2024	Adobe	Adobe AcroPro	To split according to classes		-19.99
General Journal	02/01/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations	1.19
General Journal	02/01/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations	9.40
General Journal	02/01/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Op	9.40
General Journal	02/01/2024	Zoom	ZOOM US	To record charge under vendor		31.98
General Journal	02/01/2024	Zoom	ZOOM US	To split according to classes		-31.98
General Journal	02/01/2024	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Water:WATER Operations	14.79
General Journal	02/01/2024	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Wastewater:WASTE WATER Op	14.79
General Journal	02/01/2024	Zoom	ZOOM US	Monthly Zoom subscription	GOVERNMENT:Fire:FIRE Operations	2.40
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	GOVERNMENT:Fire:FIRE Operations	-7.45
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Water:WATER Operations	-54.50
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Wastewater:WASTE WATER Op	-54.50
General Journal	02/28/2024	Norton	Norton	To record charge under vendor		9.99
General Journal	02/28/2024	Norton	Norton	To split according to classes		-9.99
General Journal	02/28/2024	Norton	Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Water:WATER Operations	4.70
General Journal	02/28/2024	Norton	Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Wastewater:WASTE WATER Op	4.70
General Journal	02/28/2024	Norton	Norton	MICROSOFT*NORTON SECURITY	GOVERNMENT:Fire:FIRE Operations	0.59
Total 20101 · VISA_JILLIAN 6288						-54.49
20102 · VISA_JOHNR 6270						
General Journal	02/20/2024	Microsft365	Microsoft Office	To record charge under vendor		99.99
General Journal	02/20/2024	Microsft365	Microsoft Office	To split according to classes		-99.99
General Journal	02/20/2024	Microsft365	Microsoft Office	Microsoft 365 Family Annual Subscription - Shoul	ENTERPRISE:Water:WATER Operations	47.00
General Journal	02/20/2024	Microsft365	Microsoft Office	Microsoft 365 Family Annual Subscription - Shoul	ENTERPRISE:Wastewater:WASTE WATER Op	47.00
General Journal	02/20/2024	Microsft365	Microsoft Office	Microsoft 365 Family Annual Subscription - Shoul	GOVERNMENT:Fire:FIRE Operations	5.99
Total 20102 · VISA_JOHNR 6270						99.99
20103 · VISA_JAMAR 6312						
General Journal	02/06/2024	Dollar Gen	Dollar General	To record charge under vendor		34.59
General Journal	02/06/2024	Dollar Gen	Dollar General	To split according to classes		-34.59
General Journal	02/06/2024	Dollar Gen	Dollar General	Paper Towels and Toilet Paper	ENTERPRISE:Water:WATER Operations	16.26
General Journal	02/06/2024	Dollar Gen	Dollar General	Paper Towels and Toilet Paper	ENTERPRISE:Wastewater:WASTE WATER Op	16.26

Plumas Eureka CSD
Credit Card Transactions
February 2024

Type	Date	Num	Name	Memo	Class	Amount
General Journal	02/06/2024	Dollar Gen	Dollar General	Paper Towels and Toilet Paper	GOVERNMENT:Fire:FIRE Operations	2.07
General Journal	02/06/2024	Gas	Various	To record charge under vendor		69.32
General Journal	02/06/2024	Gas	Various	To split according to classes		-69.32
General Journal	02/06/2024	Gas	Various	15.75Gal @ \$4.39/Gal - Ranger	ENTERPRISE:Wastewater:WASTE WATER Op	34.66
General Journal	02/06/2024	Gas	Various	15.75Gal @ \$4.39/Gal - Ranger	ENTERPRISE:Water:WATER Operations	34.66
General Journal	02/12/2024	Dropbox	Various	To record charge under vendor		90.00
General Journal	02/12/2024	Dropbox	Various	To split according to classes		-90.00
General Journal	02/12/2024	Dropbox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Water:WATER Operations	30.00
General Journal	02/12/2024	Dropbox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Wastewater:WASTE WATER Op	30.00
General Journal	02/12/2024	Dropbox	Various	Dropbox Business, 4 Licenses	GOVERNMENT:Fire:FIRE Operations	30.00
General Journal	02/13/2024	Adobe	Adobe AcroPro	To record charge under vendor		19.99
General Journal	02/13/2024	Adobe	Adobe AcroPro	To split according to classes		-19.99
General Journal	02/13/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations	1.19
General Journal	02/13/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations	9.40
General Journal	02/13/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Op	9.40
General Journal	02/16/2024	CSDA	CALIFORNIA SPECIAL DISTR	To record charge under vendor		775.00
General Journal	02/16/2024	CSDA	CALIFORNIA SPECIAL DISTR	To split according to classes		-775.00
General Journal	02/16/2024	CSDA	CALIFORNIA SPECIAL DISTR	Membership Dues-Regular 01/01/24 - 12/31/24	ENTERPRISE:Water:WATER Operations	258.33
General Journal	02/16/2024	CSDA	CALIFORNIA SPECIAL DISTR	Membership Dues-Regular 01/01/24 - 12/31/24	ENTERPRISE:Wastewater:WASTE WATER Op	258.33
General Journal	02/16/2024	CSDA	CALIFORNIA SPECIAL DISTR	Membership Dues-Regular 01/01/24 - 12/31/24	GOVERNMENT:Fire:FIRE Operations	258.34
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	GOVERNMENT:Fire:FIRE Operations	-33.59
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	GOVERNMENT:DISTRICT PROPERTY MAINT	-98.16
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Water:WATER Operations	-1,817.19
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Wastewater:WASTE WATER Op	-163.13
General Journal	02/23/2024	Credit	Bobcat of Reno	To record charge under vendor		-294.50
General Journal	02/23/2024	Credit	Bobcat of Reno	To split according to classes		294.50
General Journal	02/23/2024	Credit	Bobcat of Reno	Credit for Double Charge	ENTERPRISE:Water:WATER Operations	-98.17
General Journal	02/23/2024	Credit	Bobcat of Reno	Credit for Double Charge	ENTERPRISE:Wastewater:WASTE WATER Op	-98.17
General Journal	02/23/2024	Credit	Bobcat of Reno	Credit for Double Charge	GOVERNMENT:DISTRICT PROPERTY MAINT	-98.16
Total 20103 · VISA_JAMAR 6312						-1,417.67
20104 · VISA_STEVEM 1975						
General Journal	02/01/2024	DMV	DMV	DMV Fees for duplicate title (1986 INTL - VIN 461	GOVERNMENT:Fire:FIRE Operations	27.57
General Journal	02/01/2024	DMV	DMV	DMV Fees for duplicate title (2001 FORD - VIN 57	GOVERNMENT:Fire:FIRE Operations	27.57

Plumas Eureka CSD
Credit Card Transactions
February 2024

Type	Date	Num	Name	Memo	Class	Amount
General Journal	02/01/2024	DMV	DMV	DMV Fees for duplicate title (1989 PIERC - VIN 41	GOVERNMENT:Fire:FIRE Operations	27.57
General Journal	02/17/2024	Gas-OneStop	Various	19.100Gal @ \$4.089/Gal - Unit 9100	GOVERNMENT:Fire:FIRE Operations	78.10
General Journal	02/17/2024	O'Reilly	O'REILLY AUTO PARTS	Qty 2 - 1 Gal Antifrez	GOVERNMENT:Fire:FIRE Operations	25.72
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	GOVERNMENT:Fire:FIRE Operations	-321.60
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	GOVERNMENT:Fire:FEERAM	-788.55
General Journal	02/28/2024	Champion	Various	Repair Check Engine Light - 08' Tahoe	GOVERNMENT:Fire:FEERAM	2,066.65
Total 20104 · VISA_STEVEM 1975						1,143.03
20105 · VISA_LEW 6320						
General Journal	02/04/2024	Gas	GRAEAGLE CHEVRON	To record charge under vendor		98.67
General Journal	02/04/2024	Gas	GRAEAGLE CHEVRON	To split according to classes		-98.67
General Journal	02/04/2024	Gas	GRAEAGLE CHEVRON	19.351Gal @ \$5.099/Gal - White Truck	ENTERPRISE:Wastewater:WASTE WATER Op	32.89
General Journal	02/04/2024	Gas	GRAEAGLE CHEVRON	19.351Gal @ \$5.099/Gal - White Truck	ENTERPRISE:Water:WATER Operations	32.89
General Journal	02/04/2024	Gas	GRAEAGLE CHEVRON	19.351Gal @ \$5.099/Gal - White Truck (Snow Re	GOVERNMENT:DISTRICT PROPERTY MAINT	32.89
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Water:WATER Operations	-98.31
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Wastewater:WASTE WATER Op	-98.31
General Journal	02/29/2024	Gas	GRAEAGLE CHEVRON	To record charge under vendor		86.47
General Journal	02/29/2024	Gas	GRAEAGLE CHEVRON	To split according to classes		-86.47
General Journal	02/29/2024	Gas	GRAEAGLE CHEVRON	17.297Gal @ \$4.999/Gal - White Truck	ENTERPRISE:Wastewater:WASTE WATER Op	43.24
General Journal	02/29/2024	Gas	GRAEAGLE CHEVRON	17.297Gal @ \$4.999/Gal - White Truck	ENTERPRISE:Water:WATER Operations	43.23
Total 20105 · VISA_LEW 6320						-11.48
20107 · VISA_FIRE 9122 - 1375						
General Journal	02/10/2024	Gas	GRAEAGLE CHEVRON	12.059Gal @ \$5.799/Gal - Unit 9122	GOVERNMENT:Fire:FIRE Operations	69.93
Total 20107 · VISA_FIRE 9122 - 1375						69.93
20109 · VISA_GINAMARIE 9520						
General Journal	02/08/2024	Post Office	Post Office	To record charge under vendor		7.02
General Journal	02/08/2024	Post Office	Post Office	To split according to classes		-7.02
General Journal	02/08/2024	Post Office	Post Office	USPS Address Service	GOVERNMENT:Fire:FIRE Operations	2.34
General Journal	02/08/2024	Post Office	Post Office	USPS Address Service	ENTERPRISE:Wastewater:WASTE WATER Op	2.34
General Journal	02/08/2024	Post Office	Post Office	USPS Address Service	ENTERPRISE:Water:WATER Operations	2.34
General Journal	02/12/2024	DialMyCalls	DialMyCalls.com	To record charge under vendor		250.00
General Journal	02/12/2024	DialMyCalls	DialMyCalls.com	To split according to classes		-250.00
General Journal	02/12/2024	DialMyCalls	DialMyCalls.com	5000 Credits for Customer Notifications	ENTERPRISE:Water:WATER Operations	125.00
General Journal	02/12/2024	DialMyCalls	DialMyCalls.com	5000 Credits for Customer Notifications	ENTERPRISE:Wastewater:WASTE WATER Op	125.00

Plumas Eureka CSD
Credit Card Transactions
February 2024

Type	Date	Num	Name	Memo	Class	Amount
General Journal	02/12/2024	Microsft365	Various	To record charge under vendor		9.99
General Journal	02/12/2024	Microsft365	Various	To split according to classes		-9.99
General Journal	02/12/2024	Microsft365	Various	Microsoft 365 Family Monthly Subscription	ENTERPRISE:Water:WATER Operations	4.70
General Journal	02/12/2024	Microsft365	Various	Microsoft 365 Family Monthly Subscription	ENTERPRISE:Wastewater:WASTE WATER Op	4.70
General Journal	02/12/2024	Microsft365	Various	Microsoft 365 Family Monthly Subscription	GOVERNMENT:Fire:FIRE Operations	0.59
General Journal	02/16/2024	Ts 2 Go	Various	To record charge under vendor		51.81
General Journal	02/16/2024	Ts 2 Go	Various	To split according to classes		-51.81
General Journal	02/16/2024	Ts 2 Go	Various	Caps with CSD logo	ENTERPRISE:Water:WATER Operations	24.35
General Journal	02/16/2024	Ts 2 Go	Various	Caps with CSD logo	ENTERPRISE:Wastewater:WASTE WATER Op	24.35
General Journal	02/16/2024	Ts 2 Go	Various	Caps with CSD logo	GOVERNMENT:Fire:FIRE Operations	3.11
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	GOVERNMENT:Fire:FIRE Operations	-58.98
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement		-58.54
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Water:WATER Operations	-334.26
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Wastewater:WASTE WATER Op	-334.26
General Journal	02/27/2024	Office Max	Office Depot/Office Max	To record charge under vendor		38.72
General Journal	02/27/2024	Office Max	Office Depot/Office Max	To split according to classes		-38.72
General Journal	02/27/2024	Office Max	Office Depot/Office Max	Printer Paper (8.5x11)	ENTERPRISE:Water:WATER Operations	12.91
General Journal	02/27/2024	Office Max	Office Depot/Office Max	Printer Paper (8.5x11)	ENTERPRISE:Wastewater:WASTE WATER Op	12.91
General Journal	02/27/2024	Office Max	Office Depot/Office Max	Printer Paper (8.5x11)	GOVERNMENT:Fire:FIRE Operations	12.90
General Journal	02/27/2024	Amazon	Amazon	To record charge under vendor		148.15
General Journal	02/27/2024	Amazon	Amazon	To split according to classes		-148.15
General Journal	02/27/2024	Amazon	Amazon	Envelopes to mail Pipeline w/ invoices	ENTERPRISE:Water:WATER Operations	49.38
General Journal	02/27/2024	Amazon	Amazon	Envelopes to mail Pipeline w/ invoices	ENTERPRISE:Wastewater:WASTE WATER Op	49.38
General Journal	02/27/2024	Amazon	Amazon	Envelopes to mail Pipeline w/ invoices	GOVERNMENT:Fire:FIRE Operations	49.39
General Journal	02/27/2024	Amazon	Amazon	To record charge under vendor		144.24
General Journal	02/27/2024	Amazon	Amazon	To split according to classes		-144.24
General Journal	02/27/2024	Amazon	Amazon	Printer Paper (11x17 for Pipeline)	ENTERPRISE:Water:WATER Operations	67.79
General Journal	02/27/2024	Amazon	Amazon	Printer Paper (11x17 for Pipeline)	ENTERPRISE:Wastewater:WASTE WATER Op	67.79
General Journal	02/27/2024	Amazon	Amazon	Printer Paper (11x17 for Pipeline)	GOVERNMENT:Fire:FIRE Operations	8.66
Total 20109 · VISA_GINAMARIE 9520						-136.11
20111 · VISA_FIRE 9178 - 1383						
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	GOVERNMENT:Fire:FIRE Operations	-143.50
Total 20111 · VISA_FIRE 9178 - 1383						-143.50

Plumas Eureka CSD
Credit Card Transactions
February 2024

Type	Date	Num	Name	Memo	Class	Amount
20114 · VISA_ANTHONY 9966						
General Journal	02/11/2024	BootBarn	BOOT BARN	To record charge under vendor		200.00
General Journal	02/11/2024	BootBarn	BOOT BARN	To split according to classes		-200.00
General Journal	02/11/2024	BootBarn	BOOT BARN	Boots for ACampbell (\$209.48, overage paid by A ENTERPRISE:Water:WATER Operations		100.00
General Journal	02/11/2024	BootBarn	BOOT BARN	Boots for ACampbell (\$209.48, overage paid by A ENTERPRISE:Wastewater:WASTE WATER Op		100.00
General Journal	02/20/2024	Hotel	Various	Hotel for Certification Class - 2/20-2/21/24, Exend ENTERPRISE:Wastewater:WASTE WATER Op		242.93
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	GOVERNMENT:Fire:FIRE Operations	-11.73
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Water:WATER Operations	-11.72
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Wastewater:WASTE WATER Op	-286.72
Total 20114 · VISA_ANTHONY 9966						132.76
20100 · UMPQUA Visas - Other						
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	GOVERNMENT:Fire:FIRE Operations	164.37
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Water:WATER Operations	102.91
General Journal	02/22/2024	EFT CC Bill	UMPQUA BANK	02/25/24 - January Statement	ENTERPRISE:Wastewater:WASTE WATER Op	96.40
Total 20100 · UMPQUA Visas - Other						363.68
Total 20100 · UMPQUA Visas						46.14
TOTAL						46.14

**RESOLUTION NO. 2024-03
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
ESTABLISHING POLICY NO. 3022
"STATEMENT OF INVESTMENT POLICY"**

WHEREAS, the Plumas Eureka Community Services District ("the District") is a community services district organized and operating pursuant to California Government Code Section 61000 et seq., and a local government agency subject to the requirements of the Political Reform Act of 1974, California Government Code Section 81000 et seq.; and

WHEREAS, the Plumas Eureka Community Services District, under Government Code Section 53646(a)(2), must provide to its governing Board a Statement of Investment Policy; and

WHEREAS, the Statement of Investment Policy has been modeled after similar agency policies and in conformity with California Government Code Sections 53600 and 53635, et seq.; and

WHEREAS, the Statement of Investment Policy provides District Staff with a management tool to implement future investment decisions by the District.

NOW, THEREFORE, BE IT RESOLVED by the District's Board of Directors that Policy No. 3022, "Statement of Investment Policy," attached hereto and incorporated herein by this reference, is hereby adopted as the Investment Policy for public funds held by and entrusted to the Plumas Eureka Community Services District through its elected Board of Directors and employees.

APPROVED AND ADOPTED this 26th day of March 2024.

AYES:

NOES:

ABSTAIN:

ABSENT:

Don Fregulia, Board Chairperson

Gina-Marie Morris, Clerk of the Board

March 26, 2024

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
STATEMENT OF INVESTMENT POLICY

I. Policy.

It is the policy of the Plumas Eureka Community Services District to invest public funds in a manner which provides for the safety of the funds on deposit, which meets the cash flow demands and liquidity needs of the District, which meets the District's long-term planning requirements, and which achieves the highest possible yield after first considering the first three objectives of safety, liquidity and long-term planning. In addition, it is the policy to invest all funds in strict conformance with all state statutes governing the investment of public monies.

II. Scope.

This investment policy applies to all monies, funds, and financial assets of the Plumas Eureka Community Services District, including its general fund, all enterprise funds, and any and all capital project funds except for monies held in reserve funds in connection with debt issues where permitted investments for reserve funds are set forth in the trust agreement or loan contract of the debt issue.

III. Standard of Care and Objectives.

- A. Deposits and investments shall be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. District management and employees handling deposits and investments of District funds shall act pursuant to a "prudent investor" standard applied in the context of managing the entire portfolio (Govt. Code Sec. 53600.3).
- B. When depositing, investing, reinvesting, purchasing, acquiring exchanging, selling, and managing District funds, the District's primary goals and objectives, in priority order shall be:
1. Safety. To safeguard the principal of the District funds. Deposits and investments of District funds, monies, and financial assets shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
 2. Liquidity. To meet the liquidity needs of the District. The District's investment portfolio must remain sufficiently liquid to enable the District to meet all operating expenses and requirements which might be reasonably anticipated.
 3. Connection to Long-Term Planning. To meet the long-term planning needs of the District. The District's investments must maintain sufficient funds to meet future capital project expense requirements.
 4. Return on Investment. To achieve a return on the investment of District funds. As a final priority, the District's investment portfolio shall be designed with the

objective of obtaining a fair market rate of return throughout budgetary and economic cycles and consistent with the first three priorities.

IV. Delegation of Authority.

- A. The Board of Directors delegates to the General Manager principal management responsibility for the deposit of District monies, funds, and financial assets, and safeguarding all District funds and accounts, pursuant to this statement of investment policy. The Board of Directors authorizes the General Manager to make deposit decisions on behalf of the District pursuant and subject to this investment policy, applicable laws, and the prudent investor standard.
- B. The Board of Directors delegates to the Investment Committee principal responsibility for the investment of District monies, funds, and financial assets pursuant to this statement of investment policy. The Board of Directors authorizes the Investment Committee to make investment decisions on behalf of the District pursuant and subject to this investment policy, applicable laws, and the prudent investor standard.

V. Investment Committee.

- A. The Investment Committee shall consist of five members and includes members of the Board Finance Committee, General Manager, Administrative Manager, and a District employee selected by a majority vote of the District employees.
- B. The Investment Committee shall meet at least quarterly during the months of April, July, October and January to review the investment program, current status of the District's investment portfolio, and to provide prior approval for future investment transactions.
- C. The Investment Committee may engage the services of one or more external investment managers to assist in the management of the District's investment portfolio. Such external managers may be granted discretion to purchase and sell investment securities in accordance with this Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940. The investment performance (net of fees) of any external manager shall be measured regularly against an appropriate benchmark. The benchmark shall be reflective of the actual securities being purchased and risks undertaken, and the benchmark shall have a similar weighted average maturity and credit profile as the portfolio.

VI. Authorized Investments.

District funds and monies may be deposited and invested in only one or a combination of the institutions and investment types authorized by California Government Code section 53600 and following and described in Figure 1 and the Table of Notes for Figure 1 in the Local Agency Investment Guidelines effective January 1, 2024 published by the California Debt and Investment Advisory Commission.

For mortgage, asset-backed, and any other permissible pass-through type securities, the expected average life (average length of time until payment of all cash flows) shall not exceed 7 years. Also, for floating rate securities the next interest adjustment date rather than the ultimate maturity date will determine the appropriateness for investment.

FIGURE 1

ALLOWABLE INVESTMENT INSTRUMENTS PER STATE GOVERNMENT CODE (AS OF JANUARY 1, 2024)^A APPLICABLE TO ALL LOCAL AGENCIES^B

See "Table of Notes for Figure 1" on the next page for footnotes related to this figure.

INVESTMENT TYPE	MAXIMUM MATURITY ^C	MAXIMUM SPECIFIED % OF PORTFOLIO ^D	MINIMUM QUALITY REQUIREMENTS	GOV'T CODE SECTIONS
Local Agency Bonds	5 years	None	None	53601(a)
U.S. Treasury Obligations	5 years	None	None	53601(b)
State Obligations—CA And Others	5 years	None	None	53601(c) 53601(d)
CA Local Agency Obligations	5 years	None	None	53601(e)
U.S Agency Obligations	5 years	None	None	53601(f)
Bankers' Acceptances	180 days	40% ^E	None	53601(g)
Commercial Paper—Non-Pooled Funds ^F (under \$100,000,000 of investments)	270 days or less	25% of the agency's money ^G	Highest letter and number rating by an NRSRO ^H	53601(h)(2)(c)
Commercial Paper—Non-Pooled Funds ^I (min. \$100,000,000 of investments)	270 days or less	40% of the agency's money ^G	Highest letter and number rating by an NRSRO ^H	53601(h)(2)(c)
Commercial Paper—Pooled Funds ^J	270 days or less	40% of the agency's money ^G	Highest letter and number rating by an NRSRO ^H	53635(a)(1)
Negotiable Certificates of Deposit	5 years	30% ^K	None	53601(i)
Non-negotiable Certificates of Deposit	5 years	None	None	53630 et seq.
Placement Service Deposits	5 years	50% ^L	None	53601.8 and 53635.8
Placement Service Certificates of Deposit	5 years	50% ^L	None	53601.8 and 53635.8
Repurchase Agreements	1 year	None	None	53601(j)
Reverse Repurchase Agreements and Securities Lending Agreements	92 days ^M	20% of the base value of the portfolio	None ^N	53601(j)
Medium-Term Notes ^O	5 years or less	30%	"A" rating category or its equivalent or better	53601(k)
Mutual Funds And Money Market Mutual Funds	N/A	20% ^P	Multiple ^{Q, R}	53601(l) and 53601.6(b)
Collateralized Bank Deposits ^S	5 years	None	None	53630 et seq. and 53601(n)
Mortgage Pass-Through and Asset-Backed Securities ^T	5 years or less ^T	20%	"AA" rating category or its equivalent or better ^T	53601(o)
County Pooled Investment Funds	N/A	None	None	27133
Joint Powers Authority Pool	N/A	None	Multiple ^U	53601(p)
Local Agency Investment Fund (LAIF)	N/A	None	None	16429.1
Voluntary Investment Program Fund ^V	N/A	None	None	16340
Supranational Obligations ^W	5 years or less	30%	"AA" rating category or its equivalent or better	53601(q)
Public Bank Obligations	5 years	None	None	53601(r), 53635(c) and 57603

TABLE OF NOTES FOR FIGURE 1

- ^A Sources: Sections 16340, 16429.1, 27133, 53601, 53601.6, 53601.8, 53630 et seq., 53635, 53635.8, and 57603.
- ^B Municipal Utilities Districts have the authority under the Public Utilities Code Section 12871 to invest in certain securities not addressed here.
- ^C Section 53601 provides that the maximum term of any investment authorized under this section, unless otherwise stated, is five years from the settlement date. However, the legislative body may grant express authority to make investments either specifically or as a part of an investment program approved by the legislative body that exceeds this five year remaining maturity limit. Such approval must be issued no less than three months prior to the purchase of any security exceeding the five-year maturity limit.
- ^D Percentages apply to all portfolio investments regardless of source of funds. For instance, cash from a reverse repurchase agreement would be subject to the restrictions.
- ^E No more than 30% of the agency's money may be in bankers' acceptances of any one commercial bank.
- ^F Applies to local agencies, other than counties or a city and county, with less than \$100 million of investment assets under management. Includes agencies defined as a city, a district, or other local agency that do not pool money in deposits or investment with other local agencies, other than local agencies that have the same governing body.
- ^G Local agencies, other than counties or a city and county, may purchase no more than 10% of the outstanding commercial paper and medium-term notes of any single issuer.
- ^H Issuing corporation must be organized and operating within the U.S., have assets in excess of \$500 million, and debt other than commercial paper must be in a rating category of "A" or its equivalent or higher by a nationally recognized statistical rating organization, or the issuing corporation must be organized within the U.S. as a special purpose corporation, trust, or LLC, have program wide credit enhancements, and have commercial paper that is rated "A-1" or higher, or the equivalent, by a nationally recognized statistical rating organization.
- ^I Applies to counties or a city and county, and the City of Los Angeles that have \$100 million or more of investment assets under management.
- ^J Includes agencies defined as a county, a city and county, or other local agency that pools money in deposits or investments with other local agencies, including local agencies that have the same governing body. Local agencies that pool exclusively with other local agencies that have the same governing body must adhere to the limits set forth in Section 53601(h)(2)(C).
- ^K No more than 30% of the agency's money may be in negotiable certificates of deposit that are authorized under Section 53601(i).
- ^L Effective January 1, 2020, no more than 50% of the agency's money may be invested in deposits, including certificates of deposit, through a placement service as authorized under 53601.8 (excludes negotiable certificates of deposit authorized under Section 53601(i)). On January 1, 2026, the maximum percentage of the portfolio reverts back to 30%. Investments made pursuant to 53635.8 remain subject to a maximum of 30% of the portfolio.
- ^M Reverse repurchase agreements or securities lending agreements may exceed the 92-day term if the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement or securities lending agreement and the final maturity dates of the same security.
- ^N Reverse repurchase agreements must be made with primary dealers of the Federal Reserve Bank of New York or with a nationally or state chartered bank that has a significant relationship with the local agency. The local agency must have held the securities used for the agreements for at least 30 days.
- ^O "Medium-term notes" are defined in Section 53601 as "all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States."
- ^P No more than 10% invested in any one mutual fund. This limitation does not apply to money market mutual funds.
- ^Q A mutual fund must receive the highest ranking by not less than two nationally recognized rating agencies or the fund must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Sections 53601 and 53635.
- ^R A money market mutual fund must receive the highest ranking by not less than two nationally recognized statistical rating organizations or retain an investment advisor registered with the SEC or exempt from registration and who has not less than five years' experience investing in money market instruments with assets under management in excess of \$500 million.
- ^S Investments in notes, bonds, or other obligations under Section 53601(n) require that collateral be placed into the custody of a trust company or the trust department of a bank that is not affiliated with the issuer of the secured obligation, among other specific collateral requirements.
- ^T Security types authorized under Section 53601(o) that are issued or guaranteed by an issuer identified in subdivisions (b) or (f), are not subject to the limitations placed on privately issued securities authorized in Section 53601(o)(2)(A)(B).
- ^U A joint powers authority pool must retain an investment advisor who is registered with the SEC (or exempt from registration), has assets under management in excess of \$500 million, and has at least five years' experience investing in instruments authorized by Section 53601, subdivisions (a) to (o).
- ^V Local entities can deposit between \$200 million and \$10 billion into the Voluntary Investment Program Fund, upon approval by their governing bodies. Deposits in the fund will be invested in the Pooled Money Investment Account.
- ^W Only those obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), and Inter-American Development Bank (IADB), with a maximum remaining maturity of five years or less.

VII. Safekeeping and Custody.

All District deposits and investments shall have the Plumas Eureka Community Services District named as depositor and registered owner. All securities purchased or acquired shall be delivered to the District by book entry, physical delivery, or by third-party custodial agreement as required by Government Code Section 53601.

VIII. Annual Review of Investment Policy and Quarterly Reporting and Review of Investment Report.

The Administrative Manager on a quarterly basis shall submit to the District Board of Directors and Investment Committee copies of the Plumas Eureka Community Services District Investment Report. The Investment Report shall include the following information required by Government Code section 53646:

- The type of investment, issuer, date of maturity, par and dollar amount invested on all securities, investments and monies held by the District (53646(b)(1));
- A description of the District's funds, investments, or programs that are under the management of contracted parties (53646(b)(1));
- A statement indicating compliance of the portfolio with this Statement of Investment Policy or the manner in which the portfolio is not in compliance (53646(b)(2));
- A statement denoting the District's ability to meet its pool's expenditure requirements for the next six months, if any, or provide an explanation as to why sufficient monies may not be available (53646(b)(3)); and
- Whatever additional data or information may be required by the Board of Directors (53646(c)).

The Investment Committee on a quarterly basis shall review the Investment Report and investment transactions made. The Investment Committee shall annually review this Statement of Investment Policy and request the Board of Directors to either make appropriate changes or reaffirm the current policy.

IX. Amendments.

This statement of investment policy shall take effect only upon adoption by resolution of the Board of Directors. Any subsequent amendments or modifications shall not take effect unless expressly approved by resolution of the Board of Directors.

The California Employers' Retiree Benefit Trust Fund at CalPERS

The California Employers' Retiree Benefit Trust (CERBT) Fund is a multiple-employer Other Post-Employment Benefits (OPEB) trust fund administered by CalPERS, a California state agency. More than 600 California public employers participate in the CERBT program to pre-fund OPEB liabilities, such as retiree health benefits. **More employers choose us because we deliver excellent investment management, uncomplicated trust administration, financial reporting compliant with governmental accounting standards, and personal direct service, at the lowest cost to participating employers.**



606

Participating Employers



\$14.7 billion

Employer Net Contributions



847,067

Plan Members



\$18.2 billion

Assets Under Management



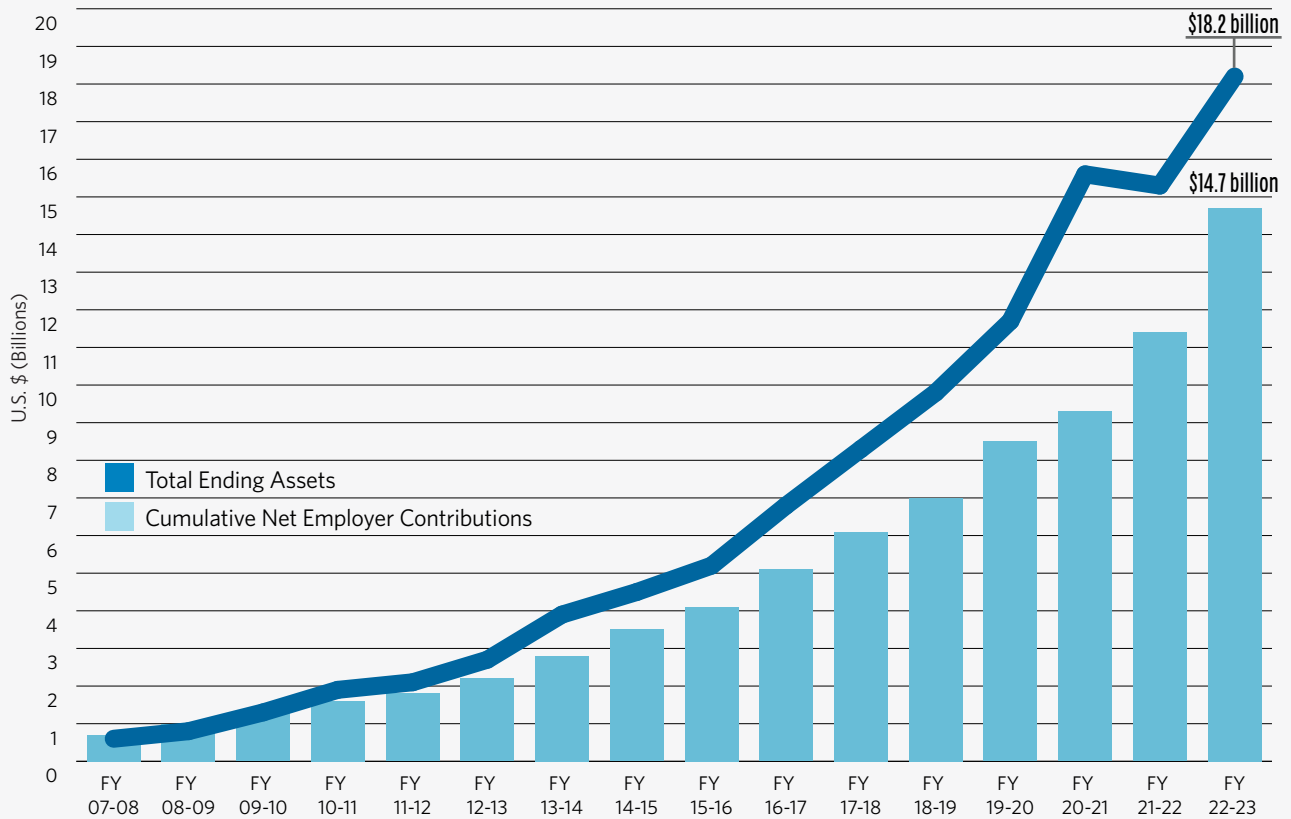
We joined the CERBT in 2009 and could not be happier. Not only does the CERBT provide a simple and straightforward process to prefund our OPEB liabilities, but they do so at an unbeatable cost. We've received exceptional support and they have delivered rates of return that have more than doubled our investments. ”

- Christopher Bonvenuto, Vice President, Business and Administration, Santa Monica College District

Choice of Asset Allocation Strategies

	Expected Rate of Return	Standard Deviation	Risk Level Less Conservative → More Conservative
Strategy 1	6.0%	12.1%	
Strategy 2	5.5%	9.9%	
Strategy 3	5.0%	8.4%	

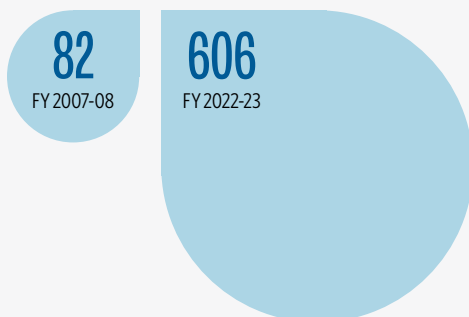
Consistent Growth of CERBT Fund Assets Since Inception



Participating Employers

Cities	155
Counties	10
Courts	29
Special Districts	328
Schools	83
State of California	1
Total Number of Employers	606

637% Growth in Employer Participation



Advantages of Participating in CERBT

- All services provided at a single low cost (10 basis points)
- Simple and straightforward administrative procedures
- Financial reporting compliant with governmental accounting standards
- Personal, high-quality service and support
- California's largest public employer OPEB trust fund

Portfolio Managed by CalPERS

- Fiduciary responsibility assumed by the CalPERS Board
- Investment management by experts at CalPERS and internationally renowned consultants
- Multiple investment strategy options with varying risk levels
- All public market securities

Learn more at www.calpers.ca.gov/cerbt

Contact us at cerbt4u@calpers.ca.gov

Associations/Councils of Governments

Association of Bay Area Governments
Association of Monterey Bay Area Governments
Butte County Association of Governments
City/County Association of Governments of San Mateo County
Sacramento Area Council of Governments (Dual)
San Diego Association of Governments
San Gabriel Valley Council of Governments (CEPPT)
San Luis Obispo Council of Governments
Santa Barbara County Association of Governments
Southern California Association of Governments
San Benito County Council of Governments

Cemetery Districts

Auburn Public Cemetery District
Placer County Cemetery District #1
Roseville Public Cemetery District
Vacaville – Elmira Cemetery District (CEPPT)

Cities & Towns

City of Agoura Hills (Dual)
City of American Canyon
City of Anaheim
City of Antioch
City of Arcata (Dual)
City of Avalon
City of Baldwin Park
City of Barstow
City of Bellflower
City of Belmont
City of Belvedere (CEPPT)
City of Brentwood
City of Buena Park (Dual)
City of Burbank (Dual)
City of Burlingame
City of Calexico
City of Campbell
City of Capitola
City of Carlsbad
City of Carson
City of Cathedral City
City of Cerritos
City of Citrus Heights
City of Colusa
City of Concord
City of Corona
City of Cotati (CEPPT)
City of Daly City
City of Davis
City of Diamond Bar
City of Downey
City of Dublin
City of Eastvale

City of El Cajon
City of El Centro
City of El Segundo
City of Encinitas
City of Fairfield
City of Fort Bragg
City of Fountain Valley
City of Fremont
City of Gardena
City of Grand Terrace
City of Guadalupe (CEPPT)
City of Hawaiian Gardens
City of Hayward (Dual)
City of Huntington Beach
City of Huntington Park
City of Indian Wells
City of Indio
City of Industry (Dual)
City of Irwindale (Dual)
City of La Habra
City of La Mesa
City of La Mirada
City of La Palma
City of La Puente
City of La Quinta
City of Lafayette
City of Laguna Woods (Dual)
City of Larkspur
City of Lathrop
City of Lindsay (Dual)
City of Live Oak
City of Livingston
City of Loma Linda
City of Lompoc
City of Los Altos
City of Los Banos
City of Lynwood
City of Malibu
City of Manhattan Beach
City of Martinez
City of Maywood (Dual)
City of Menlo Park
City of Merced
City of Mill Valley
City of Milpitas
City of Mission Viejo
City of Monterey
City of Monterey Park
City of Moorpark
City of Moreno Valley
City of Morgan Hill
City of Mountain View
City of Murrieta
City of Napa

City of Newark
City of Newport Beach
City of Norco
City of Oakland
City of Ojai (Dual)
City of Ontario
City of Palm Desert
City of Palo Alto
City of Paramount
City of Perris
City of Pico Rivera
City of Pismo Beach
City of Pittsburg
City of Pleasanton
City of Rancho Cordova
City of Rancho Mirage
City of Redondo Beach
City of Redwood City
City of Reedley
City of Richmond
City of Ridgecrest
City of Rocklin
City of Rohnert Park
City of Rolling Hills
City of Sacramento
City of Salinas
City of Sand City
City of San Carlos
City of San Clemente
City of San Diego
City of San Gabriel
City of San Luis Obispo (Dual)
City of San Marino (Dual)
City of San Mateo
City of San Rafael
City of San Ramon
City of Santa Fe Springs (Dual)
City of Santa Monica
City of Santee
City of Scotts Valley
City of Seal Beach
City of Shasta Lake (Dual)
City of Sierra Madre (Dual)
City of Solvang
City of Sonora (CEPPT)
City of South Pasadena
City of South San Francisco
City of Stanton
City of Temecula
City of Thousand Oaks
City of Tracy (CEPPT)
City of Torrance (Dual)
City of Vacaville
City of Vallejo

City of Vernon
City of West Hollywood
City of West Sacramento
City of Westlake Village (Dual)
City of Westminster
City of Yorba Linda
City of Yreka (Dual)
Town of Corte Madera
Town of Fairfax
Town of Hillsborough
Town of Los Altos Hills
Town of Los Gatos (Dual)
Town of Portola Valley
Town of Ross
Town of San Anselmo
Town of Truckee

Community Services Districts

Big Bear City Community Services District
Brooktrails Township Community Services District
Castroville Community Services District
Clear Creek Community Services District
Cosumnes Community Services District
Denair Community Services District
Dublin San Ramon Services District
El Dorado Hills Community Services District
Groveland Community Services District
Heritage Ranch Community Services District
Hidden Valley Lake Community Services District
Jurupa Community Services District
Kensington Police Protection & Community Services District
Marinwood Community Services District
McCloud Community Services District (Dual)
McKinleyville Community Services District
Nipomo Community Services District
Northstar Community Services District (CEPPT)
Olympic Valley Public Service District (Dual)
Rancho Murieta Community Service District
Tamalpais Community Services District
Templeton Community Services District

Counties

County of Butte
County of Del Norte
County of Marin
County of Monterey
County of Nevada
County of Placer
County of Riverside
County of San Luis Obispo
County of San Mateo
County of Santa Clara

Fairs & Expositions

California Authority of Racing Fairs
California Fair Services Authority
California Fairs Financing Authority

Fire Districts

Alameda County Fire Department
American Canyon Fire Protection District
Arcata Fire Protection District
Barstow Fire Protection District
Belmont Fire Protection District
Belmont-San Carlos Fire Department
Bonita-Sunnyside Fire Protection District
Central County Fire Department
Central FPD of Santa Cruz County (Dual)
Chino Valley Independent Fire District
Diamond Springs/El Dorado Fire Protection District
Felton Fire Protection District (CEPPT)
Georgetown Fire Protection District
Kensington Fire Protection District
Kentfield Fire Protection District (Dual)
Kenwood Fire Protection District
Lake County Fire Protection District
Lakeside Fire Protection District
Livermore-Pleasanton Fire Department
Meeks Bay Fire Protection District
North Tahoe Fire Protection District
Novato Fire Protection District
Rancho Cucamonga Fire Protection District
Rodeo-Hercules Fire District
Ross Valley Fire Service
Sacramento Metropolitan Fire District
San Ramon Valley Fire Protection District
Santa Clara County Central Fire Protection District
Scotts Valley Fire Protection District (Dual)
Shasta Lake Fire Protection District
Sonoma County Fire District
Tiburon Fire Protection District (Dual)
Truckee Fire Protection (CEPPT)
Woodside Fire Protection District (Dual)

First 5

First 5 Contra Costa
First 5 Del Norte
First 5 San Benito

Hospital/Medical Agencies

Camarillo Health Care District
Grossmont Healthcare District
Inland Empire Health Plan (CEPPT)
Santa Clara County Health Authority
Sierra-Sacramento Valley EMS Agency (Dual)

Housing Authorities/Redevelopment Agencies

Capitol Area Development Authority
CRA/LA, a Designated Local Authority
Housing Authority of the City of Alameda
Housing Authority of the City of Los Angeles
Housing Authority of the County of Butte
Housing Authority of the County of San Mateo
Housing Authority of the County of Santa Cruz
Kern County Housing Authority
Los Angeles County Development Authority (Dual)
Oakland City Housing Authority
Paso Robles City Housing Authority (CEPPT)
Plumas County Community Development Commission
Regional Housing Authority
Sacramento City Housing Authority
San Francisco City & County Redevelopment Agency
Santa Clara County Housing Authority (Dual)
Stanislaus County Housing Authority
Yolo County Housing Authority

Libraries/Library Districts

Alameda County Law Library
Altadena Library District (Dual)
Buena Park Library District
Contra Costa County Public Law Library
Fresno County Law Library
Kern County Law Library
Los Angeles County Law Library
Riverside County Law Library (Dual)
Sacramento County Public Law Library (Dual)
San Diego County Law Library (Dual)
San Mateo County Law Library (CEPPT)
Sonoma County Library
Southern California Library Cooperative (CEPPT)
Ventura County Law Library

Mosquito Abatement & Vector Control Districts

Antelope Valley Mosquito & Vector Control District
Butte County Mosquito & Vector Control Dist. (CEPPT)
Coachella Valley Mosquito & Vector Control District
Compton Creek Mosquito Abatement District
Delta Mosquito and Vector Control District (Dual)
Greater Los Angeles County Vector Control District
Los Angeles County West Vector Control District
Marin/Sonoma Mosquito Vector & Control District (Dual)
Mosquito & Vector Management District of Santa Barbara County
Napa County Mosquito Abatement District
Northwest Mosquito & Vector Control District
Placer Mosquito & Vector Control District
Sacramento-Yolo Mosquito & Vector Control District
San Gabriel Valley Mosquito & Vector Control District
San Joaquin County Mosquito & Vector Control District
Shasta Mosquito & Vector Control District

Solano County Mosquito Abatement District (Dual)
Turlock Mosquito Abatement District (Dual)

Parks & Recreation Districts

Auburn Area Recreation & Park District (CEPPT)
Beaumont-Cherry Valley RPD (Dual)
East Bay Regional Park District
Fair Oaks Recreation & Park District
Midpeninsula Regional Open Space District
Monterey Peninsula Regional Park District (Dual)
Paradise Recreation and Park District
Riverside County Regional Park & Open Space District
Western Riverside County Regional Conservation Authority

Pollution Control Districts

Bay Area Air Quality Management District (Dual)
Butte County Air Quality Management District (Dual)
Sacramento Metropolitan Air Quality Mgt. District
Yolo-Solano Air Quality Management District

Sanitation Districts

Alameda County Waste Management Authority
Big Bear Area Regional Wastewater Agency
Carmel Area Wastewater District (CEPPT)
Castro Valley Sanitary District (Dual)
Central Marin Sanitation Agency
Costa Mesa Sanitary District
Del Norte Solid Waste Management Authority
East Bay Dischargers Authority
Encina Wastewater Authority
East Palo Alto Sanitary District (Dual)
Fairfield-Suisun Sewer District (Dual)
Goleta Sanitary District
Ironhouse Sanitary District
Las Gallinas Valley Sanitary District
Leucadia Wastewater District
Los Angeles County Sanitation District No. 2
Midway City Sanitary District (Dual)
Mt. View Sanitary District
Murphys Sanitary District (CEPPT)
Napa Sanitation District
Ojai Valley Sanitary District
Oro Loma Sanitary District
Richardson Bay Sanitary District
Ross Valley Sanitary District (Dual)
Salinas Valley Solid Waste Authority (Dual)
Sanitary District No. 5 of Marin County
Sausalito-Marín City Sanitary District (Dual)
Selma-Kingsburg-Fowler County Sanitation District
Silicon Valley Clean Water
Stege Sanitary District
Tahoe-Truckee Sanitation Agency
Truckee Sanitary District (Dual)

Union Sanitary District
Vallejo Flood & Wastewater District
Valley Sanitary District
West Contra Costa Integrated Waste Management Authority (Dual)
West Valley Sanitation District of Santa Clara County

School Districts & Offices of Education

Acalanes Union High School District
Alhambra Unified School District
Barstow Community College District
Burlingame School District
Butte-Glenn Community College District
Cabrillo Joint Community College District
Campbell Union Elementary School District
Center Unified School District
Centralia Elementary School District
Chula Vista Elementary School District
Dehesa Elementary School District
Del Mar Union Elementary School District
Eden Area Regional Occupation Program
Enterprise Elementary School District
Fairfield-Suisun Unified School District
Fallbrook Union High School District
Foothill-DeAnza Community College District
Franklin Elementary School District
Fremont Union High School District
Fresno Unified School District
Glendale Community College District
Grossmont Union High School District
Hartnell Community College District
Igo, Ono, Platina Union Elementary School District
Lafayette School District
Laguna Beach Unified School District
Lakeside Union Elementary School District
Las Lomas Elementary School District
Liberty Union High School District
Los Angeles Community College District
Los Angeles County Office of Education
Los Angeles Unified School District
Lowell Joint School District
Luther Burbank Elementary School District
Lynwood Unified School District
Marin Community College District
Menlo Park City Elementary School District
Metropolitan Education District
Mill Valley School District
Mt. San Jacinto Community College District
Napa Community College District
Napa County Office of Education
Orinda Union School District
Palo Alto Unified School Districts
Pleasanton Unified School District
Rancho Santa Fe Elementary School District

Redding Elementary School District
Reed Union School District
Rialto Unified School District
Riverside Community College District
Riverside County Office of Education
Robla Elementary School District
Rocklin Unified School District
Sacramento City Unified School District
Sacramento County Office of Education
San Bernardino City Unified School District
San Diego County Office of Education
San Francisco Unified School District
San Joaquin County Schools
San Joaquin Delta Community College District
San Marcos Unified School District
San Ramon Valley Unified School District
Santa Ana Unified School District
Santa Clara County Schools
Santa Cruz County Office of Education
Santa Monica Community College District
Santa Monica-Malibu Unified School District
Sequoia Union High School District
Shasta County Schools
Shasta Union Elementary School District
Shasta Union High School District
Siskiyou County Office of Education
St. Helena Unified School District
Tamalpais Union High School District
Trinity County Schools
Vacaville Unified School District
West Contra Costa Unified School District
West Valley-Mission Community College District
Western Placer Unified School District
William S. Hart Union High School District
Yreka Union Elementary School District
Yreka Union High School District
Yuba Community College District

State of California

23 Bargaining Units

Superior Courts

Alpine County Superior Court
Amador County Superior Court (CEPPT)
Butte County Superior Court
Calaveras County Superior Court (CEPPT)
Contra Costa Superior Court
Colusa County Superior Court
El Dorado County Superior Court
Glenn County Superior Court
Lake County Superior Court
Lassen County Superior Court
Madera County Superior Court
Mariposa County Superior Court

Modoc County Superior Court
Mono County Superior Court (CEPPT)
Monterey County Superior Court
Napa County Superior Court
Nevada County Superior Court
Placer County Superior Court
Plumas County Superior Court
Riverside County Superior Court
Sacramento County Superior Court
San Bernardino County Superior Court
San Francisco County Superior Court
San Luis Obispo County Superior Court
Santa Clara County Superior Court
Sierra County Superior Court
Santa Cruz County Superior Court
Solano County Superior Court
Sutter County Superior Court
Trinity County Superior Court
Yolo County Superior Court
Yuba County Superior Court

Transportation & Transit Districts

Alameda-Contra Costa Transit District
Alameda Corridor Transportation Authority
Alameda County Transportation Commission
Border Coast Regional Airport Authority
Contra Costa Transportation Authority
El Dorado County Transit Authority (Dual)
El Dorado County Transportation Commission (Dual)
Gold Coast Transit
Livermore/Amador Valley Transit Authority (Dual)
Morongo Basin Transit Authority (Dual)
Napa County Transportation & Planning Agency
Peninsula Traffic Congestion Relief Alliance
Placer County Transportation Planning Agency
Riverside County Transportation Commission
Riverside Transit Agency
Sacramento Regional Transit District
San Diego County Regional Airport Authority
San Francisco Bay Area Water Emergency
Transportation Authority
San Francisco County Transportation Authority
San Mateo County Transit District (Dual)
Santa Barbara Metropolitan Transit District
Santa Cruz County Regional Transportation Commission
(Dual)
Shasta Regional Transportation Agency (Dual)
Southern California Regional Rail Authority
Transportation Authority of Marin (Dual)
Ventura County Transportation Commission
Yolo County Transportation District

Utility Districts

Calaveras Public Utility District
Foresthill Public Utility District
Inverness Public Utility District
Lassen Municipal Utility District
Mojave Public Utility District
North Tahoe Public Utility District (CEPPT)
Northern California Power Agency
Sacramento Municipal Utility District
South Placer Municipal Utility District (Dual)
Tahoe City Public Utility District
Truckee Donner Public Utilities District
Tuolumne Utilities District

Water/Flood Control Districts

Alameda County Water District
Alpine Springs County Water District
Arrowbear Park County Water District (Dual)
Association of California Water Agencies
Bay Area Water Supply & Conservation Agency
Beaumont-Cherry Valley Water District (Dual)
Bella Vista Water District
Byron-Bethany Irrigation District
Calleguas Municipal Water District
Callayomi County Water District (CEPPT)
Carmichael Water District
Carpinteria Valley Water District
Casitas Municipal Water District
Central Basin Municipal Water District
Chino Basin Water Conservation District (CEPPT)
Citrus Heights Water District
Crescenta Valley Water District
Crestline-Lake Arrowhead Water Agency
Cucamonga Valley Water District
Del Paso Manor Water District
Del Puerto Water District
Diablo Water District
East Valley Water District
El Dorado Hills County Water District
El Dorado Irrigation District
Fern Valley Water District (Dual)
Florin Resource Conservation District Elk Grove Water Works
Helix Water District
Imperial Irrigation District
Indian Wells Valley Water District
Inland Empire Utilities Agency
Kaweah Delta Water Conservation District
Kern County Water Agency
La Puente Valley County Water District
Lakeside Water District
Las Virgenes Municipal Water District
Lower Tule River Irrigation District
Marin Municipal Water District

Merced Irrigation District
Metropolitan Water District of Southern California
Mojave Water Agency
Monte Vista Water District
Moulton Niguel Water District
Nevada Irrigation District
Orchard Dale Water District
Otay Water District
Padre Dam Municipal Water District
Palmdale Water District
Palo Verde Irrigation District
Pico Water District
Pine Cove Water District
Placer County Water Agency
Quartz Hill Water District
Reclamation District #1000
Reclamation District No. 900
Regional Water Authority
Rincon del Diablo Municipal Water District
Rio Alto Water District
Rio Linda Elverta Community Water District
Riverside County Flood Control & Water Conservation District
Sacramento Suburban Water District
San Benito County Water District
San Bernardino Valley Municipal Water District
San Bernardino Valley Water Conservation District (Dual)
San Diego County Water Authority
San Dieguito Water District
San Gabriel County Water District
San Gabriel Valley Municipal Water District
San Geronimo Pass Water Agency
San Juan Water District
San Lorenzo Valley Water District
Santa Ana Watershed Project Authority
Santa Clara Valley Water District
Santa Clarita Valley Water Agency
Santa Fe Irrigation District
Serrano Water District (CEPPT)
Solano County Water District
Soquel Creek Water District
South Coast Water District
South San Joaquin Irrigation District
Stinson Beach County Water District
Sunnyslope County Water District (Dual)
Sweetwater Authority
Sweetwater Springs Water District
Tehachapi-Cummings County Water District
Trabuco Canyon Water District (Dual)
Turlock Irrigation District
Twentynine Palms Water District
United Water Conservation District
Upper San Gabriel Valley Municipal Water District (Dual)

Vallecitos Water District
Valley Center Municipal Water District
Valley County Water District
Valley of the Moon Water District
Vista Irrigation District
Water Replenishment District of Southern California
West Basin Municipal Water District
Westborough Water District
Westlands Water District
West Valley Water District
Yorba Linda Water District
Yuba County Water Agency
Yuima Municipal Water District

Other Special Districts

ACWA Joint Powers Insurance Authority
Big Bear City Airport District
Central Marin Police Authority
Cooperative Personnel Services
CSAC Excess Insurance Authority
Golden Sierra Job Training Agency (Dual)
Local Agency Formation Commission - Los Angeles
March Joint Powers Authority
Marin Local Agency Formation Commission
Mojave Air & Space Port
Municipal Pooling Authority
Oxnard Harbor District
Planning & Service Area II Area Agency on Aging
Port of Oakland
Public Agency Risk Sharing Authority of California
Rural County Representatives of California
Sacramento Metropolitan Cable Television Commission
Sacramento Regional Fire/EMS Communication Center
South Bay Regional Public Communications Authority
Special District Risk Management Authority
State Bar of California
Transbay Joint Powers Authority



About The Program

Since 1989, CAMP has served the investment and arbitrage compliance needs of California public agencies. Investment options offered to public agencies through CAMP are the Pool, Term and individual portfolios. Arbitrage rebate compliance services are available for bond proceeds invested through the Program.

CAMP Pool

The Pool is a short-term cash reserve portfolio and cash management vehicle. The Pool provides public agencies with:

- Same-day liquidity (11:00 a.m. Pacific Time cut-off for transactions)
- Opportunity to earn a competitive yield
- Interest paid monthly
- Zero out of pocket expenses
- Unlimited transactions via wire, ACH, or check
- Online account management
- Sub-accounting
- Sweep capability

The Pool is managed to maintain a dollar-weighted average portfolio maturity of 60 days or less and seeks to maintain a constant net asset value (NAV) per share of \$1.00. The Pool invests in obligations of the United States Government and its agencies, high-quality, short-term debt obligations of U.S. companies and financial institutions. The Pool is a permitted investment for all local agencies under California Government Code Section 53601(p).

CAMP is rated AAAM* by Standard & Poor's. To see the CAMP Pool's Standard & Poor's report, [click here](#).

CAMP Term

Term is a fixed-rate, fixed-term investment that allows CAMP Shareholders to seek to maximize interest earnings on excess funds. Benefits include:

- Opportunity to secure competitive interest rates
- Laddering maturities to meet known cash flow needs
- Selecting from a wide range of maturity dates
- Planning around interest income streams
- Diversifying your portfolio's maturity structure
- [AAAF rated by Fitch**](#)

Term allows Shareholders to lock in a competitive fixed rate of return for a specified timeframe. Term investments are based on a pool of open-market securities similar to those in the Pool. They are matched to the amount invested and maturities selected by the Shareholder.

Funds can be transferred directly from a Pool account to purchase Term investments and vice versa. Upon maturity, funds flow back into the associated Pool account to help ensure they remain invested.

Individually Managed Portfolios

CAMP also offers public agencies the option to have an individually managed portfolio to meet the agency's specific investment objectives. An individually managed portfolio provides a public agency with:

- The investment advisory resources of PFMAM, a leading investment advisory firm serving the public sector
- Investments tailored to meet the agency's specific liquidity needs or draw schedule
- Portfolio management services focused on managing risk and enhancing earnings
- Investments in compliance with the agency's investment policy or bond documents
- Competitive shopping for every security to identify the most favorable price and execution
- Third-party custody of all assets
- Reasonable cost

Individually managed portfolios are automatically linked to the Investor's/Participant's Pool account so that maturities and coupon payments are invested at all times. Individually managed investment portfolios, which are not a part of the Program, are available under a separate agreement with PFMAM, the Program's Investment Adviser.

[Important Announcements](#)

Arbitrage Rebate Compliance Services

For bond proceeds invested with CAMP, PFMAM tracks the proceeds for arbitrage rebate compliance purposes. Investors/Participants can receive the following correspondence/reports:

- Spending exception compliance report; including notification of an upcoming expenditure test date
- Yield restriction compliance notification
- Annual estimates of accrued arbitrage rebate and yield restriction liabilities
- Notification of Installment Calculation Date sent 60 days in advance of the required calculation date
- Retention of arbitrage related documents and investment records
- Rebate calculation reports at a nominal charge

Investors/Participants can check the arbitrage status of any of their bond issues invested with CAMP by contacting CAMP at (800) 729-7665.

*Standard & Poor's fund ratings are based on analysis of credit quality, market price exposure, and management. According to Standard & Poor's rating criteria, the AAAM rating signifies excellent safety of invested principal and a superior capacity to maintain a \$1.00 per share net asset value. However, it should be understood that the rating is not a "market" rating nor a recommendation to buy, hold or sell the securities. For a full description on rating methodology, visit [Standard & Poor's website](#).

**The AAAM rating reflects Fitch Ratings' ("Fitch") review of the Term program's investment and credit guidelines, the portfolio's credit quality and diversification, as well as the capabilities of PFM Asset Management LLC as investment adviser. It indicates the highest underlying credit quality (or lowest vulnerability to default). However, it should be understood that this rating is not a "market" rating nor a recommendation to buy, hold or sell the securities. For a full description on rating methodology visit www.fitchratings.com.

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California Asset Management Trust/Cash Reserve

Portfolio

Principal Stability Fund Ratings Definitions

AAAm A fund rated 'AAAm' demonstrates extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit risk. 'AAAm' is the highest principal stability fund rating assigned by S&P Global Ratings

AAM A fund rated 'AAM' demonstrates very strong capacity to maintain principal stability and to limit exposure to principal losses due to credit risk. It differs from the highest-rated funds only to a small degree.

Am A fund rated 'Am' demonstrates strong capacity to maintain principal stability and to limit exposure to principal losses due to credit risk, but is somewhat more susceptible to the adverse effects of changes in circumstances and economic conditions than funds in higher-rated categories

BBBm A fund rated 'BBBm' demonstrates adequate capacity to maintain principal stability and to limit exposure to principal losses due to credit risk. However, adverse economic conditions or changing circumstances are more likely to lead to a reduced capacity to maintain principal stability.

BBm A fund rated 'BBm' demonstrates speculative characteristics and uncertain capacity to maintain principal stability. It is vulnerable to principal losses due to credit risk. While such funds will likely have some quality and protective characteristics, these may be outweighed by large uncertainties or major exposures to adverse conditions.

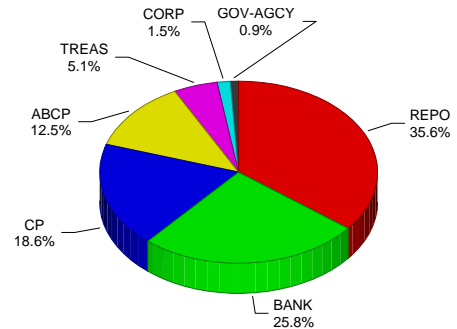
Dm A fund rated 'Dm' has failed to maintain principal stability resulting in a realized or unrealized loss of principal.

Plus (+) or Minus (-)
The ratings may be modified by the addition of a plus (+) or minus (-) sign to show relative standing within the rating categories.

About the Pool

Pool Rating	AAAm
Pool Type	Stable NAV Government Investment Pool
Investment Adviser	PFM Asset Management LLC
Phone	1-800-729-7665
Website	www.camponline.com
Portfolio Manager	Jeffrey Rowe, CFA
Pool Rated Since	March 1995
Custodian	U.S. Bank N.A.
Distributor	PFM Fund Distributors, Inc.

Portfolio Composition as of September 28, 2023



REPO - Repurchase Agreement; BANK - Bank Deposits; CP - Commercial Paper; ABCP - Asset-backed commercial paper; TREAS - Treasury; CORP - Corporate; GOV-AGCY - Agency and Government

Rationale

California Asset Management Trust (CAMP)/Cash Reserve Portfolio is rated 'AAAm' by S&P Global Ratings. The rating is based on S&P Global Ratings' analysis of the portfolio's credit quality, investment policies, market price exposure, and management. The rating signifies our forward-looking opinion about a fixed-income fund's ability to maintain principal value (i.e., stable net asset value, or 'NAV').

Overview

The CAMP Cash Reserve Portfolio is one of several funds managed by PFM Asset Management LLC. The investment objective of the CAMP Cash Reserve Portfolio is to provide as high a level of current income as is consistent with maintaining liquidity and stability of principal. The fund is designed as an investment vehicle for bond proceeds and operating funds of municipalities located in California. PFM Fund Distributors, Inc., an affiliate of PFM Asset Management LLC., serves as the fund's distributor.

Management

The CAMP Cash Reserve Portfolio is managed by PFM Asset Management LLC (PFMAM), a subsidiary of U.S. Bancorp Asset Management, Inc. through acquisition as of December 7, 2021. As the fund's investment adviser and administrator, PFMAM is responsible for the purchase and sale of all portfolio assets. PFMAM is registered with the SEC under the Investment Advisers Act of 1940 and specializes in creating investment strategies and managing funds for public sector, not-for-profit and other institutional clients.

Portfolio Assets

The fund invests primarily in U.S. Treasury and federal agency securities and repurchase agreements secured by such obligations, and may

also invest in banker's acceptances, commercial paper and certificates of deposit. Repurchase agreements are conducted with counterparties that have strong credit quality. These guidelines are consistent with California regulations concerning the investment of public funds. The fund manager seeks to comply with guidelines similar to those mandated for money-market funds governed by Rule 2a-7 of the Investment Company Act of 1940. The fund maintains a weighted average maturity to reset (WAM(R)) of 60 days or less in order to maintain sufficient liquidity for redemptions and to limit market price exposure.

S&P Global Ratings Analyst: Marissa Zuccaro - 1 (303) 721 4762

www.spratings.com

Participants should consider the investment objectives, risks and charges and expenses of the pool before investing. The investment guidelines which can be obtained from your broker-dealer, contain this and other information about the pool and should be read carefully before investing.

Principal Stability Rating Approach and Criteria

A S&P Global Ratings principal stability fund rating, also known as a "money market fund rating", is a forward-looking opinion about a fixed income fund's capacity to maintain stable principal (net asset value). When assigning a principal stability rating to a fund, S&P Global Ratings analysis focuses primarily on the creditworthiness of the fund's investments and counterparties, and also its investments' maturity structure and management's ability and policies to maintain the fund's stable net asset value. Principal stability fund ratings are assigned to funds that seek to maintain a stable or an accumulating net asset value.

Generally, when faced with an unanticipated level of redemption requests during periods of high market stress, the manager of any fund may suspend redemptions for up to five business days or meet redemption requests with payments in-kind in lieu of cash. A temporary suspension of redemptions or meeting redemption requests with distributions in-kind does not constitute a failure to maintain stable net asset values. However, higher rated funds are expected to have stronger capacities to pay investor redemptions in cash during times of high market stress because they generally comprise shorter maturity and higher quality investments.

Principal stability fund ratings, or money market fund ratings, are identified by the 'm' suffix (e.g., 'AAAm') to distinguish the principal stability rating from a S&P Global Ratings traditional issue or issuer credit rating. A traditional issue or issuer credit rating reflects S&P Global Ratings view of a borrower's ability to meet its financial obligations. Principal stability fund ratings are not commentaries on yield levels.

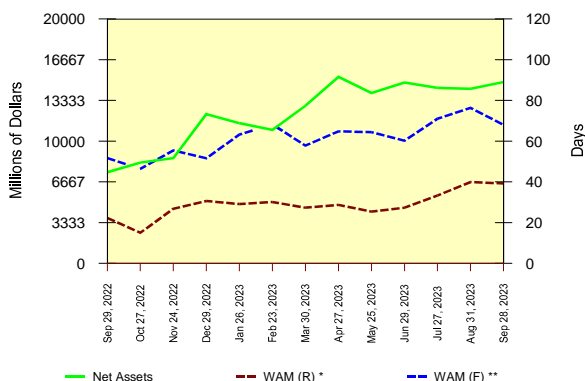
California Asset Management Trust/Cash Reserve Portfolio

AAAm

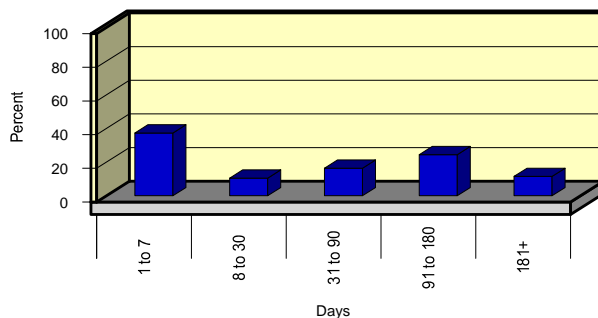
Data Bank as of September 28, 2023

Net Asset Value per Share.....	\$0.99994	Net Assets (millions).....	\$14,832.59	Inception Date.....	March 1995
WAM (R) *	39 days	WAM (F) **.....	68 days	7 Day Yield.....	5.55%
* Weighted Average Maturity (Reset)		** Weighted Average Maturity (Final)			

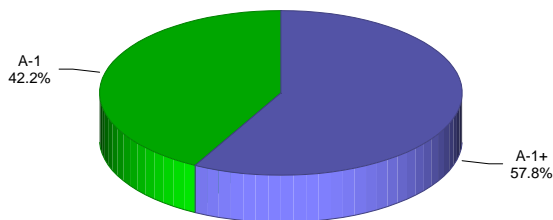
Net Assets, WAM (R) and WAM (F)



Portfolio Maturity Distribution as of September 28, 2023

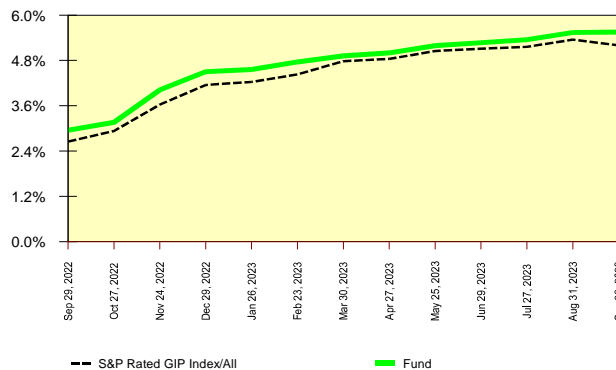


Portfolio Credit Quality as of September 28, 2023 *



*As assessed by S&P Global Ratings

Portfolio 7 Day Net-Yield Comparison *



*S&P 'AAAm' Money Fund Indices are calculated weekly by iMoneyNet, Inc., and are comprised of funds rated or assessed by S&P Global Ratings to within the specific rating categories. The S&P Global Ratings Rated LGIP Indices are calculated weekly by S&P Global Ratings and are comprised of 'AAAm' and 'AAm' government investment pools. *The yield quoted represents past performance. Past performance does not guarantee future results. Current yield may be lower or higher than the yield quoted.*

Pool portfolios are monitored weekly for developments that could cause changes in the ratings. Rating decisions are based on periodic meetings with senior pool executives and public information.

S&P Global Ratings is neither associated nor affiliated with the fund.

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Monthly Market Review

Fixed Income | February 2024

Information provided by CAMP's Investment Adviser PFM Asset Management LLC



Punxsutawney Phil prognosticates an early spring, Fed Chair Powell practices policy patience.

Economic Highlights

- ▶ The Federal Reserve (Fed) kept the overnight target rate unchanged at its current range of 5.25% to 5.50% at the conclusion of its meeting on January 31 and continued to push back on market expectations that a rate cut was imminent. In the post-meeting press conference, Chair Jerome Powell once again noted the importance of incoming data for policy decisions and balancing the risks of cutting the overnight rate too soon.
- ▶ Inflation, as measured by the year-over-year (YoY) change in the consumer price index (CPI) rose slightly to 3.4% in December mainly due to higher shelter and energy costs. Meanwhile, core CPI (which excludes food and energy) ticked down to 3.9% and maintained its 15-month trend lower. This also marked the first time since 2021 that core CPI came in below 4%.
- ▶ The labor market remains as strong as ever and is a gusty tailwind to the outlook for consumers. Monthly job growth wowed again in February as 353,000 jobs were added on the heels of January's gains of 333,000. These were the largest monthly gains in over a year. Wage growth remains robust and has now outpaced headline CPI for eight consecutive months, while the unemployment rate of 3.7% remains near all-time lows.
- ▶ Initial estimates suggest that real gross domestic product (GDP) increased at an annual rate of 3.3% in the fourth quarter of 2023, firmly besting estimates of 2.0%. Consumer spending continued to lead the way as the Q4 reading of 2.8% only modestly trailed Q3's torrid 3.1% pace.
- ▶ Strong retail sales (which do not adjust for inflation) persisted through the holiday season, increasing 5.6% YoY. The stronger-than-expected gains were broad-based and led by growth in holiday-related department stores, online retailers, and clothing stores.
- ▶ Home price appreciation continued to accelerate in November as the S&P/Case-Shiller Home Price Index increased by 5.1% YoY. The divergence between new and existing home sales deepened as the former increased 8% over the month and the latter fell to a nearly 15-year low.

Bond Markets

- ▶ The U.S. Treasury yield curve steepened over the month as maturities inside 10 years ended January modestly lower. The 10- and 30-year U.S. Treasury tenors led rates higher as the longer-term economic outlook and expectations for Fed balance sheet reductions firmed.
- ▶ The benchmark 2-, 5- and 10-year U.S. Treasuries finished the month at 4.21%, 3.84% and 3.91%, changing by -4, -1 and +3 basis points for the month, respectively.
- ▶ The policy-sensitive 2-year U.S. Treasury traded over a 25-basis point range during the month, reflecting a market that may have gotten ahead of itself as it continues to reconcile Fed guidance with economic data.

- ▶ The ICE BofA 2-, 5- and 10-year Treasury indices returned 1.12%, 2.30% and 4.04%, respectively, for the month as the benefits of higher income on fixed income securities buoyed total returns.

Equity Markets

- ▶ Equity markets maintained momentum from Q4 through January as the S&P 500 Index and Dow Jones Industrial Average both hit new all-time highs, increasing by 1.7% and 1.3% for the month, respectively. The NASDAQ Index increased by 1.0%. International equities (as measured by the MSCI ACWI ex-U.S.) finished lower by 1.0%, underscoring the modest divergence in global economic growth outlooks.
- ▶ The dollar index (DXY) jumped 1.9% in January, as markets digested Fed commentary around overnight target rate outlooks and the diminishing probability of imminent cuts.

PFMAM Strategy Recap

- ▶ We prefer a neutral duration stance relative to benchmarks as the current Fed interest rate hiking cycle has likely come to an end.
- ▶ Spreads on federal agencies and supranationals remained anchored over the month. While agency debt issuance has been light over the past several months, record issuance from supranationals to kickstart the year was met with strong demand.
- ▶ Momentum from the Q4 "risk-on" rally continued in investment-grade corporates as the sector generated positive excess returns and buoyed portfolio performance. This has driven spreads on most corporate issuers to near their 12-month lows. As a result, we may use this as an opportunity to trim allocations in the sector, booking gains and creating room to add back to the sector, while exercising patience for better entry points.
- ▶ After outperforming notably in Q4, mortgage-backed securities (MBS) were a mixed bag during January. Shorter collateral (15-year) mortgage pools posted positive excess returns, while the more rate-sensitive 30-year mortgage pools underperformed markedly as the steepening U.S. Treasury curve, led by the 30-year maturity, weighed on the sector. We continue to look to the new issue market to add agency-backed commercial MBS in the intermediate-term area of the curve.
- ▶ Asset-backed securities (ABS) performed exceedingly well through January as record issuance was met with strong demand. After lagging the spread tightening that was observed in corporates in the latter half of 2023, the sector rallied through January and ended the month at or near their summer lows.
- ▶ Short-term money market maturities continue to benefit from high yields as the curve remains inverted and the Fed reiterates policy patience. Short-term credit remains an attractive alternative to similar maturity U.S. Treasuries, despite modestly narrower spreads over the past several months.

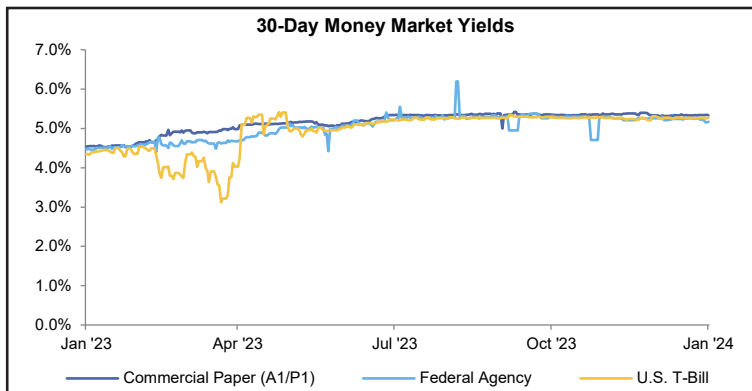
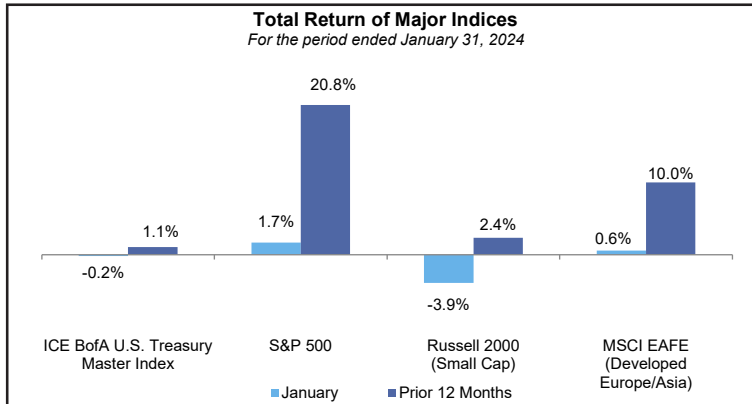
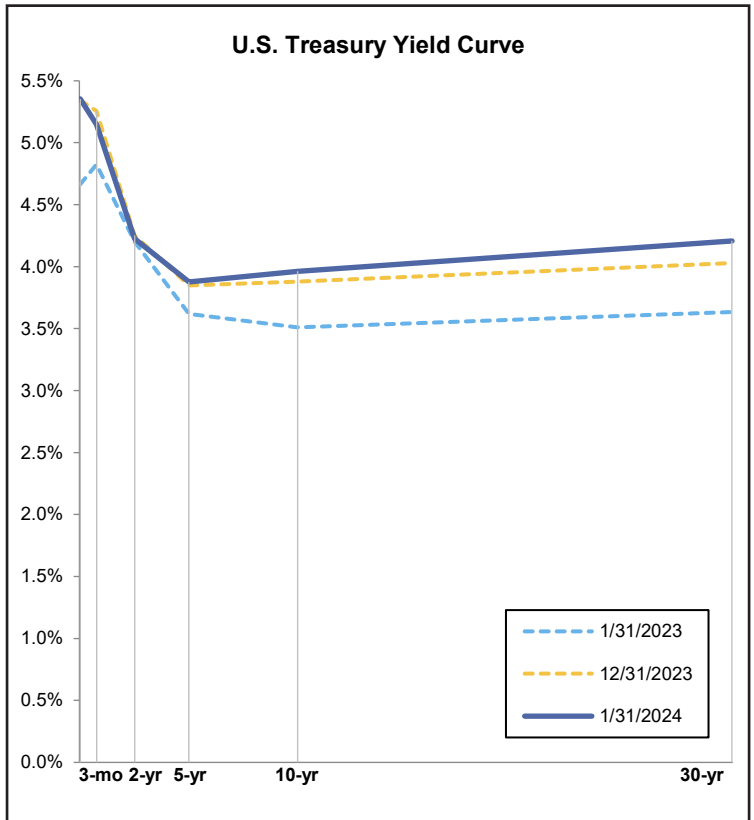
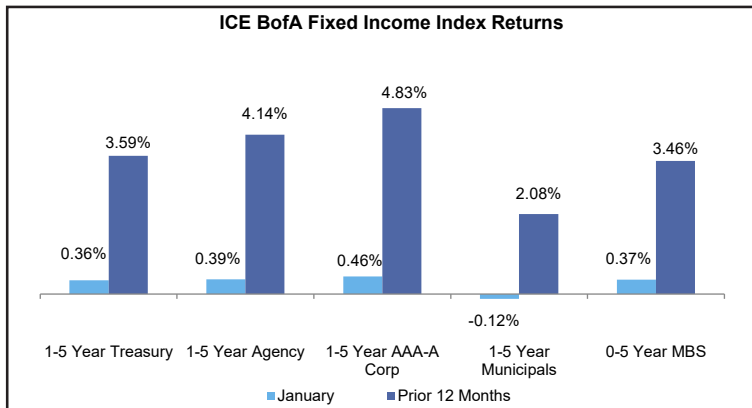
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U.S. Treasury Yields				
Duration	Jan 31, 2023	Dec 31, 2023	Jan 31, 2024	Monthly Change
3-Month	4.67%	5.34%	5.35%	0.01%
6-Month	4.83%	5.26%	5.15%	-0.11%
2-Year	4.20%	4.25%	4.23%	-0.02%
5-Year	3.62%	3.85%	3.88%	0.03%
10-Year	3.51%	3.88%	3.96%	0.08%
30-Year	3.63%	4.03%	4.21%	0.18%

Yields by Sector and Maturity				
Maturity	U.S. Treasury	Federal Agency	Corporates-A Industrials	AAA Municipals
3-Month	5.35%	5.24%	5.06%	-
6-Month	5.15%	5.08%	5.07%	-
2-Year	4.23%	4.41%	4.68%	2.74%
5-Year	3.88%	4.07%	4.48%	2.44%
10-Year	3.96%	4.27%	4.73%	2.70%
30-Year	4.21%	4.71%	5.10%	3.37%

Spot Prices and Benchmark Rates				
Index	Jan 31, 2023	Dec 31, 2023	Jan 31, 2024	Monthly Change
1-Month LIBOR	4.57%	5.47%	5.44%	-0.03%
3-Month LIBOR	4.81%	5.59%	5.57%	-0.02%
Effective Fed Funds Rate	4.33%	5.33%	5.33%	0.00%
Fed Funds Target Rate	4.50%	5.50%	5.50%	0.00%
Gold (\$/oz)	\$1,930	\$2,072	\$2,052	-\$20
Crude Oil (\$/Barrel)	\$78.87	\$71.65	\$76.62	\$4.97
U.S. Dollars per Euro	\$1.09	\$1.10	\$1.09	-\$0.01

Economic Indicators				
Indicator	Release Date	Period	Actual	"Survey (Median)"
CPI YoY	11-Jan	Dec	3.90%	3.80%
Retail Sales Advance MoM	17-Jan	Dec	0.60%	0.40%
GDP Annualized QoQ	25-Jan	4Q A	3.30%	2.00%
FOMC Rate Decision	31-Jan	J-24	5.50%	5.50%
Change in Nonfarm Payrolls	2-Feb	Jan	353K	185K
Unemployment Rate	2-Feb	Jan	3.70%	3.80%
U. of Mich. Consumer Sentiment	2-Feb	Jan F	79.0	78.9



Source: Bloomberg. Data as of January 31, 2024, unless otherwise noted. The views expressed constitute the perspective of PFM Asset Management LLC at the time of distribution and are subject to change. The content is based on sources generally believed to be reliable and available to the public; however, PFMAM cannot guarantee its accuracy, completeness or suitability. This material is for general information purposes only and is not intended to provide specific advice or a specific recommendation.

PFM Asset Management LLC ("PFMAM") is an investment adviser registered with the U.S. Securities and Exchange Commission and a subsidiary of U.S. Bancorp Asset Management, Inc. ("USBAM"). USBAM is a subsidiary of U.S. Bank National Association ("U.S. Bank"). U.S. Bank is a separate entity and subsidiary of U.S. Bancorp. U.S. Bank is not responsible for and does not guarantee the products, services or performance of PFMAM.

NOT FDIC INSURED : NO BANK GUARANTEE : MAY LOSE VALUE

Does Your LGIP Follow GASB 79?

During stable times, and especially during economic or financial crisis, people depend on their government services. The last thing government finance officials want to worry about is the safety and liquidity of public funds invested in a Local Government Investment Pool (LGIP).

The Governmental Accounting Standards Board (GASB) Statement 79¹, issued in 2015, incorporates robust guidance and

accounting standards for LGIPs to qualify for electing to measure its investments at amortized cost from a financial reporting perspective.

While an LGIP could opt not to adopt these standards and default to the fair value reporting standards in GASB 31, PFM Asset Management LLC (PFMAM) believes following GASB 79 criteria is crucial to safeguarding investments. All stable value LGIPs managed by PFMAM have adopted GASB 79.

GASB 79 Adherence Checklist



Maturity Requirements. All securities in the portfolio must have a maturity of 397 days or less. The portfolio's weighted average maturity must be 60 days or less, along with a weighted average life of 120 days or less.



Diversification. No more than 5% of the portfolio's assets are from a single issuer. U.S. government securities are exempt from this requirement.



Liquidity. At least 10% of the portfolio's assets must be in daily liquid assets, in addition to at least 30% being held in weekly liquid assets as those thresholds are defined in GASB 79. This is aimed at providing minimum daily and weekly liquidity under adverse market conditions.



Portfolio Quality. Securities must be rated in the highest category of short-term ratings.

¹ <https://www.gasb.org/page/pageContent?pageId=/standards-guidance/pronouncements/summary--statement-no-79.html>

How GASB 79 Can Help Focus on Investment Goals

For LGIPs managed by PFMAM, the primary goal is to seek to preserve the safety of principal and liquidity of funds in all rate environments, but especially during times of economic stress. Providing a competitive yield is also an important objective, but secondary to maintaining safety and providing liquidity.

Maintaining liquidity can allow the California Asset Management Program (CAMP) to serve unexpected investor redemptions and supports its ability to maintain a stable net asset value (NAV).



CAMP and GASB 79

The CAMP Cash Reserve Portfolio aims to follow GASB 79 liquidity, maturity, quality and diversification requirements to help protect the portfolio and its shareholders during adverse market conditions. Conversely, portfolios that hold more credit may encounter additional liquidity risk when credit spreads widen during times of crisis.

1-800-729-7665 | CAMPonline.com | CAMP@pfmam.com

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RESOLUTION NO. 2024-04
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
ESTABLISHING POLICY NO. 3090
"COMPUTER, EMAIL AND INTERNET USAGE POLICY"

WHEREAS, the Plumas Eureka Community Services District ("the District") is a community services district organized and operating pursuant to California Government Code Section 61000 et seq., and a local government agency subject to the requirements of the Political Reform Act of 1974, California Government Code Section 81000 et seq.; and

WHEREAS, the Plumas Eureka Community Services District is an employer; and

WHEREAS, the Computer, Email and Internet Usage Policy has been modeled after similar agency policies; and

WHEREAS, the Computer, Email and Internet Usage Policy provides District Staff with an understanding regarding any expectation of privacy with respect to technology; and

WHEREAS, the Computer, Email and Internet Usage Policy establishes disciplinary actions with respect to the miss use of District technology.

NOW, THEREFORE, BE IT RESOLVED by the District's Board of Directors that Policy No. 3090, " Computer, Email and Internet Usage Policy," attached hereto and incorporated herein by this reference, is hereby adopted as the Computer, Email and Internet Usage Policy for employees of the Plumas Eureka Community Services District through its elected Board of Directors.

APPROVED AND ADOPTED this 26th day of March 2024.

AYES:

NOES:

ABSTAIN:

ABSENT:

Don Fregulia, Board Chairperson

Gina-Marie Morris, Clerk of the Board

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Policy Handbook

Policy Title: Computer, Email and Internet Usage Policy

Policy Number: 3090

3090.10 Policy

The Plumas Eureka Community Services District (PECSD) provides various forms of technology for use by employees in the course and scope of their employment. These forms of technology include computers, internet, e-mail, phone systems, voicemail, communications networks, file servers and electronic records management (including all records and items stored thereon), and other electronic systems ("Technology"). The Plumas Eureka Community Services District has established the following guidelines for employee use of PECSD's Technology in an appropriate, ethical and professional manner.

3090.20 Policy Objective

Plumas Eureka CSD (PECSD) recognizes that use of the internet and email is necessary in the workplace, and employees are required to use both responsibly and lawfully, as unacceptable use can place PECSD and employees at risk for harassment, security breaches and similar issues. This policy outlines the guidelines for acceptable use of PECSD's Technology.

3090.30 Policy Scope

This policy must be followed in conjunction with other PECSD policies governing appropriate workplace conduct and behavior. Any employee who abuses PECSD-provided access to Technology may be denied future access and, if appropriate, be subject to disciplinary action up to and including termination. PECSD complies with all applicable federal, state and local laws as they concern the employer/employee relationship, and nothing contained herein should be misconstrued to violate any of the rights or responsibilities contained in such laws.

Questions regarding the appropriate use of PECSD's Technology should be directed to your supervisor or the information technology (IT) department.

3090.40 Confidentiality and Monitoring

All PECSD Technology is the property of PECSD and not the employee. In general, use of PECSD's technology systems and electronic communications should be job-related and not for personal convenience. PECSD reserves the right to examine, monitor and regulate email and

other electronic communications, directories, files and all other content, including internet use, transmitted by or stored in its technology systems, whether onsite or offsite. As a result, employees should have no expectation of privacy with respect to any information stored on or transmitted by any PECSD technology.

Internal and external email, voice mail, text messages and other electronic communications are considered business records and may be subject to inspection, monitoring, and discovery in the event of litigation. Employees must be aware of this possibility when communicating electronically using PECSD technology. Even if an employee selects a password to protect access to certain information, the employee should not have an expectation of privacy. PECSD can override and/or request the password in order to access the information.

3090.50 Appropriate Use

PECSD employees are expected to use technology responsibly, lawfully and productively as necessary for their jobs. Internet access and email use is for job-related activities; however, minimal personal use is acceptable, provided it occurs during non-working time and does not interfere with the performance of work duties.

Employees may not use PECSD's internet, email or other electronic communications to transmit, retrieve or store any communications or other content of a defamatory, discriminatory, harassing or pornographic nature. No messages with derogatory or inflammatory remarks about an individual's race, age, sex, disability, religion, national origin, physical attributes, gender identity, sexual preference or any other protected class may be transmitted. Harassment of any kind is prohibited.

Abusive, profane or offensive language and any illegal activities—including piracy, cracking, extortion, blackmail, copyright infringement and unauthorized access to any computers on the internet or email—are forbidden.

Copyrighted materials belonging to entities other than PECSD may not be transmitted by employees on the company's network without permission of the copyright holder.

Employees may not use PECSD's Technology in a way that disrupts or interferes with its use by others. This includes sending or receiving excessive numbers of large files and spamming (sending unsolicited email to thousands of users).

Employees are prohibited from downloading software or other program files or online services from the internet without prior approval from their supervisor or IT department. All files or software should be passed through virus-protection programs prior to use. Failure to detect viruses could result in corruption or damage to files or unauthorized entry into company systems and networks.

Every employee of PECSD is responsible for the content of all text, audio, video or image files that he or she places or sends over PECSD Technology. No email or other electronic communications may be sent that hide the identity of the sender or represent the sender as someone else. PECSD's corporate identity is attached to all outgoing email communications, which should reflect corporate values and appropriate workplace language and conduct.

Nothing in this policy is intended to, nor should be construed to limit or interfere with employee rights as set forth under all applicable provisions of the National Labor Relations Act, including

Section 7 and 8(a)(1) rights to organize and engage in protected, concerted activities regarding the terms and conditions of employment.

I have read and fully understand this policy. I understand that my use of PECSD's Technology constitute full acceptance of the terms of this policy and acknowledgment of monitoring.

(Signature)

(Print name)

(Date)

DRAFT

Policy Recognition Form

Employee: _____

I acknowledge that I have been provided with a copy of the Plumas Eureka CSD ("District") Policies, which contain important information on the District's policies, procedures, and benefits, including the policies on Anti-Harassment/Discrimination and Substance Use and Abuse. I understand that I am responsible for familiarizing myself with the policies, to comply with all rules set forth in the Policies, and to contact my supervisor, or the General Manager, with any questions or concerns.

I understand that the contents of the Policies are presented as a matter of information only and are not to be construed as a contract of continued employment between the District and any of its employees. I also understand that, except for the at-will employment policy described in the Policies and below, the District may change, rescind or add to any policies, benefits or practices described in the Policies from time to time at its sole discretion, with or without advance notice to employees, and that policy changes may be made available through meetings or memoranda or other means.

I further understand that my employment at the District is not for a specified term and that my employment may be terminated with or without cause, and with or without advance notice, at the will of either the District or myself. I understand that this at-will employment policy is not subject to change, i.e., that no agreement to the contrary has been or can be made with me unless it is in writing, and approved and signed by the General Manager. This is the entire agreement with regard to my term of employment.

I understand that the District reserves the right to make changes to its policies, procedures, or benefits at any time at its discretion. I further understand that the District reserves the right to interpret its policies or to vary its procedures as it deems necessary or appropriate.

By signing below, I confirm my understanding of the this acknowledgment and agree to abide by the policies.

Employee:

Signature

Date

Plumas Eureka Community Services District

Position Roster & Salary Ranges FY 23-24

COLA adjustment of 3%

District Administration

General Manager	Hourly	\$43.50				
	Monthly	\$7,540				
	Annual:	\$90,480				
Fire Chief (1)	Stipend position.					
Steve Munsen	Monthly	\$1,200.00				
	Annual	\$14,400.00				
Project Manager	Part-time Maximum 960 Hours					
	Hourly	\$45.00				

COLA Wages adjusted 3% starting 1/1/24

Salary Range		A	B	C	D	E	A	B	C	D	E
Administrative Manager (1)	Hourly	\$ 20.81	\$ 21.85	\$ 22.94	\$ 24.09	\$ 25.29	\$ 21.43	\$ 22.51	\$ 23.63	\$ 24.81	\$ 26.05
Gina Morris	Monthly	\$ 3,607.07	\$ 3,787.42	\$ 3,976.79	\$ 4,175.63	\$ 4,384.41	\$ 3,715.28	\$ 3,901.04	\$ 4,096.09	\$ 4,300.90	\$ 4,515.94
	Annual	\$ 43,284.80	\$ 45,449.04	\$ 47,721.49	\$ 50,107.57	\$ 52,612.94	\$ 44,583.34	\$ 46,812.51	\$ 49,153.14	\$ 51,610.79	\$ 54,191.33
Administrative Manager (2)	Hourly	\$ 29.13	\$ 30.58	\$ 32.11	\$ 33.72	\$ 35.40	\$ 30.00	\$ 31.50	\$ 33.08	\$ 34.73	\$ 36.47
	Monthly	\$ 5,048.54	\$ 5,300.97	\$ 5,566.02	\$ 5,844.32	\$ 6,136.54	\$ 5,200.00	\$ 5,460.00	\$ 5,733.00	\$ 6,019.65	\$ 6,320.63
	Annual	\$ 60,582.52	\$ 63,611.65	\$ 66,792.23	\$ 70,131.84	\$ 73,638.44	\$ 62,400.00	\$ 65,520.00	\$ 68,796.00	\$ 72,235.80	\$ 75,847.59

District Operations

Salary Range		A	B	C	D	E					
Systems Operator (2)	Hourly	\$ 29.80	\$ 31.29	\$ 32.85	\$ 34.50	\$ 36.22	\$ 30.69	\$ 32.23	\$ 33.84	\$ 35.53	\$ 37.31
Lew Prince	Monthly	\$ 5,165.33	\$ 5,423.60	\$ 5,694.78	\$ 5,979.52	\$ 6,278.49	\$ 5,320.29	\$ 5,586.31	\$ 5,865.62	\$ 6,158.90	\$ 6,466.85
	Annual	\$ 61,984.00	\$ 65,083.20	\$ 68,337.36	\$ 71,754.23	\$ 75,341.94	\$ 63,843.52	\$ 67,035.70	\$ 70,387.48	\$ 73,906.85	\$ 77,602.20
Facility Operator	Hourly	\$ 22.51	\$ 23.64	\$ 24.82	\$ 26.06	\$ 27.36	\$ 23.19	\$ 24.34	\$ 25.56	\$ 26.84	\$ 28.18
Anthony Campbell	Monthly	\$ 3,901.73	\$ 4,096.82	\$ 4,301.66	\$ 4,516.74	\$ 4,742.58	\$ 4,018.79	\$ 4,219.72	\$ 4,430.71	\$ 4,652.25	\$ 4,884.86
	Annual	\$ 46,820.80	\$ 49,161.84	\$ 51,619.93	\$ 54,200.93	\$ 56,910.98	\$ 48,225.42	\$ 50,636.70	\$ 53,168.53	\$ 55,826.96	\$ 58,618.30
Laborer (1)	Hourly	\$ 16.84	\$ 17.68	\$ 18.57	\$ 19.49	\$ 20.47	\$ 17.35	\$ 18.21	\$ 19.12	\$ 20.08	\$ 21.08
	Monthly	\$ 2,918.93	\$ 3,064.88	\$ 3,218.12	\$ 3,379.03	\$ 3,547.98	\$ 3,006.50	\$ 3,156.83	\$ 3,314.67	\$ 3,480.40	\$ 3,654.42
	Annual	\$ 35,027.20	\$ 36,778.56	\$ 38,617.49	\$ 40,548.36	\$ 42,575.78	\$ 36,078.02	\$ 37,881.92	\$ 39,776.01	\$ 41,764.81	\$ 43,853.05

Smith's Tree Service
P.O. Box 270
Chilcoot, CA 96105-0270
Phone# 530-993-1352
CA License #867085

Estimate

Date
02/12/24

Name / Address
Plumas Eureka CSD 200 Lundy Lane Blairsden, CA 96103 530-836-1953

Project

Qty	Item	Description	Total
	job	<p>Hazard Tree Removals - 2 extra-large pines with clean-up - a large crane will need to be rented for this job. Smith's Tree Service plus two climbers will also be included in this price.</p> <p>Trees are located on N. Pinon Pine Circle, Plumas Eureka, CA</p>	8,200.00
Total			\$8,200.00

Report on Arsenic Compliance Actions

March 25, 2024

Submitted by Jamar Tate, General Manager

Arsenic Levels

The most recent reported samples from the Compliance point were taken on February 19, 2024 and March 7, 2024. The results showed arsenic levels at 8 ppb for the month of February and 9ppb in March. The first quarter 2024 average was 8 ppb. The current Running Annual Average (RAA) is 8 ppb.

Samples were taken at Well 1B on February 19, 2024 and March 7, 2024. The results from Well 1B was 5 ppb in February and 5ppb in March. No samples were taken for Well 2 due to well rehabilitation project. The first quarter 2024 average for Well 1B was 6 ppb with the RAA of 7 ppb. The first 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
ENGINEERING		
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
FINANACAL		
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
CONSTRUCTION		
Contractor Selection	October 2024-December 2024	Assumes and 90 day bid and selection process
Construction	March 2025 – March 2026	Assumes a one-year construction
OPERATION		
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 submitted the Well 2 Pilot Test report to the Regional Water Board for review in October. We have received acceptance of the pilot study findings from the state water board. With the acceptance of the findings, Dowl has begun making the necessary design changes, they have also providing an updated cost estimation for the water treatment plant. Due to the delays over the last few years, the estimated cost has roughly doubled since the last estimate in 2021 from \$3.25 million to \$6.5 million.



**California State Treasurer's Office
Local Agency Investment Fund (LAIF)
Authorization for Transfer of Funds**

Effective Date _____

Agency Name _____

LAIF Account # _____

Agency's LAIF Resolution # _____ or Resolution Date _____

ONLY the following individuals whose names appear in the table below are hereby authorized to order the deposit or withdrawal of funds in LAIF. ***This authorization REPLACES AND SUPERSEDES all prior authorizations on file with LAIF for the transfer of funds.***

Name	Title

Two authorized signatures required. Each of the undersigned certifies that he/she is authorized to execute this form under the agency's resolution, and that the information contained herein is true and correct.

Signature

Print Name

Title

Phone Number

Signature

Print Name

Title

Phone Number

Please provide email address to receive LAIF notifications.

Name	Email

Please email the completed form for review to laif@treasurer.ca.gov and allow 2 days for a response. **DO NOT** mail the original form until you receive approval.

Mail the approved form to: CA State Treasurer's Office
Local Agency Investment
Fund P.O. Box 942809
Sacramento, CA 94209-0001

RESOLUTION 2002 - 34

FOR THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
200 LUNDY LANE - BLAIRSDEN, CALIFORNIA 96103-9713
TELEPHONE NUMBER 530-836-1953

ABOVE REFERENCED RESOLUTION NUMBER IS FOR THE

AUTHORIZING INVESTMENT OF MONIES IN THE LOCAL AGENCY INVESTMENT FUND

WHEREAS, Pursuant to Chapter 730 of the statutes of 1976, Section 16429.1 was added to the California Government Code to create a Local Agency Investment Fund in the State Treasury for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

WHEREAS, the Board of Directors, does hereby find that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein as in the best interests of the Plumas Eureka Community Services District.

NOW THEREFORE, BE IT RESOLVED, that the Board of Directors does hereby authorize the deposit and withdrawal of Plumas Eureka Community Services District monies in the Local Agency Investment Fund in the State Treasury in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein, and verification by the State Treasurer's Office of all banking information provided in that regard.

BE IT FURTHER RESOLVED, that the following Plumas Eureka Community Services District officers or their successors in office shall be authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund.

Elmer L. Tretten

Norman E. Nichols

Ivan Gossage

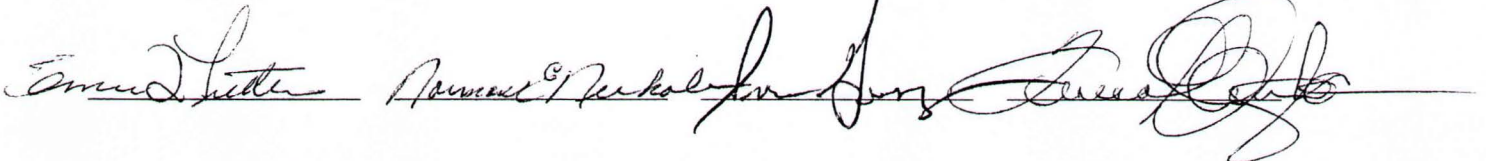
Teresa L. Cunningham

Board Chairman

Vice Chairman

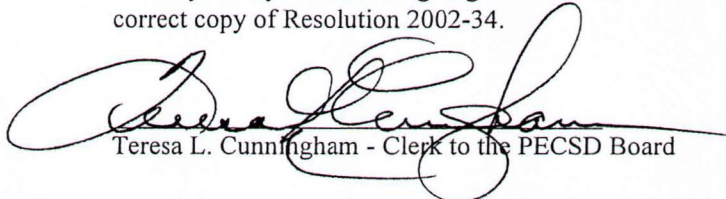
General Manager

Administrative Manager



PASSED AND ADOPTED, by the Board of Directors of the Plumas Eureka Community Services District, County of Plumas, State of California on 12 June 2002.

I hereby certify that the foregoing is a true and correct copy of Resolution 2002-34.



Teresa L. Cunningham - Clerk to the PECSD Board

ORDINANCE NO: 2024 - A

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT AMENDING CHAPTER 3.01 OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT'S BILLING POLICY ORDINANCE RELATED TO FEES, RATES AND CHARGES

WHEREAS, the Plumas Eureka Community Services District ("District") provides water, sewer and fire protection services within its jurisdiction; and

WHEREAS, the District's Board of Directors is empowered by various laws to adopt and impose fees, rates and charges and provide for the collection of unpaid fees, rates and charges; and

WHEREAS, the District's voters approved a special tax to fund fire protection services and provided that that the tax would be collected in the same manner as District charges; and

WHEREAS, the District's Board of Directors previously adopted Ordinance Nos. 2021-87C, 2018-C, and 2012-87 which established and revised procedures related to the collection of fees, rates, and charges; and

WHEREAS, the Board of Directors wishes to amend selection provisions of the billing collection provisions of Chapter 3.01 of the District's Billing Policy Ordinance (hereinafter referred to as "Chapter 3.01").

The Board of Directors of the Plumas Eureka Community Services District ordains as follows:

Section 1. The Board of Directors of the District hereby finds and determines that the foregoing Recitals are true and correct and herein incorporated by this reference.

Section 2. The Board of Directors hereby adopts the revisions to Chapter 3.01 of the District's Billing Policy Ordinance as set forth herein.

Section 3. This Ordinance shall supersede all other previous ordinances of the Board of Directors of the District that conflict with, or are contrary to, this Ordinance. Except as expressly amended hereby all provisions of Chapter 3.01 shall remain in full force and effect.

Section 4. Chapter 3.01 of the Plumas Eureka Community Services District Billing Policy Ordinance is hereby amended to read in full as follows:

Sections:

- 3.01.00 Definitions
- 3.01.10 Repeal
- 3.01.20 General Provisions
- 3.01.25 Water Standby Charges
- 3.01.30 Multiple Dwelling Units
- 3.01.40 Description of Services and Billing Procedures
- 3.01.41 Billing Procedures
- 3.01.42 Payment Agreements
- 3.01.50 Discontinuing Services(s) for Non-Payment
- 3.01.65 Tapping or Connections - District permission required
- 3.01.70 Collection Methods
- 3.01.75 Reconnection of Services
- 3.01.80 Days and Hours Restrictions on Termination
- 3.01.90 Schedule of Fees, Rates and Charges

Section 3.01.00. Definitions.

Dwelling unit -"Dwelling Unit" shall mean a building with separate access, which provides for sleeping, cooking, eating, and sanitation for one family.

Family – “Family” shall mean a person or persons living as an economic unit.

Section 3.01.10. Repeal

All rates, fees and charges for water, sewer, and fire services prescribed and set forth in all previously adopted ordinances, resolutions and orders by the District are hereby superseded.

Section 3.01.20. General Provisions

The Board of Directors shall review the District's rate structure each year, prior to the approval of the Fiscal Year Budget. The Board is to assure solvency and compliance with outstanding contractual obligations relating to services.

Section 3.01.25. Water Standby Charges

A standby charge shall be charged and collected from the owners of all vacant lots in the District. The amount of the charge shall be as set forth in Section 3.01.90.

Section 3.01.30 Multiple Dwelling Units

With the exception of special taxes which shall be imposed on a per parcel basis, parcels containing multiple dwelling units shall be charged fees as set forth in this section. The primary dwelling unit will be charged 100% of the scheduled fees prescribed by Section 3.01.90. Each additional dwelling unit located on the parcel shall be charged 50% of the scheduled fees prescribed by Section 3.01.90 as a separate dwelling unit regardless if they share a common water and/or sewer service connection. The General Manager shall determine when a parcel contains a multiple dwelling unit.

Section 3.01.40. Description of Services and Billing Procedures

The District charges fees for water, sewer, and fire protection services. The District also charges a tax for overall fire protection. The amount charged for fee services in the District is determined by the location of the property, the service provided, and the development status of a property. Fees for operation and maintenance services are greater for developed properties than for undeveloped properties. Fees for capital reserves and debt service are the same for all properties.

- (a) The District recognizes three development units for purposes of fees and taxes: Plumas Eureka Estates, Eureka Springs, and the Village at Plumas Pines.
- (b) Properties in the Eureka Springs Development and the Village at Plumas Pines Development are charged in accordance with development agreements and may have higher or additional charges for sewer and emergency service.
- (c) Fees are charged for water system operation and maintenance, water capital reserve for major improvements to the system, and water system related debt service. Water fees are calculated according to the size of the water connection. The District has rates for ¾ inch, one-inch, and two-inch connections. Water service is not metered.
- (d) Fees are charged for sewer system operation and maintenance, sewer system capital improvements, and sewer system related debt service. Properties that are served by a

septic system on the property, do not otherwise receive sewer service from the District, and are not within 200 feet of an existing sewer main are not charged sewer related fees.

- (e) Fees are charged for fire and emergency response (fire and medical) services and capital improvements. A fire protection tax is charged to all properties.
- (f) Fees for all services and any applicable cost-of-living adjustments are determined annually and approved at the Regular Board meeting in June of each year.

Section 3.01.41. Billing Procedure

The property owner listed on Plumas County Tax Records is considered the party responsible for payment of all service fees and taxes.

- (a) The District will maintain a system of customer accounts for invoicing customers, tracking balances, and notifying customers.
- (b) The District shall send invoices for fees and taxes quarterly, in July, October, January, and April. All charges for services and facilities shall be listed on one invoice and collected together (See Government Code section 61115).
- (c) All or part of the amount charged must be paid within 90 days of the date of an invoice. The obligations may be paid monthly, but the entire balance must be paid quarterly. All accounts must be paid in full within ninety (90) days of the mailing date of each invoice, or by the succeeding invoicing date.
- (d) Pursuant to the provisions of Government Code Section 61115, the District adds a penalty late fee of 10% to any account with a balance owed on the first day of the subsequent month after due date.
- (e) The District charges ongoing monthly penalties of 1% per month to any previous unpaid invoice on the first day of each subsequent month for which there is an outstanding balance.
- (f) Failure to pay the entire outstanding balance listed on a past due invoice within thirty (30) days of the mailing date of the Past Due Invoice will be considered a default on the account and water shut off procedures will be implemented as per Section 3.01.50.
- (g) Past Due Invoice shall include information to allow customers to:
 1. Arrange to make deferred or reduced payments;
 2. Establish alternative payment schedules;
 3. File a complaint or requesting an investigation regarding service charges;
 4. Requesting information regarding financial assistance; and
 5. Contact District employee or representative to discuss options to avoid service disconnection due to non-payment. Additionally, customers may contact the District by telephone at (530) 836-1953.
- (h) The District shall provide access to account information on a secured website or upon request.
- (i) At the discretion of the Administrative Manager, one (1) late fee may be waived if no other late fees have been waived within the three (3) years prior to the fee being waived.

Section 3.01.42. Payment Agreements

In leu of discontinuing service for non-payment of fees, upon the customer's request, District may enter into a Payment Agreement with a customer. At the time of such request all contact information for the customer must be verified.

(a) All Payment Agreements shall be restricted to the following:

1. The start of any new Payment Agreement must be three (3) years after the start of any prior Payment Agreement, or two (2) years after the completion of any prior Payment Agreement, whichever is later.
2. Payment Agreements shall **not** include terms for a duration longer than 12 months.
3. Payment of all known fees, delinquent or current, and any fees that will become due during the time of the agreement, including any late fees or other fees that are not mentioned herein, must be accounted for within the duration of the agreement.
4. If a fee, other than the standard fees, occurs after the agreement is initiated, the additional fee or charge must also be paid prior to the conclusion of the terms of the agreement.
5. If any fee is inadvertently not addressed in the agreement, the customer is to be notified immediately upon discovery and said agreement shall be corrected to include said fee or charge.
 - a. If the mistake is less than 25% of the original Agreement total the terms are not to be extended.
 - b. If the mistake is 25% or more of the original Agreement total then the terms may be extended by two (2) months.
6. There shall be a clear statement of how much each payment will be and when payments are to be remitted within each month. (i.e. "Payments of \$200 shall be due no later than the 10th of each month.") The payment terms shall be decided on a case by case basis and shall comply with all requirements set forth in this Ordinance.
7. Payment amounts may vary from month to month within the Payment Agreement if the Agreement remains within the requirements stated herein. Under no circumstances shall the amount to be remitted be less than \$50 within one calendar month. In such cases the agreement shall include a clear payment schedule.

(b) Late Fees

At the time a Payment Agreement is signed, as long as the agreement is in "good standing" as defined herein, and for the duration of the agreement, all late fees will be waived. Late Fees charged to the account prior to the signing of the Payment Agreement will not be waived. For a Payment Agreement to be

considered in “good standing” the agreed upon payments must be received prior to, but no later than the agreed upon dates.

(c) Agreement Default

If a customer is no longer in “good standing,” as described in (b), the agreement will be considered in default.

If the customer has defaulted on the Payment Agreement, a reminder notice will be posted on the property and a copy mailed to the customer. The notice shall state that the Payment Agreement is no longer in “good standing” and is at risk of the Agreement becoming void, in which case services may be terminated.

If the Payment Agreement is sixty (60) days delinquent:

1. A Notice of Intent to Shut Off Service, including a Firm Shut Off Date five (5) business days after the date of this notice, shall be posted on the property and a copy mailed via standard mail.
2. If delinquent portion of all outstanding payments are not received before the stated shut off date, service to the property will be shut off.
3. Billing for services will continue whether or not service is terminated.
4. When an account has not been paid for one (1) month past the default of the agreement a Late Fee of 10% of all amounts outstanding and delinquent will be levied on the account. Every month thereafter interest of 1% of all amounts outstanding and delinquent will be charged. The 1% interest will continue monthly until all fees have been paid.

Section 3.01.50. Discontinuing Service(s) for Non-Payment

Subject to the specifically enumerated circumstances set forth in Health and Safety Code section 116910(a), the District may discontinue service for non-payment fees or for the violation of Section 3.01.65. In the case of non-payment of service fees, the following procedure shall be followed.

- (a) If payment has not been received within thirty (30) days after the mailing date of the Past Due Invoice, a First Notice of Intent to Shut Off Service, including a Firm Shut Off Date forty-five (45) days after the date of this notice, shall be sent by Certified Mail.

For residential service only: If the address of record is not the service address, the District shall post an additional notice addressed to “Occupant,” at the property where service is received. The notice will include:

1. Customer’s name and address.
2. The amount of the delinquency.
3. The date by which payment or arrangement for payment is required in order to avoid discontinuation of residential service.
4. A description of the process to apply for an extension of time to pay the

delinquent charges.

5. A description of the procedure to petition for bill review and appeal of the invoice associated with the delinquency.
 6. Description of the procedure by which the customer can request a deferred, amortized, reduced or alternative payment schedule.
- (b) If payment has not been received within thirty (30) days from the mailing date of the First Notice of Intent to Shut Off Service, and at least fifteen (15) days prior to the Firm Shut Off Date, a Second Notice of Intent to Shut Off Service shall be mailed by Certified Mail, Return Receipt Requested. Additionally, a copy of the Second Notice shall be posted on the property.

In the event of a Landlord-Tenant Scenario, the notice posted on the property shall be an "Occupant Notice" which shall inform the tenants/occupants that they have a right to become customers to whom the services will be billed. In the event that the tenant/occupant does choose to open an account in their own name, any and all unpaid fees and taxes will remain attached to the property and the ultimate responsibility of the owner. Furthermore, any and all delinquent amounts associated with the property, at the time of a tenant/occupant account being initiated, will not be the responsibility of the tenant/occupant, but will remain the sole responsibility of the property owner and collection procedures (other than termination of services) will continue on said amounts.

- (c) If payment is not received within thirteen (13) days from the mailing date of the Second Notice of intent to Shut Off Service, and at least forty-eight (48) hours prior to the Firm Shut Off Date, a Final Notice to Shut Off Service shall be posted on the property. Additionally, a copy of the Final Notice shall be mailed via standard mail.
- (d) If full payment is not received within forty-eight (48) hours, service to the property will be shut off.
- (e) Billing for services will continue whether or not service is terminated.

Section 3.01.65. Tapping or Connections - District permission required

No person shall tap, open valves and hydrants, or connect with any water main or pipe which forms any part of the system of the waterworks of the District, without first notifying and obtaining written permission to do so from the General Manager, who shall issue no such permit to or for any person or firm whose indebtedness to the District for water or other charges is delinquent. Remedying a violation of this section shall be subject to a fee as set forth in Section 3.01.90. Moreover, pursuant to Government Code section 61064 and, any violation of this section shall be a misdemeanor punishable pursuant to Section 19 of the Penal Code.

Section 3.01.70. Collection Methods

If payment is not received within three hundred and sixty (360) days of the mailing date of the Past Due Notice, the District may employ any and all legal methods to collect outstanding debts to include recording certificates specifying the amount(s) due and recording of which constitutes a lien.

Section 3.01.75. Reconnection of Service

Services shall be eligible for reconnection, when shut off for non-payment, only when all delinquent amounts are paid in full. Once the account is brought current, reconnection will be scheduled upon payment of the Reconnection fee, as set in the attached Attachment “A”.

Section 3.01.80. Days and Hours Restrictions on Termination

The District shall not, by reason of delinquency in payment for any services, cause cessation of the services on any Saturday, Sunday, Legal Holiday, or at any time during which the business offices of the District are not open to the Public.

Section 3.01.90. Schedule of Fees, Rates, and Charges.

The fees, rates and charges set forth in this ordinance shall be imposed as set forth in the attached Attachment “A”. This attachment may be amended or modified by ordinance or resolution.

Section 5. If any section, subsection, subdivision, paragraph, sentence, clause or phrase added by this Ordinance, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance or any part thereof. The Board of Directors hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more subsections, subdivisions, paragraphs, sentences, clauses or phrases are declared unconstitutional, invalid or ineffective.

Section 6. The Clerk of the Board of Directors shall certify to the adoption of this Ordinance and shall post or publish this Ordinance as required by law.

Section 7. This Amended Ordinance shall take effect and be in full force and effect thirty (30) days from and after the date of its final passage and adoption.

Section 8. Within fifteen (15) days after its adoption, the Secretary of the Board of Directors of the District shall cause this Ordinance to be posted and published in accordance with California Government Code sections 61060(a) and 25124.

Section 9. A full reading of this Ordinance is hereby waived. This Ordinance was introduced and first read at a regular meeting of the District Board of Directors of the District on March 26, 2024, and thereafter passed, approved, and adopted at a regular meeting of the District Board of Directors held on the ___ day of _____, 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

I hereby certify that the foregoing is a true and correct copy of Ordinance 2024-A adopted by the Board of Directors at the Board Meeting held on the ___ day of _____, 2024.

Gina-Marie Morris, Clerk to the Board

2023 Attachment "A"

PECSD Ordinance #2018 - C

Section 3.01.90 Schedule of Fees, Rates, and Charges.

The following are the annual fees, rates and charges effective July 1, 2023.

Fees: Plumas Eureka Estates	Annually	Quarterly	Monthly
Water (Service Size 3/4")	\$ 1,374.22	\$ 343.56	\$ 114.52
Service Charge ¹	\$ 847.86	\$ 211.96	\$ 70.65
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water (Service Size 1")	\$ 2,074.35	\$ 518.59	\$ 172.86
Service Charge ¹	\$ 1,197.07	\$ 299.27	\$ 99.76
Capital Program ¹	\$ 320.55	\$ 80.14	\$ 26.71
Debt Service	\$ 556.73	\$ 139.18	\$ 46.39
Water (Service Size 2")	\$ 5,925.02	\$ 1,481.26	\$ 493.75
Service Charge ¹	\$ 3,117.74	\$ 779.43	\$ 259.81
Capital Program ¹	\$ 1,025.75	\$ 256.44	\$ 85.48
Debt Service	\$ 1,781.54	\$ 445.39	\$ 148.46
Water Standby Charge (per unimproved parcel)	\$ 850.40	\$ 212.60	\$ 70.87
Service Charge ¹	\$ 324.04	\$ 81.01	\$ 27.00
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water Hook-Up - At issuance of Will Serve	\$ 1,000.00		
<i>Note: At this time, a security deposit is not required for commencement of water service to an</i>			
Sewer (Developed)	\$ 1,558.36	\$ 389.59	\$ 129.86
Service Charge ¹	\$ 1,039.66	\$ 259.92	\$ 86.64
Capital Program ¹	\$ 294.42	\$ 73.60	\$ 24.53
Debt Service	\$ 224.28	\$ 56.07	\$ 18.69
Madora Lake Leachfield	\$ 51.00	\$ 12.75	\$ 4.25
Sewer (Undeveloped)	\$ 518.70	\$ 129.67	\$ 43.22
Service Charge ¹	\$ -	\$ -	\$ -
Capital Program ¹	\$ 294.42	\$ 73.60	\$ 24.53
Debt Service	\$ 224.28	\$ 56.07	\$ 18.69
Fire Tax - Improved Lot ¹	\$ 107.28	\$ 26.82	\$ 8.94
Fire FEERAM Improved Lot	\$ 32.88	\$ 8.22	\$ 2.74
Fire Tax - Unimproved Lot ¹	\$ 52.08	\$ 13.02	\$ 4.34
Fire FEERAM Unimproved Lot	\$ 18.00	\$ 4.50	\$ 1.50
Fire Mitigation Fee - At issue of Will Serve	\$ 1,119.98		

2023 Attachment "A"

PECSD Ordinance #2018 - C

Section 3.01.90 Schedule of Fees, Rates, and Charges.

The following are the annual fees, rates and charges effective July 1, 2023.

Fees: Eureka Springs Subdivision	Annually	Quarterly	Monthly
Water (Service Size 3/4")	\$ 1,374.22	\$ 343.56	\$ 114.52
Service Charge ¹	\$ 847.86	\$ 211.96	\$ 70.65
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water (Service Size 1")	\$ 2,074.35	\$ 518.59	\$ 172.86
Service Charge ¹	\$ 1,197.07	\$ 299.27	\$ 99.76
Capital Program ¹	\$ 320.55	\$ 80.14	\$ 26.71
Debt Service	\$ 556.73	\$ 139.18	\$ 46.39
Water (Service Size 2")	\$ 5,925.02	\$ 1,481.26	\$ 493.75
Service Charge ¹	\$ 3,117.74	\$ 779.43	\$ 259.81
Capital Program ¹	\$ 1,025.75	\$ 256.44	\$ 85.48
Debt Service	\$ 1,781.54	\$ 445.39	\$ 148.46
Water Standby Charge (per unimproved parcel)	\$ 850.40	\$ 212.60	\$ 70.87
Service Charge ¹	\$ 324.04	\$ 81.01	\$ 27.00
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water Hook-Up - At issuance of Will Serve	\$ 1,000.00		
<i>Note: At this time, a security deposit is not required for commencement of water service to an</i>			
Sewer (Developed w/ Buy Out)	\$ 1,431.16	\$ 357.79	\$ 119.26
Service Charge ¹	\$ 810.26	\$ 202.57	\$ 67.52
Capital Program ¹	\$ 484.34	\$ 121.09	\$ 40.36
Debt Service	\$ 136.56	\$ 34.14	\$ 11.38
Sewer (Developed w/o Buy Out)	\$ 2,170.32	\$ 542.58	\$ 180.86
Service Charge ¹	\$ 1,039.66	\$ 259.92	\$ 86.64
Capital Program ¹	\$ 484.34	\$ 121.09	\$ 40.36
Debt Service	\$ 646.32	\$ 161.58	\$ 53.86
Sewer (Undeveloped)	\$ 1,130.66	\$ 282.67	\$ 94.22
Service Charge ¹	\$ -	\$ -	\$ -
Capital Program ¹	\$ 484.34	\$ 121.09	\$ 40.36
Debt Service	\$ 646.32	\$ 161.58	\$ 53.86
Fire Protection - Improved Lot	\$ 76.56	\$ 19.14	\$ 6.38
Fire Tax - Improved Lot ¹	\$ 107.28	\$ 26.82	\$ 8.94
Fire FEERAM Improved Lot	\$ 32.88	\$ 8.22	\$ 2.74
Fire Tax - Unimproved Lot ¹	\$ 52.08	\$ 13.02	\$ 4.34
Fire FEERAM Unimproved Lot	\$ 18.00	\$ 4.50	\$ 1.50
Fire Mitigation Fee - At issue of Will Serve	\$ 1,119.98		

2023 Attachment "A"

PECSD Ordinance #2018 - C

Section 3.01.90 Schedule of Fees, Rates, and Charges.

The following are the annual fees, rates and charges effective July 1, 2023.

Fees: Village at Plumas Pines Subdivision	Annually	Quarterly	Monthly
Water (Service Size 3/4")	\$ 1,374.22	\$ 343.56	\$ 114.52
Service Charge ¹	\$ 847.86	\$ 211.96	\$ 70.65
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water (Service Size 1")	\$ 2,074.35	\$ 518.59	\$ 172.86
Service Charge ¹	\$ 1,197.07	\$ 299.27	\$ 99.76
Capital Program ¹	\$ 320.55	\$ 80.14	\$ 26.71
Debt Service	\$ 556.73	\$ 139.18	\$ 46.39
Water (Service Size 2")	\$ 5,925.02	\$ 1,481.26	\$ 493.75
Service Charge ¹	\$ 3,117.74	\$ 779.43	\$ 259.81
Capital Program ¹	\$ 1,025.75	\$ 256.44	\$ 85.48
Debt Service	\$ 1,781.54	\$ 445.39	\$ 148.46
Water Standby Charge (per unimproved parcel)	\$ 850.40	\$ 212.60	\$ 70.87
Service Charge ¹	\$ 324.04	\$ 81.01	\$ 27.00
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water Hook-Up - At issuance of Will Serve	\$ 1,000.00		
<i>Note: At this time, a security deposit is not required for commencement of water service to an</i>			
Sewer (Developed w/ Buy Out)	\$ 1,431.16	\$ 357.79	\$ 119.26
Service Charge ¹	\$ 912.47	\$ 228.12	\$ 76.04
Capital Program ¹	\$ 382.14	\$ 95.53	\$ 31.84
Debt Service	\$ 136.56	\$ 34.14	\$ 11.38
Sewer (Developed w/o Buy Out)	\$ 2,170.32	\$ 542.58	\$ 180.86
Service Charge ¹	\$ 1,141.86	\$ 285.47	\$ 95.16
Capital Program ¹	\$ 382.14	\$ 95.53	\$ 31.84
Debt Service	\$ 646.32	\$ 161.58	\$ 53.86
Sewer (Undeveloped)	\$ 518.70	\$ 129.67	\$ 43.22
Service Charge ¹	\$ -	\$ -	\$ -
Capital Program ¹	\$ 382.14	\$ 95.53	\$ 31.84
Debt Service	\$ 136.56	\$ 34.14	\$ 11.38
Sewer (Undeveloped - Special Agreement)	\$ 8,969.21	\$ 2,242.30	\$ 747.43
Service Charge ¹	\$ -	\$ -	\$ -
Capital Program ¹	\$ 2,506.01	\$ 626.50	\$ 208.83
Debt Service	\$ 6,463.20	\$ 1,615.80	\$ 538.60
Fire Protection - Improved Lot	\$ 153.24	\$ 38.31	\$ 12.77
Fire Tax - Improved Lot ¹	\$ 107.28	\$ 26.82	\$ 8.94
Fire FEERAM Improved Lot	\$ 32.88	\$ 8.22	\$ 2.74
Fire Tax - Unimproved Lot ¹	\$ 52.08	\$ 13.02	\$ 4.34
Fire FEERAM Unimproved Lot	\$ 18.00	\$ 4.50	\$ 1.50
Fire Mitigation Fee - At issue of Will Serve	\$ 1,119.98		

Fees: All Areas

Returned Check Charge	\$	25.00
Service Reconnection fee	\$	50.00
Unauthorized tapping or connection ²	\$	250.00
Administrative charge for monthly payment plan	\$	1.00 per month

1 - Fee subject to COLA adjustment July 1st of each year

2 - Possible civil action for treble damages under Civil Code §1882 et seq.

ORDINANCE NO: 2021-87 C

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT AMENDING ORDINANCE NO. 2012-87 RELATED TO FEES, RATES AND CHARGES

WHEREAS, the Plumas Eureka Community Services District provides water, sewer and fire protection services within its jurisdiction; and

WHEREAS, the Board of Directors is empowered by various laws to adopt and impose fees, rates and charges and provide for the collection of unpaid fees, rates and charges; and

WHEREAS, the District's voters approved a special tax to fund fire protection services and provided that that the tax would be collected in the same manner as District charges; and

WHEREAS, the Board of Directors wishes to amend the billing collection provisions of Ordinance No. 2012-87 to provide for a quarterly billing period rather than biannual, clarifying how various services provided by the District are demarcated on such billing statements, and increase fees associated with processing late payments. This amended ordinance is otherwise consistent with the language, purpose, and intent of Ordinance No. 2012-87C, and the remainder of the language of the Ordinance has been left intact.

The Board of Directors of the Plumas Eureka Community Services District ordains as follows:

Section 1. Chapter 3.01 of the Plumas Eureka Community Services District Billing Policy Ordinance is hereby amended to read in full as follows:

Sections:

- 3.01.10 Repeal
- 3.01.20 General Provisions
- 3.01.30 Multiple Dwelling Units
- 3.01.40 Description of Services, Fees, and Taxes
- 3.01.41 Billing Procedures
- 3.01.50 Procedure Prior to Discontinuing Service(s)
- 3.01.60 Basic Penalties
- 3.01.65 Tapping or Connections - District permission required
- 3.01.70 Collection Methods
- 3.01.80 Days and Hours Restrictions on Termination
- 3.01.90 Schedule of Fees, Rates and Charges

Section 3.01.10. Repeal

All sections, rates, fees and charges for water, sewer, and fire services prescribed and set forth in all previously adopted ordinances, resolutions and orders by the District are hereby superseded.

Section 3.01.20. General Provisions

The Board of Directors shall review the District's fees and taxes each year, prior to the approval of the Fiscal Year Budget. The Board of Directors ~~shall adjust all rates and charges~~ shall take actions necessary to assure solvency and compliance with outstanding contractual obligations relating to services.

Section 3.01.30 Multiple Dwelling Units

With the exception of special taxes which shall be imposed on a per parcel basis, parcels containing multiple dwelling units shall be charged fees as set forth in this section. The primary dwelling unit will be charged 100% of the scheduled fees prescribed by Section 3.01.90. Each additional dwelling unit located on the parcel shall be charged 50% of the scheduled fees prescribed by Section 3.01.90 as a separate dwelling unit even if there is a common water and/or sewer service connection. The General Manager shall determine when a parcel contains a multiple dwelling unit.

Section 3.01.40. Description of Services, Fees and Taxes

The District charges fees for water, sewer, and fire protection services. The District also charges a tax for overall fire protection. The amount charged for fee services in the District is determined by the location of the property, the service provided, and the development status of a property. Fees for operation and maintenance services are greater for developed properties than for undeveloped properties. Fees for capital reserves and debt service are the same for all properties.

- (a) The District recognizes three development units for purposes of fees and taxes: Plumas Eureka Estates, Eureka Springs, and the Village at Plumas Pines.
- (b) Properties in the Eureka Springs Development and the Village at Plumas Pines Development are charged in accordance with development agreements and may have higher or additional charges for sewer and emergency service.
- (c) Fees are charged for water system operation and maintenance, water capital reserve for major improvements to the system, and water system related debt service. Water fees are calculated according to the size of the water connection. The District has rates for ¾ inch, one-inch, and two-inch connections. Water service is not metered.
- (d) Fees are charged for sewer system operation and maintenance, sewer system capital improvements, and sewer system related debt service. Properties that are served by a septic system on the property, do not otherwise receive sewer service from the District, and are not within 200 feet of an existing sewer main are not charged sewer related fees.

- (e) Fees are charged for fire and emergency response (fire and medical) services and capital improvements. A fire protection tax is charged to all properties.
- (f) Fees for all services and any applicable cost-of-living adjustments are determined annually and approved at the Regular Board meeting in June of each year.

Section 3.01.41. Billing Procedure

The property owner listed on Plumas County Tax Records is considered the party responsible for payment of all service fees and taxes.

- (a) The District will maintain a system of customer accounts for invoicing customers, tracking balances, and notifying customers.
- (b) The District shall send invoices for fees and taxes quarterly, in July, October, January, and April. All charges for services and facilities shall be listed on one invoice and collected together (Gov't Code 61115).
- (c) All or part of the amount charged must be paid within 30 days of the date of an invoice. The obligations may be paid monthly, but the entire balance must be paid quarterly. All accounts must be paid in full within ninety (90) days of the mailing date of each invoice, or by the succeeding invoicing date.
- (d) If not paid within 90 days of date of an invoice, an account will be considered past due, at which time a Past Due Notice shall be sent. Failure to pay any portion of the invoice within thirty (30) days of the mailing date of the Past Due Notice will be considered a default on the account and water shut off procedures will be implemented as per Section 3.01.50.
- (a) Past Due Notice shall include information regarding the following subjects:
 - 1. Arranging to make payments.
 - 2. Filing a complaint or requesting an investigation regarding service charges.
 - 3. Requesting information regarding financial assistance.
- (e) The District shall provide access to account information on a secured website or upon request.

Section 3.01.50. Discontinuing Service(s) for Non-Payment

District may discontinue service for non-payment fees or for the violation of Section 3.01.65. In the case of non-payment of service fees, the following procedure shall be followed.

- (a) If payment has not been received within thirty (30) days after the mailing date of the Past Due Notice, a First Notice of Intent to Shut Off Service shall be sent by Certified Mail, Return Receipt Requested. A fee of \$35.00 shall be charged to the delinquent account in connection with this Notice.

- (b) If payment has not been received within thirty (30) days from the mailing date of the First Notice of Intent to Shut Off Service, a Second Notice of Intent to Shut Off Service shall be mailed and a fee of \$35.00 shall be charged as prescribed in paragraph (a). Additionally, a copy of the Second Notice shall be posted on the property.
- (c) If payment is not received within fifteen (15) days from the mailing date of the Second Notice of intent to Shut Off Service, a Final Notice to Shut Off Service shall be mailed and a fee of \$35.00 shall be charged as prescribed in paragraph (a). Additionally, a copy of the Final Notice shall be posted on the property.
- (d) If full payment is not received within forty-eight (48) hours, service to the property will be shut off.
- (e) Billing for services will continue whether or not service is terminated.

Section 3.01.60. Basic Penalties

Pursuant to the provisions of Government Code Section 61115, if payment is not ~~timely~~ received by the date of the Second Notice of Intent to Shut Off Service, a late charge of 10% of the amount outstanding during the ninety (90) day period will be charged to the account. After one hundred and eighty (180) days, interest of 1% of the amount outstanding, including the late charges and fees, during the ninety (90) day period will be charged. This will continue monthly until all fees have been paid.

Section 3.01.65. Tapping or Connections - District permission required

No person shall tap, open valves and hydrants, or connect with any water main or pipe which forms any part of the system of the waterworks of the District, without first notifying and obtaining written permission to do so from the General Manager, who shall issue no such permit to or for any person or firm whose indebtedness to the District for water or other charges is delinquent. Remedying a violation of this section shall be subject to a fee as set forth in Section 3.01.90. Moreover, any violation of this section shall be a misdemeanor.

Section 3.01.70. Collection Methods

If payment is not received within three hundred and sixty (360) days of the mailing date of the Past Due Notice, the District may employ any and all legal methods to collect outstanding debts to include recording certificates specifying the amount(s) due and recording of which constitutes a lien.

Section 3.01.80. Days and Hours Restrictions on Termination

The District shall not, by reason of delinquency in payment for any services, cause cessation of the services on any Saturday, Sunday, Legal Holiday, or at any time during which the business offices of the District are not open to the Public.

Section 3.01.90. Schedule of Fees, Rates, and Charges.

The fees, rates and charges set forth in this ordinance shall be imposed as set forth in the attached Attachment “A”. This attachment may be amended or modified by ordinance or resolution.

Section 3.03.00. Definitions.

Dwelling unit -"Dwelling Unit" shall mean a building with separate access, which provides for sleeping, cooking, eating, and sanitation for one family.

Family – “Family” shall mean a person or persons living as an economic unit.

Section 3.04.00. Severability

If any section, subsection, subdivision, paragraph, sentence, clause or phrase added by this Ordinance, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance or any part thereof. The Board of Directors hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more subsections, subdivisions, paragraphs, sentences, clauses or phrases are declared unconstitutional, invalid or ineffective.

Section 4. The Clerk of the Board of Directors shall certify to the adoption of this Ordinance and shall post or publish this Ordinance as required by law.

Section 5. This Amended Ordinance shall take effect and be in full force and effect thirty (30) days from and after the date of its final passage and adoption.

THIS ORDINANCE WAS INTRODUCED ON APRIL 14, 2021
AND ADOPTED ON THIS THE DAY OF , BY THE FOLLOWING VOTE OF THE
PLUMAS EUREKA BOARD OF DIRECTORS;

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

I hereby certify that the foregoing is a true and correct copy of Ordinance #2021– 87C adopted by the Board of Directors at the Board Meeting held on_____.

Jillian Cole, Clerk to the Board

Billing and Non-Payment Procedure

Quarterly

- Initial bills are sent out on the 15th day of the month quarterly, starting in July.

15 days after
Disconnect
Notice 2

- If total is still not settled or arrangement made, **48 HOUR NOTICE** will be posted at property address and forwarded to customer

90 days after
bill is sent

- Total amount of bill must be paid or contact for payment arrangements initiated.
- If total is not paid or arrangements made **LATE NOTICE** will be sent.

48 hours after
Notice posted

- If total is still not settled or arrangement made, service will be terminated.
- **10% LATE FEE** will be levied and **1% MONTHLY INTEREST FEE** will begin.
- Billing for services will continue even after service disconnect.

30 days after
Late Notice

- If total has still not been settled or arrangement made, **DISCONNECT NOTICE 1** will be sent via certified mail, and the **LATE FEE** will be levied.

365 days after
initial bill

- If total is still not settled or arrangement made, **LIEN** procedures will be initiated and a **LIEN** will be placed against the property address

30 days after
Disconnect

- If total is still not settled or arrangement made, **DISCONNECT NOTICE 2** will be sent via certified mail, and the **LATE FEE** will be levied.

CHIEF'S REPORT

February 2024

Call Reports and Training

Calls – Medicals: 1 Fire: 0

Training

- EMS Medical CPR skills and renewal. 3 from Quincy fire attended.
- PPE and SCBA review.
- Incident scene Operations, Communications, and Fire suppression.

Personnel Activity

- Chris Baker developed a 2024 Training plan for the department.
- Invoice from OES for Happy Camp deployment approved.
- Larry McCabe quit.

Fire Equipment

- Received new Radio for 9178, will have it installed along with new lights, siren, and battery charging system. TSA will install all in Carson City when the parts are delivered.
- 9122 has a diesel leak that will be fixed along with major service by James.
- Received new SCBAs from AFG Grant, I will set up training on new SCBAs.

Other Activity

- **Burning is now allowed per Cal Fire with a permit and approved burn day.**
- Dirt circle in the field, working with Jamar. (this spring).
- Provided Medical Support for Longboard races.
- I stepped down as President of the Plumas County Fire Chief's Association.
- Applied for a new AFG Grant for Turnouts.

General Manager's Report

March 2024

Dial My Call Alert System Training

- Gina provided staff with training on how to use the alert system. Including login credentials, how to create or select a certain pre-made alerts, and choosing the area the alert will be sent.
- Staff will be able to create notifications from their cell phone using the Dial My Call App. The functions have been tested by staff

IT System Review

- As reported in the last month's meeting, Joseph Fisher, Bullet Info Tech Solutions, has been conducting a review of the District's IT system.
- Joesph has installed antivirus software on all staff's computers, giving administrative controls to management, as well as himself should there be an issue where management access has troubles.
- Administrative controls will allow management to control access to websites like "parental controls" used by families.

Employee Training

- Anthony passed his wastewater Grade I certification, he is officially a wastewater treatment operator.
- Operations staff will also be attending confined space entry training, including the General Manager. There have been login issues with United Rentals, who provides the online training. Management is working with United Rentals to resolve the issue.
- 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.

Congressman Kevin Kiley Correspondence

- Staff has been in contact with Representative Kevin Kiley's office on two separate matters.
- Management was made aware of an opportunity for funding through Kiley's office for appropriations during FY25. The U.S. House Appropriations Committee provides an opportunity for Members of Congress to submit a limited number of requests for funding directed to specified state, local government, or nonprofit recipients (subject to disclosure rules). Representative Kiley has secured funding for PSREC fiber installation locally for \$4 million, as well as \$2 million for the City of Loyalton to replace portions of their water main infrastructure.
- Management has filled out the appropriations form, along with two letters signed by community members as part of the funding request for FY25. The District will be requesting funding of \$3.25 million for the Water Treatment Plant.
- Management also submitted a letter to Representative Kiley's office to request he cosponsor H.R. 7525 *Special District Grant Accessibility Act*.
- This bill would establish a formal definition of "special district" in federal law, as well as require the Office of Management and Budget (OMB) to issue guidance to federal agencies requiring special districts to be recognized as local governments for the purpose of federal financial assistance.

Grants

- Management and Chief Munsen have been working together on a couple of grant opportunities. One for the replacement of turnouts and the other for a slip tank.
- The grant for the turnouts has been submitted and we are waiting for the review process to conclude.
- Information request has been submitted for the slip-on tank grant. Only 25 requests will be accepted after the review. If the fire department request is accepted, then we will start the process of applying for the grant to receive the slip-on tank.

Damage Claim

- Management received a call from a resident at 44 Ponderosa, notifying the District that a tree a uprooted from district property, the meadow, and fell on his house.
- The resident was provided with a damage claim form and has filled out the form; requesting the District pay his deductible of \$2000. Staff will verify property bounds and deductible information.



PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

200 LUNDY LANE BLAIRSDEN, CALIFORNIA 96103

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3/18/2024

The Honorable Kevin Kiley
U.S. House of Representatives
1032 Longworth House Office Building
Washington, D.C. 20515

RE: Cosponsor Request – H.R. 7525 *Special District Grant Accessibility Act*

Dear Representative Kiley:

On behalf of the Plumas Eureka Community Services District, we respectfully request that you cosponsor the *Special District Grant Accessibility Act* (H.R. 7525). This important bipartisan bill would establish a formal definition of “special district” in federal law, as well as require the Office of Management and Budget (OMB) to issue guidance to federal agencies requiring special districts to be recognized as local governments for the purpose of federal financial assistance determinations.

The Plumas Eureka Community Services District is a small special district nestled in the Sierra Nevada mountains approximately one hour north of Lake Tahoe. Plumas Eureka CSD provides water, wastewater, and emergency services to our community of six hundred homes. Grant funds play a vital role for our District to maintain our infrastructure and emergency services.

Special districts are local governments created by the people of a community to deliver specialized services essential to their health, safety, economy, and well-being. In the State of California, there are over 2,000 special districts providing a broad range of essential services and infrastructure.

Despite the significance of special districts throughout the United States, federal law lacks a consistent definition of these special purpose units of local government. As a result, some communities served by special districts face challenges in accessing federal funding opportunities as their local service providers are commonly omitted from the definition of eligible units of local government in legislative proposals that authorize federal programs and funding. Moreover, special districts lack official population figures and are therefore not recognized by the U.S. Census Bureau as “geographic units of government.” As a result, special districts are unable to gain access to certain formula-driven grants and resources.

Sponsored by Representatives Pat Fallon (R-TX) and Brittany Pettersen (D-CO), the *Special District Grant Accessibility Act* represents a long-overdue, bipartisan effort designed to ensure that special districts have the same access to federal resources as other units of local government. Again, we urge you to cosponsor this important legislation and we ask that you work with your House colleagues to prioritize its passage.



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Respectfully,

Jamar Tate
General Manager

cc: California Special Districts Association [via email: advocacy@csda.net]



DISTRICT

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February 2024 Operations report

Water

- **Flow: February – well 1B:** 1,610,000g

Average/day: 57,500g *well 2 offline for rehabilitation continuance.

- **Well 2 rehabilitation:**
 - The project for well 2 is still underway. All laborious work has been completed. After the initial testing was conducted at the well, with positive results, the pump motor failed, and replacement is required. A new pump is ordered and on standby ready to be installed. CSD employees will alert the installation company to mobilize equipment as soon as the fairway is not saturated with water, without waiting this would cause undue damage to the golf course.
- **Well 1b generator work:**
 - Upon conducting generator maintenance and function testing, it was found that the generator at well 1b required a “vfd filtering device” to smooth the transition of operational power between power supplies. After contacting the manufacturer and electrician, the parts were able to be ordered and installed without issue. The generator has been tested and is working as intended.

Wastewater

- **Flow: February-**

WWTP 6: 257,233g

Average/day- 8,870g

WWTP 7: 1,487,664

Average/day- 51,299

Future & Misc items



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- **Large tree removal:**

- There are multiple trees located on west pinion circle that are in need of removal. Due to the size and location of these trees, there is a need for specialized equipment ie. Cranes and climbing. This is going to increase the cost for the CSD. This will be an agenda item of its own for further review and board decision.

- **Spring/summer preparedness:**

- As we come into the spring season, CSD employees will be performing maintenance on our equipment that is essential for a number of activities, park mowing/upkeep, CSD property cleanup, road maintenance, small tree removal etc..

- **Community notification system:**

- The CSD has adopted a new program to keep community members informed of the happenings within the district as it pertains to repairs, emergencies, and any other type of notifications that would be of importance to the customers. This is a call out/message/email system that will make information much more readily available to those who are opted into the program.

- **Inventory:**

- Mrs. Gina has created a rolling organizational template for CSD members to fill out and complete for a more thorough list and tracking of our inventory and equipment throughout the district. The rough list has been completed and will be added to continually into the future.

PECSD Administrative Manager's Report February 2024

Gina-Marie Morris

- Website now has Policies posted. Working to add Resolutions and Ordinances.
- The Alert System is fully functional with groups added.
- All locations in UB Max now have APNs noted and Alert System Groups noted
- 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
 - 8 Accounts received 15 Day Notices on 03/15/24
 - 4 payment agreements
 - 1 customer disconnected
 - 2 accounts only payments are through liens

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

Applied To	Sewer	Water	Fire	Total Amount
Late/NSF Fees	115.13	115.13	14.69	244.95
Unapplied(Advance/Overpayment)	988.82	988.82	126.24	2,103.88
Services	19,807.37	26,284.59	3,167.23	49,259.19
Reserve / FEERAM	5,438.58	5,621.56	941.52	12,001.66
Debt	4,184.43	9,717.35		13,901.78
Total:	\$30,534.33	\$42,727.45	\$4,249.68	\$77,511.46
BILLPAY_CC				\$9,763.57
CHECK				\$67,747.89

Upcoming activities and projects:

- Complete the work on the website.
- 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 March 20, 2024

Acct	Current	Over 30	Over 60	Over 90	Balance	Notes
161	803.18	423.85	-	-	1,227.03	Formal Payment Agreement , \$344.33 by the 15th of each month. In good standing with payment plan.
165	768.18	603.79	-	-	1,371.97	Formal Payment Agreement , \$300.90 by the end of each month. Watching account for consistant payments.
275	1,010.32	940.32	-	-	1,950.64	
309		308.59	-	-	792.18	
329	359.79	359.79	360.18	99.40	1,179.16	Only payments on this account have been through the Lien. Undeveloped property.
357	468.52	448.59	309.40	-	1,226.51	Service Disconnected, Charging 1% monthly interest for all past due fees.
411	378.59	116.61	-	-	495.20	Making payments to catch up. \$200/month. Watching acctount for consistant payments.
447	768.18	200.97	-	-	969.15	Making payments to catch up. \$300/month. Payments have been inconsistent, watching.
484	518.59	349.86	-	-	868.45	
715	512.79	512.79	513.18	9,783.19	11,321.95	Only payments on this account are through the Lien. Undeveloped property.
733	300.12	230.12	-	-	530.24	
837	464.79	324.79	-	-	789.58	
	\$ 6,353.05	\$ 4,820.07	\$ 1,182.76	\$ 9,882.59	\$ 22,722.06	