

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 – jillian.pecsd@gmail.com
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**REGULAR
BOARD MEETING
AGENDA
July 11, 2023
9:00am**

Board of Directors
Chairperson Don Fregulia
Director Kim Train
Director Todd Solomon
Director Cheryl Sinsel
Director Rich Machado

*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)

1. Call Meeting to Order
Chairperson Don Fregulia
2. Approval of June 20, 2023 Regular Board Meeting Minutes
Discussion and Possible Action
3. Appointment of Vice Chairperson
General Manager Jamar Tate
The Board will appoint a Board Director to the position of Vice Chairperson
4. Meadow Lane Irrigation
General Manager Jamar Tate
The Board will discuss issues related to Meadow Lane irrigation tie-in to the District distribution system.

5. Rate Study

John Rowden, Project Manager

The Board will consider proposals for the conduct of a Rate Study that complies with Prop 218 as part of the process of establishing a new rate schedule for water and sewer service fees.

Discussion and Possible Action

6. Fire Tax

John Rowden, Project Manager

The Board will be briefed on the schedule and status of the measure to raise taxes to pay for the Fire Department.

Discussion and Possible Action

7. Water System Compliance & Pilot Study Update

General Manager Jamar Tate

The Board will be updated on water system compliance and the Pilot Study by Dowl

Discussion and Possible Action

8. Fire Chief's Report

Fire Chief Steve Munsen

The Report may cover the following:

- a. Call Reports & Training
- b. Personnel Actions and Activities.
- c. Fire Apparatus & Equipment
- d. Plumas County Fire Chiefs Association Actions and Activities
- e. Firewise Committee Actions and Activities
- f. Financial Assistance from the Auxiliary, grants, and other funding sources
- g. Department administrative activities, actions, and issues such as budget and insurance.

Discussion and Possible Action

9. Committee Reports

The Board will determine if it will fill any of the following standing committees.

- a. Budget and Finance Committee
- b. Water and Wastewater Committee

- c. Personnel and Benefits Committee
 - d. Safety and Emergency Committee
 - e. Administrative Services Committee
- Discussion and Possible Action

10. General Manager's Report

General Manager Jamar Tate

The Board will consider the status of the listed topics presented by staff and determine if any actions are needed.

- a. Financial Reports
- b. Operations Report
- c. Miscellaneous

Discussion and Possible Action

11. Administration

Administrative Manager Gina Morris

- a. Status of Invoices & Liens
- b. Status of Administrative Activities

Discussion and Possible Action

12. Written Correspondence to the Board

Discussion and Possible Action

13. Public/Board Comment Period

The public and/or the Board of Directors may address the Board on items within the District's subject matter jurisdiction that are on the agenda, the public and/or the Board of Directors may also address items not included on the agenda. 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. Strict limit on the time the public may address the Board is three (3) minutes per speaker.

Discussion Item

14. Closed Session

Possible Litigation

15. Future Agenda Items

General Manager Jamar Tate

Discussion and Possible Action

16. 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 General Manager, Jamar Tate, at (530) 836-1953 during regular business hours, at least 24 hours prior to the time of the meeting.

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**REGULAR
BOARD MEETING
MINUTES**

June 20, 2023

9:00 AM

200 Lundy Lane

BLAIRSDEN, CA 96103

Board of Directors

Board Director Don Fregulia

Board Director Todd Solomon

Board Director Cheryl Trenwith-Sinsel

Board Director Rich Machado

Board Director VACANT

1. Call Meeting to Order

Chairperson Don Fregulia called to order the Regular Board Meeting of Plumas Eureka Community Services District ("PECSD") at 0901 hours. Director Rich Machado was absent.

2. Approval of May 16, 2023, Regular Board Meeting Minutes

The Board was presented with the May 16, 2023, Regular Board Meeting minutes.

Motion to approve the May 16, 2023, Regular Board Meeting minutes as submitted.

Motioned: Board Director Todd Solomon

2nd: Board Director Cheryl Sinsel

All in Favor.

Aye – Chairperson Don Fregulia

Aye – Board Director Todd Solomon

Aye – Board Director Cheryl Sinsel

3. Approval of June 8, 2023 Special Board Meeting Minutes

The Board was presented with the June 8, 2023 Special Board Meeting minutes.

Motion to approve the June 8, 2023, Special Board meeting minutes as submitted.

Motioned: Board Director Todd Solomon
2nd Board Director Cheryl Sinsel

All in Favor.

Aye- Chairperson Don Fregulia
Aye- Board Director Todd Solomon
Aye- Board Director Cheryl Sinsel

4. Filling Board Vacancies

Motion to appoint Kim Train as a Director of PECSD Board. To replace Steve Janovick, who resigned in February 2023.

Motioned: Chairperson Don Fregulia
2nd: Board Director Cheryl Sinsel

All in Favor.

Aye – Chairperson Don Fregulia
Aye – Board Director Todd Solomon
Aye – Board Director Cheryl Sinsel

Kim Train is hereby appointed to the PECSD Board and is authorized as signatory on all PECSD Plumas Bank accounts.

5. Fiscal Year 23/24 Budget

The Board was presented with the proposed budget for fiscal year 2023-2024. No changes were made to the budget since Board review -at the June 8, 2023 Special Board Meeting.

Motion to adopt the proposed Budget for Fiscal year 2023-2024 as submitted.

Motioned: Board Director Todd Solomon
2nd: Board Director Cheryl Sinsel

All in Favor.

Aye – Chairperson Don Fregulia
Aye – Board Director Todd Solomon
Aye – Board Director Cheryl Sinsel

Aye- Board Director Kim Train

6. Tax Increase to Support the Fire Department, Resolution 2023-2

The Board was presented with Resolution 2023-2 to put a measure before the voters of the District to increase the tax to support the Fire Department. *Director Machado joined the meeting.*

Discussion included the need for a tax increase to sustain the fire department operations. The massive insurance increase being experienced by Fire Departments state-wide has put many departments in jeopardy and some have had to close. The Plumas Eureka Fire Department funds are currently in a good position due to monies received from participation during the Dixie fire. Importance of the resolution being approved by the board at the meeting was identified in order for the resolution to be filed with the county by the June 26, 2023 deadline for measures to appear on the ballot in November. Project Manager, John Rowden, explained the process of getting the measure on the ballot and referenced the calendar of events for local measures moving forward, including arguments for and against measures. Members discussed messaging and how to get the word out to residents regarding a tax increase for the fire department, possibly having PECAUX play a role in the messaging. There were concerns voiced about the CSD doing the messaging and advocating for or against the measure; messaging should come from another source other than the CSD.

Motion to adopt Resolution 2023-2 for a Tax Increase to Support the Fire Department as submitted.

Motioned: Board Director Cheryl Sinsel

2nd: Board Director Kim Train

In Favor:

Aye – Chairperson Don Fregulia

Aye – Board Director Todd Solomon

Aye – Board Director Cheryl Sinsel

Aye – Board Director Rich Machado

Aye- Board Director Kim Train

7. Surplus Supplies & Equipment Disposal Policy

The Board was presented with a draft policy titled Disposal of Surplus Supplies or Equipment # 3046.

General Manager Jamar Tate opened the discussion by providing information for the need of the policy in order for the disposition of supplies and equipment that are no longer in use or needed by the District. Currently, the District has no policy addressing the disposal of surplus items. Mr. Tate did research into policies of other districts and found that a majority of district have a policy addressing the disposal of surplus property.

Motion to adopt Policy 3046 Disposal of Surplus Supplies or Equipment as submitted.

Motioned: Board Director Sinsel

2nd: Chairperson Don Fregulia

All in Favor

Aye – Chairperson Don Fregulia

Aye – Board Director Todd Solomon

Aye – Board Director Cheryl Sinsel

Aye – Board Director Rich Machado

Aye- Board Director Kim Train

Following a discussion regarding the type of account and procedures regarding its use, the Board elected to explore this item in conjunction with the District's financial management plan at a future meeting.

8. Rate Study

The Board was presented with a draft document for the Request for Proposals for Engineering Consulting Services to Prepare a Comprehensive Rate Study. General Manager, Jamar Tate, and Project Manager were looking for the Board to authorize proceeding with distributing the request for proposals.

The current rate structure that was adopted in 2018 is set to expire in 2023, with the last scheduled rate increase to take effect on July 1, 2023. Discussion included the concern if the District will have enough time to request proposals, select a consultant, have the rate study completed, and go through the Prop 218 process by next year, 2024. Staff indicated that if the proposal process starts soon, there should be ample time to complete the necessary requirements in the Prop 218 process. This led discussion into the process of Prop 218, including what is required for proposed rates to be defeated; letters of protest must be counted and equal 50% + 1 in order for proposed rates to be defeated.

The General Manager was directed to release a Request for Proposal for the Rate Study with the intent of selecting a contractor at the July 2023 Board Meeting.

9. Water System Compliance & Pilot Study Update

Results from testing June 8, 2023, showed the As level at the compliance point to be 9 ppb; at Well 1B to be 7 ppb; and at Well 2 to be 16 ppb. The EPA Standard is 10 ppb. The running annual average (RAA) at the compliance point is 8 ppb, 7 ppb at Well 1B, and 15 ppb at Well 2.

The most recent results of the tests of the Quarterly samples taken on April 13, 2023, for Iron

were .280 mg/l at Well 1B and 1.05 mg/l at Well 2; for Manganese were .100 mg/l at Well 1B and .08 mg/l at Well 2. (The Secondary Standard for Iron is .300 mg/l. The Secondary Standard for Manganese is .05 mg/l.).

The Arsenic Remediation Project (Water Treatment Plant) Development schedule has been changed due to delays in the start of final pre-funding pilot testing. Historic weather has been a factor. The current projected schedule is below:

STAGE	TIMEFRAME	COMMENT
FINANACAL SRF application submittal	August 2023	Submittal is contingent on the final pilot study report being accepted by SWRCB. Pilot study should be completed by May/June 2023 and Pilot Study Report will be submitted to SWRCB in June 2023 (three weeks after final pilot testing).
Application Review	August 2023 – January 2024	Assumes a six-month review
CONSTRUCTION Contractor Selection	Apr 2024-May 2024	Assumes and 90 day bid and selection process
Construction	Jun 2024 – Jun 2025	Assumes a one-year construction
OPERATION Shakedown	Jul 2025 – Jun 2026	Needed to ensure the systems work and to train operators
Pilot Testing	Jul 2026-Jun2027	Needed to refine operational procedures to maximize removal of As, Fe,and Mn.
Full Operation	Jul 2027	

10. Fire Chief’s Report

a. Call Report & Training Report

Copies of the Call and Training Reports are available for viewing at Plumas Eureka Fire Department (“PEFD”) Administrative Office upon request. PEFD Volunteers are keeping abreast of the latest precautions for COVID 19 and will continue to follow CDC and NorCal EMS guidelines and requirements. Medical Calls: 2 Fire: 0 Training: Hydrant and Pump panel. Radio communications

b. Personnel

Chris Baker has joined the Plumas Eureka Volunteer Fire Department. Recruiting continues for volunteer firefighters. Interested parties can email volunteers@pecsd.org or contact the office at 530-836-0532.

c. Fire Apparatus & Equipment Maintenance

Chief Munsen continues research on converting Engine 9153, PEFD's EMS vehicle, to a wet rescue truck capable of both medical and fire responses.

- d. Training
Volunteers took part in hydrant and pump panel training, as well as radio communications
- e. Firewise Committee Actions and Activities
Nothing to Report.
- f. Miscellaneous
Burn permits are required and can be received on-line at the Cal Fire website or at the Mohawk Ranger station. The Air Quality Board determines burn days. Please call (530) 832-4528, press 5 for our region, and listen to the entire message for day designation and instructions.

11. Committee Reports

Nothing to Report.

12. General Manager's Report

- a. No Financial Reports were presented. Two months of reports will be presented at the July Board Meeting.
- b. Operations Report
Water
May 2023 Flow: Well 1B – 4,645,200 gallons Well 2- 1,620,800 gallons Total- 6,266,000 gallons.
Well 1b Transducer Replacement: During daily checks, operators noticed that the well was not running due to a low cutoff condition. This is not unusual during this time of year. The following day, the same condition was noticed so operators checked the drawdown level of the well; it showed that the well was not recovering, indicating an issue with the well. H2O Pro was called by staff to come asses the situation and use a sounding device to verify the water level inside the well casing. The technician verified that the water level reading by the transducer was not accurate. Staff proceeded to call Sierra Controls to have the transducer replaced, a technician was on site later that day and successfully replaced the equipment. Water mains Flushed: Operations staff completed the annual flushing of the water mains. This done to move fresh water throughout the distribution system since there is not much water movement through the system in the winter season

Wastewater

May 2023 Flow: WWTP # 6-287,321 gallons WWTP # 7: 947,977 gallons Total:

1,235,298 gallons.

Misc.

Potholes: Operators filled potholes on District roads. The roads were damaged during the long winter of snow plowing. There are still some potholes that need to be addressed As-built maps have been acquired for the Village at Plumas Pines Development. Sequoia Park Irrigation: Staff were contacted by a homeowner adjacent to the park and stated that one of the sprinkler stations was not operating when the rest of the park was irrigated. Staff investigated the issue, taking apart the valve but could not identify the cause of the issue. Net steps will be to disassemble the valve and replace the interior components.

13. Administration

No Report. New Administrative Manager will begin their duties June 21, 2023

14. Written Correspondence to the Board

Nothing to Report.

15. Public/Board Comment Period

Jeff Kapci, Meadow Lane resident, addressed the board concerning the golf course cutting of the water supply for the irrigation of four homes and six condos along the #5 fairway. Residents would like to connect to the potable water supply to irrigate the areas affected by situation. This topic will be placed on the agenda for the July meeting.

Audience member made a comment regarding being in stage 2 water conservation. They were unaware the District was in water restrictions, asking why? Staff advised them for the purpose of running the wells efficiently to keep Arsenic level below the Maximum Contaminant Level (MCL).

Discussion about how PECSD contacts customers and informs them about meetings and other information regarding District matters. In future newsletters, attach form to update/gather email addresses, phone numbers and physical address. Notification of Board Meetings in Plumas News and other possible media.

16. Closed Session

Clerk's Note: Board went into closed session @ 10:56

The Board gave General Manager Jamar Tate an annual performance evaluation.

17. Future Agenda Items

Meadow Lane Irrigation Issue
Public Communication

18. Adjournment

Vice Chairperson Don Fregulia adjourned the regular Board meeting at 1143 hours.

In Attendance:

Vice Chairperson Don Fregulia

Board Director Todd Solomon

Board Director Cheryl Trenwith-Sinsel

Board Director Rich Machado

Board Director-Kim Train

Respectfully Submitted,

(Signature on file)

Jamar Tate
Acting Board Clerk

Plumas Eureka Community Services District

Board Report

Subject: Meadow Lane Irrigation

History: Four homes and six condo units have their irrigation connected to a waterline that is supplied by the golf course. This irrigation line has provided water for the landscaping of these customers for decades.

Background: In the spring of 2022, this group of customers were notified by the golf course that the water supplied to this area would be shut off and these units would have to find an alternative for their landscape water. PECSD was contacted and asked for assistance in finding a solution for the problem. Staff identified that there is a potable water main that runs through the area that the affected customers could connect to for their landscape. Contractors were unavailable to do the work in 2022, so the golf course left the water line active throughout 2022. In the spring of this year, 2023, the golf course terminated the supply of water for irrigation to that area. Customers, staff and landscape contractors have revisited the option of connecting the waterline that serves the area to the District system and disconnecting from the golf course. This has been identified as the solution to the problem faced by the customers. The affected customers will pay for the work involved in making this connection.

The existing irrigation line is 1 ½“which does not exist in the District’s current rate schedule. Staff has calculated based off existing rates and the capacity of a 1 ½“line, that an annual rate of \$4,094.80 is appropriate for this line.

Options:

1. Charge the customers \$4,094.80 annually for the 1 ½ connection. How the charges are split amongst the customers will need to be negotiated between the HOA of the condo units and the four homeowners.
2. PECSD Board of Directors choose not to charge for the 1 ½ inch connection.

3. PECSD Board of Directors choose to charge are lesser amount than identified as appropriate for the 1 ½ connection.

Submitted by Jamar Tate General Manager

AGENDA ITEM 5

RATE STUDY REQUEST FOR PROPSALS

Requests for proposals were sent to seven (7) qualified contractors:

- Dowl Engineering (Reno, NV)
- SCI Consultants (Fairfield, CA)
- RDN (Santa Barbara, CA)
- Lechowicz and Tseng Municipal Consultants (Berkeley, CA)
- NBS (Temecula and San Francisco, CA)
- Rose Water system Management LLC (Reno, NV)
- Harris and Associates (Sacramento, CA)

UDEL Election November 7, 2023

Calendar of Events for Local Races - Measures

E-137	Jun 26 23	Resolutions for Measures to appear on Ballot filed w/County Clerk
E-134	Jul 3 23	Board of Supervisors Agenda Request by 12:00 noon
E-123	Jul 11 23	Resolutions adopted by this date by BOS authorizing consolidations
E-118	Jul 12 23	Arguments For & Against Measures Period - 10 Calendar Days
E-113	Jul 17 23	Filing Period Opens - Declaration of Candidacy & Nomination
E-109	Jul 21 23	Last Day - Arguments For & Against Measures can be filed
E-106	Jul 24 23	First Day Rebuttals to Arguments for Measures - 10 Calendar Days
E-97	Aug 2 23	Last Day Rebuttals to Arguments for Measures can be filed
E-88	Aug 11 23	Filing period closes for Incumbent Candidates
E-83	Aug 16 23	Extension of Filing Period for Non-Incumbent Candidates
E-68	Aug 18 23	EIMS extract reports to Dominion
E-60	Sep 8 23	Military & Overseas Ballots Mailed
E-40	Sep 26 23	Logic & Accuracy Testing
E-28	Oct 10 23	Vote By Mail Ballots Mailed
E-15	Oct 23 23	Close of Registration and Address Correction to Registration
E-11	Nov 2 23	Ballot Processing begins
E-0	Nov 7 23	Election Day
E+7	Nov 14 23	Election Day + 7 day postmark review
E+8	Nov 15 23	Ballot Return Envelope - 8 day signature cure
E+14	Nov 21 23	Canvass process begins
E+15	Nov 22 23	Certification of results
E+28	Dec 5 23	Certification of results to Board of Supervisors at their regular meeting

Report on Arsenic Compliance Actions

July 11, 2023

Submitted by Jamar Tate, General Manager

Arsenic Levels

No Samples have been taken for July at the time of this report. The most recent reported sample from the Compliance point were taken on June 8, 2023. The result showed the arsenic levels at 9 ppb. May result showed 7 ppb. The first quarter 2023 average was 7 ppb. The current Running Annual Average (RAA) is 8 ppb.

Samples were taken at Well 1B and Well 2 on June 8, 2023. The result from Well 1B was 7 ppb. The result from Well 2 was 16 ppb. The first quarter 2022 average for Well 1B was 5 ppb with the RAA of 7 ppb. The first quarter average for Well 2 was 14 with the RAA of 15 ppb.

Iron and Manganese Compliance Levels

The most recent results of the tests of the Quarterly samples taken on April 13, 2023 for Iron were .280 mg/l at Well 1B and 1.05 mg/l at Well 2; for Manganese were .100 mg/l at Well 1B and .08 mg/l 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 unchanged from last month.

STAGE	TIMEFRAME	COMMENT
FINANCIAL		
SRF application submittal	September 2023	Submittal is contingent on the final pilot study report being accepted by SWRCB. Pilot study should be completed by July 2023 and Pilot Study Report will be submitted to SWRCB in August 2023 (three weeks after final pilot testing).
Application Review	September 2023 – February 2024	Assumes a six-month review
CONSTRUCTION		
Contractor Selection	May 2024-June 2024	Assumes and 90 day bid and selection process
Construction	July 2024 – July 2025	Assumes a one-year construction
OPERATION		
Shakedown	Jul 2025 – Jun 2026	Needed to ensure the systems work and to train operators
Pilot Testing	Jul 2026-Jun2027	Needed to refine operational procedures to maximize removal of As, Fe,and Mn.
Full Operation	Jul 2027	

Dowl Engineering continues to work on the Pilot Test at Well 2. They have seen a good results on the removal of iron and manganese using sodium hypochlorite, chlorine/bleach, for oxidation, hydrochloric acid for pH adjustment, and polyaluminum chloride for coagulation, but did not see any arsenic removal. The iron levels need to be higher than the arsenic levels to achieve arsenic removal, which was not being accomplished. Dowl has used ferric chloride to increase the iron levels and has seen arsenic reduction below the maximum contaminate level (MCL) of 10ppm. Ferric chloride is a common chemical used in water treatment for coagulation and removal of impurities in water.

Next steps will be to use potassium permanganate as the oxidation agent instead of sodium hypochlorite and compare the removal results of iron, manganese and arsenic. Samples will be sent to a laboratory for verification of field results. Pilot study completion is anticipated within the next few weeks. A final report will be submitted to SWRCB for review three weeks after the pilot study is completed.

CHIEF'S REPORT

June 2023

Call Reports and Training

Calls – Medicals: 1 Fire: 0

Training

- Hydrant and pump panel training.
- Medical, backboard, C-collar.
- Pump operations on 9178.

Personnel Activity

- Patricia Peters has joined the department. EMT/Firefighter. That brings our total personnel to 13.

Fire Equipment

- Wet rescue truck, GSA 1122 program (ongoing).
- Putting chevron striping on the back of 9122 to be compliant with NFPA 1901 (National Fire Protection Association).
- 9121 has a bad pump throttle knob.

Other Activity

- **Burning is NOT allowed after July 17th per Cal Fire.**
- **Building remodel.**
- Waiting to hear if we were accepted for FEMA and Cal Fire Grants.
- Dirt circle in the field, working with Jamar.
- Working to get new dispatch S/W for the department.
- Received \$5965 from last year's Cal Fire grant.

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Water
April 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>Jul '22 - Apr 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
28000 · REVENUES						
28001 · INCOME - VAPP IMPROVEMENT	0.00		0.00			
28008 · INCOME - FIRE01	0.00		0.00	0.00	0.00	
28013 · INCOME - HOOK UP FEES	1,000.00		2,000.00			
28017 · INCOME - WATER 2"	1,478.30	1,478.25	5,913.20	5,913.00	5,913.00	100.0%
28018 · INCOME - SERVICE FEE	0.00		1,207.50			
28019 · INCOME - WATER2UND	5,684.68	6,013.50	22,508.26	24,054.00	24,054.00	93.57%
28020 · INCOME - VAPP01	0.00		5,329.00			
28022 · INCOME - SEWER	0.00		0.00	0.00	0.00	
28024 · INCOME - WATER1D	114,432.41	107,937.00	446,842.67	431,748.00	431,748.00	103.5%
28026 · INCOME - SEWER DEBT TPR	0.00		0.00	0.00	0.00	
28027 · INCOME - SEWER RESV	0.00		0.00	0.00	0.00	
28028 · INCOME - WATER RESV	15,272.58	13,757.25	59,102.57	55,029.00	55,029.00	107.4%
28029 · INCOME - SEWER DEBT WWTP 7	0.00		0.00	0.00	0.00	
28035 · INCOME - WATER DEBT	52,163.52	50,863.75	206,807.62	203,455.00	203,455.00	101.65%
28036 · INCOME - WATER 1"	567.60	851.50	2,838.00	3,406.00	3,406.00	83.32%
28037 · INCOME - WATER RESV 1"	67.77	113.00	271.08	452.00	452.00	59.97%
28038 · INCOME - WATER DEBT 1"	417.51	417.50	1,670.04	1,670.00	1,670.00	100.0%
28039 · INCOME - WATER RESV 2"	240.96	241.00	963.84	964.00	964.00	99.98%
28040 · INCOME - WATER DEBT 2"	890.76	890.75	3,563.04	3,563.00	3,563.00	100.0%
Total 28000 · REVENUES	192,216.09	182,563.50	759,016.82	730,254.00	730,254.00	103.94%
30500 · GRANT INCOME	0.00		0.00	0.00	0.00	
31500 · INCOME - PROPERTY TAX						
31750 · Road Maintenance	0.00		195.42			
Total 31500 · INCOME - PROPERTY TAX	0.00		195.42			
32000 · FIRE-FEERAM/MITIGATION	0.00		0.00	0.00	0.00	
34000 · INTEREST INCOME	1,046.21		1,853.36	0.00	0.00	100.0%
34500 · FINANCE CHARGE	742.00		1,120.00	0.00	0.00	100.0%
35000 · OTHER INCOME	0.00		987.36	0.00	0.00	100.0%
Total Income	194,004.30	182,563.50	763,172.96	730,254.00	730,254.00	104.51%
Gross Profit	194,004.30	182,563.50	763,172.96	730,254.00	730,254.00	104.51%
Expense						
36000 · SALARIES	8,052.64	9,685.00	86,357.24	96,850.00	116,220.00	89.17%
37000 · OVERTIME SALARIES	35.47	124.50	1,604.19	1,245.00	1,494.00	128.85%
37250 · PAGER DUTY	210.00	228.17	2,100.00	2,281.66	2,738.00	92.04%
39250 · SICK LEAVE PAYOUT	0.00		268.80	73.00	73.00	368.22%
39500 · VACATION PAY OUT	0.00		1,600.62	2,055.00	2,055.00	77.89%
40000 · PAYROLL TAXES - EMPLOYER	149.84	242.17	2,068.23	2,421.66	2,906.00	85.41%
42000 · MISCELLANEOUS EXPENSE	1.67	0.00	417.86	1,000.00	1,500.00	41.79%
43000 · INSURANCE						
43001 · LIABILITY INSURANCE	0.00	625.00	19,860.89	6,250.00	7,500.00	317.77%
43002 · WORKMANS COMP INSURANCE	1,585.60	540.33	7,214.12	5,403.34	6,484.00	133.51%
43003 · EMPLOYER RETIREMENT BENEFITS	747.39	797.25	15,211.77	7,972.50	9,567.00	190.8%
43004 · MEDICAL BENEFITS	3,550.78	3,499.83	29,494.22	34,998.34	41,998.00	84.27%
43005 · DENTAL BENEFITS	117.50	120.08	1,180.05	1,200.84	1,441.00	98.27%
43006 · VISION BENEFITS	28.47	28.58	284.67	285.84	343.00	99.59%

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Water
April 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>Jul '22 - Apr 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% of Budget</u>
43007 · EMPLOYEE RETIREMENT BENEFITS	0.00		0.00	0.00	0.00	
Total 43000 · INSURANCE	6,029.74	5,611.07	73,245.72	56,110.86	67,333.00	130.54%
45750 · TRAINING REIMBURSEMENTS	0.00	0.00	0.00	300.00	300.00	0.0%
47000 · SAFETY	0.00		258.79			
48000 · TRAINING	0.00		245.00	2,500.00	2,500.00	9.8%
50000 · CHEMICALS	1,691.15	3,125.00	15,462.20	18,750.00	25,000.00	82.47%
52000 · LAB SERVICES	1,405.00	750.00	6,310.92	7,500.00	9,000.00	84.15%
53000 · OFFICE EXPENSE						
53001 · OFFICE SUPPLIES	9.28	250.00	1,299.91	2,500.00	3,000.00	52.0%
53002 · COMPUTER/SOFTWARE	97.42	156.25	1,329.98	1,562.50	1,875.00	85.12%
53003 · COPY MACHINE/PRINTING JOBS	79.42	104.17	707.40	1,041.66	1,250.00	67.91%
53004 · CONTINUING EDUCATION	0.00		0.00	500.00	500.00	0.0%
53005 · MILEAGE REIMBURSEMENT	8.86	33.33	8.86	333.34	400.00	2.66%
53006 · POSTAGE AND DELIVERY	133.34	133.33	1,279.50	1,333.34	1,600.00	95.96%
53007 · BANK SERVICE CHARGES	0.00	41.67	106.40	416.66	500.00	25.54%
Total 53000 · OFFICE EXPENSE	328.32	718.75	4,732.05	7,687.50	9,125.00	61.56%
54000 · LICENSES						
54001 · PECSD LICENSES	0.00		675.00	0.00	0.00	100.0%
54002 · EMPLOYEE LICENCES	0.00		60.00	500.00	500.00	12.0%
54003 · PERMITS	0.00	0.00	5,877.68	4,500.00	4,500.00	130.62%
54004 · Property Taxes	0.00	0.00	183.60	400.00	400.00	45.9%
Total 54000 · LICENSES	0.00	0.00	6,796.28	5,400.00	5,400.00	125.86%
55000 · MEMBERSHIP DUES	0.00	0.00	1,186.85	1,800.00	1,800.00	65.94%
56000 · SUBSCRIPTIONS	0.00		150.00	0.00	0.00	100.0%
57000 · UTILITIES						
57001 · ELECTRICITY	0.00	3,166.67	31,765.63	31,666.66	38,000.00	100.31%
57002 · PHONE	222.38	208.33	2,454.67	2,083.34	2,500.00	117.82%
57003 · INTERNET	48.84	57.50	515.25	575.00	690.00	89.61%
57004 · PROPANE	164.07	0.00	3,612.79	1,453.00	1,453.00	248.64%
57005 · GARBAGE	41.71	20.25	212.12	202.50	243.00	104.75%
Total 57000 · UTILITIES	477.00	3,452.75	38,560.46	35,980.50	42,886.00	107.17%
58000 · TOOLS & SUPPLIES	44.97	259.75	1,901.95	2,597.50	3,117.00	73.22%
59000 · PROFESSIONAL SERVICES						
59001 · ACCOUNTING SERVICES	104.00	1,000.00	19,896.95	10,000.00	12,000.00	198.97%
59002 · LEGAL SERVICES	0.00	208.33	1,944.20	2,083.34	2,500.00	93.32%
59003 · CONSULTING SERVICES	0.00	1,250.00	0.00	12,500.00	15,000.00	0.0%
59004 · ENGINEERING SERVICES	0.00	520.83	5,929.38	5,208.34	6,250.00	113.84%
59005 · INDEPENDENT CONTRACTOR	0.00		0.00	0.00	0.00	0.0%
59006 · COUNTY FEES	0.00		0.00	50.00	50.00	0.0%
59007 · ADVERTISING FEES	0.00	0.00	40.00	750.00	1,000.00	5.33%
59008 · PEST MANAGEMENT	0.00	12.50	35.34	37.50	50.00	94.24%
Total 59000 · PROFESSIONAL SERVICES	104.00	2,991.66	27,845.87	30,629.18	36,850.00	90.91%
60000 · AUTOMOBILE EXPENSE						
60001 · FUEL	38.06	145.75	1,473.18	1,457.50	1,749.00	101.08%
60002 · VEHICLE MAINTENANCE	30.00	208.33	323.20	2,083.34	2,500.00	15.51%
Total 60000 · AUTOMOBILE EXPENSE	68.06	354.08	1,796.38	3,540.84	4,249.00	50.73%
61000 · GENERAL MAINTENANCE						

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Water
April 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>Jul '22 - Apr 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% of Budget</u>
61001 · ROAD MAINTENANCE	0.00	0.00	0.00	0.00	2,000.00	0.0%
61002 · GREENBELT MAINTENANCE	0.00	142.86	675.00	714.28	1,000.00	94.5%
61003 · HYDRANT MAINTENANCE	0.00	142.86	0.00	714.30	1,000.02	0.0%
61004 · BUILDING MAINTENANCE	1,666.67	83.33	4,968.75	833.34	1,000.00	596.25%
Total 61000 · GENERAL MAINTENANCE	1,666.67	369.05	5,643.75	2,261.92	5,000.02	249.51%
63000 · WATER RESERVES EXPENSE	0.00		100,782.20	263,000.00	263,000.00	38.32%
69000 · CAPITAL EXPENSES						
69001 · MAINTENANCE REPAIRS	0.00		0.00	0.00	0.00	
69002 · RADIO REPAIRS	0.00		0.00	0.00	0.00	
69005 · EQUIPMENT REPAIRS	0.00		0.00	0.00	0.00	
69006 · DISTRIBUTION SYSTEM	0.00		0.00	0.00	0.00	
69008 · Engineering Services	-1,880.01		-1,880.01	0.00	0.00	
69011 · GENERATOR REPLACEMENT	0.00		0.00			
69000 · CAPITAL EXPENSES - Other	0.00		0.00	0.00	0.00	
Total 69000 · CAPITAL EXPENSES	-1,880.01		-1,880.01	0.00	0.00	
70000 · EQUIPMENT						
70002 · WELLS	0.00		0.00	0.00	0.00	
70005 · FIELD EQUIPMENT	0.00		0.00	0.00	0.00	
Total 70000 · EQUIPMENT	0.00		0.00	0.00	0.00	
71000 · UNIFORMS						
71001 · EMPLOYEE UNIFORMS	0.00		94.72	300.00	300.00	31.57%
71000 · UNIFORMS - Other	0.00		152.41			
Total 71000 · UNIFORMS	0.00		247.13	300.00	300.00	82.38%
72000 · INTEREST LTD EXPENSE	0.00		0.00	0.00	0.00	
Total Expense	18,384.52	27,911.95	377,702.48	544,284.62	602,846.02	69.39%
Net Ordinary Income	175,619.78	154,651.55	385,470.48	185,969.38	127,407.98	207.28%
Other Income/Expense						
Other Expense						
75000 · Arsenic Remediation Expense	0.00		0.00	0.00	0.00	
76000 · Plans & Studies	0.00		19,391.75			
Total Other Expense	0.00		19,391.75	0.00	0.00	
Net Other Income	0.00	0.00	-19,391.75	0.00	0.00	
Net Income	175,619.78	154,651.55	366,078.73	185,969.38	127,407.98	196.85%

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Wastewater
April 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>Jul '22 - Apr 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
28000 · REVENUES						
28001 · INCOME - VAPP IMPROVEMENT	0.00		6,119.23			
28013 · INCOME - HOOK UP FEES	0.00		0.00			
28014 · INCOME - LEACH RENT	102.00	102.00	408.00	408.00	408.00	100.0%
28018 · INCOME - SERVICE FEE	0.00		1,038.45			
28021 · INCOME - VAPP02	0.00		3,775.00			
28022 · INCOME - SEWER	83,342.49	83,361.75	331,956.92	333,447.00	333,447.00	99.55%
28026 · INCOME - SEWER DEBT TPR	12,836.45	13,792.75	51,157.17	55,171.00	55,171.00	92.73%
28027 · INCOME - SEWER RESV	28,883.31	29,471.75	122,188.58	117,887.00	117,887.00	103.65%
28029 · INCOME - SEWER DEBT WWTP 7	14,902.65	15,279.25	55,931.21	61,117.00	61,117.00	91.52%
28035 · INCOME - WATER DEBT	0.00		57.29			
Total 28000 · REVENUES	140,066.90	142,007.50	572,631.85	568,030.00	568,030.00	100.81%
30500 · GRANT INCOME	0.00		0.00	0.00	0.00	0.0%
34000 · INTEREST INCOME	1,137.19		2,014.03	0.00	0.00	100.0%
34500 · FINANCE CHARGE	742.00		1,120.00	0.00	0.00	100.0%
35000 · OTHER INCOME	0.00		962.36	0.00	0.00	100.0%
Total Income	141,946.09	142,007.50	576,728.24	568,030.00	568,030.00	101.53%
Gross Profit	141,946.09	142,007.50	576,728.24	568,030.00	568,030.00	101.53%
Expense						
36000 · SALARIES	8,052.64	9,685.00	86,357.24	96,850.00	116,220.00	89.17%
37000 · OVERTIME SALARIES	35.47	124.50	1,604.19	1,245.00	1,494.00	128.85%
37250 · PAGER DUTY	210.00	228.17	2,100.00	2,281.66	2,738.00	92.04%
39250 · SICK LEAVE PAYOUT	0.00		268.80	73.00	73.00	368.22%
39500 · VACATION PAY OUT	0.00		1,600.62	2,055.00	2,055.00	77.89%
40000 · PAYROLL TAXES - EMPLOYER	149.84	242.17	2,068.23	2,421.66	2,906.00	85.41%
42000 · MISCELLANEOUS EXPENSE	1.67	0.00	417.87	1,000.00	1,500.00	41.79%
43000 · INSURANCE						
43001 · LIABILITY INSURANCE	0.00	625.00	19,860.92	6,250.00	7,500.00	317.78%
43002 · WORKMANS COMP INSURANCE	1,585.60	540.33	7,214.12	5,403.30	6,483.96	133.51%
43003 · EMPLOYER RETIREMENT BENEFITS	747.39	797.25	15,211.77	7,972.50	9,567.00	190.8%
43004 · MEDICAL BENEFITS	3,550.78	3,499.83	29,494.23	34,998.34	41,998.00	84.27%
43005 · DENTAL BENEFITS	117.50	120.08	1,180.05	1,200.84	1,441.00	98.27%
43006 · VISION BENEFITS	28.47	28.58	284.67	285.84	343.00	99.59%
Total 43000 · INSURANCE	6,029.74	5,611.07	73,245.76	56,110.82	67,332.96	130.54%
45750 · TRAINING REIMBURSEMENTS	0.00		0.00	300.00	300.00	0.0%
47000 · SAFETY	0.00		258.79			
48000 · TRAINING	0.00		120.00	2,500.00	2,500.00	4.8%
50000 · CHEMICALS	0.00		1,137.46			
51000 · SLUDGE REMOVAL	0.00	0.00	5,820.00	11,916.66	14,300.00	48.84%
52000 · LAB SERVICES	3,586.00	1,666.67	16,553.26	16,666.66	20,000.00	99.32%
53000 · OFFICE EXPENSE						
53001 · OFFICE SUPPLIES	9.28	250.00	1,286.90	2,500.00	3,000.00	51.48%
53002 · COMPUTER/SOFTWARE	97.42	156.25	1,331.14	1,562.50	1,875.00	85.19%
53003 · COPY MACHINE/PRINTING JOBS	79.42	104.17	707.41	1,041.66	1,250.00	67.91%
53004 · CONTINUING EDUCATION	0.00		0.00	500.00	500.00	0.0%
53005 · MILEAGE REIMBURSEMENT	8.86	33.33	8.86	333.34	400.00	2.66%
53006 · POSTAGE AND DELIVERY	133.33	91.67	1,279.49	916.66	1,100.00	139.58%
53007 · BANK SERVICE CHARGES	16.80	41.67	78.20	416.66	500.00	18.77%

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Wastewater
April 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>Jul '22 - Apr 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Total 53000 · OFFICE EXPENSE	345.11	677.09	4,692.00	7,270.82	8,625.00	64.53%
54000 · LICENSES						
54001 · PECSO LICENSES	0.00		0.00	0.00	0.00	0.0%
54002 · EMPLOYEE LICENCES	0.00		0.00	400.00	400.00	0.0%
54003 · PERMITS	0.00	0.00	6,727.00	6,500.00	6,500.00	103.49%
54004 · Property Taxes	0.00	0.00	183.60	300.00	300.00	61.2%
Total 54000 · LICENSES	0.00	0.00	6,910.60	7,200.00	7,200.00	95.98%
55000 · MEMBERSHIP DUES	0.00	0.00	1,102.08	900.00	900.00	122.45%
56000 · SUBSCRIPTIONS	0.00		150.00	0.00	0.00	100.0%
57000 · UTILITIES						
57001 · ELECTRICITY	0.00	3,250.00	41,589.87	32,500.00	39,000.00	127.97%
57002 · PHONE	246.61	200.00	2,528.68	2,000.00	2,400.00	126.43%
57003 · INTERNET	48.83	57.50	515.13	575.00	690.00	89.59%
57004 · PROPANE	164.07	0.00	5,416.74	1,452.96	1,452.96	372.81%
57005 · GARBAGE	41.72	19.00	212.12	190.00	228.00	111.64%
Total 57000 · UTILITIES	501.23	3,526.50	50,262.54	36,717.96	43,770.96	136.89%
58000 · TOOLS & SUPPLIES	44.97	171.58	2,596.17	1,715.84	2,059.00	151.31%
59000 · PROFESSIONAL SERVICES						
59001 · ACCOUNTING SERVICES	104.00	1,000.00	19,896.93	10,000.00	12,000.00	198.97%
59002 · LEGAL SERVICES	0.00	208.33	203.70	2,083.34	2,500.00	9.78%
59003 · CONSULTING SERVICES	0.00		0.00	0.00	0.00	0.0%
59004 · ENGINEERING SERVICES	113.75	1,041.67	5,009.87	10,416.66	12,500.00	48.1%
59005 · INDEPENDENT CONTRACTOR	0.00		0.00	0.00	0.00	0.0%
59006 · COUNTY FEES	0.00	0.00	50.00	50.00	50.00	100.0%
59007 · ADVERTISING FEES	0.00	41.67	40.00	416.66	500.00	9.6%
59008 · PEST MANAGEMENT	0.00	0.00	35.34	37.50	50.00	94.24%
Total 59000 · PROFESSIONAL SERVICES	217.75	2,291.67	25,235.84	23,004.16	27,600.00	109.7%
60000 · AUTOMOBILE EXPENSE						
60001 · FUEL	38.06	145.75	1,473.18	1,457.50	1,749.00	101.08%
60002 · VEHICLE MAINTENANCE	30.00	208.33	323.17	2,083.34	2,500.00	15.51%
Total 60000 · AUTOMOBILE EXPENSE	68.06	354.08	1,796.35	3,540.84	4,249.00	50.73%
61000 · GENERAL MAINTENANCE						
61001 · ROAD MAINTENANCE	0.00		0.00	0.00	0.00	0.0%
61002 · GREENBELT MAINTENANCE	0.00		0.00	0.00	0.00	0.0%
61003 · HYDRANT MAINTENANCE	0.00		0.00	0.00	0.00	0.0%
61004 · BUILDING MAINTENANCE	1,666.66		4,968.74	1,000.00	1,000.00	496.87%
Total 61000 · GENERAL MAINTENANCE	1,666.66		4,968.74	1,000.00	1,000.00	496.87%
62000 · WWTP #7 BOND EXPENSE	0.00	0.00	0.00	42,180.38	62,820.76	0.0%
64000 · SEWER RESERVES EXPENSE	0.00	12,500.00	116,769.60	125,000.00	150,000.00	93.42%
69000 · CAPITAL EXPENSES						
69001 · MAINTENANCE REPAIRS	0.00		540.00	0.00	0.00	100.0%
69002 · RADIO REPAIRS	0.00		0.00			
69005 · EQUIPMENT REPAIRS	0.00		0.00	0.00	0.00	0.0%
69007 · COLLECTION SYSTEM	0.00		0.00	0.00	0.00	0.0%
69008 · Engineering Services	0.00		0.00	0.00	0.00	0.0%
69010 · WWTP#6 R/R	0.00		0.00	0.00	0.00	0.0%
69011 · GENERATOR REPLACEMENT	0.00		15,714.37			
69000 · CAPITAL EXPENSES - Other	0.00		0.00	0.00	0.00	0.0%
Total 69000 · CAPITAL EXPENSES	0.00		16,254.37	0.00	0.00	100.0%
70000 · EQUIPMENT						

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Wastewater
 April 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>Jul '22 - Apr 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% of Budget</u>
70001 · TREATMENT PLANTS	10,750.00		10,750.00	0.00	0.00	100.0%
70003 · COMMUNICATIONS	0.00		0.00	0.00	0.00	0.0%
70005 · FIELD EQUIPMENT	0.00		0.00	0.00	0.00	0.0%
Total 70000 · EQUIPMENT	10,750.00		10,750.00	0.00	0.00	100.0%
71000 · UNIFORMS						
71001 · EMPLOYEE UNIFORMS	0.00		94.73	300.00	300.00	31.58%
71000 · UNIFORMS - Other	0.00		152.41			
Total 71000 · UNIFORMS	0.00		247.14	300.00	300.00	82.38%
Total Expense	31,659.14	37,078.50	433,287.65	442,250.46	539,943.68	97.97%
Net Ordinary Income	110,286.95	104,929.00	143,440.59	125,779.54	28,086.32	114.04%
Net Income	110,286.95	104,929.00	143,440.59	125,779.54	28,086.32	114.04%

Plumas Eureka Fire Department Revenues & Expenses Budget Performance - Fire April 2023

	Apr 23	Budget	Jul '22 - Apr 23	YTD Budget	Annual Budget	% of Budget
Ordinary Income/Expense						
Income						
28000 · Revenues						
28004 · Income - FIRE	612.48	631.50	2,488.20	2,526.00	2,526.00	98.5%
28005 · Income - FIRE04	78.30		156.60	0.00	0.00	100.0%
28006 · Income - FIRE05	0.00	79.00	156.60	316.00	316.00	49.56%
28008 · Income - FIRE01	15,586.77	14,779.25	61,943.67	59,117.00	59,117.00	104.78%
28009 · Income - FIRE02	1,153.26	1,113.00	4,586.22	4,452.00	4,452.00	103.02%
28010 · Income - FIRE03	0.00		0.00	0.00	0.00	
28012 · Income - FIRE07	0.00		0.00	0.00	0.00	
28015 · Income - Mitigation Fee	1,168.58		2,337.16			
Total 28000 · Revenues	18,599.39	16,602.75	71,668.45	66,411.00	66,411.00	107.92%
28100 · Miscellaneous Revenue	371.00		35,386.00			
30000 · Fire Fund Raising	0.00		0.00			
31000 · Fire Contract Income	0.00		500.00			
31250 · FAA Reimbursements	0.00		0.00	0.00	0.00	
31500 · Income - Property Tax	20,887.49		37,369.35	0.00	0.00	
32000 · Fire-FEERAM/Mitigation	4,976.70	4,771.25	19,716.96	19,085.00	19,085.00	103.31%
34000 · Interest Income	90.98		90.98	0.00	0.00	
35000 · Other Income	0.00		11,320.41	0.00	0.00	
Total Income	44,925.56	21,374.00	176,052.15	85,496.00	85,496.00	205.92%
Gross Profit	44,925.56	21,374.00	176,052.15	85,496.00	85,496.00	205.92%
Expense						
36000 · Salaries	1,027.99	1,374.58	11,024.20	13,745.84	16,495.00	80.2%
37000 · Overtime Salaries	4.52	27.67	172.47	276.66	332.00	62.34%
40000 · Payroll Taxes - Employer	19.12	34.33	264.04	343.34	412.00	76.9%
42000 · Miscellaneous Expense	3.66	0.00	693.78	700.00	700.00	99.11%
43000 · Insurance						
43001 · Liability Insurance	0.00		67,392.00	20,000.00	20,000.00	336.96%
43002 · Workmans Comp Insurance	1,783.80	0.00	5,351.40	5,494.50	7,326.00	97.4%
43003 · Employers Retirement Benefits	95.42	120.00	1,893.52	1,200.00	1,440.00	157.79%
43004 · Medical Benefits	453.30	526.83	3,652.73	5,268.34	6,322.00	69.33%
43005 · Dental Benefits	14.99	18.08	150.60	180.84	217.00	83.28%
43006 · Vision Benefits	3.63	5.00	36.36	50.00	60.00	72.72%
43008 · Life Insurance	0.00	0.00	2,345.00	3,100.00	3,100.00	75.65%
Total 43000 · Insurance	2,351.14	669.91	80,821.61	35,293.68	38,465.00	229.0%
45250 · Stipends	3,100.00	2,000.00	18,400.00	20,000.00	24,000.00	92.0%
45500 · Call Reimbursements						
45510 · FAA Call Reimbursement	0.00		0.00	0.00	0.00	
45500 · Call Reimbursements - Other	132.00	340.08	2,692.00	3,400.84	4,081.00	79.16%
Total 45500 · Call Reimbursements	132.00	340.08	2,692.00	3,400.84	4,081.00	79.16%
45750 · Training Reimbursements	30.00	165.75	1,103.75	1,657.50	1,989.00	66.59%
47000 · Safety	0.00		258.79	2,500.00	2,500.00	10.35%
48000 · Training	100.00	250.00	6,118.67	2,500.00	3,000.00	244.75%
53000 · Office Expense						
53001 · Office Supplies	0.00	50.00	832.74	500.00	600.00	166.55%
53002 · Computer/Software	14.18	20.83	473.83	208.34	250.00	227.43%
53003 · Copy Machine/Printing Jobs	67.35	52.08	762.61	520.84	625.00	146.42%
53005 · Mileage Reimbursement	8.85	83.33	8.85	833.34	1,000.00	1.06%
53006 · Postage & Delivery	133.33	50.00	1,140.38	500.00	600.00	228.08%

Plumas Eureka Fire Department
Revenues & Expenses Budget Performance - Fire
April 2023

	<u>Apr 23</u>	<u>Budget</u>	<u>Jul '22 - Apr 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% of Budget</u>
53007 · Bank Service Charges	0.00	31.25	0.00	312.50	375.00	0.0%
Total 53000 · Office Expense	223.71	287.49	3,218.41	2,875.02	3,450.00	111.94%
54000 · Licenses						
54002 · Personnel Licenses	0.00		0.00	0.00	0.00	
54003 · Permits	0.00	0.00	0.00	300.00	300.00	
54004 · Property Taxes	0.00	0.00	183.60	100.00	100.00	183.6%
Total 54000 · Licenses	0.00	0.00	183.60	400.00	400.00	45.9%
55000 · Membership Dues	0.00	0.00	1,402.08	1,250.00	1,250.00	112.17%
57000 · Utilities						
57001 · Electricity	0.00	83.33	839.22	833.34	1,000.00	100.71%
57002 · Phone	144.87	116.67	1,388.95	1,166.66	1,400.00	119.05%
57003 · Internet	41.33	50.00	412.29	500.00	600.00	82.46%
57004 · Propane	164.07	83.33	1,778.58	833.34	1,000.00	213.43%
57005 · Garbage	41.70	12.50	396.85	125.00	150.00	317.48%
Total 57000 · Utilities	391.97	345.83	4,815.89	3,458.34	4,150.00	139.25%
58000 · Tools & Supplies	394.86	166.67	6,625.70	1,666.66	2,000.00	397.54%
58100 · EMS Supplies	0.00	100.00	2,669.43	400.00	500.00	667.36%
59000 · Professional Services						
59001 · Accounting Services	12.00	1,000.00	4,892.08	10,000.00	12,000.00	48.92%
59002 · Legal Services	0.00	52.08	56.20	520.84	625.00	10.79%
59003 · Consulting Services	0.00		0.00	0.00	0.00	
59006 · County Fees	0.00	0.00	0.00	50.00	50.00	0.0%
59007 · Advertising Fees	0.00	83.33	20.00	833.34	1,000.00	2.4%
59008 · Pest Management	0.00		35.32	0.00	0.00	100.0%
Total 59000 · Professional Services	12.00	1,135.41	5,003.60	11,404.18	13,675.00	43.88%
60000 · Automotive Expense						
60001 · Fuel	0.00	618.08	936.03	6,180.84	7,417.00	15.14%
60002 · Vehicle Maintenance	76.80	416.67	1,592.39	4,166.66	5,000.00	38.22%
60000 · Automotive Expense - Other	0.00	0.00	0.00	37.50	50.00	0.0%
Total 60000 · Automotive Expense	76.80	1,034.75	2,528.42	10,385.00	12,467.00	24.35%
61000 · General Maintenance						
61001 · Road Maintenance	0.00		0.00	0.00	0.00	
61002 · Greenbelt Maintenance	0.00		0.00	0.00	0.00	
61004 · Building Maintenance	1,666.67		4,968.76	0.00	0.00	
61000 · General Maintenance - Other	0.00		0.00	0.00	0.00	
Total 61000 · General Maintenance	1,666.67		4,968.76	0.00	0.00	
65000 · FEERAM Expense	0.00	12,500.00	39,810.15	50,000.00	50,000.00	79.62%
69000 · Captial Expenses						
69001 · Maintenance Repairs	0.00		1,426.51	0.00	0.00	
69000 · Captial Expenses - Other	0.00		0.00	0.00	0.00	
Total 69000 · Captial Expenses	0.00		1,426.51	0.00	0.00	
70000 · Equipment	0.00		8,342.60	0.00	0.00	
70004 · Fire Department	0.00		1,736.27			
71000 · Uniforms	0.00		19.46			
71002 · Uniforms - Fire Department	0.00	500.00	6,894.41	5,000.00	6,000.00	137.89%
Total Expense	9,534.44	20,932.47	211,194.60	167,257.06	185,866.00	126.27%
Net Ordinary Income	35,391.12	441.53	-35,142.45	-81,761.06	-100,370.00	42.98%
Net Income	35,391.12	441.53	-35,142.45	-81,761.06	-100,370.00	42.98%

Plumas Eureka CSD
Balance Sheet - Water & Wastewater
As of April 30, 2023

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
11000 · Water & Wasterwater Checking	1,250,673.64
11501 · LAIF-Savings Account	317,941.58
Total Checking/Savings	1,568,615.22
Accounts Receivable	
12000 · ACCOUNTS RECEIVABLE	336,433.04
Total Accounts Receivable	336,433.04
Other Current Assets	
12001 · UNDEPOSITED FUNDS	1,071.66
12003 · Accounts Receivable - Fire	-8,585.32
13001 · INTERFUND REC/PAYABLE	-10,571.07
17500 · Interest Receivable	600.19
Total Other Current Assets	-17,484.54
Total Current Assets	1,887,563.72
Fixed Assets	
14000 · WATER	
14001 · ARSENIC REMEDIATION PROJECT	350.00
14002 · WELL ACCUMULATED DEPRECIATION	-1,074,192.00
14003 · WATER DISTRIBUTION	758,309.43
14004 · DISTRIBUTION ACCUMULATED DEPREC	-575,282.00
14005 · GENERAL EQUIPMENT - WATER	272,009.65
14006 · GEN'L EQ ACCUMULATED DEPREC	-242,232.00
14007 · BUILDINGS - WELLS	1,543,418.12
14021 · Land	42,000.00
14100 · Water Treatment Plant	425,044.30
14000 · WATER - Other	148.83
Total 14000 · WATER	1,149,574.33
15000 · WASTEWATER	
15003 · PLANT ACCUMULATED DEPRICIATION	-1,374,427.00
15004 · WASTEWATER COLLECTION	473,043.39
15006 · COLLECTION ACCUMULATED DEPREC	-299,378.00
15008 · GENERAL EQUIPMENT - WASTEWATER	186,347.52
15009 · GEN EQ ACCUMULATED DEPREC	-171,041.00
15010 · WASTEWATER DISPOSAL	668,653.80
15011 · DISPOSAL ACCUMULATED DEPREC	-602,398.00
15012 · BUILDING - PLANTS	2,822,068.21
15000 · WASTEWATER - Other	148.84
Total 15000 · WASTEWATER	1,703,017.76
16000 · FIRE	
16001 · LAND AND BUILDINGS	-126,115.00
16002 · LAND/BLDGS ACCUMULATED DEPREC	86,426.00
16003 · VEHICLES - FIRE	-150,377.00
16004 · VEHICLES ACCUMULATED DEPREC	115,484.00
16005 · GENERAL EQUIPMENT - FIRE	-217,455.00
16006 · FIRE EQ ACCUMULATED DEPREC	202,716.00
Total 16000 · FIRE	-89,321.00
Total Fixed Assets	2,763,271.09
Other Assets	
17001 · Deferred Outflows pension	53,121.00
Total Other Assets	53,121.00
TOTAL ASSETS	4,703,955.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
18000 · ACCOUNTS PAYABLE	34,572.28
Total Accounts Payable	34,572.28
Credit Cards	
18100 · CSD MC	-257.69

Plumas Eureka CSD
Balance Sheet - Water & Wastewater
As of April 30, 2023

	Apr 30, 23
18110 · UMPQUA - Visas	
18101 · VISA_JILLIAN	2,677.44
18103 · VISA_JAMAR	3,516.63
18104 · VISA_STEVEM	6,902.79
18105 · VISA_LEW	2,209.41
18106 · VISA_JENNI	112.94
18108 · 9153 FUEL CARD	361.64
18110 · UMPQUA - Visas - Other	-13,243.85
Total 18110 · UMPQUA - Visas	2,537.00
Total Credit Cards	2,279.31
Other Current Liabilities	
19000 · PAYROLL LIABILILITIES	
19001 · Employee Retirement Contribute	655.20
19002 · Employer Retirement Contribute	-828.70
19003 · DIRECT DEPOSIT LIABILILITIES	-12,917.07
19005 · Payroll Liabilities - Employee	3,526.65
19006 · Payroll Liabilities - Employer	268.58
19000 · PAYROLL LIABILILITIES - Other	100.44
Total 19000 · PAYROLL LIABILILITIES	-9,194.90
19800 · Deferred Inflows-Acturial	70,018.00
19900 · Compensated Absences	9,060.74
Total Other Current Liabilities	69,883.84
Total Current Liabilities	106,735.43
Long Term Liabilities	
21000 · BOND DEBT - WWTP#7 LOAN 1	529,918.82
22000 · BOND DEBT - WWTP#7 LOAN 2	371,460.82
23100 · Net Pension Liability	165,909.00
24001 · Deferred Inflow pension	36,422.00
Total Long Term Liabilities	1,103,710.64
Total Liabilities	1,210,446.07
Equity	
25000 · EQUITY - WATER	
25004 · RESERVES - WELL EXPANSION	170,904.67
25005 · RESERVES - EQUIPMENT	15,000.00
Total 25000 · EQUITY - WATER	185,904.67
26000 · EQUITY - WASTEWATER	
26003 · RESERVES - PLANT EXPANSION	224,712.13
26005 · RESERVES- LOANS	62,821.00
26999 · EQUITY - PRIOR PERIOD ADJUSTMEN	3,181.00
Total 26000 · EQUITY - WASTEWATER	290,714.13
27000 · EQUITY - FIRE	
27001 · DIVISIONS CORRECTIONS	-84,713.00
Total 27000 · EQUITY - FIRE	-84,713.00
32001 · Retained Earnings	2,589,269.13
Net Income	512,334.81
Total Equity	3,493,509.74
TOTAL LIABILITIES & EQUITY	4,703,955.81

Plumas Eureka Fire Department

Balance Sheet - Fire

07/05/23

As of April 30, 2023

Accrual Basis

	Apr 30, 23
ASSETS	
Current Assets	
Checking/Savings	
11075 · Fire Department Checking Acct	169,749.50
11501 · LAIF - Savings Account	20,092.94
11750 · County Cash	2,267.41
Total Checking/Savings	192,109.85
Accounts Receivable	
11000 · Accounts Receivable	250.00
Total Accounts Receivable	250.00
Other Current Assets	
12003 · Accounts Receivable - Fire	22,018.36
13000 · Prepaid Insurance	6,665.60
13001 · Interfund Recievable (Payable)	44,166.35
17500 · Interest Receivable	25.01
Total Other Current Assets	72,875.32
Total Current Assets	265,235.17
Fixed Assets	
16000 · Fire	
16001 · Land and Buildings	126,114.91
16002 · Land/Bldgs Accumulated Deprec	-88,106.00
16003 · Vehicles	150,376.76
16004 · Vehicles Accumulated Deprec	-119,151.00
16005 · General Equipment	227,710.22
16006 · Fire EQ Accumulated Deprec	-208,741.00
Total 16000 · Fire	88,203.89
Total Fixed Assets	88,203.89
TOTAL ASSETS	353,439.06
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	3,165.40
Total Accounts Payable	3,165.40
Total Current Liabilities	3,165.40
Total Liabilities	3,165.40
Equity	
27000 · Equity	
27004 · FEERAM	4,582.55
27005 · Reserves - Equipment	5,981.37
Total 27000 · Equity	10,563.92
27001 · Investment & Fixed Assets	84,729.29
32001 · Retained Earnings	290,122.90
Net Income	-35,142.45
Total Equity	350,273.66
TOTAL LIABILITIES & EQUITY	353,439.06

Plumas Eureka CSD
Check History Report
 As of April 30, 2023

Date	Num	Name	Memo	Amount
11000 · Water & Wasterwater Checking				
04/03/2023	E-pay	EDD	499-0561-5 QB Tracking # 423167886	-831.92
04/03/2023	E-pay	U.S. TREASURY	88-0305569 QB Tracking # 423203886	-3,227.18
04/03/2023	E-pay	EDD	499-0561-5 QB Tracking # 424721886	-409.44
04/03/2023	EFT	CALPERS	2413152998	-1,357.98
04/04/2023		QuickBooks Payroll Service	Created by Payroll Service on 04/03/2023	-6,330.65
04/05/2023	DD2318	Jamar R. Tate	Direct Deposit	0.00
04/05/2023	DD2319	Jillian F Cole	Direct Deposit	0.00
04/05/2023	DD2320	John Rowden	Direct Deposit	0.00
04/05/2023	DD2321	Lewis C. Prince	Direct Deposit	0.00
04/06/2023		QUADIANT	QuickBooks generated zero amount transaction for bill payme...	0.00
04/06/2023	18154	AT&T		-254.72
04/06/2023	18155	CALPERS	VOID: 2413152998	0.00
04/06/2023	18156	FASIS		-4,955.00
04/06/2023	18157	FRUIT GROWERS LAB ENVIRONMENTAL	70012821	-1,784.00
04/06/2023	18158	HIGH SIERRA GAS	VOID: REGULATOR REPAIR WWTP 7	0.00
04/06/2023	18159	INTERMOUNTAIN DISPOSAL		-51.07
04/06/2023	18160	JAMAR TATE		-35.00
04/06/2023	18161	JILLIAN COLE	Cell Phone/Internet upgrade reimbursement	-66.57
04/06/2023	18162	JOHN ROWDEN1		-25.00
04/06/2023	18163	LEW PRINCE		-25.00
04/06/2023	18164	PLUMAS SIERRA TELECOMMUNICATIONS	66040	-119.00
04/06/2023	18165	STREAMLINE		-75.00
04/06/2023	18166	JEFFERSON SUPPLY COMPANY		-58.99
04/06/2023		SMILE	QuickBooks generated zero amount transaction for bill payme...	0.00
04/06/2023	18167	SMILE	PC16	-206.20
04/18/2023		QuickBooks Payroll Service	Created by Payroll Service on 04/17/2023	-6,416.03
04/19/2023	DD	Jamar R. Tate		-2,766.00
04/19/2023		Lewis C. Prince		-2,051.39
04/19/2023		Jillian F Cole		-1,707.60
04/19/2023		John Rowden		-70.38
04/19/2023	EFT	CALPERS	2413152998	-1,357.98
04/20/2023		DOWL ENGINEERING	QuickBooks generated zero amount transaction for bill payme...	0.00
04/25/2023	18168	AMERIGAS		-492.21
04/25/2023	18169	CALNET3	9391019051, 9391019052	-132.48
04/25/2023	18170	CH SPENCER	02/15/2023 INVOICE	-10,750.00
04/25/2023	18171	DIGITALPATH BUSINESS SERVICES		-15.00
04/25/2023	18172	DOWL ENGINEERING	R4302-1072	-113.75
04/25/2023	18173	HIGH SIERRA GAS	3299	-372.12
04/25/2023	18174	JAMAR TATE	DOS: 12/7/22, 2/13/23	-1,492.28
04/25/2023	18175	MARTHA PAINTING	PAINTING - INTERIOR ENGINE BAYS	-5,000.00
04/25/2023	18176	MOUNTAIN HARDWARE	3222	-38.29
04/25/2023	18177	PLUMAS SIERRA REC	6466, 18112	-8,711.35
04/25/2023	18178	POLLARD WATER	ORDER # 0235605	-95.03
04/25/2023	18179	SPECIAL DISTRICT RISK MGMT		-6,373.14
04/25/2023	EFT	UMPQUA BANK	Memo:INTERNET PMT-THANK YOU	-2,525.50
04/26/2023	EFT	Intuit Payroll Service		-20.00
04/30/2023			Service Charge	-16.80
Total 11000 · Water & Wasterwater Checking				-70,330.05
TOTAL				-70,330.05

11:52 AM

07/05/23

Accrual Basis

Plumas Eureka Fire Department
Check History Report
As of April 30, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
11075 · Fire Department Checking Acct				
04/06/2023	2306	AT&T		-66.69
04/06/2023	2307	Les Schwab	A19-00268	-76.80
04/25/2023	2308	AT& T		-62.88
04/25/2023	2309	Captain Rich Machado		-222.00
04/25/2023	2310	Chief Steve Munsen		-1,227.00
04/25/2023	2311	CYNDY HALLAM		-5.00
04/25/2023	2312	Jeff Train		-200.00
04/25/2023	2313	Jenni McGuire	GAS DETECTOR REIMBURSEMENT	-142.62
04/25/2023	2314	LARRY MCCABE		-5.00
04/25/2023	2315	MARK HARRI		-5.00
04/25/2023	2316	PLUMAS PINES REC CENT...		-100.00
04/25/2023	2317	TOM CONNOLLY		-105.00
04/30/2023			Service Charge	-2.00
Total 11075 · Fire Department Checking Acct				-2,219.99
TOTAL				-2,219.99

Plumas Eureka CSD Payroll Summary April 2023

	Jamar R. Tate			Jillian F Cole			John Rowden			Lewis C. Prince			TOTAL		
	Hours	Rate	Apr 23	Hours	Rate	Apr 23	Hours	Rate	Apr 23	Hours	Rate	Apr 23	Hours	Rate	Apr 23
Employee Wages, Taxes and Adjustments															
Gross Pay															
Double-time hourly		86.52	0.00		50.30	0.00			0.00		66.04	0.00			0.00
Hourly	137	43.26	5,926.62	154.5	25.15	3,885.68	18	45.00	810.00	154	33.02	5,085.08	463.50		15,707.38
Hourly Sick	12	43.26	519.12	2.5	25.15	62.88			0.00	1	33.02	33.02	15.50		615.02
Hourly Vacation	17	43.26	735.42	3	25.15	75.45			0.00		33.02	0.00	20.00		810.87
Overtime (x1.5) hourly		64.89	0.00	2	37.73	75.46			0.00		49.53	0.00	2.00		75.46
Pager Duty			210.00			0.00			0.00			210.00			420.00
Total Gross Pay	166		7,391.16	162		4,099.47	18		810.00	155		5,328.10	501.00		17,628.73
Deductions from Gross Pay															
PERS Employee			-484.40			-271.62			0.00			-369.82			-1,125.84
Total Deductions from Gross Pay			-484.40			-271.62			0.00			-369.82			-1,125.84
Adjusted Gross Pay	166		6,906.76	162		3,827.85	18		810.00	155		4,958.28	501.00		16,502.89
Taxes Withheld															
Federal Withholding			-1,177.00			-321.00			-400.00			-577.00			-2,475.00
Medicare Employee			-107.18			-59.44			-11.74			-77.26			-255.62
Social Security Employee			0.00			0.00			-50.22			0.00			-50.22
CA - Withholding			-203.41			-58.32			-200.00			-175.64			-637.37
CA - Disability			-66.52			-36.90			-7.29			-47.95			-158.66
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00			0.00
Total Taxes Withheld			-1,554.11			-475.66			-669.25			-877.85			-3,576.87
Net Pay	166		5,352.65	162		3,352.19	18		140.75	155		4,080.43	501.00		12,926.02
Employer Taxes and Contributions															
Medicare Company			107.18			59.44			11.74			77.26			255.62
Social Security Company			0.00			0.00			50.22			0.00			50.22
CA - Unemployment			0.00			0.00			12.15			0.00			12.15
PERS Employer			724.34			310.60			0.00			555.26			1,590.20
CA - Employment Training Tax			0.00			0.00			0.81			0.00			0.81
Total Employer Taxes and Contributions			831.52			370.04			74.92			632.52			1,909.00

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Water
May 2023

	<u>May 23</u>	<u>Budget</u>	<u>Jul '22 - May 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense						
Income						
28000 · REVENUES						
28001 · INCOME - VAPP IMPROVEMENT	0.00		0.00			
28008 · INCOME - FIRE01	0.00		0.00	0.00	0.00	
28013 · INCOME - HOOK UP FEES	0.00		2,000.00			
28017 · INCOME - WATER 2"	0.00	0.00	5,913.20	5,913.00	5,913.00	100.0%
28018 · INCOME - SERVICE FEE	0.00		1,207.50			
28019 · INCOME - WATER2UND	0.00	0.00	22,508.26	24,054.00	24,054.00	93.57%
28020 · INCOME - VAPP01	0.00		5,329.00			
28022 · INCOME - SEWER	0.00		0.00	0.00	0.00	
28024 · INCOME - WATER1D	0.00	0.00	446,842.67	431,748.00	431,748.00	103.5%
28026 · INCOME - SEWER DEBT TPR	0.00		0.00	0.00	0.00	
28027 · INCOME - SEWER RESV	0.00		0.00	0.00	0.00	
28028 · INCOME - WATER RESV	0.00	0.00	59,102.57	55,029.00	55,029.00	107.4%
28029 · INCOME - SEWER DEBT WWTP 7	0.00		0.00	0.00	0.00	
28035 · INCOME - WATER DEBT	0.00	0.00	206,807.62	203,455.00	203,455.00	101.65%
28036 · INCOME - WATER 1"	0.00	0.00	2,838.00	3,406.00	3,406.00	83.32%
28037 · INCOME - WATER RESV 1"	0.00	0.00	271.08	452.00	452.00	59.97%
28038 · INCOME - WATER DEBT 1"	0.00	0.00	1,670.04	1,670.00	1,670.00	100.0%
28039 · INCOME - WATER RESV 2"	0.00	0.00	963.84	964.00	964.00	99.98%
28040 · INCOME - WATER DEBT 2"	0.00	0.00	3,563.04	3,563.00	3,563.00	100.0%
Total 28000 · REVENUES	0.00	0.00	759,016.82	730,254.00	730,254.00	103.94%
30500 · GRANT INCOME	0.00		0.00	0.00	0.00	0.0%
31500 · INCOME - PROPERTY TAX						
31750 · Road Maintenance	0.00		195.42			
Total 31500 · INCOME - PROPERTY TAX	0.00		195.42			
32000 · FIRE-FEERAM/MITIGATION	0.00		0.00	0.00	0.00	
34000 · INTEREST INCOME	0.00		1,853.36	0.00	0.00	100.0%
34500 · FINANCE CHARGE	0.00		1,120.00	0.00	0.00	100.0%
35000 · OTHER INCOME	0.00		987.36	0.00	0.00	100.0%
Total Income	0.00	0.00	763,172.96	730,254.00	730,254.00	104.51%
Gross Profit	0.00	0.00	763,172.96	730,254.00	730,254.00	104.51%
Expense						
36000 · SALARIES	11,909.06	9,685.00	98,266.30	106,535.00	116,220.00	92.24%
37000 · OVERTIME SALARIES	8.87	124.50	1,613.06	1,369.50	1,494.00	117.79%
37250 · PAGER DUTY	315.00	228.17	2,415.00	2,509.83	2,738.00	96.22%
39250 · SICK LEAVE PAYOUT	0.00		268.80	73.00	73.00	368.22%
39500 · VACATION PAY OUT	0.00		1,600.62	2,055.00	2,055.00	77.89%
40000 · PAYROLL TAXES - EMPLOYER	252.07	242.17	2,320.30	2,663.83	2,906.00	87.1%
42000 · MISCELLANEOUS EXPENSE	2,917.13	500.00	3,334.99	1,500.00	1,500.00	222.33%
43000 · INSURANCE						
43001 · LIABILITY INSURANCE	0.00	625.00	19,860.89	6,875.00	7,500.00	288.89%
43002 · WORKMANS COMP INSURANCE	-121.28	540.33	7,092.84	5,943.67	6,484.00	119.33%
43003 · EMPLOYER RETIREMENT BENEFITS	1,080.72	797.25	16,292.49	8,769.75	9,567.00	185.78%
43004 · MEDICAL BENEFITS	5,309.86	3,499.83	34,804.08	38,498.17	41,998.00	90.41%
43005 · DENTAL BENEFITS	117.50	120.08	1,297.55	1,320.92	1,441.00	98.23%
43006 · VISION BENEFITS	28.47	28.58	313.14	314.42	343.00	99.59%
43007 · EMPLOYEE RETIREMENT BENEFITS	0.00		0.00	0.00	0.00	
Total 43000 · INSURANCE	6,415.27	5,611.07	79,660.99	61,721.93	67,333.00	129.06%

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Water
May 2023

	<u>May 23</u>	<u>Budget</u>	<u>Jul '22 - May 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% of Budget</u>
45750 · TRAINING REIMBURSEMENTS	0.00	0.00	0.00	300.00	300.00	0.0%
47000 · SAFETY	0.00		258.79			
48000 · TRAINING	0.00		245.00	2,500.00	2,500.00	9.8%
50000 · CHEMICALS	0.00	3,125.00	15,462.20	21,875.00	25,000.00	70.68%
52000 · LAB SERVICES	641.00	750.00	6,951.92	8,250.00	9,000.00	84.27%
53000 · OFFICE EXPENSE						
53001 · OFFICE SUPPLIES	10.79	250.00	1,310.70	2,750.00	3,000.00	47.66%
53002 · COMPUTER/SOFTWARE	203.84	156.25	1,533.82	1,718.75	1,875.00	89.24%
53003 · COPY MACHINE/PRINTING JOBS	67.36	104.17	774.76	1,145.83	1,250.00	67.62%
53004 · CONTINUING EDUCATION	0.00		0.00	500.00	500.00	0.0%
53005 · MILEAGE REIMBURSEMENT	0.00	33.33	8.86	366.67	400.00	2.42%
53006 · POSTAGE AND DELIVERY	442.05	133.33	1,721.55	1,466.67	1,600.00	117.38%
53007 · BANK SERVICE CHARGES	0.00	41.67	106.40	458.33	500.00	23.22%
Total 53000 · OFFICE EXPENSE	724.04	718.75	5,456.09	8,406.25	9,125.00	64.91%
54000 · LICENSES						
54001 · PECSD LICENSES	0.00		675.00	0.00	0.00	100.0%
54002 · EMPLOYEE LICENCES	0.00		60.00	500.00	500.00	12.0%
54003 · PERMITS	0.00	0.00	5,877.68	4,500.00	4,500.00	130.62%
54004 · Property Taxes	0.00	0.00	183.60	400.00	400.00	45.9%
Total 54000 · LICENSES	0.00	0.00	6,796.28	5,400.00	5,400.00	125.86%
55000 · MEMBERSHIP DUES	487.00	0.00	1,673.85	1,800.00	1,800.00	92.99%
56000 · SUBSCRIPTIONS	0.00		150.00	0.00	0.00	100.0%
57000 · UTILITIES						
57001 · ELECTRICITY	1,922.63	3,166.67	33,688.26	34,833.33	38,000.00	96.71%
57002 · PHONE	100.52	208.33	2,555.19	2,291.67	2,500.00	111.5%
57003 · INTERNET	46.84	57.50	562.09	632.50	690.00	88.87%
57004 · PROPANE	0.00	0.00	3,612.79	1,453.00	1,453.00	248.64%
57005 · GARBAGE	16.08	20.25	228.20	222.75	243.00	102.45%
Total 57000 · UTILITIES	2,086.07	3,452.75	40,646.53	39,433.25	42,886.00	103.08%
58000 · TOOLS & SUPPLIES	251.28	259.75	2,153.23	2,857.25	3,117.00	75.36%
59000 · PROFESSIONAL SERVICES						
59001 · ACCOUNTING SERVICES	510.00	1,000.00	20,406.95	11,000.00	12,000.00	185.52%
59002 · LEGAL SERVICES	393.33	208.33	2,337.53	2,291.67	2,500.00	102.0%
59003 · CONSULTING SERVICES	0.00	1,250.00	0.00	13,750.00	15,000.00	0.0%
59004 · ENGINEERING SERVICES	0.00	520.83	5,929.38	5,729.17	6,250.00	103.5%
59005 · INDEPENDENT CONTRACTOR	0.00		0.00	0.00	0.00	0.0%
59006 · COUNTY FEES	0.00		0.00	50.00	50.00	0.0%
59007 · ADVERTISING FEES	1,098.52	250.00	1,138.52	1,000.00	1,000.00	113.85%
59008 · PEST MANAGEMENT	0.00	0.00	35.34	37.50	50.00	94.24%
Total 59000 · PROFESSIONAL SERVICES	2,001.85	3,229.16	29,847.72	33,858.34	36,850.00	88.16%
60000 · AUTOMOBILE EXPENSE						
60001 · FUEL	0.00	145.75	1,473.18	1,603.25	1,749.00	91.89%
60002 · VEHICLE MAINTENANCE	122.28	208.33	445.48	2,291.67	2,500.00	19.44%
Total 60000 · AUTOMOBILE EXPENSE	122.28	354.08	1,918.66	3,894.92	4,249.00	49.26%
61000 · GENERAL MAINTENANCE						
61001 · ROAD MAINTENANCE	0.00	2,000.00	0.00	2,000.00	2,000.00	0.0%
61002 · GREENBELT MAINTENANCE	0.00	142.86	675.00	857.14	1,000.00	78.75%
61003 · HYDRANT MAINTENANCE	0.00	142.86	0.00	857.16	1,000.02	0.0%
61004 · BUILDING MAINTENANCE	0.00	83.33	4,968.75	916.67	1,000.00	542.04%
Total 61000 · GENERAL MAINTENANCE	0.00	2,369.05	5,643.75	4,630.97	5,000.02	121.87%

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Water
May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget	% of Budget
63000 · WATER RESERVES EXPENSE	0.00		100,782.20	263,000.00	263,000.00	38.32%
69000 · CAPITAL EXPENSES						
69001 · MAINTENANCE REPAIRS	0.00		0.00	0.00	0.00	
69002 · RADIO REPAIRS	0.00		0.00	0.00	0.00	
69005 · EQUIPMENT REPAIRS	14,232.85		14,232.85	0.00	0.00	
69006 · DISTRIBUTION SYSTEM	0.00		0.00	0.00	0.00	
69008 · Engineering Services	0.00		-1,880.01	0.00	0.00	
69011 · GENERATOR REPLACEMENT	0.00		0.00			
69000 · CAPITAL EXPENSES - Other	0.00		0.00	0.00	0.00	
Total 69000 · CAPITAL EXPENSES	14,232.85		12,352.84	0.00	0.00	
70000 · EQUIPMENT						
70002 · WELLS	0.00		0.00	0.00	0.00	
70005 · FIELD EQUIPMENT	0.00		0.00	0.00	0.00	
Total 70000 · EQUIPMENT	0.00		0.00	0.00	0.00	
71000 · UNIFORMS						
71001 · EMPLOYEE UNIFORMS	0.00		94.72	300.00	300.00	31.57%
71000 · UNIFORMS - Other	0.00		152.41			
Total 71000 · UNIFORMS	0.00		247.13	300.00	300.00	82.38%
72000 · INTEREST LTD EXPENSE	0.00		0.00	0.00	0.00	
Total Expense	42,363.77	30,649.45	420,066.25	574,934.07	602,846.02	73.06%
Net Ordinary Income	-42,363.77	-30,649.45	343,106.71	155,319.93	127,407.98	220.9%
Other Income/Expense						
Other Expense						
75000 · Arsenic Remediation Expense	0.00		0.00	0.00	0.00	
76000 · Plans & Studies	0.00		19,391.75			
Total Other Expense	0.00		19,391.75	0.00	0.00	
Net Other Income	0.00	0.00	-19,391.75	0.00	0.00	
Net Income	-42,363.77	-30,649.45	323,714.96	155,319.93	127,407.98	208.42%

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Wastewater
May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget	% of Budget
Ordinary Income/Expense						
Income						
28000 · REVENUES						
28001 · INCOME - VAPP IMPROVEMENT	0.00		6,119.23			
28013 · INCOME - HOOK UP FEES	0.00		0.00			
28014 · INCOME - LEACH RENT	0.00	0.00	408.00	408.00	408.00	100.0%
28018 · INCOME - SERVICE FEE	0.00		1,038.45			
28021 · INCOME - VAPP02	0.00		3,775.00			
28022 · INCOME - SEWER	0.00	0.00	331,956.92	333,447.00	333,447.00	99.55%
28026 · INCOME - SEWER DEBT TPR	0.00	0.00	51,157.17	55,171.00	55,171.00	92.73%
28027 · INCOME - SEWER RESV	0.00	0.00	122,188.58	117,887.00	117,887.00	103.65%
28029 · INCOME - SEWER DEBT WWTP 7	0.00	0.00	55,931.21	61,117.00	61,117.00	91.52%
28035 · INCOME - WATER DEBT	0.00		57.29			
Total 28000 · REVENUES	0.00	0.00	572,631.85	568,030.00	568,030.00	100.81%
30500 · GRANT INCOME	0.00		0.00	0.00	0.00	
34000 · INTEREST INCOME	0.00		2,014.03	0.00	0.00	100.0%
34500 · FINANCE CHARGE	0.00		1,120.00	0.00	0.00	100.0%
35000 · OTHER INCOME	0.00		962.36	0.00	0.00	100.0%
Total Income	0.00	0.00	576,728.24	568,030.00	568,030.00	101.53%
Gross Profit	0.00	0.00	576,728.24	568,030.00	568,030.00	101.53%
Expense						
36000 · SALARIES	11,909.06	9,685.00	98,266.30	106,535.00	116,220.00	92.24%
37000 · OVERTIME SALARIES	8.87	124.50	1,613.06	1,369.50	1,494.00	117.79%
37250 · PAGER DUTY	315.00	228.17	2,415.00	2,509.83	2,738.00	96.22%
39250 · SICK LEAVE PAYOUT	0.00		268.80	73.00	73.00	368.22%
39500 · VACATION PAY OUT	0.00		1,600.62	2,055.00	2,055.00	77.89%
40000 · PAYROLL TAXES - EMPLOYER	252.07	242.17	2,320.30	2,663.83	2,906.00	87.1%
42000 · MISCELLANEOUS EXPENSE	385.74	500.00	803.61	1,500.00	1,500.00	53.57%
43000 · INSURANCE						
43001 · LIABILITY INSURANCE	0.00	625.00	19,860.92	6,875.00	7,500.00	288.89%
43002 · WORKMANS COMP INSURANCE	-121.28	540.33	7,092.84	5,943.63	6,483.96	119.34%
43003 · EMPLOYER RETIREMENT BENEFITS	1,080.72	797.25	16,292.49	8,769.75	9,567.00	185.78%
43004 · MEDICAL BENEFITS	5,309.86	3,499.83	34,804.09	38,498.17	41,998.00	90.41%
43005 · DENTAL BENEFITS	117.50	120.08	1,297.55	1,320.92	1,441.00	98.23%
43006 · VISION BENEFITS	28.47	28.58	313.14	314.42	343.00	99.59%
Total 43000 · INSURANCE	6,415.27	5,611.07	79,661.03	61,721.89	67,332.96	129.06%
45750 · TRAINING REIMBURSEMENTS	0.00		0.00	300.00	300.00	0.0%
47000 · SAFETY	0.00		258.79			
48000 · TRAINING	0.00		120.00	2,500.00	2,500.00	4.8%
50000 · CHEMICALS	0.00		1,137.46			
51000 · SLUDGE REMOVAL	0.00	2,383.34	5,820.00	14,300.00	14,300.00	40.7%
52000 · LAB SERVICES	839.00	1,666.67	17,392.26	18,333.33	20,000.00	94.87%
53000 · OFFICE EXPENSE						
53001 · OFFICE SUPPLIES	10.78	250.00	1,297.68	2,750.00	3,000.00	47.19%
53002 · COMPUTER/SOFTWARE	203.84	156.25	1,534.98	1,718.75	1,875.00	89.31%
53003 · COPY MACHINE/PRINTING JOBS	67.36	104.17	774.77	1,145.83	1,250.00	67.62%
53004 · CONTINUING EDUCATION	0.00		0.00	500.00	500.00	0.0%
53005 · MILEAGE REIMBURSEMENT	0.00	33.33	8.86	366.67	400.00	2.42%
53006 · POSTAGE AND DELIVERY	442.05	91.67	1,721.54	1,008.33	1,100.00	170.73%
53007 · BANK SERVICE CHARGES	21.60	41.67	99.80	458.33	500.00	21.78%

**Plumas Eureka CSD
Revenues & Expenses Budget Performance - Wastewater**

May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget	% of Budget
Total 53000 · OFFICE EXPENSE	745.63	677.09	5,437.63	7,947.91	8,625.00	68.42%
54000 · LICENSES						
54001 · PECSO LICENSES	0.00		0.00	0.00	0.00	
54002 · EMPLOYEE LICENCES	0.00		0.00	400.00	400.00	0.0%
54003 · PERMITS	0.00	0.00	6,727.00	6,500.00	6,500.00	103.49%
54004 · Property Taxes	0.00	0.00	183.60	300.00	300.00	61.2%
Total 54000 · LICENSES	0.00	0.00	6,910.60	7,200.00	7,200.00	95.98%
55000 · MEMBERSHIP DUES	0.00	0.00	1,102.08	900.00	900.00	122.45%
56000 · SUBSCRIPTIONS	0.00		150.00	0.00	0.00	100.0%
57000 · UTILITIES						
57001 · ELECTRICITY	7,331.14	3,250.00	48,921.01	35,750.00	39,000.00	136.84%
57002 · PHONE	437.99	200.00	2,966.67	2,200.00	2,400.00	134.85%
57003 · INTERNET	46.83	57.50	561.96	632.50	690.00	88.85%
57004 · PROPANE	0.00	0.00	5,416.74	1,452.96	1,452.96	372.81%
57005 · GARBAGE	16.08	19.00	228.20	209.00	228.00	109.19%
Total 57000 · UTILITIES	7,832.04	3,526.50	58,094.58	40,244.46	43,770.96	144.35%
58000 · TOOLS & SUPPLIES	251.29	171.58	2,847.46	1,887.42	2,059.00	150.87%
59000 · PROFESSIONAL SERVICES						
59001 · ACCOUNTING SERVICES	510.00	1,000.00	20,406.93	11,000.00	12,000.00	185.52%
59002 · LEGAL SERVICES	1,278.34	208.33	1,482.04	2,291.67	2,500.00	64.67%
59003 · CONSULTING SERVICES	0.00		0.00	0.00	0.00	0.0%
59004 · ENGINEERING SERVICES	6,765.03	1,041.67	11,774.90	11,458.33	12,500.00	102.76%
59005 · INDEPENDENT CONTRACTOR	0.00		0.00	0.00	0.00	0.0%
59006 · COUNTY FEES	0.00	0.00	50.00	50.00	50.00	100.0%
59007 · ADVERTISING FEES	1,098.52	41.67	1,138.52	458.33	500.00	248.41%
59008 · PEST MANAGEMENT	0.00	12.50	35.34	50.00	50.00	70.68%
Total 59000 · PROFESSIONAL SERVICES	9,651.89	2,304.17	34,887.73	25,308.33	27,600.00	137.85%
60000 · AUTOMOBILE EXPENSE						
60001 · FUEL	0.00	145.75	1,473.18	1,603.25	1,749.00	91.89%
60002 · VEHICLE MAINTENANCE	122.27	208.33	445.44	2,291.67	2,500.00	19.44%
Total 60000 · AUTOMOBILE EXPENSE	122.27	354.08	1,918.62	3,894.92	4,249.00	49.26%
61000 · GENERAL MAINTENANCE						
61001 · ROAD MAINTENANCE	0.00		0.00	0.00	0.00	
61002 · GREENBELT MAINTENANCE	0.00		0.00	0.00	0.00	
61003 · HYDRANT MAINTENANCE	0.00		0.00	0.00	0.00	
61004 · BUILDING MAINTENANCE	0.00		4,968.74	1,000.00	1,000.00	496.87%
Total 61000 · GENERAL MAINTENANCE	0.00		4,968.74	1,000.00	1,000.00	496.87%
62000 · WWTP #7 BOND EXPENSE	0.00	0.00	0.00	42,180.38	62,820.76	0.0%
64000 · SEWER RESERVES EXPENSE	0.00	12,500.00	116,769.60	137,500.00	150,000.00	84.92%
69000 · CAPITAL EXPENSES						
69001 · MAINTENANCE REPAIRS	0.00		540.00	0.00	0.00	
69002 · RADIO REPAIRS	0.00		0.00			
69005 · EQUIPMENT REPAIRS	9,488.57		9,488.57	0.00	0.00	
69007 · COLLECTION SYSTEM	0.00		0.00	0.00	0.00	
69008 · Engineering Services	0.00		0.00	0.00	0.00	
69010 · WWTP#6 R/R	0.00		0.00	0.00	0.00	
69011 · GENERATOR REPLACEMENT	0.00		15,714.37			
69000 · CAPITAL EXPENSES - Other	0.00		0.00	0.00	0.00	
Total 69000 · CAPITAL EXPENSES	9,488.57		25,742.94	0.00	0.00	
70000 · EQUIPMENT						

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Wastewater
 May 2023

	<u>May 23</u>	<u>Budget</u>	<u>Jul '22 - May 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% of Budget</u>
70001 · TREATMENT PLANTS	0.00		10,750.00	0.00	0.00	100.0%
70003 · COMMUNICATIONS	0.00		0.00	0.00	0.00	0.0%
70005 · FIELD EQUIPMENT	0.00		0.00	0.00	0.00	0.0%
Total 70000 · EQUIPMENT	0.00		10,750.00	0.00	0.00	100.0%
71000 · UNIFORMS						
71001 · EMPLOYEE UNIFORMS	0.00		94.73	300.00	300.00	31.58%
71000 · UNIFORMS - Other	0.00		152.41			
Total 71000 · UNIFORMS	0.00		247.14	300.00	300.00	82.38%
Total Expense	48,216.70	39,974.34	481,504.35	482,224.80	539,943.68	99.85%
Net Ordinary Income	-48,216.70	-39,974.34	95,223.89	85,805.20	28,086.32	110.98%
Net Income	-48,216.70	-39,974.34	95,223.89	85,805.20	28,086.32	110.98%

Plumas Eureka Fire Department
Revenues & Expenses Budget Performance - Fire
May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget	% of Budget
Ordinary Income/Expense						
Income						
28000 · Revenues						
28004 · Income - FIRE	0.00	0.00	2,488.20	2,526.00	2,526.00	98.5%
28005 · Income - FIRE04	0.00		156.60	0.00	0.00	
28006 · Income - FIRE05	0.00	0.00	156.60	316.00	316.00	49.56%
28008 · Income - FIRE01	-35.70	0.00	61,907.97	59,117.00	59,117.00	104.72%
28009 · Income - FIRE02	0.00	0.00	4,586.22	4,452.00	4,452.00	103.02%
28010 · Income - FIRE03	0.00		0.00	0.00	0.00	
28012 · Income - FIRE07	0.00		0.00	0.00	0.00	
28015 · Income - Mitigation Fee	0.00		2,337.16			
Total 28000 · Revenues	-35.70	0.00	71,632.75	66,411.00	66,411.00	107.86%
28100 · Miscellaneous Revenue	0.00		35,386.00			
30000 · Fire Fund Raising	0.00		0.00			
31000 · Fire Contract Income	0.00		500.00			
31250 · FAA Reimbursements	0.00		0.00	0.00	0.00	
31500 · Income - Property Tax	0.00		37,369.35	0.00	0.00	
32000 · Fire-FEERAM/Mitigation	-12.60	0.00	19,704.36	19,085.00	19,085.00	103.25%
34000 · Interest Income	0.00		90.98	0.00	0.00	
35000 · Other Income	0.00		11,320.41	0.00	0.00	
Total Income	-48.30	0.00	176,003.85	85,496.00	85,496.00	205.86%
Gross Profit	-48.30	0.00	176,003.85	85,496.00	85,496.00	205.86%
Expense						
36000 · Salaries	1,520.31	1,374.58	12,544.51	15,120.42	16,495.00	82.96%
37000 · Overtime Salaries	1.13	27.67	173.60	304.33	332.00	57.04%
40000 · Payroll Taxes - Employer	32.18	34.33	296.22	377.67	412.00	78.43%
42000 · Miscellaneous Expense	77.67	0.00	771.45	700.00	700.00	110.21%
43000 · Insurance						
43001 · Liability Insurance	0.00		67,392.00	20,000.00	20,000.00	336.96%
43002 · Workmans Comp Insurance	1,647.36	1,831.50	6,998.76	7,326.00	7,326.00	95.53%
43003 · Employers Retirement Benefits	138.04	120.00	2,031.56	1,320.00	1,440.00	153.91%
43004 · Medical Benefits	677.84	526.83	4,330.57	5,795.17	6,322.00	74.73%
43005 · Dental Benefits	14.99	18.08	165.59	198.92	217.00	83.25%
43006 · Vision Benefits	3.63	5.00	39.99	55.00	60.00	72.71%
43008 · Life Insurance	0.00	0.00	2,345.00	3,100.00	3,100.00	75.65%
Total 43000 · Insurance	2,481.86	2,501.41	83,303.47	37,795.09	38,465.00	220.41%
45250 · Stipends	2,000.00	2,000.00	20,400.00	22,000.00	24,000.00	92.73%
45500 · Call Reimbursements						
45510 · FAA Call Reimbursement	0.00		0.00	0.00	0.00	
45500 · Call Reimbursements - Other	242.00	340.08	2,934.00	3,740.92	4,081.00	78.43%
Total 45500 · Call Reimbursements	242.00	340.08	2,934.00	3,740.92	4,081.00	78.43%
45750 · Training Reimbursements	170.00	165.75	1,273.75	1,823.25	1,989.00	69.86%
47000 · Safety	0.00		258.79	2,500.00	2,500.00	10.35%
48000 · Training	100.00	250.00	6,218.67	2,750.00	3,000.00	226.13%
53000 · Office Expense						
53001 · Office Supplies	0.00	50.00	832.74	550.00	600.00	151.41%
53002 · Computer/Software	-594.13	20.83	-120.30	229.17	250.00	-52.49%
53003 · Copy Machine/Printing Jobs	12.07	52.08	774.68	572.92	625.00	135.22%
53005 · Mileage Reimbursement	0.00	83.33	8.85	916.67	1,000.00	0.97%
53006 · Postage & Delivery	436.05	50.00	1,576.43	550.00	600.00	286.62%

Plumas Eureka Fire Department
Revenues & Expenses Budget Performance - Fire
May 2023

	May 23	Budget	Jul '22 - May 23	YTD Budget	Annual Budget	% of Budget
53007 · Bank Service Charges	0.00	31.25	0.00	343.75	375.00	
Total 53000 · Office Expense	-146.01	287.49	3,072.40	3,162.51	3,450.00	97.15%
54000 · Licenses						
54002 · Personnel Licenses	0.00		0.00	0.00	0.00	
54003 · Permits	0.00	0.00	0.00	300.00	300.00	0.0%
54004 · Property Taxes	0.00	0.00	183.60	100.00	100.00	183.6%
Total 54000 · Licenses	0.00	0.00	183.60	400.00	400.00	45.9%
55000 · Membership Dues	0.00	0.00	1,402.08	1,250.00	1,250.00	112.17%
57000 · Utilities						
57001 · Electricity	145.70	83.33	984.92	916.67	1,000.00	107.45%
57002 · Phone	158.08	116.67	1,547.03	1,283.33	1,400.00	120.55%
57003 · Internet	40.33	50.00	452.62	550.00	600.00	82.3%
57004 · Propane	0.00	83.33	1,778.58	916.67	1,000.00	194.03%
57005 · Garbage	16.07	12.50	412.92	137.50	150.00	300.31%
Total 57000 · Utilities	360.18	345.83	5,176.07	3,804.17	4,150.00	136.06%
58000 · Tools & Supplies	161.84	166.67	6,787.54	1,833.33	2,000.00	370.23%
58100 · EMS Supplies	0.00	0.00	2,669.43	400.00	500.00	667.36%
59000 · Professional Services						
59001 · Accounting Services	1,166.33	1,000.00	6,058.41	11,000.00	12,000.00	55.08%
59002 · Legal Services	304.83	52.08	361.03	572.92	625.00	63.02%
59003 · Consulting Services	0.00		0.00	0.00	0.00	
59006 · County Fees	0.00	0.00	0.00	50.00	50.00	0.0%
59007 · Advertising Fees	140.24	83.33	160.24	916.67	1,000.00	17.48%
59008 · Pest Management	0.00		35.32	0.00	0.00	
Total 59000 · Professional Services	1,611.40	1,135.41	6,615.00	12,539.59	13,675.00	52.75%
60000 · Automotive Expense						
60001 · Fuel	85.25	618.08	1,021.28	6,798.92	7,417.00	15.02%
60002 · Vehicle Maintenance	122.27	416.67	1,714.66	4,583.33	5,000.00	37.41%
60000 · Automotive Expense - Other	0.00	12.50	0.00	50.00	50.00	0.0%
Total 60000 · Automotive Expense	207.52	1,047.25	2,735.94	11,432.25	12,467.00	23.93%
61000 · General Maintenance						
61001 · Road Maintenance	0.00		0.00	0.00	0.00	
61002 · Greenbelt Maintenance	0.00		0.00	0.00	0.00	
61004 · Building Maintenance	0.00		4,968.76	0.00	0.00	
61000 · General Maintenance - Other	0.00		0.00	0.00	0.00	
Total 61000 · General Maintenance	0.00		4,968.76	0.00	0.00	
65000 · FEERAM Expense	0.00	0.00	39,810.15	50,000.00	50,000.00	79.62%
69000 · Captial Expenses						
69001 · Maintenance Repairs	248.00		1,674.51	0.00	0.00	
69000 · Captial Expenses - Other	0.00		0.00	0.00	0.00	
Total 69000 · Captial Expenses	248.00		1,674.51	0.00	0.00	
70000 · Equipment	2,548.67		10,891.27	0.00	0.00	
70004 · Fire Department	0.00		1,736.27			
71000 · Uniforms	0.00		19.46			
71002 · Uniforms - Fire Department	1,072.45	500.00	7,966.86	5,500.00	6,000.00	144.85%
Total Expense	12,689.20	10,176.47	223,883.80	177,433.53	185,866.00	126.18%
Net Ordinary Income	-12,737.50	-10,176.47	-47,879.95	-91,937.53	-100,370.00	52.08%
Net Income	-12,737.50	-10,176.47	-47,879.95	-91,937.53	-100,370.00	52.08%

Plumas Eureka CSD
Balance Sheet - Water & Wastewater
As of May 31, 2023

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
11000 · Water & Wasterwater Checking	1,258,532.11
11501 · LAIF-Savings Account	317,941.58
Total Checking/Savings	1,576,473.69
Accounts Receivable	
12000 · ACCOUNTS RECEIVABLE	207,167.27
Total Accounts Receivable	207,167.27
Other Current Assets	
12001 · UNDEPOSITED FUNDS	1,757.58
12003 · Accounts Receivable - Fire	-8,585.32
13001 · INTERFUND REC/PAYABLE	-4,364.77
17500 · Interest Receivable	600.19
Total Other Current Assets	-10,592.32
Total Current Assets	1,773,048.64
Fixed Assets	
14000 · WATER	
14001 · ARSENIC REMEDIATION PROJECT	350.00
14002 · WELL ACCUMULATED DEPRECIATION	-1,074,192.00
14003 · WATER DISTRIBUTION	758,309.43
14004 · DISTRIBUTION ACCUMULATED DEPREC	-575,282.00
14005 · GENERAL EQUIPMENT - WATER	272,009.65
14006 · GEN'L EQ ACCUMULATED DEPREC	-242,232.00
14007 · BUILDINGS - WELLS	1,543,418.12
14021 · Land	42,000.00
14100 · Water Treatment Plant	425,044.30
14000 · WATER - Other	148.83
Total 14000 · WATER	1,149,574.33
15000 · WASTEWATER	
15003 · PLANT ACCUMULATED DEPRICIATION	-1,374,427.00
15004 · WASTEWATER COLLECTION	473,043.39
15006 · COLLECTION ACCUMULATED DEPREC	-299,378.00
15008 · GENERAL EQUIPMENT - WASTEWATER	186,347.52
15009 · GEN EQ ACCUMULATED DEPREC	-171,041.00
15010 · WASTEWATER DISPOSAL	668,653.80
15011 · DISPOSAL ACCUMULATED DEPREC	-602,398.00
15012 · BUILDING - PLANTS	2,822,068.21
15000 · WASTEWATER - Other	148.84
Total 15000 · WASTEWATER	1,703,017.76
16000 · FIRE	
16001 · LAND AND BUILDINGS	-126,115.00
16002 · LAND/BLDGS ACCUMULATED DEPREC	86,426.00
16003 · VEHICLES - FIRE	-150,377.00
16004 · VEHICLES ACCUMULATED DEPREC	115,484.00
16005 · GENERAL EQUIPMENT - FIRE	-217,455.00
16006 · FIRE EQ ACCUMULATED DEPREC	202,716.00
Total 16000 · FIRE	-89,321.00
Total Fixed Assets	2,763,271.09
Other Assets	
17001 · Deferred Outflows pension	53,121.00
Total Other Assets	53,121.00
TOTAL ASSETS	4,589,440.73
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
18000 · ACCOUNTS PAYABLE	9,005.55
Total Accounts Payable	9,005.55
Credit Cards	
18100 · CSD MC	-257.69

Plumas Eureka CSD
Balance Sheet - Water & Wastewater
As of May 31, 2023

	May 31, 23
18110 · UMPQUA - Visas	
18101 · VISA_JILLIAN	2,794.41
18103 · VISA_JAMAR	3,531.62
18104 · VISA_STEVEM	6,902.79
18105 · VISA_LEW	2,209.41
18106 · VISA_JENNI	112.94
18108 · 9153 FUEL CARD	361.64
18110 · UMPQUA - Visas - Other	-14,388.85
Total 18110 · UMPQUA - Visas	1,523.96
Total Credit Cards	1,266.27
Other Current Liabilities	
19000 · PAYROLL LIABILILITIES	
19001 · Employee Retirement Contribute	655.84
19002 · Employer Retirement Contribute	-830.70
19003 · DIRECT DEPOSIT LIABILILITIES	-12,917.07
19005 · Payroll Liabilities - Employee	5,141.05
19006 · Payroll Liabilities - Employer	415.36
19000 · PAYROLL LIABILILITIES - Other	267.84
Total 19000 · PAYROLL LIABILILITIES	-7,267.68
19800 · Deferred Inflows-Acturial	70,018.00
19900 · Compensated Absences	9,060.74
Total Other Current Liabilities	71,811.06
Total Current Liabilities	82,082.88
Long Term Liabilities	
21000 · BOND DEBT - WWTP#7 LOAN 1	529,918.82
22000 · BOND DEBT - WWTP#7 LOAN 2	371,460.82
23100 · Net Pension Liability	165,909.00
24001 · Deferred Inflow pension	36,422.00
Total Long Term Liabilities	1,103,710.64
Total Liabilities	1,185,793.52
Equity	
25000 · EQUITY - WATER	
25004 · RESERVES - WELL EXPANSION	170,904.67
25005 · RESERVES - EQUIPMENT	15,000.00
Total 25000 · EQUITY - WATER	185,904.67
26000 · EQUITY - WASTEWATER	
26003 · RESERVES - PLANT EXPANSION	224,712.13
26005 · RESERVES- LOANS	62,821.00
26999 · EQUITY - PRIOR PERIOD ADJUSTMEN	3,181.00
Total 26000 · EQUITY - WASTEWATER	290,714.13
27000 · EQUITY - FIRE	
27001 · DIVISIONS CORRECTIONS	-84,713.00
Total 27000 · EQUITY - FIRE	-84,713.00
32001 · Retained Earnings	2,589,269.13
Net Income	422,472.28
Total Equity	3,403,647.21
TOTAL LIABILITIES & EQUITY	4,589,440.73

Plumas Eureka Fire Department

Balance Sheet - Fire

07/05/23

As of May 31, 2023

Accrual Basis

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
11075 · Fire Department Checking Acct	197,855.77
11501 · LAIF - Savings Account	20,092.94
11750 · County Cash	2,267.41
Total Checking/Savings	220,216.12
Accounts Receivable	
11000 · Accounts Receivable	250.00
Total Accounts Receivable	250.00
Other Current Assets	
12003 · Accounts Receivable - Fire	22,018.36
13000 · Prepaid Insurance	6,665.60
13001 · Interfund Recievable (Payable)	7,408.28
17500 · Interest Receivable	25.01
Total Other Current Assets	36,117.25
Total Current Assets	256,583.37
Fixed Assets	
16000 · Fire	
16001 · Land and Buildings	126,114.91
16002 · Land/Bldgs Accumulated Deprec	-88,106.00
16003 · Vehicles	150,376.76
16004 · Vehicles Accumulated Deprec	-119,151.00
16005 · General Equipment	227,710.22
16006 · Fire EQ Accumulated Deprec	-208,741.00
Total 16000 · Fire	88,203.89
Total Fixed Assets	88,203.89
TOTAL ASSETS	344,787.26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	7,251.10
Total Accounts Payable	7,251.10
Total Current Liabilities	7,251.10
Total Liabilities	7,251.10
Equity	
27000 · Equity	
27004 · FEERAM	4,582.55
27005 · Reserves - Equipment	5,981.37
Total 27000 · Equity	10,563.92
27001 · Investment & Fixed Assets	84,729.29
32001 · Retained Earnings	290,122.90
Net Income	-47,879.95
Total Equity	337,536.16
TOTAL LIABILITIES & EQUITY	344,787.26

Plumas Eureka CSD
Check History Report
 As of May 31, 2023

Date	Num	Name	Memo	Amount
11000 - Water & Wasterwater Checking				
05/01/2023	E-pay	EDD	499-0561-5 QB Tracking # 1122492490	-796.03
05/01/2023	E-pay	U.S. TREASURY	88-0305569 QB Tracking # 1122512490	-3,086.68
05/01/2023	EFT	CALPERS	2413152998	-1,357.98
05/02/2023		QuickBooks Payroll Service	Created by Payroll Service on 05/01/2023	-6,473.65
05/03/2023	DD2323	Jillian F Cole	Direct Deposit	0.00
05/03/2023	DD2324	John Rowden	Direct Deposit	0.00
05/03/2023	DD2325	Lewis C. Prince	Direct Deposit	0.00
05/03/2023	DD2322	Jamar R. Tate	Direct Deposit	0.00
05/05/2023	18180	AMERICAN WATER WORKS ASSOCIATION		-487.00
05/05/2023	18181	AT&T		-236.51
05/05/2023	18182	BB&K		-1,563.50
05/05/2023	18183	DIAMOND MAPS		-240.00
05/05/2023	18184	GRAEAGLE CHEVRON	WIPER REPAIR WHITE FORD	-60.00
05/05/2023	18185	JAMAR TATE		-35.00
05/05/2023	18186	JILLIAN COLE	Cell Phone/Internet upgrade reimbursement	-35.00
05/05/2023	18187	JOHN ROWDEN1		-25.00
05/05/2023	18188	LEW PRINCE		-25.00
05/05/2023	18189	MOUNTAIN HARDWARE	3222	-166.89
05/05/2023	18190	PLUMAS EUREKA FIRE	INTERFUND THROUGH 04/15/2023	-30,551.77
05/05/2023	18191	PLUMAS SIERRA REC	6466, 18112	-9,399.47
05/05/2023	18192	PLUMAS SIERRA TELECOMMUNICATIONS	66040	-114.00
05/05/2023	18193	QUADIENT		-400.00
05/05/2023	18194	SMILE	PC16	-202.07
05/05/2023	18195	SPECIAL DISTRICT RISK MGMT		-6,373.14
05/05/2023	18196	STREAMLINE	35108D49-0030	-75.00
05/05/2023	18197	THATCHER COMPANY, INC.	401411	-1,596.12
05/15/2023	EFT	CALPERS	2413152998	-1,356.00
05/16/2023		QuickBooks Payroll Service	Created by Payroll Service on 05/15/2023	-6,720.35
05/17/2023	DD2326	Jamar R. Tate	Direct Deposit	0.00
05/17/2023	DD2327	Jillian F Cole	Direct Deposit	0.00
05/17/2023	DD2328	John Rowden	Direct Deposit	0.00
05/17/2023	DD2329	Lewis C. Prince	Direct Deposit	0.00
05/18/2023	18198	SMILE	PC16	-36.19
05/18/2023	18199	WEST01	00WEST01	-35.00
05/18/2023	18200	BEQUETTE & KIMMEL ACCOUNTANCY CO...	PAYROLL TAXES Q1 2023	-200.00
05/18/2023	18201	CALNET3	9391019051, 9391019052	-124.08
05/18/2023	18202	DIGITALPATH BUSINESS SERVICES		-15.00
05/18/2023	18203	FRUIT GROWERS LAB ENVIRONMENTAL	70012821	-4,991.00
05/18/2023	18204	GOVERNMENT PAYMENTS	REFUND FOR RETURNED BILLPAY PAYMENT HOA 6 04/20...	-3,366.35
05/18/2023	18205	INTERMOUNTAIN DISPOSAL		-74.06
05/18/2023	18206	LES SCHWAB TIRES	A19-00268	-366.82
05/18/2023	18073	MOUNTAIN HARDWARE	VOID: 3222	0.00
05/19/2023	18207	BB&K		-413.00
05/19/2023	18208	DOWL ENGINEERING	R4302-1072	-4,885.02
05/19/2023	18209	JAMAR TATE	HRA REIMBURSEMENT	-734.93
05/19/2023	18210	JILLIAN COLE	HRA REIMBURSEMENT	-786.44
05/19/2023	18211	MOUNTAIN HARDWARE	VOID: 3222	0.00
05/19/2023	18212	QUADIENT LEASING	Postage meter LEASE	-528.88

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07/05/23

Accrual Basis

Plumas Eureka CSD
Check History Report
As of May 31, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
05/19/2023	EFT	UMPQUA BANK	VOID:	-2,264.32
05/22/2023		QuickBooks Payroll Service	Created by Payroll Service on 05/19/2023	-777.27
05/23/2023	DD2330	Jillian F Cole	Direct Deposit	0.00
05/25/2023	18213	SIMERSON	Invoice 2792 CO#2	-23,721.42
05/26/2023	EFT	Intuit Payroll Service		-20.00
05/30/2023		QuickBooks Payroll Service	Created by Payroll Service on 05/26/2023	-5,127.42
05/30/2023	EFT	CALPERS	2413152998	-1,200.42
05/31/2023	DD2331	Jamar R. Tate	Direct Deposit	0.00
05/31/2023	DD2332	John Rowden	Direct Deposit	0.00
05/31/2023	DD2333	Lewis C. Prince	Direct Deposit	0.00
05/31/2023			Service Charge	-21.60
Total 11000 · Water & Wasterwater Checking				-121,065.38
TOTAL				-121,065.38

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07/05/23

Accrual Basis

Plumas Eureka Fire Department
Check History Report
As of May 31, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
11075 · Fire Department Checking Acct				
05/05/2023	2318	AT&T		-71.99
05/05/2023	2319	Captain Rich Machado		-200.00
05/05/2023	2320	Chief Steve Munsen		-1,293.00
05/05/2023	2321	COBY HAKALIR		-5.00
05/05/2023	2322	CYNDY HALLAM		-27.00
05/05/2023	2323	Jeff Train		-200.00
05/05/2023	2324	Jenni McGuire	EMT RECERTIFICATION REIMBURSEMENT	-137.00
05/05/2023	2325	John Sea		-27.00
05/05/2023	2326	LARRY MCCABE		-49.00
05/05/2023	2327	SIERRA ELECTRONICS	PROGRAMMING	-248.00
05/05/2023	2328	TOM CONNOLLY		-127.00
05/19/2023	2329	AT& T		-58.51
05/31/2023			Service Charge	-2.00
Total 11075 · Fire Department Checking Acct				-2,445.50
TOTAL				-2,445.50

Plumas Eureka CSD Payroll Summary May 2023

	Jamar R. Tate			Jillian F Cole			John Rowden			Lewis C. Prince			TOTAL		
	Hours	Rate	May 23	Hours	Rate	May 23	Hours	Rate	May 23	Hours	Rate	May 23	Hours	Rate	May 23
Employee Wages, Taxes and Adjustments															
Gross Pay															
Double-time hourly		86.52	0.00		50.30	0.00			0.00		66.04	0.00			0.00
Hourly	234	43.26	10,122.84	183	25.15	4,602.45	48	45.00	2,160.00	239	33.02	7,891.78	704.00		24,777.07
Hourly Sick	6	43.26	259.56	0.25	25.15	6.29			0.00		33.02	0.00	6.25		265.85
Hourly Vacation		43.26	0.00	11.75	25.15	295.51			0.00		33.02	0.00	11.75		295.51
Overtime (x1.5) hourly		64.89	0.00	0.5	37.73	18.87			0.00		49.53	0.00	0.50		18.87
Pager Duty			315.00			0.00			0.00			315.00			630.00
Total Gross Pay	240		10,697.40	195.5		4,923.12	48		2,160.00	239		8,206.78	722.50		25,987.30
Deductions from Gross Pay															
PERS Employee			-726.60			-332.31			0.00			-554.73			-1,613.64
Total Deductions from Gross Pay			-726.60			-332.31			0.00			-554.73			-1,613.64
Adjusted Gross Pay	240		9,970.80	195.5		4,590.81	48		2,160.00	239		7,652.05	722.50		24,373.66
Taxes Withheld															
Federal Withholding			-1,680.00			-345.00			-653.00			-913.00			-3,591.00
Medicare Employee			-155.11			-71.38			-31.32			-118.99			-376.80
Social Security Employee			0.00			0.00			-133.92			0.00			-133.92
CA - Withholding			-279.42			-63.67			-313.91			-282.36			-939.36
CA - Disability			-96.28			-44.31			-19.44			-73.86			-233.89
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00			0.00
Total Taxes Withheld			-2,210.81			-524.36			-1,151.59			-1,388.21			-5,274.97
Net Pay	240		7,759.99	195.5		4,066.45	48		1,008.41	239		6,263.84	722.50		19,098.69
Employer Taxes and Contributions															
Medicare Company			155.11			71.38			31.32			118.99			376.80
Social Security Company			0.00			0.00			133.92			0.00			133.92
CA - Unemployment			0.00			0.00			24.00			0.00			24.00
PERS Employer			1,086.51			380.00			0.00			832.89			2,299.40
CA - Employment Training Tax			0.00			0.00			1.60			0.00			1.60
Total Employer Taxes and Contributions			1,241.62			451.38			190.84			951.88			2,835.72

June 2023 Ops Report

Water

- **Flow – Well 1b:** 7,686,100 gallons **Well2:** 1,606,900 gallons **Total:** 9,293,000 gallons **Daily Avg:** 309,766 gallons. Compared to June of 2022, the community used 259,800 gallons less this year. Well 2 flow is higher than the previous year due to the well running for the pilot study.
- **Water Leaks & Shutoffs:** A water leak was reported at 3 Evergreen Circle. Leak was located on the customers side of the service box, staff turned off the service valve. Customer had leak repaired.
- **Utility Locates:** Operations staff has received and marked utilities for numerous properties throughout the District. Most are locates for the installation for internet service, one locate for new construction on Eureka Springs.

Wastewater

- **Flow - WWTP 6:** 251,803 gallons **Avg** 8,393 gallons **WWTP 7:** 725,932 gallons **Avg** 24,197 gallons **Total:** 977,735 gallons
- **Collection System Cleaning:** Waters Vacuum Truck Service is scheduled to clean Section #1 of the system on 8/8/2023. Section #1 is the area of Eureka Springs, Tamarack Place, and Tamarack Court. The collection system is broken down into three sections, cleaning is rotated to different to a different section yearly. Each section is cleaned every three years.

Miscellaneous

- **General Maintenance:** Basket strainers, bar screens, generator checks, facility clean up, park maintenance.

Future

- Valve Exercising
- Hydrant maintenance
- Mow meadow on Ponderosa
- Cut weeds and remove debris from District properties.

PECSD Administrative Manager's Report June 2023

Gina-Marie Morris

- The following liens are still active:
 - 12 Evergreen Cir: \$648.81
 - 119 Eureka Springs Dr: \$8983.38
 - 517 Eureka Springs Dr: \$1763.05

- 22/23 QuickBooks records have been methodically analyzed for what needs to happen to bring the system into alignment with Fund Accounting. This process will be a lengthy, but is expected to be completed in time for the 22/23 Audit. Items that have been noticed are as follows:
 - Checking & LAIF Accounts
 - Accounts Receivables
 - Accounts Payables
 - Credit Card Accounts
 - Fixed Assets & Depreciation
 - Separate Fire QuickBooks Account does not align with the CSD QuickBooks Account

District income for the months of May & June 2023 is as follows:

	May	June	Total
Applied To	Amount	Amount	Amount
Late/NSF Fees	298.58	121.42	420.00
Unapplied(Advance/Overpayment)	4,776.88	8,079.74	12,856.62
SEWER (Service)	28,652.07	14,184.80	42,836.87
Sewer (Reserve + Debt Service)	15,828.93	9,063.49	24,892.42
WATER (Service)	41,495.90	18,224.10	59,720.00
Water (Reserve + Debt Service)	21,930.50	10,829.99	32,760.49
Fire	6,949.73	3,737.46	10,687.19
Will Serve Water	0.00	0.00	0.00
Will Serve Fire	0.00	0.00	0.00
Total:	\$119,932.59	\$64,241.00	\$184,173.59
BILLPAY_CC	\$5,804.55	\$4,515.63	\$10,320.19
CHECK	\$114,128.04	\$59,725.37	\$173,853.41
CASH	\$0.00	\$0.00	\$0.00

Totals:
 (**include incorporated Converted
 Balance, Late Fee, and Unapplied totals)

Sewer: \$73,571.00
Water: \$98,322.20
Fire: \$12,280.39

Total: \$184,173.59