

## **SPECIAL BOARD MEETING AGENDA**

**January 23, 2024**

**9:00am**

### Board of Directors

Chairperson Don Fregulia

Vice Chairperson Todd Solomon

Director Rich Machado

Director Jeff Glick

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

### **Call Meeting to Order**

Chairperson Don Fregulia

### **Roll Call**

Chairperson Don Fregulia

### **Adoption of Agenda**

Chairperson Don Fregulia

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

### **Closed Session**

Pursuant to Government Code Section (54956.9) Conference with Legal Counsel.

The Board will be discussing a correspondence from the attorney regarding a legal matter.

### **Adjournment**

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

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT  
200 LUNDY LANE BLAIRSDEN, CALIFORNIA 96103  
PHONE: 530-836-1953 FAX: 530-836-2963 TOLL FREE: 877-377-1953  
Email – [admin.mgr@pecsd.org](mailto:admin.mgr@pecsd.org)  
Web-[www.pecsd.org](http://www.pecsd.org)

**SPECIAL BOARD  
MEETING AGENDA  
January 23, 2024  
10:00am**

Board of Directors  
Chairperson Don Fregulia  
Vice Chairperson Todd Solomon  
Director Rich Machado  
Director Jeff Glick

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

**Call Meeting to Order**

Chairperson Don Fregulia

**Roll Call**

Chairperson Don Fregulia

**Swearing in of Board Director Jeff Glick**

To be sworn in by the Clerk of the Board Gina-Marie Morris following approval.

**Adoption of Agenda**

Chairperson Don Fregulia

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

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## Timed Item – 10:00 am

1. Rate Study  
Jamar Tate, General Manager  
The Board will be briefed on the current progress.

## Consent Calendar

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

2. Approve Meeting Minutes for:
  - a. November 14, 2023
  - b. December 19, 2023
  - c. December 27, 2023
  - d. January 16, 2024
3. Approve Use of Reserve Funds
  - a. Wastewater Reserve \$10,693.69
  - b. Water Reserve \$14,579.40
  - c. FEERAM \$2,130.55

## Action Items

4. Approve November 2023 Financial Reports  
Gina-Marie Morris, Administrative Manager
  - a. Statement of Net Position
  - b. Statement of Activities
  - c. Governmental Funds Balance Sheet
  - d. Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
  - e. Statement of Net Position Proprietary Funds
  - f. Proprietary Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
  - g. Proprietary Statement of Cash Flow
  - h. November 2023 Checks and Credit Card Transactions
5. Approve December 2023 Financial Reports  
Gina-Marie Morris, Administrative Manager
  - i. Statement of Net Position
  - j. Statement of Activities
  - k. Governmental Funds Balance Sheet
  - l. Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
  - m. Statement of Net Position Proprietary Funds
  - n. Proprietary Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
  - o. Proprietary Statement of Cash Flow
  - p. Budget vs. Actuals
  - q. December 2023 Transactions Checks and Credit Card Transactions

6. **Audit Status**  
Gina-Marie Morris, Administrative Manager  
The Board will be given an update on the status of the audit.
7. **Plumas Bank Signers**  
Gina-Marie Morris, Administrative Manager  
The Board will be asked to move to have all, and only, active Board Directors and the General Manager as signers on any and all Plumas Bank Accounts.
8. **FY 23/24 Revised Budget**  
Gina-Marie Morris, Administrative Manager  
The Board will be asked to adopt the revised FY 23/24 Budget
9. **DOWL Task Order 20**  
Jamar Tate, General Manager  
The Board will be presented Task Order 20 for consideration.
10. **Well Generator Electrical and Lighting Repair Estimate**  
Jamar Tate, General Manager  
The Board will be asked to approve the Estimate for the Repair to the generator for Well 1B.
11. **Well 2 Pump Repair Estimate**  
Jamar Tate, General Manager  
The Board will be asked to approve the Estimate for the Repair to the pump for Well 2.
12. **Fire Truck DMV Fees**  
Steve Munsen, Fire Chief  
The Board will be asked to approve \$8,990 in fees associated with the Brush Truck purchase. Munsen will be asking for a blank check to accommodate this purchase.

## **Discussion and Information**

13. **Update on the removal of two Fire Trucks per the December 27<sup>th</sup> meeting**  
Steve Munsen, Fire Chief  
The Board will be updated on the status of the two Fire Trucks to be disposed of.
14. **Water System Compliance & Pilot Study Update**  
Jamar Tate, General Manager  
The Board will be updated on water system compliance and the Pilot Study by Dowl
15. **Meadow Lane Irrigation**  
Jamar Tate, General Manager  
The Board will continue the discussion of the Meadow Lane Irrigation
16. **Ordinance 2023-A**  
Gina-Marie Morris, Administrative Manager  
The Board will be presented with an updated Ordinance draft for further input before new first reading due to significant updates.



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

The Board will discuss the CSD employees clearing the Firefighters' driveways of snow after storms.

## Reports

### 18. Fire Chief's Report

Fire Chief Steve Munsen

### 19. General Manager's Report

General Manager Jamar Tate

- a. General Manager's Report
- b. Operations Report
- c. Strategic Plan 2024 Outline

### 20. Administration's Report

Administrative Manager Gina-Marie Morris

## Future Meetings and Agenda Items

Upcoming Meeting Requests, Agenda Requests, and Schedule Changes

## Closed Session

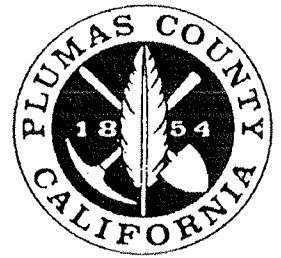
Closed Session to discuss Personnel considerations.

## Adjournment

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

# BOARD OF SUPERVISORS

DWIGHT CERESOLA, VICE CHAIRMAN, DISTRICT 1  
KEVIN GOSS, DISTRICT 2  
TOM MCGOWAN, DISTRICT 3  
GREG HAGWOOD, CHAIRMAN, DISTRICT 4  
JEFF ENGEL, DISTRICT 5



January 16, 2024

Jeff Glick  
43 Ponderosa Drive  
Graeagle, CA 96103

Re: Appointment to the Plumas Eureka Community Services District Board of Directors

Mr. Jeff Glick,

On January 16, 2024, the Board of Supervisors appointed you to the Plumas Eureka Community Services District Board of Directors.

Plumas County and the Board of Supervisors would like to thank you for your commitment to serving as a member of this Board.

Sincerely,

A handwritten signature in black ink, appearing to read 'Greg Hagwood', is written over a horizontal line.

Greg Hagwood  
Chair, Board of Supervisors

# PECSD Water and Wastewater Five-Year Financing Plan Options

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# PEUSD Water Five-Year Financing Plan

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PRELIMINARY

# Water Five-Year Plan Assumptions

Assumption	Description	Notes
Operational Reserve Goal	\$112,844	25% of Annual O&M Costs
Capital Reserve Goal	\$121,000	One year of capital projects (highest year)
Debt Reserve Goal	\$264,291	One year of debt service or minimum bond requirement
Cost Inflation Assumption	3.0%	
First Rate Increase	July 1, 2024	Effective Date
Base Fiscal Year	FY 2023-24	Budget
Capital Improvement Plan	Thru 2028-29	Five-Years

# Reserve Balances - FY 2023-24

Fund	Beginning Balance July 1, 2023	Ending Balance June 30, 2024	Current Reserve Goal	Reserve Goal Excess (Deficit)
<b>Water Enterprise</b>				
Operational Reserve	\$384,049	\$526,776	\$89,853	\$436,924
Capital Reserve	\$316,474	\$310,211	\$121,000	\$189,211
Debt Reserve	\$388,677	\$630,019	\$0	\$630,019
<b>Total Water Enterprise Reserves</b>	<b>\$1,089,200</b>	<b>\$1,467,006</b>	<b>\$210,853</b>	<b>\$1,256,154</b>
<b>Wastewater Enterprise</b>				
Operational Reserve	\$102,234	\$65,158	\$93,477	(\$28,319)
Capital Reserve	\$155,617	\$50,081	\$127,000	(\$76,919)
Debt Reserve	\$237,423	\$274,728	\$63,000	\$211,728
<b>Total Wastewater Enterprise Reserves</b>	<b>\$495,274</b>	<b>\$389,967</b>	<b>\$283,477</b>	<b>\$106,490</b>

# Water Five-Year Plan Options

## OPTION 1 – NEW DEBT FY 25-26

## OPTION 2 – ?

- New WTP Debt Service; \$4.5 million; 20-year term, 4.5% interest rate, 2.5% issuance costs
- Additional O&M expenses (\$50,000) attributable to new WTP
- Reduce operational fees by approximately 27%; 3% increase for ten years
- Reduce capital fee to \$30,000; 3% increase for five years
- Reduce debt service fee by 16%; no increase for 10 years

# Water Operational Reserve

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Operational Reserve Balance</b>	\$384,049	\$526,776	\$539,622	\$503,567	\$467,144	\$430,343
<b>Source of Funds</b>	<b>Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
Service Fees	\$502,137	\$368,000	\$379,040	\$390,411	\$402,124	\$414,187
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Source of Funds</b>	<b>\$502,137</b>	<b>\$368,000</b>	<b>\$379,040</b>	<b>\$390,411</b>	<b>\$402,124</b>	<b>\$414,187</b>
<b>Use of Funds</b>						
Operations and Maintenance Expense	\$359,410	\$355,154	\$365,095	\$375,334	\$385,880	\$396,740
Additional O&M Expense (Treatment Plant)	\$0	\$0	\$50,000	\$51,500	\$53,045	\$54,636
Contribution to Debt Reserve	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Use of Funds</b>	<b>\$359,410</b>	<b>\$355,154</b>	<b>\$415,095</b>	<b>\$426,834</b>	<b>\$438,925</b>	<b>\$451,376</b>
<b>Surplus (Deficit)</b>	<b>\$142,727</b>	<b>\$12,846</b>	<b>(\$36,055)</b>	<b>(\$36,423)</b>	<b>(\$36,801)</b>	<b>(\$37,189)</b>
<b>Ending Operational Reserve Balance</b>	<b>\$526,776</b>	<b>\$539,622</b>	<b>\$503,567</b>	<b>\$467,144</b>	<b>\$430,343</b>	<b>\$393,154</b>
<b>Operational Reserve Goal (25%)</b>	<b>\$89,853</b>	<b>\$88,789</b>	<b>\$103,774</b>	<b>\$106,709</b>	<b>\$109,731</b>	<b>\$112,844</b>

- Estimated additional O&M expenses (\$50,000) attributable to new WTP
- Reduce service fees by approximately 27%; 3% annual increase for ten years
- Reserves exceed goal for rate stability for ten year

# Water Capital Reserve

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Capital Reserve Balance</b>	\$316,474	\$310,211	\$319,211	\$331,111	\$296,938	\$241,220
<b>Sources of Funds</b>						
Capital Fee Revenue	\$124,906	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765
Contribution from Operational Reserve	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Sources of Funds</b>	<b>\$124,906</b>	<b>\$30,000</b>	<b>\$30,900</b>	<b>\$31,827</b>	<b>\$32,782</b>	<b>\$33,765</b>
<b>Uses of Funds</b>						
Well 3-Replacement Well		\$0	\$0	\$0	\$0	\$50,000
Irrigation Alternatives		\$0	\$0	\$15,000	\$15,000	\$0
Storage Tank Maintenance		\$2,000	\$0	\$0	\$2,500	\$0
Hydrant Replacement		\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Storage Tank Replacement		\$0	\$0	\$30,000	\$50,000	\$50,000
Miscellaneous Equipment		\$10,000	\$10,000	\$12,000	\$12,000	\$12,000
<b>Total Use of Funds</b>	<b>\$131,169</b>	<b>\$21,000</b>	<b>\$19,000</b>	<b>\$66,000</b>	<b>\$88,500</b>	<b>\$121,000</b>
<b>Surplus (Deficit)</b>	<b>(\$6,263)</b>	<b>\$9,000</b>	<b>\$11,900</b>	<b>(\$34,173)</b>	<b>(\$55,718)</b>	<b>(\$87,235)</b>
<b>Ending Capital Reserve Fund Balance</b>	<b>\$310,211</b>	<b>\$319,211</b>	<b>\$331,111</b>	<b>\$296,938</b>	<b>\$241,220</b>	<b>\$153,985</b>
<b>Water Capital Reserve Goal</b>		<b>\$121,000</b>	<b>\$121,000</b>	<b>\$121,000</b>	<b>\$121,000</b>	<b>\$121,000</b>

- Reduce capital fee significantly to \$30,000; 3% annual increase for five years
- Storage Tank Replacement FY 30-31 might need debt issuance

# Water Debt Service Reserve

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Debt Service Reserve Balance</b>	\$388,677	\$630,019	\$832,019	\$769,728	\$707,438	\$645,147
<b>Source of Funds</b>						
Debt Service Fees	\$241,342	\$202,000	\$202,000	\$202,000	\$202,000	\$202,000
Contribution from Operational Reserve	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Source of Funds</b>	<b>\$241,342</b>	<b>\$202,000</b>	<b>\$202,000</b>	<b>\$202,000</b>	<b>\$202,000</b>	<b>\$202,000</b>
<b>Use of Funds</b>						
Water Treatment New Debt Service	\$0	\$0	\$264,291	\$264,291	\$264,291	\$264,291
Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Use of Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$264,291</b>	<b>\$264,291</b>	<b>\$264,291</b>	<b>\$264,291</b>
<b>Surplus (Deficit)</b>	<b>\$241,342</b>	<b>\$202,000</b>	<b>(\$62,291)</b>	<b>(\$62,291)</b>	<b>(\$62,291)</b>	<b>(\$62,291)</b>
<b>Ending Debt Service Reserve Balance</b>	<b>\$630,019</b>	<b>\$832,019</b>	<b>\$769,728</b>	<b>\$707,438</b>	<b>\$645,147</b>	<b>\$582,857</b>
<b>Water Debt Service Reserve Goal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$264,291</b>	<b>\$264,291</b>	<b>\$264,291</b>	<b>\$264,291</b>

- Estimated new WTP debt service; \$4.5 million; 20-year term; 4.5% interest rate; 2.5% issuance costs; first year FY 25-26
- Excess reserves used for anticipated future debt service and lower, stable, and fixed fee
- Reduce debt service fee by 16%; no annual increase for ten years

# Water Five-Year Financing Plan

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Reserve Balances</b>	\$1,089,200	\$1,467,006	\$1,690,852	\$1,604,406	\$1,471,520	\$1,316,710
<b>Source of Funds</b>	<b>Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
Service Fees	\$502,137	\$368,000	\$379,040	\$390,411	\$402,124	\$414,187
Capital Fees	\$124,906	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765
Debt Service Fees	\$241,342	\$202,000	\$202,000	\$202,000	\$202,000	\$202,000
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Source of Funds</b>	<b>\$868,385</b>	<b>\$600,000</b>	<b>\$611,940</b>	<b>\$624,238</b>	<b>\$636,905</b>	<b>\$649,953</b>
<b>Total Use of Funds</b>	<b>\$490,579</b>	<b>\$376,154</b>	<b>\$698,386</b>	<b>\$757,125</b>	<b>\$791,716</b>	<b>\$836,667</b>
<b>Surplus (Deficit)</b>	<b>\$377,806</b>	<b>\$223,846</b>	<b>(\$86,446)</b>	<b>(\$132,886)</b>	<b>(\$154,810)</b>	<b>(\$186,714)</b>
<b>Ending Reserve Balances</b>	<b>\$1,467,006</b>	<b>\$1,690,852</b>	<b>\$1,604,406</b>	<b>\$1,471,520</b>	<b>\$1,316,710</b>	<b>\$1,129,995</b>

31% Overall  
Reduction  
for FY 23-24

# PECSD Wastewater Five-Year Plan Options

OPTION 1 – NO NEW DEBT

OPTION 2 – NEW DEBT (\$2.725 MILLION; FY 28-29)

# Wastewater Five-Year Plan Options

## OPTION 1 – NO NEW DEBT

- No new debt for five years
- WWTP 6 upgrade/replacement deferred to FY 29-30 or later
- \$212,000 contribution from debt reserve to operational reserve in FY 23-24
- Increase operational service fees by 3% annually for five years
- Reduce debt service fee by 37% to \$63,000; no increase for five years
- Reduce capital fee by 30%; no increase for five years

## OPTION 2 – NEW DEBT FY 2028

- Increase service fees by approximately 13.4% first year; 3% increase annually for five years
- New WWTP Debt Service; \$2.5 million; 20-year term; 4.5% interest rate; 2.5% issuance costs; first year FY 28-29
- No change in debt service fee for five years; increase debt service fee by 104% in FY 29-30
- Reduce capital fee by 30%; no increase for five years

# Wastewater Plan Assumptions

Assumption	Description	Notes
Operational Reserve Goal	\$105,359	25% of O&M Costs
Capital Reserve Goal	\$127,000	One year of capital projects (highest year)
Debt Reserve Goal	\$63,000	One year of debt service or minimum bond requirement
Cost Inflation Assumption	3.0%	
First Rate Increase	July 1, 2024	Effective Date
Base Fiscal Year	FY 2023-24	Budget
Capital Improvement Plan	Thru 2025-26	



# Wastewater Operational Reserve

## Option 1 – No New Debt

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Operational Reserve Balance</b>	\$102,234	\$277,158	\$250,634	\$223,221	\$194,784	\$165,172
<b>Source of Funds</b>						
Service Fee Revenue	\$336,832	\$346,937	\$357,345	\$368,065	\$379,107	\$390,481
Contribution from Debt Reserve	\$212,000	\$0	\$0	\$0	\$0	\$0
<b>Total Source of Funds</b>	<b>\$548,832</b>	<b>\$346,937</b>	<b>\$357,345</b>	<b>\$368,065</b>	<b>\$379,107</b>	<b>\$390,481</b>
<b>Use of Funds</b>						
Collection	\$14,957	\$14,939	\$15,391	\$15,861	\$16,349	\$16,858
Sewage Treatment	\$178,728	\$178,514	\$183,914	\$189,528	\$195,368	\$201,446
Disposal	\$29,539	\$29,504	\$30,396	\$31,324	\$32,289	\$33,294
Administration and General	\$150,684	\$150,504	\$155,057	\$159,789	\$164,713	\$169,838
<b>Total Use of Funds</b>	<b>\$373,908</b>	<b>\$373,461</b>	<b>\$384,758</b>	<b>\$396,502</b>	<b>\$408,720</b>	<b>\$421,436</b>
<b>Surplus (Deficit)</b>	<b>\$174,924</b>	<b>(\$26,524)</b>	<b>(\$27,413)</b>	<b>(\$28,437)</b>	<b>(\$29,613)</b>	<b>(\$30,955)</b>
<b>Ending Operational Reserve Balance</b>	<b>\$277,158</b>	<b>\$250,634</b>	<b>\$223,221</b>	<b>\$194,784</b>	<b>\$165,172</b>	<b>\$134,216</b>
<b>Operational Reserve Goal (25%)</b>	<b>\$93,477</b>	<b>\$93,365</b>	<b>\$96,190</b>	<b>\$99,126</b>	<b>\$102,180</b>	<b>\$105,359</b>

- \$212,000 contribution from debt reserve in FY 23-24
- Service fees increase by 3% annually except for 11% increase in FY 29-30

# Wastewater Capital Reserve

## Option 1 – No New Debt

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Capital Reserve Balance</b>	\$155,617	\$50,081	\$10,581	\$73,691	\$89,489	\$83,057
<b>Source of Funds</b>						
Capital Fee Revenue	\$123,995	\$87,000	\$89,610	\$92,298	\$95,067	\$97,919
Connection Fees	\$500	\$500	\$500	\$500	\$500	\$500
Contribution from Debt Service Reserve	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Source of Funds</b>	<b>\$124,495</b>	<b>\$87,500</b>	<b>\$90,110</b>	<b>\$92,798</b>	<b>\$95,567</b>	<b>\$98,419</b>
<b>Use of Funds</b>						
Collection System / Manhole Inspection	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Collection System / Manhole Repair and Imprv.	\$20,000	\$100,000	\$0	\$0	\$0	\$0
WWTP 6 Upgrade or Replacement	\$0	\$0	\$0	\$0	\$30,000	\$0
Dynamite Hill Leach Field Impr. or Replace	\$0	\$0	\$0	\$50,000	\$0	\$0
Wastewater recycling	\$0	\$0	\$0	\$0	\$45,000	\$0
Miscellaneous Equipment	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
<b>Total Use of Funds</b>	<b>\$230,031</b>	<b>\$127,000</b>	<b>\$27,000</b>	<b>\$77,000</b>	<b>\$102,000</b>	<b>\$27,000</b>
<b>Surplus (Deficit)</b>	<b>(\$105,536)</b>	<b>(\$39,500)</b>	<b>\$63,110</b>	<b>\$15,798</b>	<b>(\$6,433)</b>	<b>\$71,419</b>
<b>Ending Capital Reserve Balance</b>	<b>\$50,081</b>	<b>\$10,581</b>	<b>\$73,691</b>	<b>\$89,489</b>	<b>\$83,057</b>	<b>\$154,476</b>
<b>Wastewater Capital Reserve Goal</b>		<b>\$127,000</b>	<b>\$127,000</b>	<b>\$127,000</b>	<b>\$127,000</b>	<b>\$127,000</b>

- Reduce capital fee by 30%; 3% increase for five years
- WWTP 6 Upgrade/Replacement deferred to FY 29 or later
- Reserve deficit for 4 yrs

# Wastewater Debt Service Reserve

## Option 1 – No New Debt

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Bond Reserve Balance</b>	\$237,423	\$62,728	\$62,903	\$63,085	\$63,268	\$63,460
<b>Source of Funds</b>						
Debt Service Fee Revenue	\$100,123	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Source of Funds</b>	<b>\$100,123</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>
<b>Use of Funds</b>						
Sewer Revenue Bonds, Series 2006 A	\$36,462	\$36,461	\$36,455	\$36,453	\$36,454	\$36,457
Sewer Revenue Bonds, Series 2006 B	\$26,357	\$26,364	\$26,363	\$26,364	\$26,354	\$26,355
Contribution to Operational Reserve	\$212,000	\$0	\$0	\$0	\$0	\$0
<b>Total Use of Funds</b>	<b>\$274,818</b>	<b>\$62,825</b>	<b>\$62,818</b>	<b>\$62,817</b>	<b>\$62,808</b>	<b>\$62,812</b>
<b>Surplus (Deficit)</b>	<b>(\$174,695)</b>	<b>\$175</b>	<b>\$182</b>	<b>\$183</b>	<b>\$192</b>	<b>\$188</b>
<b>Ending Bond Reserve Balance</b>	<b>\$62,728</b>	<b>\$62,903</b>	<b>\$63,085</b>	<b>\$63,268</b>	<b>\$63,460</b>	<b>\$63,648</b>
<b>Wastewater Debt Service Reserve Goal</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>

- No new debt for five years
- \$212,000 contribution to operational reserve in FY 23-24
- Reduce debt service fee by 37% to \$63,000; no increase for five years
- Future debt service fee increase commensurate with new debt service

# Water Five-Year Financing Plan

## Option 1 – No New Debt

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Fund Balances</b>	<b>\$495,274</b>	<b>\$389,967</b>	<b>\$324,118</b>	<b>\$359,997</b>	<b>\$347,542</b>	<b>\$311,688</b>
<b>Source of Funds</b>						
Service Fee Revenue	\$336,832	\$346,937	\$357,345	\$368,065	\$379,107	\$390,481
Capital Fee Revenue	\$123,995	\$87,000	\$89,610	\$92,298	\$95,067	\$97,919
Debt Service Fee Revenue	\$100,123	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
Contribution from Reserves	\$212,000	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$500	\$500	\$500	\$500	\$500	\$500
<b>Total Source of Funds</b>	<b>\$773,450</b>	<b>\$497,437</b>	<b>\$510,455</b>	<b>\$523,864</b>	<b>\$537,675</b>	<b>\$551,900</b>
<b>Total Use of Funds</b>	<b>\$878,757</b>	<b>\$563,286</b>	<b>\$474,576</b>	<b>\$536,319</b>	<b>\$573,528</b>	<b>\$511,248</b>
<b>Surplus (Deficit)</b>	<b>(\$105,307)</b>	<b>(\$65,849)</b>	<b>\$35,879</b>	<b>(\$12,455)</b>	<b>(\$35,854)</b>	<b>\$40,652</b>
<b>Ending Fund Balances</b>	<b>\$1,268,724</b>	<b>\$887,403</b>	<b>\$834,573</b>	<b>\$883,860</b>	<b>\$885,216</b>	<b>\$863,588</b>

11% Overall  
Reduction  
for FY 23-24

# Wastewater Operational Reserve

## Option 2 – New DEBT (\$2.5 million by FY 28-29)

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

- Increase service fees by approximately 13.4% first year; 3% increase annually for next nine years

# Wastewater Capital Reserve

## Option 2 – New DEBT (\$2.5 million by FY 28-29)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Capital Reserve Balance</b>	\$155,617	\$50,081	\$10,581	\$71,081	\$81,581	\$67,081
<b>Source of Funds</b>						
Capital Fee Revenue	\$123,995	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000
Connection Fees	\$500	\$500	\$500	\$500	\$500	\$500
Contribution from Debt Service Reserve	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Source of Funds</b>	<b>\$124,495</b>	<b>\$87,500</b>	<b>\$87,500</b>	<b>\$87,500</b>	<b>\$87,500</b>	<b>\$87,500</b>
<b>Use of Funds</b>						
Collection System / Manhole Inspection		\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Collection System / Manhole Repair and Imprv.		\$100,000	\$0	\$0	\$0	\$0
WWTP 6 Upgrade or Replacement		\$0	\$0	\$0	\$30,000	\$0
Dynamite Hill Leach Field Impr. or Replace		\$0	\$0	\$50,000	\$0	\$0
Wastewater recycling		\$0	\$0	\$0	\$45,000	\$0
Miscellaneous Equipment		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
<b>Total Use of Funds</b>	<b>\$230,031</b>	<b>\$127,000</b>	<b>\$27,000</b>	<b>\$77,000</b>	<b>\$102,000</b>	<b>\$27,000</b>
<b>Surplus (Deficit)</b>	<b>(\$105,536)</b>	<b>(\$39,500)</b>	<b>\$60,500</b>	<b>\$10,500</b>	<b>(\$14,500)</b>	<b>\$60,500</b>
<b>Ending Capital Reserve Balance</b>	<b>\$50,081</b>	<b>\$10,581</b>	<b>\$71,081</b>	<b>\$81,581</b>	<b>\$67,081</b>	<b>\$127,581</b>
<b>Wastewater Capital Reserve Goal</b>		<b>\$127,000</b>	<b>\$127,000</b>	<b>\$127,000</b>	<b>\$127,000</b>	<b>\$127,000</b>

- Reduce capital fee by 30%; no increase for five years

# Wastewater Debt Service Reserve

## Option 2 – New DEBT (\$2.725M by FY 28-29)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Bond Reserve Balance</b>	\$237,423	\$274,728	\$312,026	\$349,331	\$386,637	\$423,952
<b>Source of Funds</b>						
Debt Service Fee Revenue	\$100,123	\$100,123	\$100,123	\$100,123	\$100,123	\$100,123
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Source of Funds</b>	<b>\$100,123</b>	<b>\$100,123</b>	<b>\$100,123</b>	<b>\$100,123</b>	<b>\$100,123</b>	<b>\$100,123</b>
<b>Use of Funds</b>						
Sewer Revenue Bonds, Series 2006 A	\$36,462	\$36,461	\$36,455	\$36,453	\$36,454	\$36,457
Sewer Revenue Bonds, Series 2006 B	\$26,357	\$26,364	\$26,363	\$26,364	\$26,354	\$26,355
WWTP Improvement Bond	\$0	\$0	\$0	\$0	\$0	\$171,474
<b>Total Use of Funds</b>	<b>\$62,818</b>	<b>\$62,825</b>	<b>\$62,818</b>	<b>\$62,817</b>	<b>\$62,808</b>	<b>\$234,286</b>
<b>Surplus (Deficit)</b>	<b>\$37,305</b>	<b>\$37,298</b>	<b>\$37,305</b>	<b>\$37,306</b>	<b>\$37,315</b>	<b>(\$134,163)</b>
<b>Ending Bond Reserve Balance</b>	<b>\$274,728</b>	<b>\$312,026</b>	<b>\$349,331</b>	<b>\$386,637</b>	<b>\$423,952</b>	<b>\$289,789</b>
<b>Wastewater Debt Service Reserve Goal</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$63,000</b>	<b>\$235,000</b>

- New WWTP Debt Service; \$2.725 million; 20-year term; 4.5% interest rate; 2.5% issuance costs; first year FY 28-29
- No change in debt service fee for five years
- Increase debt service fee by 124% in FY 29-30

# Water Five-Year Financing Plan

## Option 2 – New DEBT (\$2.725M by FY 28-29)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
<b>Beginning Fund Balances</b>	<b>\$495,274</b>	<b>\$389,967</b>	<b>\$324,118</b>	<b>\$357,387</b>	<b>\$339,633</b>	<b>\$295,712</b>
<b>Source of Funds</b>						
Service Fee Revenue	\$336,832	\$346,937	\$357,345	\$368,065	\$379,107	\$390,481
Capital Fee Revenue	\$123,995	\$87,000	\$87,000	\$87,000	\$87,000	\$87,000
Debt Service Fee Revenue	\$100,123	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
Contribution from Reserves	\$212,000	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$500	\$500	\$500	\$500	\$500	\$500
<b>Total Source of Funds</b>	<b>\$773,450</b>	<b>\$497,437</b>	<b>\$507,845</b>	<b>\$518,565</b>	<b>\$529,607</b>	<b>\$540,981</b>
<b>Total Use of Funds</b>	<b>\$878,757</b>	<b>\$563,286</b>	<b>\$474,576</b>	<b>\$536,319</b>	<b>\$573,528</b>	<b>\$511,248</b>
<b>Surplus (Deficit)</b>	<b>(\$105,307)</b>	<b>(\$65,849)</b>	<b>\$33,269</b>	<b>(\$17,753)</b>	<b>(\$43,921)</b>	<b>\$29,733</b>
<b>Ending Fund Balances</b>	<b>\$1,268,724</b>	<b>\$887,403</b>	<b>\$831,963</b>	<b>\$875,952</b>	<b>\$869,241</b>	<b>\$836,693</b>

1% Overall Increase for FY 23-24

# Tentative Timeline

January 23, 2024, 10 a.m.	February 20, 2024, 6 p.m.	March 19, 2024, 9 a.m.	May 21, 2024, 9 a.m.	July 1, 2024
<b>Finance and Budget Committee / Board Meeting</b> <ul style="list-style-type: none"> <li>• Presentation of Water and Wastewater Five-Year Financing Plan Options</li> </ul>	<b>Community Meeting</b> <ul style="list-style-type: none"> <li>• Presentation of Water and Wastewater Rate Study and Five-Year Financing Plans</li> </ul>	<b>Board Meeting</b> <ul style="list-style-type: none"> <li>• Approval of Water and Wastewater Rate Study and Five-Year Financing Plans</li> <li>• Order Prop. 218 Notice Mailing</li> </ul>	<b>Board Meeting</b> <ul style="list-style-type: none"> <li>• Public hearing</li> <li>• Protest Proceeding</li> <li>• Adoption and order new rates for FY 2024-25</li> </ul>	<b>Implementation</b> <ul style="list-style-type: none"> <li>• Effective date of new water and wastewater rates</li> <li>• Rates adjusted annually every July 1</li> </ul>



## Questions?

### Plumas Eureka CSD

Jamar Tate, General Manager

John Rowden, Project Manager

Gina-Marie Morris, Administrative Manager

### SCI Consulting Group

Blair Aas, Vice President

**PLUMAS EUREKA COMMUNITY SERVICES DISTRICT 200 LUNDY LANE**

**BLAIRSDEN, CALIFORNIA 96103**

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**REGULAR BOARD MEETING**

**MINUTES**

**November 14, 2023**

**9:00 AM**

**200 Lundy Lane**

**BLAIRSDEN, CA 96103**

Board of Directors

Chairperson Don Fregulia

Vice Chairperson Cheryl Trenwith-Sinsel

Director Todd Solomon

Director Rich Machado

Director Kim Train

**Call Meeting to Order**

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

**Roll Call**

In Attendance:

Chairperson Don Fregulia

Vice Chairperson Cheryl Sinsel

Director Kim Train

Director Rich Machado

Director Todd Solomon

Absent:

None

Public in Attendance:

None

**Adoption of Agenda**

Chairperson Todd Solomon moved to approve the agenda.

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

Approved: 5:0

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

There were no public present.

Written Correspondence:

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

## **Consent Calendar**

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

Vice Chairperson Cheryl Sinsel motioned to approve the Consent Calendar.

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

## **Action Items**

### 8. Ordinance 2023-A

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

9. Parking Area

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

**Discussion and Information**

10. Rate Study

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

11. Fire Tax

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

12. Water Compliance & Pilot Study Update

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

13. Meadow Lane Irrigation

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

As reference, the options presented are as follows:

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

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

**Reports**

14. Committee Reports

No committees met, no reports given.

15. Fire Chief's Report

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

16. General Manager's Report

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

17. Administration

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



**Future Meetings and Agenda Items**

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

**Closed Session**

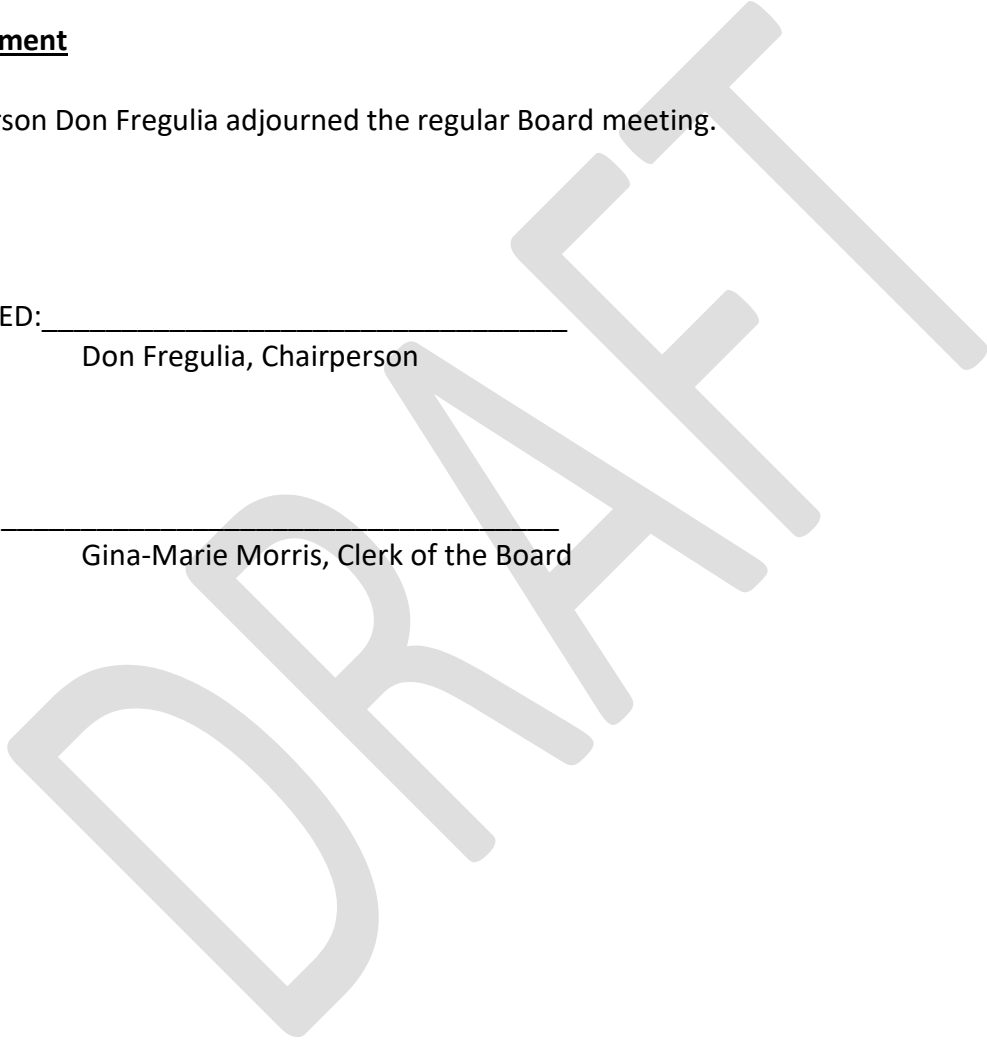
Closed Session was held including all Board Members and General Manager, Jamar Tate. No actions were taken.

**Adjournment**

Chairperson Don Fregulia adjourned the regular Board meeting.

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

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



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**REGULAR BOARD MEETING**

**MINUTES**

**December 19, 2023**

**9:00 AM**

**200 Lundy Lane**

**BLAIRSDEN, CA 96103**

Board of Directors

Director Don Fregulia

Director Rich Machado

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

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

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

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**REGULAR BOARD MEETING  
MINUTES**

**December 27, 2023**

**9:00 AM**

**200 Lundy Lane**

**BLAIRSDEN, CA 96103**

Board of Directors

Acting Chairperson Don Fregulia

Director Todd Solomon

Director Rich Machado

**Call Meeting to Order**

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

**Roll Call**

In Attendance:

Director Don Fregulia  
Director Rich Machado  
Director Todd Solomon

Absent:

None

Public in Attendance:

Jeff Glick

**Swearing in of Board Directors**

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

**Assignment of Chairperson and Vice Chairperson**

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

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

Approved 3:0

**Adoption of Agenda**

Chairperson Don Fregulia moved to approve the agenda.

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

Approved 3:0

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

The was no public comment at this time.

No Written Correspondence

**Action Items**

1. Purchase of Fire Truck

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

Discussion ensued regarding:

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

Director Rich Machado moved to buy the firetruck.

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

Approved 3:0

**Adjournment**

Chairperson Don Fregulia adjourned the regular Board meeting.

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

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

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**REGULAR BOARD MEETING**

**MINUTES**

**January 16, 2024**

**9:00 AM**

**200 Lundy Lane**

**BLAIRSDEN, CA 96103**

Board of Directors

Chairperson Don Fregulia

Vice Chairperson Todd Solomon

Director Rich Machado

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

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

Don Fregulia, Chairperson

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

Gina-Marie Morris, Clerk of the Board

Plumas Eureka CSD

# Request to Use Reserve Funds

Wastewater (Reserve / Debt): \$10,693.69 Water (Reserve / Debt): \$14,579.40 FEERAM: \$2,130.55

Vender / Supplier / Contractor	Fund to be used	What is being done or purchased?	Additional information or notes	Invoice (or quote)	Amt
Smith Power Products, Inc	Water Reserve	Generator Repair		553886	\$1,323.10
Simerson	Waste Water Reserve	Install ATS at lift station		2910	\$10,693.69
Sierra Equipment and Truck Repair	FEERAM	Replace failed air compressor discharge hose		J-361c	\$860.00
Sierra Controls	Water Reserve	Pressure Sensor Failure		124164	\$2,705.30
LN Curtis and Sons	FEERAM	Gear Guard Locker Cover		INV767440	\$482.14
McGarr Excavation, Inc.	Water Reserve	Repair and Upgrade of Fire Hydrant on Pine Cone Ct		2752	\$10,551.00
Ebay	FEERAM	Cargo Slide Tray and Extended Height Kit		Order 18-11023-04787	\$788.55

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

X \_\_\_\_\_

Date: 01/23/24

The foregoing use of the noted reserve fund was duly approved by the Board of Directors of the Plumas Eureka Community Services District, at a regular meeting thereof, held on the 23 day of January, 2024 by the following vote:

AYES:

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

NAYS:

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

ABSENT:

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

As of November 30, 2023

Draft

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Current Assets			
Checking Accounts	\$ 209,868	\$ 1,356,067	\$ 1,565,934
LAIF-Savings	20,729	324,754	345,483
Accounts Receivable	17,386	211,324	228,709
Grants Receivable	7,920		7,920
Prepaid Expense	6,666		6,666
Total Current Assets	<u>262,568</u>	<u>1,892,144</u>	<u>2,154,712</u>
Non-Current Assets			
Property, Plant & Equipment, Net	103,054	2,834,080	2,937,134
Total Non-Current Assets	<u>103,054</u>	<u>2,834,080</u>	<u>2,937,134</u>
 Total Assets	 <u><b>\$ 365,622</b></u>	 <u><b>\$ 4,726,224</b></u>	 <u><b>\$ 5,091,846</b></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Contributions to District Pension Plan		<u><b>\$ 49,197</b></u>	<u><b>\$ 49,197</b></u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 5,836	\$ 30,265	\$ 36,102
Unearned Revenue	980	15,352	16,332
Payroll Liabilities	6,314	4,110	10,424
Accrued Bond Interest Payable		20,169	20,169
Current Portion of Long Term Debt		22,480	22,480
Total Current Liabilities	<u>13,131</u>	<u>92,376</u>	<u>105,507</u>
Long Term Liabilities			
Net Pension Liability		88,397	88,397
Non-Current Portion of Long-Term Debt		899,540	899,540
Total Long Term Liabilities	<u>-</u>	<u>987,937</u>	<u>987,937</u>
 Total Liabilities	 <u><b>\$ 13,131</b></u>	 <u><b>\$ 1,080,313</b></u>	 <u><b>\$ 1,093,444</b></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Contributions to District Pension Plan		<u><b>\$ 88,267</b></u>	<u><b>\$ 88,267</b></u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 103,054	\$ 1,912,060	\$ 2,015,114
Restricted for Debt Service		62,813	62,813
Reserved for Encumbrances			
Unrestricted	249,438	1,631,968	1,881,405
 Total net position (**Pending Audit**)	 <u><b>\$ 352,492</b></u>	 <u><b>\$ 3,606,841</b></u>	 <u><b>\$ 3,959,333</b></u>

**Plumas Eureka CSD**  
**Statement of Activities**  
As of November 30, 2023  
Draft

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Governmental Activities:</b>						
Public Safety - Fire Department	\$ 56,867	\$ 49,128	\$ 20,607	\$ 12,868		\$ 12,868
General District Maintenance	5,088			(5,088)		(5,088)
<b>Total Governmental Activities</b>	<b>61,954</b>	<b>49,128</b>	<b>20,607</b>	<b>7,781</b>	<b>-</b>	<b>7,781</b>
<b>Business-type Activities:</b>						
Water	182,832	409,901			227,069	227,069
Wastewater	361,681	285,136			(76,545)	(76,545)
<b>Total Business-type Activities</b>	<b>544,513</b>	<b>695,037</b>	<b>-</b>		<b>150,524</b>	<b>150,524</b>
<b>Total Government</b>	<b>606,467</b>	<b>744,165</b>	<b>20,607</b>	<b>7,781</b>	<b>150,524</b>	<b>158,305</b>
<b>General Revenues:</b>						
Property Taxes				16,888		16,888
Contract Income (Fires)				10,856		
Investment Income				185	2,902	3,087
<b>Total General Revenues</b>				<b>27,930</b>	<b>2,902</b>	<b>30,832</b>
<b>General Expenses:</b>						
Interest Expense				-	20,169	20,169
<b>Total General Expenses</b>				<b>-</b>	<b>20,169</b>	<b>20,169</b>
<b>Change in Net Position</b>				<b>35,711</b>	<b>133,257</b>	<b>168,968</b>
<b>Net Position - Beginning of Fiscal Year (**Pending Audit**)</b>				<b>313,201</b>	<b>3,473,584</b>	<b>3,786,785</b>
<b>Prior Period Adjustment</b>				<b>3,580</b>		<b>3,580</b>
<b>Net Position - As of November 30, 2023 (**Pending Audit**)</b>	<b>\$</b>	<b>352,492</b>	<b>\$</b>	<b>3,606,841</b>	<b>\$</b>	<b>3,959,333</b>



**Pluma Eureka CSD**  
**Governmental Funds**  
**Balance Sheet**  
As of November 30, 2023  
Draft

	District Activities	Fire Department	Total Governmental Funds
<b>ASSETS</b>			
Checking Accounts	\$ (5,030)	\$ 214,898	\$ 209,868
LAIF-Savings Account		\$ 20,729	20,729
Accounts Receivable		17,386	17,386
Grants Receivable		7,920	7,920
Prepaid Expenses		6,666	6,666
<b>TOTAL ASSETS</b>	<b>\$ (5,030)</b>	<b>\$ 267,598</b>	<b>\$ 262,568</b>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts Payable	\$ 58	\$ 5,778	\$ 5,836
Unapplied Credits		\$ 980	980
Accrued Payroll and Related Liabilities		6,314	6,314
Compensated Absences			-
<b>Total Liabilities</b>	<b>58</b>	<b>13,072</b>	<b>13,130</b>
Fund Balances:			
Restricted for Debt Service			-
Reserve for Encumbrances			-
Unrestricted	(5,088)	254,526	249,438
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (5,030)</b>	<b>\$ 267,598</b>	<b>\$ 262,568</b>

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

Fund balances of governmental funds	\$ 249,438
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.	103,054
Long-term debt is not payable in the current period and therefore is not reported in the funds.	-
<b>Net position of governmental activities</b>	<b>\$ 352,492</b>

Plumas Eureka CSD

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

July 1, 2023 to November 30, 2023

Draft

	District Activities	Fire	FEERAM	Total Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ -	\$ 36,969	\$ 12,093	\$ 49,062
Property Taxes		16,888		16,888
Contract Income		10,856		10,856
Donations		607	20,000	20,607
Interest Income		105	80	185
Other		66		66
Total Revenues	-	65,492	32,173	97,665
<b>Expenditures</b>				
Current:				
Salaries, Wages, & Employee Benefits	3,049	8,276		11,325
Volunteer Stipends and Reimbursements		11,408		11,408
Wildfire Personnel Payments		5,955		5,955
Insurance		3,961		3,961
Travel, Training and Safety		1,333		1,333
Office		3,374		3,374
Property Taxes		177		177
Automobile Expense	522	866	1,112	2,500
Repairs and Maintenance	900	1,156		2,056
Utilities		1,990		1,990
Equipment Expenses			2,465	2,465
Tools and Supplies	469	2,439		2,908
Uniforms	55	4,765		4,820
Professional Services	92	2,944		3,036
Subscriptions & Membership Dues		2,763		2,763
Other		1,882		1,882
Total Current Expenditures	5,088	53,289	3,578	61,954
Capital Outlay		3,675	1,527	5,202
Total Expenditures	5,088	56,964	5,105	67,157
<b>Excess of Revenues over (under) Expenditures</b>	(5,088)	8,528	27,068	30,508
<b>Other Financing Sources (Uses)</b>				
Sale of Assets				-
Total Other Financing Sources (Uses)	-	-	-	-
<b>Net Change in Fund Balances</b>	(5,088)	8,528	27,068	30,508
<b>Net Position - Beginning of Fiscal Year (**Pending Audit**)</b>	-	233,133	(17,784)	215,349
<b>Prior Period Adjustment</b>		(5,322)	8,902	3,580
<b>Fund Balances, As of November 30, 2023</b>	\$ (5,088)	\$ 236,339	\$ 18,186	\$ 249,437

Plumas Eureka CSD

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

July 1, 2023 to November 30, 2023

Draft

Net change in fund balances - total governmental funds \$ 30,508

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

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

Cost of assets capitalized 5,202  
Depreciation expense

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

Change in net position of governmental activities \$ 35,710

**Plumas Eureka CSD**  
**Statement of Net Position**  
**Proprietary Funds**  
As of November 30, 2023  
Draft

<b>ASSETS</b>	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
Current Assets			
Checking Accounts			
Operational Funds	\$ 462,321	\$ 108,634	\$ 570,955
Reserve Funds	269,760	(249,420)	20,340
Debt Funds	476,214	288,558	764,771
Total Checking Accounts	<u>1,208,295</u>	<u>147,772</u>	<u>1,356,067</u>
LAIF-Savings Account	72,551	252,203	324,754
Accumnts Receivable	121,399	89,924	211,324
Total Current Assets	<u>1,402,246</u>	<u>489,899</u>	<u>1,892,144</u>
Capital Assets:			
Property, Plant & Equipment, Net	1,161,779	1,672,301	2,834,080
Total Assets	<u>\$ 2,564,025</u>	<u>\$ 2,162,200</u>	<u>\$ 4,726,224</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Plan Contributions	<u>\$ 24,598</u>	<u>\$ 24,599</u>	<u>\$ 49,197</u>
<b>LIABILITES</b>			
Current Liabilities			-
Accounts Payable	5,007	25,259	30,265
Unearned Revenue	7,676	7,676	15,352
Payroll Related Liabilites	2,055	2,055	4,110
Current Portion - Long Term Liabilities		22,480	22,480
Interest Payable		20,169	20,169
Total Current Liabilities	<u>14,738</u>	<u>77,639</u>	<u>92,376</u>
Long Term Liabilities			
Net Pension Liability	44,199	44,198	88,397
Non-Current Portion of Long Term Debt		899,540	899,540
Total Noncurrent Liabilities	<u>44,199</u>	<u>943,738</u>	<u>987,937</u>
Total Liabilities	<u>\$ 58,937</u>	<u>\$ 1,021,377</u>	<u>\$ 1,080,313</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Pension Plan Earnings	<u>\$ 44,134</u>	<u>\$ 44,133</u>	<u>\$ 88,267</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	1,161,779	749,477	1,911,257
Restricted for Debt Service		62,813	62,813
Unrestricted	1,323,773	308,998	1,632,771
Total net position	<u>\$ 2,485,552</u>	<u>\$ 1,121,289</u>	<u>\$ 3,606,841</u>

Plumas Eureka CSD

Proprietary Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

July 1, 2023 to November 30, 2023

Draft

	Water	Sewer	Totals
<b>Operating Revenues</b>			
Charges for Services	\$ 244,746	\$ 159,465	\$ 404,211
Charges for Reserve	60,766	68,443	129,209
Charges for Debt	101,304	56,674	157,978
Total Operating Revenues	<u>406,816</u>	<u>284,582</u>	<u>691,398</u>
<b>Operating Expenses</b>			
Salaries, Wages, & Employee Benefits	83,592	78,166	161,758
Insurance	4,349	4,349	8,698
Permits, Licenses, and Fees	1,491	17,833	19,324
Travel, Training and Safety	541	684	1,226
Sludge Removal		9,965	9,965
Chemicals & Lab Services	10,825	10,271	21,096
Office	3,824	3,619	7,444
Property Taxes	177	177	355
Automobile Expense	2,058	1,958	4,015
Repairs and Maintenance	6,545		6,545
Utilities	27,230	20,712	47,942
Tools and Supplies	2,682	393	3,076
Uniforms	428	428	857
Professional Services	37,330	30,439	67,769
Subscriptions & Membership Dues	1,683	1,111	2,795
Other	75	10,075	10,150
Total Operating Expenses	<u>182,832</u>	<u>190,181</u>	<u>373,013</u>
<b>Operating Income (Loss)</b>	223,984	94,401	318,385
<b>Non-Operating Revenues and Expenses</b>			
Interest Income	648	2,254	2,902
Other Income	2,935	404	3,339
Income from Disposition of Assets	150	150	
Capital Outlay		(171,500)	
Interest Expense		(20,169)	(20,169)
Total Non-Operating Revenues and Expenses	<u>3,734</u>	<u>(188,862)</u>	<u>(185,128)</u>
<b>Net Change in Net Position</b>	<u>227,718</u>	<u>(94,461)</u>	<u>133,257</u>
<b>Net Position - Beginning of Fiscal Year</b> (**Pending Audit**)	<u>2,254,647</u>	<u>1,219,231</u>	<u>3,473,878</u>
<b>Prior Period Adjustment</b>	<u>3,187</u>	<u>(3,481)</u>	<u>(294)</u>
<b>Fund Balances, As of November 30, 2023</b>	<u>\$ 2,485,552</u>	<u>\$ 1,121,289</u>	<u>\$ 3,606,841</u>

**Plumas Eureka CSD**  
**Proprietary Funds**  
**Statement of Cash Flows**  
July 1, 2023 to November 30, 2023  
Draft

	<b>Water</b>	<b>Sewer</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$ 380,237	\$ 272,128	\$ 652,365
Cash Payments to Suppliers	(135,835)	(130,846)	(266,681)
Cash Payments to Employees	(68,699)	(63,545)	(132,244)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>175,702</b>	<b>77,738</b>	<b>253,440</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Other Income	23,341	4,269	27,610
<b>Net Cash Provided by (Used for) Noncapital</b>	<b>23,341</b>	<b>4,269</b>	<b>27,610</b>
<b>Cash Flows from Capital and Related Financing Activities</b>			-
Purchase of Fixed Assets	-	(171,500)	(171,500)
Dispositions and Adjustments of Fixed Assets	150	150	
Reductions of Debt	-	-	-
Interest Expense	-	-	-
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>150</b>	<b>(171,350)</b>	<b>(171,500)</b>
<b>Cash Flows from Investing Activities:</b>			
Interest Income	1,875	3,588	5,463
<b>Net Cash Provided by Investing Activities</b>	<b>1,875</b>	<b>3,588</b>	<b>5,463</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>201,068</b>	<b>(85,755)</b>	<b>115,013</b>
<b>Cash and Cash Equivalents, Beginning of Fiscal Year</b>	<b>1,079,778</b>	<b>485,730</b>	<b>1,565,509</b>
<b>Cash and Cash Equivalents, As of November 30, 2023</b>	<b>\$ 1,280,846</b>	<b>\$ 399,975</b>	<b>\$ 1,680,522</b>
<b>Reconciliation of Cash and Cash Equivalents:</b>			
Cash and Investments	\$ 1,280,846	\$ 337,162	\$ 1,618,008
Restricted Cash and Investments		62,813	62,813
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,280,846</b>	<b>\$ 399,975</b>	<b>\$ 1,680,821</b>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ 223,984</b>	<b>\$ 94,401</b>	<b>318,385</b>
<b>Adjustments to Operating Income:</b>			
Depreciation			-
(Increase)/Decrease in Accounts Receivable	(37,630)	(19,214)	(56,845)
(Increase)/Decrease in Prepaid Expense			-
Increase/(Decrease) in Accounts Payable	(7,193)	6,202	(992)
Increase/(Decrease) in Accrued Payroll	(3,458)	(3,651)	(7,109)
Increase/(Decrease) in Net Pension Liability	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 175,702</b>	<b>\$ 77,738</b>	<b>\$ 253,440</b>

**Plumas Eureka CSD**  
**Check Detail**  
November 2023

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
Liability Check		11/01/2023	QuickBooks Payroll Service	11000 · Water & Wasterwater Checking			-7,329.86
			QuickBooks Payroll Service	20203 · Direct Deposit Liabilities		-7,329.86	7,329.86
TOTAL						-7,329.86	7,329.86
Liability Check		11/15/2023	QuickBooks Payroll Service	11000 · Water & Wasterwater Checking			-7,230.29
			QuickBooks Payroll Service	20203 · Direct Deposit Liabilities		-7,230.29	7,230.29
TOTAL						-7,230.29	7,230.29
Liability Check		11/29/2023	QuickBooks Payroll Service	11000 · Water & Wasterwater Checking			-7,201.28
			QuickBooks Payroll Service	20203 · Direct Deposit Liabilities		-7,201.28	7,201.28
TOTAL						-7,201.28	7,201.28
Liability Check	E-pay	11/01/2023	EDD	11000 · Water & Wasterwater Checking			-328.09
				20205 · Payroll Liabilities - Employee		-92.74	92.74
				20205 · Payroll Liabilities - Employee		-235.35	235.35
TOTAL						-328.09	328.09
Liability Check	E-pay	11/01/2023	U.S. TREASURY	11000 · Water & Wasterwater Checking			-1,281.12
				20205 · Payroll Liabilities - Employee		-946.00	946.00
				20200 · Payroll Liabilities		-18.14	18.14
				20200 · Payroll Liabilities		-18.14	18.14
				20206 · Payroll Liabilities - Employer		-149.42	149.42
				20205 · Payroll Liabilities - Employee		-149.42	149.42
TOTAL						-1,281.12	1,281.12
Liability Check	E-pay	11/15/2023	EDD	11000 · Water & Wasterwater Checking			-321.58
				20205 · Payroll Liabilities - Employee		-91.65	91.65
				20205 · Payroll Liabilities - Employee		-229.93	229.93
TOTAL						-321.58	321.58
Liability Check	E-pay	11/15/2023	U.S. TREASURY	11000 · Water & Wasterwater Checking			-1,244.88
				20205 · Payroll Liabilities - Employee		-944.00	944.00
				20200 · Payroll Liabilities		-2.79	2.79
				20200 · Payroll Liabilities		-2.79	2.79
				20206 · Payroll Liabilities - Employer		-147.65	147.65
				20205 · Payroll Liabilities - Employee		-147.65	147.65
TOTAL						-1,244.88	1,244.88
Liability Check	E-pay	11/29/2023	EDD	11000 · Water & Wasterwater Checking			-329.83
				20205 · Payroll Liabilities - Employee		-91.50	91.50
				20205 · Payroll Liabilities - Employee		-238.33	238.33
TOTAL						-329.83	329.83
Liability Check	E-pay	11/29/2023	U.S. TREASURY	11000 · Water & Wasterwater Checking			-1,257.40
				20205 · Payroll Liabilities - Employee		-957.00	957.00
				20200 · Payroll Liabilities		-2.79	2.79
				20200 · Payroll Liabilities		-2.79	2.79
				20206 · Payroll Liabilities - Employer		-147.41	147.41
				20205 · Payroll Liabilities - Employee		-147.41	147.41
TOTAL						-1,257.40	1,257.40

**Plumas Eureka CSD**  
**Check Detail**  
November 2023

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	2411	11/02/2023	AT&T - Acct 0303042408001	11075 · Fire Department Checking Acct			-87.47
General Journal	Oct 2023	10/21/2023		67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-87.47	87.47
TOTAL						-87.47	87.47
Bill Pmt -Check	2412	11/02/2023	BURTON'S FIRE, INC.	11075 · Fire Department Checking Acct			-906.00
General Journal	W 81566	10/17/2023		66005 · EQUIPMENT MAINTENANCE	GOVERNMENT:Fire:FIRE Operations	-906.00	906.00
TOTAL						-906.00	906.00
Bill Pmt -Check	2413	11/02/2023	JOHN SEA - Fire	11075 · Fire Department Checking Acct			-63.66
General Journal	Reimburse	10/26/2023		65002 · Vehicle Maintenance	GOVERNMENT:Fire:FIRE Operations	-19.53	19.53
				65002 · Vehicle Maintenance	GOVERNMENT:Fire:FIRE Operations	-44.13	44.13
TOTAL						-63.66	63.66
Bill Pmt -Check	2414	11/02/2023	MYERS-STEVENSON & CO	11075 · Fire Department Checking Acct			-2,363.00
General Journal	1411466	10/25/2023		60153 · Life Insurance	GOVERNMENT:Fire:FIRE Operations	-2,363.00	2,363.00
TOTAL						-2,363.00	2,363.00
Bill Pmt -Check	2415	11/14/2023	Plumas Pines REC Center	11075 · Fire Department Checking Acct			-100.00
General Journal		11/15/2023		60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
TOTAL						-100.00	100.00
Bill Pmt -Check	2416	11/28/2023	Ben Dominguez - Fire	11075 · Fire Department Checking Acct			-11.25
General Journal	Fire Pay	11/01/2023		60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-11.25	11.25
TOTAL						-11.25	11.25
Bill Pmt -Check	2417	11/28/2023	Cyndy Hallam - Fire	11075 · Fire Department Checking Acct			-200.00
General Journal	Fire Pay	11/01/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	2418	11/28/2023	JEFF TRAIN - Fire	11075 · Fire Department Checking Acct			-206.25
General Journal	Fire Pay	11/01/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
				60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-6.25	6.25
TOTAL						-206.25	206.25
Bill Pmt -Check	2419	11/28/2023	JOHN SEA - Fire	11075 · Fire Department Checking Acct			-106.25
General Journal	Fire Pay	11/01/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
				60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-6.25	6.25
TOTAL						-106.25	106.25
Bill Pmt -Check	2420	11/28/2023	Larry McCabe - Fire	11075 · Fire Department Checking Acct			-12.50
General Journal	Fire Pay	11/01/2023		60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-12.50	12.50
TOTAL						-12.50	12.50
Bill Pmt -Check	2421	11/28/2023	Mike Egan - Fire	11075 · Fire Department Checking Acct			-11.25
General Journal	Fire Pay	11/01/2023		60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-11.25	11.25
TOTAL						-11.25	11.25
Bill Pmt -Check	2422	11/28/2023	RICHARD MACHADO - Fire	11075 · Fire Department Checking Acct			-228.25
General Journal	Fire Pay	11/01/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
				60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00



Plumas Eureka CSD  
Check Detail  
November 2023

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
				60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-6.25	6.25
TOTAL						-228.25	228.25
<b>Bill Pmt -Check</b>	<b>2423</b>	<b>11/28/2023</b>	<b>SIERRA EQUIPMENT &amp; TRUCK REPAIR</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-860.00</b>
General Journal	J-361c	10/20/2023		65002 · Vehicle Maintenance	GOVERNMENT:Fire:FEERAM	-860.00	860.00
TOTAL						-860.00	860.00
<b>Bill Pmt -Check</b>	<b>2424</b>	<b>11/28/2023</b>	<b>STEVE MUNSEN - Fire</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-1,261.50</b>
General Journal	Fire Pay	11/01/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-1,200.00	1,200.00
				60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-44.00	44.00
				60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-17.50	17.50
TOTAL						-1,261.50	1,261.50
<b>Bill Pmt -Check</b>	<b>2425</b>	<b>11/28/2023</b>	<b>Tom Connolly - Fire</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-139.50</b>
General Journal	Fire Pay	11/01/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
				60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
				60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-17.50	17.50
TOTAL						-139.50	139.50
<b>Bill Pmt -Check</b>	<b>18361</b>	<b>11/02/2023</b>	<b>Bobcat of Reno</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-1,216.81</b>
General Journal	S08704	11/01/2023		65002 · Vehicle Maintenance	GOVERNMENT:DISTRICT PROPERTY MAINT	-405.61	405.61
General Journal	S08704	11/01/2023		65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-405.60	405.60
General Journal	S08704	11/01/2023		65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operations	-405.60	405.60
TOTAL						-1,216.81	1,216.81
<b>Bill Pmt -Check</b>	<b>18362</b>	<b>11/02/2023</b>	<b>JEFFERSON SUPPLY COMPANY</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-117.98</b>
General Journal	50747	10/27/2023		68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operations	-58.99	58.99
General Journal	50747	10/27/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-58.99	58.99
TOTAL						-117.98	117.98
<b>Bill Pmt -Check</b>	<b>18363</b>	<b>11/02/2023</b>	<b>MOUNTAIN HARDWARE</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-172.46</b>
General Journal	130424(10%)	10/19/2023		68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operations	-26.05	26.05
General Journal	130424(10%)	10/19/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-26.05	26.05
General Journal	130460(10%)	10/21/2023		68000 · Tools & Supplies	GOVERNMENT:Fire:FIRE Operations	-97.21	97.21
General Journal	130498(10%)	10/24/2023		68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operations	-8.20	8.20
General Journal	130498(10%)	10/24/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-8.20	8.20
General Journal	130538(10%)	10/26/2023		63001 · Office Supplies	ENTERPRISE:Wastewater:WASTE WATER Operations	-2.25	2.25
General Journal	130538(10%)	10/26/2023		63001 · Office Supplies	ENTERPRISE:Water:WATER Operations	-2.25	2.25
General Journal	130538(10%)	10/26/2023		63001 · Office Supplies	GOVERNMENT:Fire:FIRE Operations	-2.25	2.25
TOTAL						-172.46	172.46
<b>Bill Pmt -Check</b>	<b>18364</b>	<b>11/02/2023</b>	<b>PLUMAS COUNTY TAX COLLECTOR</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-532.06</b>
General Journal	Tax Yr 2023	10/31/2023		64004 · Property Taxes	GOVERNMENT:Fire:FIRE Operations	-177.36	177.36
General Journal	Tax Yr 2023	10/31/2023		64004 · Property Taxes	ENTERPRISE:Wastewater:WASTE WATER Operations	-177.35	177.35
General Journal	Tax Yr 2023	10/31/2023		64004 · Property Taxes	ENTERPRISE:Water:WATER Operations	-177.35	177.35
TOTAL						-532.06	532.06
<b>Bill Pmt -Check</b>	<b>18365</b>	<b>11/02/2023</b>	<b>QUADIENT</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-500.00</b>
General Journal		10/22/2023		63006 · Postage and Delivery	GOVERNMENT:Fire:FIRE Operations	-166.66	166.66
General Journal		10/22/2023		63006 · Postage and Delivery	ENTERPRISE:Wastewater:WASTE WATER Operations	-166.67	166.67
General Journal		10/22/2023		63006 · Postage and Delivery	ENTERPRISE:Water:WATER Operations	-166.67	166.67

Plumas Eureka CSD  
Check Detail  
November 2023

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
TOTAL						-500.00	500.00
<b>Bill Pmt -Check</b>	<b>18366</b>	<b>11/14/2023</b>	<b>ALPINE FIRE SERVICES, INC</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-620.94</b>
General Journal	11-09223	11/09/2023		60250 · Safety	GOVERNMENT:Fire:FIRE Operations	-206.98	206.98
General Journal	11-09223	11/09/2023		60250 · Safety	ENTERPRISE:Water:WATER Operations	-206.98	206.98
General Journal	11-09223	11/09/2023		60250 · Safety	ENTERPRISE:Wastewater:WASTE WATER Operations	-206.98	206.98
TOTAL						-620.94	620.94
<b>Bill Pmt -Check</b>	<b>18367</b>	<b>11/14/2023</b>	<b>AMERIGAS</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-408.47</b>
General Journal	3156744214	10/31/2023		67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-136.15	136.15
General Journal	3156744214	10/31/2023		67004 · Propane	ENTERPRISE:Water:WATER Operations	-136.16	136.16
General Journal	3156744214	10/31/2023		67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Operations	-136.16	136.16
TOTAL						-408.47	408.47
<b>Bill Pmt -Check</b>	<b>18368</b>	<b>11/14/2023</b>	<b>ANTHONY CAMPBELL/V</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal		11/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal		11/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operations	-12.50	12.50
TOTAL						-25.00	25.00
<b>Bill Pmt -Check</b>	<b>18369</b>	<b>11/14/2023</b>	<b>AT&amp;T</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-327.64</b>
General Journal	5308360126	10/28/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-163.82	163.82
General Journal	5308360126	10/28/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operations	-163.82	163.82
TOTAL						-327.64	327.64
<b>Bill Pmt -Check</b>	<b>18370</b>	<b>11/14/2023</b>	<b>BB&amp;K</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-675.40</b>
General Journal	979798	11/09/2023		69002 · Legal Services	ENTERPRISE:Water:WATER Operations	-337.70	337.70
General Journal	979798	11/09/2023		69002 · Legal Services	ENTERPRISE:Wastewater:WASTE WATER Operations	-337.70	337.70
TOTAL						-675.40	675.40
<b>Bill Pmt -Check</b>	<b>18371</b>	<b>11/14/2023</b>	<b>Gina-Marie Morris</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-468.62</b>
General Journal	Batch 1005	11/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
				67003 · Internet	ENTERPRISE:Water:WATER Operations	-5.00	5.00
General Journal	Batch 1006	11/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operations	-12.50	12.50
				67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operations	-5.00	5.00
General Journal	Reimburse	11/13/2023		63005 · Mileage Reimbursement	GOVERNMENT:Fire:FIRE Operations	-26.02	26.02
General Journal	Reimburse	11/13/2023		63005 · Mileage Reimbursement	ENTERPRISE:Water:WATER Operations	-203.80	203.80
General Journal	Reimburse	11/13/2023		63005 · Mileage Reimbursement	ENTERPRISE:Wastewater:WASTE WATER Operations	-203.80	203.80
TOTAL						-468.62	468.62
<b>Bill Pmt -Check</b>	<b>18372</b>	<b>11/14/2023</b>	<b>GRAEAGLE CHEVRON</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-381.60</b>
General Journal	7871	10/11/2023		65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-190.80	190.80
General Journal	7871	10/11/2023		65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operations	-190.80	190.80
TOTAL						-381.60	381.60
<b>Bill Pmt -Check</b>	<b>18373</b>	<b>11/14/2023</b>	<b>INTERMOUNTAIN DISPOSAL</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-74.06</b>
General Journal	242280	10/04/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-3.82	3.82
General Journal	242280	10/04/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-3.83	3.83
General Journal	242280	10/04/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operations	-3.83	3.83
General Journal	242351	10/11/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-3.82	3.82
General Journal	242351	10/11/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-3.83	3.83
General Journal	242351	10/11/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operations	-3.83	3.83

Plumas Eureka CSD  
Check Detail  
November 2023

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
General Journal	242425	10/18/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-2.87	2.87
General Journal	242425	10/18/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-2.87	2.87
General Journal	242425	10/18/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operations	-2.87	2.87
General Journal	242551	10/31/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-14.17	14.17
General Journal	242551	10/31/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-14.16	14.16
General Journal	242551	10/31/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operations	-14.16	14.16
TOTAL						-74.06	74.06
<b>Bill Pmt -Check</b>	<b>18374</b>	<b>11/14/2023</b>	<b>JAMAR TATE</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-1,234.21</b>
General Journal	HRA	10/26/2023		60042 · Medical Benefits	GOVERNMENT:Fire:FIRE Operations	-71.95	71.95
General Journal	HRA	10/26/2023		60042 · Medical Benefits	ENTERPRISE:Water:WATER Operations	-563.63	563.63
General Journal	HRA	10/26/2023		60042 · Medical Benefits	ENTERPRISE:Wastewater:WASTE WATER Operations	-563.63	563.63
General Journal	Batch 1007	11/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
				67003 · Internet	ENTERPRISE:Water:WATER Operations	-5.00	5.00
General Journal	Batch 1008	11/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operations	-12.50	12.50
				67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operations	-5.00	5.00
TOTAL						-1,234.21	1,234.21
<b>Bill Pmt -Check</b>	<b>18375</b>	<b>11/14/2023</b>	<b>JOHN ROWDEN1</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal	Batch 1009	11/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	Batch 1010	11/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operations	-12.50	12.50
TOTAL						-25.00	25.00
<b>Bill Pmt -Check</b>	<b>18376</b>	<b>11/14/2023</b>	<b>LEW PRINCE</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal	Batch 1011	11/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	Batch 1012	11/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operations	-12.50	12.50
TOTAL						-25.00	25.00
<b>Bill Pmt -Check</b>	<b>18377</b>	<b>11/14/2023</b>	<b>MOUNTAIN HARDWARE</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-25.24</b>
General Journal	130617(10%)	11/01/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-12.62	12.62
General Journal	130617(10%)	11/01/2023		68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operations	-12.62	12.62
TOTAL						-25.24	25.24
<b>Bill Pmt -Check</b>	<b>18378</b>	<b>11/14/2023</b>	<b>PLUMAS SIERRA REC</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-7,741.74</b>
General Journal	6466	10/31/2023		67001 · Electricity	GOVERNMENT:Fire:FIRE Operations	-68.64	68.64
General Journal	6466/18112	10/31/2023		67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operations	-68.63	68.63
				67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operations	-1,829.29	1,829.29
				67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operations	-907.32	907.32
				67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operations	-248.99	248.99
General Journal	6466/18112	10/31/2023		67001 · Electricity	ENTERPRISE:Water:WATER Operations	-68.63	68.63
				67001 · Electricity	ENTERPRISE:Water:WATER Operations	-491.37	491.37
				67001 · Electricity	ENTERPRISE:Water:WATER Operations	-4,058.87	4,058.87
TOTAL						-7,741.74	7,741.74
<b>Bill Pmt -Check</b>	<b>18379</b>	<b>11/14/2023</b>	<b>PLUMAS SIERRA TELECOMMUNICATIONS</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-109.00</b>
General Journal	66040	10/31/2023		67003 · Internet	GOVERNMENT:Fire:FIRE Operations	-36.34	36.34
General Journal	66040	10/31/2023		67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operations	-36.33	36.33
General Journal	66040	10/31/2023		67003 · Internet	ENTERPRISE:Water:WATER Operations	-36.33	36.33
TOTAL						-109.00	109.00
<b>Bill Pmt -Check</b>	<b>18380</b>	<b>11/14/2023</b>	<b>QUADIENT</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-528.88</b>

Plumas Eureka CSD  
Check Detail  
November 2023

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
General Journal	Q1051054	11/01/2023		63006 · Postage and Delivery	GOVERNMENT:Fire:FIRE Operations	-176.30	176.30
General Journal	Q1051054	11/01/2023		63006 · Postage and Delivery	ENTERPRISE:Water:WATER Operations	-176.29	176.29
General Journal	Q1051054	11/01/2023		63006 · Postage and Delivery	ENTERPRISE:Wastewater:WASTE WATER Operations	-176.29	176.29
TOTAL						-528.88	528.88
<b>Bill Pmt -Check</b>	<b>18381</b>	<b>11/14/2023</b>	<b>SIERRA CONTROLS, LLC</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-4,176.14</b>
General Journal	124164	11/03/2023		66006 · INFRASTRUCTURE MAINTENANCE	ENTERPRISE:Water:RESERVES	-4,176.14	4,176.14
TOTAL						-4,176.14	4,176.14
<b>Bill Pmt -Check</b>	<b>18382</b>	<b>11/14/2023</b>	<b>Various</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-941.94</b>
General Journal	Acct 220	11/14/2023		20192 · Unapplied Credits - Water	ENTERPRISE:Water:WATER Operations	-442.71	442.71
General Journal	Acct 220	11/14/2023		20191 · Unapplied Credits - Wastewater	ENTERPRISE:Wastewater:WASTE WATER Operations	-442.71	442.71
General Journal	Acct 220	11/14/2023		20193 · Unapplied Credits - Fire	GOVERNMENT:Fire:FIRE Operations	-56.52	56.52
TOTAL						-941.94	941.94
<b>Bill Pmt -Check</b>	<b>18383</b>	<b>11/28/2023</b>	<b>CALIFORNIA RURAL WATER ASSOCIATION</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-709.00</b>
General Journal		11/08/2023		60201 · PECSD Licenses	ENTERPRISE:Water:WATER Operations	-709.00	709.00
TOTAL						-709.00	709.00
<b>Bill Pmt -Check</b>	<b>18384</b>	<b>11/28/2023</b>	<b>CALNET3</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-240.79</b>
General Journal	9391019051	11/12/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operations	-97.96	97.96
General Journal	9391019052	11/12/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-67.04	67.04
General Journal	9391019050	11/12/2023		67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-75.79	75.79
TOTAL						-240.79	240.79
<b>Bill Pmt -Check</b>	<b>18385</b>	<b>11/28/2023</b>	<b>DIGITALPATH BUSINESS SERVICES</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-45.00</b>
General Journal	E-mail	11/16/2023		67003 · Internet	GOVERNMENT:Fire:FIRE Operations	-6.00	6.00
General Journal	E-mail	11/16/2023		67003 · Internet	ENTERPRISE:Water:WATER Operations	-19.50	19.50
General Journal	E-mail	11/16/2023		67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operations	-19.50	19.50
TOTAL						-45.00	45.00
<b>Bill Pmt -Check</b>	<b>18386</b>	<b>11/28/2023</b>	<b>DOWL ENGINEERING</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-3,791.25</b>
General Journal	4302.2408-7	11/01/2023		69004 · Engineering Services	ENTERPRISE:Wastewater:RESERVES	-2,511.25	2,511.25
General Journal	302.2264-12	11/03/2023		69004 · Engineering Services	ENTERPRISE:Water:RESERVES	-1,280.00	1,280.00
TOTAL						-3,791.25	3,791.25
<b>Bill Pmt -Check</b>	<b>18387</b>	<b>11/28/2023</b>	<b>FRUIT GROWERS LAB ENVIRONMENTAL</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-1,251.00</b>
General Journal	377743A-IN	10/05/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-112.00	112.00
General Journal	377525A-IN	10/17/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operations	-281.00	281.00
General Journal	377526A-IN	10/17/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operations	-507.00	507.00
General Journal	377744A-IN	10/17/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-127.00	127.00
General Journal	378340A-IN	10/18/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-112.00	112.00
General Journal	379044A-IN	10/30/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-112.00	112.00
TOTAL						-1,251.00	1,251.00
<b>Bill Pmt -Check</b>	<b>18388</b>	<b>11/28/2023</b>	<b>SIMERSON</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-10,693.69</b>
General Journal	2910	11/21/2023		15120 · Wastewater Equipment	ENTERPRISE:Wastewater:RESERVES	-10,693.69	10,693.69
TOTAL						-10,693.69	10,693.69
<b>Bill Pmt -Check</b>	<b>18389</b>	<b>11/28/2023</b>	<b>SMITH POWER PRODUCTS</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-1,323.10</b>
General Journal	553886	11/20/2023		66005 · EQUIPMENT MAINTENANCE	ENTERPRISE:Water:RESERVES	-1,323.10	1,323.10

Plumas Eureka CSD  
Check Detail  
November 2023

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
TOTAL						-1,323.10	1,323.10
Bill Pmt -Check	18390	11/28/2023	SPECIAL DISTRICT RISK MGMT	11000 · Water & Wasterwater Checking			-7,993.95
General Journal	H43764	11/01/2023		60042 · Medical Benefits	ENTERPRISE:Water:WATER Operations	-3,580.89	3,580.89
				60043 · Dental Benefits	ENTERPRISE:Water:WATER Operations	-141.80	141.80
				60044 · Vision Benefits	ENTERPRISE:Water:WATER Operations	-34.47	34.47
General Journal	H43764	11/01/2023		60042 · Medical Benefits	ENTERPRISE:Wastewater:WASTE WATER Operations	-3,580.89	3,580.89
				60043 · Dental Benefits	ENTERPRISE:Wastewater:WASTE WATER Operations	-141.80	141.80
				60044 · Vision Benefits	ENTERPRISE:Wastewater:WASTE WATER Operations	-34.47	34.47
General Journal	H43764	11/01/2023		60042 · Medical Benefits	GOVERNMENT:Fire:FIRE Operations	-457.13	457.13
				60043 · Dental Benefits	GOVERNMENT:Fire:FIRE Operations	-18.10	18.10
				60044 · Vision Benefits	GOVERNMENT:Fire:FIRE Operations	-4.40	4.40
TOTAL						-7,993.95	7,993.95
Bill Pmt -Check	18391	11/28/2023	USDA FOREST SERVICE	11000 · Water & Wasterwater Checking			-665.91
General Journal	051101AE046	11/14/2023		60203 · Permits	ENTERPRISE:Water:WATER Operations	-665.91	665.91
TOTAL						-665.91	665.91

Plumas Eureka CSD  
Credit Card Transactions  
November 2023

Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance
20100 · UMPQUA Visas								
20101 · VISA_JILLIAN 6288								
General Journal	11/01/2023	Adobe-Gina	Adobe AcroPro	To record charge under vendor		√	19.99	19.99
General Journal	11/01/2023	Adobe-Gina	Adobe AcroPro	To split according to classes		√	-19.99	0.00
General Journal	11/01/2023	Adobe-Gina	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations	√	1.19	1.19
General Journal	11/01/2023	Adobe-Gina	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations	√	9.40	10.59
General Journal	11/01/2023	Adobe-Gina	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Operations	√	9.40	19.99
General Journal	11/01/2023	Zoom	ZOOM US	To record charge under vendor		√	31.98	51.97
General Journal	11/01/2023	Zoom	ZOOM US	To split according to classes		√	-31.98	19.99
General Journal	11/01/2023	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Water:WATER Operations	√	14.79	34.78
General Journal	11/01/2023	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Wastewater:WASTE WATER Operations	√	14.79	49.57
General Journal	11/01/2023	Zoom	ZOOM US	Monthly Zoom subscription	GOVERNMENT:Fire:FIRE Operations	√	2.40	51.97
General Journal	11/28/2023	Norton	Norton	To record charge under vendor		√	9.99	61.96
General Journal	11/28/2023	Norton	Norton	To split according to classes		√	-9.99	51.97
General Journal	11/28/2023	Norton	Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Water:WATER Operations	√	4.70	56.67
General Journal	11/28/2023	Norton	Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Wastewater:WASTE WATER Operations	√	4.70	61.37
General Journal	11/28/2023	Norton	Norton	MICROSOFT*NORTON SECURITY	GOVERNMENT:Fire:FIRE Operations	√	0.59	61.96
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	ENTERPRISE:Wastewater:WASTE WATER Operations	√	-28.89	33.07
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	ENTERPRISE:Water:WATER Operations	√	-28.89	4.18
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	GOVERNMENT:Fire:FIRE Operations	√	-4.18	0.00
Total 20101 · VISA_JILLIAN 6288							0.00	0.00
20103 · VISA_JAMAR 6312								
General Journal	11/06/2023	WalMart	Walmart	To record charge under vendor		√	34.55	34.55
General Journal	11/06/2023	WalMart	Walmart	To split according to classes		√	-34.55	0.00
General Journal	11/06/2023	WalMart	Walmart	Paper towels and Toilet Paper	ENTERPRISE:Water:WATER Operations	√	16.24	16.24
General Journal	11/06/2023	WalMart	Walmart	Paper towels and Toilet Paper	ENTERPRISE:Wastewater:WASTE WATER Operations	√	16.24	32.48
General Journal	11/06/2023	WalMart	Walmart	Paper towels and Toilet Paper	GOVERNMENT:Fire:FIRE Operations	√	2.07	34.55
General Journal	11/08/2023	Viridian	Viridian Wastewater Consulting LLC	Grade 1&2 Wastewater Operator Exam Training - AC	ENTERPRISE:Wastewater:WASTE WATER Operations	√	550.00	584.55
General Journal	11/13/2023	Adobe	Adobe AcroPro	To record charge under vendor		√	19.99	604.54
General Journal	11/13/2023	Adobe	Adobe AcroPro	To split according to classes		√	-19.99	584.55
General Journal	11/13/2023	Adobe	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations	√	1.19	585.74
General Journal	11/13/2023	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations	√	9.40	595.14
General Journal	11/13/2023	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Operations	√	9.40	604.54
General Journal	11/17/2023	DropBox	Various	To record charge under vendor		√	90.00	694.54
General Journal	11/17/2023	DropBox	Various	To split according to classes		√	-90.00	604.54
General Journal	11/17/2023	DropBox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Water:WATER Operations	√	30.00	634.54
General Journal	11/17/2023	DropBox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Wastewater:WASTE WATER Operations	√	30.00	664.54
General Journal	11/17/2023	DropBox	Various	Dropbox Business, 4 Licenses	GOVERNMENT:Fire:FIRE Operations	√	30.00	694.54
General Journal	11/29/2023	Dollar Gen	Dollar General	To record charge under vendor		√	15.20	709.74
General Journal	11/29/2023	Dollar Gen	Dollar General	To split according to classes		√	-15.20	694.54
General Journal	11/29/2023	Dollar Gen	Dollar General	Drinking Water	ENTERPRISE:Water:WATER Operations	√	7.14	701.68
General Journal	11/29/2023	Dollar Gen	Dollar General	Drinking Water	ENTERPRISE:Wastewater:WASTE WATER Operations	√	7.14	708.82
General Journal	11/29/2023	Dollar Gen	Dollar General	Drinking Water	GOVERNMENT:Fire:FIRE Operations	√	0.92	709.74
General Journal	11/30/2023	HarborFreig	HARBOR FREIGHT	Gas Engine Pump	ENTERPRISE:Water:WATER Operations	√	249.00	958.74
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	ENTERPRISE:Wastewater:WASTE WATER Operations	√	-605.64	353.10
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	ENTERPRISE:Water:WATER Operations	√	-55.64	297.46
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	GOVERNMENT:Fire:FIRE Operations	√	-33.26	264.20
Total 20103 · VISA_JAMAR 6312							264.20	264.20

Plumas Eureka CSD  
Credit Card Transactions  
November 2023

Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance
20104 - VISA_STEVEM 1975								
General Journal	11/02/2023	Office Max	Office Depot/Office Max	Qty 2 Steel Storage Cabinets	GOVERNMENT:Fire:FIRE Operations	√	579.13	579.13
General Journal	11/09/2023	KATZ	Various	Folder	GOVERNMENT:Fire:FIRE Operations	√	38.95	618.08
General Journal	11/28/2023	Richardson	Various	Disputed 09/28/23 Charge, charge reversed by Umpqua	GOVERNMENT:Fire:FIRE Operations	√	-434.81	183.27
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	GOVERNMENT:Fire:FIRE Operations	√	-191.84	-8.57
Total 20104 - VISA_STEVEM 1975							-8.57	-8.57
20109 - VISA_GINAMARIE 9520								
General Journal	11/01/2023	Weebly	Weebly	To record charge under vendor		√	144.00	144.00
General Journal	11/01/2023	Weebly	Weebly	To split according to classes		√	-144.00	0.00
General Journal	11/01/2023	Weebly	Weebly	Website platform - Expires on Nov 1, 2024	ENTERPRISE:Water:WATER Operations	√	67.68	67.68
General Journal	11/01/2023	Weebly	Weebly	Website platform - Expires on Nov 1, 2024	ENTERPRISE:Wastewater:WASTE WATER Operations	√	67.68	135.36
General Journal	11/01/2023	Weebly	Weebly	Website platform - Expires on Nov 1, 2024	GOVERNMENT:Fire:FIRE Operations	√	8.64	144.00
General Journal	11/02/2023	Amazon	Amazon	To record charge under vendor		√	13.93	157.93
General Journal	11/02/2023	Amazon	Amazon	To split according to classes		√	-13.93	144.00
General Journal	11/02/2023	Amazon	Amazon	Long Reach Stapler for Pipeline	ENTERPRISE:Water:WATER Operations	√	6.55	150.55
General Journal	11/02/2023	Amazon	Amazon	Long Reach Stapler for Pipeline	ENTERPRISE:Wastewater:WASTE WATER Operations	√	6.55	157.10
General Journal	11/02/2023	Amazon	Amazon	Long Reach Stapler for Pipeline	GOVERNMENT:Fire:FIRE Operations	√	0.83	157.93
General Journal	11/02/2023	Amazon	Amazon	To record charge under vendor		√	10.71	168.64
General Journal	11/02/2023	Amazon	Amazon	To split according to classes		√	-10.71	157.93
General Journal	11/02/2023	Amazon	Amazon	Stamp "\$_____ Past Due..."	ENTERPRISE:Water:WATER Operations	√	5.03	162.96
General Journal	11/02/2023	Amazon	Amazon	Stamp "\$_____ Past Due..."	ENTERPRISE:Wastewater:WASTE WATER Operations	√	5.03	167.99
General Journal	11/02/2023	Amazon	Amazon	Stamp "\$_____ Past Due..."	GOVERNMENT:Fire:FIRE Operations	√	0.65	168.64
General Journal	11/03/2023	Amazon	Amazon	To record charge under vendor		√	67.56	236.20
General Journal	11/03/2023	Amazon	Amazon	To split according to classes		√	-67.56	168.64
General Journal	11/03/2023	Amazon	Amazon	Envelopes for Pipeline	ENTERPRISE:Water:WATER Operations	√	31.77	200.41
General Journal	11/03/2023	Amazon	Amazon	Envelopes for Pipeline	ENTERPRISE:Wastewater:WASTE WATER Operations	√	31.77	232.18
General Journal	11/03/2023	Amazon	Amazon	Envelopes for Pipeline	GOVERNMENT:Fire:FIRE Operations	√	4.02	236.20
General Journal	11/06/2023	Panda Expre	Various	To record charge under vendor		√	15.30	251.50
General Journal	11/06/2023	Panda Expre	Various	To split according to classes		√	-15.30	236.20
General Journal	11/06/2023	Panda Expre	Various	Meal - Clerk of the Board Conference G Morris	ENTERPRISE:Water:WATER Operations	√	5.10	241.30
General Journal	11/06/2023	Panda Expre	Various	Meal - Clerk of the Board Conference G Morris	ENTERPRISE:Wastewater:WASTE WATER Operations	√	5.10	246.40
General Journal	11/06/2023	Panda Expre	Various	Meal - Clerk of the Board Conference G Morris	GOVERNMENT:Fire:FIRE Operations	√	5.10	251.50
General Journal	11/06/2023	Target	Various	To record charge under vendor		√	5.46	256.96
General Journal	11/06/2023	Target	Various	To split according to classes		√	-5.46	251.50
General Journal	11/06/2023	Target	Various	Holiday Decorations	ENTERPRISE:Water:WATER Operations	√	1.82	253.32
General Journal	11/06/2023	Target	Various	Holiday Decorations	ENTERPRISE:Wastewater:WASTE WATER Operations	√	1.82	255.14
General Journal	11/06/2023	Target	Various	Holiday Decorations	GOVERNMENT:Fire:FIRE Operations	√	1.82	256.96
General Journal	11/07/2023	Chill's	Various	To record charge under vendor		√	28.31	285.27
General Journal	11/07/2023	Chill's	Various	To split according to classes		√	-28.31	256.96
General Journal	11/07/2023	Chill's	Various	Meal - Clerk of the Board Conference G Morris	ENTERPRISE:Water:WATER Operations	√	9.44	266.40
General Journal	11/07/2023	Chill's	Various	Meal - Clerk of the Board Conference G Morris	ENTERPRISE:Wastewater:WASTE WATER Operations	√	9.44	275.84
General Journal	11/07/2023	Chill's	Various	Meal - Clerk of the Board Conference G Morris	GOVERNMENT:Fire:FIRE Operations	√	9.43	285.27
General Journal	11/08/2023	Bubba Gump	Various	To record charge under vendor		√	22.76	308.03
General Journal	11/08/2023	Bubba Gump	Various	To split according to classes		√	-22.76	285.27
General Journal	11/08/2023	Bubba Gump	Various	Meal - Clerk of the Board Conference G Morris	ENTERPRISE:Water:WATER Operations	√	7.59	292.86
General Journal	11/08/2023	Bubba Gump	Various	Meal - Clerk of the Board Conference G Morris	ENTERPRISE:Wastewater:WASTE WATER Operations	√	7.59	300.45
General Journal	11/08/2023	Bubba Gump	Various	Meal - Clerk of the Board Conference G Morris	GOVERNMENT:Fire:FIRE Operations	√	7.58	308.03
General Journal	11/09/2023	McDonalds	Various	To record charge under vendor		√	14.74	322.77
General Journal	11/09/2023	McDonalds	Various	To split according to classes		√	-14.74	308.03
General Journal	11/09/2023	McDonalds	Various	Meal - Clerk of the Board Conference G Morris	ENTERPRISE:Water:WATER Operations	√	4.91	312.94
General Journal	11/09/2023	McDonalds	Various	Meal - Clerk of the Board Conference G Morris	ENTERPRISE:Wastewater:WASTE WATER Operations	√	4.91	317.85

Plumas Eureka CSD  
Credit Card Transactions  
November 2023

Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance
General Journal	11/09/2023	McDonalds	Various	Meal - Clerk of the Board Conference G Morris	GOVERNMENT:Fire:FIRE Operations	√	4.92	322.77
General Journal	11/09/2023	Embassy	Various	To record charge under vendor		√	615.99	938.76
General Journal	11/09/2023	Embassy	Various	To split according to classes		√	-615.99	322.77
General Journal	11/09/2023	Embassy	Various	Hotel - Clerk of the Board Conference G Morris	ENTERPRISE:Water:WATER Operations	√	205.33	528.10
General Journal	11/09/2023	Embassy	Various	Hotel - Clerk of the Board Conference G Morris	ENTERPRISE:Wastewater:WASTE WATER Operations	√	205.33	733.43
General Journal	11/09/2023	Embassy	Various	Hotel - Clerk of the Board Conference G Morris	GOVERNMENT:Fire:FIRE Operations	√	205.33	938.76
General Journal	11/13/2023	Office Max	Office Depot/Office Max	To record charge under vendor		√	83.45	1,022.21
General Journal	11/13/2023	Office Max	Office Depot/Office Max	To split according to classes		√	-83.45	938.76
General Journal	11/13/2023	Office Max	Office Depot/Office Max	Printer Paper	ENTERPRISE:Water:WATER Operations	√	39.22	977.98
General Journal	11/13/2023	Office Max	Office Depot/Office Max	Printer Paper	ENTERPRISE:Wastewater:WASTE WATER Operations	√	39.22	1,017.20
General Journal	11/13/2023	Office Max	Office Depot/Office Max	Printer Paper	GOVERNMENT:Fire:FIRE Operations	√	5.01	1,022.21
General Journal	11/18/2023	Office Max	Office Depot/Office Max	To record charge under vendor		√	120.30	1,142.51
General Journal	11/18/2023	Office Max	Office Depot/Office Max	To split according to classes		√	-120.30	1,022.21
General Journal	11/18/2023	Office Max	Office Depot/Office Max	Printer Paper (11x17 for Pipeline)	ENTERPRISE:Water:WATER Operations	√	56.54	1,078.75
General Journal	11/18/2023	Office Max	Office Depot/Office Max	Printer Paper (11x17 for Pipeline)	ENTERPRISE:Wastewater:WASTE WATER Operations	√	56.54	1,135.29
General Journal	11/18/2023	Office Max	Office Depot/Office Max	Printer Paper (11x17 for Pipeline)	GOVERNMENT:Fire:FIRE Operations	√	7.22	1,142.51
General Journal	11/22/2023	Post Office	Post Office	To record charge under vendor		√	0.78	1,143.29
General Journal	11/22/2023	Post Office	Post Office	To split according to classes		√	-0.78	1,142.51
General Journal	11/22/2023	Post Office	Post Office	USPS Address Service	GOVERNMENT:Fire:FIRE Operations	√	0.06	1,142.57
General Journal	11/22/2023	Post Office	Post Office	USPS Address Service	ENTERPRISE:Wastewater:WASTE WATER Operations	√	0.36	1,142.93
General Journal	11/22/2023	Post Office	Post Office	USPS Address Service	ENTERPRISE:Water:WATER Operations	√	0.36	1,143.29
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	ENTERPRISE:Wastewater:WASTE WATER Operations	√	-441.34	701.95
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	ENTERPRISE:Water:WATER Operations	√	-441.34	260.61
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	GOVERNMENT:Fire:FIRE Operations	√	-260.61	0.00
Total 20109 - VISA_GINAMARIE 9520							0.00	0.00
<b>20113 - VISA_ANTHONY 8411</b>								
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	To record charge under vendor		√	175.00	175.00
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	To split according to classes		√	-175.00	0.00
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	25.694Gal @ \$6.099/Gal - Transfer Tank	ENTERPRISE:Wastewater:WASTE WATER Operations	√	58.33	58.33
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	25.694Gal @ \$6.099/Gal - Transfer Tank	ENTERPRISE:Water:WATER Operations	√	58.33	116.66
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	To record charge under vendor		√	175.00	291.66
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	To split according to classes		√	-175.00	116.66
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	25.694Gal @ \$6.099/Gal - Transfer Tank	ENTERPRISE:Wastewater:WASTE WATER Operations	√	58.33	174.99
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	25.694Gal @ \$6.099/Gal - Transfer Tank	ENTERPRISE:Water:WATER Operations	√	58.33	233.32
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	To record charge under vendor		√	122.10	355.42
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	To split according to classes		√	-122.10	233.32
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	21.055Gal @ \$5.799/Gal - White Ford	ENTERPRISE:Wastewater:WASTE WATER Operations	√	61.05	294.37
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	21.055Gal @ \$5.799/Gal - White Ford	ENTERPRISE:Water:WATER Operations	√	61.05	355.42
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	25.694Gal @ \$6.099/Gal - Transfer Tank	GOVERNMENT:DISTRICT PROPERTY MAINT	√	58.34	413.76
General Journal	11/07/2023	Gas	GRAEAGLE CHEVRON	25.694Gal @ \$6.099/Gal - Transfer Tank	GOVERNMENT:DISTRICT PROPERTY MAINT	√	58.34	472.10
General Journal	11/08/2023	OWP SAC	Sacramento State OWP	Office of Water Programs - Sacramento State	ENTERPRISE:Wastewater:WASTE WATER Operations	√	143.25	615.35
General Journal	11/15/2023	EFT CC Bill	UMPQUA BANK	Sep-Nov Statements ****8411	ENTERPRISE:Water:WATER Operations	√	-275.91	339.44
General Journal	11/15/2023	EFT CC Bill	UMPQUA BANK	Sep-Nov Statements ****8411	ENTERPRISE:Wastewater:WASTE WATER Operations	√	-593.84	-254.40
General Journal	11/15/2023	EFT CC Bill	UMPQUA BANK	Sep-Nov Statements ****8411	GOVERNMENT:DISTRICT PROPERTY MAINT	√	-234.25	-488.65
Total 20113 - VISA_ANTHONY 8411							-488.65	-488.65



Plumas Eureka CSD  
 Credit Card Transactions  
 November 2023

Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance	
20114 - VISA_ANTHONY 9966									
General Journal	11/29/2023	One Stop	Various	11/29/23 One Stop - Quincy, Gas in AC's POV	ENTERPRISE:Water:WATER Operations	√	153.53	153.53	
General Journal	11/30/2023	Gas	GRAEAGLE CHEVRON	To record charge under vendor		√	141.11	294.64	
General Journal	11/30/2023	Gas	GRAEAGLE CHEVRON	To split according to classes		√	-141.11	153.53	
General Journal	11/30/2023	Gas	GRAEAGLE CHEVRON	24.334Gal @ \$5.799/Gal - White Ford	ENTERPRISE:Wastewater:WASTE WATER Operations	√	70.55	224.08	
General Journal	11/30/2023	Gas	GRAEAGLE CHEVRON	24.334Gal @ \$5.799/Gal - White Ford	ENTERPRISE:Water:WATER Operations	√	70.56	294.64	
General Journal	11/30/2023	EFT CC Bill	UMPQUA BANK	12/25/23 - November Statement	ENTERPRISE:Water:WATER Operations	√	-153.53	141.11	
Total 20114 - VISA_ANTHONY 9966								141.11	141.11
Total 20100 - UMPQUA Visas								-91.91	-91.91
<b>TOTAL</b>								<b>-91.91</b>	<b>-91.91</b>

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

As of December 31, 2023

Draft

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Current Assets			
Checking Accounts	\$ 94,889	\$ 1,296,093	\$ 1,390,982
LAIF-Savings	20,729	324,754	345,483
Accounts Receivable	13,985	153,812	167,797
Grants Receivable	7,920		7,920
Prepaid Expense	6,666		6,666
Total Current Assets	<u>144,189</u>	<u>1,774,658</u>	<u>1,918,847</u>
Non-Current Assets			
Property, Plant & Equipment, Net	103,054	2,844,631	2,947,685
Total Non-Current Assets	<u>103,054</u>	<u>2,844,631</u>	<u>2,947,685</u>
 Total Assets	 <u><b>\$ 247,243</b></u>	 <u><b>\$ 4,619,289</b></u>	 <u><b>\$ 4,866,532</b></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Contributions to District Pension Plan		<u><b>\$ 49,197</b></u>	<u><b>\$ 49,197</b></u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 1,240	\$ 12,875	\$ 14,115
Unearned Revenue	1,041	16,310	17,351
Payroll Liabilities	6,314	4,110	10,424
Accrued Bond Interest Payable		-	-
Current Portion of Long Term Debt		23,470	23,470
Total Current Liabilities	<u>8,596</u>	<u>56,765</u>	<u>65,361</u>
Long Term Liabilities			
Net Pension Liability		88,397	88,397
Non-Current Portion of Long-Term Debt		876,070	876,070
Total Long Term Liabilities	<u>-</u>	<u>964,467</u>	<u>964,467</u>
 Total Liabilities	 <u><b>\$ 8,596</b></u>	 <u><b>\$ 1,021,232</b></u>	 <u><b>\$ 1,029,828</b></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Contributions to District Pension Plan		<u><b>\$ 88,267</b></u>	<u><b>\$ 88,267</b></u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	\$ 103,054	\$ 1,945,091	\$ 2,048,145
Restricted for Debt Service		62,813	62,813
Reserved for Encumbrances			
Unrestricted	<u>135,593</u>	<u>1,551,083</u>	<u>1,686,676</u>
 Total net position (**Pending Audit**)	 <u><b>\$ 238,647</b></u>	 <u><b>\$ 3,558,987</b></u>	 <u><b>\$ 3,797,634</b></u>

**Plumas Eureka CSD**  
**Statement of Activities**

As of December 31, 2023

Draft

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Governmental Activities:</b>						
Public Safety - Fire Department	\$ 65,163	\$ 49,128	\$ 20,607	\$ 4,571		\$ 4,571
General District Maintenance	5,636			(5,636)		(5,636)
<b>Total Governmental Activities</b>	<b>70,799</b>	<b>49,128</b>	<b>20,607</b>	<b>(1,064)</b>	<b>-</b>	<b>(1,064)</b>
<b>Business-type Activities:</b>						
Water	209,186	409,901			200,715	200,715
Wastewater	383,181	285,136			(98,045)	(98,045)
<b>Total Business-type Activities</b>	<b>592,366</b>	<b>695,037</b>	<b>-</b>		<b>102,671</b>	<b>102,671</b>
<b>Total Government</b>	<b>663,165</b>	<b>744,165</b>	<b>20,607</b>	<b>(1,064)</b>	<b>102,671</b>	<b>101,607</b>
<b>General Revenues:</b>						
Property Taxes				16,888		16,888
Contract Income (Fires)				10,856		
Investment Income				185	2,902	3,087
<b>Total General Revenues</b>				<b>27,930</b>	<b>2,902</b>	<b>30,832</b>
<b>General Expenses:</b>						
Interest Expense				-	20,169	20,169
<b>Total General Expenses</b>				<b>-</b>	<b>20,169</b>	<b>20,169</b>
<b>Change in Net Position</b>				<b>26,866</b>	<b>85,404</b>	<b>112,270</b>
<b>Net Position - Beginning of Fiscal Year (**Pending Audit**)</b>				<b>208,201</b>	<b>3,473,583</b>	<b>3,681,784</b>
<b>Prior Period Adjustment</b>				<b>3,580</b>		<b>3,580</b>
<b>Net Position - As of December 31, 2023 (**Pending Audit**)</b>	<b>\$</b>	<b>238,647</b>	<b>\$</b>	<b>3,558,987</b>	<b>\$</b>	<b>3,797,634</b>

**Pluma Eureka CSD**  
**Governmental Funds**  
**Balance Sheet**  
As of December 31, 2023  
Draft

	District Activities	Fire Department	Total Governmental Funds
<b>ASSETS</b>			
Checking Accounts	\$ (5,636)	\$ 100,525	\$ 94,889
LAIF-Savings Account		\$ 20,729	20,729
Accounts Receivable		13,985	13,985
Grants Receivable		7,920	7,920
Prepaid Expenses		6,666	6,666
<b>TOTAL ASSETS</b>	<b>\$ (5,636)</b>	<b>\$ 149,825</b>	<b>\$ 144,189</b>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts Payable	\$ -	\$ 1,240	\$ 1,240
Unapplied Credits		1,041	1,041
Accrued Payroll and Related Liabilities		6,314	6,314
Compensated Absences			-
<b>Total Liabilities</b>	<b>-</b>	<b>8,596</b>	<b>8,596</b>
Fund Balances:			
Restricted for Debt Service			-
Reserve for Encumbrances			-
Unrestricted	(5,636)	141,229	135,593
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (5,636)</b>	<b>\$ 149,825</b>	<b>\$ 144,189</b>

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

Fund balances of governmental funds	\$	135,593
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.		103,054
Long-term debt is not payable in the current period and therefore is not reported in the funds.		-
<b>Net position of governmental activities</b>	<b>\$</b>	<b>238,647</b>

Plumas Eureka CSD

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

July 1, 2023 to December 31, 2023

Draft

	District Activities	Fire	FEERAM	Total Governmental Funds
<b>Revenues</b>				
Charges for Services	\$ -	\$ 36,969	\$ 12,093	\$ 49,062
Property Taxes		16,888		16,888
Contract Income		10,856		10,856
Donations		607	20,000	20,607
Interest Income		105	80	185
Other		66		66
Total Revenues	-	65,492	32,173	97,665
<b>Expenditures</b>				
Current:				
Salaries, Wages, & Employee Benefits	3,597	9,605		13,202
Volunteer Stipends and Reimbursements		11,408		11,408
Wildfire Personnel Payments		5,955		5,955
Insurance		3,961		3,961
Travel, Training and Safety		2,384		2,384
Office		3,850		3,850
Property Taxes		177		177
Automobile Expense	522	1,350	1,112	2,985
Repairs and Maintenance	900	1,156		2,056
Utilities		2,471		2,471
Equipment Expenses			2,465	2,465
Tools and Supplies	469	2,439		2,908
Uniforms	55	8,551		8,606
Professional Services	92	3,583		3,675
Subscriptions & Membership Dues		2,763		2,763
Other		1,932		1,932
Total Current Expenditures	5,636	61,586	3,578	70,799
Capital Outlay		3,675	106,527	110,202
Total Expenditures	5,636	65,261	110,105	181,001
<b>Excess of Revenues over (under) Expenditures</b>	<b>(5,636)</b>	<b>231</b>	<b>(77,932)</b>	<b>(83,337)</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets				-
Total Other Financing Sources (Uses)	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>(5,636)</b>	<b>231</b>	<b>(77,932)</b>	<b>(83,337)</b>
<b>Net Position - Beginning of Fiscal Year (**Pending Audit**)</b>	<b>-</b>	<b>233,133</b>	<b>(17,784)</b>	<b>215,349</b>
<b>Prior Period Adjustment</b>		<b>(5,322)</b>	<b>8,902</b>	<b>3,580</b>
<b>Fund Balances, As of December 31, 2023</b>	<b>\$ (5,636)</b>	<b>\$ 228,042</b>	<b>\$ (86,814)</b>	<b>\$ 135,592</b>

Plumas Eureka CSD

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

July 1, 2023 to December 31, 2023

Draft

Net change in fund balances - total governmental funds \$ (83,337)

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

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

Cost of assets capitalized	110,202
Depreciation expense	

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

Change in net position of governmental activities	<u>\$ 26,865</u>
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**Plumas Eureka CSD**  
**Statement of Net Position**  
**Proprietary Funds**  
As of December 31, 2023  
Draft

<b>ASSETS</b>	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
Current Assets			
Checking Accounts			
Operational Funds	\$ 459,479	\$ 83,225	\$ 542,704
Reserve Funds	263,807	(244,560)	19,248
Debt Funds	484,045	250,096	734,141
Total Checking Accounts	<u>1,207,332</u>	<u>88,761</u>	<u>1,296,093</u>
LAIF-Savings Account	72,551	252,203	324,754
Accumnts Receivable	89,217	64,595	153,812
Total Current Assets	<u>1,369,100</u>	<u>405,558</u>	<u>1,774,659</u>
Capital Assets:			
Property, Plant & Equipment, Net	1,172,330	1,672,301	2,844,631
Total Assets	<u>\$ 2,541,430</u>	<u>\$ 2,077,859</u>	<u>\$ 4,619,290</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Plan Contributions	<u>\$ 24,598</u>	<u>\$ 24,599</u>	<u>\$ 49,197</u>
<b>LIABILITES</b>			
Current Liabilities			-
Accounts Payable	8,287	4,588	12,875
Unearned Revenue	8,155	8,155	16,310
Payroll Related Liabilites	2,055	2,055	4,110
Current Portion - Long Term Liabilities		23,470	23,470
Interest Payable		-	-
Total Current Liabilities	<u>18,497</u>	<u>38,268</u>	<u>56,765</u>
Long Term Liabilities			
Net Pension Liability	44,199	44,198	88,397
Non-Current Portion of Long Term Debt		876,070	876,070
Total Noncurrent Liabilities	<u>44,199</u>	<u>920,268</u>	<u>964,467</u>
Total Liabilities	<u>\$ 62,696</u>	<u>\$ 958,536</u>	<u>\$ 1,021,232</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Pension Plan Earnings	<u>\$ 44,134</u>	<u>\$ 44,133</u>	<u>\$ 88,267</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	1,172,330	749,477	1,921,808
Restricted for Debt Service		62,813	62,813
Unrestricted	1,286,868	287,498	1,574,367
Total net position	<u>\$ 2,459,198</u>	<u>\$ 1,099,789</u>	<u>\$ 3,558,988</u>

Plumas Eureka CSD

Proprietary Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

July 1, 2023 to December 31, 2023

Draft

	Water	Sewer	Totals
<b>Operating Revenues</b>			
Charges for Services	\$ 244,746	\$ 159,465	\$ 404,211
Charges for Reserve	60,766	68,443	129,209
Charges for Debt	101,304	56,674	157,978
Total Operating Revenues	<u>406,816</u>	<u>284,582</u>	<u>691,398</u>
<b>Operating Expenses</b>			
Salaries, Wages, & Employee Benefits	99,336	92,388	191,724
Insurance	4,349	4,349	8,698
Permits, Licenses, and Fees	6,993	17,833	24,826
Travel, Training and Safety	541	684	1,226
Sludge Removal		9,965	9,965
Chemicals & Lab Services	11,556	11,059	22,615
Office	4,368	4,163	8,530
Property Taxes	177	177	355
Automobile Expense	2,131	2,031	4,162
Repairs and Maintenance	6,545		6,545
Utilities	29,911	25,440	55,350
Tools and Supplies	2,791	566	3,357
Uniforms	428	428	857
Professional Services	38,259	31,368	69,627
Subscriptions & Membership Dues	1,683	1,111	2,795
Other	117	10,117	10,235
Total Operating Expenses	<u>209,186</u>	<u>211,681</u>	<u>420,866</u>
<b>Operating Income (Loss)</b>	197,630	72,901	270,532
<b>Non-Operating Revenues and Expenses</b>			
Interest Income	648	2,254	2,902
Other Income	2,935	404	3,339
Income from Disposition of Assets	150	150	
Capital Outlay		(171,500)	
Interest Expense		(20,169)	(20,169)
Total Non-Operating Revenues and Expenses	<u>3,734</u>	<u>(188,862)</u>	<u>(185,128)</u>
<b>Net Change in Net Position</b>	<u>201,364</u>	<u>(115,961)</u>	<u>85,404</u>
<b>Net Position - Beginning of Fiscal Year</b> (**Pending Audit**)	<u>2,254,647</u>	<u>1,219,231</u>	<u>3,473,878</u>
<b>Prior Period Adjustment</b>	<u>3,187</u>	<u>(3,481)</u>	<u>(294)</u>
<b>Fund Balances, As of December 31, 2023</b>	<u>\$ 2,459,198</u>	<u>\$ 1,099,789</u>	<u>\$ 3,558,987</u>



**Plumas Eureka CSD**  
**Proprietary Funds**  
**Statement of Cash Flows**  
July 1, 2023 to November 30, 2023  
Draft

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$ 412,898	\$ 297,937	\$ 710,835
Cash Payments to Suppliers	\$ (147,949)	\$ (163,576)	\$ (311,525)
Cash Payments to Employees	\$ (80,138)	\$ (73,464)	\$ (153,602)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ 184,811</b>	<b>\$ 60,897</b>	<b>\$ 245,708</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Other Income	\$ 23,341	\$ 4,269	\$ 27,610
<b>Net Cash Provided by (Used for) Noncapital</b>	<b>\$ 23,341</b>	<b>\$ 4,269</b>	<b>\$ 27,610</b>
<b>Cash Flows from Capital and Related Financing Activities</b>			\$ -
Purchase of Fixed Assets	\$ -	\$ (171,500)	\$ (171,500)
Dispositions and Adjustments of Fixed Assets	\$ 150	\$ 150	
Reductions of Debt	\$ -	\$ (22,480)	\$ (22,480)
Interest Expense	\$ -	\$ (20,169)	\$ (20,169)
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>\$ 150</b>	<b>\$ (213,999)</b>	<b>\$ (214,149)</b>
<b>Cash Flows from Investing Activities:</b>			
Interest Income	\$ 1,875	\$ 3,588	\$ 5,463
<b>Net Cash Provided by Investing Activities</b>	<b>\$ 1,875</b>	<b>\$ 3,588</b>	<b>\$ 5,463</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>\$ 210,177</b>	<b>\$ (145,245)</b>	<b>\$ 64,632</b>
<b>Cash and Cash Equivalents, Beginning of Fiscal Year</b>	<b>\$ 1,079,778</b>	<b>\$ 485,730</b>	<b>\$ 1,565,509</b>
<b>Cash and Cash Equivalents, As of December 31, 2023</b>	<b>\$ 1,289,955</b>	<b>\$ 340,485</b>	<b>\$ 1,630,141</b>
<b>Reconciliation of Cash and Cash Equivalents:</b>			
Cash and Investments	\$ 1,279,883	\$ 278,151	\$ 1,558,034
Restricted Cash and Investments		\$ 62,813	\$ 62,813
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,279,883</b>	<b>\$ 340,964</b>	<b>\$ 1,620,847</b>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ 197,630</b>	<b>\$ 72,901</b>	<b>\$ 270,532</b>
<b>Adjustments to Operating Income:</b>			
Depreciation			\$ -
(Increase)/Decrease in Accounts Receivable	\$ (5,448)	\$ 6,115	\$ 667
(Increase)/Decrease in Prepaid Expense			\$ -
Increase/(Decrease) in Accounts Payable	\$ (3,913)	\$ (14,469)	\$ (18,382)
Increase/(Decrease) in Accrued Payroll	\$ (3,458)	\$ (3,651)	\$ (7,109)
Increase/(Decrease) in Net Pension Liability	\$ -	\$ -	\$ -
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 184,811</b>	<b>\$ 60,897</b>	<b>\$ 245,708</b>

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

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50000 · REVENUES				
50010 · INCOME - WATER SERVICES	244,746.05	244,199.00	547.05	100.22%
Total 50000 · REVENUES	244,746.05	244,199.00	547.05	100.22%
50600 · INTEREST INCOME	0.00	750.00	-750.00	0.0%
50700 · OTHER INCOME	3,085.19	0.00	3,085.19	100.0%
Total Income	247,831.24	244,949.00	2,882.24	101.18%
Gross Profit	247,831.24	244,949.00	2,882.24	101.18%
Expense				
53007 · BANK SERVICE CHARGES	0.00	73.20	-73.20	0.0%
60000 · Wages & Employee Benefits	99,335.60	114,303.04	-14,967.44	86.91%
60150 · Insurance	4,349.00	15,934.50	-11,585.50	27.29%
60200 · Permits, Licenses, and Fees	6,993.29	5,000.00	1,993.29	139.87%
60210 · Travel and Training	334.19	2,800.00	-2,465.81	11.94%
60250 · Safety	206.98	0.00	206.98	100.0%
61100 · Chemicals	7,651.05	12,499.98	-4,848.93	61.21%
61300 · Lab Services	3,905.00	4,500.00	-595.00	86.78%
63000 · Office Expenses	4,367.84	5,012.54	-644.70	87.14%
64004 · Property Taxes	177.35	400.00	-222.65	44.34%
65000 · Automobile Expense	2,131.04	2,124.48	6.56	100.31%
66000 · Repairs and Maintenance	1,046.00	5,000.00	-3,954.00	20.92%
67000 · Utilities	29,910.59	21,493.02	8,417.57	139.16%
68000 · Tools & Supplies	2,790.63	1,558.50	1,232.13	179.06%
68500 · Uniforms	428.27	300.00	128.27	142.76%
69000 · Professional Services	13,156.99	24,458.28	-11,301.29	53.79%
69500 · Other Expenses	1,800.70	1,800.00	0.70	100.04%
Total Expense	178,584.52	217,257.54	-38,673.02	82.2%
Net Ordinary Income	69,246.72	27,691.46	41,555.26	250.07%
Other Income/Expense				
Other Expense				
79999 · Prior Period Adjustments	160,036.66	0.00	160,036.66	100.0%
Total Other Expense	160,036.66	0.00	160,036.66	100.0%
Net Other Income	-160,036.66	0.00	-160,036.66	100.0%
Net Income	<u>-90,789.94</u>	<u>27,691.46</u>	<u>-118,481.40</u>	<u>-327.86%</u>

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

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>50000 · REVENUES</b>				
<b>50020 · INCOME - SEWER SERVICES</b>	159,465.00	168,910.00	-9,445.00	94.41%
<b>Total 50000 · REVENUES</b>	159,465.00	168,910.00	-9,445.00	94.41%
<b>50600 · INTEREST INCOME</b>	0.00	250.00	-250.00	0.0%
<b>50700 · OTHER INCOME</b>	553.68	0.00	553.68	100.0%
<b>Total Income</b>	160,018.68	169,160.00	-9,141.32	94.6%
<b>Gross Profit</b>	160,018.68	169,160.00	-9,141.32	94.6%
<b>Expense</b>				
<b>53007 · BANK SERVICE CHARGES</b>	0.00	53.20	-53.20	0.0%
<b>60000 · Wages &amp; Employee Benefits</b>	92,388.43	115,053.04	-22,664.61	80.3%
<b>60150 · Insurance</b>	4,349.00	15,934.50	-11,585.50	27.29%
<b>60200 · Permits, Licenses, and Fees</b>	17,832.80	6,900.00	10,932.80	258.45%
<b>60210 · Travel and Training</b>	477.44	2,800.00	-2,322.56	17.05%
<b>60250 · Safety</b>	206.98	0.00	206.98	100.0%
<b>61200 · Sludge Removal</b>	9,964.50	11,916.67	-1,952.17	83.62%
<b>61300 · Lab Services</b>	11,059.00	12,427.98	-1,368.98	88.99%
<b>63000 · Office Expenses</b>	4,162.63	4,762.54	-599.91	87.4%
<b>64004 · Property Taxes</b>	177.35	300.00	-122.65	59.12%
<b>65000 · Automobile Expense</b>	2,031.04	2,124.48	-93.44	95.6%
<b>66000 · Repairs and Maintenance</b>	0.00	1,000.00	-1,000.00	0.0%
<b>67000 · Utilities</b>	25,439.89	21,885.48	3,554.41	116.24%
<b>68000 · Tools &amp; Supplies</b>	566.29	1,029.48	-463.19	55.01%
<b>68500 · Uniforms</b>	428.27	300.00	128.27	142.76%
<b>69000 · Professional Services</b>	11,271.74	19,833.36	-8,561.62	56.83%
<b>69500 · Other Expenses</b>	1,228.95	900.00	328.95	136.55%
<b>Total Expense</b>	181,584.31	217,220.73	-35,636.42	83.59%
<b>Net Ordinary Income</b>	-21,565.63	-48,060.73	26,495.10	44.87%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>79999 · Prior Period Adjustments</b>	160,304.44			
<b>Total Other Expense</b>	160,304.44			
<b>Net Other Income</b>	-160,304.44	0.00	-160,304.44	100.0%
<b>Net Income</b>	-181,870.07	-48,060.73	-133,809.34	378.42%

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

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50000 · REVENUES	36,969.24	34,478.00	2,491.24	107.23%
50102 · DONATIONS	607.00			
50105 · FIRE CONTRACT INCOME	2,936.54			
50106 · Wildfire Income	7,919.74			
50500 · INCOME - PROPERTY TAX	16,888.37	12,333.34	4,555.03	136.93%
50600 · INTEREST INCOME	104.98	100.00	4.98	104.98%
50700 · OTHER INCOME	65.77	0.00	65.77	100.0%
<b>Total Income</b>	<u>65,491.64</u>	<u>46,911.34</u>	<u>18,580.30</u>	<u>139.61%</u>
<b>Gross Profit</b>	65,491.64	46,911.34	18,580.30	139.61%
Expense				
60000 · Wages & Employee Benefits	9,605.35	13,123.44	-3,518.09	73.19%
60050 · Fire Dept. Volunteers	11,408.25	15,034.98	-3,626.73	75.88%
60054 · Wildfire Personnel Payment	5,954.94			
60150 · Insurance	3,960.56	52,445.00	-48,484.44	7.55%
60200 · Permits, Licenses, and Fees	0.00	300.00	-300.00	0.0%
60210 · Travel and Training	2,070.64	1,500.00	570.64	138.04%
60250 · Safety	313.40	1,249.98	-936.58	25.07%
63000 · Office Expenses	3,850.25	1,724.94	2,125.31	223.21%
64004 · Property Taxes	177.36	100.00	77.36	177.36%
65000 · Automobile Expense	1,350.30	6,208.50	-4,858.20	21.75%
66000 · Repairs and Maintenance	1,156.00	1,000.00	156.00	115.6%
67000 · Utilities	2,470.62	2,074.98	395.64	119.07%
68000 · Tools & Supplies	2,438.55	1,249.98	1,188.57	195.09%
68500 · Uniforms	8,551.23	3,000.00	5,551.23	285.04%
69000 · Professional Services	3,583.15	12,895.80	-9,312.65	27.79%
69500 · Other Expenses	4,695.21	1,250.00	3,445.21	375.62%
<b>Total Expense</b>	<u>61,585.81</u>	<u>113,157.60</u>	<u>-51,571.79</u>	<u>54.43%</u>
<b>Net Ordinary Income</b>	3,905.83	-66,246.26	70,152.09	-5.9%
Other Income/Expense				
Other Expense				
72000 · Capital Outlay	3,675.00			
79999 · Prior Period Adjustments	5,321.78			
<b>Total Other Expense</b>	<u>8,996.78</u>			
<b>Net Other Income</b>	<u>-8,996.78</u>	<u>0.00</u>	<u>-8,996.78</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>-5,090.95</u></u>	<u><u>-66,246.26</u></u>	<u><u>61,155.31</u></u>	<u><u>7.69%</u></u>

**Plumas Eureka CSD**  
**Check Detail**  
December 2023

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
Liability Check		12/13/2023	QuickBooks Payroll Service	11000 · Water & Wasterwater Checking			-7,158.65
			QuickBooks Payroll Service	20203 · Direct Deposit Liabilities		-7,158.65	7,158.65
TOTAL						-7,158.65	7,158.65
Liability Check		12/27/2023	QuickBooks Payroll Service	11000 · Water & Wasterwater Checking			-7,226.57
			QuickBooks Payroll Service	20203 · Direct Deposit Liabilities		-7,226.57	7,226.57
TOTAL						-7,226.57	7,226.57
Liability Check	E-pay	12/13/2023	EDD	11000 · Water & Wasterwater Checking			-335.74
				20205 · Payroll Liabilities - Employee		-90.92	90.92
				20205 · Payroll Liabilities - Employee		-244.82	244.82
TOTAL						-335.74	335.74
Liability Check	E-pay	12/13/2023	U.S. TREASURY	11000 · Water & Wasterwater Checking			-1,262.54
				20205 · Payroll Liabilities - Employee		-964.00	964.00
				20200 · Payroll Liabilities		-2.79	2.79
				20200 · Payroll Liabilities		-2.79	2.79
				20206 · Payroll Liabilities - Employer		-146.48	146.48
				20205 · Payroll Liabilities - Employee		-146.48	146.48
TOTAL						-1,262.54	1,262.54
Liability Check	E-pay	12/27/2023	EDD	11000 · Water & Wasterwater Checking			-341.83
				20205 · Payroll Liabilities - Employee		-92.70	92.70
				20205 · Payroll Liabilities - Employee		-249.13	249.13
TOTAL						-341.83	341.83
Liability Check	E-pay	12/27/2023	U.S. TREASURY	11000 · Water & Wasterwater Checking			-1,287.92
				20205 · Payroll Liabilities - Employee		-985.00	985.00
				20200 · Payroll Liabilities		-2.09	2.09
				20200 · Payroll Liabilities		-2.09	2.09
				20206 · Payroll Liabilities - Employer		-149.37	149.37
				20205 · Payroll Liabilities - Employee		-149.37	149.37
TOTAL						-1,287.92	1,287.92
Bill Pmt -Check	2426	12/12/2023	AT&T - Acct 0303042408001	11075 · Fire Department Checking Acct			-70.35
General Journal	Nov 2023	11/21/2023		67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-70.35	70.35
TOTAL						-70.35	70.35
Bill Pmt -Check	2427	12/12/2023	Cyndy Hallam - Fire	11075 · Fire Department Checking Acct			-200.00
General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	2428	12/12/2023	JEFF TRAIN - Fire	11075 · Fire Department Checking Acct			-200.00
General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00

**Plumas Eureka CSD**  
**Check Detail**  
**December 2023**

	<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Paid Amount</u>	<u>Original Amount</u>
TOTAL							-200.00	200.00
	<b>Bill Pmt -Check</b>	<b>2429</b>	<b>12/12/2023</b>	<b>Jennifer McGuire - Fire</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-456.00</b>
	General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-24.50	24.50
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-319.00	319.00
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-112.50	112.50
TOTAL							-456.00	456.00
	<b>Bill Pmt -Check</b>	<b>2430</b>	<b>12/12/2023</b>	<b>JOHN SEA - Fire</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-166.00</b>
	General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-66.00	66.00
TOTAL							-166.00	166.00
	<b>Bill Pmt -Check</b>	<b>2431</b>	<b>12/12/2023</b>	<b>LN CURTIS &amp; SONS</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-2,462.94</b>
	General Journal	INV767440	11/27/2023		68100 · Equipment Expense	GOVERNMENT:Fire:FEERAM	-482.14	482.14
	General Journal	INV769859	11/30/2023		68502 · Fire District Uniforms	GOVERNMENT:Fire:FIRE Operations	-1,980.80	1,980.80
TOTAL							-2,462.94	2,462.94
	<b>Bill Pmt -Check</b>	<b>2432</b>	<b>12/12/2023</b>	<b>Plumas Pines REC Center</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-100.00</b>
	General Journal		12/15/2023		60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
TOTAL							-100.00	100.00
	<b>Bill Pmt -Check</b>	<b>2433</b>	<b>12/12/2023</b>	<b>RICHARD MACHADO - Fire</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-222.00</b>
	General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
TOTAL							-222.00	222.00
	<b>Bill Pmt -Check</b>	<b>2434</b>	<b>12/12/2023</b>	<b>STEVE MUNSEN - Fire</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-1,288.00</b>
	General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-1,200.00	1,200.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-88.00	88.00
TOTAL							-1,288.00	1,288.00
	<b>Bill Pmt -Check</b>	<b>2435</b>	<b>12/12/2023</b>	<b>Tom Connolly - Fire</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-122.00</b>
	General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
TOTAL							-122.00	122.00
	<b>Bill Pmt -Check</b>	<b>2436</b>	<b>12/27/2023</b>	<b>Jennifer McGuire - Fire</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-900.00</b>
	General Journal	Reimburse	12/13/2023		60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-275.00	275.00
					60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-250.00	250.00
					60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-375.00	375.00
TOTAL							-900.00	900.00
	<b>Bill Pmt -Check</b>	<b>2437</b>	<b>12/27/2023</b>	<b>LN CURTIS &amp; SONS</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-3,785.93</b>
	General Journal	INV770371	12/05/2023		68502 · Fire District Uniforms	GOVERNMENT:Fire:FIRE Operations	-3,785.93	3,785.93

Plumas Eureka CSD  
Check Detail  
December 2023

	Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
TOTAL							-3,785.93	3,785.93
	<b>Bill Pmt -Check</b>	<b>2438</b>	<b>12/27/2023</b>	<b>KBM Advisors, Inc.</b>	<b>11075 · Fire Department Checking Acct</b>			<b>-105,000.00</b>
	General Journal	New Truck	12/27/2023		72000 · Capital Outlay	GOVERNMENT:Fire:FEERAM	-105,000.00	105,000.00
TOTAL							-105,000.00	105,000.00
	<b>Bill Pmt -Check</b>	<b>18392</b>	<b>12/12/2023</b>	<b>AMERIGAS</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-483.20</b>
	General Journal	3157421136	11/21/2023		67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-92.74	92.74
	General Journal	3157421136	11/21/2023		67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Operal	-92.74	92.74
	General Journal	3157421136	11/21/2023		67004 · Propane	ENTERPRISE:Water:WATER Operations	-92.74	92.74
	General Journal	3157758719	11/29/2023		67004 · Propane	ENTERPRISE:Water:WATER Operations	-68.33	68.33
	General Journal	3157758719	11/29/2023		67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Operal	-68.33	68.33
	General Journal	3157758719	11/29/2023		67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-68.32	68.32
TOTAL							-483.20	483.20
	<b>Bill Pmt -Check</b>	<b>18393</b>	<b>12/12/2023</b>	<b>ANTHONY CAMPBELL/V</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-36.78</b>
	General Journal	Reimburse	11/27/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-11.78	11.78
	General Journal		12/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
	General Journal		12/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
TOTAL							-36.78	36.78
	<b>Bill Pmt -Check</b>	<b>18394</b>	<b>12/12/2023</b>	<b>FRUIT GROWERS LAB ENVIRONMENTAL</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-4,503.00</b>
	General Journal	379022A-IN	11/09/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-80.00	80.00
	General Journal	379024A-IN	11/09/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-126.00	126.00
	General Journal	379025A-IN	11/09/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-281.00	281.00
	General Journal	379023A-IN	11/14/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-87.00	87.00
	General Journal	379026A-IN	11/15/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-507.00	507.00
	General Journal	379397A-IN	11/16/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-112.00	112.00
	General Journal	379737A-IN	11/17/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-80.00	80.00
	General Journal	379738A-IN	11/17/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-26.00	26.00
	General Journal	379367A-IN	11/20/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-2,063.00	2,063.00
	General Journal	379368A-IN	11/20/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-773.00	773.00
	General Journal	379736A-IN	11/27/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-87.00	87.00
	General Journal	379735A-IN	11/28/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-281.00	281.00
TOTAL							-4,503.00	4,503.00
	<b>Bill Pmt -Check</b>	<b>18395</b>	<b>12/12/2023</b>	<b>Gina-Marie Morris</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-35.00</b>
	General Journal	INV769862	12/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
					67003 · Internet	ENTERPRISE:Water:WATER Operations	-5.00	5.00
	General Journal	INV769863	12/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
					67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operal	-5.00	5.00
TOTAL							-35.00	35.00
	<b>Bill Pmt -Check</b>	<b>18396</b>	<b>12/12/2023</b>	<b>JAMAR TATE</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-35.00</b>

**Plumas Eureka CSD**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
General Journal	INV769864	12/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
				67003 · Internet	ENTERPRISE:Water:WATER Operations	-5.00	5.00
General Journal	INV769865	12/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
				67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operal	-5.00	5.00
TOTAL						-35.00	35.00
<b>Bill Pmt -Check</b>	<b>18397</b>	<b>12/12/2023</b>	<b>JOHN ROWDEN1</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal	INV769866	12/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	INV769867	12/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
TOTAL						-25.00	25.00
<b>Bill Pmt -Check</b>	<b>18398</b>	<b>12/12/2023</b>	<b>LEW PRINCE</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal	INV769868	12/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	INV769869	12/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
TOTAL						-25.00	25.00
<b>Bill Pmt -Check</b>	<b>18399</b>	<b>12/12/2023</b>	<b>MMS WEST</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-181.93</b>
General Journal	INV31063	11/27/2023		63006 · Postage and Delivery	ENTERPRISE:Wastewater:WASTE WATER Operal	-60.64	60.64
General Journal	INV31063	11/27/2023		63006 · Postage and Delivery	ENTERPRISE:Water:WATER Operations	-60.64	60.64
General Journal	INV31063	11/27/2023		63006 · Postage and Delivery	GOVERNMENT:Fire:FIRE Operations	-60.65	60.65
TOTAL						-181.93	181.93
<b>Bill Pmt -Check</b>	<b>18400</b>	<b>12/12/2023</b>	<b>MOUNTAIN HARDWARE</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-124.98</b>
General Journal	130804	11/15/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-15.84	15.84
General Journal	130802	11/15/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-14.29	14.29
General Journal	130802	11/15/2023		68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operal	-14.29	14.29
General Journal	130802	11/15/2023		68000 · Tools & Supplies	GOVERNMENT:Fire:FIRE Operations	-14.30	14.30
General Journal	130802	11/15/2023		66001 · ROAD MAINTENANCE	GOVERNMENT:DISTRICT PROPERTY MAINT	-57.88	57.88
General Journal	130955	11/28/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-2.99	2.99
General Journal	131086(10%)	12/06/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-1.25	1.25
General Journal	131086(10%)	12/06/2023		68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operal	-1.25	1.25
General Journal	131092(10%)	12/07/2023		65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operal	-1.45	1.45
General Journal	131092(10%)	12/07/2023		65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-1.44	1.44
TOTAL						-124.98	124.98
<b>Bill Pmt -Check</b>	<b>18401</b>	<b>12/12/2023</b>	<b>NAPA AUTO PARTS</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-3.82</b>
General Journal	2699795	11/29/2023		65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operal	-1.91	1.91
General Journal	2699795	11/29/2023		65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-1.91	1.91
TOTAL						-3.82	3.82
<b>Bill Pmt -Check</b>	<b>18402</b>	<b>12/12/2023</b>	<b>QUADIENT</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-300.00</b>
General Journal		11/21/2023		63006 · Postage and Delivery	ENTERPRISE:Wastewater:WASTE WATER Operal	-100.00	100.00



**Plumas Eureka CSD**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
General Journal		11/21/2023		63006 · Postage and Delivery	ENTERPRISE:Water:WATER Operations	-100.00	100.00
General Journal		11/21/2023		63006 · Postage and Delivery	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
<b>TOTAL</b>						<b>-300.00</b>	<b>300.00</b>
<b>Bill Pmt -Check</b>	<b>18403</b>	<b>12/12/2023</b>	<b>SMILE</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-202.07</b>
General Journal	1161636	11/21/2023		63003 · Copy Machine / Printing Jobs	ENTERPRISE:Water:WATER Operations	-67.36	67.36
General Journal	1161636	11/21/2023		63003 · Copy Machine / Printing Jobs	ENTERPRISE:Wastewater:WASTE WATER Opera	-67.36	67.36
General Journal	1161636	11/21/2023		63003 · Copy Machine / Printing Jobs	GOVERNMENT:Fire:FIRE Operations	-67.35	67.35
<b>TOTAL</b>						<b>-202.07</b>	<b>202.07</b>
<b>Bill Pmt -Check</b>	<b>18404</b>	<b>12/12/2023</b>	<b>SPECIAL DISTRICT RISK MGMT</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-9,160.73</b>
General Journal	H43986	12/06/2023		60042 · Medical Benefits	ENTERPRISE:Water:WATER Operations	-4,132.28	4,132.28
				60043 · Dental Benefits	ENTERPRISE:Water:WATER Operations	-138.80	138.80
				60044 · Vision Benefits	ENTERPRISE:Water:WATER Operations	-34.47	34.47
General Journal	H43986	12/06/2023		60042 · Medical Benefits	ENTERPRISE:Wastewater:WASTE WATER Opera	-4,132.28	4,132.28
				60043 · Dental Benefits	ENTERPRISE:Wastewater:WASTE WATER Opera	-138.80	138.80
				60044 · Vision Benefits	ENTERPRISE:Wastewater:WASTE WATER Opera	-34.47	34.47
General Journal	H43986	12/06/2023		60042 · Medical Benefits	GOVERNMENT:Fire:FIRE Operations	-527.52	527.52
				60043 · Dental Benefits	GOVERNMENT:Fire:FIRE Operations	-17.71	17.71
				60044 · Vision Benefits	GOVERNMENT:Fire:FIRE Operations	-4.40	4.40
<b>TOTAL</b>						<b>-9,160.73</b>	<b>9,160.73</b>
<b>Void</b>	<b>18405</b>	<b>12/12/2023</b>	<b>SWRCB_OPERATOR CERTIFICATION PRC</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>0.00</b>
			VOID: 5SSO10842 (Need to pay with 2 seperate checks, void and reprinting)				
<b>TOTAL</b>						<b>0.00</b>	<b>0.00</b>
<b>Bill Pmt -Check</b>	<b>18406</b>	<b>12/12/2023</b>	<b>SWRCB_OPERATOR CERTIFICATION PRC</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-60.00</b>
General Journal	19240	11/28/2023		60202 · Employee Licenses	ENTERPRISE:Water:WATER Operations	-60.00	60.00
<b>TOTAL</b>						<b>-60.00</b>	<b>60.00</b>
<b>Bill Pmt -Check</b>	<b>18407</b>	<b>12/12/2023</b>	<b>State Water Resources Control Board</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-3,746.00</b>
General Journal	WD-0233672	11/29/2023		60203 · Permits	ENTERPRISE:Wastewater:WASTE WATER Opera	-3,746.00	3,746.00
<b>TOTAL</b>						<b>-3,746.00</b>	<b>3,746.00</b>
<b>Bill Pmt -Check</b>	<b>18408</b>	<b>12/12/2023</b>	<b>State Water Resources Control Board</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-13,393.00</b>
General Journal	WD-0233745	11/29/2023		60203 · Permits	ENTERPRISE:Wastewater:WASTE WATER Opera	-13,393.00	13,393.00
<b>TOTAL</b>						<b>-13,393.00</b>	<b>13,393.00</b>
<b>Bill Pmt -Check</b>	<b>18409</b>	<b>12/12/2023</b>	<b>McGARR EXCAVATION, INC.</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-10,551.00</b>
General Journal	2752	12/07/2023		14130 · Water Distribution System	ENTERPRISE:Water:RESERVES	-10,551.00	10,551.00
<b>TOTAL</b>						<b>-10,551.00</b>	<b>10,551.00</b>
<b>Bill Pmt -Check</b>	<b>18410</b>	<b>12/27/2023</b>	<b>AMERIGAS</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-195.80</b>
General Journal	3158263429	12/08/2023		67004 · Propane	ENTERPRISE:Water:WATER Operations	-65.27	65.27
General Journal	3158263429	12/08/2023		67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Opera	-65.27	65.27
General Journal	3158263429	12/08/2023		67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-65.26	65.26
<b>TOTAL</b>						<b>-195.80</b>	<b>195.80</b>

**Plumas Eureka CSD**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>18411</b>	<b>12/27/2023</b>	<b>AT&amp;T</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-316.23</b>
General Journal	5308360126	11/28/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-158.12	158.12
General Journal	5308360126	11/28/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-158.11	158.11
<b>TOTAL</b>						<b>-316.23</b>	<b>316.23</b>
<b>Bill Pmt -Check</b>	<b>18412</b>	<b>12/27/2023</b>	<b>CALNET3</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-228.91</b>
General Journal	9391019050	12/12/2023		67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-73.09	73.09
General Journal	9391019052	12/12/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-63.38	63.38
General Journal	9391019051	12/12/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-92.44	92.44
<b>TOTAL</b>						<b>-228.91</b>	<b>228.91</b>
<b>Bill Pmt -Check</b>	<b>18413</b>	<b>12/27/2023</b>	<b>DIGITALPATH BUSINESS SERVICES</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-15.00</b>
General Journal	Digitalpath	12/12/2023		67003 · Internet	GOVERNMENT:Fire:FIRE Operations	-2.00	2.00
General Journal	Digitalpath	12/12/2023		67003 · Internet	ENTERPRISE:Water:WATER Operations	-6.50	6.50
General Journal	Digitalpath	12/12/2023		67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operal	-6.50	6.50
<b>TOTAL</b>						<b>-15.00</b>	<b>15.00</b>
<b>Bill Pmt -Check</b>	<b>18414</b>	<b>12/27/2023</b>	<b>FASIS (FRMS)</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-5,074.78</b>
General Journal	2023-0120	01/01/2024		60152 · Workmans Comp Insurance	GOVERNMENT:Fire:FIRE Operations	-798.78	798.78
General Journal	2023-0121	01/01/2024		60152 · Workmans Comp Insurance	ENTERPRISE:Water:WATER Operations	-2,138.00	2,138.00
General Journal	2023-0122	01/01/2024		60152 · Workmans Comp Insurance	ENTERPRISE:Wastewater:WASTE WATER Operal	-2,138.00	2,138.00
<b>TOTAL</b>						<b>-5,074.78</b>	<b>5,074.78</b>
<b>Bill Pmt -Check</b>	<b>18415</b>	<b>12/27/2023</b>	<b>GRAEAGLE CHEVRON</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-756.13</b>
General Journal	8586	11/08/2023		65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-304.66	304.66
General Journal	8586	11/08/2023		65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operal	-304.65	304.65
General Journal	8917	11/28/2023		65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operal	-73.41	73.41
General Journal	8917	11/28/2023		65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-73.41	73.41
<b>TOTAL</b>						<b>-756.13</b>	<b>756.13</b>
<b>Bill Pmt -Check</b>	<b>18416</b>	<b>12/27/2023</b>	<b>INTERMOUNTAIN DISPOSAL</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-238.77</b>
General Journal	242876	11/08/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operal	-2.87	2.87
General Journal	242876	11/08/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-2.87	2.87
General Journal	242876	11/08/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-2.87	2.87
General Journal	242794	11/14/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operal	-61.60	61.60
General Journal	242794	11/14/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-61.60	61.60
General Journal	242794	11/14/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-61.60	61.60
General Journal	242990	11/29/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-0.95	0.95
General Journal	242990	11/29/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-0.96	0.96
General Journal	242990	11/29/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operal	-0.96	0.96
General Journal	243083	11/30/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-14.17	14.17
General Journal	243083	11/30/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-14.16	14.16
General Journal	243083	11/30/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operal	-14.16	14.16
<b>TOTAL</b>						<b>-238.77</b>	<b>238.77</b>

**Plumas Eureka CSD**  
**Check Detail**  
**December 2023**

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>18417</b>	<b>12/27/2023</b>	<b>PLUMAS SIERRA REC</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-6,266.62</b>
General Journal	6466	11/30/2023		67001 · Electricity	GOVERNMENT:Fire:FIRE Operations	-76.52	76.52
General Journal	6466/18112	11/30/2023		67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-76.51	76.51
				67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-1,946.36	1,946.36
				67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-956.13	956.13
				67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-232.54	232.54
General Journal	6466/18112	11/30/2023		67001 · Electricity	ENTERPRISE:Water:WATER Operations	-76.51	76.51
				67001 · Electricity	ENTERPRISE:Water:WATER Operations	-264.01	264.01
				67001 · Electricity	ENTERPRISE:Water:WATER Operations	-2,638.04	2,638.04
TOTAL						-6,266.62	6,266.62
<b>Bill Pmt -Check</b>	<b>18418</b>	<b>12/27/2023</b>	<b>PLUMAS SIERRA TELECOMMUNICATIONS</b>	<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-109.00</b>
General Journal	66040	11/30/2023		67003 · Internet	ENTERPRISE:Water:WATER Operations	-36.33	36.33
General Journal	66040	11/30/2023		67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operat	-36.33	36.33
General Journal	66040	11/30/2023		67003 · Internet	GOVERNMENT:Fire:FIRE Operations	-36.34	36.34
TOTAL						-109.00	109.00

**Plumas Eureka CSD**  
**Credit Card Transactions**  
December 2023

Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance
<b>20100 · UMPQUA Visas</b>								
<b>20101 · VISA_JILLIAN 6288</b>								
General Journal	12/01/2023	Adobe	Adobe AcroPro	To record charge under vendor		√	19.99	19.99
General Journal	12/01/2023	Adobe	Adobe AcroPro	To split according to classes		√	-19.99	0.00
General Journal	12/01/2023	Adobe	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations	√	1.19	1.19
General Journal	12/01/2023	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations	√	9.40	10.59
General Journal	12/01/2023	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Operations	√	9.40	19.99
General Journal	12/01/2023	Zoom	ZOOM US	To record charge under vendor		√	31.98	51.97
General Journal	12/01/2023	Zoom	ZOOM US	To split according to classes		√	-31.98	19.99
General Journal	12/01/2023	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Water:WATER Operations	√	14.79	34.78
General Journal	12/01/2023	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Wastewater:WASTE WATER Operations	√	14.79	49.57
General Journal	12/01/2023	Zoom	ZOOM US	Monthly Zoom subscription	GOVERNMENT:Fire:FIRE Operations	√	2.40	51.97
General Journal	12/28/2023		Norton	To record charge under vendor		√	9.99	61.96
General Journal	12/28/2023		Norton	To split according to classes		√	-9.99	51.97
General Journal	12/28/2023		Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Water:WATER Operations	√	4.70	56.67
General Journal	12/28/2023		Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Wastewater:WASTE WATER Operations	√	4.70	61.37
General Journal	12/28/2023		Norton	MICROSOFT*NORTON SECURITY	GOVERNMENT:Fire:FIRE Operations	√	0.59	61.96
Total 20101 · VISA_JILLIAN 6288							61.96	61.96
<b>20103 · VISA_JAMAR 6312</b>								
General Journal	12/12/2023	DropBox	Various	To record charge under vendor		√	90.00	90.00
General Journal	12/12/2023	DropBox	Various	To split according to classes		√	-90.00	0.00
General Journal	12/12/2023	DropBox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Water:WATER Operations	√	30.00	30.00
General Journal	12/12/2023	DropBox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Wastewater:WASTE WATER Operations	√	30.00	60.00
General Journal	12/12/2023	DropBox	Various	Dropbox Business, 4 Licenses	GOVERNMENT:Fire:FIRE Operations	√	30.00	90.00
General Journal	12/13/2023	Adobe-Jamar	Adobe AcroPro	To record charge under vendor		√	19.99	109.99
General Journal	12/13/2023	Adobe-Jamar	Adobe AcroPro	To split according to classes		√	-19.99	90.00
General Journal	12/13/2023	Adobe-Jamar	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations	√	1.19	91.19
General Journal	12/13/2023	Adobe-Jamar	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations	√	9.40	100.59
General Journal	12/13/2023	Adobe-Jamar	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Operations	√	9.40	109.99
Total 20103 · VISA_JAMAR 6312							109.99	109.99
<b>20104 · VISA_STEVEM 1975</b>								
General Journal	12/13/2023	Amazon	Amazon	Video - Meeco's Red Devil FireEx Chimney Fire Suppressan	GOVERNMENT:Fire:FIRE Operations	√	51.46	51.46
General Journal	12/16/2023	Gas	GRAEAGLE CHEVRON	18.188Gal @ \$5.499/Gal - Unit 9100	GOVERNMENT:Fire:FIRE Operations	√	100.02	151.48
General Journal	12/27/2023	Gas	GRAEAGLE CHEVRON	6.404Gal @ \$5.099/Gal - Unit 9100	GOVERNMENT:Fire:FIRE Operations	√	32.65	184.13
General Journal	12/28/2023	BlackBear	Black Bear Diner	Lunch (SMunsen, TConnolly) Picking up new Truck	GOVERNMENT:Fire:FIRE Operations	√	37.76	221.89
General Journal	12/28/2023	Gas	GRAEAGLE CHEVRON	24.136Gal @ \$5.179/Gal - Unit 9178	GOVERNMENT:Fire:FIRE Operations	√	125.00	346.89
General Journal	12/28/2023	Gas	GRAEAGLE CHEVRON	11.076Gal @ \$4.659/Gal - Unit 9100	GOVERNMENT:Fire:FIRE Operations	√	51.60	398.49
Total 20104 · VISA_STEVEM 1975							398.49	398.49
<b>20107 · VISA_FIRE 9122 - 1375</b>								
General Journal	12/23/2023	Gas	GRAEAGLE CHEVRON	30.00Gal - Unit 9122 (No Receipt, handwritten note)	GOVERNMENT:Fire:FIRE Operations	√	175.00	175.00
Total 20107 · VISA_FIRE 9122 - 1375							175.00	175.00
<b>20109 · VISA_GINAMARIE 9520</b>								
General Journal	12/04/2023	UserWay	UserWay	To record charge under vendor		√	490.00	490.00

**Plumas Eureka CSD  
Credit Card Transactions  
December 2023**

Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance
General Journal	12/04/2023	UserWay	UserWay	To split according to classes		√	-490.00	0.00
General Journal	12/04/2023	UserWay	UserWay	Website ADA widget	ENTERPRISE:Water:WATER Operations	√	163.33	163.33
General Journal	12/04/2023	UserWay	UserWay	Website ADA widget	ENTERPRISE:Wastewater:WASTE WATER Operations	√	163.33	326.66
General Journal	12/04/2023	UserWay	UserWay	Website ADA widget	GOVERNMENT:Fire:FIRE Operations	√	163.34	490.00
General Journal	12/07/2023	Amazon	Amazon	To record charge under vendor		√	29.01	519.01
General Journal	12/07/2023	Amazon	Amazon	To split according to classes		√	-29.01	490.00
General Journal	12/07/2023	Amazon	Amazon	P Touch Label Tape	ENTERPRISE:Water:WATER Operations	√	9.67	499.67
General Journal	12/07/2023	Amazon	Amazon	P Touch Label Tape	ENTERPRISE:Wastewater:WASTE WATER Operations	√	9.67	509.34
General Journal	12/07/2023	Amazon	Amazon	P Touch Label Tape	GOVERNMENT:Fire:FIRE Operations	√	9.67	519.01
General Journal	12/11/2023	Amazon	Amazon	To record charge under vendor		√	10.71	529.72
General Journal	12/11/2023	Amazon	Amazon	To split according to classes		√	-10.71	519.01
General Journal	12/11/2023	Amazon	Amazon	Covers for Board Reminders	ENTERPRISE:Water:WATER Operations	√	5.03	524.04
General Journal	12/11/2023	Amazon	Amazon	Covers for Board Reminders	ENTERPRISE:Wastewater:WASTE WATER Operations	√	5.03	529.07
General Journal	12/11/2023	Amazon	Amazon	Covers for Board Reminders	GOVERNMENT:Fire:FIRE Operations	√	0.65	529.72
General Journal	12/12/2023	Amazon	Amazon	To record charge under vendor		√	13.93	543.65
General Journal	12/12/2023	Amazon	Amazon	To split according to classes		√	-13.93	529.72
General Journal	12/12/2023	Amazon	Amazon	Birthday Cards for employees	ENTERPRISE:Water:WATER Operations	√	6.55	536.27
General Journal	12/12/2023	Amazon	Amazon	Birthday Cards for employees	ENTERPRISE:Wastewater:WASTE WATER Operations	√	6.55	542.82
General Journal	12/12/2023	Amazon	Amazon	Birthday Cards for employees	GOVERNMENT:Fire:FIRE Operations	√	0.83	543.65
General Journal	12/14/2023	Post Office	Post Office	To record charge under vendor		√	0.78	544.43
General Journal	12/14/2023	Post Office	Post Office	To split according to classes		√	-0.78	543.65
General Journal	12/14/2023	Post Office	Post Office	USPS Address Service	GOVERNMENT:Fire:FIRE Operations	√	0.06	543.71
General Journal	12/14/2023	Post Office	Post Office	USPS Address Service	ENTERPRISE:Wastewater:WASTE WATER Operations	√	0.36	544.07
General Journal	12/14/2023	Post Office	Post Office	USPS Address Service	ENTERPRISE:Water:WATER Operations	√	0.36	544.43
General Journal	12/29/2023	Amazon	Amazon	To record charge under vendor			46.63	591.06
General Journal	12/29/2023	Amazon	Amazon	To split according to classes			-46.63	544.43
General Journal	12/29/2023	Amazon	Amazon	Coffee for the Office	ENTERPRISE:Water:WATER Operations		21.92	566.35
General Journal	12/29/2023	Amazon	Amazon	Coffee for the Office	ENTERPRISE:Wastewater:WASTE WATER Operations		21.92	588.27
General Journal	12/29/2023	Amazon	Amazon	Coffee for the Office	GOVERNMENT:Fire:FIRE Operations		2.79	591.06
Total 20109 · VISA_GINAMARIE 9520							591.06	591.06
<b>20114 · VISA_ANTHONY 9966</b>								
General Journal	12/13/2023	Gas	GRAEAGLE CHEVRON	To record charge under vendor		√	95.89	95.89
General Journal	12/13/2023	Gas	GRAEAGLE CHEVRON	To split according to classes		√	-95.89	0.00
General Journal	12/13/2023	Gas	GRAEAGLE CHEVRON	17.438Gal @ \$5.499/Gal - Red Ranger	ENTERPRISE:Wastewater:WASTE WATER Operations	√	47.95	47.95
General Journal	12/13/2023	Gas	GRAEAGLE CHEVRON	17.438Gal @ \$5.499/Gal - Red Ranger	ENTERPRISE:Water:WATER Operations	√	47.94	95.89
Total 20114 · VISA_ANTHONY 9966							95.89	95.89
Total 20100 · UMPQUA Visas							1,432.39	1,432.39
							<b>1,432.39</b>	<b>1,432.39</b>

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses

FY 2023-24 Proposed Revision

SUMMARY Enterprise Funds	WATER			Sewer			Total Enterprise
	Operations	Capital	Debt	Operations	Capital	Debt	
Estimated Starting Balances							
Checking	\$ 384,049	\$ 244,571	\$ 388,677	\$ 102,234	\$ (94,332)	\$ 237,423	\$ 1,262,623
LAIF		\$ 71,903			\$ 249,949		\$ 321,852
Total	\$ 384,049	\$ 316,474	\$ 388,677	\$ 102,234	\$ 155,617	\$ 237,423	\$ 1,584,474
Expected Net Revenues							
Revenues	\$ 502,137	\$ 124,906	\$ 214,342	\$ 336,832	\$ 123,995	\$ 100,123	\$ 1,402,335
Expenses	\$ 359,410	\$ 131,169	\$ 32,266	\$ 373,908	\$ 230,031	\$ 62,818	\$ 1,189,603
Excess of Rev over (under) Exp	\$ 142,727	\$ (6,263)	\$ 182,076	\$ (37,077)	\$ (106,036)	\$ 37,305	\$ 212,732
To / From Funds	\$ (5,650)						\$ (5,650)
Changes to accounts:							
Checking	\$ 137,077	\$ (544,570)	\$ (388,678)	\$ (37,077)	\$ 98,464	\$ (25,513)	\$ (760,297)
LAIF		\$ 538,307	\$ 570,754		\$ (204,500)	\$ 62,818	\$ 967,379
Total	\$ 137,077	\$ (6,263)	\$ 182,076	\$ (37,077)	\$ (106,036)	\$ 37,305	\$ 207,082
*** Unused money moved from checking to LAIF account, approximates shown above. Actual will be to achieve the below checking balance ***							
End of the Year Balance							
Checking	\$ 521,126	\$ (300,000)	\$ (0)	\$ 65,157	\$ 4,133	\$ 211,910	\$ 502,326
LAIF	\$ -	\$ 610,210	\$ 570,754	\$ -	\$ 45,449	\$ 62,818	\$ 1,289,231
Total	\$ 521,126	\$ 310,210	\$ 570,754	\$ 65,157	\$ 49,581	\$ 274,728	\$ 1,791,556

\*\*\* Move \$210k from Water Capital Checking to LAIF and \$210k from Sewer Capital LAIF to Checking \*\*\*

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses

FY 2023-24 Proposed Revision

SUMMARY Governmental Funds	District Maint	Fire		Total Fire	Total Government	Total CSD
		Operations	FEERAM			
Estimated Starting Balances						
Checking		\$ 214,565	\$ (17,784)	\$ 196,781	\$ 196,781	\$ 1,459,403
LAIF		\$ 11,641	\$ 8,902	\$ 20,544	\$ 20,544	\$ 342,395
Total	\$ -	\$ 226,206	\$ (8,882)	\$ 217,324	\$ 217,324	\$ 1,801,798
Expected Net Revenues						
Revenues	\$ 20,000	\$ 82,621	\$ 19,852	\$ 102,472	\$ 122,472	\$ 1,524,808
Expenses	\$ 25,650	\$ 139,421	\$ 165,000	\$ 304,421	\$ 330,071	\$ 1,519,674
Excess of Rev over (under) Exp	\$ (5,650)	\$ (56,800)	\$ (145,148)	\$ (201,949)	\$ (207,599)	\$ 5,133
To / From Funds	\$ 5,650	\$ (147,515)	\$ 147,515	\$ -	\$ 5,650	\$ -
Changes to accounts:						
Checking	\$ (0)	\$ (204,565)	\$ 2,192	\$ (202,374)	\$ (202,374)	\$ (962,671)
LAIF		\$ 250	\$ 175	\$ 425	\$ 425	\$ 967,804
Total	\$ (0)	\$ (204,315)	\$ 2,367	\$ (201,949)	\$ (201,949)	\$ 5,133
End of the Year Balance						
Checking	\$ (0)	\$ 10,000	\$ (15,593)	\$ (5,593)	\$ (5,593)	\$ 496,732
LAIF	\$ -	\$ 11,891	\$ 9,077	\$ 20,969	\$ 20,969	\$ 1,310,199
Total	\$ (0)	\$ 21,891	\$ (6,515)	\$ 15,376	\$ 15,375	\$ 1,806,932

\*\*\* Borrow District Deficit from Water Operations at an interest rate of 0.58% (national average for savings account) \*\*\*

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses - 5 Year forecast

SUMMARY	WATER		
	Operations	Capital	Debt
24/25 Estimated Starting Balances	\$ 521,126	\$ 310,210	\$ 570,754
Expected Net Revenues			
Revenues 23/24	\$ 502,137	\$ 124,906	\$ 214,342
3% Increase	\$ 15,064	\$ 3,747	
24/25 Revenues	\$ 517,201	\$ 128,653	\$ 214,342
24/25 Expenses	\$ 350,154	\$ 139,154	
Excess of Rev over (under) Exp	\$ 167,048	\$ (10,502)	\$ 214,342
Interfund Transfers / Loans	\$ 2,413		
24/25 Estimated Ending Balance	\$ 690,587	\$ 299,709	\$ 785,096
25/26			
Expected Net Revenues			
3% Increase from prior year	\$ 15,516	\$ 3,860	
25/26 Revenues	\$ 532,718	\$ 132,512	\$ 214,342
25/26 Expenses	\$ 410,095	\$ 40,329	\$ 264,291
Excess of Rev over (under) Exp	\$ 122,622	\$ 92,183	\$ (49,949)
Interfund Transfers / Loans	\$ 1,888		
25/26 Estimated Ending Balance	\$ 815,097	\$ 391,892	\$ 735,147
26/27			
Expected Net Revenues			
3% Increase from prior year	\$ 15,982	\$ 3,975	
26/27 Revenues	\$ 548,699	\$ 136,488	\$ 214,342
26/27 Expenses	\$ 420,334	\$ 41,539	\$ 264,291
Excess of Rev over (under) Exp	\$ 128,365	\$ 94,949	\$ (49,949)
Interfund Transfers / Loans	\$ 1,348		
24/25 Estimated Ending Balance	\$ 944,810	\$ 486,841	\$ 685,199
27/28			
Expected Net Revenues			
3% Increase from prior year	\$ 16,461	\$ 4,095	
27/28 Revenues	\$ 565,160	\$ 140,582	\$ 214,342
27/28 Expenses	\$ 430,880	\$ 42,785	\$ 264,291
Excess of Rev over (under) Exp	\$ 134,280	\$ 97,797	\$ (49,949)
Interfund Transfers / Loans	\$ 682		
27/28 Estimated Ending Balance	\$ 1,079,772	\$ 584,638	\$ 635,250
28/29			
Expected Net Revenues			
3% Increase from prior year	\$ 16,955	\$ 4,217	
28/29 Revenues	\$ 582,115	\$ 144,800	\$ 214,342
28/29 Expenses	\$ 441,740	\$ 69,068	\$ 264,291
Excess of Rev over (under) Exp	\$ 140,375	\$ 75,731	\$ (49,949)
Interfund Transfers / Loans	\$ -		
28/29 Estimated Ending Balance	\$ 1,220,147	\$ 660,370	\$ 585,301



# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses -

SUMMARY	Sewer		
	Operations	Capital	Debt
24/25 Estimated Starting Balances	\$ 65,157	\$ 49,581	\$ 274,728
Expected Net Revenues			
Revenues 23/24	\$ 336,832	\$ 123,995	\$ 100,123
3% Increase	\$ 10,105	\$ 3,720	
24/25 Revenues	\$ 346,936	\$ 127,715	\$ 100,123
24/25 Expenses	\$ 368,461	\$ 230,000	\$ 62,818
Excess of Rev over (under) Exp	\$ (21,525)	\$ (102,285)	\$ 37,305
Interfund Transfers / Loans	\$ 37,305		\$ (37,305)
24/25 Estimated Ending Balance	\$ 80,937	\$ (52,704)	\$ 274,728
25/26			
Expected Net Revenues			
3% Increase from prior year	\$ 10,408	\$ 3,831	
25/26 Revenues	\$ 357,345	\$ 131,547	\$ 100,123
25/26 Expenses	\$ 379,758	\$ 130,900	\$ 62,818
Excess of Rev over (under) Exp	\$ (22,413)	\$ 647	\$ 37,305
Interfund Transfers / Loans	\$ 37,305		\$ (37,305)
25/26 Estimated Ending Balance	\$ 95,829	\$ (52,057)	\$ 274,728
26/27			
Expected Net Revenues			
3% Increase from prior year	\$ 10,720	\$ 3,946	
26/27 Revenues	\$ 368,065	\$ 135,493	\$ 100,123
26/27 Expenses	\$ 391,502	\$ 131,827	\$ 62,818
Excess of Rev over (under) Exp	\$ (23,438)	\$ 3,666	\$ 37,305
Interfund Transfers / Loans	\$ 37,305		\$ (37,305)
24/25 Estimated Ending Balance	\$ 109,696	\$ (48,391)	\$ 274,728
27/28			
Expected Net Revenues			
3% Increase from prior year	\$ 11,042	\$ 4,065	
27/28 Revenues	\$ 379,107	\$ 139,558	\$ 100,123
27/28 Expenses	\$ 403,720	\$ 132,782	\$ 62,818
Excess of Rev over (under) Exp	\$ (24,613)	\$ 6,776	\$ 37,305
Interfund Transfers / Loans	\$ 37,305		\$ (37,305)
27/28 Estimated Ending Balance	\$ 122,389	\$ (41,615)	\$ 274,728
28/29			
Expected Net Revenues			
3% Increase from prior year	\$ 11,373	\$ 4,187	
28/29 Revenues	\$ 390,480	\$ 143,745	\$ 100,123
28/29 Expenses	\$ 416,436	\$ 158,765	\$ 62,818
Excess of Rev over (under) Exp	\$ (25,956)	\$ (15,021)	\$ 37,305
Interfund Transfers / Loans	\$ 37,305		\$ (37,305)
28/29 Estimated Ending Balance	\$ 133,738	\$ (56,635)	\$ 274,728

# PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

## Budget Revenue and Expenses -

SUMMARY	District Maint	Fire	
		Operations	FEERAM
24/25 Estimated Starting Balances	\$ (0)	\$ 21,891	\$ (6,515)
Expected Net Revenues			
Revenues 23/24	\$ 20,000	\$ 82,621	\$ 19,852
3% Increase		\$ 32,620	\$ 10,292
24/25 Revenues	\$ 20,000	\$ 115,241	\$ 30,143
24/25 Expenses	\$ 17,587	\$ 136,431	\$ 30,000
Excess of Rev over (under) Exp	\$ 2,413	\$ (21,190)	\$ 143
Interfund Transfers / Loans	\$ (2,413)		
24/25 Estimated Ending Balance	\$ (0)	\$ 701	\$ (6,372)
25/26			
Expected Net Revenues			
3% Increase from prior year		\$ 32,620	\$ 10,292
25/26 Revenues	\$ 20,000	\$ 147,861	\$ 40,435
25/26 Expenses	\$ 18,111	\$ 139,510	\$ 30,900
Excess of Rev over (under) Exp	\$ 1,889	\$ 8,351	\$ 9,535
Interfund Transfers / Loans	\$ (1,888)		
25/26 Estimated Ending Balance	\$ 0	\$ 9,052	\$ 3,163
26/27			
Expected Net Revenues			
3% Increase from prior year			
26/27 Revenues	\$ 20,000	\$ 147,861	\$ 40,435
26/27 Expenses	\$ 18,652	\$ 142,680	\$ 31,827
Excess of Rev over (under) Exp	\$ 1,348	\$ 5,181	\$ 8,608
Interfund Transfers / Loans	\$ (1,348)		
24/25 Estimated Ending Balance	\$ 0	\$ 14,233	\$ 11,771
27/28			
Expected Net Revenues			
3% Increase from prior year			
27/28 Revenues	\$ 20,000	\$ 147,861	\$ 40,435
27/28 Expenses	\$ 19,208	\$ 145,945	\$ 32,782
Excess of Rev over (under) Exp	\$ 792	\$ 1,916	\$ 7,653
Interfund Transfers / Loans	\$ (682)		
27/28 Estimated Ending Balance	\$ 110	\$ 16,149	\$ 19,425
28/29			
Expected Net Revenues			
3% Increase from prior year			
28/29 Revenues	\$ 20,000	\$ 147,861	\$ 40,435
28/29 Expenses	\$ 19,782	\$ 149,308	\$ 33,765
Excess of Rev over (under) Exp	\$ 218	\$ (1,447)	\$ 6,670
Interfund Transfers / Loans			
28/29 Estimated Ending Balance	\$ 328	\$ 14,702	\$ 26,095

# 23/24 Budget - Income Calculator

Total Projected Income: \$1,504,808

Pending

<b>Water</b>	Cust. Count	Quarterly Fee	FY 23/24 Annual Income	\$ Increase	% Increase	Prior Year Income
<b>Operational</b>						
Service Fee 3/4 inch	552	\$ 211.96	\$ 468,007.68	\$ 24,579.58	5.5%	\$ 443,428.10
Service Fee 1 inch	3	\$ 299.27	\$ 3,591.24	\$ 753.24	26.5%	\$ 2,838.00
Service Fee 2 inch	2	\$ 779.43	\$ 6,235.44	\$ 322.24	5.4%	\$ 5,913.20
Standby	75	\$ 81.01	\$ 24,303.00	\$ 1,641.10	7.2%	\$ 22,661.90
<b>Operational Total</b>	<b>632</b>		\$ 502,137.36	\$ 27,296.16	5.7%	\$ 474,841.20
<b>Capital Reserve</b>						
Capital Fee 3/4 inch & Standby	626	\$ 48.08	\$ 120,392.32	\$ 63,962.50	113.3%	\$ 56,429.82
Capital Fee 1 inch	3	\$ 80.14	\$ 961.68	\$ 675.50	236.0%	\$ 286.18
Capital Fee 2 inch	2	\$ 256.44	\$ 2,051.52	\$ 1,087.68	112.8%	\$ 963.84
<b>Subtotal</b>	<b>631</b>		\$ 123,405.52	\$ 65,725.68	113.9%	\$ 57,679.84
Interest			\$ 1,500.00			\$ 1,645.10
<b>Capital Total</b>			\$ 124,905.52			\$ 59,324.94
<b>Debt Service</b>						
Debt Service 3/4 inch & Standby	626	\$ 83.51	\$ 209,109.04	\$ 501.06	0.2%	\$ 208,607.98
Debt Service 1 inch	3	\$ 139.18	\$ 1,670.16	\$ 278.46	20.0%	\$ 1,391.70
Debt Service 2 inch	2	\$ 445.39	\$ 3,563.12	\$ 0.08	0.0%	\$ 3,563.04
<b>Debt Service Total</b>	<b>631</b>		\$ 214,342.32	\$ 779.60	0.4%	\$ 213,562.72
<b>Water Total</b>			<b>\$ 841,385.20</b>	<b>\$ 93,656.34</b>	<b>13%</b>	<b>\$ 747,728.86</b>

Notes:  
 \*Customer Count adjusted to the actual number of connections billed as of 12/1/23.  
 \*Increase in Debt Service 3/4 inch & Standby due to the correction in the billing amount to agree with 2023  
 Attachment "A"

# 23/24 Budget - Income Calculator

Total Projected Income: \$1,504,808

Pending

<b>Sewer</b>		Cust. Count	Quarterly Fee	FY 23/24 Annual Income	\$ Increase	% Increase	Prior Year Income
<b>Operational</b>							
Service PEE	Dev	290	\$ 259.92	\$ 301,507.20	\$ 3,250.14	1.1%	\$ 298,257.06
Service ESS	Dev/BO	3	\$ 202.57	\$ 2,430.84	\$ 9.12	0.4%	\$ 2,421.72
Service ESS	Dev/NBO	29	\$ 259.92	\$ 30,150.72	\$ (215.40)	-0.7%	\$ 30,366.12
Service VAPP	Dev/NBO	2	\$ 285.47	\$ 2,283.76	\$ 32.80	1.5%	\$ 2,250.96
<b>Subtotal</b>		<b>324</b>		\$ 336,372.52	\$ 3,076.66	0.9%	\$ 333,295.86
Madora LF Service Fee		9	\$ 12.75	\$ 459.00	\$ 51.00	12.5%	\$ 408.00
<b>Operational Total</b>				\$ 336,831.52	\$ 3,127.66	0.9%	\$ 333,703.86
<b>Capital Reserve</b>							
Capital PEE		307	\$ 73.60	\$ 90,380.80	\$ 1,716.01	1.9%	\$ 88,664.79
Capital ESS		47	\$ 121.09	\$ 22,764.92	\$ 53.24	0.2%	\$ 22,711.68
Capital VAPP		14	\$ 95.53	\$ 5,349.68	\$ (494.40)	-8.5%	\$ 5,844.08
<b>Subtotal</b>		<b>368</b>		\$ 118,495.40	\$ 1,274.85	1.1%	\$ 117,220.55
Interest				\$ 5,500.00			\$ 5,719.00
<b>Capital Total</b>				\$ 123,995.40			\$ 122,939.55
<b>Debt Service</b>							
Debt Service PEE		307	\$ 56.07	\$ 68,853.96	\$ (24.42)	0.0%	\$ 68,878.38
Debt Service ESS	Dev/BO	3	\$ 34.14	\$ 409.68	\$ (136.56)	-25.0%	\$ 546.24
Debt Service ESS & VAPP	NBO	45	\$ 161.58	\$ 29,084.40	\$ (11,123.76)	-27.7%	\$ 40,208.16
Debt Service VAPP	UnDev	13	\$ 34.14	\$ 1,775.28	\$ 273.12	18.2%	\$ 1,502.16
<b>Debt Service Total</b>		<b>368</b>		\$ 100,123.32	\$ (11,011.62)	-9.9%	\$ 111,134.94
<b>Sewer Total</b>				<b>\$ 560,950.24</b>	<b>\$ (6,828.11)</b>	<b>-1%</b>	<b>\$ 567,778.35</b>

# 23/24 Budget - Income Calculator

Total Projected Income: \$1,504,808

Pending

<b>Fire</b>	Cust. Count	Quarterly Fee 7/23-12/23	FY 23/24 Annual Income	\$ Increase	% Increase	Prior Year Income
<b>Operational</b>						
Assessment Dev	542	\$ 26.82	\$ 58,145.76	\$ (3,331.07)	-5.4%	\$ 61,476.83
Assessment UnDev	81	\$ 13.02	\$ 4,218.48	\$ (381.15)	-8.3%	\$ 4,599.63
<b>Subtotal</b>	<b>623</b>		\$ 62,364.24	\$ (3,712.22)	-5.6%	\$ 66,076.46
ESS Protection Fee	32	\$ 19.14	\$ 2,449.92	\$ (38.28)	-1.5%	\$ 2,488.20
VAPP Protection Fee	2	\$ 38.31	\$ 306.48	\$ (2,181.72)	-87.7%	\$ 2,488.20
Johnsville Contracts	1		\$ 250.00			\$ 250.00
County Tax Revenue			\$ 17,000.00			\$ 37,369.00
Interest			\$ 250.00			\$ 266.35
<b>Operational Total</b>			<b>\$ 82,620.64</b>			<b>\$ 108,938.21</b>
<b>FEERAM</b>						
FEERAM Dev	553	\$ 8.22	\$ 18,182.64	\$ 8.22	0.0%	\$ 18,174.42
FEERAM UnDev	83	\$ 4.50	\$ 1,494.00	\$ 4.50	0.3%	\$ 1,489.50
<b>Subtotal</b>	<b>636</b>		\$ 19,676.64	\$ 12.72	0.1%	\$ 19,663.92
Interest			\$ 175.00			\$ 200.00
<b>FEERAM Total</b>			<b>\$ 19,851.64</b>			<b>\$ 19,863.92</b>
<b>Fire Total</b>			<b>\$ 102,472.28</b>	<b>\$ (26,329.85)</b>	<b>-20%</b>	<b>\$ 128,802.13</b>

Notes:

\*Customer Count taken from UB Max Billing. An evaluation of charges will be conducted as this number doesn't match the number of Water connections, nor does the FEERAM match the number of Assessments.

\*\$20,000 removed from County Tax Revenue to cover District Maintenance.

# 23/24 Budget - Enterprise Operating Expenses Calculator

**Total Projected Enterprise Operating Expenses: \$733,319**

Pending

	23/24 Revised Budget			23/24 Actuals as of 12/14/23		22/23 Actuals	
	Water	Sewer	Total	Water	Sewer	Water	Sewer
60000 · Wages & Employee Benefits							
60001-60011 · Wages	\$ 135,303	\$ 124,036	\$ 259,339	\$ 58,207	\$ 52,803	\$ 112,346	\$ 112,113
60020 · Payroll Taxes - Employer	2,232	2,046	4,278	1,047	481	2,540	2,986
60040 · Insurance - Employee Benefits	74,973	67,886	142,859	34,340	34,104	56,537	56,516
Total 60000 · Wages & Employee Benef	212,507	193,968	406,476	93,594	87,388	171,423	171,615
60150 · Insurance							
60151 · Liability Insurance	12,600	12,600	25,200	73	73	20,448	20,448
60152 · Workmans Comp Insurance	-	-	-	4,276	4,276	7,093	7,093
Total 60150 · Insurance	12,600	12,600	25,200	4,349	4,349	27,540	27,540
60200 · Permits, Licenses, and Fees							
60201 · PECSO Licenses	1,000		1,000	709		675	
60202 · Employee Licenses	500	1,000	1,500	116	694	60	
60203 · Permits	6,000	17,200	23,200	666	17,139	5,878	6,727
Total 60200 · Permits, Licenses, and Fee	7,500	18,200	25,700	1,491	17,833	6,613	6,727
60210 · Travel and Training	2,500	2,500	5,000	334	477	245	120
60250 · Safety	300	300	600	207	207	259	259
61100 · Chemicals	20,000		20,000	7,651		17,531	1,137
61200 · Sludge Removal		14,300	14,300		9,965		5,820
61300 · Lab Services	9,000	24,856	33,856	3,174	10,271	7,770	22,429
63000 · Office Expenses							
63001 · Office Supplies	2,300	2,300	4,600	1,153	1,151	1,311	1,298
63002 · Computer / Software	1,410	1,410	2,820	733	733	1,613	1,614
63003 · Copy Machine / Printing Jobs	850	850	1,700	339	339	840	840
63004 · Continuing Education	500	500	1,000	363	250		
63005 · Mileage Reimbursement	400	400	800	284	204	9	9
63006 · Postage and Delivery	2,000	2,000	4,000	974	974	1,607	1,607
63007 · Bank Service Charges	200	200	400	79	69	106	102

# 23/24 Budget - Enterprise Operating Expenses Calculator

**Total Projected Enterprise Operating Expenses: \$733,319**

Pending

	23/24 Revised Budget			23/24 Actuals as of 12/14/23		22/23 Actuals		
		Water	Sewer	Total	Water	Sewer	Water	Sewer
Total 63000 · Office Expenses		7,660	7,660	15,320	3,924	3,719	5,485	5,469
64004 · Property Taxes		177	177	354	177	177	184	184
65000 · Automobile Expense								
65001 · Fuel		2,250	2,250	4,500	981	881	1,581	1,581
65002 · Vehicle Maintenance		2,500	2,500	5,000	1,126	1,126	477	477
Total 65000 · Automobile Expense		4,750	4,750	9,500	2,107	2,007	2,059	2,059
66000 · Repairs and Maintenance								
66001 · Road		780		780	780		192	
66002 · Greenbelt		-		-			675	
66003 · Hydrant		1,000		1,000				
66004 · Building		1,000	1,000	2,000			4,969	4,969
66005 · Equipment		1,000	1,000	2,000				540
66006 · Infrastructure		1,000	1,000	2,000	266			
Total 66000 · Repairs and Maintenance		4,780	3,000	7,780	1,046	-	5,836	5,509
67000 · Utilities								
67001 · Electricity		38,000	57,000	95,000	24,788	18,118	40,533	60,078
67002 · Phone		2,900	3,200	6,100	1,599	1,735	2,872	2,994
67003 · Internet		510	510	1,020	296	296	562	562
67004 · Propane		4,000	6,000	10,000	458	458	3,613	5,417
67005 · Garbage		243	228	471	168	184	244	228
Total 67000 · Utilities		45,653	66,938	112,591	27,309	20,791	47,824	69,279
68000 · Tools & Supplies		4,000	2,059	6,059	2,683	379	1,751	2,431
68501 · Employee Uniforms		500	500	1,000	428	428	247	247
69000 · Professional Services								
69001 · Accounting Services		17,000	17,000	34,000	9,218	9,218	20,417	20,417
69002 · Legal Services		5,500	2,500	8,000	2,744	1,362	3,119	2,264
69003-69004 · Consulting & Engineering Services		2,000	2,000	4,000	504			
69006 · County Fees		50	50	100				50
69007 · Advertising Fees		1,000	500	1,500			1,179	1,179
69008 · Pest Management		50	50	100	37	37	54	54
Total 69000 · Professional Services		25,600	22,100	47,700	12,503	10,617	-	23,963

	Decreases from approved budget
	Increases from approved budget

## 23/24 Budget - Enterprise Operating Expenses Calculator

**Total Projected Enterprise Operating Expenses: \$733,319**

Pending

	23/24 Revised Budget			23/24 Actuals as of 12/14/23		22/23 Actuals	
	Water	Sewer	Total	Water	Sewer	Water	Sewer
69500 · Other Expenses							
69501 · Subscriptions & Membership Dues	1,683	1,111	2,794	1,683	1,111	1,187	1,308
69505 · Miscellaneous Expenses	200	200	400	75	75		834
<b>Total 69500 · Other Expenses</b>	1,883	-	1,883	1,758	1,186	1,187	2,142
<b>Total Expenses</b>	<b>\$ 359,410</b>	<b>\$ 373,908</b>	<b>\$ 733,319</b>	<b>\$ 162,737</b>	<b>\$ 169,795</b>	<b>\$ 295,953</b>	<b>\$ 346,931</b>



Decreases from approved budget

Increases from approved budget



# 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$165,071**

**Pending**

	23/24 Revised Budget			23/24 Actuals as of 12/06/23		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
60000 · Wages & Employee Benefits							
60001-60011 · Wages	\$ 9,487	\$ 11,756	\$ 21,244	\$ 4,717	\$ 2,983	\$ 13,124	
60020 · Payroll Taxes - Employer	156	194	350	85	66	323	
60040 · Insurance - Employee Benefits	4,595	-	4,595	4,408		9,395	
Total 60000 · Wages & Employee Ben	14,239	11,950	26,189	9,210	3,049	22,842	-
60050 · Fire Dept. Volunteers							
60051 · Stipends	20,400		20,400	9,425		22,100	
60052 · Call Reimbursements	5,104		5,104	1,375		2,978	
60053 · Training	2,576		2,576	609		1,369	
60054 · Wildfire Personnel Payment			-	5,955			
Total 60050 · Fire Dept. Volunteers	28,080	-	28,080	17,363	-	26,447	-
60150 · Insurance							
60151 · Liability Insurance	45,000		45,000			67,392	
60152 · Workmans Comp Insurance	3,195	-	3,195	1,598		9,967	
60153 · Life Insurance	2,363		2,363	2,363			
Total 60150 · Insurance	50,558	-	50,558	3,961	-	77,359	-
60200 · Permits, Licenses, and Fees							
60201 · PECSD Licenses			-				
60202 · Employee Licenses			-				
60203 · Permits			-				
Total 60200 · Permits, Licenses, and F	-	-	-	-	-	-	-
60210 · Travel and Training	3,000		3,000	1,119		7,819	
60250 · Safety	2,500		2,500	313		593	
63000 · Office Expenses							
63001 · Office Supplies	820		820	1,000		871	
63002 · Computer / Software	300		300	954		(107)	
63003 · Copy Machine / Printing Jobs	850		850	339		840	
63004 · Continuing Education	300		300	125			
63005 · Mileage Reimbursement	200		200	26		9	

# 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$165,071**

**Pending**

	23/24 Revised Budget			23/24 Actuals as of 12/06/23		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
63006 · Postage and Delivery	2,000		2,000	971		1,461	
63007 · Bank Service Charges	30		30	7			
<b>Total 63000 · Office Expenses</b>	4,500	-	4,500	3,422	-	3,074	-
64004 · Property Taxes	177		177	177		184	
65000 · Automobile Expense							
65001 · Fuel	7,417	600	8,017	409	117	1,021	
65002 · Vehicle Maintenance	1,000	1,000	1,000	282	406	1,715	
<b>Total 65000 · Automobile Expense</b>	7,417	1,600	9,017	691	522	2,736	-
66000 · Repairs and Maintenance							
66001 · Road		2,000	2,000				
66002 · Greenbelt		10,000	10,000		843		
66004 · Building	1,000		1,000	250		4,969	
66005 · Equipment			-	906		1,675	
<b>Total 66000 · Repairs and Maintenance</b>	1,000	12,000	13,000	1,156	843	6,644	-
67000 · Utilities							
67001 · Electricity	1,000		1,000	341		1,139	
67002 · Phone	1,600		1,600	777		1,614	
67003 · Internet	400		400	232		489	
67004 · Propane	2,000		2,000	458		1,779	
67005 · Garbage	200		200	184		413	
<b>Total 67000 · Utilities</b>	5,200	-	5,200	1,992	-	5,433	-
68000 · Tools & Supplies	5,000		5,000	2,439	469	10,691	
68500 · Uniforms							
68501 · Employee Uniforms		100	100		55	426	
68502 · Fire District Uniforms	9,000		9,000	8,551		8,708	
<b>Total 68500 · Uniforms</b>	9,000	100	9,100	8,551	55	9,134	-
69000 · Professional Services							
69001 · Accounting Services	2,000		2,000	1,134		6,058	
69002 · Legal Services	2,500		2,500	1,273	92	361	
69006 · County Fees	500		500	500			
69007 · Advertising Fees	200		200			180	
69008 · Pest Management	50		50	37		54	
<b>Total 69000 · Professional Services</b>	5,250	-	5,250	2,944	92	6,654	-
69500 · Other Expenses							

## 23/24 Budget - Governmental Operating Expenses Calculator

**Total Projected Governmental Operating Expenses: \$165,071**

Pending

- Decreases from approved budget
- Increases from approved budget

	23/24 Revised Budget			23/24 Actuals as of 12/06/23		22/23 Actuals	
	Fire	District Maint	Total	Fire	District Maint	Fire	District Maint
69501 · Subscriptions & Membership Dues	3,500		3,500	2,763		1,814	
69503 · Fundraising Expense			-				
69504 · Public Outreach			-				
69505 · Miscellaneous Expenses			-	396		2,603	
69506 · Equipment Rental			-				
Total 69500 · Other Expenses	3,500	-	3,500	3,159	-	4,418	-
69800 · Depreciation Expense						13,086	
72000 · Capital Outlay			-				
<b>Total Expenses</b>	<b>\$ 139,421</b>	<b>\$ 25,650</b>	<b>\$ 165,071</b>	<b>\$ 56,498</b>	<b>\$ 5,030</b>	<b>\$ 184,026</b>	<b>\$ -</b>

# 23/24 Budget - Notes on Changes from Approved Budget

Pending		If there is no note below, the change was due to the actual used as of 12/14/23.			
<span style="background-color: yellow;">■</span> Decreases from approved budget <span style="background-color: red;">■</span> Increases from approved budget		Water	Sewer	Fire	District Maint
60000 · Wages & Employee Benefits					
60001-60011 · Wages	J Rowden is no longer using the number of hours predicted. The cost, on the Original budget, was divided by a flat percentage. On the Revised budget the actual cost to each				
60020 · Payroll Taxes - Employer	Calculated using the current rates and limits using the projected Wages.				
60040 · Insurance - Employee Benefits	Utilized the actual rate change for 2024 and the division is to match the Wage division				
60050 · Fire Dept. Volunteers					
60051 · Stipends				Corrected formula errors in original budget worksheet.	
60052 · Call Reimbursements					
60053 · Training Reimbursements					
60150 · Insurance					
60152 · Workmans Comp Insurance	Corrected to actual rates per invoice from Atwood, and divided according to the Wages				
60153 · Life Insurance				Corrected to actual invoice.	
65000 · Automobile Expense					
65001 · Fuel				Left as previously caculated dispite use as of 12/14/23 as this is an expense associated with calls and can not be predicted by the first half of the year.	Cushion for snow removal
65002 · Vehicle Maintenance				This would be FEERAM expense	
66000 · Repairs and Maintenance					
66001 · Road	Moved to District Maint				Road Repair estimate moved to District Maint
66002 · Greenbelt					Large trees are assigned to a contractor for removal
66005 · Equipment	Potential Operational repairs and standard Maintenance as needed				
66006 · Infrastructure					
67000 · Utilities					
67001 · Electricity	Took In to account the historical useage in the latter half of the FY vs first half.				
67004 · Propane	Estimated slightly higher than 22/23 due to fuel prices.				
68000 · Tools & Supplies					
68500 · Uniforms					
68501 · Employee Uniforms	New Hire and jackets for winter with the CSD Logo				
69000 · Professional Services					
69001 · Accounting Services	Allicated with the standard 47/47/6 as the Fire budget was running too tight to take 33%.				

## 23/24 Budget - Wages

Pending

		TATE General Manager	MORRIS Admin Manger	ROWDEN Project Manager	PRINCE Systems Operator	CAMPBELL Systems Operator	TOTALS
<b>Base Wages:</b>							
2023 Hourly Wage	\$	43.26	25.15	\$ 45.00	\$ 33.02	22.51	
Hours per Week		40	40	4	40	40	
Weeks per Year		26	26	26	26	21	
2023 Subtotal	\$	44,990.40	\$ 26,156.00	\$ 4,680.00	\$ 34,340.80	\$ 18,908.40	\$ 129,075.60
COLA based on Social Security		0.00%	3.00%	0.00%	3.00%	3.00%	
2024 Hourly Wage	\$	43.26	\$ 25.90	\$ 45.00	\$ 34.01	\$ 23.19	
Hours per Week		40	40	4	40	40	
Weeks per Year		26	26	26	26	26	
2024 Subtotal	\$	44,990.40	\$ 26,940.68	\$ 4,680.00	\$ 35,371.02	\$ 24,112.71	\$ 136,094.82
<b>Total Base Wages</b>	\$	<b>89,980.80</b>	<b>\$ 53,096.68</b>	<b>\$ 9,360.00</b>	<b>\$ 69,711.82</b>	<b>\$ 43,021.11</b>	<b>\$ 265,170.42</b>
<b>Overtime:</b>							
Actual Overtime as of 12/6/23			11.75		20.00	22.50	
Additional Estimated OT Hours			16.50		28.00	40.00	
Estimated Total OT Pay	\$	-	\$ 1,084.41	\$ -	\$ 2,419.05	\$ 2,150.83	\$ 5,654.28
<b>Pager Duty</b>							
Days on Duty		21			183	161	
Total @ \$15/day	\$	315.00			\$ 2,745.00	\$ 2,415.00	\$ 5,475.00
<b>Vacation Cash-Out:</b>							
Vacation Hours per year		80.00	1 yr probation	n/a	160.00	1 yr probation	
Hours available for cash-out		95.00					
Total @ 2023 Wage	\$	4,109.70	\$ -	\$ -	\$ -	\$ -	\$ 4,109.70
<b>Sick Leave Cash-Out:</b>							
Sick Hours per year		96.00	40.00	n/a	96.00	40.00	
Hours available for cash-out		4.00					
Total @ 2023 Wage	\$	173.04					\$ 173.04
<b>Total Wages for 23/24</b>	<b>\$</b>	<b>94,578.54</b>	<b>\$ 54,181.09</b>	<b>\$ 9,360.00</b>	<b>\$ 74,875.87</b>	<b>\$ 47,586.94</b>	<b>\$ 280,582.44</b>
Management wages allocated 47% Water, 47% Sewer, and 6% Fire				Operator wages allocated 49.8% Water, 40.6% Sewer, and 9.6% District Maint. Based off of 23/24 actuals as of 12/6/23.			
<b>Wage Allocations:</b>							
Water	\$	44,451.91	\$ 25,465.11	\$ 4,399.20	\$ 37,288.18	\$ 23,698.30	\$ 135,302.70
Sewer	\$	44,451.91	\$ 25,465.11	\$ 4,399.20	\$ 30,399.60	\$ 19,320.30	\$ 124,036.13
Fire	\$	5,674.71	\$ 3,250.87	\$ 561.60			\$ 9,487.18
District Maintenance					\$ 7,188.08	\$ 4,568.35	\$ 11,756.43
<b>Total Wage Allocations</b>	<b>\$</b>	<b>94,578.54</b>	<b>\$ 54,181.09</b>	<b>\$ 9,360.00</b>	<b>\$ 74,875.87</b>	<b>\$ 47,586.94</b>	<b>\$ 280,582.44</b>

## 23/24 Budget - Payroll Taxes

Pending

	Water	Sewer	Fire	District Maintenance	Totals
Total Wage Allications	\$ 135,302.70	\$ 124,036.13	\$ 9,487.18	\$ 11,756.43	\$ 280,582.44
<b>Payroll Taxes:</b>					
Medicare 1.45%	\$ 1,961.89	\$ 1,798.52	\$ 137.56	\$ 170.47	\$ 4,068.45
CA Unemployment 1.5%, <\$7,000	\$ 253.16	\$ 232.10	\$ 17.75	\$ 22.00	\$ 525.00
CA Employment Training Tax 0.1%, <\$7,000	\$ 16.88	\$ 15.47	\$ 1.18	\$ 1.47	\$ 35.00
<b>Total Payroll Taxes</b>	<b>\$ 2,231.92</b>	<b>\$ 2,046.10</b>	<b>\$ 156.49</b>	<b>\$ 193.93</b>	<b>\$ 4,628.45</b>

## 23/24 Budget - Benefits

Pending

	TATE General Manager	MORRIS Admin Manger	ROWDEN Project Manager	PRINCE Systems Operator	CAMPBELL Systems Operator	TOTALS
<b>Health Benefits:</b>						
Months of Employment	12	12	12	12	11	
<b>Medical</b>						
\$2,020.86/month (7/1/23 - 12/31/23)	\$ 12,125.16	\$ 12,125.16		\$ 12,125.16	\$ 10,104.30	
\$2,331.92/month (1/1/24 - 6/30/24)	\$ 13,991.52	\$ 13,991.52		\$ 13,991.52	\$ 13,991.52	\$ 102,445.86
<b>Dental</b>						
\$83.33/month (7/1/23 - 12/31/23)	\$ 499.98	\$ 499.98			\$ 416.65	
\$81.58/month (1/1/24 - 6/30/24)	\$ 489.48	\$ 489.48			\$ 489.48	
\$51.71/month (7/1/23 - 12/31/23)				\$ 310.26		
\$50.57/month (1/1/24 - 6/30/24)				\$ 303.42		\$ 3,498.73
<b>Vision</b>						
\$20.19/month	\$ 121.14	\$ 121.14			\$ 100.95	
\$12.77/month				\$ 76.62		\$ 419.85
<b>HRA</b>						
\$3,700.00/employee/year	\$ 3,700.00	\$ 3,700.00		\$ 3,700.00	\$ 3,700.00	\$ 14,800.00
<b>Total Health Benefits</b>	<b>\$ 30,927.28</b>	<b>\$ 30,927.28</b>		<b>\$ 30,506.98</b>	<b>\$ 28,802.90</b>	<b>\$ 121,164.44</b>
<b>Retirement:</b>						
Total Base Wages	\$ 89,980.80	\$ 53,096.68		\$ 69,711.82	\$ 43,021.11	
Employer Contribution Rate	11.84%	7.68%		11.84%	7.68%	
<b>Total Retirement</b>	<b>\$ 10,653.73</b>	<b>\$ 4,077.83</b>		<b>\$ 8,253.88</b>	<b>\$ 3,304.02</b>	<b>\$ 26,289.45</b>
<b>Total Benefits</b>	<b>\$ 41,581.01</b>	<b>\$ 35,005.11</b>		<b>\$ 38,760.86</b>	<b>\$ 32,106.92</b>	<b>\$ 147,453.89</b>
**Benefits allications based on the wage allications.**						
<b>Benefits Allications:</b>						
Water	\$ 19,543.07	\$ 16,452.40		\$ 21,318.47	\$ 17,658.81	\$ 74,972.75
Sewer	\$ 19,543.07	\$ 16,452.40		\$ 17,442.39	\$ 14,448.11	\$ 67,885.97
Fire	\$ 2,494.86	\$ 2,100.31		\$ -	\$ -	\$ 4,595.17
District Maintenance	\$ -	\$ -		\$ -	\$ -	\$ -
<b>Total Wage Allications</b>	<b>\$ 41,581.01</b>	<b>\$ 35,005.11</b>		<b>\$ 38,760.86</b>	<b>\$ 32,106.92</b>	<b>\$ 147,453.89</b>



# 23/24 Budget - Workers Compensation

Pending

Employee	Classification	FY 21/22	FY 20/21
Tate	Municipal - non manual	\$ 5.45	\$ 5.19
Chief	Paid Fireman	\$ 9.65	\$ 9.19
Cole	Clerical	\$ 5.45	\$ 5.19
Rowden	Municipal - non manual	\$ 5.45	\$ 5.19
Prince	Water/Wastewater	\$ 5.45	\$ 5.19

\*\*Workers Compensation allocations based on the overall ratio from the wage allocations.\*\*

	Estimated			Allocations				District Maint
	Payroll 7/1/21 -	Primary Layer Rate	Primary Layer Contribution	Water 0%	Sewer 0%	Fire 0%	0%	
Clerical & Other Payroll	\$ 255,670	\$ 6.690	\$ 17,104	\$ -	\$ -	\$ -	\$ -	
Fire Volunteers -Payroll is calculated by multiplying Qty by \$5,000	6 \$ 30,000	\$ 10.650	\$ 3,195			\$ 3,195		
<b>Totals</b>	<b>\$ 285,670</b>		<b>\$ 20,299</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,195</b>	<b>\$ -</b>	



## 23/24 Budget - Reserve and Debt Expenses

Pending

Project / Purchase	Fund	Total Expected Expenses	23/24 Portion of Expected Expenses	23/24 Expenses Paid as of 12/14/23	Outstanding Expected 23/24 Expense
USDA Loans	Wastewater D	\$ 2,512,655	\$ 62,818	\$ 62,818	\$ 0
Rate Study	Wastewater R	\$ 18,435	\$ 18,435		\$ 18,435
	Water R	\$ 18,435	\$ 18,435		\$ 18,435
		<u>\$ 36,870</u>	<u>\$ 36,870</u>	\$ -	<u>\$ 36,870</u>
Water Treatment Plant	Water D	\$ 4,000,000	\$ 32,266	\$ 7,368	\$ 24,899
	Water R		\$ 17,734	\$ 17,734	
			<u>\$ 50,000</u>	<u>\$ 25,102</u>	<u>\$ 24,899</u>
Lift Station 7 Rehab	Wastewater R	\$ 191,596	\$ 191,596	\$ 191,596	\$ -
Well 2 Inspection and Maint	Water R	\$ 75,000	\$ 75,000	\$ -	\$ 75,000
Chase Vehicle Outfit New Truck	FEERAM	\$ 10,000	\$ 10,000		\$ 10,000
	FEERAM	\$ 10,000	\$ 10,000		\$ 10,000
	***Amount above and beyond \$20,000 donation towards this purchase.***				
New Fire Truck Outfit New Truck	FEERAM	\$ 105,000	\$ 105,000		\$ 105,000
	FEERAM	\$ 20,000	\$ 20,000		\$ 20,000
Unexpected Repairs	Wastewater R		\$ 20,000	\$ -	\$ 20,000
	Water R		\$ 20,000	\$ 5,499	\$ 14,501
	FEERAM		\$ 20,000	\$ 5,105	\$ 14,895
			<u>\$ 60,000</u>	<u>\$ 10,604</u>	<u>\$ 49,396</u>
<b>Reserves</b>					
<b>Totals by Fund</b>	<b>Wastewater</b>	<u>\$ 230,031</u>	<b>Water</b>	<u>\$ 131,169</u>	<b>FEERAM</b>
		<u>\$ 62,818</u>		<u>\$ 32,266</u>	<u>\$ 165,000</u>
<b>Debt</b>					

**EXHIBIT A**

**TASK ORDER**

**TASK ORDER NO. 20**

This Task Order ("Task Order") is executed this \_\_\_\_\_ day of \_\_\_\_\_, 2022 by and between Plumas-Eureka Community Services District, a public agency of the State of California ("District") and DOWL, LLC ("Consultant").

**RECITALS**

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

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

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

**[SIGNATURES APPEAR ON FOLLOWING PAGE]**

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

**DISTRICT:**

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

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

\_\_\_\_\_  
Secretary

**CONSULTANT:**

**DOWL, LLC**

By \_\_\_\_\_

Name \_\_\_\_\_

Its \_\_\_\_\_

**EXHIBIT “1”**  
**TO**  
**TASK ORDER NO. 20**

**SCOPE OF SERVICES**

**Task 1 - Professional Services**

**Objective**

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

**Approach**

The following approach applies:

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

**Deliverables**

The following will be delivered under this task:

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

**Assumptions**

The following assumptions apply:

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

**EXHIBIT "2"**

**TO**

**TASK ORDER NO. 20**

**COMPENSATION**

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



## NEVADA FEE SCHEDULE

### Personnel Billing Rates

Personnel are identified on our invoices by name and/or labor category.

Description	Rate	Description	Rate
Accounting Manager	\$180.00	Engineer IX	\$245.00
Accounting Technician	\$115.00	Engineer X	\$260.00
Administrative Assistant	\$90.00	Engineering Technician I	\$95.00
Administrative Manager	\$120.00	Engineering Technician II	\$110.00
Biologist I	\$125.00	Engineering Technician III	\$120.00
Biologist II	\$135.00	Engineering Technician IV	\$135.00
Biologist III	\$145.00	Engineering Technician V	\$150.00
Biologist IV	\$155.00	Engineering Technician VI	\$170.00
Biologist V	\$200.00	Environmental Specialist I	\$115.00
CAD Drafter I	\$100.00	Environmental Specialist II	\$130.00
CAD Drafter II	\$115.00	Environmental Specialist III	\$135.00
CAD Drafter III	\$125.00	Environmental Specialist IV	\$145.00
CAD Drafter IV	\$135.00	Environmental Specialist V	\$150.00
CAD Drafter V	\$145.00	Environmental Specialist VI	\$185.00
Senior CAD Drafter	\$165.00	Environmental Specialist VII	\$205.00
Civil and Transportation Designer	\$130.00	Environmental Specialist VIII	\$220.00
Senior Civil and Transportation Designer	\$165.00	Environmental Specialist IX	\$240.00
Contract Administrator I	\$155.00	Environmental Specialist X	\$260.00
Contract Administrator II	\$180.00	Field Project Representative I	\$125.00
Corporate Development Manager	\$225.00	Field Project Representative II	\$140.00
Cultural Resources Specialist I	\$115.00	Field Project Representative III	\$150.00
Cultural Resources Specialist II	\$135.00	Field Project Representative IV	\$165.00
Cultural Resources Specialist III	\$140.00	Geologist I	\$130.00
Cultural Resources Specialist IV	\$175.00	Geologist II	\$140.00
Cultural Resources Specialist V	\$190.00	Geologist III	\$150.00
Document Production Supervisor	\$145.00	Geologist IV	\$170.00
Engineer I	\$125.00	Geologist V	\$200.00
Engineer II	\$135.00	GIS Technician	\$100.00
Engineer III	\$150.00	GIS Specialist	\$120.00
Engineer IV	\$170.00	GIS Coordinator	\$170.00
Engineer V	\$190.00	GIS Manager	\$175.00
Engineer VI	\$200.00	Graphics Designer	\$125.00
Engineer VII	\$210.00	Senior Graphics Designer	\$160.00
Engineer VIII	\$220.00	Hydrogeologist I	\$135.00



Description	Rate	Description	Rate
Hydrogeologist II	\$160.00	Professional Land Surveyor V	\$155.00
Hydrogeologist III	\$190.00	Professional Land Surveyor VI	\$160.00
Senior Hydrogeologist	\$220.00	Professional Land Surveyor VII	\$170.00
Intern I	\$80.00	Professional Land Surveyor VIII	\$180.00
Intern II	\$100.00	Professional Land Surveyor IX	\$205.00
Laboratory Supervisor	\$100.00	Professional Land Surveyor X	\$215.00
Laboratory Manager	\$120.00	Professional Land Surveyor XI	\$240.00
Landscape Architect I	\$125.00	Project Assistant I	\$110.00
Landscape Architect II	\$140.00	Project Assistant II	\$125.00
Landscape Architect III	\$155.00	Project Administrator	\$130.00
Landscape Architect IV	\$170.00	Project Controller	\$160.00
Landscape Architect V	\$185.00	Senior Project Controller	\$180.00
Landscape Architect VI	\$195.00	Project Manager I	\$155.00
Landscape Architect VII	\$205.00	Project Manager II	\$170.00
Landscape Designer I	\$90.00	Project Manager III	\$185.00
Landscape Designer II	\$110.00	Project Manager IV	\$200.00
Marketing Assistant	\$100.00	Project Manager V	\$215.00
Marketing Coordinator	\$130.00	Project Manager VI	\$230.00
Marketing & Administrative Manager	\$220.00	Project Manager VII	\$245.00
Materials Technician	\$90.00	Proposal Manager	\$135.00
Materials Technician II	\$100.00	Senior Proposal Manager	\$205.00
Lead Materials Technician	\$110.00	Public Involvement Assistant	\$110.00
Senior Materials Technician	\$120.00	Public Involvement Planner	\$130.00
Materials Manager	\$125.00	Public Involvement Coordinator	\$150.00
Planner I	\$115.00	Public Involvement Program Manager	\$195.00
Planner II	\$140.00	Real Estate Services Manager	\$175.00
Planner III	\$155.00	Right of Way Assistant	\$110.00
Planner IV	\$170.00	Right of Way Agent I	\$120.00
Planner V	\$185.00	Right of Way Agent II	\$135.00
Planner VI	\$195.00	Right of Way Agent III	\$150.00
Planner VII	\$205.00	Right of Way Agent IV	\$165.00
Planner VIII	\$220.00	Right of Way Agent V	\$180.00
Planner IX	\$235.00	Right of Way Agent VI	\$210.00
Planner X	\$275.00	Risk Manager	\$195.00
Planning Technician	\$105.00	Senior Manager I	\$235.00
Professional Land Surveyor I	\$115.00	Senior Manager II	\$255.00
Professional Land Surveyor II	\$125.00	Senior Manager III	\$265.00
Professional Land Surveyor III	\$135.00	Senior Manager IV	\$300.00
Professional Land Surveyor IV	\$145.00	Senior Manager V	\$310.00





Description	Rate	Description	Rate
Senior Manager VI	\$330.00	Systems Administrator	\$150.00
Survey Technician I	\$85.00	Technical Coordinator	\$175.00
Survey Technician II	\$90.00	Utility Operator	\$140.00
Survey Technician III	\$95.00	Water Resource Specialist	\$190.00
Survey Technician IV	\$110.00	Water Rights Specialist I	\$145.00
Survey Technician V	\$115.00	Water Rights Specialist II	\$165.00
Survey Technician VI	\$125.00	Water Rights Specialist III	\$200.00
Survey Technician VII	\$140.00	Water Rights Technician I	\$100.00
Survey Technician VIII	\$155.00	Water Rights Technician II	\$110.00
Survey Technician IX	\$165.00	Water Rights Technician III	\$120.00
Survey Technician-Supervisor	\$150.00		

### Survey Crews

One-Person Survey Crew	=	\$155.00 / hour
One-Person Survey Crew GPS/Robotics	=	\$175.00 / hour
Two-Person Survey Crew	=	\$220.00 / hour
Two-Person Survey Crew (PLS + LSIT)	=	\$255.00 / hour
Two-Person Survey Crew GPS/Robotics	=	\$230.00 / hour
Three-Person Survey Crew	=	\$305.00 / hour

### Travel, Mileage, and Miscellaneous

Lodging	=	Cost per night
Airfare	=	Cost
Vehicle Usage – Passenger Cars	=	\$1.05/mile
Vehicle Usage – Trucks & SUV's	=	\$1.25/mile
Printing/Supplies/Phone/Fax/Postage	=	Note 3
In-House Usage Charges	=	Note 4

### Per Diem

Unless otherwise specified contractually, per diem will be billed when travel is more than 50 miles from the office during a meal allowance period of three or more consecutive hours or involves an overnight stay. The three meal allowance periods are breakfast (midnight to 10 am), lunch (10 am – 3 pm) and dinner (3 pm to midnight).

	Breakfast	Lunch	Dinner	Incidentals	1 <sup>st</sup> and Last Day	DOD Per Diem Rate
<b>Elko</b>	\$13.00	\$15.00	\$26.00	\$5.00	\$44.25	<b>\$59.00</b>
<b>Reno</b>	\$16.00	\$17.00	\$31.00	\$5.00	\$51.75	<b>\$69.00</b>

For all other cities not listed above and meal breakdown, use the following link: <https://www.gsa.gov/travel/plan-book/per-diem-rates>

**Notes**

1. DOWL's Professional Services Fee Schedule is subject to adjustment each year or at the end of a contract period, whichever is appropriate. Should adjustments be anticipated or required, such adjustments will not affect existing contracts without prior agreement between Client and DOWL.
2. Straight-time rates are given. Multiply by 1.5 for overtime rates. Overtime rates will be applied at the rate prescribed by applicable state law.
3. Direct reimbursable expenses such as travel, freight, subcontractors, and request beyond those requests considered reasonable by the Project Manager for phone/fax/postage, office supplies, reproduction and photography, and laboratory analysis will be billed at cost plus the negotiated markup.
4. In-house equipment usage charges or specialized software/equipment that are not separately stated on the fee schedule will be negotiated at rates deemed fair and reasonable.
5. Late charges will be assessed on the unpaid balance of all accounts not paid within 30 days of the billing date, at a rate of 1.0 percent per month (12% per year).

**EXHIBIT “3”**  
**TO**  
**TASK ORDER NO. 20**  
**SCHEDULE**

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

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

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

**Bryant Electric**  
12360 Westridge Dr  
Reno, NV 89511 US  
bryantrcr@gmail.com

## Estimate

**ADDRESS**

Plumas Eureka Community  
services District  
200 Lundy Ln  
Blairsdan, CA 96103

**ESTIMATE # 1110**

**DATE 12/12/2023**

---

**P.O. NUMBER**

well 5 generator and other

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
12/12/2023	<b>16 Electrical and Lighting</b>	materials for well 5 Load side DV/DT filter and line side of VFD Passive harmonic filter, conduit, wire and materials	1	10,400.77	10,400.77
12/12/2023	<b>16 Electrical and Lighting</b>	labor for installation and comissioning of above	1	3,200.00	3,200.00
12/12/2023	<b>16 Electrical and Lighting</b>	labor and materials for installation of transfer switch at well in middle of fairway(does not include wire leads to generator)	1	5,673.21	5,673.21

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TOTAL

**\$19,273.98**

Accepted By

Accepted Date



P.O. Box 20159  
 Carson City, NV.  
 89721  
 775-888-9926

Invoice

Date	Invoice #
1/10/2024	4936

Bill To

Plumas Eureka CSD  
 200 Lundy Lane  
 Blairsden, CA. 96103

P.O. No.	Terms	Project
	Net 30	75hp motor

Description	Qty	Rate	Amount
Furnish new 75hp, U.S. electric motor, 460 volt, premium efficient with nrr	1	8,900.00	8,900.00
Remove customers motor and install new motor and connect	1	1,500.00	1,500.00

We are not authorized to collect CA. taxes	<b>Subtotal</b>	\$10,400.00
	<b>Sales Tax (7.1%)</b>	\$0.00
	<b>Total</b>	\$10,400.00

Your H2O Pro

P. O. Box 233  
 Janesville, CA 96114  
 (530) 253-3601

# Estimate

DATE	ESTIMATE NO.
1/16/2024	1135

NAME / ADDRESS
PLUMAS EUREKA CSD 200 LUNDY LANE BLAIRSDEN, CA 96103

Ship To
WELL #2 FAIRWAY 15

QTY	DESCRIPTION	EACH	TOTAL
	<p>THE FOLLOWING ESTIMATE HAS BEEN COMPILED BASED ON A SITE INSPECTION AND BASED ON CLIENT SUPPLIED INFORMATION. SHOULD THE DETAILS VARY FROM WHAT HAS BEEN ESTIMATED/ANTICIPATED, THE FINAL BILLING WILL BE ADJUSTED ACCORDINGLY.</p> <p style="text-align: center;">**OPTION 1--REBUILD EXISTING MOTOR**</p> <p>TO MOBILIZE TO SITE, REMOVE FAULTY 75 HP MOTOR BRING BACK TO SHOP FACILITY AND DELIVER TO REBUILD FACILITY (6-WEEK LEAD TIME), ONCE MOTOR IS REBUILT, MOBILIZE BACK TO SITE, REINSTALL EXISTING MOTOR, FINALIZE ALL NECESSARY CONNECTIONS, AND TEST SYSTEM FOR PROPER OPERATION.</p> <p>**NOTE: ESTIMATE INCLUDES MOTOR DELIVERY &amp; PICK UP TO REBUILD FACILITY.</p> <p>MATERIALS:</p> <p>1) 75 HP REBUILT EXISTING MOTOR            3) #2 OTT POLARIS FITTINGS            MISC. ELECTRICAL</p> <p>TOTAL--OPTION #1--- \$16,900.00</p> <p style="text-align: center;">**OPTION #2--NEW 75 HP MOTOR**</p> <p>TO MOBILIZE TO SITE, REMOVE FAULTY 75 HP VHS MOTOR, INSTALL A NEW BMR 75 HP VHS MOTOR, FINALIZE ALL NECESSARY CONNECTIONS, AND TEST FOR PROPER OPERATION.</p> <p>**NOTE: SHOULD THE EXISTING HEAD SHAFT NOT BE COMPATIBLE WITH THE NEW MOTOR, MACHINE WORK WILL BE REQUIRED AT AN ADDITIONAL COST.</p>		

THANK YOU FOR THIS OPPORTUNITY TO SUBMIT AN ESTIMATE FOR YOUR CONSIDERATION!! VALID FOR 30 DAYS.	<b>Subtotal</b>
--	-----------------

	<b>Sales Tax (0.0%)</b>
--	-------------------------

Phone #	Fax #	E-mail	<b>TOTAL</b>
(530) 253-3601	(530) 253-2881	KERRI@YOURH2OPRO.COM	



Steven J Munsen <smunsen@sbcglobal.net>

1/10/2024 2:19 PM

## DMV Fee's

To Jamar Tate <jtate@digitalpath.net> • admin.mgr <admin.mgr@pecsd.org>

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We need the Board to approve the following fees. The best approach is a blank check because many of the fees I don't think apply to us getting exempt plates.

Steve

Used Vehicle Fees  
Fees

**Grand Total Registration Fees**

**\$8,990.00**

**Total Use/Sales Tax**

**\$7,613.00**

**Total Registration Fees**

**\$1,377.00**

**FEE DETAILS**

Your Entry

**Date Calculated**

Jan 10, 2024

**Type Of Calculation**

Used Vehicle Purchase

**Vehicle Information**

Commercial / 83882L2 /  
3C7WRNEL3JG310367

**Model Year**

2018

**Make Of Vehicle**

RAM

**Motive Power**

Diesel

**Number Of Axles**

2

**Combined Gross Vehicle Weight**

15,001 - 20,000

**Branded Title**

**Acquired From**

Purchase

**Purchased Information**

\$105,000.00 / Dec 28, 2023

**Home Address Information**

Plumas / 96103



**Registration Period**

Nov 30, 2023 - Nov 30, 2024

# Report on Arsenic Compliance Actions

January 23, 2024

Submitted by Jamar Tate, General Manager

## Arsenic Levels

The most recent reported samples from the Compliance point were taken on November 13, 2023 and December 4, 2023. The results showed the arsenic levels at 8 ppb for both months. The fourth 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 November 13, & December 4, 2023. The result from Well 1B was 8 ppb in November and 8ppb in December. No samples were taken for Well 2 due to well inspection project. The fourth quarter 2023 average for Well 1B was 7 ppb with the RAA of 7 ppb. The fourth quarter average for Well 2 is not available due to the rehab project.

## Iron and Manganese Compliance Levels

Samples for the first quarter have not been taken by the lab as of writing this report. The most recent results of the tests of the Quarterly samples taken on October 24, 2023 for Iron were .190 mg/l at Well 1B and no sample at Well 2; for Manganese were .100 mg/l at Well 1B and no sample at Well 2. (The Secondary Standard for Iron is .300 mg/l. The Secondary Standard for Manganese is .05 mg/l.).

## Remediation Project Development Project Schedule

Schedule is updated from last month.

STAGE	TIMEFRAME	COMMENT
<b>ENGINEERING</b>		
Pilot Study Report Accepted	November 2023	Assume 10/20 submittal
Engineering Design Update	December 2023-January 2024	
Engineering Design Accepted	March 2024	Assumes 1 revision/re-submittal
<b>FINANACAL</b>		
SRF application submittal	January 2024	Assumes we can submit before the technical package is complete.
Application Review	January 2024 – June 2024	Assumes a six-month review
<b>CONSTRUCTION</b>		
Contractor Selection	July 2024-August 2024	Assumes and 90 day bid and selection process
Construction	September 2024 – September 2025	Assumes a one-year construction
<b>OPERATION</b>		

<b>Commissioning</b>	<b>August 2025 – October 2025</b>	Needed to ensure the systems work and to train operators
<b>Pilot Testing</b>	<b>October 2026-September 2027</b>	Needed to refine operational procedures to maximize removal of As, Fe, and Mn.
<b>Full Operation</b>	<b>Jul 2027</b>	

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

- Page 6 of the Report states that the injection of KMnO<sub>4</sub> raised the Mn concentration such that the concentration of Mn in the filtrate exceeded the MCL for Mn. KMnO<sub>4</sub> is commonly used for manganese treatment in conjunction with greensand or other adsorbent medias. We are skeptical of this explanation; however, the PECSD should be able to change the oxidant used, if necessary, after they begin operating the treatment plant
- The report does mention backwash disposal using the PECSD's wastewater disposal system. How the backwash water is supplied to the wastewater system and the arsenic concentrations in the backwash water (or sludge, depending on how the backwash water is supplied to the wastewater system) could be a concern. If the arsenic levels are too high, sludge disposal could be a problem for the wastewater plant and/or potentially the discharge levels may exceed the arsenic limits of the Regional Water Board.
- The remaining questions from our office's previous letter were addressed, just to reiterate that just because the pH remained between 6.5 and 8.5, that does not mean that the water won't be corrosive. In the full plant design it would be wise to provide space for potential corrosion control treatment, including additional chemical injection ports post filtration should testing done after the plant is operational shows that is required.
- Finally there will be a need for ongoing chemical dosage optimization, especially since the pilot test does not take into account potential seasonal variations in water quality and temperature that might affect the formation of floc, nor does it account for seasonal variability in the concentrations of arsenic, iron, manganese, and phosphate in the raw water.

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

# ORDINANCE NO: 2023 - A

## AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT AMENDING ORDINANCE NO. 2021-87C RELATED TO FEES, RATES AND CHARGES

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

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

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

WHEREAS, the Board of Directors wishes to amend the billing collection provisions of Ordinance No. 2021-87C, Ordinance 2018-C, and Ordinance No. 2012-87. This amended ordinance is otherwise consistent with the language, purpose, and intent of original ordinances, and the remainder of the language of the Ordinances has been left intact.

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

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

### Sections:

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

### **Section 3.01.00. Definitions.**

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

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

### **Section 3.01.10. Repeal**

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

hereby superseded.

**Section 3.01.20. General Provisions**

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

**Section 3.01.25. Water Standby Charges**

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

**Section 3.01.30 Multiple Dwelling Units**

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

**Section 3.01.40. Description of Services and Billing Procedures**

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

- (a) The District recognizes three development units for purposes of fees and taxes: Plumas Eureka Estates, Eureka Springs, and the Village at Plumas Pines.
- (b) Properties in the Eureka Springs Development and the Village at Plumas Pines Development are charged in accordance with development agreements and may have higher or additional charges for sewer and emergency service.
- (c) Fees are charged for water system operation and maintenance, water capital reserve for major improvements to the system, and water system related debt service. Water fees are calculated according to the size of the water connection. The District has rates for ¾ inch, one-inch, and two-inch connections. Water service is not metered.
- (d) Fees are charged for sewer system operation and maintenance, sewer system capital improvements, and sewer system related debt service. Properties that are served by a septic system on the property, do not otherwise receive sewer service from the District, and are not within 200 feet of an existing sewer main are not charged sewer related fees.
- (e) Fees are charged for fire and emergency response (fire and medical) services and capital improvements. A fire protection tax is charged to all properties.
- (f) Fees for all services and any applicable cost-of-living adjustments are determined annually and approved at the Regular Board meeting in June of each year.

### **Section 3.01.41. Billing Procedure**

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

- (a) The District will maintain a system of customer accounts for invoicing customers, tracking balances, and notifying customers.
- (b) The District shall send invoices for fees and taxes quarterly, in July, October, January, and April. All charges for services and facilities shall be listed on one invoice and collected together (Gov't Code 61115).
- (c) All or part of the amount charged must be paid within 90 days of the date of an invoice. The obligations may be paid monthly, but the entire balance must be paid quarterly. All accounts must be paid in full within ninety (90) days of the mailing date of each invoice, or by the succeeding invoicing date.
- (d) If not paid within 90 days of date of an invoice, an account will be considered past due, at which time a fee of \$35.00 shall be charged to the delinquent account and included on the invoice for the current quarter which shall be marked "Past Due." Failure to pay any portion of the invoice within thirty (30) days of the mailing date of the Past Due Invoice will be considered a default on the account and water shut off procedures will be implemented as per Section 3.01.50.
- (a) Past Due Invoice shall include information regarding the following subjects:
  - 1. Arranging to make payments.
  - 2. Filing a complaint or requesting an investigation regarding service charges.
  - 3. Requesting information regarding financial assistance.
- (e) The District shall provide access to account information on a secured website or upon request.

### **Section 3.01.42. Payment Agreements**

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

- (a) All Payment Agreements shall be restricted to the following:
  - 1. The start of any new Payment Agreement must be three (3) years after the start of any prior Payment Agreement, or two (2) years after the completion of any prior Payment Agreement, whichever is later.
  - 2. Payment Agreements shall **not** include terms for a duration longer than 12 months.
  - 3. Payment of all known fees, delinquent or current, and any fees that will become due during the time of the agreement, including any late fees or other fees that are not mentioned herein, must be accounted for within the duration of the agreement.
  - 4. If a fee, other than the standard fees, occurs after the agreement is

initiated, the additional fee or charge must also be paid prior to the conclusion of the terms of the agreement.

5. If any fee is inadvertently not addressed in the agreement, the customer is to be notified immediately upon discovery and said agreement shall be corrected to include said fee or charge.
  - a. If the mistake is less than 25% of the original Agreement total the terms are not to be extended.
  - b. If the mistake is 25% or more of the original Agreement total then the terms may be extended by 2 months.
6. There shall be a clear statement of how much each payment will be and when payments are to be remitted within each month. (i.e. "Payments of \$200 shall be due no later than the 10<sup>th</sup> of each month.") The amounts and dates will be subject to the ability of the customer and the requirements stated herein.
7. Payment amounts may vary from month to month within the Payment Agreement if the Agreement remains within the requirements stated herein. Under no circumstances shall the amount to be remitted be less than \$50 within one calendar month. In such cases the agreement shall include a clear payment schedule.

(b) Late Fees

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

(c) Agreement Default

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

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

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

1. A Notice of Intent to Shut Off Service, including a Firm Shut Off Date five (5) days after the date of this notice, shall be posted on the property and a copy mailed via standard mail.
2. If delinquent portion of the payment is not received before the stated shut off date, service to the property will be shut off.

3. Billing for services will continue whether or not service is terminated.
4. When an account has not been paid for one (1) month past the default of the agreement a Late Fee of 10% of all amounts outstanding and delinquent will be levied on the account. Every month thereafter interest of 1% of all amounts outstanding and delinquent will be charged. The 1% interest will continue monthly until all fees have been paid. This brings the account in agreement with the Basic Penalties as outlined in Section 3.01.60.

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

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

- (a) If payment has not been received within thirty (30) days after the mailing date of the Past Due Invoice, a First Notice of Intent to Shut Off Service, including a Firm Shut Off Date forty-five (45) days after the date of this notice, shall be sent by Certified Mail. A fee of \$35.00 shall be charged to the delinquent account in connection with this Notice.
- (b) If payment has not been received within thirty (30) days from the mailing date of the First Notice of Intent to Shut Off Service, and at least fifteen (15) days prior to the Firm Shut Off Date, a Second Notice of Intent to Shut Off Service shall be mailed by Certified Mail, Return Receipt Requested, and a fee of \$35.00 shall be charged as prescribed in paragraph (a). Additionally, a copy of the Second Notice shall be posted on the property.

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

- (c) If payment is not received within fifteen (15) days from the mailing date of the Second Notice of intent to Shut Off Service, and at least forty-eight (48) hours prior to the Firm Shut Off Date, a Final Notice to Shut Off Service shall be posted on the property. . Additionally, a copy of the Final Notice shall be mailed via standard mail.
- (d) If full payment is not received within forty-eight (48) hours, service to the property will be shut off.
- (e) Billing for services will continue whether or not service is terminated.



**Section 3.01.60. Basic Penalties**

Pursuant to the provisions of Government Code Section 61115, if payment is not timely received, a late Fee will be charged at the time the account becomes delinquent and for each thirty (30) days payment is delinquent for up to 3 Late Fees of \$35.00. When an account is three (3) months delinquent a Late Fee of 10% of all amounts outstanding and delinquent will be levied on the account. At the fourth (4<sup>th</sup>) month of delinquency interest of 1% of all amounts outstanding and delinquent will be charged. The 1% interest will continue monthly until all fees have been paid.

**Section 3.01.65. Tapping or Connections - District permission required**

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

**Section 3.01.70. Collection Methods**

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

**Section 3.01.75. Reconnection of Service**

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

**Section 3.01.80. Days and Hours Restrictions on Termination**

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

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

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

**Section 3.** If any section, subsection, subdivision, paragraph, sentence, clause or phrase added by this Ordinance, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance or any part thereof. The Board of Directors hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more subsections, subdivisions, paragraphs, sentences, clauses or phrases are declared unconstitutional, invalid or ineffective.

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

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

THIS ORDINANCE WAS INTRODUCED ON NOVEMBER 21, 2023 AND ADOPTED ON THIS THE 20<sup>th</sup> DAY OF FEBRUARY, 2024, BY THE FOLLOWING VOTE OF THE GOVERNING BODY;

AYES:

NOES:

ABSTAIN:

ABSENT:

I hereby certify that the foregoing is a true and correct copy of Ordinance 2023-A adopted by the Board of Directors at the Board Meeting held on February 20, 2024.

---

Gina-Marie Morris, Clerk to the Board

## 2023 Attachment "A"

PECSD Ordinance #2018 - C

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

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

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

## 2023 Attachment "A"

PECSD Ordinance #2018 - C

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

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

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

# 2023 Attachment "A"

PECSD Ordinance #2018 - C

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

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

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

**Fees: All Areas**

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

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

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

## **Billing and Non-Payment Procedures**

Evaluate the past due accounts on the day of the quarterly billing.  
If there a formal agreement follow the agreement procedures.

**Apply Late Fee and send new invoice with Past Due information.  
(1 day late)**

**Apply Late Fee and send 45 day shut off notice by CERT Mailing. (30  
days late)**

**Apply Late Fee and send 15 day shut off notice by CERT Mailing w/  
Return Receipt, post a copy on property. (60 days late)**

**Post 48 hour shut off notice on property, send a copy via standard mail.  
(73 days late)**

**Shutt off services post notice on property & send a copy via standard  
mail. (75 days late)**

**Apply Late Fee of 10% of Delinquent amounts  
(3 months late)**

**Start applying monthly Delinquent interest of 1% (4<sup>+</sup> months late)**

**May of each year Lien process begins for all accounts that will be 360  
days late in June.**

# **ORDINANCE NO: 2021-87 C**

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

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

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

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

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

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

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

**Sections:**

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



**Section 3.01.10. Repeal**

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

**Section 3.01.20. General Provisions**

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

**Section 3.01.30 Multiple Dwelling Units**

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

**Section 3.01.40. Description of Services, Fees and Taxes**

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

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

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

**Section 3.01.41. Billing Procedure**

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

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

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

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

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

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

**Section 3.01.60. Basic Penalties**

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

**Section 3.01.65. Tapping or Connections - District permission required**

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

**Section 3.01.70. Collection Methods**

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

**Section 3.01.80. Days and Hours Restrictions on Termination**

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

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

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

**Section 3.03.00. Definitions.**

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

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

**Section 3.04.00. Severability**

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

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

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

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

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

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

\_\_\_\_\_  
Jillian Cole, Clerk to the Board

# Billing and Non-Payment Procedure

Quarterly

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

15 days after Disconnect Notice 2

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

90 days after bill is sent

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

48 hours after Notice posted

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

30 days after Late Notice

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

365 days after initial bill

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

30 days after Disconnect Notice

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



# California

## Rural Water Association

(<https://calruralwater.org>)



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## THE WATER SHUTOFF PROTECTION ACT – SB 998 (<https://calruralwater.org/the-water-shutoff-protection-act-sb-998/>)

**Post Date:** February 20, 2020

**Posted By:** Candice Jackson

*By James Ciampa, Lagerlof, Senecal, Gosney & Kruse, LLP*

Last year, the California Legislature passed, and Governor Brown signed into law, **SB 998 – the Water Shutoff Protection Act (the “Act”)**, found at **Health and Safety Code Sections 116900 et seq.** **SB 998** changes the requirements and procedures for the discontinuation (i.e., termination) of water service to a residence. Those new requirements and procedures are summarized below

### APPLICATION OF THE ACT

[Privacy](#) - [Terms](#)



There are three aspects of the Act that are important regarding how it applies. First, the Act applies only to the newly defined “urban and community water systems.” The Act defines “urban and community water system” as a public water system that supplies water to more than 200 service connections. Thus, the Act does not apply to water systems with less than 200 connections.

Secondly, the Act applies only to the termination of residential water service. Thus, a water supplier may have different service termination procedures for a commercial or non-residential service. Lastly, the Act applies only to termination of service for non-payment and does not apply to terminations for other reasons, such as unauthorized water use or for violation of a supplier’s rules and regulations. Thus, a service disconnection that is not related to non-payment need not comply with the Act’s requirements.

## COMPLIANCE DATES

The Act distinguishes between water suppliers regulated by the Public Utilities Commission and non-PUC entities with respect to when compliance with its requirements starts. For urban water suppliers (i.e., those who serve more than 3,000 service connections) and any PUC-regulated

systems, they must comply with the Act on and after February 1, 2020. Urban and community water systems not regulated by the PUC, and with less than 3,000 service connections, must comply with the Act on and after April 1, 2020.

## SERVICE DISCONTINUATION POLICY

The Act requires every urban and community water system to have a written policy on discontinuation of residential water service for non-payment. That policy must be available on the water supplier's website or, if the supplier does not have a website, must be provided to customers on request. The policy must be in the five languages, in addition to English, listed in Civil Code Section 1632 (Spanish, Chinese, Korean, Vietnamese and Tagalog), and in any other language spoken by at least 10% of the people residing the system's service area. The policy must include the following components:

*(1) a plan for deferred or reduced payments; (2) alternative payment schedules; (3) a formal mechanism for a customer to contest or appeal a bill; and (4) a telephone number for a customer to discuss options to avoid discontinuation of service due to non-payment.*

However, the policy should include additional details regarding implementation of the Act, including when an account is due (e.g., on issuance of the bill), which will start the 60-day clock for the termination of service, a detailed description of the supplier's alternative payment arrangements, a formal appeals or bill review process, and the manner in which the water supplier will provide the required notices.

## DISCONTINUATION PROCESS – NOTICE

The most significant change the Act makes is imposing a 60-day waiting period before an urban and community water system can discontinue water service. The Act provides that residential water service cannot be discontinued for non-payment until the account has been delinquent for at least 60 days. The Act does not specify when that delinquency period begins to run, so that is an issue a water supplier should address in its service termination policy.

The Act requires notice of the potential termination of service be given to the customer named on the account at least seven (7) business days before the possible termination of service. The notice can be given by telephone or in writing. If the notice is given by telephone, the water supplier must: (a) offer to provide the customer the supplier's written policy on discontinuation of water service; and (b) offer to discuss options to avoid discontinuing water service, including alternative payment schedules, deferred payments, minimum payments, amortization and bill review and appeal.

If the notice is given in writing, the notice must be mailed to the customer at the residence's address, but if the customer's address is not the address of the property to which the service is provided, the notice must also be sent to the property's address, addressed to "Occupant." The notice must include the following:



1. *Customer's name and address;*
2. *Amount of delinquency;*
3. *Date by which payment or arrangement for payment is required to avoid discontinuation of service;*
4. *Description of the process to apply for an extension of time to pay the amount owing;*
5. *Description of the procedure to petition for review and appeal of the bill in giving rise to the delinquency; and*
6. *Description of the procedure by which the customer can request a deferred, amortized, reduced or alternative payment schedule.*

## PROHIBITIONS ON DISCONTINUATION OF SERVICE

There are two scenarios that would prohibit the discontinuation of service for non-payment. First, if the customer appeals its water bill to the water supplier or to any other administrative or legal body, the supplier cannot discontinue service while that appeal is pending. Secondly, the water supplier cannot discontinue residential water service if all of the following conditions are met:

1. *Health Conditions – the customer or tenant of the customer submits certification of a primary care provider that discontinuation of water service would, to any resident at the property, (i) be life threatening, or (ii) pose a serious threat to a resident's health and safety.*
2. *Financial Inability – the customer demonstrates he or she is financially unable to pay for water service within the water system's normal billing cycle. The customer is deemed "financially unable to pay" if any member of the customer's household is: (i) a current recipient of the following benefits: CalWORKS, CalFresh, general assistance, Medi-Cal, SSI/State Supplementary Payment Program or California Special Supplemental Nutrition Program for Women, Infants and Children; or (ii) the customer declares the household's annual income is less than 200% of the federal poverty level. The Act does not require the customer to show any proof relating to that income declaration!*
3. *Alternative Payment Arrangements – the customer is willing to enter into an alternative payment arrangement consistent with the water supplier's policy (see the next section).*

## ALTERNATIVE PAYMENT ARRANGEMENTS

An urban and community water system must offer a customer one of the following alternative payment arrangements: (i) amortization of the unpaid balance; (ii) participation in an alternative payment schedule; (iii) partial or full reduction of the unpaid balance, without additional charges to other ratepayers; or (iv) temporary deferral of payment. The Act does not provide any detail on what those arrangements must include, so that is another area that should be addressed in the supplier's service termination policy.

It is important for water suppliers to understand that they will select which of the alternative payment arrangements is to be used and they will set the parameters of that option. The Act states that ordinarily the payment option to be offered should result in full payment within 12 months, but the water supplier may allow a longer repayment period to avoid undue hardship to the customer.

If the customer has entered into an alternative payment arrangement and then fails to abide by that agreed upon arrangement or fails to keep its account current, the water supplier may discontinue service no sooner than 5 business days after the supplier posts a final notice of intent to discontinue service in a prominent place at the customer's property if either of the following has occurred: (i) the customer fails to comply with the agreed upon payment arrangement for 60 days or more; or (ii) while undertaking an agreed upon payment arrangement, the customer does not pay his or her current service charges for 60 days or more.

## LOW INCOME CUSTOMERS – CAP ON RECONNECTION FEES; INTEREST WAIVER

Customers are deemed to have a household income below 200% of the federal poverty line if: (i) any member of the household is a current recipient of the following benefits: CalWORKS, CalFresh, general assistance, Medi-Cal, SSI/State Supplementary Payment Program or California Special Supplemental Nutrition Program for Women, Infants and Children; or (ii) the customer declares the household's annual income is less than 200% of the federal poverty level. If a customer demonstrates either of those circumstances, then the urban and community water system must do both of the following:

*A. **Reconnection Fees** – reconnection fees during normal operating hours cannot exceed \$50, and reconnection fees during non-operational hours cannot exceed \$150. Those fees cannot exceed the actual cost of reconnection if that cost is less than the statutory caps. Those caps may be adjusted annually for changes in the CPI beginning January 1, 2021. There is no cap on reconnection fees for customers who are not low income under the tests listed above.*

*B. **Interest Waiver** – the water system must waive interest charges on delinquent bills once every 12 months.*

## LANDLORD-TENANT SCENARIO

The Act uses the same concepts as were enacted in 2009 in SB 120 with respect to terminating water service to tenants. In a situation where the property is a rental property of some sort and the owner pays the water bill, if the account becomes delinquent, before service can be discontinued particular notices must be provided to the tenants at that property. For the sake of efficiency, a water supplier may want to include the required tenant language on its general service termination notice discussed above.

The Act requires that at least 10 days (but only 7 days if the property is a detached single-family dwelling) [note this notice requirement refers to calendar days and not business days as with the notices described above] prior to the possible termination of water service, the urban and community water system must make every good faith effort to inform the occupants by written notice that the water service will be terminated. The written notice must also inform the tenants that they have the right to become customers to whom the service will be billed without having to pay any of the delinquent amounts.

In order for a tenant or occupant to take over the water service account, each tenant/occupant must agree to the terms and conditions for service and meet the water supplier's requirements and rules. However, if (a) one or more of the tenants/occupants assumes responsibility for subsequent charges to the account to the water supplier's satisfaction, or (b) there is a physical means to selectively terminate service to those tenants/occupants who have not met the system's requirements, then the system may make service available only to those tenants/occupants who have met the requirements.

## REPORTING

An urban and community water system must report annually on its website and to the State Water Resources Control Board the number of service discontinuations for inability to pay. The Act does not provide any details regarding the timing for that reporting. The State Water Resources Control Board must post that information on its website.

## ENFORCEMENT

The Act has three prongs for enforcement. First, the State Water Resources Control Board is given the same power to enforce the Act as it has for other provisions in the California Safe Drinking Water Act. Thus, the State Water Board may issue a citation that can include penalties of up to \$1,000 per day, may issue a compliance order and may recover its enforcement costs and any litigation costs. In addition to the State Water Board taking action, the California Attorney General, at the request of the State Water Board or on its own, may file a civil lawsuit to seek a temporary or permanent injunction to restrain any acts or practices that are unlawful under the Act. Lastly, the Act also provides for private citizens' suits for violation of the Act, which could include monetary damages resulting from the wrongful termination of service and injunctive relief to require that water service is promptly restored.

## CONCLUSION

*The Act imposes significant new requirements on those water suppliers in California who provide water service to more than 200 service connections.* The Act will require those water suppliers to adopt new policies, revise their service termination notices and procedures, and potentially revise their billing systems to ensure compliance with the new notice timing requirements. As the

compliance dates of **February 1, 2020** and **April 1, 2020** are rapidly approaching, water suppliers to whom the Act applies should begin making the necessary changes to ensure timely compliance with the Act.



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<p>California Department of Justice</p> <p>OFFICE OF THE ATTORNEY GENERAL</p> 	<h1>Legal Alert</h1>	
<p><i>Subject:</i></p> <p>The Water Shutoff Protection Act</p>	<p><i>No.</i></p> <p>OAG-2022-04</p> <p><i>Date:</i></p> <p>October 26, 2022</p>	<p><i>Contact for information:</i></p> <p><a href="mailto:EJ@doj.ca.gov">EJ@doj.ca.gov</a></p>

**TO: All Urban and Community Water Systems**

The Office of the California Attorney General issues this legal alert to remind all water systems of the requirements of the Water Shutoff Protection Act.

In 2019, the Legislature adopted Senate Bill 998, the Water Shutoff Protection Act (the Act), Health and Safety Code Sections 116900 *et. seq.*, increasing protections for residents facing termination of water service due to non-payment.<sup>1</sup> In enacting these protections, the Legislature recognized that water debt and residential water shutoffs threaten human health and well-being and “have disproportionate impact on infants, children, the elderly, low-income families, communities of color, people for whom English is a second language, physically disabled persons, and persons with life-threatening medical conditions.” (Sen. Bill. 998 (2017-2018 Reg. Sess.) §1, subd. (c).)

Although covered water systems were required to comply with the Act beginning in 2020, Governor Newsom issued Executive Order N-42-20 on April 2, 2020 due to the COVID-19 emergency, which temporarily prohibited the discontinuation of residential service for non-payment of a water bill. The COVID-19 emergency moratorium on residential water shutoffs expired in January 2022. The provisions of the Water Shutoff Protection Act remain in effect.

The Act applies to each “urban and community water system,” which it defines as “a public water system that supplies water to more than 200 service connections.” (§116902, subd. (d).) The Act applies only to the discontinuation of residential water service for nonpayment. (§§116906, subd. (a); 116902, subd. (c).) The Act does not apply to terminations due to an unauthorized action by a customer. (§116926.) The Act has several new requirements for termination of water service due to nonpayment, discussed below.

Urban and community water systems should immediately cease all water shutoffs that do not comply with the Act. Water systems that have not yet adopted compliant policies and made them available to the public must do so immediately. The State Water Resources Control Board and the California Public Utilities Commission have authority to issue citations with monetary penalties to non-compliant water systems. The Attorney General and the California Public Utilities Commission can enforce the Act by seeking a temporary or permanent injunction against non-compliant water systems.

**No Water Shutoffs Unless At Least 60-Days Delinquent**

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<sup>1</sup> All statutory references are to the Health and Safety Code.

- Under the Act, an urban and community water system cannot discontinue service until a payment by a customer has been delinquent for at least 60 days. (§116908, subd. (a)(1)(A).)
- If service is discontinued for nonpayment, the water system is required to provide information about how to restore residential service. (§116912.)
- The Act also prohibits water shutoffs for residents who meet certain health and financial requirements and who are willing to make alternative payments. (§116910.)
- Reconnection fees are limited by the Act for residents with income below 200 percent of the federal poverty level and those residents are entitled to a waiver of interest charges on delinquent bills once every 12 months. (§116914.)

## **Written Policy Required**

The Act requires every urban and community water system to have a written policy on discontinuation of residential water service for nonpayment. The policy shall include all of the following:

- (1) a plan for deferred or reduced payments;
- (2) alternative payment schedules;
- (3) a formal mechanism for a customer to contest or appeal a bill; and
- (4) a telephone number for a customer to discuss options to avoid discontinuation of service due to nonpayment. (§116906, subd. (a).)

This policy shall be available on a website if the provider has one. (§116906, subd. (b).) The policy shall be available in English, Spanish, Chinese, Tagalog, Vietnamese and Korean and any other language spoken by at least 10 percent of the people residing in the service area. (§116906, subd. (a); Civil Code, §1632.) If the water system does not have a website, the policy shall be provided to the customer upon request. (§116906, subd. (b).)

## **Telephone or Written Notification Requirements**

The Act also addresses the notice which must be provided to the person listed on the water bill and provides notification protections for tenants, including:

- Notice must be provided to the person listed on the water bill at least 7 business days before the possible termination of service. (§116908, subd. (a)(1)(B).)
- If the customer's address is not the address of the property where water service is provided, notice must also be mailed to the property address, addressed to "Occupant."
- If the water system is unable to make contact with the customer or an adult occupying the residence by telephone, and written notice is returned as undeliverable, the water system is required to make a good faith effort to visit the residence and leave or make arrangements for placement in a conspicuous place a notice of imminent discontinuation for nonpayment and the system's discontinuation policy. (§116908, subd. (a)(2).)
- The notice must include the following: customer's name and address; amount of delinquency; date by which payment or arrangement for payment is required to avoid discontinuation of service; description of the process to apply for an extension of time to pay the delinquent charges; description of the procedure to petition for bill review and appeal; and description of the procedure by which the customer can request a deferred, reduced, amortized or alternative payment schedule. (§116908, subd. (a)(1)(C).)

- Tenants of individually metered residences must be notified in writing that they have the right to become customers to whom water service will be billed without having to pay any of the delinquent amounts. (§116916, subd. (b).)

If an appeal is filed by “an adult at the residence,” a covered water system cannot terminate service while the appeal is pending. (§116908, subd. (b).)

### **Annual Reporting**

An urban and community water system (as defined in the Act) is required to report annually to the State Water Resources Control Board on water shutoffs due to inability to pay and post the information on its website if it has one.

### **FAQ**

As an additional resource, in 2020, the State Water Resources Control Board issued [an FAQ regarding the Act](#).

# CHIEF'S REPORT

## December 2023

### Call Reports and Training

Calls – Medicals: 4 Fire:

#### Training

- Don on/off PPE and SCBA's. Chimney Fires.

### Personnel Activity

- Larry McCabe quit.

### Fire Equipment

- Purchase used Type 6.
- Looking for a support/chase vehicle, \$20k provided by PECAUX.
- NFPA (National Fire Protection Association) has determined turnouts must be replaced every 10 years.

### Other Activity

- **Burning is now allowed per Cal Fire with a permit and approved burn day.**
- Awarded Cal Fire Grant \$3675 (Purchased 2 radios so far)
- Awarded FEMA Grant of \$75k for new SCBAs.
- Dirt circle in the field, working with Jamar. (next year).



# General Manager's Report

December 2023

## Public Alert Software

- Messaging system through our billing software system by Softline Data Inc., residential information can be pre-loaded from the billing database. Records can be updated by residents; we have requested information in the current billing mailed this month.
- Create alerts for the community using voice messaging, text messages, and email messaging
- Database can be shared with Fire Chief to give them the ability to send alerts related to the Fire Department
- Categorize alerts into two areas: Emergency Alert and Informational Alert
- Alerts can be used for: fire related situations, waterline breaks, board meetings, special notices, weather, road closures and many other situations.
- Cost: \$365/yr

## Firewise

- Jeff Johnson contacted the District with interest in getting involved with the Firewise Committee.
- Jeff has a background in fire service, having worked for BLM in Nevada
- The District will assist in committee recruitment by putting inserts in the billing during the January billing cycle.

## Strategic Plan

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

## Golf Course

- Meadow Lane Irrigation solution proposed to Charles and Jerry Doll. After some thought, they feel that those suggestions do not work for them as they will incur electrical costs to pump the water. They are still open to finding a solution to the issue. A meeting is planned for when they are in the area in February.
- Provided maps to superintendent with locations of waterlines on Madora Lake Road; in addition to system maps showing the locations of water and sewer lines that cross the golf course.
- Dynamite Hill Leachfield – Golf Course looking for documentation regarding any agreements for the use of Dynamite Hill Leachfield. We have not been able to locate anything in District files yet; G.C. has been looking as well but have not found anything either.

## Employee Training

- Anthony will be taking a review/preparation course for his Wastewater Treatment exam February 21<sup>st</sup> & 22<sup>nd</sup> in Sacramento. The exam will be the following day on the 23<sup>rd</sup>. These courses have helped staff pass their exams in the past.
- Gina will be attending two training sessions through CSDA in Sacramento April 24-25. The two courses will cover Financial Management for Special Districts and Human Resources for Special Districts.

# December 2023 Operations Report

## Water

- **Flow: November – Well 1b:** 1,722,780gallons **Avg/day:**59,406gallons. Well 2 offline for rehabilitation project.  
**December- Well 1b:** 1,716,700 gallons **Avg/day:** 57,223 gallons. Well 2 offline.
- **Leak @ 106 Lundy Lane:** A leak at the Machado residence was reported by Mr. Machado. The leak was in a service box for a pipeline that had been replaced but the line was still active. This line was being used for irrigation purposes and was not tied to the home water service. Operations staff had difficulty getting the water shut off as there was not a valve to isolate the line. Staff eventually were able to get the water off and the repair was made. The hose bib that was contributing to leak was terminated.
- **Well 2 Rehabilitation Project:** The rehab project has been completed; it did take longer than anticipated due the casing needing to be relined, order of a new pump, along with the Thanksgiving holiday. The well was run initially to check function, with the well producing over 400 gpm at 75% speed. Previously, the well needed to be close to 100% to produce the same amount water. It was also noted that recharge of well significantly increased compared to recharge prior to rehabilitation. Unfortunately, a couple weeks later, staff attempted to run the well and encountered an electrical issue. An electrician diagnosed that the motor had “burned” out; we do not feel this is related to the work performed. This motor had been rebuilt 6-7 years ago. Quotes for new pump and install are available for approval in a separate agenda item.
- **Pine Cone Court Hydrant Replacement:** Fire hydrant on Pinecone Court had been reported to be leaking earlier in the fall, with the leak progressively getting worse. McGarr Excavation had been notified and were able to begin the replacement on 12/4/23. Once excavated, it was found there was a crack on the “T” for the lateral supplying the hydrant. The “T” was replaced, along with a new valve and hydrant installed.
- **Chemical Feed Pump Replacement:** Operations staff have been experiencing issues with the chemical feed pump at Well 1b losing prime. When the pump loses prime, it will not dose chlorine when the well is signaled to pump. After numerous attempts were made to troubleshoot and repair the pump, a new pump was ordered to replace to problematic pump. Moving forward, pumps will have parts in inventory, along with a scheduled maintenance program to service the pumps every six months.

## Wastewater

- **Flow: November- WWTP 6:** 148,410gallons **Avg/Day:** 4,947 gallons **WWTP 7** 688,392 gallons **Avg/Day:** 22,946gallons  
**December- WWTP 6:** 172,534 gallons **Avg/day:** 5,566 gallons **WWTP 7:** 661,340 gallons **Avg/Day:** 21,334 gallons
- **Poplar Lift Station Automatic Transfer Switch (ATS):** Simerson Construction installed the ATS for the Poplar Valley lift Station in November. This installation was a part of the contract associated with the installation of generators at other facilities. The ATS was purchase was included in the use of grant funding received for standby power through OES.
- **WWTP 6 Recirculating Pump:** Staff became aware of the pump not working properly during routine checks of equipment in the facility. The pump was taken offline, and maintenance performed to bring the pump back to proper functioning.
- **Tertiary Treatment Filters at WWTP 6:** Operations has been gathering quotes from various companies to address the current inadequate filters currently present in the facility. In the past, effluent water from the facility was reclaimed by the golf course to partially supplement their irrigation water. State regulators shutdown our reclaim operation due to the effluent quality no meeting Title 22 standards. So far, one quote has been received but the operating parameters for the system quoted would not meet our current available flow for that system to function properly. Staff will continue to gather quotes for review.

## Future & Misc., Items

- **Water Tank Inspection & Cleaning:** Inland Potable, a diving service, is scheduled to inspect and clean the water tanks this coming spring/summer. This is done every 3-5 years to check the inside integrity of the tanks, as well as clean any sediment from the tanks. Usually, there is small layer of iron build up at the bottom that had dissipated. Along with flushing of the water mains this spring, this should help to improve water quality.
- **Infiltration & Inflow (I&I):** Operations staff will be conducting manhole inspections to identify where any infiltration of water is entering the sewer collection system. A manhole cover sealant has been purchased and will be applied to prevent water from entering the system through the covers. Once applied, flows will be monitored after weather events to compare if there has been a reduction in infiltration.

## **Strategic Plan**

The District is faced with key decisions related to major projects, future fees and assessments, levels of service, and personnel that relate to the overall livability of the Plumas Eureka community. It has been suggested that the Board of Directors consider developing a strategic plan. The Government Finance Officers Association recommend Strategic Plans as a Best Practice (attached)

### **About Strategic Planning**

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

### **Potential Participants in the Planning Process**

- Board members
  - District Staff
  - Volunteers
  - HOA representatives
  - Business representatives
  - Interested customers
  - County \*
  - LAFCO \*
  - Neighboring communities \*
- (\* Depending on the scope of the plan)

### **Planning Process**

1. Initiate the planning process
  - a. Determine Resources (Staff, Materials, Steering Committee)
  - b. Identify Forums (in person, zoom, firehouse, Golf Resort Event Center, other)
  - c. Create a Schedule and secure forums
  - d. Send out Announcement and Invitations
2. Identify the Perspective and Scope of the Plan
3. Mission Statement and Scope of the Plan
4. Assessing the environment including analyzing the Strengths, Weaknesses, Opportunities and Threats (SWOT) Analysis
5. Identifying critical issues
6. Develop Vision Statement
7. Develop or reaffirm Core Values
8. Develop Goals
9. Develop Strategies
10. Develop action plans
11. Develop measurable Objectives

12. Establish performance Measures
13. maintenance
14. Obtain Approval
15. Implementation,
16. Monitor
17. Reassess

### **Current Mission Statement**

The District has had goals and objectives that were recently edited to a Mission Statement.

To effectively and efficiently provide community service needed or desired by the residents/eligible voters of the District and authorized under Californian Government Code 616000.

1. To Ensure District Financial Stability
2. To Support Plumas Eureka Fire Protection District (PEFPD) Strategic Plan for Training, Development and Operations
3. Provide and Maintain Effective Waste Water Services
4. Provide and Maintain Effective Water Services
5. Continue PECSD's commitment to prevent/respond to community emergencies
6. Maintain Effective Communications with Community Groups and PECSD Customers

### **Related Questions and Issues**

1. Expansion of the District responsibilities to include Recreation
  - a. Use of District Open Space
2. Water Management
  - a. Reclaiming wastewater
  - b. Groundwater Management
  - c. Securing water rights
  - d. Water Treatment Plant
  - e. Regulatory Changes that could affect District Operations
3. Wastewater System
  - a. Expansion throughout the District
  - b. Reclaiming wastewater
  - c. Dynamite Hill Replacement
  - d. WWTP 6 Replacement
  - e. Long-term Financing
  - f. Regulatory Changes that could affect District Operations
4. Fire Department
  - a. Recruitment
  - b. Station Expansion
  - c. Equipment Purchases
  - d. Increased Taxes and Long-term Financing
5. Fiscal Management
  - a. Operating costs
  - b. Capital Projects
  - c. Asset Management

# PECSD Administrative Manager's Report November/December 2023

Gina-Marie Morris

- The following liens are still active:  
Acct 715: \$9,583.19
- Participated in the following Webinars with Rural Community Assistance Corporation
  - Board Secretary/Clerk Conference
- Continuing to work on website. Double checking ADA compliance and making corrections prior to adding more content.
- Account List cleaned up.
- Pipeline was completed and mailed out.
- Billing: 9 customers over 60 days past due
  - 6 payment agreements (4 are over 60 days)
  - 2 customers disconnected, one in this quarter, one previous
  - 2 accounts only payments are through liens

District payments received for the month of November 2023 is as follows:

<b>Applied To</b>	<b>Sewer</b>	<b>Water</b>	<b>Fire</b>	<b>Total Amount</b>
Late/NSF Fees	224.02	224.02	28.60	476.60
Unapplied(Advance/Overpayment)	637.48	637.48	81.38	1,356.34
Services	29,052.84	40,289.04	5,204.50	74,546.38
Reserve / FEERAM	9,456.16	8,590.56	1,512.63	19,559.35
Debt	7,878.93	15,158.63		23,037.56
<b>Total:</b>	<b>\$47,249.43</b>	<b>\$64,899.73</b>	<b>\$6,827.11</b>	<b>\$118,976.27</b>
BILLPAY_CC				\$15,393.49
CHECK				\$103,582.74

District payments received for the month of December 2023 is as follows:

<b>Applied To</b>	<b>Sewer</b>	<b>Water</b>	<b>Fire</b>	<b>Total Amount</b>
Late/NSF Fees	184.27	184.27	23.52	392.06
Unapplied(Advance/Overpayment)	83.75	83.75	10.69	178.20
Services	15,719.47	18,940.05	2,543.93	37,203.45
Reserve / FEERAM	5,436.5	4,886.59	748.98	11,072.07
Debt	4,760.84	8,325.31		13,086.15
<b>Total:</b>	<b>\$26,184.83</b>	<b>\$32,419.97</b>	<b>\$3,327.12</b>	<b>\$61,931.92</b>
BILLPAY_CC				\$8,617.05
CHECK				\$53,314.88

## Upcoming activities and projects:

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

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

As of January 18, 2024

Acct	Current	Over 30	Over 60	Over 90	Balance	Notes
113	378.59	378.59	-	-	757.18	
130	378.59	114.11	-	-	492.70	
141	378.59	300.87	-	-	679.46	
161	768.18	768.18	-	-	1,536.36	
165	768.18	768.18	136.51	-	1,672.87	<b>Formal Payment Agreement,</b> Victim of fraud, making payments. In good standing with the payment plan.
168	838.18	768.18	768.99	-	2,375.35	Service Disconnected
190	378.59	378.59	-	-	757.18	
196	768.18	768.18	-	-	1,536.36	
207	768.18	768.18	-	-	1,536.36	
218	378.59	378.59	-	-	757.18	
219	803.18	732.47	-	-	1,535.65	
222	768.18	768.18	-	-	1,536.36	
224	378.59	129.99	-	-	508.58	
275	940.32	940.32	-	-	1,880.64	
281	378.59	358.59	-	-	737.18	
290	768.18	768.18	-	-	1,536.36	
297	768.18	256.07	-	-	1,024.25	
299	378.59	378.59	-	-	757.18	
300	230.12	230.12	-	-	460.24	
301	230.12	230.12	-	-	460.24	
302	230.12	230.12	-	-	460.24	
303	230.12	230.12	-	-	460.24	
304	230.12	230.12	-	-	460.24	
309	448.59	308.59	-	-	757.18	
310	413.59	343.59	-	-	757.18	
312	230.12	230.12	-	-	460.24	
314	768.18	768.18	-	-	1,536.36	
329	359.79	359.79	360.18	99.40	1,179.16	Only payments on this account have been through the Lien. Undeveloped property.
343	803.18	733.18	-	-	1,536.36	
348	378.59	378.59	-	-	757.18	
357	453.36	448.59	309.40	-	1,211.35	Service Disconnected, Charging 1% monthly interest for all past due fees.
362	838.18	733.18	-	-	1,571.36	
376	448.59	378.59	-	-	827.18	
385	768.18	768.18	-	-	1,536.36	
401	768.18	768.18	-	-	1,536.36	
410	768.18	768.18	-	-	1,536.36	
411	378.59	378.59	138.02	-	895.20	Making payments to catch up. \$200/month.
426	768.18	768.18	-	-	1,536.36	
436	768.18	768.18	-	-	1,536.36	
447	768.18	551.97	-	-	1,320.15	Making payments to catch up. \$300/month. In good standing with the payment plan.
454	803.18	537.17	-	-	1,340.35	
465	768.18	762.17	-	-	1,530.35	
471	768.18	768.18	-	-	1,536.36	
473	768.18	768.18	15.16	-	1,551.52	
484	448.59	349.86	-	-	798.45	
492	940.32	940.32	208.68	-	2,089.32	<b>Formal Payment Agreement,</b> \$200/mth plus current. \$200 payments have been mostly faithful, sending a letter asking for the current portion.



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

As of January 18, 2024

Acct	Current	Over 30	Over 60	Over 90	Balance	Notes
500	378.59	378.59	-	-	757.18	
504	378.59	378.59	248.56	-	1,005.74	<b>Formal Payment Agreement.</b> \$200/mth. October and November payments received. Sending a letter asking for December and January payments this month. **Notice of Trustee's Sale received.
506	768.18	385.87	-	-	1,154.05	
513	378.59	342.93	-	-	721.52	
514	391.34	391.34	-	-	782.68	
516	3,730.70	2,910.25	-	-	6,640.95	
526	768.18	768.18	-	-	1,536.36	
533	378.59	378.59	-	-	757.18	
536	768.18	768.18	-	-	1,536.36	
538	768.18	768.18	-	-	1,536.36	
583	378.59	378.59	-	-	757.18	
584	378.59	378.59	-	-	757.18	
590	768.18	768.18	-	-	1,536.36	
595	803.18	312.17	-	-	1,115.35	
596	768.18	768.17	-	-	1,536.35	
618	413.59	343.59	-	-	757.18	
619	230.12	230.12	-	-	460.24	
622	768.18	768.18	-	-	1,536.36	
630	768.18	768.18	-	-	1,536.36	
633	378.59	378.59	-	-	757.18	
640	768.18	768.18	-	-	1,536.36	
669	793.18	828.18	-	-	1,621.36	
674	838.18	838.18	768.99	177.36	2,622.71	Escrow is closing 01/19/24, through which payment will be made in full
687	768.18	768.18	-	-	1,536.36	
707	378.59	378.59	-	-	757.18	
715	512.79	512.79	513.18	9,783.19	11,321.95	Only payments on this account are through the Lien. Undeveloped property.
723	378.59	378.59	-	-	757.18	
727	768.18	768.18	-	-	1,536.36	
728	768.18	116.01	-	-	884.19	
733	230.12	230.12	-	-	460.24	
742	803.18	633.22	-	-	1,436.40	<b>Formal Payment Agreement.</b> \$330/mth by the 15th of each month
748	768.18	768.18	-	-	1,536.36	
749	768.18	733.18	-	-	1,501.36	
760	768.18	512.12	-	-	1,280.30	
765	378.59	378.59	-	-	757.18	
774	768.18	768.18	-	-	1,536.36	
791	378.59	378.59	-	-	757.18	
792	768.18	252.05	-	-	1,020.23	
793	768.18	256.07	-	-	1,024.25	
803	378.59	378.59	-	-	757.18	
809	359.79	359.79	-	-	719.58	
810	378.59	252.66	-	-	631.25	
813	768.18	300.87	-	-	1,069.05	
816	768.18	290.52	-	-	1,058.70	
823	378.59	378.59	-	-	757.18	
829	768.18	768.18	-	-	1,536.36	
835	413.59	413.59	-	-	827.18	
837	394.79	324.79	-	-	719.58	
838	230.12	230.12	-	-	460.24	

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

As of January 18, 2024

Acct	Current	Over 30	Over 60	Over 90	Balance	Notes
839	378.59	378.59	-	-	757.18	
841	378.59	378.59	-	-	757.18	
852	359.79	359.79	-	-	719.58	

<b>59,458.41</b>	<b>52,101.29</b>	<b>3,467.67</b>	<b>10,059.95</b>	<b>125,087.32</b>
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