

Plumas Eureka CSD
Statement of Net Position

As of February 29, 2024

Draft

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

Plumas Eureka CSD
Statement of Activities

As of February 29, 2024

Draft

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

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

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

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

Fund balances of governmental funds	\$ 122,582.35
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.	\$ 109,445.00
Long-term debt is not payable in the current period and therefore is not reported in the funds.	\$ -
Net position of governmental activities	\$ 232,027.35

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

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

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

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

Plumas Eureka CSD

Proprietary Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

July 1, 2023 to February 29, 2024

Draft

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

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

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

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

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

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

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

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

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

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

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

Plumas Eureka CSD
Check Detail
February 2024

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

Plumas Eureka CSD
Check Detail
February 2024

	<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Class</u>	<u>Paid Amount</u>	<u>Original Amount</u>
TOTAL								-68.20	68.20
	Bill Pmt -Check	2454	02/07/2024	Ben Dominguez - Fire		11075 · Fire Department Checking Acct			-5.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-5.00	5.00
TOTAL								-5.00	5.00
	Bill Pmt -Check	2455	02/07/2024	Chris Baker - Fire		11075 · Fire Department Checking Acct			-10.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-10.00	10.00
TOTAL								-10.00	10.00
	Bill Pmt -Check	2456	02/07/2024	JEFF TRAIN - Fire		11075 · Fire Department Checking Acct			-200.00
	General Journal	Fire Pay	02/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
TOTAL								-200.00	200.00
	Bill Pmt -Check	2457	02/07/2024	Jennifer McGuire - Fire		11075 · Fire Department Checking Acct			-15.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-15.00	15.00
TOTAL								-15.00	15.00
	Bill Pmt -Check	2458	02/07/2024	JOHN SEA - Fire		11075 · Fire Department Checking Acct			-120.00
	General Journal	Fire Pay	02/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
						60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-20.00	20.00
TOTAL								-120.00	120.00
	Bill Pmt -Check	2459	02/07/2024	Mark Harri - Fire		11075 · Fire Department Checking Acct			-10.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-10.00	10.00
TOTAL								-10.00	10.00
	Bill Pmt -Check	2460	02/07/2024	Mike Egan - Fire		11075 · Fire Department Checking Acct			-15.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-15.00	15.00
TOTAL								-15.00	15.00
	Bill Pmt -Check	2461	02/07/2024	Patricia Peters - Fire		11075 · Fire Department Checking Acct			-10.00
	General Journal	Fire Pay	02/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-10.00	10.00
TOTAL								-10.00	10.00
	Bill Pmt -Check	2462	02/07/2024	Plumas Pines REC Center		11075 · Fire Department Checking Acct			-100.00
	General Journal		02/15/2024			60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
TOTAL								-100.00	100.00
	Bill Pmt -Check	2463	02/07/2024	RICHARD MACHADO - Fire		11075 · Fire Department Checking Acct			-222.00
	General Journal	Fire Pay	02/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
						60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
TOTAL								-222.00	222.00
	Bill Pmt -Check	2464	02/07/2024	STEVE MUNSEN - Fire		11075 · Fire Department Checking Acct			-1,259.00
	General Journal	Fire Pay	02/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-1,200.00	1,200.00
						60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-44.00	44.00

Plumas Eureka CSD
Check Detail
February 2024

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

Plumas Eureka CSD
Check Detail
February 2024

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

Plumas Eureka CSD
Check Detail
February 2024

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	18458	02/07/2024	QUADIENT		11000 · Water & Wasterwater Checking			-602.48
General Journal	01.10-16.24	01/22/2024			63006 · Postage and Delivery	ENTERPRISE:Wastewater:WASTE WATER Operat	-200.83	200.83
General Journal	01.10-16.24	01/22/2024			63006 · Postage and Delivery	ENTERPRISE:Water:WATER Operations	-200.83	200.83
General Journal	01.10-16.24	01/22/2024			63006 · Postage and Delivery	GOVERNMENT:Fire:FIRE Operations	-200.82	200.82
TOTAL							-602.48	602.48
Bill Pmt -Check	18459	02/07/2024	SINGLETON AUMAN		11000 · Water & Wasterwater Checking			-1,500.00
General Journal	63597	12/31/2023			69001 · Accounting Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-500.00	500.00
General Journal	63597	12/31/2023			69001 · Accounting Services	ENTERPRISE:Water:WATER Operations	-500.00	500.00
General Journal	63597	12/31/2023			69001 · Accounting Services	GOVERNMENT:Fire:FIRE Operations	-500.00	500.00
TOTAL							-1,500.00	1,500.00
Bill Pmt -Check	18460	02/07/2024	SMILE		11000 · Water & Wasterwater Checking			-244.66
General Journal	1174030	01/18/2024			63003 · Copy Machine / Printing Jobs	ENTERPRISE:Wastewater:WASTE WATER Operat	-81.55	81.55
General Journal	1174030	01/18/2024			63003 · Copy Machine / Printing Jobs	ENTERPRISE:Water:WATER Operations	-81.55	81.55
General Journal	1174030	01/18/2024			63003 · Copy Machine / Printing Jobs	GOVERNMENT:Fire:FIRE Operations	-81.56	81.56
TOTAL							-244.66	244.66
Bill Pmt -Check	18461	02/07/2024	SPECIAL DISTRICT RISK MGMT		11000 · Water & Wasterwater Checking			-9,160.73
General Journal	H44325	02/05/2024			60042 · Medical Benefits	GOVERNMENT:Fire:FIRE Operations	-527.52	527.52
					60043 · Dental Benefits	GOVERNMENT:Fire:FIRE Operations	-17.71	17.71
					60044 · Vision Benefits	GOVERNMENT:Fire:FIRE Operations	-4.40	4.40
General Journal	H44325	02/05/2024			60042 · Medical Benefits	ENTERPRISE:Wastewater:WASTE WATER Operat	-4,132.28	4,132.28
					60043 · Dental Benefits	ENTERPRISE:Wastewater:WASTE WATER Operat	-138.80	138.80
					60044 · Vision Benefits	ENTERPRISE:Wastewater:WASTE WATER Operat	-34.47	34.47
General Journal	H44325	02/05/2024			60042 · Medical Benefits	ENTERPRISE:Water:WATER Operations	-4,132.28	4,132.28
					60043 · Dental Benefits	ENTERPRISE:Water:WATER Operations	-138.80	138.80
					60044 · Vision Benefits	ENTERPRISE:Water:WATER Operations	-34.47	34.47
TOTAL							-9,160.73	9,160.73
Bill Pmt -Check	18462	02/07/2024	USA North 811		11000 · Water & Wasterwater Checking			-300.00
General Journal	1607162024	01/30/2024			69501 · Subscriptions & Membership Dues	ENTERPRISE:Wastewater:WASTE WATER Operat	-150.00	150.00
General Journal	1607162024	01/30/2024			69501 · Subscriptions & Membership Dues	ENTERPRISE:Water:WATER Operations	-150.00	150.00
TOTAL							-300.00	300.00
Bill Pmt -Check	18463	02/21/2024	BB&K		11000 · Water & Wasterwater Checking			-307.00
General Journal	987439	02/08/2024			69002 · Legal Services	GOVERNMENT:Fire:FIRE Operations	-214.90	214.90
					69002 · Legal Services	GOVERNMENT:Fire:FIRE Operations	-30.70	30.70
General Journal	987439	02/08/2024			69002 · Legal Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-30.70	30.70
General Journal	987439	02/08/2024			69002 · Legal Services	ENTERPRISE:Water:WATER Operations	-30.70	30.70
TOTAL							-307.00	307.00
Bill Pmt -Check	18464	02/21/2024	CALNET3		11000 · Water & Wasterwater Checking			-229.30
General Journal	9391019050	02/12/2024			67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-72.58	72.58
General Journal	9391019051	02/12/2024			67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operat	-92.90	92.90
General Journal	9391019052	02/12/2024			67002 · Phone	ENTERPRISE:Water:WATER Operations	-63.82	63.82
TOTAL							-229.30	229.30

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

Plumas Eureka CSD
Check Detail
February 2024

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

Plumas Eureka CSD
Credit Card Transactions
February 2024

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

Plumas Eureka CSD
Credit Card Transactions
February 2024

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

Plumas Eureka CSD Credit Card Transactions February 2024

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

Plumas Eureka CSD
Credit Card Transactions
February 2024

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

Plumas Eureka CSD
Credit Card Transactions
February 2024

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