

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Water
December 2022

	<u>Dec 22</u>	<u>Budget</u>	<u>Jul - Dec 22</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% Budget</u>
Ordinary Income/Expense						
Income						
28000 · REVENUES						
28001 · INCOME - VAPP IMPROVEMENT	0.00		6,119.23			
28008 · INCOME - FIRE01	0.00	0.00	0.00	0.00	0.00	
28017 · INCOME - WATER 2"	0.00	0.00	2,956.60	2,956.50	5,913.00	50%
28018 · INCOME - SERVICE FEE	0.00		1,207.50			
28019 · INCOME - WATER2UND	0.00	0.00	11,138.90	12,027.00	24,054.00	46%
28020 · INCOME - VAPP01	0.00		5,329.00			
28022 · INCOME - SEWER	0.00	0.00	0.00	0.00	0.00	
28024 · INCOME - WATER1D	0.00	0.00	221,653.74	215,874.00	431,748.00	51%
28026 · INCOME - SEWER DEBT TPR	0.00	0.00	0.00	0.00	0.00	
28027 · INCOME - SEWER RESV	0.00	0.00	0.00	0.00	0.00	
28028 · INCOME - WATER RESV	0.00	0.00	28,845.68	27,514.50	55,029.00	52%
28029 · INCOME - SEWER DEBT WWTP 7	0.00	0.00	0.00	0.00	0.00	
28035 · INCOME - WATER DEBT	0.00	0.00	103,368.96	101,727.50	203,455.00	51%
28036 · INCOME - WATER 1"	0.00	0.00	1,702.80	1,703.00	3,406.00	50%
28037 · INCOME - WATER RESV 1"	0.00	0.00	135.54	226.00	452.00	30%
28038 · INCOME - WATER DEBT 1"	0.00	0.00	835.02	835.00	1,670.00	50%
28039 · INCOME - WATER RESV 2"	0.00	0.00	481.92	482.00	964.00	50%
28040 · INCOME - WATER DEBT 2"	0.00	0.00	1,781.52	1,781.50	3,563.00	50%
Total 28000 · REVENUES	0.00	0.00	385,556.41	365,127.00	730,254.00	53%
30500 · GRANT INCOME	0.00	0.00	0.00	0.00	0.00	
31500 · INCOME - PROPERTY TAX						
31750 · Road Maintenance	0.00		195.42			
Total 31500 · INCOME - PROPERTY TAX	0.00		195.42			
32000 · FIRE-FEERAM/MITIGATION	0.00	0.00	0.00	0.00	0.00	
34000 · INTEREST INCOME	0.00	0.00	0.45	0.00	0.00	
34500 · FINANCE CHARGE	0.00	0.00	0.00	0.00	0.00	
35000 · OTHER INCOME	0.00	0.00	0.00	0.00	0.00	
Total Income	0.00	0.00	385,752.28	365,127.00	730,254.00	53%
Gross Profit	0.00	0.00	385,752.28	365,127.00	730,254.00	53%
Expense						
36000 · SALARIES	8,102.71	9,685.00	53,460.74	58,110.00	116,220.00	46%
37000 · OVERTIME SALARIES	101.99	124.50	1,032.93	747.00	1,494.00	69%
37250 · PAGER DUTY	210.00	228.17	1,260.00	1,368.98	2,738.00	46%
39250 · SICK LEAVE PAYOUT	0.00	0.00	268.80	73.00	73.00	368%
39500 · VACATION PAY OUT	0.00	0.00	1,600.62	2,055.00	2,055.00	78%
40000 · PAYROLL TAXES - EMPLOYER	172.97	242.17	1,215.72	1,452.98	2,906.00	42%
42000 · MISCELLANEOUS EXPENSE	0.00	0.00	12.19	500.00	1,500.00	1%
43000 · INSURANCE						
43001 · LIABILITY INSURANCE	5,570.50	625.00	5,570.50	3,750.00	7,500.00	74%
43002 · WORKMANS COMP INSURANCE	0.00	540.33	4,042.92	3,242.02	6,484.00	62%
43003 · EMPLOYER RETIREMENT BENEFITS	701.48	797.25	12,244.90	4,783.50	9,567.00	128%
43004 · MEDICAL BENEFITS	2,849.41	3,499.83	17,395.21	20,999.02	41,998.00	41%
43005 · DENTAL BENEFITS	117.50	120.08	710.05	720.52	1,441.00	49%
43006 · VISION BENEFITS	28.47	28.58	170.79	171.52	343.00	50%
43007 · EMPLOYEE RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	
Total 43000 · INSURANCE	9,267.36	5,611.07	40,134.37	33,666.58	67,333.00	60%
45750 · TRAINING REIMBURSEMENTS	0.00	0.00	0.00	150.00	300.00	0%
47000 · SAFETY	0.00		258.79			
48000 · TRAINING	50.00	0.00	245.00	2,500.00	2,500.00	10%

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50000 · CHEMICALS	0.00	0.00	13,771.05	15,625.00	25,000.00	55%
52000 · LAB SERVICES	971.00	750.00	3,504.92	4,500.00	9,000.00	39%
53000 · OFFICE EXPENSE						
53001 · OFFICE SUPPLIES	20.20	250.00	959.86	1,500.00	3,000.00	32%
53002 · COMPUTER/SOFTWARE	77.15	156.25	707.71	937.50	1,875.00	38%
53003 · COPY MACHINE/PRINTING JOBS	67.36	104.17	491.89	624.98	1,250.00	39%
53004 · CONTINUING EDUCATION	0.00	0.00	0.00	500.00	500.00	0%
53005 · MILEAGE REIMBURSEMENT	0.00	33.33	0.00	200.02	400.00	0%
53006 · POSTAGE AND DELIVERY	168.63	133.33	875.58	800.02	1,600.00	55%
53007 · BANK SERVICE CHARGES	15.00	41.67	73.20	249.98	500.00	15%
Total 53000 · OFFICE EXPENSE	<u>348.34</u>	<u>718.75</u>	<u>3,108.24</u>	<u>4,812.50</u>	<u>9,125.00</u>	<u>34%</u>
54000 · LICENSES						
54001 · PECSD LICENSES	0.00	0.00	675.00	0.00	0.00	
54002 · EMPLOYEE LICENCES	60.00	0.00	60.00	500.00	500.00	12%
54003 · PERMITS	0.00	0.00	660.72	0.00	4,500.00	15%
54004 · Property Taxes	0.00	0.00	183.60	0.00	400.00	46%
Total 54000 · LICENSES	<u>60.00</u>	<u>0.00</u>	<u>1,579.32</u>	<u>500.00</u>	<u>5,400.00</u>	<u>29%</u>
55000 · MEMBERSHIP DUES	0.00	0.00	1,186.85	0.00	1,800.00	66%
56000 · SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	
57000 · UTILITIES						
57001 · ELECTRICITY	1,477.13	3,166.67	25,732.90	18,999.98	38,000.00	68%
57002 · PHONE	204.49	208.33	1,537.51	1,250.02	2,500.00	62%
57003 · INTERNET	46.84	57.50	322.56	345.00	690.00	47%
57004 · PROPANE	302.57	242.17	2,545.75	726.49	1,453.00	175%
57005 · GARBAGE	14.17	20.25	134.42	121.50	243.00	55%
Total 57000 · UTILITIES	<u>2,045.20</u>	<u>3,694.92</u>	<u>30,273.14</u>	<u>21,442.99</u>	<u>42,886.00</u>	<u>71%</u>
58000 · TOOLS & SUPPLIES	82.71	259.75	1,751.04	1,558.50	3,117.00	56%
59000 · PROFESSIONAL SERVICES						
59001 · ACCOUNTING SERVICES	3,846.50	1,000.00	12,239.11	6,000.00	12,000.00	102%
59002 · LEGAL SERVICES	0.00	208.33	1,944.20	1,250.02	2,500.00	78%
59003 · CONSULTING SERVICES	0.00	1,250.00	0.00	7,500.00	15,000.00	0%
59004 · ENGINEERING SERVICES	0.00	520.83	5,770.38	3,125.02	6,250.00	92%
59005 · INDEPENDENT CONTRACTOR	0.00	0.00	0.00	0.00	0.00	
59006 · COUNTY FEES	0.00	50.00	0.00	50.00	50.00	0%
59007 · ADVERTISING FEES	0.00	0.00	40.00	500.00	1,000.00	4%
59008 · PEST MANAGEMENT	0.00	0.00	35.34	25.00	50.00	71%
Total 59000 · PROFESSIONAL SERVICES	<u>3,846.50</u>	<u>3,029.16</u>	<u>20,029.03</u>	<u>18,450.04</u>	<u>36,850.00</u>	<u>54%</u>
60000 · AUTOMOBILE EXPENSE						
60001 · FUEL	90.98	145.75	724.78	874.50	1,749.00	41%
60002 · VEHICLE MAINTENANCE	0.00	208.33	126.96	1,250.02	2,500.00	5%
Total 60000 · AUTOMOBILE EXPENSE	<u>90.98</u>	<u>354.08</u>	<u>851.74</u>	<u>2,124.52</u>	<u>4,249.00</u>	<u>20%</u>
61000 · GENERAL MAINTENANCE						
61001 · ROAD MAINTENANCE	0.00	0.00	0.00	0.00	2,000.00	0%
61002 · GREENBELT MAINTENANCE	0.00	0.00	675.00	571.42	1,000.00	68%
61003 · HYDRANT MAINTENANCE	0.00	0.00	0.00	571.44	1,000.02	0%
61004 · BUILDING MAINTENANCE	0.00	83.33	3,302.08	500.02	1,000.00	330%
Total 61000 · GENERAL MAINTENANCE	<u>0.00</u>	<u>83.33</u>	<u>3,977.08</u>	<u>1,642.88</u>	<u>5,000.02</u>	<u>80%</u>
63000 · WATER RESERVES EXPENSE	0.00	0.00	54,759.55	263,000.00	263,000.00	21%
71000 · UNIFORMS						
71001 · EMPLOYEE UNIFORMS	0.00	0.00	94.72	300.00	300.00	32%
Total 71000 · UNIFORMS	<u>0.00</u>	<u>0.00</u>	<u>94.72</u>	<u>300.00</u>	<u>300.00</u>	<u>32%</u>
72000 · INTEREST LTD EXPENSE	0.00	0.00	0.00	0.00	0.00	

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Total Expense	25,349.76	24,780.90	234,375.84	434,579.97	602,846.02	39%
Net Ordinary Income	-25,349.76	-24,780.90	151,376.44	-69,452.97	127,407.98	119%
Other Income/Expense						
Other Expense						
75000 - Arsenic Remediation Expense	0.00	0.00	0.00	0.00	0.00	
76000 - Plans & Studies	0.00		17,342.50			
Total Other Expense	0.00	0.00	17,342.50	0.00	0.00	
Net Other Income	0.00	0.00	-17,342.50	0.00	0.00	
Net Income	<u>-25,349.76</u>	<u>-24,780.90</u>	<u>134,033.94</u>	<u>-69,452.97</u>	<u>127,407.98</u>	105%

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Wastewater
December 2022

	<u>Dec 22</u>	<u>Budget</u>	<u>Jul - Dec 22</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% Budget</u>
Ordinary Income/Expense						
Income						
28000 · REVENUES						
28013 · INCOME - HOOK UP FEES	0.00		1,000.00			
28014 · INCOME - LEACH RENT	0.00	0.00	204.00	204.00	408.00	50%
28018 · INCOME - SERVICE FEE	0.00		1,038.45			
28021 · INCOME - VAPP02	0.00		3,775.00			
28022 · INCOME - SEWER	0.00	0.00	166,445.17	166,723.50	333,447.00	50%
28026 · INCOME - SEWER DEBT TPR	0.00	0.00	25,654.78	27,585.50	55,171.00	47%
28027 · INCOME - SEWER RESV	0.00	0.00	64,008.14	58,943.50	117,887.00	54%
28029 · INCOME - SEWER DEBT WWTP 7	0.00	0.00	30,473.19	30,558.50	61,117.00	50%
28035 · INCOME - WATER DEBT	0.00		57.29			
Total 28000 · REVENUES	0.00	0.00	292,656.02	284,015.00	568,030.00	52%
30500 · GRANT INCOME	0.00	0.00	0.00	0.00	0.00	
34000 · INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	
34500 · FINANCE CHARGE	0.00	0.00	0.00	0.00	0.00	
35000 · OTHER INCOME	0.00	0.00	0.00	0.00	0.00	
Total Income	0.00	0.00	292,656.02	284,015.00	568,030.00	52%
Gross Profit	0.00	0.00	292,656.02	284,015.00	568,030.00	52%
Expense						
36000 · SALARIES	8,102.71	9,685.00	53,460.74	58,110.00	116,220.00	46%
37000 · OVERTIME SALARIES	101.99	124.50	1,032.93	747.00	1,494.00	69%
37250 · PAGER DUTY	210.00	228.17	1,260.00	1,368.98	2,738.00	46%
39250 · SICK LEAVE PAYOUT	0.00	0.00	268.80	73.00	73.00	368%
39500 · VACATION PAY OUT	0.00	0.00	1,600.62	2,055.00	2,055.00	78%
40000 · PAYROLL TAXES - EMPLOYER	172.97	242.17	1,215.72	1,452.98	2,906.00	42%
42000 · MISCELLANEOUS EXPENSE	0.00	500.00	12.20	1,000.00	1,500.00	1%
43000 · INSURANCE						
43001 · LIABILITY INSURANCE	5,570.50	625.00	5,570.50	3,750.00	7,500.00	74%
43002 · WORKMANS COMP INSURANCE	0.00	540.33	4,042.92	3,241.98	6,483.96	62%
43003 · EMPLOYER RETIREMENT BENEFITS	701.48	797.25	12,244.90	4,783.50	9,567.00	128%
43004 · MEDICAL BENEFITS	2,849.41	3,499.83	17,395.22	20,999.02	41,998.00	41%
43005 · DENTAL BENEFITS	117.50	120.08	710.05	720.52	1,441.00	49%
43006 · VISION BENEFITS	28.47	28.58	170.79	171.52	343.00	50%
Total 43000 · INSURANCE	9,267.36	5,611.07	40,134.38	33,666.54	67,332.96	60%
45750 · TRAINING REIMBURSEMENTS	0.00	0.00	0.00	300.00	300.00	0%
47000 · SAFETY	0.00		258.79			
48000 · TRAINING	50.00	0.00	120.00	2,500.00	2,500.00	5%
50000 · CHEMICALS	0.00		1,137.46			
51000 · SLUDGE REMOVAL	700.00	0.00	5,820.00	7,149.98	14,300.00	41%
52000 · LAB SERVICES	4,779.00	1,666.67	10,567.26	9,999.98	20,000.00	53%
53000 · OFFICE EXPENSE						
53001 · OFFICE SUPPLIES	20.21	250.00	959.84	1,500.00	3,000.00	32%
53002 · COMPUTER/SOFTWARE	77.15	156.25	708.87	937.50	1,875.00	38%
53003 · COPY MACHINE/PRINTING JOBS	67.36	104.17	491.89	624.98	1,250.00	39%
53004 · CONTINUING EDUCATION	0.00	500.00	0.00	500.00	500.00	0%
53005 · MILEAGE REIMBURSEMENT	0.00	33.33	0.00	200.02	400.00	0%
53006 · POSTAGE AND DELIVERY	168.63	91.67	875.58	549.98	1,100.00	80%
53007 · BANK SERVICE CHARGES	0.00	41.67	53.20	249.98	500.00	11%
Total 53000 · OFFICE EXPENSE	333.35	1,177.09	3,089.38	4,562.46	8,625.00	36%
54000 · LICENSES						
54001 · PECSD LICENSES	0.00	0.00	0.00	0.00	0.00	
54002 · EMPLOYEE LICENCES	0.00	0.00	0.00	400.00	400.00	0%

Plumas Eureka CSD
Revenues & Expenses Budget Performance - Wastewater
December 2022

	<u>Dec 22</u>	<u>Budget</u>	<u>Jul - Dec 22</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% Budget</u>
54003 · PERMITS	6,727.00	0.00	6,727.00	0.00	6,500.00	103%
54004 · Property Taxes	0.00		183.60		300.00	61%
Total 54000 · LICENSES	6,727.00	0.00	6,910.60	400.00	7,200.00	96%
55000 · MEMBERSHIP DUES	0.00		1,102.08		900.00	122%
56000 · SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	
57000 · UTILITIES						
57001 · ELECTRICITY	4,337.16	3,250.00	21,739.55	19,500.00	39,000.00	56%
57002 · PHONE	282.06	200.00	1,513.20	1,200.00	2,400.00	63%
57003 · INTERNET	46.83	57.50	322.47	345.00	690.00	47%
57004 · PROPANE	302.57	242.16	3,977.59	726.48	1,452.96	274%
57005 · GARBAGE	14.16	19.00	134.40	114.00	228.00	59%
Total 57000 · UTILITIES	4,982.78	3,768.66	27,687.21	21,885.48	43,770.96	63%
58000 · TOOLS & SUPPLIES	141.21	171.58	2,503.50	1,029.52	2,059.00	122%
59000 · PROFESSIONAL SERVICES						
59001 · ACCOUNTING SERVICES	3,846.50	1,000.00	12,239.10	6,000.00	12,000.00	102%
59002 · LEGAL SERVICES	0.00	208.33	203.70	1,250.02	2,500.00	8%
59003 · CONSULTING SERVICES	0.00	0.00	0.00	0.00	0.00	
59004 · ENGINEERING SERVICES	0.00	1,041.67	2,557.62	6,249.98	12,500.00	20%
59005 · INDEPENDENT CONTRACTOR	0.00	0.00	0.00	0.00	0.00	
59006 · COUNTY FEES	0.00		50.00		50.00	100%
59007 · ADVERTISING FEES	0.00	41.67	40.00	249.98	500.00	8%
59008 · PEST MANAGEMENT	0.00	0.00	35.34	25.00	50.00	71%
Total 59000 · PROFESSIONAL SERVICES	3,846.50	2,291.67	15,125.76	13,774.98	27,600.00	55%
60000 · AUTOMOBILE EXPENSE						
60001 · FUEL	90.99	145.75	724.79	874.50	1,749.00	41%
60002 · VEHICLE MAINTENANCE	0.00	208.33	126.93	1,250.02	2,500.00	5%
Total 60000 · AUTOMOBILE EXPENSE	90.99	354.08	851.72	2,124.52	4,249.00	20%
61000 · GENERAL MAINTENANCE						
61001 · ROAD MAINTENANCE	0.00	0.00	0.00	0.00	0.00	
61002 · GREENBELT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	
61003 · HYDRANT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	
61004 · BUILDING MAINTENANCE	0.00	0.00	3,302.08	1,000.00	1,000.00	330%
Total 61000 · GENERAL MAINTENANCE	0.00	0.00	3,302.08	1,000.00	1,000.00	330%
62000 · WWTP #7 BOND EXPENSE	0.00	42,180.38	0.00	42,180.38	62,820.76	0%
64000 · SEWER RESERVES EXPENSE	0.00	12,500.00	100,536.59	75,000.00	150,000.00	67%
71000 · UNIFORMS						
71001 · EMPLOYEE UNIFORMS	0.00	0.00	94.73	300.00	300.00	32%
Total 71000 · UNIFORMS	0.00	0.00	94.73	300.00	300.00	32%
Total Expense	39,505.86	80,501.04	278,092.55	280,680.80	539,943.68	52%
Net Ordinary Income	-39,505.86	-80,501.04	14,563.47	3,334.20	28,086.32	52%
Net Income	-39,505.86	-80,501.04	14,563.47	3,334.20	28,086.32	52%

Plumas Eureka Fire Department Revenues & Expenses Budget Performance - Fire December 2022

	Dec 22	Budget	Jul - Dec 22	YTD Budget	Annual Budget	% Budget
Ordinary Income/Expense						
Income						
28000 · Revenues						
28004 · Income - FIRE	0.00	0.00	1,263.24	1,263.00	2,526.00	50%
28005 · Income - FIRE04	0.00	0.00	0.00	0.00	0.00	
28006 · Income - FIRE05	0.00	0.00	156.60	158.00	316.00	50%
28008 · Income - FIRE01	0.00	0.00	30,724.60	29,558.50	59,117.00	52%
28009 · Income - FIRE02	0.00	0.00	2,279.70	2,226.00	4,452.00	51%
28010 · Income - FIRE03	0.00	0.00	0.00	0.00	0.00	
28012 · Income - FIRE07	0.00	0.00	0.00	0.00	0.00	
28015 · Income - Mitigation Fee	0.00		1,168.58			
Total 28000 · Revenues	0.00	0.00	35,592.72	33,205.50	66,411.00	54%
28100 · Miscellaneous Revenue	0.00		35,015.00			
30000 · Fire Fund Raising	0.00		0.00			
31000 · Fire Contract Income	0.00		500.00			
31250 · FAA Reimbursements	0.00	0.00	0.00	0.00	0.00	
31500 · Income - Property Tax	0.00	0.00	16,481.86	0.00	0.00	
32000 · Fire-FEERAM/Mitigation	0.00	0.00	9,829.32	9,542.50	19,085.00	52%
34000 · Interest Income	0.00	0.00	0.00	0.00	0.00	
35000 · Other Income	0.00	0.00	10,169.05	0.00	0.00	
Total Income	0.00	0.00	107,587.95	42,748.00	85,496.00	126%
Gross Profit	0.00	0.00	107,587.95	42,748.00	85,496.00	126%
Expense						
36000 · Salaries	1,034.29	1,374.58	6,824.66	8,247.52	16,495.00	41%
37000 · Overtime Salaries	13.01	27.67	115.07	165.98	332.00	35%
40000 · Payroll Taxes - Employer	22.09	34.33	155.20	206.02	412.00	38%
42000 · Miscellaneous Expense	2.00	0.00	280.13	350.00	700.00	40%
43000 · Insurance						
43001 · Liability Insurance	18,624.00	0.00	18,624.00	20,000.00	20,000.00	93%
43002 · Workmans Comp Insurance	0.00	0.00	1,783.80	3,663.00	7,326.00	24%
43003 · Employers Retirement Benefits	89.54	120.00	1,563.06	720.00	1,440.00	109%
43004 · Medical Benefits	363.76	526.83	2,108.15	3,161.02	6,322.00	33%
43005 · Dental Benefits	14.99	18.08	90.64	108.52	217.00	42%
43006 · Vision Benefits	3.63	5.00	21.84	30.00	60.00	36%
43008 · Life Insurance	0.00		2,345.00		3,100.00	76%
Total 43000 · Insurance	19,095.92	669.91	26,536.49	27,682.54	38,465.00	69%
45250 · Stipends	1,700.00	2,000.00	10,200.00	12,000.00	24,000.00	43%
45500 · Call Reimbursements						
45510 · FAA Call Reimbursement	0.00	0.00	0.00	0.00	0.00	
45500 · Call Reimbursements - Other	220.00	340.08	1,900.00	2,040.52	4,081.00	47%
Total 45500 · Call Reimbursements	220.00	340.08	1,900.00	2,040.52	4,081.00	47%
45750 · Training Reimbursements	37.50	165.75	165.00	994.50	1,989.00	8%
47000 · Safety	0.00	0.00	258.79	2,500.00	2,500.00	10%
48000 · Training	100.00	250.00	963.67	1,500.00	3,000.00	32%
53000 · Office Expense						
53001 · Office Supplies	234.88	50.00	618.92	300.00	600.00	103%
53002 · Computer/Software	14.18	20.83	153.83	125.02	250.00	62%
53003 · Copy Machine/Printing Jobs	67.35	52.08	491.83	312.52	625.00	79%
53005 · Mileage Reimbursement	0.00	83.33	0.00	500.02	1,000.00	0%
53006 · Postage & Delivery	117.65	50.00	761.79	300.00	600.00	127%

Plumas Eureka Fire Department Revenues & Expenses Budget Performance - Fire December 2022

	<u>Dec 22</u>	<u>Budget</u>	<u>Jul - Dec 22</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% Budget</u>
53007 · Bank Service Charges	0.00	31.25	0.00	187.50	375.00	0%
Total 53000 · Office Expense	434.06	287.49	2,026.37	1,725.06	3,450.00	59%
54000 · Licenses						
54002 · Personnel Licenses	0.00	0.00	0.00	0.00	0.00	
54003 · Permits	0.00		0.00		300.00	0%
54004 · Property Taxes	0.00	0.00	183.60	0.00	100.00	184%
Total 54000 · Licenses	0.00	0.00	183.60	0.00	400.00	46%
55000 · Membership Dues	0.00	0.00	1,402.08	600.00	1,250.00	112%
57000 · Utilities						
57001 · Electricity	102.80	83.33	457.58	500.02	1,000.00	46%
57002 · Phone	72.03	116.67	747.47	699.98	1,400.00	53%
57003 · Internet	40.33	50.00	246.64	300.00	600.00	41%
57004 · Propane	302.58	83.33	711.56	500.02	1,000.00	71%
57005 · Garbage	14.16	12.50	319.17	75.00	150.00	213%
Total 57000 · Utilities	531.90	345.83	2,482.42	2,075.02	4,150.00	60%
58000 · Tools & Supplies	165.14	166.67	5,620.91	999.98	2,000.00	281%
58100 · EMS Supplies	0.00	0.00	2,669.43	200.00	500.00	534%
59000 · Professional Services						
59001 · Accounting Services	797.00	1,000.00	2,252.78	6,000.00	12,000.00	19%
59002 · Legal Services	0.00	52.08	56.20	312.52	625.00	9%
59003 · Consulting Services	0.00	0.00	0.00	0.00	0.00	
59006 · County Fees	0.00		0.00		50.00	0%
59007 · Advertising Fees	0.00	83.33	20.00	500.02	1,000.00	2%
59008 · Pest Management	0.00	0.00	35.32	0.00	0.00	
Total 59000 · Professional Services	797.00	1,135.41	2,364.30	6,812.54	13,675.00	17%
60000 · Automotive Expense						
60001 · Fuel	79.02	618.08	438.63	3,708.52	7,417.00	6%
60002 · Vehicle Maintenance	124.17	416.67	1,470.58	2,499.98	5,000.00	29%
60000 · Automotive Expense - Other	0.00	0.00	0.00	25.00	50.00	0%
Total 60000 · Automotive Expense	203.19	1,034.75	1,909.21	6,233.50	12,467.00	15%
61000 · General Maintenance						
61001 · Road Maintenance	0.00	0.00	0.00	0.00	0.00	
61002 · Greenbelt Maintenance	0.00	0.00	0.00	0.00	0.00	
61004 · Building Maintenance	0.00	0.00	3,302.09	0.00	0.00	
61000 · General Maintenance - Other	0.00	0.00	0.00	0.00	0.00	
Total 61000 · General Maintenance	0.00	0.00	3,302.09	0.00	0.00	
65000 · FEERAM Expense	0.00	0.00	39,529.67	25,000.00	50,000.00	79%
70000 · Equipment	0.00	0.00	0.00	0.00	0.00	
70004 · Fire Department	1,736.27		1,736.27			
71002 · Uniforms - Fire Department	0.00	500.00	3,781.11	3,000.00	6,000.00	63%
Total Expense	26,092.37	8,332.47	114,406.47	102,333.18	185,866.00	62%
Net Ordinary Income	-26,092.37	-8,332.47	-6,818.52	-59,585.18	-100,370.00	7%
Net Income	-26,092.37	-8,332.47	-6,818.52	-59,585.18	-100,370.00	7%

Plumas Eureka CSD
Balance Sheet - Water & Wastewater
As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
11000 · Water & Wastewater Checking	1,100,703.84
11501 · LAIF-Savings Account	313,913.51
Total Checking/Savings	1,414,617.35
Accounts Receivable	
12000 · ACCOUNTS RECEIVABLE	129,947.36
Total Accounts Receivable	129,947.36
Other Current Assets	
12001 · UNDEPOSITED FUNDS	728.70
12003 · Accounts Receivable - Fire	2,861.19
13000 · PREPAID INSURANCE	4,693.08
13001 · INTERFUND REC/PAYABLE	-25,994.14
17500 · Interest Receivable	600.19
Total Other Current Assets	-17,110.98
Total Current Assets	1,527,453.73
Fixed Assets	
14000 · WATER	
14001 · ARSENIC REMEDIATION PROJECT	350.00
14002 · WELL ACCUMULATED DEPRECIATION	-1,074,192.00
14003 · WATER DISTRIBUTION	758,309.43
14004 · DISTRIBUTION ACCUMULATED DEPREC	-575,282.00
14005 · GENERAL EQUIPMENT - WATER	272,009.65
14006 · GEN'L EQ ACCUMULATED DEPREC	-242,232.00
14007 · BUILDINGS - WELLS	1,543,418.12
14021 · Land	42,000.00
14100 · Water Treatment Plant	425,044.30
14000 · WATER - Other	148.83
Total 14000 · WATER	1,149,574.33
15000 · WASTEWATER	
15003 · PLANT ACCUMULATED DEPRICIATION	-1,374,427.00
15004 · WASTEWATER COLLECTION	473,043.39
15006 · COLLECTION ACCUMULATED DEPREC	-299,378.00
15008 · GENERAL EQUIPMENT - WASTEWATER	186,347.52
15009 · GEN EQ ACCUMULATED DEPREC	-171,041.00
15010 · WASTEWATER DISPOSAL	668,653.80
15011 · DISPOSAL ACCUMULATED DEPREC	-602,398.00
15012 · BUILDING - PLANTS	2,822,068.21
15000 · WASTEWATER - Other	148.84
Total 15000 · WASTEWATER	1,703,017.76
16000 · FIRE	
16001 · LAND AND BUILDINGS	-126,115.00
16002 · LAND/BLDGS ACCUMULATED DEPREC	86,426.00
16003 · VEHICLES - FIRE	-150,377.00
16004 · VEHICLES ACCUMULATED DEPREC	115,484.00
16005 · GENERAL EQUIPMENT - FIRE	-217,455.00
16006 · FIRE EQ ACCUMULATED DEPREC	202,716.00
Total 16000 · FIRE	-89,321.00
Total Fixed Assets	2,763,271.09

Plumas Eureka CSD
Balance Sheet - Water & Wastewater
As of December 31, 2022

	Dec 31, 22
Other Assets	
17001 · Deferred Outflows pension	53,121.00
Total Other Assets	53,121.00
TOTAL ASSETS	4,343,845.82
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
18000 · ACCOUNTS PAYABLE	24,546.14
Total Accounts Payable	24,546.14
Credit Cards	
18100 · CSD MC	-257.69
18110 · UMPQUA - Visas	
18101 · VISA_JILLIAN	1,431.18
18103 · VISA_JAMAR	709.46
18104 · VISA_STEVEM	4,831.82
18105 · VISA_LEW	1,596.17
18106 · VISA_JENNI	112.94
18108 · 9153 FUEL CARD	148.19
18110 · UMPQUA - Visas - Other	-7,469.57
Total 18110 · UMPQUA - Visas	1,360.19
Total Credit Cards	1,102.50
Other Current Liabilities	
19000 · PAYROLL LIABILILITIES	
19001 · Employee Retirement Contribute	1,212.61
19002 · Employer Retirement Contribute	-73.41
19003 · DIRECT DEPOSIT LIABILILITIES	-6,501.04
19005 · Payroll Liabilities - Employee	3,652.33
19006 · Payroll Liabilities - Employer	259.22
19000 · PAYROLL LIABILILITIES - Other	217.62
Total 19000 · PAYROLL LIABILILITIES	-1,232.67
19800 · Deferred Inflows-Acturial	70,018.00
19900 · Compensated Absences	9,060.74
Total Other Current Liabilities	77,846.07
Total Current Liabilities	103,494.71
Long Term Liabilities	
21000 · BOND DEBT - WWTP#7 LOAN 1	529,918.82
22000 · BOND DEBT - WWTP#7 LOAN 2	371,460.82
23100 · Net Pension Liability	165,909.00
24001 · Deferred Inflow pension	36,422.00
Total Long Term Liabilities	1,103,710.64
Total Liabilities	1,207,205.35
Equity	
25000 · EQUITY - WATER	
25004 · RESERVES - WELL EXPANSION	170,904.67
25005 · RESERVES - EQUIPMENT	15,000.00
Total 25000 · EQUITY - WATER	185,904.67

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Accrual Basis

Plumas Eureka CSD
Balance Sheet - Water & Wastewater
As of December 31, 2022

	<u>Dec 31, 22</u>
26000 · EQUITY - WASTEWATER	
26003 · RESERVES - PLANT EXPANSION	224,712.13
26005 · RESERVES- LOANS	62,821.00
26999 · EQUITY - PRIOR PERIOD ADJUSTMEN	3,181.00
	<hr/>
Total 26000 · EQUITY - WASTEWATER	290,714.13
27000 · EQUITY - FIRE	
27001 · DIVISIONS CORRECTIONS	-84,713.00
	<hr/>
Total 27000 · EQUITY - FIRE	-84,713.00
32001 · Retained Earnings	2,589,269.13
Net Income	155,465.54
	<hr/>
Total Equity	3,136,640.47
TOTAL LIABILITIES & EQUITY	<hr/> 4,343,845.82 <hr/>

Plumas Eureka Fire Department

Balance Sheet

As of December 31, 2022

02/02/23

Accrual Basis

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
11075 · Fire Department Checking Acct	223,284.77
11501 · LAIF - Savings Account	20,022.79
11750 · County Cash	2,267.41
Total Checking/Savings	245,574.97
Accounts Receivable	
11000 · Accounts Receivable	250.00
Total Accounts Receivable	250.00
Other Current Assets	
12003 · Accounts Receivable - Fire	10,571.85
13000 · Prepaid Insurance	6,665.60
13001 · Interfund Recievable (Payable)	29,024.91
17500 · Interest Receivable	25.01
Total Other Current Assets	46,287.37
Total Current Assets	292,112.34
Fixed Assets	
16000 · Fire	
16001 · Land and Buildings	126,114.91
16002 · Land/Bldgs Accumulated Deprec	-88,106.00
16003 · Vehicles	150,376.76
16004 · Vehicles Accumulated Deprec	-119,151.00
16005 · General Equipment	227,710.22
16006 · Fire EQ Accumulated Deprec	-208,741.00
Total 16000 · Fire	88,203.89
Total Fixed Assets	88,203.89
TOTAL ASSETS	380,316.23
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	1,718.64
Total Accounts Payable	1,718.64
Total Current Liabilities	1,718.64
Total Liabilities	1,718.64
Equity	
27000 · Equity	
27004 · FEERAM	4,582.55
27005 · Reserves - Equipment	5,981.37
Total 27000 · Equity	10,563.92
27001 · Investment & Fixed Assets	84,729.29
32001 · Retained Earnings	290,122.90
Net Income	-6,818.52
Total Equity	378,597.59
TOTAL LIABILITIES & EQUITY	380,316.23

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Accrual Basis

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

Date	Num	Name	Memo	Amount
11000 · Water & Wasterwater Checking				
01/03/2023	E-pay	EDD	499-0561-5 QB Tracking # 577638082	-862.11
01/03/2023	E-pay	U.S. TREASURY	88-0305569 QB Tracking # 577700082	-3,267.06
01/09/2023	EFT	CALPERS	2413152998	-2,597.08
01/10/2023		QuickBooks Payroll Service	Created by Payroll Service on 01/09/2023	-6,877.72
01/11/2023	DD2294	Jamar R. Tate	Direct Deposit	0.00
01/11/2023	DD2295	Jillian F Cole	Direct Deposit	0.00
01/11/2023	DD2297	Lewis C. Prince	Direct Deposit	0.00
01/11/2023	DD2296	John Rowden	Direct Deposit	0.00
01/11/2023	18073	FECHTER & CO		-1,000.00
01/11/2023	18074	FRUIT GROWERS LAB ENVIRONMENTAL	70012821	-5,750.00
01/11/2023	18075	INTERMOUNTAIN DISPOSAL		-42.49
01/11/2023	18076	JAMAR TATE	Cell Phone/Internet reimbursement	-35.00
01/11/2023	18077	JILLIAN COLE	Cell Phone/Internet reimbursement	-35.00
01/11/2023	18078	JOHN ROWDEN1	Cell Phone Reimbursement	-25.00
01/11/2023	18079	LEW PRINCE	Cell Phone Reimbursement	-25.00
01/11/2023	18080	PLUMAS SIERRA REC	6466, 18112	-5,917.09
01/11/2023	18081	PLUMAS SIERRA TELECOMMUNICATIONS	66040	-109.00
01/11/2023	18082	QUADIENT	POSTAGE 12.22.2022	-454.91
01/11/2023	18083	SMILE	PC16	-202.07
01/11/2023	18084	SPECIAL DISTRICT RISK MGMT		-6,373.14
01/11/2023	18085	State Water Resources Control Board	5SSO10842	-5,216.96
01/11/2023	18086	STREAMLINE		-75.00
01/11/2023	18087	SWRCB_OPERATOR CERTIFICATION PROG...	LP DW T2 RENEW 2023	-60.00
01/13/2023	18088	AMERIGAS		-275.98
01/13/2023	18089	FASIS	FASIS WK COMP INS QUARTERLY PAYMENT Q3 2022	-4,955.00
01/13/2023	18090	FASIS	FASIS WK COMP INS QUARTERLY PAYMENT Q4 2022	-4,955.00
01/23/2023	EFT	CALPERS	2413152998	-1,357.98
01/24/2023		QuickBooks Payroll Service	Created by Payroll Service on 01/23/2023	-6,627.36
01/24/2023	18091	AT&T		-253.92
01/24/2023	18092	BEQUETTE & KIMMEL ACCOUNTANCY CORP		-7,970.00
01/24/2023	18093	BRYANT ELECTRIC	GENERATOR REPAIRS WWTP 7	-525.00
01/24/2023	18094	CALNET3	9391019051, 9391019052	-130.59
01/24/2023	18095	DIGITALPATH BUSINESS SERVICES		-15.00
01/24/2023	18096	FARR WEST ENGINEERING	R4302-1072	-7,726.44
01/24/2023	18097	MOUNTAIN HARDWARE	3222	-256.09
01/24/2023	18098	SIERRA CONTROLS, LLC		-1,371.00
01/24/2023	18099	SINGLETON AUMAN	FY 2022 AUDIT 1	-11,000.00
01/24/2023	18100	SPARKS ELECTRIC MOTOR REPAIR	PUMP REPAIR	-2,259.79
01/25/2023	DD2299	Jillian F Cole	Direct Deposit	0.00
01/25/2023	DD2301	Lewis C. Prince	Direct Deposit	0.00
01/25/2023	DD2300	John Rowden	Direct Deposit	0.00
01/25/2023	DD2298	Jamar R. Tate	Direct Deposit	0.00
Total 11000 · Water & Wasterwater Checking				-88,603.78
TOTAL				-88,603.78

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Accrual Basis

Plumas Eureka Fire Department
Check History Report
As of December 31, 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
11075 · Fire Department Checking Acct				
12/19/2022	2249	AT& T		-62.03
12/19/2022	2250	AT&T		-67.70
12/19/2022	2251	ATWOOD	PLUMA-1	-18,624.00
12/19/2022	2252	Captain Rich Machado		-295.50
12/19/2022	2253	Chief Steve Munsen		-1,295.50
12/19/2022	2254	COBY HAKALIR	VOID:	0.00
12/19/2022	2255	Jeff Train		-200.00
12/19/2022	2256	Jenni McGuire		-7.50
12/19/2022	2257	LN Curtis and Sons	C291	-3,128.56
12/19/2022	2258	NAPA Sierra		-20.80
12/19/2022	2259	PLUMAS PINES REC CENT...		-100.00
12/19/2022	2260	TOM CONNOLLY		-151.50
12/19/2022	2261	MARK HARRI		-7.50
12/31/2022			Service Charge	-2.00
Total 11075 · Fire Department Checking Acct				-23,962.59
TOTAL				-23,962.59

Plumas Eureka CSD
Payroll Summary
December 2022

	Jamar R. Tate			Jillian F Cole			John Rowden			Lewis C. Prince			TOTAL		
	Hours	Rate	Dec 22	Hours	Rate	Dec 22	Hours	Rate	Dec 22	Hours	Rate	Dec 22	Hours	Rate	Dec 22
Employee Wages, Taxes and Adjustments															
Gross Pay															
Double-time hourly		86.52	0.00		46.28	0.00			0.00		60.76	0.00			0.00
Hourly	150.00	43.26	6,489.00	134.75	23.14	3,118.12	39.00	45.00	1,755.00	146.00	30.38	4,435.48	469.75		15,797.60
Hourly Sick	10.00	43.26	432.60	23.25	23.14	538.01			0.00	14.00	30.38	425.32	47.25		1,395.93
Hourly Vacation		43.26	0.00	2.00	23.14	46.28			0.00		30.38	0.00	2.00		46.28
Overtime (x1.5) hourly		64.89	0.00	1.00	34.71	34.71			0.00	4.00	45.57	182.28	5.00		216.99
RAISE ADJUSTMENT		35.17	0.00		23.14	0.00			0.00		30.38	0.00			0.00
Pager Duty			210.00			0.00			0.00			210.00			420.00
Total Gross Pay	160.00		7,131.60	161.00		3,737.12	39.00		1,755.00	164.00		5,253.08	524.00		17,876.80
Employer Taxes and Contributions															
Medicare Company			103.41			54.19			25.45			76.17			259.22
Social Security Company			0.00			0.00			108.81			0.00			108.81
CA - Unemployment			0.00			0.00			0.00			0.00			0.00
PERS Employer			714.30			276.56			0.00			501.64			1,492.50
CA - Employment Training Tax			0.00			0.00			0.00			0.00			0.00
Total Employer Taxes and Contributions			817.71			330.75			134.26			577.81			1,860.53