

Plumas Eureka CSD
Balance Sheet - Water & Wastewater
As of May 31, 2020

	May 31, 20
ASSETS	
Current Assets	
Checking/Savings	
11000 · Water & Wastewater Checking	681,593.63
11501 · LAIF-Savings Account	310,330.43
Total Checking/Savings	991,924.06
Accounts Receivable	
12000 · ACCOUNTS RECEIVABLE	190,931.63
Total Accounts Receivable	190,931.63
Other Current Assets	
12001 · UNDEPOSITED FUNDS	737.33
12003 · Accounts Receivable - Fire	-48,312.97
13000 · PREPAID INSURANCE	2,979.00
13001 · INTERFUND REC/PAYABLE	-45,532.57
13003 · INTERFUND REC/PAYABLE - FIRE	52.52
13004 · Deferred Outflows-Contribution	35,374.00
13005 · Deferred Outflows - acturiel	34,426.00
17500 · Interest Receivable	2,749.82
Total Other Current Assets	-17,526.87
Total Current Assets	1,165,328.82
Fixed Assets	
14000 · WATER	
14001 · ARSENIC REMEDIATION PROJECT	350.00
14002 · WELL ACCUMULATED DEPRECIATION	-1,024,756.00
14003 · WATER DISTRIBUTION	758,309.43
14004 · DISTRIBUTION ACCUMULATED DEPREC	-542,138.00
14005 · GENERAL EQUIPMENT - WATER	272,009.65
14006 · GEN'L EQ ACCUMULATED DEPREC	-184,538.00
14007 · BUILDINGS - WELLS	1,479,427.20
14100 · Water Treatment Plant	425,044.30
Total 14000 · WATER	1,183,708.58
15000 · WASTEWATER	
15003 · PLANT ACCUMULATED DEPRICIATION	-1,224,601.00
15004 · WASTEWATER COLLECTION	393,470.25
15006 · COLLECTION ACCUMULATED DEPREC	-258,272.00
15008 · GENERAL EQUIPMENT - WASTEWATER	186,347.52
15009 · GEN EQ ACCUMULATED DEPREC	-166,327.00
15010 · WASTEWATER DISPOSAL	639,253.42
15011 · DISPOSAL ACCUMULATED DEPREC	-581,003.00
15012 · BUILDING - PLANTS	2,320,722.43
Total 15000 · WASTEWATER	1,309,590.62
15026 · Waste Discharge Permit Project	29,400.38
16000 · FIRE	
16001 · LAND AND BUILDINGS	-126,115.00
16002 · LAND/BLDGS ACCUMULATED DEPREC	83,066.00
16003 · VEHICLES - FIRE	-153,875.00
16004 · VEHICLES ACCUMULATED DEPREC	132,680.00
16005 · GENERAL EQUIPMENT - FIRE	-217,455.00
16006 · FIRE EQ ACCUMULATED DEPREC	196,986.00
Total 16000 · FIRE	-84,713.00
Total Fixed Assets	2,437,986.58
TOTAL ASSETS	3,603,315.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	

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Accounts Payable	
18000 · ACCOUNTS PAYABLE	34,249.38
Total Accounts Payable	34,249.38
Credit Cards	
18100 · Jillian CSD MC	-1,412.79
18200 · John S CSD MC	-55.00
Total Credit Cards	-1,467.79
Other Current Liabilities	
19000 · PAYROLL LIABILILITIES	
19001 · Employee Retirement Contribute	4,806.62
19002 · Employer Retirement Contribute	7,573.83
19003 · DIRECT DEPOSIT LIABILILITIES	6,101.19
19005 · Payroll Liabilities - Employee	2,411.73
19006 · Payroll Liabilities - Employer	232.69
19000 · PAYROLL LIABILILITIES - Other	-23.56
Total 19000 · PAYROLL LIABILILITIES	21,102.50
19800 · Deferred Inflows-Acturial	37,636.00
19900 · Compensated Absences	1,914.78
Total Other Current Liabilities	60,653.28
Total Current Liabilities	93,434.87
Long Term Liabilities	
21000 · BOND DEBT - WWTP#7 LOAN 1	582,050.00
22000 · BOND DEBT - WWTP#7 LOAN 2	420,850.01
23000 · WEST AMERICA LOAN	-40,634.00
23100 · Net Pension Liability	178,773.00
23200 · SRF LOAN #1	69,938.55
Total Long Term Liabilities	1,210,977.56
Total Liabilities	1,304,412.43
Equity	
25000 · EQUITY - WATER	
25004 · RESERVES - WELL EXPANSION	170,904.67
25005 · RESERVES - EQUIPMENT	15,000.00
Total 25000 · EQUITY - WATER	185,904.67
25006 · INVESTMENT IN FIXED ASSETS	-84,712.00
26000 · EQUITY - WASTEWATER	
26003 · RESERVES - PLANT EXPANSION	224,712.13
26005 · RESERVES- LOANS	62,821.00
26999 · EQUITY - PRIOR PERIOD ADJUSTMEN	3,181.00
Total 26000 · EQUITY - WASTEWATER	290,714.13
32001 · Retained Earnings	1,354,398.37
Net Income	552,597.80
Total Equity	2,298,902.97
TOTAL LIABILITIES & EQUITY	3,603,315.40