

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

	<u>Nov 22</u>	<u>Budget</u>	<u>Jul - Nov 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	195.42		195.42			
Total 31500 · INCOME - PROPERTY TAX	195.42		195.42			
32000 · FIRE-FEERAM/MITIGATION	0.00	0.00	0.00	0.00	0.00	
34000 · INTEREST INCOME	0.45	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	195.87	0.00	385,752.28	365,127.00	730,254.00	53%
Gross Profit	195.87	0.00	385,752.28	365,127.00	730,254.00	53%
Expense						
36000 · SALARIES	12,143.49	9,685.00	45,358.03	48,425.00	116,220.00	39%
37000 · OVERTIME SALARIES	257.81	124.50	930.94	622.50	1,494.00	62%
37250 · PAGER DUTY	210.00	228.17	1,050.00	1,140.81	2,738.00	38%
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	260.10	242.17	1,042.75	1,210.81	2,906.00	36%
42000 · MISCELLANEOUS EXPENSE	0.00	0.00	12.19	500.00	1,500.00	1%
43000 · INSURANCE						
43001 · LIABILITY INSURANCE	0.00	625.00	0.00	3,125.00	7,500.00	0%
43002 · WORKMANS COMP INSURANCE	0.00	540.33	2,457.32	2,701.69	6,484.00	38%
43003 · EMPLOYER RETIREMENT BENEFITS	1,052.21	797.25	11,543.42	3,986.25	9,567.00	121%
43004 · MEDICAL BENEFITS	3,484.09	3,499.83	14,545.80	17,499.19	41,998.00	35%
43005 · DENTAL BENEFITS	118.51	120.08	592.55	600.44	1,441.00	41%
43006 · VISION BENEFITS	28.47	28.58	142.32	142.94	343.00	41%
43007 · EMPLOYEE RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	
Total 43000 · INSURANCE	4,683.28	5,611.07	29,281.41	28,055.51	67,333.00	43%
45750 · TRAINING REIMBURSEMENTS	0.00	0.00	0.00	150.00	300.00	0%
47000 · SAFETY	258.79		258.79			
48000 · TRAINING	125.00	0.00	195.00	2,500.00	2,500.00	8%
50000 · CHEMICALS	1,612.27	3,125.00	13,771.05	15,625.00	25,000.00	55%

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

	Nov 22	Budget	Jul - Nov 22	YTD Budget	Annual Budget	% Budget
52000 · LAB SERVICES	2,408.26	750.00	2,533.92	3,750.00	9,000.00	28%
53000 · OFFICE EXPENSE						
53001 · OFFICE SUPPLIES	52.28	250.00	939.66	1,250.00	3,000.00	31%
53002 · COMPUTER/SOFTWARE	77.15	156.25	630.56	781.25	1,875.00	34%
53003 · COPY MACHINE/PRINTING JOBS	67.36	104.17	424.53	520.81	1,250.00	34%
53004 · CONTINUING EDUCATION	0.00	500.00	0.00	500.00	500.00	0%
53005 · MILEAGE REIMBURSEMENT	0.00	33.33	0.00	166.69	400.00	0%
53006 · POSTAGE AND DELIVERY	343.79	133.33	706.95	666.69	1,600.00	44%
53007 · BANK SERVICE CHARGES	21.20	41.67	58.20	208.31	500.00	12%
Total 53000 · OFFICE EXPENSE	561.78	1,218.75	2,759.90	4,093.75	9,125.00	30%
54000 · LICENSES						
54001 · PECSD LICENSES	0.00	0.00	675.00	0.00	0.00	
54002 · EMPLOYEE LICENCES	0.00	500.00	0.00	500.00	500.00	0%
54003 · PERMITS	660.72	0.00	660.72	0.00	4,500.00	15%
54004 · Property Taxes	183.60	0.00	183.60	0.00	400.00	46%
Total 54000 · LICENSES	844.32	500.00	1,519.32	500.00	5,400.00	28%
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	2,484.48	3,166.67	24,255.77	15,833.31	38,000.00	64%
57002 · PHONE	252.34	208.33	1,333.02	1,041.69	2,500.00	53%
57003 · INTERNET	46.84	57.50	275.72	287.50	690.00	40%
57004 · PROPANE	176.38	242.17	2,243.18	484.32	1,453.00	154%
57005 · GARBAGE	18.95	20.25	120.25	101.25	243.00	49%
Total 57000 · UTILITIES	2,978.99	3,694.92	28,227.94	17,748.07	42,886.00	66%
58000 · TOOLS & SUPPLIES	678.70	259.75	1,668.33	1,298.75	3,117.00	54%
59000 · PROFESSIONAL SERVICES						
59001 · ACCOUNTING SERVICES	510.00	1,000.00	8,392.61	5,000.00	12,000.00	70%
59002 · LEGAL SERVICES	0.00	208.33	1,944.20	1,041.69	2,500.00	78%
59003 · CONSULTING SERVICES	0.00	1,250.00	0.00	6,250.00	15,000.00	0%
59004 · ENGINEERING SERVICES	837.38	520.83	5,770.38	2,604.19	6,250.00	92%
59005 · INDEPENDENT CONTRACTOR	0.00	0.00	0.00	0.00	0.00	
59006 · COUNTY FEES	0.00	0.00	0.00	0.00	50.00	0%
59007 · ADVERTISING FEES	0.00	250.00	40.00	500.00	1,000.00	4%
59008 · PEST MANAGEMENT	0.00	12.50	35.34	25.00	50.00	71%
Total 59000 · PROFESSIONAL SERVICES	1,347.38	3,241.66	16,182.53	15,420.88	36,850.00	44%
60000 · AUTOMOBILE EXPENSE						
60001 · FUEL	103.91	145.75	579.20	728.75	1,749.00	33%
60002 · VEHICLE MAINTENANCE	0.00	208.33	126.96	1,041.69	2,500.00	5%
Total 60000 · AUTOMOBILE EXPENSE	103.91	354.08	706.16	1,770.44	4,249.00	17%
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	416.69	1,000.00	330%
Total 61000 · GENERAL MAINTENANCE	0.00	83.33	3,977.08	1,559.55	5,000.02	80%
63000 · WATER RESERVES EXPENSE	708.75	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	0.00	0.00	94.72	300.00	300.00	32%
72000 · INTEREST LTD EXPENSE	0.00	0.00	0.00	0.00	0.00	
Total Expense	29,182.83	29,118.40	207,385.88	409,799.07	602,846.02	34%
Net Ordinary Income	-28,986.96	-29,118.40	178,366.40	-44,672.07	127,407.98	140%

Plumas Eureka CSD
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 November 2022

	<u>Nov 22</u>	<u>Budget</u>	<u>Jul - Nov 22</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% Budget</u>
Other Income/Expense						
Other Expense						
75000 · Arsenic Remediation Expense	0.00	0.00	0.00	0.00	0.00	
76000 · Plans & Studies	7,081.00		17,342.50			
Total Other Expense	<u>7,081.00</u>	<u>0.00</u>	<u>17,342.50</u>	<u>0.00</u>	<u>0.00</u>	
Net Other Income	<u>-7,081.00</u>	<u>0.00</u>	<u>-17,342.50</u>	<u>0.00</u>	<u>0.00</u>	
Net Income	<u><u>-36,067.96</u></u>	<u><u>-29,118.40</u></u>	<u><u>161,023.90</u></u>	<u><u>-44,672.07</u></u>	<u><u>127,407.98</u></u>	126%

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

	<u>Nov 22</u>	<u>Budget</u>	<u>Jul - Nov 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	12,143.49	9,685.00	45,358.03	48,425.00	116,220.00	39%
37000 · OVERTIME SALARIES	257.81	124.50	930.94	622.50	1,494.00	62%
37250 · PAGER DUTY	210.00	228.17	1,050.00	1,140.81	2,738.00	38%
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	260.10	242.17	1,042.75	1,210.81	2,906.00	36%
42000 · MISCELLANEOUS EXPENSE	0.00	0.00	12.20	500.00	1,500.00	1%
43000 · INSURANCE						
43001 · LIABILITY INSURANCE	0.00	625.00	0.00	3,125.00	7,500.00	0%
43002 · WORKMANS COMP INSURANCE	0.00	540.33	2,457.32	2,701.65	6,483.96	38%
43003 · EMPLOYER RETIREMENT BENEFITS	1,052.21	797.25	11,543.42	3,986.25	9,567.00	121%
43004 · MEDICAL BENEFITS	3,484.10	3,499.83	14,545.81	17,499.19	41,998.00	35%
43005 · DENTAL BENEFITS	118.51	120.08	592.55	600.44	1,441.00	41%
43006 · VISION BENEFITS	28.47	28.58	142.32	142.94	343.00	41%
Total 43000 · INSURANCE	4,683.29	5,611.07	29,281.42	28,055.47	67,332.96	43%
45750 · TRAINING REIMBURSEMENTS	0.00	0.00	0.00	300.00	300.00	0%
47000 · SAFETY	258.79		258.79			
48000 · TRAINING	0.00	0.00	70.00	2,500.00	2,500.00	3%
50000 · CHEMICALS	219.85		1,137.46			
51000 · SLUDGE REMOVAL	0.00	2,383.34	5,120.00	7,149.98	14,300.00	36%
52000 · LAB SERVICES	5,788.26	1,666.67	5,788.26	8,333.31	20,000.00	29%
53000 · OFFICE EXPENSE						
53001 · OFFICE SUPPLIES	52.27	250.00	939.63	1,250.00	3,000.00	31%
53002 · COMPUTER/SOFTWARE	77.15	156.25	631.72	781.25	1,875.00	34%
53003 · COPY MACHINE/PRINTING JOBS	67.36	104.17	424.53	520.81	1,250.00	34%
53004 · CONTINUING EDUCATION	0.00	0.00	0.00	0.00	500.00	0%
53005 · MILEAGE REIMBURSEMENT	0.00	33.33	0.00	166.69	400.00	0%
53006 · POSTAGE AND DELIVERY	343.80	91.67	706.95	458.31	1,100.00	64%
53007 · BANK SERVICE CHARGES	0.00	41.67	53.20	208.31	500.00	11%
Total 53000 · OFFICE EXPENSE	540.58	677.09	2,756.03	3,385.37	8,625.00	32%
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
November 2022

	Nov 22	Budget	Jul - Nov 22	YTD Budget	Annual Budget	% Budget
54003 · PERMITS	0.00	0.00	0.00	0.00	6,500.00	0%
54004 · Property Taxes	183.60		183.60		300.00	61%
Total 54000 · LICENSES	183.60	0.00	183.60	400.00	7,200.00	3%
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	3,311.42	3,250.00	17,402.39	16,250.00	39,000.00	45%
57002 · PHONE	228.76	200.00	1,231.14	1,000.00	2,400.00	51%
57003 · INTERNET	46.83	57.50	275.64	287.50	690.00	40%
57004 · PROPANE	176.38	242.16	3,675.02	484.32	1,452.96	253%
57005 · GARBAGE	18.95	19.00	120.24	95.00	228.00	53%
Total 57000 · UTILITIES	3,782.34	3,768.66	22,704.43	18,116.82	43,770.96	52%
58000 · TOOLS & SUPPLIES	288.60	171.58	2,362.29	857.94	2,059.00	115%
59000 · PROFESSIONAL SERVICES						
59001 · ACCOUNTING SERVICES	510.00	1,000.00	8,392.60	5,000.00	12,000.00	70%
59002 · LEGAL SERVICES	0.00	208.33	203.70	1,041.69	2,500.00	8%
59003 · CONSULTING SERVICES	0.00	0.00	0.00	0.00	0.00	
59004 · ENGINEERING SERVICES	676.37	1,041.67	2,557.62	5,208.31	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	208.31	500.00	8%
59008 · PEST MANAGEMENT	0.00	0.00	35.34	25.00	50.00	71%
Total 59000 · PROFESSIONAL SERVICES	1,186.37	2,291.67	11,279.26	11,483.31	27,600.00	41%
60000 · AUTOMOBILE EXPENSE						
60001 · FUEL	103.92	145.75	579.21	728.75	1,749.00	33%
60002 · VEHICLE MAINTENANCE	0.00	208.33	126.93	1,041.69	2,500.00	5%
Total 60000 · AUTOMOBILE EXPENSE	103.92	354.08	706.14	1,770.44	4,249.00	17%
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	0.00	0.00	0.00	62,820.76	0%
64000 · SEWER RESERVES EXPENSE	1,900.21	12,500.00	100,536.59	62,500.00	150,000.00	67%
70000 · EQUIPMENT						
70001 · TREATMENT PLANTS	0.00	0.00	0.00	0.00	0.00	
70003 · COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	
70005 · FIELD EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
Total 70000 · EQUIPMENT	0.00	0.00	0.00	0.00	0.00	
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	31,807.21	39,704.00	236,946.50	200,179.76	539,943.68	44%
Net Ordinary Income	-31,807.21	-39,704.00	55,709.52	83,835.24	28,086.32	198%
	-31,807.21	-39,704.00	55,709.52	83,835.24	28,086.32	198%

**Plumas Eureka Fire Department
Revenues & Expenses Budget Performance - Fire
November 2022**

	<u>Nov 22</u>	<u>Budget</u>	<u>Jul - Nov 22</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% Budget</u>
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	10,000.00	0.00	10,169.05	0.00	0.00	
Total Income	10,000.00	0.00	107,587.95	42,748.00	85,496.00	126%
Gross Profit	10,000.00	0.00	107,587.95	42,748.00	85,496.00	126%
Expense						
36000 · Salaries	1,550.24	1,374.58	5,790.37	6,872.94	16,495.00	35%
37000 · Overtime Salaries	22.51	27.67	102.06	138.31	332.00	31%
40000 · Payroll Taxes - Employer	33.20	34.33	133.11	171.69	412.00	32%
42000 · Miscellaneous Expense	2.00	0.00	278.13	350.00	700.00	40%
43000 · Insurance						
43001 · Liability Insurance	0.00	20,000.00	0.00	20,000.00	20,000.00	0%
43002 · Workmans Comp Insurance	0.00	1,831.50	1,783.80	3,663.00	7,326.00	24%
43003 · Employers Retirement Benefits	134.33	120.00	1,473.52	600.00	1,440.00	102%
43004 · Medical Benefits	332.24	526.83	1,744.39	2,634.19	6,322.00	28%
43005 · Dental Benefits	15.13	18.08	75.65	90.44	217.00	35%
43006 · Vision Benefits	3.63	5.00	18.21	25.00	60.00	30%
43008 · Life Insurance	2,345.00		2,345.00		3,100.00	76%
Total 43000 · Insurance	2,830.33	22,501.41	7,440.57	27,012.63	38,465.00	19%
45250 · Stipends	1,700.00	2,000.00	8,500.00	10,000.00	24,000.00	35%
45500 · Call Reimbursements						
45510 · FAA Call Reimbursement	0.00	0.00	0.00	0.00	0.00	
45500 · Call Reimbursements - Other	238.00	340.08	1,680.00	1,700.44	4,081.00	41%
Total 45500 · Call Reimbursements	238.00	340.08	1,680.00	1,700.44	4,081.00	41%
45750 · Training Reimbursements	20.00	165.75	127.50	828.75	1,989.00	6%
47000 · Safety	258.79	0.00	258.79	2,500.00	2,500.00	10%
48000 · Training	100.00	250.00	863.67	1,250.00	3,000.00	29%
53000 · Office Expense						
53001 · Office Supplies	46.47	50.00	384.04	250.00	600.00	64%
53002 · Computer/Software	14.18	20.83	139.65	104.19	250.00	56%
53003 · Copy Machine/Printing Jobs	67.35	52.08	424.48	260.44	625.00	68%
53005 · Mileage Reimbursement	0.00	83.33	0.00	416.69	1,000.00	0%
53006 · Postage & Delivery	287.79	50.00	644.14	250.00	600.00	107%
53007 · Bank Service Charges	0.00	31.25	0.00	156.25	375.00	0%
Total 53000 · Office Expense	415.79	287.49	1,592.31	1,437.57	3,450.00	46%
54000 · Licenses						

**Plumas Eureka Fire Department
Revenues & Expenses Budget Performance - Fire
November 2022**

	<u>Nov 22</u>	<u>Budget</u>	<u>Jul - Nov 22</u>	<u>YTD Budget</u>	<u>Annual Budget</u>	<u>% Budget</u>
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	183.60	0.00	183.60	0.00	100.00	184%
Total 54000 · Licenses	183.60	0.00	183.60	0.00	400.00	46%
55000 · Membership Dues	0.00	600.00	1,402.08	600.00	1,250.00	112%
57000 · Utilities						
57001 · Electricity	79.22	83.33	354.78	416.69	1,000.00	35%
57002 · Phone	148.13	116.67	675.44	583.31	1,400.00	48%
57003 · Internet	40.33	50.00	206.31	250.00	600.00	34%
57004 · Propane	176.39	83.33	408.98	416.69	1,000.00	41%
57005 · Garbage	18.94	12.50	305.01	62.50	150.00	203%
Total 57000 · Utilities	463.01	345.83	1,950.52	1,729.19	4,150.00	47%
58000 · Tools & Supplies	2,751.23	166.67	5,455.77	833.31	2,000.00	273%
58100 · EMS Supplies	2,669.43	100.00	2,669.43	200.00	500.00	534%
59000 · Professional Services						
59001 · Accounting Services	150.00	1,000.00	1,455.78	5,000.00	12,000.00	12%
59002 · Legal Services	0.00	52.08	56.20	260.44	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	416.69	1,000.00	2%
59008 · Pest Management	0.00	0.00	35.32	0.00	0.00	
Total 59000 · Professional Services	150.00	1,135.41	1,567.30	5,677.13	13,675.00	11%
60000 · Automotive Expense						
60001 · Fuel	106.50	618.08	359.61	3,090.44	7,417.00	5%
60002 · Vehicle Maintenance	20.80	416.67	1,346.41	2,083.31	5,000.00	27%
60000 · Automotive Expense - Other	0.00	12.50	0.00	25.00	50.00	0%
Total 60000 · Automotive Expense	127.30	1,047.25	1,706.02	5,198.75	12,467.00	14%
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	39,529.67	0.00	39,529.67	25,000.00	50,000.00	79%
70000 · Equipment	0.00	0.00	0.00	0.00	0.00	
71002 · Uniforms - Fire Department	0.00	500.00	3,781.11	2,500.00	6,000.00	63%
Total Expense	53,045.10	30,876.47	88,314.10	94,000.71	185,866.00	48%
Net Ordinary Income	-43,045.10	-30,876.47	19,273.85	-51,252.71	-100,370.00	-19%
Net Income	-43,045.10	-30,876.47	19,273.85	-51,252.71	-100,370.00	-19%

Plumas Eureka CSD
Balance Sheet - Water & Wastewater
As of November 30, 2022

	Nov 30, 22
ASSETS	
Current Assets	
Checking/Savings	
11000 · Water & Wastewater Checking	1,167,905.42
11501 · LAIF-Savings Account	313,913.51
Total Checking/Savings	1,481,818.93
Accounts Receivable	
12000 · ACCOUNTS RECEIVABLE	177,188.86
Total Accounts Receivable	177,188.86
Other Current Assets	
12001 · UNDEPOSITED FUNDS	728.70
12003 · Accounts Receivable - Fire	-521.32
13000 · PREPAID INSURANCE	4,693.08
13001 · INTERFUND REC/PAYABLE	-25,967.07
17500 · Interest Receivable	600.19
Total Other Current Assets	-20,466.42
Total Current Assets	1,638,541.37
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 November 30, 2022

	Nov 30, 22
Other Assets	
17001 · Deferred Outflows pension	53,121.00
Total Other Assets	53,121.00
TOTAL ASSETS	4,454,933.46
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
18000 · ACCOUNTS PAYABLE	15,091.81
Total Accounts Payable	15,091.81
Credit Cards	
18100 · CSD MC	24,906.62
18110 · UMPQUA - Visas	
18101 · VISA_JILLIAN	1,169.68
18103 · VISA_JAMAR	448.23
18104 · VISA_STEVEM	4,628.63
18105 · VISA_LEW	1,491.26
18106 · VISA_JENNI	112.94
18108 · 9153 FUEL CARD	148.19
18110 · UMPQUA - Visas - Other	-31,033.55
Total 18110 · UMPQUA - Visas	-23,034.62
Total Credit Cards	1,872.00
Other Current Liabilities	
19000 · PAYROLL LIABILILITIES	
19001 · Employee Retirement Contribute	685.38
19002 · Employer Retirement Contribute	-774.51
19003 · DIRECT DEPOSIT LIABILILITIES	-37.00
19005 · Payroll Liabilities - Employee	5,573.91
19006 · Payroll Liabilities - Employer	391.58
19000 · PAYROLL LIABILILITIES - Other	323.64
Total 19000 · PAYROLL LIABILILITIES	6,163.00
19800 · Deferred Inflows-Acturial	70,018.00
19900 · Compensated Absences	9,060.74
Total Other Current Liabilities	85,241.74
Total Current Liabilities	102,205.55
Long Term Liabilities	
21000 · BOND DEBT - WWTP#7 LOAN 1	547,620.00
22000 · BOND DEBT - WWTP#7 LOAN 2	395,940.00
23100 · Net Pension Liability	165,909.00
24001 · Deferred Inflow pension	36,422.00
Total Long Term Liabilities	1,145,891.00
Total Liabilities	1,248,096.55
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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01/03/23

Accrual Basis

Plumas Eureka CSD
Balance Sheet - Water & Wastewater
As of November 30, 2022

	<u>Nov 30, 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	225,661.98
	<hr/>
Total Equity	3,206,836.91
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>4,454,933.46</u>

Plumas Eureka Fire Department

Balance Sheet

01/06/23

As of November 30, 2022

Accrual Basis

	Nov 30, 22
ASSETS	
Current Assets	
Checking/Savings	
11075 · Fire Department Checking Acct	247,247.36
11501 · LAIF - Savings Account	20,022.79
11750 · County Cash	2,267.41
Total Checking/Savings	269,537.56
Accounts Receivable	
11000 · Accounts Receivable	250.00
Total Accounts Receivable	250.00
Other Current Assets	
12003 · Accounts Receivable - Fire	13,954.36
13000 · Prepaid Insurance	6,665.60
13001 · Interfund Recievable (Payable)	28,997.74
17500 · Interest Receivable	25.01
Total Other Current Assets	49,642.71
Total Current Assets	319,430.27
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	407,634.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	2,944.20
Total Accounts Payable	2,944.20
Total Current Liabilities	2,944.20
Total Liabilities	2,944.20
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	19,273.85
Total Equity	404,689.96
TOTAL LIABILITIES & EQUITY	407,634.16

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01/06/23

Accrual Basis

Plumas Eureka CSD Check History Report As of November 30, 2022

Date	Num	Name	Memo	Amount
11000 · Water & Wasterwater Checking				
11/01/2022		QuickBooks Payroll Service	Created by Payroll Service on 10/31/2022	-6,696.66
11/02/2022	DD2274	Jamar R. Tate	Direct Deposit	0.00
11/02/2022	DD2277	Lewis C. Prince	Direct Deposit	0.00
11/02/2022	DD2276	John Rowden	Direct Deposit	0.00
11/02/2022	DD2275	Jillian F Cole	Direct Deposit	0.00
11/02/2022	EFT	CALPERS	2413152998	-1,258.33
11/14/2022	E-pay	EDD	499-0561-5 QB Tracking # -1082089918	-866.02
11/14/2022	E-pay	U.S. TREASURY	88-0305569 QB Tracking # -1082063918	-3,339.42
11/14/2022	18018	AT&T		-235.42
11/14/2022	18019	BASTIAN ENGINEERING	DHLF - TASK ORDER 2/WTR EASEMENTS	-805.00
11/14/2022	18020	BEQUETTE & KIMMEL ACCOUNTANCY CORP		-200.00
11/14/2022	18021	CALIFORNIA RURAL WATER ASSOCIATION		-675.00
11/14/2022	18022	DIGITALPATH BUSINESS SERVICES		-15.00
11/14/2022	18023	FRUIT GROWERS LAB ENVIRONMENTAL	70012821	-8,196.52
11/14/2022	18024	GRAEAGLE LAND & WATER	GREEN WASTE DISPOSAL	-225.00
11/14/2022	18025	INTERMOUNTAIN DISPOSAL	INCL FIRE DUMPSTER RENTAL	-56.84
11/14/2022	18026	JAMAR TATE		-35.00
11/14/2022	18027	JILLIAN COLE	Cell Phone/Internet upgrade reimbursement	-35.00
11/14/2022	18028	JOHN ROWDEN1		-25.00
11/14/2022	18029	LEW PRINCE		-25.00
11/14/2022	18030	PLUMAS COUNTY TAX COLLECTOR		-550.80
11/14/2022	18031	PLUMAS SANITATION		-150.00
11/14/2022	18032	PLUMAS SIERRA REC	6466, 18112	-7,343.06
11/14/2022	18033	PLUMAS SIERRA TELECOMMUNICATIONS	66040	-109.00
11/14/2022	18034	QUADIENT		-400.00
11/14/2022	18035	QUADIENT LEASING	Postage meter LEASE	-528.88
11/14/2022	18036	SIERRA VILLAGE MARKETS, LLC	250	-11.61
11/14/2022	18037	SMILE	PC16	-202.07
11/14/2022	18038	SPARKS ELECTRIC MOTOR REPAIR	WWTP 7	-802.71
11/14/2022	18039	SPECIAL DISTRICT RISK MGMT		-5,850.00
11/14/2022	18040	STREAMLINE		-75.00
11/14/2022	EFT	CALPERS	2413152998	-1,075.79
11/14/2022	EFT	CALPERS	2413152998	-1,033.13
11/15/2022		QuickBooks Payroll Service	Created by Payroll Service on 11/14/2022	-6,465.38
11/15/2022	18041	LEW PRINCE		-1,763.15
11/16/2022	DD2279	Jillian F Cole	Direct Deposit	0.00
11/16/2022	DD2280	John Rowden	Direct Deposit	0.00
11/16/2022	DD2281	Lewis C. Prince	Direct Deposit	0.00
11/16/2022	DD2278	Jamar R. Tate	Direct Deposit	0.00
11/23/2022	EFT	UMPQUA BANK	VOID:	-4,430.94
11/28/2022	EFT	Intuit Payroll Service		-20.00
11/29/2022		QuickBooks Payroll Service	Created by Payroll Service on 11/28/2022	-6,528.09
11/29/2022	18042	ALPINE FIRE SERVICES, INC	Extinguisher Servicing 2022	-776.37
11/29/2022	18043	AMERIGAS		-529.15
11/29/2022	18044	CALNET3	9391019051, 9391019052	-127.18
11/29/2022	18045	MOUNTAIN HARDWARE	3222	-378.64
11/29/2022	18046	SIMERSON		-33,252.20
11/29/2022	18047	SMILE	PC16	-202.07
11/29/2022	18048	THATCHER COMPANY, INC.	401411	-1,832.12
11/29/2022	18049	USDA FOREST SERVICE	0003341563	-660.72
11/29/2022	18050	FARR WEST ENGINEERING	R4302-1072	-9,596.00
11/30/2022	DD2283	Jillian F Cole	Direct Deposit	0.00
11/30/2022	DD2285	Lewis C. Prince	Direct Deposit	0.00
11/30/2022	DD2284	John Rowden	Direct Deposit	0.00
11/30/2022	DD2282	Jamar R. Tate	Direct Deposit	0.00
11/30/2022			Service Charge	-21.20
Total 11000 · Water & Wasterwater Checking				-107,404.47
TOTAL				-107,404.47

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01/04/23

Accrual Basis

Plumas Eureka Fire Department
Check History Report
As of November 30, 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
11075 · Fire Department Checking Acct				
11/14/2022	2235	AT&T		-86.86
11/14/2022	2236	Captain Rich Machado		-266.00
11/14/2022	2237	Chief Steve Munsen		-1,249.00
11/14/2022	2238	COBY HAKALIR		-5.00
11/14/2022	2239	Eastern Plumas Health Care	EPI PEN JR/ADULT X2 EA NARCAN X2	-2,669.43
11/14/2022	2240	Jeff Train		-200.00
11/14/2022	2241	LARRY MCCABE		-40.00
11/14/2022	2242	Les Schwab	A19-00268	-914.16
11/14/2022	2243	MARK HARRI		-5.00
11/14/2022	2244	Myers-Stevens & Toohey & Co		-2,345.00
11/14/2022	2245	TOM CONNOLLY		-193.00
11/29/2022	2246	AT& T		-70.43
11/29/2022	2247	LN Curtis and Sons	C291	-40,049.83
11/29/2022	2248	PLUMAS PINES REC CENT...		-100.00
11/30/2022			Service Charge	-2.00
Total 11075 · Fire Department Checking Acct				-48,195.71
TOTAL				-48,195.71

**Plumas Eureka CSD
Payroll Summary
November 2022**

	Jamar R. Tate			Jillian F Cole			John Rowden			Lewis C. Prince			TOTAL		
	Hours	Rate	Nov 22	Hours	Rate	Nov 22	Hours	Rate	Nov 22	Hours	Rate	Nov 22	Hours	Rate	Nov 22
Employee Wages, Taxes and Adjustments															
Gross Pay															
Double-time hourly		86.52	0.00	46.28	0.00			0.00	4.00	60.76	243.04	4.00		243.04	
Hourly	200.00	43.26	8,652.00	207.00	23.14	4,789.99	58.00	45.00	2,610.00	216.50	30.38	6,577.27	681.50	22,629.26	
Hourly Sick	16.00	43.26	692.16	32.00	23.14	740.49			0.00	21.00	30.38	637.98	69.00	2,070.63	
Hourly Vacation	24.00	43.26	1,038.24	1.00	23.14	23.14			0.00	2.50	30.38	75.95	27.50	1,137.33	
Overtime (x1.5) hourly		64.89	0.00	3.25	34.71	112.81			0.00	4.00	45.57	182.28	7.25	295.09	
RAISE ADJUSTMENT		35.17	0.00		23.14	0.00			0.00		30.38	0.00		0.00	
Pager Duty			345.00			0.00			0.00			285.00		630.00	
Total Gross Pay	<u>240.00</u>		<u>10,727.40</u>	<u>243.25</u>		<u>5,666.43</u>	<u>58.00</u>		<u>2,610.00</u>	<u>248.00</u>		<u>8,001.52</u>	<u>789.25</u>	<u>27,005.35</u>	
Employer Taxes and Contributions															
Medicare Company			155.55			82.17			37.84			116.02		391.58	
Social Security Company			0.00			0.00			161.82			0.00		161.82	
CA - Unemployment			0.00			0.00			0.00			0.00		0.00	
PERS Employer			1,071.45			414.84			0.00			752.46		2,238.75	
CA - Employment Training Tax			0.00			0.00			0.00			0.00		0.00	
Total Employer Taxes and Contributions			<u>1,227.00</u>			<u>497.01</u>			<u>199.66</u>			<u>868.48</u>		<u>2,792.15</u>	