

ACCOUNTANTS' COMPILATION REPORT

January 21, 2022

To: Board of Directors
Plumas Eureka Community Services District
Blairsden, CA

We have compiled the following statements for Plumas Eureka Community Services District.;

- Balance Sheet and Comparative Balance Sheet – Prescribed Form for management as of June 30, 2021 and June 30, 2020.
- Balance Sheet as of June 30, 2021, by fund: Water, Wastewater, and Fire
- Profit and Loss budget versus actual for the year ending June 30, 2021, by fund: Water, Wastewater, and Fire and combined

Management is responsible for the accompanying financial statements of Plumas Eureka Community Services District listed above included in the accompanying prescribed form. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements included in the prescribed form are prepared in accordance with the requirements of the board of directors for management and budgetary purposes. Capital items in the current year are reflected separately in the equity section versus fixed asset section of the balance sheet. This budgetary basis is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures and statement of cash flows ordinarily included in financial statements prepared in accordance with the income tax basis of accounting. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, revenue, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Plumas Eureka Community Services District due to the amount of accounting services provided.

Bequette & Kimmel Accountancy Corp.

Plumas Eureka CSD
Balance Sheet
As of June 30, 2021

	06/30/21	06/30/21	06/30/21	06/30/21
ASSETS	<u>WATER</u>	<u>WWC/WWT</u>	<u>FIRE</u>	<u>TOTAL</u>
Current Assets				
Checking/Savings				
11000 · Water & Wastewater Checking	203,925.12	409,583.10	46,499.66	660,007.88
11075 · Fire Department Checking	-	-	114,948.53	114,948.53
11501 · LAIF - Savings Account	156,510.48	156,510.48	19,985.60	333,006.56
11750 · County Cash	-	-	2,267.41	2,267.41
Total Checking/Savings	360,435.60	566,093.58	183,701.20	1,110,230.38
Other Current Assets				
12000 · Accounts Receivable	32,032.57	32,032.58	-	64,065.15
12003 · Accounts Receivable	-	-	18,524.20	18,524.20
13000 · Prepaid Insurance	2,231.04	2,231.04	-	4,462.08
17500 · Interest Receivable	773.07	773.07	96.81	1,642.94
Total Other Current Assets	35,036.68	35,036.68	18,621.01	88,694.37
Total Current Assets	395,472.28	601,130.26	202,322.21	1,198,924.75
Fixed Assets				
14000 · Water				
14001 · Arsenic Remediation Project	350.00	-	-	350.00
14002 · Well Accumulated Depreciation	(1,047,434.00)	-	-	(1,047,434.00)
14003 · Water Distribution	758,309.43	-	-	758,309.43
14004 · Distribution Accumulated Depreciation	(559,322.00)	-	-	(559,322.00)
14005 · General Equipment - Water	272,009.65	-	-	272,009.65
14006 · Gen'l EQ Accumulated Depreciation	(236,948.00)	-	-	(236,948.00)
14007 · Buildings - Wells	1,437,427.20	-	-	1,437,427.20
14021 · Land	42,000.00	-	-	42,000.00
14100 · Water Treatment Plant	425,044.30	-	-	425,044.30
Total 14000 · Water	1,091,436.58	-	-	1,091,436.58
15000 · WasteWater				
15003 · Plant Accumulated Depreciation	-	(1,342,490.00)	-	(1,342,490.00)
15004 · Wastewater Collection	-	393,470.25	-	393,470.25
15006 · Collection Accumulated Depreciation	-	(267,441.00)	-	(267,441.00)
15008 · General Equipment - Wastewater	-	186,347.52	-	186,347.52
15009 · Gen EQ Accumulated Depreciation	-	(168,684.00)	-	(168,684.00)
15010 · Wastewater Disposal	-	668,653.80	-	668,653.80
15011 · Disposal Accumulated Depreciation	-	(601,300.00)	-	(601,300.00)
15012 · Building - Plants	-	2,822,068.21	-	2,822,068.21
Total 15000 · WasteWater	-	1,690,624.78	-	1,690,624.78
16000 · Fire				
16001 · Land and Buildings	-	-	126,114.91	126,114.91
16002 · Land and Buildings Acc Depreciation	-	-	(86,426.00)	(86,426.00)
16003 · Vehicles	-	-	150,376.76	150,376.76
16004 · Vehicles Acc Depreciation	-	-	(115,484.00)	(115,484.00)
16005 · General Equipment	-	-	217,455.42	217,455.42
16006 · Fire EQ Acc Depreciation	-	-	(202,716.00)	(202,716.00)
Total 16000 · Fire	-	-	89,321.09	89,321.09
Total Fixed Assets	1,091,436.58	1,690,624.78	89,321.09	2,871,382.45
Other Assets				
17001 · Deferred Outflows Pension	-	53,121.00	-	53,121.00
Total Other Assets	-	53,121.00	-	53,121.00
TOTAL ASSETS	1,486,908.86	2,344,876.04	291,643.30	4,123,428.20

Plumas Eureka CSD

Balance Sheet

As of June 30, 2021

	06/30/21	06/30/21	06/30/21	06/30/21
LIABILITIES & EQUITY				
Liabilities	<u>WATER</u>	<u>WWC/WWT</u>	<u>FIRE</u>	<u>TOTAL</u>
Current Liabilities				
Accounts Payable				
18000 · Accounts Payable	7,498.43	7,498.44	49,119.00	64,115.87
Total Accounts Payable	7,498.43	7,498.44	49,119.00	64,115.87
Credit Cards				
18100 · Credit Card	503.31	503.30		1,006.61
Total Credit Cards	503.31	503.30	-	1,006.61
Other Current Liabilities				
19000 Payroll Liabilities				
19001 · Employee Retirement Contribution	578.70	578.70	-	1,157.40
19002 · Employer Retirement Contribution	7,106.30	7,106.30	-	14,212.60
19005 · Payroll Liabilities - Employee	2,430.31	2,430.31	-	4,860.61
19006 · Payroll Liabilities - Employer	218.96	218.96	-	437.92
19007 · Wage Garnishment	295.50	295.50	-	591.00
19000 · Payroll Liabilities - other	279.00	279.00	-	558.00
Total 19000 Payroll Liabilities	10,908.77	10,908.77	-	21,817.53
19800 · Deferred Inflows - Actuarial	35,009.00	35,009.00	-	70,018.00
19900 · Compensated Absences	1,505.05	1,505.05	-	3,010.09
Total Other Current Liabilities	47,422.81	47,422.81	-	94,845.62
Total Current Liabilities	55,424.55	55,424.55	49,119.00	159,968.10
Long Term Liabilities				
21000 · Bond Debt - WWTP#7 Loan 1	-	559,590.00	-	559,590.00
22000 · Bond Debt - WWTP#7 Loan 2	-	404,600.00	-	404,600.00
23100 · Net Pension Liability	82,954.50	82,954.50	-	165,909.00
24001 · Deferred Inflow Pension	18,211.00	18,211.00	-	36,422.00
Total Long Term Liabilities	101,165.50	1,065,355.50	-	1,166,521.00
Total Liabilities	156,590.05	1,120,780.05	49,119.00	1,326,489.10

Plumas Eureka CSD

Balance Sheet

As of June 30, 2021

	06/30/21	06/30/21	06/30/21	06/30/21
Equity	<u>WATER</u>	<u>WWC/WWT</u>	<u>FIRE</u>	<u>TOTAL</u>
25000 · Equity - Water	185,904.67	-	-	185,904.67
26000 · Equity - Wastewater	-	290,714.13	-	290,714.13
27000 · Equity - Fire	-	-	95,277.01	95,277.01
32001 · Retained Earnings	817,919.10	817,919.10	99,451.79	1,735,289.99
Operating profit	326,495.04	115,462.76	47,795.50	489,753.30
Capital Expense	-	-	-	-
Net Income	326,495.04	115,462.76	47,795.50	489,753.30
Total Equity	1,330,318.81	1,224,095.99	242,524.30	2,796,939.10
TOTAL LIABILITIES & EQUITY	1,486,908.86	2,344,876.04	291,643.30	4,123,428.20

Plumas Eureka CSD
Balance Sheet
As of June 30, 2021 and 2020

	<u>Jun 30, 21</u>	<u>Jun 30, 20</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
11000 · Water & Wasterwater Checking	660,007.88	622,436.40	37,571.48
11075 · Fire Department Checking Acct	114,948.53	12,015.01	102,933.52
11750 · County Cash	2,267.41	2,267.41	0.00
11501 · LAIF-Savings Account	333,006.56	310,326.77	22,679.79
Total Checking/Savings	<u>1,110,230.38</u>	<u>947,045.59</u>	<u>163,184.79</u>
Accounts Receivable			
12000 · ACCOUNTS RECEIVABLE	82,589.35	75,661.82	6,927.53
Total Accounts Receivable	<u>82,589.35</u>	<u>75,661.82</u>	<u>6,927.53</u>
Other Current Assets			
12001 · UNDEPOSITED FUNDS	0.00	721.37	-721.37
13000 · PREPAID INSURANCE	4,462.08	2,979.00	1,483.08
13001 · Interfund Recievable (Payable)	0.00	59,757.18	-59,757.18
17500 · Interest Receivable	1,642.94	2,896.00	-1,253.06
Total Other Current Assets	<u>6,105.02</u>	<u>66,353.55</u>	<u>-60,248.53</u>
Total Current Assets	<u>1,198,924.75</u>	<u>1,089,060.96</u>	<u>109,863.79</u>
Fixed Assets			
14000 · WATER			
14001 · ARSENIC REMEDIATION PROJECT	350.00	350.00	0.00
14002 · WELL ACCUMULATED DEPRECIATION	-1,047,434.00	-1,024,756.00	-22,678.00
14003 · WATER DISTRIBUTION	758,309.43	758,309.43	0.00
14004 · DISTRIBUTION ACCUMULATED DEPREC	-559,322.00	-542,138.00	-17,184.00
14005 · GENERAL EQUIPMENT - WATER	272,009.65	272,009.65	0.00
14006 · GEN'L EQ ACCUMULATED DEPREC	-236,948.00	-230,000.00	-6,948.00
14007 · BUILDINGS - WELLS	1,437,427.20	1,437,427.20	0.00
14021 · Land	42,000.00	42,000.00	0.00
14100 · Water Treatment Plant	425,044.30	425,044.30	0.00
Total 14000 · WATER	<u>1,091,436.58</u>	<u>1,138,246.58</u>	<u>-46,810.00</u>
15000 · WASTEWATER			
15003 · PLANT ACCUMULATED DEPRICIATION	-1,342,490.00	-1,292,674.00	-49,816.00
15004 · WASTEWATER COLLECTION	393,470.25	393,470.25	0.00
15006 · COLLECTION ACCUMULATED DEPREC	-267,441.00	-258,272.00	-9,169.00
15008 · GENERAL EQUIPMENT - WASTEWATER	186,347.52	186,347.52	0.00
15009 · GEN EQ ACCUMULATED DEPREC	-168,684.00	-166,327.00	-2,357.00
15010 · WASTEWATER DISPOSAL	668,653.80	668,653.80	0.00
15011 · DISPOSAL ACCUMULATED DEPREC	-601,300.00	-581,003.00	-20,297.00
15012 · BUILDING - PLANTS	2,822,068.21	2,320,722.43	501,345.78
Total 15000 · WASTEWATER	<u>1,690,624.78</u>	<u>1,270,918.00</u>	<u>419,706.78</u>

	<u>Jun 30, 21</u>	<u>Jun 30, 20</u>	<u>\$ Change</u>
16000 · Fire			
16001 · Land and Buildings	126,114.91	126,114.91	0.00
16002 · Land/Bldgs Accumulated Deprec	-86,426.00	-84,746.00	-1,680.00
16003 · Vehicles	150,376.76	150,376.76	0.00
16004 · Vehicles Accumulated Deprec	-115,484.00	-109,515.00	-5,969.00
16005 · General Equipment	217,455.42	217,455.42	0.00
16006 · Fire EQ Accumulated Deprec	-202,716.00	-199,851.00	-2,865.00
Total 16000 · Fire	<u>89,321.09</u>	<u>99,835.09</u>	<u>-10,514.00</u>
Total Fixed Assets	<u>2,871,382.45</u>	<u>2,508,999.67</u>	<u>362,382.78</u>
Other Assets			
17001 · Deferred Outflows pension	53,121.00	53,121.00	0.00
Total Other Assets	<u>53,121.00</u>	<u>53,121.00</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>4,123,428.20</u></u>	<u><u>3,651,181.63</u></u>	<u><u>472,246.57</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
18000 · ACCOUNTS PAYABLE	64,115.87	55,928.56	8,187.31
Total Accounts Payable	<u>64,115.87</u>	<u>55,928.56</u>	<u>8,187.31</u>
Credit Cards			
18100 · Jillian CSD MC	701.44	35.41	666.03
18200 · John S CSD MC	25.00	25.00	0.00
18300 · John R CSD MC	280.17	350.03	-69.86
Total Credit Cards	<u>1,006.61</u>	<u>410.44</u>	<u>596.17</u>
Other Current Liabilities			
19000 · PAYROLL LIABLILITIES			
19001 · Employee Retirement Contribute	1,157.40	1,704.23	-546.83
19002 · Employer Retirement Contribute	14,212.60	1,926.93	12,285.67
19003 · DIRECT DEPOSIT LIABLILITIES	0.00	610.34	-610.34
19005 · Payroll Liabilities - Employee	4,860.61	4,881.09	-20.48
19006 · Payroll Liabilities - Employer	437.92	3,588.77	-3,150.85
19007 · - Wage Garnishment	591.00	286.92	304.08
19000 · PAYROLL LIABLILITIES - Other	558.00	344.72	213.28
Total 19000 · PAYROLL LIABLILITIES	<u>21,817.53</u>	<u>13,343.00</u>	<u>8,474.53</u>
19800 · Deferred Inflows-Acturial	70,018.00	70,018.00	0.00
19900 · Compensated Absences	3,010.09	3,974.00	-963.91
Total Other Current Liabilities	<u>94,845.62</u>	<u>87,335.00</u>	<u>7,510.62</u>
Total Current Liabilities	<u>159,968.10</u>	<u>143,674.00</u>	<u>16,294.10</u>
Long Term Liabilities			
21000 · BOND DEBT - WWTP#7 LOAN 1	559,590.00	571,060.00	-11,470.00
22000 · BOND DEBT - WWTP#7 LOAN 2	404,600.00	412,900.00	-8,300.00
23100 · Net Pension Liability	165,909.00	165,909.00	0.00
23200 · SRF LOAN #1	0.00	33,888.12	-33,888.12
24001 · Deferred Inflow pension	36,422.00	36,422.00	0.00

	<u>Jun 30, 21</u>	<u>Jun 30, 20</u>	<u>\$ Change</u>
Total Long Term Liabilities	1,166,521.00	1,220,179.12	-53,658.12
Total Liabilities	1,326,489.10	1,363,853.12	-37,364.02
Equity			
25000 · EQUITY - WATER			
25004 · RESERVES - WELL EXPANSION	170,904.67	170,904.67	0.00
25005 · RESERVES - EQUIPMENT	15,000.00	15,000.00	0.00
Total 25000 · EQUITY - WATER	185,904.67	185,904.67	0.00
26000 · EQUITY - WASTEWATER			
26003 · RESERVES - PLANT EXPANSION	224,712.13	224,712.13	0.00
26005 · RESERVES- LOANS	62,821.00	62,821.00	0.00
26999 · EQUITY - PRIOR PERIOD ADJUSTMEN	3,181.00	3,181.00	0.00
Total 26000 · EQUITY - WASTEWATER	290,714.13	290,714.13	0.00
27000 · Equity - Fire			
27004 · FEERAM	4,582.55	4,598.99	-16.44
27005 · Reserves - Equipment	5,981.37	5,981.37	0.00
Total 27000 · Equity	10,563.92	10,580.36	-16.44
27001 · Investment & Fixed Assets - Fire	84,713.09	84,713.09	0.00
32001 · Retained Earnings	1,735,289.99	1,434,075.15	301,214.84
Net Income	489,753.30	301,214.84	188,538.46
Total Equity	2,796,939.10	2,307,202.24	489,736.86
TOTAL LIABILITIES & EQUITY	4,123,428.20	3,671,055.36	452,372.84

Plumas Eureka CSD
Balance Sheet
As of June 30, 2021

	Jun 30, 21	Jun 30, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
11000 · Water & Wastewater Checking	660,007.88	622,436.40	37,571.48
11501 · LAIF-Savings Account	313,020.96	310,326.77	2,694.19
Total Checking/Savings	973,028.84	932,763.17	40,265.67
Accounts Receivable			
12000 · ACCOUNTS RECEIVABLE	64,065.15	65,400.00	-1,334.85
Total Accounts Receivable	64,065.15	65,400.00	-1,334.85
Other Current Assets			
12001 · UNDEPOSITED FUNDS	0.00	721.37	-721.37
13000 · PREPAID INSURANCE	4,462.08	2,979.00	1,483.08
17500 · Interest Receivable	1,546.13	2,751.00	-1,204.87
Total Other Current Assets	6,008.21	6,451.37	-443.16
Total Current Assets	1,043,102.20	1,004,614.54	38,487.66
Fixed Assets			
14000 · WATER			
14001 · ARSENIC REMEDIATION PROJECT	350.00	350.00	0.00
14002 · WELL ACCUMULATED DEPRECIATION	-1,047,434.00	-1,024,756.00	-22,678.00
14003 · WATER DISTRIBUTION	758,309.43	758,309.43	0.00
14004 · DISTRIBUTION ACCUMULATED DEPR...	-559,322.00	-542,138.00	-17,184.00
14005 · GENERAL EQUIPMENT - WATER	272,009.65	272,009.65	0.00
14006 · GEN'L EQ ACCUMULATED DEPREC	-236,948.00	-230,000.00	-6,948.00
14007 · BUILDINGS - WELLS	1,437,427.20	1,437,427.20	0.00
14021 · Land	42,000.00	42,000.00	0.00
14100 · Water Treatment Plant	425,044.30	425,044.30	0.00
Total 14000 · WATER	1,091,436.58	1,138,246.58	-46,810.00
15000 · WASTEWATER			
15003 · PLANT ACCUMULATED DEPRICIATION	-1,342,490.00	-1,292,674.00	-49,816.00
15004 · WASTEWATER COLLECTION	393,470.25	393,470.25	0.00
15006 · COLLECTION ACCUMULATED DEPREC	-267,441.00	-258,272.00	-9,169.00
15008 · GENERAL EQUIPMENT - WASTEWATER	186,347.52	186,347.52	0.00
15009 · GEN EQ ACCUMULATED DEPREC	-168,684.00	-166,327.00	-2,357.00
15010 · WASTEWATER DISPOSAL	668,653.80	668,653.80	0.00
15011 · DISPOSAL ACCUMULATED DEPREC	-601,300.00	-581,003.00	-20,297.00
15012 · BUILDING - PLANTS	2,822,068.21	2,320,722.43	501,345.78
Total 15000 · WASTEWATER	1,690,624.78	1,270,918.00	419,706.78
Total Fixed Assets	2,782,061.36	2,409,164.58	372,896.78
Other Assets			
17001 · Deferred Outflows pension	53,121.00	53,121.00	0.00
Total Other Assets	53,121.00	53,121.00	0.00
TOTAL ASSETS	3,878,284.56	3,466,900.12	411,384.44
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
18000 · ACCOUNTS PAYABLE	59,996.87	46,518.56	13,478.31
Total Accounts Payable	59,996.87	46,518.56	13,478.31
Credit Cards			
18100 · Jillian CSD MC	701.44	35.41	666.03
18200 · John S CSD MC	25.00	25.00	0.00
18300 · John R CSD MC	280.17	350.03	-69.86

Plumas Eureka CSD
Balance Sheet
As of June 30, 2021

	Jun 30, 21	Jun 30, 20	\$ Change
Total Credit Cards	1,006.61	410.44	596.17
Other Current Liabilities			
19000 · PAYROLL LIABILITIES			
19001 · Employee Retirement Contribute	1,157.40	1,704.23	-546.83
19002 · Employer Retirement Contribute	14,212.60	1,926.93	12,285.67
19003 · DIRECT DEPOSIT LIABILITIES	0.00	610.34	-610.34
19005 · Payroll Liabilities - Employee	4,860.61	4,881.09	-20.48
19006 · Payroll Liabilities - Employer	437.92	3,588.77	-3,150.85
19007 · - Wage Garnishment	591.00	286.92	304.08
19000 · PAYROLL LIABILITIES - Other	558.00	344.72	213.28
Total 19000 · PAYROLL LIABILITIES	21,817.53	13,343.00	8,474.53
19800 · Deferred Inflows-Actuarial	70,018.00	70,018.00	0.00
19900 · Compensated Absences	3,010.09	3,974.00	-963.91
Total Other Current Liabilities	94,845.62	87,335.00	7,510.62
Total Current Liabilities	155,849.10	134,264.00	21,585.10
Long Term Liabilities			
21000 · BOND DEBT - WWTP#7 LOAN 1	559,590.00	571,060.00	-11,470.00
22000 · BOND DEBT - WWTP#7 LOAN 2	404,600.00	412,900.00	-8,300.00
23100 · Net Pension Liability	165,909.00	165,909.00	0.00
23200 · SRF LOAN #1	0.00	33,888.12	-33,888.12
24001 · Deferred Inflow pension	36,422.00	36,422.00	0.00
Total Long Term Liabilities	1,166,521.00	1,220,179.12	-53,658.12
Total Liabilities	1,322,370.10	1,354,443.12	-32,073.02
Equity			
25000 · EQUITY - WATER			
25004 · RESERVES - WELL EXPANSION	170,904.67	170,904.67	0.00
25005 · RESERVES - EQUIPMENT	15,000.00	15,000.00	0.00
Total 25000 · EQUITY - WATER	185,904.67	185,904.67	0.00
26000 · EQUITY - WASTEWATER			
26003 · RESERVES - PLANT EXPANSION	224,712.13	224,712.13	0.00
26005 · RESERVES- LOANS	62,821.00	62,821.00	0.00
26999 · EQUITY - PRIOR PERIOD ADJUSTMEN	3,181.00	3,181.00	0.00
Total 26000 · EQUITY - WASTEWATER	290,714.13	290,714.13	0.00
32001 · Retained Earnings	1,635,838.20	1,357,894.43	277,943.77
Net Income	443,457.46	277,943.77	165,513.69
Total Equity	2,555,914.46	2,112,457.00	443,457.46
TOTAL LIABILITIES & EQUITY	3,878,284.56	3,466,900.12	411,384.44

Plumas Eureka Fire Department
Balance Sheet
As of June 30, 2021

	Jun 30, 21	Jun 30, 20	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
11075 · Fire Department Checking Acct	114,948.53	12,015.01	102,933.52
11501 · LAIF - Savings Account	19,985.60	19,873.73	111.87
11750 · County Cash	2,267.41	2,267.41	0.00
Total Checking/Savings	137,201.54	34,156.15	103,045.39
Other Current Assets			
12003 · Accounts Receivable - Fire	18,524.20	10,261.82	8,262.38
13001 · Interfund Receivable (Payable)	0.00	59,757.18	-59,757.18
17500 · Interest Receivable	96.81	145.00	-48.19
Total Other Current Assets	18,621.01	70,164.00	-51,542.99
Total Current Assets	155,822.55	104,320.15	51,502.40
Fixed Assets			
16000 · Fire			
16001 · Land and Buildings	126,114.91	126,114.91	0.00
16002 · Land/Bldgs Accumulated Deprec	-86,426.00	-84,746.00	-1,680.00
16003 · Vehicles	150,376.76	150,376.76	0.00
16004 · Vehicles Accumulated Deprec	-115,484.00	-109,515.00	-5,969.00
16005 · General Equipment	217,455.42	217,455.42	0.00
16006 · Fire EQ Accumulated Deprec	-202,716.00	-199,851.00	-2,865.00
Total 16000 · Fire	89,321.09	99,835.09	-10,514.00
Total Fixed Assets	89,321.09	99,835.09	-10,514.00
TOTAL ASSETS	245,143.64	204,155.24	40,988.40
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
20000 · Accounts Payable	4,119.00	9,410.00	-5,291.00
Total Accounts Payable	4,119.00	9,410.00	-5,291.00
Total Current Liabilities	4,119.00	9,410.00	-5,291.00
Total Liabilities	4,119.00	9,410.00	-5,291.00
Equity			
27000 · Equity			
27004 · FEERAM	4,582.55	4,598.99	-16.44
27005 · Reserves - Equipment	5,981.37	5,981.37	0.00
Total 27000 · Equity	10,563.92	10,580.36	-16.44
27001 · Investment & Fixed Assets	84,713.09	84,713.09	0.00
32001 · Retained Earnings	99,451.79	76,180.72	23,271.07
Net Income	46,295.84	23,271.07	23,024.77
Total Equity	241,024.64	194,745.24	46,279.40
TOTAL LIABILITIES & EQUITY	245,143.64	204,155.24	40,988.40

Plumas Eureka CSD
 Profit Loss Budget vs. Actual - Water Total
 For the year ended June 30, 2021

Ordinary Income/Expense	Water			
	July - June 2021	Budget	\$ Over Budget	% of Budget
Income				
28017 - TAP	2,825.52	6,478.00	-2,852.48	61.68%
28018 - Service Fee	0.00	0.00	0.00	0.0%
28019 - Standby	21,240.04	34,200.00	-12,959.96	62.12%
28022 - Wastewater	0.00	0.00	0.00	0.0%
28024 - Water	382,663.57	449,439.00	-66,775.43	85.12%
28026 - D.H.L.F Bond Debt Fee	0.00	0.00	0.00	0.0%
28027 - Waste Water Reserve	0.00	0.00	0.00	0.0%
28028 - Water Reserves	69,349.35	64,804.00	4,545.35	108.25%
28029 - WWTP#7 - 05 Bond	0.00	0.00	0.00	0.0%
28035 - Water Debt Service	200,816.08	219,046.00	-18,229.92	91.68%
28036 - Water Service 1"	3,319.38	3,035.00	284.38	109.27%
28037 - Water Reserve 1"	629.08	460.00	169.08	136.76%
28038 - Water Debt Service 1"	1,070.20	1,070.00	0.20	100.01%
28039 - TAP Reserve	664.38	664.00	0.38	100.07%
28040 - TAP Debt Service	1,781.54	3,563.00	-1,781.46	60.0%
30500 - Grant Income	47,000.00	0.00	47,000.00	100.0%
31600 - Property Tax	0.00	0.00	0.00	0.0%
32800 - Fire - Feararm/miligation	0.00	0.00	0.00	0.0%
34000 - Interest Income	737.83	1,000.00	-262.17	73.78%
34600 - Finance Charge	1,689.27	0.00	1,689.27	100.0%
36000 - Other Income	345.83	0.00	345.83	100.0%
35500 - Assessments	650.75	0.00	650.75	100.0%
49910 - Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	724,895.00	773,285.00	-48,390.00	93.76%
Gross Profit	724,895.00	773,285.00	-48,390.00	93.76%
Expense				
36000 - Salaries	113,251.88	122,521.00	-9,269.12	92.44%
37000 - Overtime Salaries	2,697.65	2,800.00	102.35	107.06%
37250 - Pager Duty	2,805.00	2,738.00	67.00	102.45%
37500 - Miscellaneous Pay	625.38	0.00	625.38	100.0%
38250 - Sick Leave Pay Out	0.00	65.00	-65.00	0.0%
39500 - Vacation Pay Out	2,840.12	312.00	2,528.12	910.3%
40000 - Payroll Taxes - Employer	1,167.00	3,033.00	-1,866.00	38.76%
42000 - Miscellaneous Expense	105.03	1,500.00	-1,394.97	7.0%
43001 - Liability Insurance	3,129.98	4,500.00	-1,370.02	69.55%
43002 - Workmans Comp Insurance	6,418.83	6,603.00	-184.17	97.27%
43003 - Employer Retirement Benefits	21,325.04	19,658.00	1,667.04	108.48%
43004 - Medical Benefits	44,882.20	48,629.00	-3,746.80	92.44%
43005 - Dental Benefits	1,439.09	1,360.00	79.09	106.6%
43006 - Vision Benefits	422.38	397.00	25.38	137.68%
43007 - Employee Retirement Benefits	395.83	0.00	395.83	100.0%
45750 - Training Reimbursements	0.00	300.00	-300.00	0.0%
46000 - Training	694.88	2,500.00	-1,805.12	28.6%
50000 - Chemicals	21,068.72	20,000.00	1,068.72	105.20%
51000 - Sludge Removal	0.00	0.00	0.00	0.0%
52000 - Lab Services	6,834.32	13,000.00	-6,165.68	44.88%
53001 - Office Supplies	2,162.87	2,000.00	162.87	107.95%
53002 - Computer/Software	1,836.82	1,500.00	336.82	122.48%
53003 - Copy Machine/Printing Jobs	845.03	1,000.00	-154.97	84.5%
53004 - Continuing Education	0.00	500.00	-500.00	0.0%
53005 - Mileage Reimbursement	27.14	400.00	-372.86	8.78%
53006 - Postage and Delivery	3,181.70	1,000.00	2,181.70	108.86%
53007 - Bank Service Charges	14.24	400.00	-385.76	3.6%
54001 - PECSB Licenses	3,049.80	5,000.00	-1,950.20	73.0%
54002 - Employee Licences	-75.00	600.00	-675.00	-15.0%
54003 - Permits	568.16	900.00	-331.84	63.13%
54004 - Property Taxes	273.72	400.00	-126.28	68.43%
55000 - Membership Dues	1,822.48	1,800.00	22.48	101.26%
56000 - Subscriptions	76.00	0.00	76.00	100.0%
57001 - Electricity	37,246.23	38,000.00	-753.77	98.02%
57002 - Phone	1,061.26	2,000.00	-938.74	76.43%
57003 - Internet	1,542.09	460.00	1,082.09	336.24%
57004 - Propane	843.17	727.00	116.17	120.74%
57005 - Garbage	162.53	243.00	-80.47	66.89%
58000 - Tools & Supplies	4,689.07	2,404.00	2,285.07	184.0%
59001 - Accounting Services	-2,786.81	5,000.00	-7,786.81	-66.71%
59002 - Legal Services	548.52	2,000.00	-1,451.48	27.33%
59003 - Consulting Services	120.00	1,000.00	-880.00	12.0%
59004 - Engineering Services	3,863.88	3,000.00	863.88	128.6%
59005 - Independent Contractor	424.51	0.00	424.51	100.0%
59006 - County Fees	87.80	60.00	27.80	176.78%
59007 - Advertising Fees	1,393.63	3,000.00	-1,606.37	46.45%
59008 - Pest Management	60.01	60.00	0.01	100.02%
59009 - Professional Services - Other	3,882.60	0.00	3,882.60	100.0%
60001 - Fuel	1,690.60	1,197.00	493.60	141.24%
60002 - Vehicle Maintenance	4,582.91	2,000.00	2,582.91	229.13%
61001 - Road Maintenance	2,522.47	2,000.00	522.47	126.12%
61002 - Greenbelt Maintenance	1,657.44	1,000.00	657.44	165.74%
61003 - Hydrant Maintenance	408.33	1,000.00	-591.67	40.83%
61004 - Building Maintenance	88.57	1,000.00	-911.43	8.86%
64000 - Sewer Reserve Expense	0.00	0.00	0.00	0.0%
69001 - Maintenance Repairs	5,032.88	43,000.00	-37,967.12	11.7%
69002 - Radio Repairs	2,180.25	0.00	2,180.25	100.0%
69005 - Equipment Repairs	7,428.00	0.00	7,428.00	100.0%
69006 - Distribution System	85.00	0.00	85.00	100.0%
69007 - Collection System	0.00	0.00	0.00	0.0%
70002 - Wells	3,760.13	100,000.00	-96,239.87	3.76%
70005 - Field Equipment	109.48	76,000.00	-75,890.52	0.27%
71001 - Employee Uniforms	312.17	300.00	12.17	104.06%
72000 - Interest LTD Expense	21,634.62	0.00	21,634.62	100.0%
76000 - Arsenic Remediation Expense	2,400.00	0.00	2,400.00	100.0%
Total Expense	351,059.00	551,157.00	-199,497.00	63.8%
Net Ordinary Income	373,836.04	222,128.00	151,708.04	168.06%
Est depreciation	-46,810.00	-46,810.00	0.00	100.0%
Net Income	326,495.04	175,318.00	151,177.04	188.23%

Plumas Eureka CSD
 Profit & Loss Budget vs. Actual - Wastewater Total
 For the year ended June 30, 2021

Ordinary Income/Expense	Wastewater Collection and Treatment Sys			
	July - June 2021	Budget	\$ Over Budget	% of Budget
Income				
28014 - Leach Rent	0.00	460.00	-460.00	0.0%
28017 - TAP	0.00	0.00	0.00	0.0%
28018 - Service Fee	0.00	0.00	0.00	0.0%
28019 - Standby	0.00	0.00	0.00	0.0%
28022 - Wastewater	280,683.05	332,789.00	-52,206.05	84.31%
28024 - Water	0.00	0.00	0.00	0.0%
28026 - D.H.L.F Bond Debt Fee	49,370.70	60,732.00	-1,361.30	87.32%
28027 - Waste Water Reserve	107,104.62	116,244.00	-9,139.38	92.84%
28028 - Water Reserves	0.00	0.00	0.00	0.0%
28029 - WWTP#7 - 05 Bond	68,391.10	63,806.00	4,585.10	107.10%
28035 - Water Debt Service	0.00	0.00	0.00	0.0%
28036 - Water Service 1"	0.00	0.00	0.00	0.0%
28037 - Water Reserve 1"	0.00	0.00	0.00	0.0%
28038 - Water Debt Service 1"	0.00	0.00	0.00	0.0%
28039 - TAP Reserve	0.00	0.00	0.00	0.0%
28040 - TAP Debt Service	0.00	0.00	0.00	0.0%
30500 - Grant Income	90,000.00	0.00	90,000.00	100.0%
31500 - Property Tax	0.00	0.00	0.00	0.0%
32000 - Fire - Fearans/miligation	0.00	0.00	0.00	0.0%
34000 - Interest Income	882.87	0.00	882.87	100.0%
34500 - Finance Charge	-2.30	0.00	-2.30	100.0%
35000 - Other Income	1,919.22	0.00	1,919.22	100.0%
35500 - Assessments	650.70	0.00	650.70	100.0%
49910 - Returned Check Charges	25.00	0.00	25.00	100.0%
Total Income	698,628.01	683,030.00	15,598.01	103.36%
Gross Profit	698,628.01	683,030.00	15,598.01	103.36%
Expense				
36000 - Salaries	117,103.01	122,621.00	-5,417.99	95.58%
37000 - Overtime Salaries	2,967.55	2,800.00	167.55	107.00%
37250 - Pager Duty	2,605.00	2,738.00	67.00	102.45%
37500 - Miscellaneous Pay	973.88	0.00	973.88	100.0%
39250 - Sick Leave Pay Out	0.00	65.00	-65.00	0.0%
39500 - Vacation Pay Out	2,840.10	312.00	2,528.10	910.29%
40000 - Payroll Taxes - Employer	1,187.01	3,963.00	-1,676.99	38.76%
42000 - Miscellaneous Expense	105.02	1,600.00	-1,394.98	7.0%
43001 - Liability Insurance	3,129.95	4,900.00	-1,770.04	63.88%
43002 - Workmans Comp Insurance	6,418.62	6,603.00	-184.38	97.2%
43003 - Employer Retirement Benefits	21,710.30	19,656.00	2,054.30	110.44%
43004 - Medical Benefits	44,474.28	46,629.00	-2,154.72	95.61%
43005 - Dental Benefits	1,419.89	1,350.00	69.89	105.13%
43006 - Vision Benefits	417.55	307.00	110.55	135.01%
43007 - Employee Retirement Benefits	365.83	0.00	365.83	100.0%
45750 - Training Reimbursements	0.00	300.00	-300.00	0.0%
46000 - Training	181.53	2,600.00	-2,338.47	6.9%
60000 - Chemicals	1,585.54	0.00	1,585.54	100.0%
61000 - Sludge Removal	8,305.00	14,300.00	-5,995.00	58.06%
62000 - Lab Services	23,131.69	8,000.00	15,131.69	289.15%
63001 - Office Supplies	2,162.84	2,000.00	162.84	107.04%
63002 - Computer/Software	1,885.68	1,500.00	485.68	125.72%
63003 - Copy Machine/Printing Jobs	844.92	1,000.00	-155.08	84.49%
63004 - Continuing Education	0.00	600.00	-600.00	0.0%
63005 - Mileage Reimbursement	81.14	400.00	-318.86	20.29%
63006 - Postage and Delivery	1,764.98	1,100.00	664.98	160.45%
63007 - Bank Service Charges	219.88	400.00	-180.12	54.97%
64001 - FEOSD Licenses	260.00	29,000.00	-28,740.00	0.9%
64002 - Employee Licenses	330.00	400.00	-70.00	82.5%
64003 - Permits	10,650.00	60.00	10,590.00	21,150.0%
64004 - Property Taxes	161.91	300.00	-138.09	63.87%
65000 - Membership Dues	699.27	900.00	-200.73	77.7%
66000 - Subscriptions	75.00	0.00	75.00	100.0%
67001 - Electricity	40,319.60	39,000.00	1,319.60	103.38%
67002 - Phone	2,212.81	2,400.00	-187.19	92.2%
67003 - Internet	1,638.64	458.00	1,078.64	235.49%
67004 - Propane	943.14	727.00	216.14	129.73%
67006 - Garbage	162.48	228.00	-65.52	71.26%
68000 - Tools & Supplies	4,370.62	1,847.00	2,523.62	266.37%
69001 - Accounting Services	3,774.40	5,000.00	-1,225.60	75.49%
69002 - Legal Services	682.02	2,000.00	-1,317.98	34.1%
69003 - Consulting Services	40.00	1,000.00	-960.00	4.0%
69004 - Engineering Services	7,730.37	3,000.00	4,730.37	257.68%
69006 - Independent Contractor	424.50	0.00	424.50	100.0%
69008 - County Fees	87.89	60.00	27.89	175.78%
69007 - Advertising Fees	1,393.63	600.00	893.63	278.71%
69008 - Pest Management	60.01	60.00	0.01	100.02%
69000 - Professional Services - Other	3,862.50	0.00	3,862.50	100.0%
69001 - Fuel	780.05	1,197.00	-397.05	65.16%
69002 - Vehicle Maintenance	4,582.58	2,000.00	2,582.58	229.13%
61001 - Road Maintenance	2,224.10	0.00	2,224.10	100.0%
61002 - Greenbelt Maintenance	382.63	0.00	382.63	100.0%
61003 - Hydrant Maintenance	406.33	0.00	406.33	100.0%
61004 - Building Maintenance	88.67	1,000.00	-911.33	8.87%
64000 - Sewer Reserve Expense	565.06	0.00	565.06	100.0%
69001 - Maintenance Repairs	10,728.02	160,000.00	-130,273.98	6.7%
69005 - Equipment Repairs	6,047.21	0.00	6,047.21	100.0%
69007 - Collection System	13,450.00	0.00	13,450.00	100.0%
70001 - Treatment Plants	1,650.34	0.00	1,650.34	100.0%
70003 - Communications	4,164.81	0.00	4,164.81	100.0%
70005 - Field Equipment	169.48	0.00	169.48	100.0%
71001 - Employee Uniforms	312.16	300.00	12.16	104.06%
72000 - Interest LTD Expense	21,247.00	0.00	21,247.00	100.0%
76000 - Arsenic Remediation Expense	0.00	0.00	0.00	0.0%
Total Expense	491,724.26	487,443.00	4,281.26	102.73%
Net Ordinary Income	197,101.78	75,687.00	121,414.78	280.76%
Est depreciation	-81,639.00	-81,639.00	0.00	100.0%
Net Income	115,462.78	-6,552.00	121,414.78	-1,907.66%

Plumas Eureka CSD
 Profit Loss Budget vs. Actual - Fire Total
 For the year ended June 30, 2021

Ordinary Income/Expense	Fire			
	July - June 2021	Budget	\$ Over Budget	% of Budget
Income				
28004 - Fire	2,372.08	2,411.00	-38.92	99.59%
28005 - Fire04	640.00	0.00	640.00	100.0%
28006 - Fire05	330.00	311.00	19.00	106.11%
28008 - Fire01	63,210.35	60,185.00	-6,074.65	88.41%
28009 - Fire02	4,136.43	4,122.00	14.43	100.35%
28010 - Fire03	817.20	0.00	817.20	100.0%
28012 - Fire07	1,044.00	0.00	1,044.00	100.0%
28017 - TAP	0.00	0.00	0.00	0.0%
28018 - Service Fee	0.00	0.00	0.00	0.0%
28019 - Standby	0.00	0.00	0.00	0.0%
28022 - Wastewater	0.00	0.00	0.00	0.0%
28024 - Water	0.00	0.00	0.00	0.0%
28028 - DRLF Bond Debt Fee	0.00	0.00	0.00	0.0%
28027 - Waste Water Reserve	0.00	0.00	0.00	0.0%
28028 - Water Reserves	0.00	0.00	0.00	0.0%
28029 - WWTTP#7 - OS Bond	0.00	0.00	0.00	0.0%
28035 - Water Debt Service	0.00	0.00	0.00	0.0%
28036 - Water Service 1"	0.00	0.00	0.00	0.0%
28037 - Water Reserve 1"	0.00	0.00	0.00	0.0%
28038 - Water Debt Service 1"	0.00	0.00	0.00	0.0%
28039 - TAP Reserve	0.00	0.00	0.00	0.0%
28040 - TAP Debt Service	0.00	0.00	0.00	0.0%
30500 - Grant Income	0.00	0.00	0.00	0.0%
31000 - Fire Contract Income	260.00	0.00	260.00	100.0%
30502 - Grant Income	47,644.29	0.00	47,644.29	100.0%
31500 - Property Tax	35,088.18	35,088.18	0.00	100.0%
32000 - Fire - Fees/Am/ mitigation	19,864.35	19,885.00	-20.64	99.5%
34000 - Interest Income	130.80	0.00	130.80	100.0%
34500 - Finance Charge	0.00	0.00	0.00	0.0%
35000 - Other Income	13,794.41	0.00	13,794.41	100.0%
35500 - Assessments	0.00	0.00	0.00	0.0%
40910 - Returned Check Charges	0.00	0.00	0.00	0.0%
Total Income	179,223.20	122,103.18	57,120.02	146.78%
Gross Profit	179,223.20	122,103.18	57,120.02	146.78%
Expense				
36000 - Salaries	11,312.54	12,603.00	-1,450.46	88.35%
37000 - Overtime Salaries	250.15	800.00	-549.85	31.27%
37250 - Paper Duty	0.00	0.00	0.00	0.0%
37500 - Miscellaneous Pay	0.00	0.00	0.00	0.0%
38250 - Sick Leave Pay Out	0.00	0.00	0.00	0.0%
38500 - Vacation Pay Out	0.00	0.00	0.00	0.0%
40000 - Payroll Taxes - Employer	369.39	320.00	49.39	116.43%
42000 - Miscellaneous Expense	84.00	700.00	-616.00	12.0%
43001 - Liability Insurance	9,544.00	13,800.00	-4,256.00	69.16%
43002 - Workmans Comp Insurance	8,236.76	7,026.00	1,209.76	117.22%
43003 - Employer Retirement Benefits	1,107.07	2,610.00	-1,402.93	44.11%
43004 - Medical Benefits	3,777.62	6,186.00	-2,417.38	60.98%
43005 - Dental Benefits	212.76	300.00	-87.24	70.82%
43006 - Vision Benefits	52.28	60.00	-7.72	87.13%
43007 - Employee Retirement Benefits	49.37	0.00	49.37	100.0%
43008 - Life Insurance	2,229.87	3,100.00	-870.13	71.53%
43250 - Stipends	13,700.00	16,800.00	-3,100.00	81.55%
4510 - FAA Call Reimbursement	9,216.20	0.00	9,216.20	100.0%
4550 - Call Reimbursement	12,688.72	6,225.00	7,461.72	242.81%
4570 - Training Reimbursements	1,609.63	2,379.00	-869.37	68.46%
4700 - Safety	3,083.42	2,600.00	583.42	122.64%
4800 - Training	1,858.42	3,000.00	-1,043.58	65.21%
6000 - Chemicals	0.00	0.00	0.00	0.0%
6100 - Sludge Removal	0.00	0.00	0.00	0.0%
5200 - Lab Services	0.00	0.00	0.00	0.0%
53001 - Office Supplies	1,361.59	300.00	1,061.59	468.66%
53002 - Computer/Software	1,590.41	200.00	1,790.41	895.21%
53003 - Copy Machine/Printing Jobs	786.81	600.00	266.81	163.36%
53004 - Continuing Education	0.00	0.00	0.00	0.0%
53005 - Mileage Reimbursement	1.61	1,000.00	-998.39	0.16%
53006 - Postage and Delivery	1,803.65	600.00	1,203.65	300.61%
53007 - Bank Service Charges	0.00	300.00	-300.00	0.0%
54001 - PEGSD Licenses	0.00	0.00	0.00	0.0%
54002 - Employee Licenses	417.00	300.00	117.00	139.0%
54003 - Permits	0.00	0.00	0.00	0.0%
54004 - Property Taxes	82.09	100.00	-17.91	82.09%
5600 - Membership Dues	1,599.27	1,280.00	349.27	127.94%
5600 - Subscriptions	0.00	0.00	0.00	0.0%
57001 - Electricity	1,135.37	1,000.00	135.37	113.54%
57002 - Phone	1,619.06	1,400.00	219.06	115.65%
57003 - Internet	1,054.68	400.00	654.68	263.64%
57004 - Propane	943.11	600.00	443.11	188.62%
57005 - Garbage	197.47	150.00	47.47	131.65%
6000 - Tools & Supplies	491.16	2,000.00	-1,508.84	24.56%
6100 - EMS Tools & Supplies	1,916.00	600.00	1,416.00	383.12%
60001 - Accounting Services	826.52	6,000.00	-4,174.08	16.52%
60002 - Legal Services	281.98	1,000.00	-738.04	28.2%
60003 - Consulting Services	327.16	100.00	227.16	327.16%
60004 - Engineering Services	0.00	0.00	0.00	0.0%
60005 - Independent Contractor	137.33	0.00	137.33	100.0%
60006 - County Fees	11.22	50.00	-38.78	22.44%
60007 - Advertising Fees	186.88	1,000.00	-804.14	18.69%
60008 - Pest Management	49.88	50.00	-0.22	99.96%
60001 - Fuel	2,454.83	2,508.00	-63.17	84.42%
60002 - Vehicle Maintenance	3,060.16	6,000.00	-1,919.84	61.8%
61001 - Road Maintenance	544.80	0.00	544.80	100.0%
61002 - Greenbelt Maintenance	60.00	0.00	60.00	100.0%
61003 - Hydrant Maintenance	0.00	0.00	0.00	0.0%
61004 - Building Maintenance	88.58	1,000.00	-911.42	8.86%
61000 - General Maintenance - Other	406.34	0.00	406.34	100.0%
6400 - Sewer Reserve Expense	0.00	0.00	0.00	0.0%
6500 - FEDERAL Expense	4,806.28	0.00	4,806.28	100.0%
60001 - Maintenance Repairs	1,088.39	0.00	1,088.39	100.0%
10000 - Equipment	1,540.74	0.00	1,540.74	100.0%
11001 - Employee Uniforms	0.00	0.00	0.00	0.0%
11002 - Fire Department Uniforms	10,298.21	2,000.00	8,298.21	614.91%
12000 - Interest LTD Expense	0.00	0.00	0.00	0.0%
16000 - Arsenic Remediation Expense	0.00	0.00	0.00	0.0%
Total Expense	120,813.70	106,126.00	14,787.70	113.83%
Net Ordinary Income	58,369.60	16,977.18	42,332.32	364.96%
Est depreciation	-10,514.00	-10,514.00	0.00	100.0%
Net Income	47,855.60	6,463.18	42,332.32	874.87%

Plumas Eureka CSD
Profit Loss Budget vs. Actual
For the year ended June 30, 2021

	TOTAL			
	July - June 2021	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
28004 · Fire	2,372.08	2,411.00	-38.92	98.39%
28005 · Fire04	540.00	0.00	540.00	100.0%
28006 · Fire05	330.00	311.00	19.00	106.11%
28008 · Fire01	53,210.35	60,185.00	-6,974.65	88.41%
28009 · Fire02	4,136.43	4,122.00	14.43	100.35%
28010 · Fire03	817.20	0.00	817.20	100.0%
28012 · Fire07	1,044.00	0.00	1,044.00	100.0%
28017 · TAP	2,825.52	5,478.00	-2,652.48	51.58%
28018 · Service Fee	0.00	0.00	0.00	0.0%
28019 · Standby	21,246.04	34,200.00	-12,953.96	62.12%
28022 · Wastewater	280,583.95	0.00	280,583.95	100.0%
28024 · Water	382,563.57	449,436.00	-66,872.43	85.12%
28026 · DHLF Bond Debt Fee	49,370.70	0.00	49,370.70	100.0%
28027 · Waste Water Reserve	107,104.62	0.00	107,104.62	100.0%
28028 · Water Reserves	59,349.35	0.00	59,349.35	100.0%
28029 · WWTP#7 - 05 Bond	68,391.19	50,732.00	17,659.19	134.81%
28035 · Water Debt Service	200,815.66	0.00	200,815.66	100.0%
28036 · Water Service 1"	3,316.38	0.00	3,316.38	100.0%
28037 · Water Reserve 1"	529.08	115,244.00	-114,714.92	0.46%
28038 · Water Debt Service 1"	1,670.20	54,804.00	-53,133.80	3.05%
28039 · TAP Reserve	564.38	63,806.00	-63,241.62	0.89%
28040 · TAP Debt Service	1,781.54	0.00	1,781.54	100.0%
30500 · Grant Income	137,000.00	219,045.00	-82,045.00	62.54%
31000 · Fire Contract Income	250.00	0.00	250.00	100.0%
30502 · Grant Income	47,544.29	0.00	47,544.29	100.0%
31500 · Property Tax	35,089.18	3,035.00	32,054.18	1,156.15%
32000 · Fire - Fearam/mitigation	19,964.36	0.00	19,964.36	100.0%
34000 · Interest Income	1,751.40	490.00	1,261.40	357.43%
34500 · Finance Charge	1,666.97	1,670.00	-3.03	99.82%
35000 · Other Income	16,059.26	0.00	16,059.26	100.0%
35500 · Assessments	1,101.51	0.00	1,101.51	100.0%
49910 · Returned Check Charges	25.00	0.00	25.00	100.0%
Total Income	1,503,014.21	997,940.00	505,074.21	150.61%
Gross Profit	1,503,014.21	997,940.00	505,074.21	150.61%
Expense				
36000 · Salaries	241,667.43	257,845.00	16,177.57	93.73%
37000 · Overtime Salaries	6,245.25	6,400.00	154.75	97.58%
37250 · Pager Duty	5,610.00	5,476.00	-134.00	102.45%
37500 · Miscellaneous Pay	1,599.24	0.00	-1,599.24	100.0%
39250 · Sick Leave Pay Out	0.00	3,367.00	3,367.00	0.0%
39500 · Vacation Pay Out	5,680.22	3,375.00	-2,305.22	168.3%
40000 · Payroll Taxes - Employer	2,743.40	4,563.00	1,819.60	60.12%
42000 · Miscellaneous Expense	294.05	6,400.00	6,105.95	4.6%
43001 · Liability Insurance	15,803.92	11,403.00	-4,400.92	138.59%
43002 · Workmans Comp Insurance	21,073.00	26,461.00	5,388.00	79.64%
43003 · Employer Retirement Benefits	44,142.41	68,187.00	24,044.59	64.74%
43004 · Medical Benefits	93,114.17	50,079.00	-43,035.17	185.94%

Plumas Eureka CSD
Profit Loss Budget vs. Actual
For the year ended June 30, 2021

43005 · Dental Benefits	3,071.74	1,657.00	-1,414.74	185.38%
43006 · Vision Benefits	892.19	307.00	-585.19	290.62%
43007 · Employee Retirement Benefits	781.03	2,500.00	1,718.97	31.24%
43008 · Life Insurance	2,229.87	3,100.00	870.13	71.93%
45250 · Stipends	13,700.00	16,800.00	3,100.00	81.55%
45510 · FAA Call Reimbursement	9,216.20	0.00	-9,216.20	100.0%
45500 · Call Reimbursement	12,686.72	5,225.00	-7,461.72	242.81%
45750 · Training Reimbursements	1,509.63	21,300.00	19,790.37	7.09%
47000 · Safety	3,063.42	2,500.00	-563.42	122.54%
48000 · Training	2,782.83	2,500.00	-282.83	111.31%
50000 · Chemicals	22,654.36	13,600.00	-9,054.36	166.58%
51000 · Sludge Removal	8,305.00	16,600.00	8,295.00	50.03%
52000 · Lab Services	28,965.91	9,500.00	-19,465.91	304.9%
53001 · Office Supplies	5,667.40	3,000.00	-2,667.40	188.91%
53002 · Computer/Software	5,962.91	2,200.00	-3,762.91	271.04%
53003 · Copy Machine/Printing Jobs	2,456.76	2,600.00	143.24	94.49%
53004 · Continuing Education	0.00	900.00	900.00	0.0%
53005 · Mileage Reimbursement	109.89	5,400.00	5,290.11	2.04%
53006 · Postage and Delivery	6,750.39	1,200.00	-5,550.39	562.53%
53007 · Bank Service Charges	234.10	900.00	665.90	26.01%
54001 · PECSO Licenses	3,909.80	31,150.00	27,240.20	12.55%
54002 · Employee Licences	672.00	800.00	128.00	84.0%
54003 · Permits	11,136.16	0.00	-11,136.16	100.0%
54004 · Property Taxes	547.42	1,800.00	1,252.58	30.41%
55000 · Membership Dues	4,121.00	0.00	-4,121.00	100.0%
56000 · Subscriptions	150.00	39,050.00	38,900.00	0.38%
57001 · Electricity	78,701.20	2,900.00	-75,801.20	2,713.83%
57002 · Phone	5,793.12	2,760.00	-3,033.12	209.9%
57003 · Internet	4,133.19	727.00	-3,406.19	568.53%
57004 · Propane	2,829.42	39,743.00	36,913.58	7.12%
57005 · Garbage	522.48	5,044.00	4,521.52	10.36%
58000 · Tools & Supplies	9,450.84	2,000.00	-7,450.84	472.54%
58100 · EMS Tools & Supplies	1,915.60	500.00	-1,415.60	383.12%
59001 · Accounting Services	1,814.71	15,000.00	13,185.29	12.1%
59002 · Legal Services	1,490.50	5,000.00	3,509.50	29.81%
59003 · Consulting Services	487.16	2,100.00	1,612.84	23.2%
59004 · Engineering Services	11,594.25	6,000.00	-5,594.25	193.24%
59005 · Independent Contractor	986.34	0.00	-986.34	100.0%
59006 · County Fees	187.00	150.00	-37.00	124.67%
59007 · Advertising Fees	2,982.92	4,500.00	1,517.08	66.29%
59008 · Pest Management	150.00	150.00	0.00	100.0%
59000 · Professional Services - Other	7,725.00	0.00	-7,725.00	100.0%
60001 · Fuel	4,945.38	5,302.00	356.62	93.27%
60002 · Vehicle Maintenance	12,245.35	9,000.00	-3,245.35	136.06%
61001 · Road Maintenance	5,291.43	2,000.00	-3,291.43	264.57%
61002 · Greenbelt Maintenance	1,989.97	1,000.00	-989.97	199.0%
61003 · Hydrant Maintenance	812.66	1,000.00	187.34	81.27%
61004 · Building Maintenance	265.72	3,000.00	2,734.28	8.86%
61000 · General Maintenance	406.34	0.00	-406.34	100.0%
64000 · Sewer Reserve Expense	565.08	0.00	-565.08	100.0%
69001 · Maintenance Repairs	25,857.29	193,000.00	167,142.71	13.4%
69002 · Radio Repairs	2,180.25	0.00	-2,180.25	100.0%
69005 · Equipment Repairs	13,473.87	0.00	-13,473.87	100.0%
69006 · Distribution System	85.00	0.00	-85.00	100.0%

Accrual Basis

Plumas Eureka CSD
Profit Loss Budget vs. Actual
For the year ended June 30, 2021

69007 · Collection System	13,450.00	0.00	-13,450.00	100.0%
70000 · Equipment	1,540.74	0.00	-1,540.74	100.0%
70001 · Treatment Plants	1,650.34	0.00	-1,650.34	100.0%
70002 · Wells	3,760.13	100,000.00	96,239.87	3.76%
70003 · Communications	4,154.81	0.00	-4,154.81	100.0%
70005 · Field Equipment	398.96	75,000.00	74,601.04	0.53%
65000 · FEERAM Expense	4,806.28	0.00	-4,806.28	100.0%
71001 · Employee Uniforms	624.33	600.00	-24.33	104.06%
71002 · Fire Department Uniforms	10,298.21	2,000.00	-8,298.21	514.91%
72000 · Interest LTD Expense	42,782.22	0.00	-42,782.22	100.0%
75000 · Arsenic Remediation Expense	2,400.00	0.00	-2,400.00	100.0%
Total Expense	874,297.91	1,106,621.00	232,323.09	79.01%
Net Ordinary Income	628,716.30	-108,681.00	737,397.30	-578.5%
Est depreciation	-138,963.00	-138,963.00	0.00	100.0%
Net Income	489,753.30	-247,644.00	737,397.30	-197.77%