

Plumas Eureka CSD
Statement of Net Position
As of December 31, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets			
Checking Accounts	\$ 94,889	\$ 1,296,093	\$ 1,390,982
LAIF-Savings	20,729	324,754	345,483
Accounts Receivable	13,985	153,812	167,797
Grants Receivable	7,920		7,920
Prepaid Expense	6,666		6,666
Total Current Assets	<u>144,189</u>	<u>1,774,658</u>	<u>1,918,847</u>
Non-Current Assets			
Property, Plant & Equipment, Net	103,054	2,844,631	2,947,685
Total Non-Current Assets	<u>103,054</u>	<u>2,844,631</u>	<u>2,947,685</u>
 Total Assets	 <u>\$ 247,243</u>	 <u>\$ 4,619,289</u>	 <u>\$ 4,866,532</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Contributions to District Pension Plan		<u>\$ 49,197</u>	<u>\$ 49,197</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 1,240	\$ 12,875	\$ 14,115
Unearned Revenue	1,041	16,310	17,351
Payroll Liabilities	6,314	4,110	10,424
Accrued Bond Interest Payable		-	-
Current Portion of Long Term Debt		23,470	23,470
Total Current Liabilities	<u>8,596</u>	<u>56,765</u>	<u>65,361</u>
Long Term Liabilities			
Net Pension Liability		88,397	88,397
Non-Current Portion of Long-Term Debt		876,070	876,070
Total Long Term Liabilities	<u>-</u>	<u>964,467</u>	<u>964,467</u>
 Total Liabilities	 <u>\$ 8,596</u>	 <u>\$ 1,021,232</u>	 <u>\$ 1,029,828</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Contributions to District Pension Plan		<u>\$ 88,267</u>	<u>\$ 88,267</u>
NET POSITION			
Net Investment in Capital Assets	\$ 103,054	\$ 1,945,091	\$ 2,048,145
Restricted for Debt Service		62,813	62,813
Reserved for Encumbrances			
Unrestricted	<u>135,593</u>	<u>1,551,083</u>	<u>1,686,676</u>
 Total net position (**Pending Audit**)	 <u>\$ 238,647</u>	 <u>\$ 3,558,987</u>	 <u>\$ 3,797,634</u>

Plumas Eureka CSD
Statement of Activities
As of December 31, 2023

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental Activities:						
Public Safety - Fire Department	\$ 65,163	\$ 49,128	\$ 20,607	\$ 4,571		\$ 4,571
General District Maintenance	5,636			(5,636)		(5,636)
Total Governmental Activities	70,799	49,128	20,607	(1,064)	-	(1,064)
Business-type Activities:						
Water	209,186	409,901			200,715	200,715
Wastewater	383,181	285,136			(98,045)	(98,045)
Total Business-type Activities	592,366	695,037	-		102,671	102,671
Total Government	663,165	744,165	20,607	(1,064)	102,671	101,607
General Revenues:						
Property Taxes				16,888		16,888
Contract Income (Fires)				10,856		
Investment Income				185	2,902	3,087
Total General Revenues				27,930	2,902	30,832
General Expenses:						
Interest Expense				-	20,169	20,169
Total General Expenses				-	20,169	20,169
Change in Net Position				26,866	85,404	112,270
Net Position - Beginning of Fiscal Year (**Pending Audit**)				208,201	3,473,583	3,681,784
Prior Period Adjustment				3,580		3,580
Net Position - As of December 31, 2023 (**Pending Audit**)	\$	238,647	\$	3,558,987	\$	3,797,634

Pluma Eureka CSD
Governmental Funds
Balance Sheet
As of December 31, 2023

	District Activities	Fire Department	Total Governmental Funds
ASSETS			
Checking Accounts	\$ (5,636)	\$ 100,525	\$ 94,889
LAIF-Savings Account		\$ 20,729	20,729
Accounts Receivable		13,985	13,985
Grants Receivable		7,920	7,920
Prepaid Expenses		6,666	6,666
TOTAL ASSETS	\$ (5,636)	\$ 149,825	\$ 144,189
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts Payable	\$ -	\$ 1,240	\$ 1,240
Unapplied Credits		1,041	1,041
Accrued Payroll and Related Liabilities		6,314	6,314
Compensated Absences			-
Total Liabilities	-	8,596	8,596
Fund Balances:			
Restricted for Debt Service			-
Reserve for Encumbrances			-
Unrestricted	(5,636)	141,229	135,593
TOTAL LIABILITIES AND FUND BALANCE	\$ (5,636)	\$ 149,825	\$ 144,189

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

Fund balances of governmental funds	\$	135,593
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, are not current financial resources and are not included in the governmental funds.		103,054
Long-term debt is not payable in the current period and therefore is not reported in the funds.		-
Net position of governmental activities	\$	238,647

Plumas Eureka CSD

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of
Activities-Governmental Activities

July 1, 2023 to December 31, 2023

	District Activities	Fire	FEERAM	Total Governmental Funds
Revenues				
Charges for Services	\$ -	\$ 36,969	\$ 12,093	\$ 49,062
Property Taxes		16,888		16,888
Contract Income		10,856		10,856
Donations		607	20,000	20,607
Interest Income		105	80	185
Other		66		66
Total Revenues	-	65,492	32,173	97,665
Expenditures				
Current:				
Salaries, Wages, & Employee Benefits	3,597	9,605		13,202
Volunteer Stipends and Reimbursements		11,408		11,408
Wildfire Personnel Payments		5,955		5,955
Insurance		3,961		3,961
Travel, Training and Safety		2,384		2,384
Office		3,850		3,850
Property Taxes		177		177
Automobile Expense	522	1,350	1,112	2,985
Repairs and Maintenance	900	1,156		2,056
Utilities		2,471		2,471
Equipment Expenses			2,465	2,465
Tools and Supplies	469	2,439		2,908
Uniforms	55	8,551		8,606
Professional Services	92	3,583		3,675
Subscriptions & Membership Dues		2,763		2,763
Other		1,932		1,932
Total Current Expenditures	5,636	61,586	3,578	70,799
Capital Outlay		3,675	106,527	110,202
Total Expenditures	5,636	65,261	110,105	181,001
Excess of Revenues over (under) Expenditures	(5,636)	231	(77,932)	(83,337)
Other Financing Sources (Uses)				
Sale of Assets				-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	(5,636)	231	(77,932)	(83,337)
Net Position - Beginning of Fiscal Year (**Pending Audit**)	-	233,133	(17,784)	215,349
Prior Period Adjustment		(5,322)	8,902	3,580
Fund Balances, As of December 31, 2023	\$ (5,636)	\$ 228,042	\$ (86,814)	\$ 135,592

Plumas Eureka CSD

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of
Activities-Governmental Activities**

July 1, 2023 to December 31, 2023

Net change in fund balances - total governmental funds \$ (83,337)

Amount reported for governmental activities in the statement of activities differs from the amount reported in the statement of revenues, expenditures, and changes in fund balances because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:

Cost of assets capitalized	110,202
Depreciation expense	

Principal payment on long-term debt is recorded as an expense in the fund financial statements, however the payment is recorded as a reduction to the liability in the statement of net position.

Change in net position of governmental activities	<u>\$ 26,865</u>
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Plumas Eureka CSD
Statement of Net Position
Proprietary Funds
As of December 31, 2023

ASSETS	Water	Sewer	Total
Current Assets			
Checking Accounts			
Operational Funds	\$ 459,479	\$ 83,225	\$ 542,704
Reserve Funds	263,807	(244,560)	19,248
Debt Funds	484,045	250,096	734,141
Total Checking Accounts	<u>1,207,332</u>	<u>88,761</u>	<u>1,296,093</u>
LAIF-Savings Account	72,551	252,203	324,754
Accoumnts Receivable	89,217	64,595	153,812
Total Current Assets	<u>1,369,100</u>	<u>405,558</u>	<u>1,774,659</u>
Capital Assets:			
Property, Plant & Equipment, Net	1,172,330	1,672,301	2,844,631
Total Assets	<u>\$ 2,541,430</u>	<u>\$ 2,077,859</u>	<u>\$ 4,619,290</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Plan Contributions	<u>\$ 24,598</u>	<u>\$ 24,599</u>	<u>\$ 49,197</u>
LIABILITES			
Current Liabilities			-
Accounts Payable	8,287	4,588	12,875
Unearned Revenue	8,155	8,155	16,310
Payroll Related Liabilites	2,055	2,055	4,110
Current Portion - Long Term Liabilities		23,470	23,470
Interest Payable		-	-
Total Current Liabilities	<u>18,497</u>	<u>38,268</u>	<u>56,765</u>
Long Term Liabilities			
Net Pension Liability	44,199	44,198	88,397
Non-Current Portion of Long Term Debt		876,070	876,070
Total Noncurrent Liabilities	<u>44,199</u>	<u>920,268</u>	<u>964,467</u>
Total Liabilities	<u>\$ 62,696</u>	<u>\$ 958,536</u>	<u>\$ 1,021,232</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Plan Earnings	<u>\$ 44,134</u>	<u>\$ 44,133</u>	<u>\$ 88,267</u>
NET POSITION			
Net Investment in Capital Assets	1,172,330	749,477	1,921,808
Restricted for Debt Service		62,813	62,813
Unrestricted	1,286,868	287,498	1,574,367
Total net position	<u>\$ 2,459,198</u>	<u>\$ 1,099,789</u>	<u>\$ 3,558,988</u>

Plumas Eureka CSD
Proprietary Funds
Statement of Revenues, Expenditures, and Changes in Fund Balance
July 1, 2023 to December 31, 2023

	Water	Sewer	Totals
Operating Revenues			
Charges for Services	\$ 244,746	\$ 159,465	\$ 404,211
Charges for Reserve	60,766	68,443	129,209
Charges for Debt	101,304	56,674	157,978
Total Operating Revenues	406,816	284,582	691,398
Operating Expenses			
Salaries, Wages, & Employee Benefits	99,336	92,388	191,724
Insurance	4,349	4,349	8,698
Permits, Licenses, and Fees	6,993	17,833	24,826
Travel, Training and Safety	541	684	1,226
Sludge Removal		9,965	9,965
Chemicals & Lab Services	11,556	11,059	22,615
Office	4,368	4,163	8,530
Property Taxes	177	177	355
Automobile Expense	2,131	2,031	4,162
Repairs and Maintenance	6,545		6,545
Utilities	29,911	25,440	55,350
Tools and Supplies	2,791	566	3,357
Uniforms	428	428	857
Professional Services	38,259	31,368	69,627
Subscriptions & Membership Dues	1,683	1,111	2,795
Other	117	10,117	10,235
Total Operating Expenses	209,186	211,681	420,866
Operating Income (Loss)	197,630	72,901	270,532
Non-Operating Revenues and Expenses			
Interest Income	648	2,254	2,902
Other Income	2,935	404	3,339
Income from Disposition of Assets	150	150	
Capital Outlay		(171,500)	
Interest Expense		(20,169)	(20,169)
Total Non-Operating Revenues and Expenses	3,734	(188,862)	(185,128)
Net Change in Net Position	201,364	(115,961)	85,404
Net Position - Beginning of Fiscal Year (**Pending Audit**)	2,254,647	1,219,231	3,473,878
Prior Period Adjustment	3,187	(3,481)	(294)
Fund Balances, As of December 31, 2023	\$ 2,459,198	\$ 1,099,789	\$ 3,558,987

Plumas Eureka CSD
Proprietary Funds
Statement of Cash Flows
July 1, 2023 to November 30, 2023

	Water	Sewer	Totals
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 412,898	\$ 297,937	\$ 710,835
Cash Payments to Suppliers	\$ (147,949)	\$ (163,576)	\$ (311,525)
Cash Payments to Employees	\$ (80,138)	\$ (73,464)	\$ (153,602)
Net Cash Provided by (Used for) Operating Activities	\$ 184,811	\$ 60,897	\$ 245,708
Cash Flows from Noncapital Financing Activities			
Other Income	\$ 23,341	\$ 4,269	\$ 27,610
Net Cash Provided by (Used for) Noncapital	\$ 23,341	\$ 4,269	\$ 27,610
Cash Flows from Capital and Related Financing Activities			\$ -
Purchase of Fixed Assets	\$ -	\$ (171,500)	\$ (171,500)
Dispositions and Adjustments of Fixed Assets	\$ 150	\$ 150	
Reductions of Debt	\$ -	\$ (22,480)	\$ (22,480)
Interest Expense	\$ -	\$ (20,169)	\$ (20,169)
Net Cash Provided by (Used for) Capital and Related Financing Activities	\$ 150	\$ (213,999)	\$ (214,149)
Cash Flows from Investing Activities:			
Interest Income	\$ 1,875	\$ 3,588	\$ 5,463
Net Cash Provided by Investing Activities	\$ 1,875	\$ 3,588	\$ 5,463
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 210,177	\$ (145,245)	\$ 64,632
Cash and Cash Equivalents, Beginning of Fiscal Year	\$ 1,079,778	\$ 485,730	\$ 1,565,509
Cash and Cash Equivalents, As of December 31, 2023	\$ 1,289,955	\$ 340,485	\$ 1,630,141
Reconciliation of Cash and Cash Equivalents:			
Cash and Investments	\$ 1,279,883	\$ 278,151	\$ 1,558,034
Restricted Cash and Investments		\$ 62,813	\$ 62,813
Total Cash and Cash Equivalents	\$ 1,279,883	\$ 340,964	\$ 1,620,847
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities	\$ 197,630	\$ 72,901	\$ 270,532
Adjustments to Operating Income:			
Depreciation			\$ -
(Increase)/Decrease in Accounts Receivable	\$ (5,448)	\$ 6,115	\$ 667
(Increase)/Decrease in Prepaid Expense			\$ -
Increase/(Decrease) in Accounts Payable	\$ (3,913)	\$ (14,469)	\$ (18,382)
Increase/(Decrease) in Accrued Payroll	\$ (3,458)	\$ (3,651)	\$ (7,109)
Increase/(Decrease) in Net Pension Liability	\$ -	\$ -	\$ -
Net Cash Provided (Used) by Operating Activities	\$ 184,811	\$ 60,897	\$ 245,708

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

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50000 · REVENUES				
50010 · INCOME - WATER SERVICES	244,746.05	244,199.00	547.05	100.22%
Total 50000 · REVENUES	<u>244,746.05</u>	<u>244,199.00</u>	<u>547.05</u>	<u>100.22%</u>
50600 · INTEREST INCOME	0.00	750.00	-750.00	0.0%
50700 · OTHER INCOME	<u>3,085.19</u>	<u>0.00</u>	<u>3,085.19</u>	<u>100.0%</u>
Total Income	<u>247,831.24</u>	<u>244,949.00</u>	<u>2,882.24</u>	<u>101.18%</u>
Gross Profit	247,831.24	244,949.00	2,882.24	101.18%
Expense				
53007 · BANK SERVICE CHARGES	0.00	73.20	-73.20	0.0%
60000 · Wages & Employee Benefits	99,335.60	114,303.04	-14,967.44	86.91%
60150 · Insurance	4,349.00	15,934.50	-11,585.50	27.29%
60200 · Permits, Licenses, and Fees	6,993.29	5,000.00	1,993.29	139.87%
60210 · Travel and Training	334.19	2,800.00	-2,465.81	11.94%
60250 · Safety	206.98	0.00	206.98	100.0%
61100 · Chemicals	7,651.05	12,499.98	-4,848.93	61.21%
61300 · Lab Services	3,905.00	4,500.00	-595.00	86.78%
63000 · Office Expenses	4,367.84	5,012.54	-644.70	87.14%
64004 · Property Taxes	177.35	400.00	-222.65	44.34%
65000 · Automobile Expense	2,131.04	2,124.48	6.56	100.31%
66000 · Repairs and Maintenance	1,046.00	5,000.00	-3,954.00	20.92%
67000 · Utilities	29,910.59	21,493.02	8,417.57	139.16%
68000 · Tools & Supplies	2,790.63	1,558.50	1,232.13	179.06%
68500 · Uniforms	428.27	300.00	128.27	142.76%
69000 · Professional Services	13,156.99	24,458.28	-11,301.29	53.79%
69500 · Other Expenses	<u>1,800.70</u>	<u>1,800.00</u>	<u>0.70</u>	<u>100.04%</u>
Total Expense	<u>178,584.52</u>	<u>217,257.54</u>	<u>-38,673.02</u>	<u>82.2%</u>
Net Ordinary Income	69,246.72	27,691.46	41,555.26	250.07%
Other Income/Expense				
Other Expense				
79999 · Prior Period Adjustments	160,036.66			
Total Other Expense	<u>160,036.66</u>	<u>0.00</u>	<u>160,036.66</u>	<u>100.0%</u>
Net Other Income	-160,036.66	0.00	-160,036.66	100.0%
Net Income	<u><u>-90,789.94</u></u>	<u><u>27,691.46</u></u>	<u><u>-118,481.40</u></u>	<u><u>-327.86%</u></u>

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

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50000 · REVENUES				
50020 · INCOME - SEWER SERVICES	159,465.00	168,910.00	-9,445.00	94.41%
Total 50000 · REVENUES	159,465.00	168,910.00	-9,445.00	94.41%
50600 · INTEREST INCOME	0.00	250.00	-250.00	0.0%
50700 · OTHER INCOME	553.68	0.00	553.68	100.0%
Total Income	160,018.68	169,160.00	-9,141.32	94.6%
Gross Profit	160,018.68	169,160.00	-9,141.32	94.6%
Expense				
53007 · BANK SERVICE CHARGES	0.00	53.20	-53.20	0.0%
60000 · Wages & Employee Benefits	92,388.43	115,053.04	-22,664.61	80.3%
60150 · Insurance	4,349.00	15,934.50	-11,585.50	27.29%
60200 · Permits, Licenses, and Fees	17,832.80	6,900.00	10,932.80	258.45%
60210 · Travel and Training	477.44	2,800.00	-2,322.56	17.05%
60250 · Safety	206.98	0.00	206.98	100.0%
61200 · Sludge Removal	9,964.50	11,916.67	-1,952.17	83.62%
61300 · Lab Services	11,059.00	12,427.98	-1,368.98	88.99%
63000 · Office Expenses	4,162.63	4,762.54	-599.91	87.4%
64004 · Property Taxes	177.35	300.00	-122.65	59.12%
65000 · Automobile Expense	2,031.04	2,124.48	-93.44	95.6%
66000 · Repairs and Maintenance	0.00	1,000.00	-1,000.00	0.0%
67000 · Utilities	25,439.89	21,885.48	3,554.41	116.24%
68000 · Tools & Supplies	566.29	1,029.48	-463.19	55.01%
68500 · Uniforms	428.27	300.00	128.27	142.76%
69000 · Professional Services	11,271.74	19,833.36	-8,561.62	56.83%
69500 · Other Expenses	1,228.95	900.00	328.95	136.55%
Total Expense	181,584.31	217,220.73	-35,636.42	83.59%
Net Ordinary Income	-21,565.63	-48,060.73	26,495.10	44.87%
Other Income/Expense				
Other Expense				
79999 · Prior Period Adjustments	160,304.44			
Total Other Expense	160,304.44			
Net Other Income	-160,304.44	0.00	-160,304.44	100.0%
Net Income	<u>-181,870.07</u>	<u>-48,060.73</u>	<u>-133,809.34</u>	<u>378.42%</u>

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

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50000 · REVENUES	36,969.24	34,478.00	2,491.24	107.23%
50102 · DONATIONS	607.00			
50105 · FIRE CONTRACT INCOME	2,936.54			
50106 · Wildfire Income	7,919.74			
50500 · INCOME - PROPERTY TAX	16,888.37	12,333.34	4,555.03	136.93%
50600 · INTEREST INCOME	104.98	100.00	4.98	104.98%
50700 · OTHER INCOME	65.77	0.00	65.77	100.0%
Total Income	<u>65,491.64</u>	<u>46,911.34</u>	<u>18,580.30</u>	<u>139.61%</u>
Gross Profit	65,491.64	46,911.34	18,580.30	139.61%
Expense				
60000 · Wages & Employee Benefits	9,605.35	13,123.44	-3,518.09	73.19%
60050 · Fire Dept. Volunteers	11,408.25	15,034.98	-3,626.73	75.88%
60054 · Wildfire Personnel Payment	5,954.94			
60150 · Insurance	3,960.56	52,445.00	-48,484.44	7.55%
60200 · Permits, Licenses, and Fees	0.00	300.00	-300.00	0.0%
60210 · Travel and Training	2,070.64	1,500.00	570.64	138.04%
60250 · Safety	313.40	1,249.98	-936.58	25.07%
63000 · Office Expenses	3,850.25	1,724.94	2,125.31	223.21%
64004 · Property Taxes	177.36	100.00	77.36	177.36%
65000 · Automobile Expense	1,350.30	6,208.50	-4,858.20	21.75%
66000 · Repairs and Maintenance	1,156.00	1,000.00	156.00	115.6%
67000 · Utilities	2,470.62	2,074.98	395.64	119.07%
68000 · Tools & Supplies	2,438.55	1,249.98	1,188.57	195.09%
68500 · Uniforms	8,551.23	3,000.00	5,551.23	285.04%
69000 · Professional Services	3,583.15	12,895.80	-9,312.65	27.79%
69500 · Other Expenses	4,695.21	1,250.00	3,445.21	375.62%
Total Expense	<u>61,585.81</u>	<u>113,157.60</u>	<u>-51,571.79</u>	<u>54.43%</u>
Net Ordinary Income	3,905.83	-66,246.26	70,152.09	-5.9%
Other Income/Expense				
Other Expense				
72000 · Capital Outlay	3,675.00			
79999 · Prior Period Adjustments	5,321.78			
Total Other Expense	<u>8,996.78</u>			
Net Other Income	-8,996.78	0.00	-8,996.78	100.0%
Net Income	<u><u>-5,090.95</u></u>	<u><u>-66,246.26</u></u>	<u><u>61,155.31</u></u>	<u><u>7.69%</u></u>

Plumas Eureka CSD
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Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
Liability Check		12/13/2023	QuickBooks Payroll Service	11000 · Water & Wasterwater Checking			-7,158.65
			QuickBooks Payroll Service	20203 · Direct Deposit Liabilities		-7,158.65	7,158.65
TOTAL						-7,158.65	7,158.65
Liability Check		12/27/2023	QuickBooks Payroll Service	11000 · Water & Wasterwater Checking			-7,226.57
			QuickBooks Payroll Service	20203 · Direct Deposit Liabilities		-7,226.57	7,226.57
TOTAL						-7,226.57	7,226.57
Liability Check	E-pay	12/13/2023	EDD	11000 · Water & Wasterwater Checking			-335.74
				20205 · Payroll Liabilities - Employee		-90.92	90.92
				20205 · Payroll Liabilities - Employee		-244.82	244.82
TOTAL						-335.74	335.74
Liability Check	E-pay	12/13/2023	U.S. TREASURY	11000 · Water & Wasterwater Checking			-1,262.54
				20205 · Payroll Liabilities - Employee		-964.00	964.00
				20200 · Payroll Liabilities		-2.79	2.79
				20200 · Payroll Liabilities		-2.79	2.79
				20206 · Payroll Liabilities - Employer		-146.48	146.48
				20205 · Payroll Liabilities - Employee		-146.48	146.48
TOTAL						-1,262.54	1,262.54
Liability Check	E-pay	12/27/2023	EDD	11000 · Water & Wasterwater Checking			-341.83
				20205 · Payroll Liabilities - Employee		-92.70	92.70
				20205 · Payroll Liabilities - Employee		-249.13	249.13
TOTAL						-341.83	341.83
Liability Check	E-pay	12/27/2023	U.S. TREASURY	11000 · Water & Wasterwater Checking			-1,287.92
				20205 · Payroll Liabilities - Employee		-985.00	985.00
				20200 · Payroll Liabilities		-2.09	2.09
				20200 · Payroll Liabilities		-2.09	2.09
				20206 · Payroll Liabilities - Employer		-149.37	149.37
				20205 · Payroll Liabilities - Employee		-149.37	149.37
TOTAL						-1,287.92	1,287.92
Bill Pmt -Check	2426	12/12/2023	AT&T - Acct 0303042408001	11075 · Fire Department Checking Acct			-70.35
General Journal	Nov 2023	11/21/2023		67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-70.35	70.35
TOTAL						-70.35	70.35
Bill Pmt -Check	2427	12/12/2023	Cyndy Hallam - Fire	11075 · Fire Department Checking Acct			-200.00
General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
TOTAL						-200.00	200.00
Bill Pmt -Check	2428	12/12/2023	JEFF TRAIN - Fire	11075 · Fire Department Checking Acct			-200.00
General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00

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	<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Class</u>	<u>Paid Amount</u>	<u>Original Amount</u>
TOTAL							-200.00	200.00
	Bill Pmt -Check	2429	12/12/2023	Jennifer McGuire - Fire	11075 · Fire Department Checking Acct			-456.00
	General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-24.50	24.50
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-319.00	319.00
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-112.50	112.50
TOTAL							-456.00	456.00
	Bill Pmt -Check	2430	12/12/2023	JOHN SEA - Fire	11075 · Fire Department Checking Acct			-166.00
	General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-66.00	66.00
TOTAL							-166.00	166.00
	Bill Pmt -Check	2431	12/12/2023	LN CURTIS & SONS	11075 · Fire Department Checking Acct			-2,462.94
	General Journal	INV767440	11/27/2023		68100 · Equipment Expense	GOVERNMENT:Fire:FEERAM	-482.14	482.14
	General Journal	INV769859	11/30/2023		68502 · Fire District Uniforms	GOVERNMENT:Fire:FIRE Operations	-1,980.80	1,980.80
TOTAL							-2,462.94	2,462.94
	Bill Pmt -Check	2432	12/12/2023	Plumas Pines REC Center	11075 · Fire Department Checking Acct			-100.00
	General Journal		12/15/2023		60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
TOTAL							-100.00	100.00
	Bill Pmt -Check	2433	12/12/2023	RICHARD MACHADO - Fire	11075 · Fire Department Checking Acct			-222.00
	General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
TOTAL							-222.00	222.00
	Bill Pmt -Check	2434	12/12/2023	STEVE MUNSEN - Fire	11075 · Fire Department Checking Acct			-1,288.00
	General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-1,200.00	1,200.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-88.00	88.00
TOTAL							-1,288.00	1,288.00
	Bill Pmt -Check	2435	12/12/2023	Tom Connolly - Fire	11075 · Fire Department Checking Acct			-122.00
	General Journal	Fire Pay	11/30/2023		60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
TOTAL							-122.00	122.00
	Bill Pmt -Check	2436	12/27/2023	Jennifer McGuire - Fire	11075 · Fire Department Checking Acct			-900.00
	General Journal	Reimburse	12/13/2023		60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-275.00	275.00
					60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-250.00	250.00
					60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-375.00	375.00
TOTAL							-900.00	900.00
	Bill Pmt -Check	2437	12/27/2023	LN CURTIS & SONS	11075 · Fire Department Checking Acct			-3,785.93
	General Journal	INV770371	12/05/2023		68502 · Fire District Uniforms	GOVERNMENT:Fire:FIRE Operations	-3,785.93	3,785.93

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	Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
TOTAL							-3,785.93	3,785.93
	Bill Pmt -Check	2438	12/27/2023	KBM Advisors, Inc.	11075 · Fire Department Checking Acct			-105,000.00
	General Journal	New Truck	12/27/2023		72000 · Capital Outlay	GOVERNMENT:Fire:FEERAM	-105,000.00	105,000.00
TOTAL							-105,000.00	105,000.00
	Bill Pmt -Check	18392	12/12/2023	AMERIGAS	11000 · Water & Wasterwater Checking			-483.20
	General Journal	3157421136	11/21/2023		67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-92.74	92.74
	General Journal	3157421136	11/21/2023		67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Operal	-92.74	92.74
	General Journal	3157421136	11/21/2023		67004 · Propane	ENTERPRISE:Water:WATER Operations	-92.74	92.74
	General Journal	3157758719	11/29/2023		67004 · Propane	ENTERPRISE:Water:WATER Operations	-68.33	68.33
	General Journal	3157758719	11/29/2023		67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Operal	-68.33	68.33
	General Journal	3157758719	11/29/2023		67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-68.32	68.32
TOTAL							-483.20	483.20
	Bill Pmt -Check	18393	12/12/2023	ANTHONY CAMPBELL/V	11000 · Water & Wasterwater Checking			-36.78
	General Journal	Reimburse	11/27/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-11.78	11.78
	General Journal		12/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
	General Journal		12/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
TOTAL							-36.78	36.78
	Bill Pmt -Check	18394	12/12/2023	FRUIT GROWERS LAB ENVIRONMENTAL	11000 · Water & Wasterwater Checking			-4,503.00
	General Journal	379022A-IN	11/09/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-80.00	80.00
	General Journal	379024A-IN	11/09/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-126.00	126.00
	General Journal	379025A-IN	11/09/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-281.00	281.00
	General Journal	379023A-IN	11/14/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-87.00	87.00
	General Journal	379026A-IN	11/15/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-507.00	507.00
	General Journal	379397A-IN	11/16/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-112.00	112.00
	General Journal	379737A-IN	11/17/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-80.00	80.00
	General Journal	379738A-IN	11/17/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-26.00	26.00
	General Journal	379367A-IN	11/20/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-2,063.00	2,063.00
	General Journal	379368A-IN	11/20/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-773.00	773.00
	General Journal	379736A-IN	11/27/2023		61300 · Lab Services	ENTERPRISE:Water:WATER Operations	-87.00	87.00
	General Journal	379735A-IN	11/28/2023		61300 · Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operal	-281.00	281.00
TOTAL							-4,503.00	4,503.00
	Bill Pmt -Check	18395	12/12/2023	Gina-Marie Morris	11000 · Water & Wasterwater Checking			-35.00
	General Journal	INV769862	12/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
					67003 · Internet	ENTERPRISE:Water:WATER Operations	-5.00	5.00
	General Journal	INV769863	12/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
					67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operal	-5.00	5.00
TOTAL							-35.00	35.00
	Bill Pmt -Check	18396	12/12/2023	JAMAR TATE	11000 · Water & Wasterwater Checking			-35.00

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Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
General Journal	INV769864	12/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
				67003 · Internet	ENTERPRISE:Water:WATER Operations	-5.00	5.00
General Journal	INV769865	12/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
				67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operal	-5.00	5.00
TOTAL						-35.00	35.00
Bill Pmt -Check	18397	12/12/2023	JOHN ROWDEN1	11000 · Water & Wasterwater Checking			-25.00
General Journal	INV769866	12/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	INV769867	12/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
TOTAL						-25.00	25.00
Bill Pmt -Check	18398	12/12/2023	LEW PRINCE	11000 · Water & Wasterwater Checking			-25.00
General Journal	INV769868	12/06/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	INV769869	12/06/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-12.50	12.50
TOTAL						-25.00	25.00
Bill Pmt -Check	18399	12/12/2023	MMS WEST	11000 · Water & Wasterwater Checking			-181.93
General Journal	INV31063	11/27/2023		63006 · Postage and Delivery	ENTERPRISE:Wastewater:WASTE WATER Operal	-60.64	60.64
General Journal	INV31063	11/27/2023		63006 · Postage and Delivery	ENTERPRISE:Water:WATER Operations	-60.64	60.64
General Journal	INV31063	11/27/2023		63006 · Postage and Delivery	GOVERNMENT:Fire:FIRE Operations	-60.65	60.65
TOTAL						-181.93	181.93
Bill Pmt -Check	18400	12/12/2023	MOUNTAIN HARDWARE	11000 · Water & Wasterwater Checking			-124.98
General Journal	130804	11/15/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-15.84	15.84
General Journal	130802	11/15/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-14.29	14.29
General Journal	130802	11/15/2023		68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operal	-14.29	14.29
General Journal	130802	11/15/2023		68000 · Tools & Supplies	GOVERNMENT:Fire:FIRE Operations	-14.30	14.30
General Journal	130802	11/15/2023		66001 · ROAD MAINTENANCE	GOVERNMENT:DISTRICT PROPERTY MAINT	-57.88	57.88
General Journal	130955	11/28/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-2.99	2.99
General Journal	131086(10%)	12/06/2023		68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-1.25	1.25
General Journal	131086(10%)	12/06/2023		68000 · Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operal	-1.25	1.25
General Journal	131092(10%)	12/07/2023		65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operal	-1.45	1.45
General Journal	131092(10%)	12/07/2023		65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-1.44	1.44
TOTAL						-124.98	124.98
Bill Pmt -Check	18401	12/12/2023	NAPA AUTO PARTS	11000 · Water & Wasterwater Checking			-3.82
General Journal	2699795	11/29/2023		65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operal	-1.91	1.91
General Journal	2699795	11/29/2023		65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-1.91	1.91
TOTAL						-3.82	3.82
Bill Pmt -Check	18402	12/12/2023	QUADIENT	11000 · Water & Wasterwater Checking			-300.00
General Journal		11/21/2023		63006 · Postage and Delivery	ENTERPRISE:Wastewater:WASTE WATER Operal	-100.00	100.00

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Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
General Journal		11/21/2023		63006 · Postage and Delivery	ENTERPRISE:Water:WATER Operations	-100.00	100.00
General Journal		11/21/2023		63006 · Postage and Delivery	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
TOTAL						-300.00	300.00
Bill Pmt -Check	18403	12/12/2023	SMILE	11000 · Water & Wasterwater Checking			-202.07
General Journal	1161636	11/21/2023		63003 · Copy Machine / Printing Jobs	ENTERPRISE:Water:WATER Operations	-67.36	67.36
General Journal	1161636	11/21/2023		63003 · Copy Machine / Printing Jobs	ENTERPRISE:Wastewater:WASTE WATER Opera	-67.36	67.36
General Journal	1161636	11/21/2023		63003 · Copy Machine / Printing Jobs	GOVERNMENT:Fire:FIRE Operations	-67.35	67.35
TOTAL						-202.07	202.07
Bill Pmt -Check	18404	12/12/2023	SPECIAL DISTRICT RISK MGMT	11000 · Water & Wasterwater Checking			-9,160.73
General Journal	H43986	12/06/2023		60042 · Medical Benefits	ENTERPRISE:Water:WATER Operations	-4,132.28	4,132.28
				60043 · Dental Benefits	ENTERPRISE:Water:WATER Operations	-138.80	138.80
				60044 · Vision Benefits	ENTERPRISE:Water:WATER Operations	-34.47	34.47
General Journal	H43986	12/06/2023		60042 · Medical Benefits	ENTERPRISE:Wastewater:WASTE WATER Opera	-4,132.28	4,132.28
				60043 · Dental Benefits	ENTERPRISE:Wastewater:WASTE WATER Opera	-138.80	138.80
				60044 · Vision Benefits	ENTERPRISE:Wastewater:WASTE WATER Opera	-34.47	34.47
General Journal	H43986	12/06/2023		60042 · Medical Benefits	GOVERNMENT:Fire:FIRE Operations	-527.52	527.52
				60043 · Dental Benefits	GOVERNMENT:Fire:FIRE Operations	-17.71	17.71
				60044 · Vision Benefits	GOVERNMENT:Fire:FIRE Operations	-4.40	4.40
TOTAL						-9,160.73	9,160.73
Void	18405	12/12/2023	SWRCB_OPERATOR CERTIFICATION PRC	11000 · Water & Wasterwater Checking			0.00
			VOID: 5SSO10842 (Need to pay with 2 seperate checks, void and reprinting)				
TOTAL						0.00	0.00
Bill Pmt -Check	18406	12/12/2023	SWRCB_OPERATOR CERTIFICATION PRC	11000 · Water & Wasterwater Checking			-60.00
General Journal	19240	11/28/2023		60202 · Employee Licenses	ENTERPRISE:Water:WATER Operations	-60.00	60.00
TOTAL						-60.00	60.00
Bill Pmt -Check	18407	12/12/2023	State Water Resources Control Board	11000 · Water & Wasterwater Checking			-3,746.00
General Journal	WD-0233672	11/29/2023		60203 · Permits	ENTERPRISE:Wastewater:WASTE WATER Opera	-3,746.00	3,746.00
TOTAL						-3,746.00	3,746.00
Bill Pmt -Check	18408	12/12/2023	State Water Resources Control Board	11000 · Water & Wasterwater Checking			-13,393.00
General Journal	WD-0233745	11/29/2023		60203 · Permits	ENTERPRISE:Wastewater:WASTE WATER Opera	-13,393.00	13,393.00
TOTAL						-13,393.00	13,393.00
Bill Pmt -Check	18409	12/12/2023	McGARR EXCAVATION, INC.	11000 · Water & Wasterwater Checking			-10,551.00
General Journal	2752	12/07/2023		14130 · Water Distribution System	ENTERPRISE:Water:RESERVES	-10,551.00	10,551.00
TOTAL						-10,551.00	10,551.00
Bill Pmt -Check	18410	12/27/2023	AMERIGAS	11000 · Water & Wasterwater Checking			-195.80
General Journal	3158263429	12/08/2023		67004 · Propane	ENTERPRISE:Water:WATER Operations	-65.27	65.27
General Journal	3158263429	12/08/2023		67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Opera	-65.27	65.27
General Journal	3158263429	12/08/2023		67004 · Propane	GOVERNMENT:Fire:FIRE Operations	-65.26	65.26
TOTAL						-195.80	195.80

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Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	18411	12/27/2023	AT&T	11000 · Water & Wasterwater Checking			-316.23
General Journal	5308360126	11/28/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-158.12	158.12
General Journal	5308360126	11/28/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-158.11	158.11
TOTAL						-316.23	316.23
Bill Pmt -Check	18412	12/27/2023	CALNET3	11000 · Water & Wasterwater Checking			-228.91
General Journal	9391019050	12/12/2023		67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-73.09	73.09
General Journal	9391019052	12/12/2023		67002 · Phone	ENTERPRISE:Water:WATER Operations	-63.38	63.38
General Journal	9391019051	12/12/2023		67002 · Phone	ENTERPRISE:Wastewater:WASTE WATER Operal	-92.44	92.44
TOTAL						-228.91	228.91
Bill Pmt -Check	18413	12/27/2023	DIGITALPATH BUSINESS SERVICES	11000 · Water & Wasterwater Checking			-15.00
General Journal	Digitalpath	12/12/2023		67003 · Internet	GOVERNMENT:Fire:FIRE Operations	-2.00	2.00
General Journal	Digitalpath	12/12/2023		67003 · Internet	ENTERPRISE:Water:WATER Operations	-6.50	6.50
General Journal	Digitalpath	12/12/2023		67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operal	-6.50	6.50
TOTAL						-15.00	15.00
Bill Pmt -Check	18414	12/27/2023	FASIS (FRMS)	11000 · Water & Wasterwater Checking			-5,074.78
General Journal	2023-0120	01/01/2024		60152 · Workmans Comp Insurance	GOVERNMENT:Fire:FIRE Operations	-798.78	798.78
General Journal	2023-0121	01/01/2024		60152 · Workmans Comp Insurance	ENTERPRISE:Water:WATER Operations	-2,138.00	2,138.00
General Journal	2023-0122	01/01/2024		60152 · Workmans Comp Insurance	ENTERPRISE:Wastewater:WASTE WATER Operal	-2,138.00	2,138.00
TOTAL						-5,074.78	5,074.78
Bill Pmt -Check	18415	12/27/2023	GRAEAGLE CHEVRON	11000 · Water & Wasterwater Checking			-756.13
General Journal	8586	11/08/2023		65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-304.66	304.66
General Journal	8586	11/08/2023		65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operal	-304.65	304.65
General Journal	8917	11/28/2023		65002 · Vehicle Maintenance	ENTERPRISE:Wastewater:WASTE WATER Operal	-73.41	73.41
General Journal	8917	11/28/2023		65002 · Vehicle Maintenance	ENTERPRISE:Water:WATER Operations	-73.41	73.41
TOTAL						-756.13	756.13
Bill Pmt -Check	18416	12/27/2023	INTERMOUNTAIN DISPOSAL	11000 · Water & Wasterwater Checking			-238.77
General Journal	242876	11/08/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operal	-2.87	2.87
General Journal	242876	11/08/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-2.87	2.87
General Journal	242876	11/08/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-2.87	2.87
General Journal	242794	11/14/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operal	-61.60	61.60
General Journal	242794	11/14/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-61.60	61.60
General Journal	242794	11/14/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-61.60	61.60
General Journal	242990	11/29/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-0.95	0.95
General Journal	242990	11/29/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-0.96	0.96
General Journal	242990	11/29/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operal	-0.96	0.96
General Journal	243083	11/30/2023		67005 · Garbage	GOVERNMENT:Fire:FIRE Operations	-14.17	14.17
General Journal	243083	11/30/2023		67005 · Garbage	ENTERPRISE:Water:WATER Operations	-14.16	14.16
General Journal	243083	11/30/2023		67005 · Garbage	ENTERPRISE:Wastewater:WASTE WATER Operal	-14.16	14.16
TOTAL						-238.77	238.77

Plumas Eureka CSD
Check Detail
December 2023

Type	Num	Date	Name	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	18417	12/27/2023	PLUMAS SIERRA REC	11000 · Water & Wasterwater Checking			-6,266.62
General Journal	6466	11/30/2023		67001 · Electricity	GOVERNMENT:Fire:FIRE Operations	-76.52	76.52
General Journal	6466/18112	11/30/2023		67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-76.51	76.51
				67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-1,946.36	1,946.36
				67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-956.13	956.13
				67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-232.54	232.54
General Journal	6466/18112	11/30/2023		67001 · Electricity	ENTERPRISE:Water:WATER Operations	-76.51	76.51
				67001 · Electricity	ENTERPRISE:Water:WATER Operations	-264.01	264.01
				67001 · Electricity	ENTERPRISE:Water:WATER Operations	-2,638.04	2,638.04
TOTAL						-6,266.62	6,266.62
Bill Pmt -Check	18418	12/27/2023	PLUMAS SIERRA TELECOMMUNICATIONS	11000 · Water & Wasterwater Checking			-109.00
General Journal	66040	11/30/2023		67003 · Internet	ENTERPRISE:Water:WATER Operations	-36.33	36.33
General Journal	66040	11/30/2023		67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operat	-36.33	36.33
General Journal	66040	11/30/2023		67003 · Internet	GOVERNMENT:Fire:FIRE Operations	-36.34	36.34
TOTAL						-109.00	109.00

Plumas Eureka CSD
Credit Card Transactions
December 2023

Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance	
20100 · UMPQUA Visas									
20101 · VISA_JILLIAN 6288									
General Journal	12/01/2023	Adobe	Adobe AcroPro	To record charge under vendor		√	19.99	19.99	
General Journal	12/01/2023	Adobe	Adobe AcroPro	To split according to classes		√	-19.99	0.00	
General Journal	12/01/2023	Adobe	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations	√	1.19	1.19	
General Journal	12/01/2023	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations	√	9.40	10.59	
General Journal	12/01/2023	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Operations	√	9.40	19.99	
General Journal	12/01/2023	Zoom	ZOOM US	To record charge under vendor		√	31.98	51.97	
General Journal	12/01/2023	Zoom	ZOOM US	To split according to classes		√	-31.98	19.99	
General Journal	12/01/2023	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Water:WATER Operations	√	14.79	34.78	
General Journal	12/01/2023	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Wastewater:WASTE WATER Operations	√	14.79	49.57	
General Journal	12/01/2023	Zoom	ZOOM US	Monthly Zoom subscription	GOVERNMENT:Fire:FIRE Operations	√	2.40	51.97	
General Journal	12/28/2023		Norton	To record charge under vendor		√	9.99	61.96	
General Journal	12/28/2023		Norton	To split according to classes		√	-9.99	51.97	
General Journal	12/28/2023		Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Water:WATER Operations	√	4.70	56.67	
General Journal	12/28/2023		Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Wastewater:WASTE WATER Operations	√	4.70	61.37	
General Journal	12/28/2023		Norton	MICROSOFT*NORTON SECURITY	GOVERNMENT:Fire:FIRE Operations	√	0.59	61.96	
Total 20101 · VISA_JILLIAN 6288								61.96	61.96
20103 · VISA_JAMAR 6312									
General Journal	12/12/2023	DropBox	Various	To record charge under vendor		√	90.00	90.00	
General Journal	12/12/2023	DropBox	Various	To split according to classes		√	-90.00	0.00	
General Journal	12/12/2023	DropBox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Water:WATER Operations	√	30.00	30.00	
General Journal	12/12/2023	DropBox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Wastewater:WASTE WATER Operations	√	30.00	60.00	
General Journal	12/12/2023	DropBox	Various	Dropbox Business, 4 Licenses	GOVERNMENT:Fire:FIRE Operations	√	30.00	90.00	
General Journal	12/13/2023	Adobe-Jamar	Adobe AcroPro	To record charge under vendor		√	19.99	109.99	
General Journal	12/13/2023	Adobe-Jamar	Adobe AcroPro	To split according to classes		√	-19.99	90.00	
General Journal	12/13/2023	Adobe-Jamar	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations	√	1.19	91.19	
General Journal	12/13/2023	Adobe-Jamar	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations	√	9.40	100.59	
General Journal	12/13/2023	Adobe-Jamar	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Operations	√	9.40	109.99	
Total 20103 · VISA_JAMAR 6312								109.99	109.99
20104 · VISA_STEVEM 1975									
General Journal	12/13/2023	Amazon	Amazon	Video - Meeco's Red Devil FireEx Chimney Fire Suppressan	GOVERNMENT:Fire:FIRE Operations	√	51.46	51.46	
General Journal	12/16/2023	Gas	GRAEAGLE CHEVRON	18.188Gal @ \$5.499/Gal - Unit 9100	GOVERNMENT:Fire:FIRE Operations	√	100.02	151.48	
General Journal	12/27/2023	Gas	GRAEAGLE CHEVRON	6.404Gal @ \$5.099/Gal - Unit 9100	GOVERNMENT:Fire:FIRE Operations	√	32.65	184.13	
General Journal	12/28/2023	BlackBear	Black Bear Diner	Lunch (SMunsen, TConnolly) Picking up new Truck	GOVERNMENT:Fire:FIRE Operations	√	37.76	221.89	
General Journal	12/28/2023	Gas	GRAEAGLE CHEVRON	24.136Gal @ \$5.179/Gal - Unit 9178	GOVERNMENT:Fire:FIRE Operations	√	125.00	346.89	
General Journal	12/28/2023	Gas	GRAEAGLE CHEVRON	11.076Gal @ \$4.659/Gal - Unit 9100	GOVERNMENT:Fire:FIRE Operations	√	51.60	398.49	
Total 20104 · VISA_STEVEM 1975								398.49	398.49
20107 · VISA_FIRE 9122 - 1375									
General Journal	12/23/2023	Gas	GRAEAGLE CHEVRON	30.00Gal - Unit 9122 (No Receipt, handwritten note)	GOVERNMENT:Fire:FIRE Operations	√	175.00	175.00	
Total 20107 · VISA_FIRE 9122 - 1375								175.00	175.00
20109 · VISA_GINAMARIE 9520									
General Journal	12/04/2023	UserWay	UserWay	To record charge under vendor		√	490.00	490.00	

Plumas Eureka CSD
Credit Card Transactions
December 2023

Type	Date	Num	Name	Memo	Class	Clr	Amount	Balance
General Journal	12/04/2023	UserWay	UserWay	To split according to classes		√	-490.00	0.00
General Journal	12/04/2023	UserWay	UserWay	Website ADA widget	ENTERPRISE:Water:WATER Operations	√	163.33	163.33
General Journal	12/04/2023	UserWay	UserWay	Website ADA widget	ENTERPRISE:Wastewater:WASTE WATER Operations	√	163.33	326.66
General Journal	12/04/2023	UserWay	UserWay	Website ADA widget	GOVERNMENT:Fire:FIRE Operations	√	163.34	490.00
General Journal	12/07/2023	Amazon	Amazon	To record charge under vendor		√	29.01	519.01
General Journal	12/07/2023	Amazon	Amazon	To split according to classes		√	-29.01	490.00
General Journal	12/07/2023	Amazon	Amazon	P Touch Label Tape	ENTERPRISE:Water:WATER Operations	√	9.67	499.67
General Journal	12/07/2023	Amazon	Amazon	P Touch Label Tape	ENTERPRISE:Wastewater:WASTE WATER Operations	√	9.67	509.34
General Journal	12/07/2023	Amazon	Amazon	P Touch Label Tape	GOVERNMENT:Fire:FIRE Operations	√	9.67	519.01
General Journal	12/11/2023	Amazon	Amazon	To record charge under vendor		√	10.71	529.72
General Journal	12/11/2023	Amazon	Amazon	To split according to classes		√	-10.71	519.01
General Journal	12/11/2023	Amazon	Amazon	Covers for Board Reminders	ENTERPRISE:Water:WATER Operations	√	5.03	524.04
General Journal	12/11/2023	Amazon	Amazon	Covers for Board Reminders	ENTERPRISE:Wastewater:WASTE WATER Operations	√	5.03	529.07
General Journal	12/11/2023	Amazon	Amazon	Covers for Board Reminders	GOVERNMENT:Fire:FIRE Operations	√	0.65	529.72
General Journal	12/12/2023	Amazon	Amazon	To record charge under vendor		√	13.93	543.65
General Journal	12/12/2023	Amazon	Amazon	To split according to classes		√	-13.93	529.72
General Journal	12/12/2023	Amazon	Amazon	Birthday Cards for employees	ENTERPRISE:Water:WATER Operations	√	6.55	536.27
General Journal	12/12/2023	Amazon	Amazon	Birthday Cards for employees	ENTERPRISE:Wastewater:WASTE WATER Operations	√	6.55	542.82
General Journal	12/12/2023	Amazon	Amazon	Birthday Cards for employees	GOVERNMENT:Fire:FIRE Operations	√	0.83	543.65
General Journal	12/14/2023	Post Office	Post Office	To record charge under vendor		√	0.78	544.43
General Journal	12/14/2023	Post Office	Post Office	To split according to classes		√	-0.78	543.65
General Journal	12/14/2023	Post Office	Post Office	USPS Address Service	GOVERNMENT:Fire:FIRE Operations	√	0.06	543.71
General Journal	12/14/2023	Post Office	Post Office	USPS Address Service	ENTERPRISE:Wastewater:WASTE WATER Operations	√	0.36	544.07
General Journal	12/14/2023	Post Office	Post Office	USPS Address Service	ENTERPRISE:Water:WATER Operations	√	0.36	544.43
General Journal	12/29/2023	Amazon	Amazon	To record charge under vendor			46.63	591.06
General Journal	12/29/2023	Amazon	Amazon	To split according to classes			-46.63	544.43
General Journal	12/29/2023	Amazon	Amazon	Coffee for the Office	ENTERPRISE:Water:WATER Operations		21.92	566.35
General Journal	12/29/2023	Amazon	Amazon	Coffee for the Office	ENTERPRISE:Wastewater:WASTE WATER Operations		21.92	588.27
General Journal	12/29/2023	Amazon	Amazon	Coffee for the Office	GOVERNMENT:Fire:FIRE Operations		2.79	591.06
Total 20109 · VISA_GINAMARIE 9520							591.06	591.06
20114 · VISA_ANTHONY 9966								
General Journal	12/13/2023	Gas	GRAEAGLE CHEVRON	To record charge under vendor		√	95.89	95.89
General Journal	12/13/2023	Gas	GRAEAGLE CHEVRON	To split according to classes		√	-95.89	0.00
General Journal	12/13/2023	Gas	GRAEAGLE CHEVRON	17.438Gal @ \$5.499/Gal - Red Ranger	ENTERPRISE:Wastewater:WASTE WATER Operations	√	47.95	47.95
General Journal	12/13/2023	Gas	GRAEAGLE CHEVRON	17.438Gal @ \$5.499/Gal - Red Ranger	ENTERPRISE:Water:WATER Operations	√	47.94	95.89
Total 20114 · VISA_ANTHONY 9966							95.89	95.89
Total 20100 · UMPQUA Visas							1,432.39	1,432.39
							1,432.39	1,432.39