PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
200 LUNDY LANE BLAIRSDEN, CALIFORNIA 96103
PHONE: 530-836-1953 FAX: 530-836-2963 TOLL FREE: 877-377-1953
Email – jillian.pecsd@gmail.com
Web-www.pecsd.org

REGULAR
BOARD MEETING
AGENDA
January 11, 2023
9:00 AM

<u>Board of Directors</u>
Chairperson VACANT
Vice Chairperson Steve Janovick
Director Todd Solomon
Director Don Fregulia
Director Cheryl Sinsel

*Members of the Public may address the Board on items of business immediately before or during the Board's consideration of the item after being recognized by the Board Chair (limit on the time the public may address the Board is 3 minutes)

1. <u>Call Meeting to Order</u>
   Vice Chairperson Steve Janovick

2. <u>Approval of December 14, 2022, Regular Board Meeting Minutes</u>
   Discussion and Possible Action

3. <u>Election of Board Officers</u>
   The Board will appoint a Chairperson and Vice Chairperson for the 2023 calendar year

   Discussion and Possible Action

4. <u>Water Treatment Plant & Pilot Study Update</u>
   General Manager Jamar Tate

The Board will be updated on the Pilot Study by Farr West
Discussion and Possible Action

5. Lift Station 7 Replacement Update
   General Manager Jamar Tate
   The Board will be briefed on the progress of the emergency replacement of the Lift Station serving Waste Treatment Plant 7 and review submitted proposals for the project.
   Discussion and Possible Action

6. Generator Project Update
   General Manager Jamar Tate
   The Board will be briefed on the status of the installation of backup generators with funds from the PSPS grant program, and the purchase of a portable generator with any remaining grant funds.
   Discussion and Possible Action

7. Fire Chief's Report
   Fire Chief Steve Munsen
   The Report may cover the following:
   a. Call Reports & Training
   b. Personnel Actions and Activities.
   c. Fire Apparatus & Equipment
   d. Plumas County Fire Chiefs Association Actions and Activities
   e. Firewise Committee Actions and Activities
   f. Financial Assistance from the Auxiliary, grants, and other funding sources
   g. Department administrative activities, actions, and issues such as budget and insurance.

   Discussion and Possible Action

8. Water System Compliance
   General Manager Jamar Tate
   The Board will be briefed on the status of arsenic levels and efforts to continually meet standards

   Discussion and Possible Action

9. Committee Reports
    a. Budget and Finance Committee
    b. Water and Wastewater Committee
    c. Personnel and Benefits Committee
    d. Safety and Emergency Committee
    e. Administrative Services Committee

    Discussion and Possible Action

10. Fiscal Year 20/21 Audit Report

    General Manager Jamar Tate

    The Board will review the audit report from Fechter & Co. for Fiscal Year 20/21

    Discussion and Possible Action

11. General Manager's Report

    General Manager Jamar Tate

    The Board will consider the status of the listed topics presented by staff and determine if any actions are needed.

    a. Financial Reports
    b. Audit for FY 2021/22
    c. Miscellaneous

    Discussion and Possible Action

12. Operations Report

    General Manager Jamar Tate

    The board will be briefed on operations, maintenance, and small projects

    Discussion Only

13. Administration

    Administrative Manager Jillian Cole

    a. Status of Invoices & Liens
        1. Delinquent Account Public Hearing(s)
    b. Status of Administrative Activities

    Discussion and Possible Action

14. Written Correspondence to the Board

    Discussion and Possible Action

15. Public/Board Comment Period

The public and/or the Board of Directors may address the Board on items within the District's subject matter jurisdiction that are on the agenda, the public and/or the Board of Directors may also address items not included on the agenda. The Board cannot comment or take actions on non-agenda items but may place the items on future agenda(s) for discussion and/or action. Strict limit on the time the public may address the Board is three (3) minutes per speaker.
Discussion Item

16. Future Agenda Items
General Manager Jamar Tate
Discussion and Possible Action

17. Adjournment

ADA Compliance: This Agenda shall be made available upon request in alternative formats to persons with disability, as required by the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132) and the Ralph M. Brown Act (Cal. Govt. Code Sec. 54954.2). Persons requesting a disability-related modification or accommodation should contact General Manager, Jamar Tate, at (530) 836-1953 during regular business hours, at least 24 hours prior to the time of the meeting.

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

200 LUNDY LANE

BLAIRSDEN, CALIFORNIA 96103

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FAX: 530-836-2963

TOLL FREE: 877-377-1953

Email – jillian.pecsd@gmail.com

Web - www.pecsd.org

REGULAR
BOARD MEETING
MINUTES

December 14, 2022

9:00 AM

200 Lundy Lane

BLAIRSDEN, CA 96103

Board of Directors
Board Director VACANT
Board Director Steve Janovick
Board Director Todd Solomon
Board Director Don Fregulia
Board Director Cheryl Trenwith-Sinsel

Clerk's Note: Clerk of the Board Jillian Cole attended this meeting via Zoom. All votes recorded via Roll Call

1. Call Meeting to Order
   Vice Chairperson Steve Janovick called to order the Regular Board Meeting of Plumas Eureka Community Services District ("PECSD") at 0905 hours.

2. Approval of November 09, 2022, Special Board Meeting Minutes
   The Board was presented with the November 09, 2022, Regular Board Meeting minutes
   Motion to approve the November 09, 2022, Regular Board Meeting minutes as submitted.
   Motioned: Board Director Don Fregulia
   2nd: Board Director Todd Solomon

   All in Favor.

   Aye – Vice Chairperson Steve Janovick

Aye – Board Director Todd Solomon
Aye – Board Director Don Fregulia
Absent – Board Director Cheryl Sinsel

3. Fire Department Funding
Following a brief discussion, the Board declared this item a topic for the Budget & Finance Committee to be formed in January 2023.
Clerk's Note: Board Director Cheryl Trenwith-Sinsel arrived at 0911 hours.

4. Earthquake, Flood, and General Liability Insurance
Clerk's Note: This item was tabled to a future meeting due to no proposal submitted.

5. Water Treatment Plant and Pilot Study Update
The Board was advised by Project Manager John Rowden that the skid containing the equipment for pilot testing was still in transit to CA at the time of this meeting. An update will be provided at the regular meeting in January 2023.

6. Lift Station 7 Replacement Update
General Manager Jamar Tate advised the Board that the District has received proposals from MC Garr Excavation, Simerson Construction, and Resource Development Company to perform the WWTP 7 lift station replacement. The proposals ranged in cost from $103,998.60 to $326,050.00. Following a discussion, the Board selected the bid of local contractor McGarr Excavation, citing included subcontracted electrical work.

Motion to approve the proposal submitted by McGarr Excavation in the amount of $160,762.00 to replace the lift station at WWTP 7.

Motioned: Board Director Don Fregulia
2nd: Board Director Cheryl Trenwith-Sinsel

All in Favor.
Aye – Vice Chairperson Steve Janovick
Aye – Board Director Todd Solomon
Aye – Board Director Don Fregulia
Aye – Board Director Cheryl Trenwith-Sinsel

7. Portable Generator Purchase
The Board was advised the District is awaiting invoices for exhaust equipment, to be installed on existing backup generators, before determining the amount of remaining grant funds available to purchase a portable generator.

8. Fire Chief's Report
a. Call Report & Training Report

Copies of the Call and Training Reports are available for viewing at Plumas Eureka Fire Department ("PEFD") Administrative Office upon request.
PEFD Volunteers are keeping abreast of the latest precautions for COVID 19 and will continue to follow CDC and NorCal EMS guidelines and requirements.

b. Personnel
The Department is still recruiting for volunteer firefighters. Interested parties can email volunteers@pecsd.org or contact the office at 530-836-0532.

c. Fire Apparatus & Equipment Maintenance
Wildland gear has been purchased with partial funding from a CalFIRE grant.

d. Training
Volunteers trained in operation of the Department's new battery-operated extrication tools purchased in-part with funds donated by PECAUX.

e. Firewise Committee Actions and Activities
The District's new Firewise Certificate of Recognition has been issued. The certificate is valid through 2023.

f. Miscellaneous
Burn permits are required and can be received on-line at the Cal Fire website or at the Mohawk Ranger station. The Air Quality Board determines burn days. Please call (530) 832-4528, press 5 for our region, and listen to the entire message for day designation and instructions.

9. Water System Compliance
Results from testing November 14, 2022, showed the As level at the compliance point to be 8 ppb; at Well 1B to be 7 ppb; and at Well 2 to be 14 ppb. The EPA Standard is 10 ppb. The running annual average (RAA) at the compliance point is 8 ppb, 8 ppb at Well 1B, and 15 ppb at Well 2.

The most recent results of the tests of the Quarterly samples taken on July 11, 2022, for Iron were .150 mg/l at Well 1B and .750 mg/l at Well 2; for Manganese were .081 mg/l at Well 1B and .133 mg/l at Well 2. (The Secondary Standard for Iron is .300 mg/l. The Secondary Standard for Manganese is .05 mg/l.)

10. Committee Reports
New committee assignments will be made at the January 11, 2023 PECSD Board of Directors regular meeting.

11. General Manager's Report

a. Finance
The Board was presented with Financial reports for October 2022.

A discussion took place regarding capital expenses appearing on the Profit & Loss Budget Reports without annual budget figures for tracking. This issue will be resolved by the January 11, 2023 meeting and reports will be resubmitted for approval at that time.

b. 2020/2021 Audit
Management continues to work with Fechter & Co to obtain a copy of the 2020-2021 Audit Report. Meanwhile, District Staff are preparing for field work for the 2021-2022 Fiscal Year Audit with auditors from Singleton/Auman scheduled to take place December 29 & 30, 2022.

c. Cost of Living Adjustment 2023
The Board was presented with an outline of the District's historical practices regarding annual Cost of Living Adjustments (COLA). This practice is currently aligned with Social Security COLA, which is scheduled to be 8.7% for 2023.

The District budget for the 2022-2023 Fiscal Year, projected a COLA of 3%.

The District has no current written policy regarding COLAs

General Manager Jamar Tate requested approval of the 8.7% Cost of Living Adjustment for 2023.

Motion to approve the 8.7% Cost of Living Adjustment (COLA), in alignment with Social Security, with direction to the PECSD Personnel & Benefits Committee to recommend a written policy for future COLAs.

Motioned: Board Director Cheryl Trenwith-Sinsel
2nd: Board Director Don Fregulia

All in Favor.

Aye – Vice Chairperson Steve Janovick
Aye – Board Director Todd Solomon
Aye – Board Director Don Fregulia
Aye – Board Director Cheryl Trenwith-Sinsel

d. Generator Project Update
Nothing to Report/See Item 7.

e. Miscellaneous
Nothing to Report.

12. <u>Operations Report</u>
Water

November 2022 Flow: Well 1B – 1,560,800 gallons Well 2- 15,600 gallons Total- 1,576,400 gallons.

Wastewater
November 2022 Flow: WWTP # 6- 170,468 gallons WWTP # 7: 771,191 gallons Total: 941,659 gallons.

WWTP 7 experienced an electrical issue with a blower. Operators called Bryant Electric who determined the issue was just a bad connection and the motor had sustained no damage. The connections were replaced, and the issue should be resolved.

A refurbished pump for WWTP 6 failed after only a couple of weeks in operation. A re-inspection by Sparks Electric Motor determined the failure was caused by defect/error. The pump and motor were repaired at no cost to the District.

Misc.
Sierra Controls installed equipment allowing them to remotely access and repair SCADA issues

13. Administration
Administrative Manager Jillian Cole submitted a report to the Board providing updates collections activities, liens, Fiscal Year 2021-2022 Audit preparations, and the status of administrative improvements and reorganization efforts, as well as District Income for the month of November 2022.

14. Written Correspondence to the Board
Nothing to Report.

18. Public/Board Comment Period
Nothing to Report.

19. Future Agenda Items
Fire Department income/cost analysis
Earthquake, Flood & General Liability Insurance
Filling Vacancies on the Board of Directors

20. Adjournment
Vice Chairperson Steve Janovick adjourned the regular Board meeting at 1049 hours.

In Attendance:
Vice Chairperson Steve Janovick
Board Director Todd Solomon
Board Director Don Fregulia

Board Director Cheryl SInsel
Board Director VACANT

Respectfully Submitted,

(Signature on file)

Jillian Cole
Board Clerk

Plumas Eureka Community Services District

Regular Board Meeting January 11,2023

Agenda Item #7 Lift Station 7 Replacement

Background: As reported in previous meetings, Lift Station 7 needs urgent repair. Failure will result in raw wastewater being spilled into the Feather River, which is classified as Wild & Scenic. The State issued the District a compliance order in 2017 to make repairs to the Lift Station following an overflow event. Another event could lead to fines from the state for the spill and compliance. Operations staff have replaced pumps on three separate occasions in the last few months. Currently, the lift station is operational with two working pumps, but the equipment is old and prone to failure.

Progress: Staff has continued working with Farr West Engineering and McGarr excavation. Jensen Precast and McGarr made a site visit at the lift station to conform dimensions for the new lid and access hatch. Jensen may have a pre-made available in stock; if not, the lid will need to be custom made. A custom-made lid could take up to twelve weeks to fabricate and deliver. The contract between McGarr and PECSD has been drafted and sent to legal for review. Pumps from CH Spencer have an estimated timeframe for shipment of January 6^{th} 2023; weather may delay the delivery.

Outline & Work Sequence

- The drawings are final, QA/QC review completed.
- We have been working closely with a bypass pump supplier and determined that we will need a temporary sump to install the bypass pumping equipment. Quote for the equipment has been submitted.
- This sump will be located in the easement next to the existing wet well and will be removed at the end of the project and backfilled
- Plans have been distributed to contractors.
- Proposals were submitted on November 30^{th}
- The start of the work will depend on how soon the District can procure the new pumps and accessories for the replacement.
- With all equipment available we anticipate the contractor will need 1-2 weeks to complete the project
- The sequence of work will probably be:
  1. Install bypass pumping system
  2. Demo and salvage existing equipment in the wet well

3. Clean, repair and coat wet well
4. Install new pumping equipment
5. Remove bypass pumping system
6. Site restoration

Recommendation: None. Information/update.

Plumas Eureka Community Services District

Board Report

Subject: Generator Project & Portable Generator Purchase

History: PECSD received a grant through Cal OES under the PSPS program for the purchase of generators for backup power. The District was awarded $137,000 for generators and all associated equipment. The equipment purchased included two generators, four transfer switches, and propane tanks for fuel supply. Staff identified the need to replace the generators at WWTP 7 and Well 1b due to the equipment being antiquated and difficulties getting them serviced.

Progress: During the summer of 2022, installation of the new generators began. The project has taken longer than anticipated due to issues involving gas line sizing and exhaust. A portable generator has been brought in to supply power, should backup power be needed, until the installation is completed. The gas line issue has been solved but exhaust parts have been on order for the last few months. Exhaust parts have been shipped and the contractor is waiting to receive all the materials. So far, the District has not spent all the grant funds for the project. There is still around $43,000 left in funding and are awaiting invoices for the exhaust equipment, which will reduce the amount of funds left; which may leave approximately $35,000 needing to be spent. The grant program requires all funds to be used by 5/31/23. The portable generator that is currently on site will be sufficient to power Well 2 and Poplar Valley lift station should an emergency arise that requires power for those facilities. Transfer switches for both facilities have been purchased as part of the equipment for the overall project. Quotes for the purchase of the generator on site, 100kW, and a 120kW generator are available for review. The remaining funds will not cover the cost of purchasing the portable generator; if decided to make the purchase, the District will need to supply the additional funds.

Options:

1. Purchase the 100kW generator onsite at WWTP 7 for $49,753

2. Purchase the 120kW generator unit for $47,375
3. Do not purchase portable generator unit and return unused grant funds back to Cal OES PSPS program.

Submitted by Jamar Tate General Manager

SUNBELT RENTALS
PUMP & POWER SERVICES

PC#: 0216
4635 POWER INN RD
SACRAMENTO, CA 95826 4346
916-210-8282

SUNBELT RENTALS, INC.

EQUIPMENT SALE QUOTE

ob Site:
CLARK, TONY
200 LUNDY LN
BLAIRSDEN, CA 96103

C#: J#:

Invoice #... 132729469
Invoice date 11/07/22

ustomer: CA 15482
CLARK, TONY
200 LUNDY LN
BLAIRSDEN, CA 96103

Quote date.. 1/06/23
Job Loc.....
Job No......
P.O. #......
Ordered By..
NET DUE UPON RECEIPT

hen operated in California, any on-road heavy-duty diesel vehicle, alternative-diesel vehicle, off-road diesel vehicle, or portable diesel engine may be subject to the California Air Resources Board's Regulation to Reduce rticulate Matter and Criteria Pollutant Emissions from In-Use Heavy-Duty Diesel Vehicles, In-Use Off-Road Diesel Vehicle Regulation, or Airborne Toxic Control Measure For Diesel Particulate Matter From Portable ıgines Rated At 50 Horsepower And Greater. It therefore could be subject to retrofit, exhaust retrofit, or accelerated turnover requirements to reduce emissions of air pollutants. For more information, please visit the ılifornia Air Resources Board websites at https://www.arb.ca.gov/dieseltruck, https://www.arb.ca.gov/msprog/ordiesel/ordiesel.htm, or https://www.arb.ca.gov/portable/portable.htm.

Qty	Equipment #		Price	Wght(lbs)	Amount
1.00	1020136 100KW DIESEL GENERATOR Make: MQ POWER Model: DCA125SSIU4FSG Serial #: 7511588	CC: 009-0100	45000.00		45000.00
5.00	4/0CAM50 4/0 CAMLOCK CABLE 50'	CC: 155-0100	150.00		750.00

Sub-total:	45750.00
Tax:	4003.13
Total:	49753.13

ll amounts are in USD

Certain equipment above requires scheduled Preventive Maintenance. Sunbelt Rentals will monitor the operation time and perform PM service as required in accordance with manufacturers specifications. Customer shall be charged for each PM service performed during rental period.

IF THE EQUIPMENT DOES NOT WORK PROPERLY, NOTIFY THE OFFICE AT ONCE | MULTIPLE SHIFTS OR OVERTIME RATES MAY APPLY | CUSTOMER IS RESPONSIBLE FOR REFUELING, DAMAGES AND REPAIRS

1. The total charges are an estimate based on the estimated rental period and other information provided by Customer.
2. Customer assumes all risks associated with the Equipment during the Rental Period, including injury and damage to persons, property and the Equipment.
3. Customer is responsible for and shall only permit properly trained, Authorized Individuals to use the Equipment.
4. If the Equipment does not operate properly, is not suitable for Customer's intended use, does not have operating and safety instructions or Customer has any questions regarding use of the Equipment, Customer shall not use the Equipment and shall contact Sunbelt immediately.
5. Equipment misuse or using damaged or malfunctioning Equipment may result in serious bodily injury or death and Customer agrees that Customer (i) assumes all risk associated thereunder, and (ii) indemnifies Sunbelt Entities for all claims or damages as a result of misuse or use of damaged or malfunctioning Equipment.
6. Customer has received, read, understands and agrees to the estimated charges and all the terms on this page, plus all sections on the reverse side of this Contract ("Sections"), including Release and Indemnification in Section 8 and Environmental Fee in Section 16, which can also be found at www.sunbeltrentals.com/rentalcontract. *Delivery/Pickup Surcharge fee explanation is available at www.sunbeltrentals.com/surcharge.
7. Customer must contact Sunbelt to request pickup of Equipment, retain the Pick-Up Number given by Sunbelt and will be responsible for Equipment until actually retrieved by Sunbelt.
8. Customer waives its right to a jury trial in any dispute as set forth in Section 19.
9. At the election of Sunbelt or Customer, Customer agrees to submit every dispute to arbitration and waives any right to bring a class action as set forth in Section 20.

Customer is declining Rental Protection Plan (see reverse side for details) ______ (Customer Initials)

Customer Signature | Date | Name Printed | Delivered By | Date

SUNBELT RENTALS
PUMP & POWER SERVICES

PC#: 0216
4635 POWER INN RD
SACRAMENTO, CA 95826 4346
916-210-8282

SUNBELT RENTALS, INC.

EQUIPMENT SALE QUOTE

Job Site:
CLARK, TONY
200 LUNDY LN
BLAIRSDEN, CA 96103

C#: J#:

Invoice #... 132729469
Invoice date 11/07/22

Customer: CA 15482
CLARK, TONY
200 LUNDY LN
BLAIRSDEN, CA 96103

Quote date.. 1/06/23
Job Loc.....
Job No......
P.O. #......
Ordered By..
NET DUE UPON RECEIPT

When operated in California, any on-road heavy-duty diesel vehicle, alternative-diesel vehicle, off-road diesel vehicle, or portable diesel engine may be subject to the California Air Resources Board's Regulation to Reduce Particulate Matter and Criteria Pollutant Emissions from In-Use Heavy-Duty Diesel Vehicles, In-Use Off-Road Diesel Vehicle Regulation, or Airborne Toxic Control Measure For Diesel Particulate Matter From Portable Engines Rated At 50 Horsepower And Greater. It therefore could be subject to retrofit, exhaust retrofit, or accelerated turnover requirements to reduce emissions of air pollutants. For more information, please visit the California Air Resources Board websites at https://www.arb.ca.gov/dieseltruck, https://www.arb.ca.gov/msprog/ordiesel/ordiesel.htm, or https://www.arb.ca.gov/portable/portable.htm.

Qty	Equipment #	Price	Wght(lbs)	Amount
1.00	411319 CC: 009-0105 120KW DIESEL GENERATOR Make: MQ POWER Model: DCA150SSIUC Serial #: 7910266	42500.00		42500.00

SALES ITEMS:

Qty	Item number	Unit	Price	Amount
1	SBR0090105 FUEL CONVENIENCE CHARGE	EA	1064.000	1064.00

Sub-total:	43564.00
Tax:	3811.85
Total:	47375.85

All amounts are in USD

Certain equipment above requires scheduled Preventive Maintenance. Sunbelt Rentals will monitor the operation time and perform PM service as required in accordance with manufacturers specifications. Customer shall be charged for each PM service performed during rental period.

IF THE EQUIPMENT DOES NOT WORK PROPERLY, NOTIFY THE OFFICE AT ONCE | **MULTIPLE SHIFTS OR OVERTIME RATES MAY APPLY** | **CUSTOMER IS RESPONSIBLE FOR REFUELING, DAMAGES AND REPAIRS**

1. The total charges are an estimate based on the estimated rental period and other information provided by Customer.
2. Customer assumes all risks associated with the Equipment during the Rental Period, including injury and damage to persons, property and the Equipment.
3. Customer is responsible for and shall only permit properly trained, Authorized Individuals to use the Equipment.
4. If the Equipment does not operate properly, is not suitable for Customer's intended use, does not have operating and safety instructions or Customer has any questions regarding use of the Equipment, Customer shall not use the Equipment and shall contact Sunbelt immediately.
5. Equipment misuse or using damaged or malfunctioning Equipment may result in serious bodily injury or death and Customer agrees that Customer (i) assumes all risk associated thereunder, and (ii) indemnifies Sunbelt Entities for all claims or damages as a result of misuse or use of damaged or malfunctioning Equipment.
6. Customer has received, read, understands and agrees to the estimated charges and all the terms on this page, plus all sections on the reverse side of this Contract ("Sections"), including Release and Indemnification in Section 8 and Environmental Fee in Section 16, which can also be found at www.sunbeltrentals.com/rentalcontract. *Delivery/Pickup Surcharge fee explanation is available at www.sunbeltrentals.com/surcharge.
7. Customer must contact Sunbelt to request pickup of Equipment, retain the Pick-Up Number given by Sunbelt and will be responsible for Equipment until actually retrieved by Sunbelt.
8. Customer waives its right to a jury trial in any dispute as set forth in Section 19.
9. At the election of Sunbelt or Customer, Customer agrees to submit every dispute to arbitration and waives any right to bring a class action as set forth in Section 20.

Customer is declining Rental Protection Plan (see reverse side for details) ______ (Customer Initials)

Customer Signature ______ Date ______ Name Printed ______ Delivered By ______ Date ______

CHIEF'S REPORT
December 2022

Call Reports and Training

Calls – Medicals & MVA's: 2 Fire: 4
We are keeping abreast of the latest precautions for the coronavirus and will continue to follow CDC and NorCal EMS guidelines and requirements.

Training

- Discussed procedure for fighting chimney fires. Worked on medical bags and how we want to mount extrication tools.

Personnel Activity

- Training classes on S-290 completed (6) certified. Crew / Engine Boss, are Jan 13,14.

Fire Equipment

- Wet rescue truck, GSA 1122 program (on going).
- Ordered portable radios on Cal Fire grant.
- Air leak on 9121 discovered, will try to resolve on our own.

Other Activity

- **Burning is allowed again with permit and on burn days.**
- **Building remodel**.
- Turned down on FEMA grant request. Need to develop new plan.
- Dirt circle in the field, working with Jamar. (Maybe Spring after snow melt).
- Paint the inside of the station. (Jamar will update)

Report on Arsenic Compliance Actions

January 11, 2023

Submitted by Jamar Tate, General Manager

Arsenic Levels

The most recent reported sample from the Compliance point were taken on December 15, 2022. The result showed the arsenic levels at 7 ppb. The fourth quarter 2022 average was 8 ppb. The current Running Annual Average (RAA) is 8 ppb.

Samples were taken at Well 1B and Well 2 on December 15, 2022. The result from Well 1B was 5 ppb. The result from Well 2 was 11 ppb. The fourth Quarter 2022 average for Well 1B was 6 ppb with the RAA of 7 ppb. The fourth Quarter average for Well 2 was 14 with the RAA of 15 ppb.

The results of the January 2023 test will be reported at the Board meeting if the information is available.

Iron and Manganese Compliance Levels

The most recent results of the tests of the Quarterly samples taken on October 13, 2022 for Iron were .150 mg/l at Well 1B and .750 mg/l at Well 2; for Manganese were .0809 mg/l at Well 1B and .133 mg/l at Well 2. (The Secondary Standard for Iron is .300 mg/l. The Secondary Standard for Manganese is .05 mg/l.).

Remediation Project Development Project Schedule

Schedule is changed from last month. Another two months was added due to delays in the start of final pre funding pilot testing.

STAGE	TIMEFRAME	COMMENT
FINANACAL		
SRF application submittal	**December 2022**	Submittal is being delayed pending agreements with the state on how the need and timing of further pilot testing for the removal of phosphates and other contaminants that could affect chemical reactions.
Application Review	**December 2022-July 2023**	Assumes as six-month review
CONSTRUCTION		
Contractor Selection	**Sept 2023-Oct 2023**	Assumes and 90 day bid and selection process
Construction	**Nov 2023- Nov 2024**	Assumes a one-year construction
OPERATION		
Shakedown	**December 2024- November 2025**	Needed to ensure the systems work and to train operators
Pilot Testing	**December 2025-Nov 2026**	Needed to refine operational procedures to maximize removal of As, Fe,and Mn.
Full Operation	**Dec 2026**	

PLUMAS EUREKA
COMMUNITY SERVICES DISTRICT

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT THEREON

JUNE 30, 2021

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Financial Statements
June 30, 2021

Table of Contents

FECHTER
& COMPANY
Certified Public Accountants

Craig R. Fechter, CPA, MST
(1976 – 2022)

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Plumas Eureka Community Services District
Blairsden, California

Report on the Financial Statements

We have audited the accompanying financial statements of each major fund of Plumas Eureka Community Services District (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We were unable to obtain sufficient audit evidence on which to base our audit opinion.

3445 American River Drive Suite A | Sacramento, CA 95864 | ph 916-333-5360 | fax 916-333-5370
www.fechtercpa.com
Member of the American Institute of Certified Public Accountants Tax Section
and California Society of CPAs

To the Board of Directors
Plumas Eureka Community Services District
Blairsden, California

Basis for Disclaimer of Opinion

This is the first year Plumas Eureka Community Services District has reported water activity separately from wastewater in the enterprise fund statements. Management has not finished preparing opening balances and has not made available the necessary evidence to support the assignments of significant balances including cash, accounts receivable, accounts payable, debt and other liabilities in the timeframe in which the financial statements are needed. Additionally, we were unable to obtain sufficient audit evidence in the time allotted to support the elimination of the interfund balances. Approved accounting policies have not been documented, and the District's accounting system does not yet identify the detail of assignment of revenues or expenditures to water or wastewater activities in order to maintain separately reported major funds in accordance with GAAP. Consequently, we were unable to determine whether any adjustments to critical balances separately stated on the Statements of Net Position, Statements of Revenues, Expenditures, and Changes in Net Position, and Statement of Cash Flows were necessary to present the amounts in accordance with GAAP.

Disclaimer of Opinion

Because of the significance of the matters discussed in the "Basis for Disclaimer of Opinion" paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis of an audit opinion on the financial position of Plumas Eureka Community Services District as of June 30, 2021, or the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information presented in the required supplementary information section, referred to in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which may have consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

To the Board of Directors
Plumas Eureka Community Services District
Blairsden, California

Other-Matters - continued

Required Supplementary Information - continued

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Our opinion is not modified as a result of this omission.

Fechter & Company,
Certified Public Accountants

Fechter + Company

Sacramento, California
December 28, 2022

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	$ 183,702	$ 863,707	$ 1,047,409
Accounts receivable, net	18,524	64,066	82,590
Interest receivable	97	1,546	1,643
Prepaid expenses	-	4,462	4,462
Total current assets	202,323	933,781	1,136,104
Noncurrent Assets:			
Capital assets, net	91,623	2,799,220	2,890,843
Restricted cash	-	62,821	62,821
Total noncurrent assets	91,623	2,862,041	2,953,664
Total Assets	293,946	3,795,822	4,089,768
Deferred Outflows of Resources			
Deferred outflows related to benefits and pensions	-	67,307	67,307
Liabilities			
Accounts payable	50,359	31,926	82,285
Accrued salaries and benefits	-	23,870	23,870
Compensated absences liability	-	3,010	3,010
Long-term debt, due wtihin one year	-	20,630	20,630
Total current liabilities	50,359	79,436	129,795
Long-term Liabilities:			
Net pension liability	-	183,680	183,680
Long-term debt	-	943,560	943,560
Total long term liabilities	-	1,127,240	1,127,240
Total Liabilities	50,359	1,206,676	1,257,035
Deferred Inflows of Resources			
Deferred pension inflows	-	18,008	18,008
Net Position			
Net investment in capital assets, net of related debt	99,835	1,835,030	1,934,865
Restricted for:			
Debt service reserve	-	62,821	62,821
Unrestricted	143,752	740,594	884,346
Total Net Position	$ 243,587	$ 2,638,445	$ 2,882,032

The accompanying notes are an integral part of these financial statements.

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED
JUNE 30, 2021

		Program Revenues			Net Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Fire	$ 130,379	$ 62,449	$ -	$ -	$ (67,930)	$ -	$ (67,930)
Total Governmental Activities	130,379	62,449	-	-	(67,930)	-	(67,930)
Business-Type Activities:							
Water	395,729	747,245	-	47,000	-	398,516	398,516
Wastewater	472,068	507,921	-	90,000	-	125,853	125,853
Total Business-type Activities	867,797	1,255,166	-	137,000	-	524,369	524,369
Totals	$ 998,176	$ 1,317,615	$ -	$ 137,000	(67,930)	524,369	456,439
General Revenues:							
Property taxes					35,089	-	35,089
Interest income					131	1,619	1,750
Other income					81,552	-	81,552
Total general revenues					116,772	1,619	118,391
Change in net position					48,842	525,988	574,830
Net position, beginning of year					194,745	2,112,457	2,307,202
Net position, end of year					$ 243,587	$ 2,638,445	$ 2,882,032

The accompanying notes are an integral part of these financial statements.

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND
JUNE 30, 2021

Assets		
Cash and cash equivalents	$	183,702
Accounts receivable:		
Accounts receivable, net		18,524
Interest receivable		97
Total assets	$	202,323
Liabilities and Fund Equity		
Liabilities		
Accounts payable	$	50,359
Total liabilities		50,359
Fund Balances		
Unassigned		151,964
Total fund balances		151,964
Total liabilities and fund balances	$	202,323

The accompanying notes are an integral part of these financial statements.

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2021

Fund Balances of Governmental Funds	$	151,964
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.		91,623
Net position of governmental activities	$	243,587

The accompanying notes are an integral part of these financial statements.

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND
FOR THE YEAR ENDED
JUNE 30, 2021

Revenues:	
Charges for services	$ 62,449
Total Revenues	62,449
Expenditures:	
Salaries and benefits	26,163
Services and supplies	96,004
Total expenditures	122,167
General revenues:	
Property taxes	35,089
Interest income	131
Other	61,588
Mitigation	19,964
Total general revenues	116,772
Net Change in Fund Balance	57,054
Fund Balances, beginning of year	94,910
Fund Balances, end of year	$ 151,964

The accompanying notes are an integral part of these financial statements.

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED
JUNE 30, 2021

Net Change in Fund Balances - Total Governmental Funds	$	57,054
Amounts reported for governmental activities in the Statement of Activities are different 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:		
Depreciation expense		(8,212)
Change in net position of governmental activities	$	48,842

The accompanying notes are an integral part of these financial statements.

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
STATEMENT OF NET POSITION - ENTERPRISE FUNDS
JUNE 30, 2021

	Water	Wastewater	Total
Assets			
Cash and cash equivalents	$ 360,435	$ 503,272	$ 863,707
Accounts receivable, net	32,033	32,033	64,066
Interest receivable	773	773	1,546
Prepaid expenses	2,231	2,231	4,462
Total current assets	395,472	538,309	933,781
Non-current assets			
Capital assets, net	1,094,283	1,704,937	2,799,220
Restricted cash	-	62,821	62,821
Total non-current assets	1,094,283	1,767,758	2,862,041
Total Assets	1,489,755	2,306,067	3,795,822
Deferred Outflows of Resources			
Deferred pension outflows	33,653	33,654	67,307
Liabilities and net position			
Accounts payable	$ 14,494	$ 17,432	$ 31,926
Accrued salaries and benefits	11,935	11,935	23,870
Compensated absences liability	1,505	1,505	3,010
Long-term debt, due within one year	-	20,630	20,630
Total current liabilities	27,934	51,502	79,436
Non-current liabilities			
Net pension liability	91,840	91,840	183,680
Long-term debt	-	943,560	943,560
Total non-current liabilities	91,840	1,035,400	1,127,240
Total Liabilities	119,774	1,086,902	1,206,676
Deferred Inflows of Resources			
Deferred pension inflows	9,004	9,004	18,008
Net position			
Net investment in capital assets	1,094,283	740,747	1,835,030
Restricted - Debt service reserve	-	62,821	62,821
Unrestricted	300,347	440,247	740,594
Total net position	$ 1,394,630	$ 1,243,815	$ 2,638,445

The accompanying notes are an integral part of these financial statements.

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
FOR THE YEAR ENDED
JUNE 30, 2021

	Water	Wastewater	Total
Operating Revenues			
Water sales	$ 389,288	$ -	$ 389,288
Wastewater service income	-	280,584	280,584
Reserve income	59,913	107,105	167,018
Bond debt fee	204,268	49,371	253,639
Hook-up fees	21,246	-	21,246
Assessments	551	551	1,102
Bond levy	-	68,391	68,391
Grant income	47,000	90,000	137,000
Other	71,979	1,919	73,898
Total operating revenues	794,245	597,921	1,392,166
Operating Expenses			
Service System Operations and Maintenance	330,231	384,007	714,238
Depreciation and amortization	43,963	66,813	110,776
Support services	-	-	-
Total operating expenses	374,194	450,820	825,014
Operating income	420,051	147,101	567,152
Non-Operating Revenues (Expenses)			
Interest income	738	881	1,619
Interest expense	(21,535)	(21,248)	(42,783)
Total non-operating revenues (expenses)	(20,797)	(20,367)	(41,164)
Increase (Decrease) in Net Position	399,254	126,734	525,988
Net position - beginning of the year	995,376	1,117,081	2,112,457
Net position - ending of the year	$ 1,394,630	$ 1,243,815	$ 2,638,445

The accompanying notes are an integral part of these financial statements.

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
STATEMENT OF CASH FLOWS - ENTERPRISE FUNDS
FOR THE YEAR ENDED
JUNE 30, 2021

	Water	Wastewater	Total
Cash Flows from Operating Activities:			
Cash received from customers and users	$ 794,912	$ 598,588	$ 1,393,499
Cash paid to suppliers	(189,776)	(249,642)	(439,417)
Cash paid to employees and related benefits	(178,318)	(188,776)	(367,093)
Net Cash Provided by Operating Activities	426,819	160,171	586,989
Cash Flows from Capital Financing Activities:			
Purchases of capital assets	-	(500,833)	(500,833)
Principal paid on capital debt	(47,518)	(5,823)	(53,341)
Interest paid on capital debt	(20,206)	(22,455)	(42,661)
Net Cash Used in Capital Financing Activities	(67,724)	(529,111)	(596,835)
Cash Flows from Investing Activities:			
Interest received	1,341	1,548	2,888
Net Cash Provided by Investing Activities	1,341	1,548	2,888
Increase (Decrease) in Cash and Cash Equivalents	360,435	(367,393)	(6,958)
Cash and cash equivalents, beginning of the year	-	933,486	933,486
Cash and cash equivalents, end of the year	$ 360,435	$ 566,093	$ 926,528
Reconciliation of Cash and Cash Equivalents:			
Cash and cash equivalents	$ 360,435	$ 503,272	$ 863,707
Restricted cash with fiscal agent	-	62,821	62,821
Total Cash and Cash Equivalents	$ 360,435	$ 566,093	$ 926,528
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating income	420,051	$ 147,101	567,152
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation and amortization	43,963	66,813	110,776
Changes in operating assets and liabilities:			-
Receivables	1,269	1,269	2,538
Interfund balances	(27,589)	(44,137)	(71,725)
Prepaid expenses	(742)	(742)	(1,483)
Payables and accrued liabilities	(2,720)	(2,720)	(5,440)
Net pension liability and related deferrals	(7,415)	(7,415)	(14,829)
Net cash provided by operating activities	$ 426,819	$ 160,171	$ 586,989

The accompanying notes are an integral part of these financial statements.

NOTE 1: ORGANIZATION

Plumas Eureka Community Services District (the "District") was formed on June 16, 1993 by the Local Agency Formation Commission of Plumas County as a consolidation of services formerly provided by Plumas County Service Area Number 8 and the current Developer of the area. The District formation is pursuant to Government Code Section 57200 and is governed by a Board of Directors elected by the registered voters of the District.

Plumas Eureka Community Services District is currently responsible for the operation of the Community's water supply and distribution system, wastewater collection and treatment facilities, the Volunteer Fire Department and some snow plowing and road maintenance activities.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Plumas Eureka Community Services District have been prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The two funds in these financial statements are grouped as follows:

Enterprise Funds

The enterprise funds are used to account for water and wastewater operations that are financed and operated in a manner similar to private business enterprises. The intent of the District is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Governmental Fund

The governmental fund is used to account for all financial resources of the fire department. This fund is also used to establish accounting control and accountability for fixed assets of the aforementioned activity.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

B. Basis of Accounting

The basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The District's books and accounts are based upon the Uniform System of Accounts for Public Utilities as prescribed by the Division of Local Government Fiscal Affairs of the State of California. The records are maintained and the accompanying financial statements are presented on the accrual basis of accounting.

Operating revenues and expenses, such as water sales along with water expenses, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses. Non-operating revenues and expenses, such as grant funding, investment income and interest expense, result from non-exchange transactions, in which, the District gives (receives) value without directly receiving (giving) value in exchange.

C. Depreciation

Property and equipment is recorded on the basis of purchase cost. Assets acquired by developer contribution are recorded at estimated cost or fair market value at the date of acquisition.

Depreciation is calculated using the straight-line method over the estimated useful lives.

D. Statement of Cash Flows

All highly liquid investments with a maturity of three months or less when purchased, are considered to be cash equivalents. This statement only accounts for the Enterprise Funds.

E. Budget and Budgetary Accounting

The Board of Directors annually adopts an operating budget. The operating budgets are prepared on the accrual basis.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

F. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates.

G. Property Taxes

The District receives property taxes from Plumas County. Property taxes receivable are recorded in the fiscal year for which the tax is levied based on the assessed value as of September 1 of the preceding fiscal year. They become a lien on the first day of the year they are levied. Secured property tax is levied on September 1 and due in two installments, on November 1 and March l. They become delinquent on December 10 and April 10, respectively. Unsecured property taxes are due on July 1, and become delinquent on August 31. The District elected to receive the property taxes from the County under the Teeter Bill Program. Under this Program, the District receives 100% of the levied property taxes in periodic payments, with the County assuming responsibility for delinquencies.

Property tax revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period.

H. Compensated Absences

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as a current liability of the fund that will pay it; and as an offsetting expenditure of the governmental fund or expense of the proprietary fund. Sick pay was not vested.

I. Investments

Investments consist of LAIF (State of California pooled investment fund). Investments are stated at market value. Such investment is within the State statutes and the District's investment policy. Balances held in LAIF meet the District's policy for classification as cash and cash equivalents.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

J. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

K. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *"Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position,"* and GASB Statement No. 65, *"Items Previously Reported as Assets and Liabilities,"* the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period.

L. Net Position

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as net position. Net position is classified as either net investment in capital assets, restricted, or unrestricted and are defined as follows:

<u>Net Investment in capital assets</u> – groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce this category.

<u>Restricted</u> – presents external restrictions imposed by creditors, grantors, contributors or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

<u>Unrestricted</u> – represents the net position of the District, which are not restricted or invested in capital assets net of related debt.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

M. Fund Balance

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

Non-spendable Fund Balance – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e., – prepaid expenses) or legally or contractually required to be maintained intact.

Restricted Fund Balance – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.

Committed – includes fund balance amount that can only be used for specific purposes pursuant to constraints imposed by the formal actions of the District's Board of Directors.

Assigned – includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned – includes fund balance which has not been classified within the above-mentioned categories.

N. Inventories

Inventories are priced using the lower of cost or market method as determined on a first-in, first-out basis. Inventories consist of expendable supplies, spare parts and fittings.

O. Uncollectible accounts

Uncollectible accounts are determined using the allowance method based upon prior experience and management's assessment of the collectability of existing specific accounts.

P. Water and Sewer allocations

Assets and liabilities that are not a function of direct expenses or revenues are split evenly between Water and Sewer Funds. Management has observed the activities performed by their staff and estimated that shared or indirect expenditures are appropriate to split evenly within the two proprietary funds.

NOTE 3: CASH AND INVESTMENTS

California statutes authorize the District to invest idle or surplus funds in a variety of credit instruments as provided for in California Government Code Section 53600, Chapter 4 – Financial Affairs. The California Government Code allows investments in the following instruments:

- Securities of the United States Government, or its agencies
- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposit
- Banker's Acceptances
- Commercial paper and medium-term corporate notes
- Local Agency Investment Fund (State Pool and County Pool) Demand Deposits
- Repurchase Agreements (Repos)
- Passbook Savings Account Demand Deposits
- Reverse Repurchase Agreements
- County Cash Pool

At year-end the carrying amount of the District's deposits in banks totaled $774,957. The bank balance was covered by Federal depository insurance of $250,000 per bank and collateral held in the pledging bank's trust department as mandated by State law. The following is a schedule of the District's cash holdings at June 30, 2021:

	Fire	Water	Wasterwater	Total
Cash in checking accounts	$ 161,449	$ 203,925	$ 409,583	$ 774,957
County cash	2,267	-	-	2,267
LAIF	19,986	156,510	156,510	333,006
Total Funds	$ 183,702	$ 360,435	$ 566,093	$ 1,110,230

Investments

California statutes authorize the District to invest in a variety of credit instruments as provided for in the California Government Code Section 53600, Chapter 4 – Financial Affairs. The Government Code allows investments in obligations of the U.S. Treasury, agencies, and instrumentalities, commercial paper rated A-I by Standard & Poor's or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, medium-term corporate notes, mutual funds and the State Treasurer's Local Agency Investment Fund (LAIF). The investment in LAIF is reported at fair value.

NOTE 3: CASH AND INVESTMENTS - CONTINUED

The State Treasurer's Local Agency Investment Fund (LAIF) is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee, comprised of California State officers and various participants, provides oversight to the management of the fund. The District is a voluntary participant in the investment pool. The District reports its investment in the LAIF at the fair value provided by the State Treasurer, which is not materially different than cost. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are on an amortized costs basis. Included in the LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating securities issued by federal agencies, government sponsored enterprises, and corporations.

	Carrying Amount	Maturity - 12 Months or Less
Balance, June 30, 2021, Local Agency Investment Fund	$ 333,006	$ 333,006

Pursuant to Government Accounting Standards Board Statement 3, the investment in LAIF is not classified in categories of credit risk. The District's funds in LAIF are invested in a diversified portfolio (of underlying investments e.g. U.S. Treasury obligations) such that it considers the risk of material loss to be minimal. The funds held in LAIF can be withdrawn on demand.

NOTE 4: RESTRICTED CASH

The District is required to maintain a debt service reserve to cover the average annual debt service payments for the waste water treatment plant loan. The restricted cash balance at June 30, 2021 is as follows:

	Wastewater
LAIF - Debt Service Reserve	$ 62,821

NOTE 5: CAPITAL ASSETS

Changes in enterprise and governmental capital assets for the year ended June 30, 2021 are as follows:

	Balance June 30, 2020	Additions	Disposals	Transfers	Balance June 30, 2021
Enterprise Fund Activities					
Water:					
Depreciable:					
Plant	$ 1,437,427	$ -	$ -	$ -	$ 1,437,427
General equipment	272,009	-	-	-	272,009
Distribution	758,309	-	-	-	758,309
Total depreciable	2,467,745	-	-	-	2,467,745
Non-depreciable:					
Land	42,000	-	-	-	42,000
Construction in progress	425,394	-	-	-	425,394
Total non-depreciable:	467,394	-	-	-	467,394
Accumulated depreciation	(1,796,894)	(43,963)	-	-	(1,840,857)
Total water capital assets, net	1,138,245	(43,963)	-	-	1,094,282
Wastewater:					
Depreciable:					
Plant	2,320,723	500,833	-	-	2,821,556
General equipment	186,348	-	-	-	186,348
Collection	393,470	-	-	-	393,470
Disposal	668,653	-	-		668,653
Total depreciable	3,569,194	500,833	-	-	4,070,027
Accumulated depreciation	(2,298,276)	(66,813)	-	-	(2,365,089)
Total wastewater capital assets, net	1,270,918	434,020	-	-	1,704,938
Total enterprise fund capital assets, net	$ 2,409,163	$ 390,057	$ -	$ -	$ 2,799,220
Governmental Fund Activities					
Fire:					
Depreciable:					
Building & improvements	$ 126,115	$ -	$ -	$ -	$ 126,115
Vehicles	150,377	-	-	-	150,377
General equipment	217,455	-	-	-	217,455
Total depreciable	493,947	-	-	-	493,947
Accumulated depreciation	(394,112)	(8,212)		-	(402,324)
Total governmental fund capital assets, net	99,835	(8,212)	-	-	91,623
Total capital assets, net	$ 2,508,998	$ 381,845	$ -	$ -	$ 2,890,843

NOTE 5: CAPITAL ASSETS - CONTINUED

Total depreciation expense for the fiscal year ended June 30, 2021 was $118,988. Of the total depreciation expense, $110,776 was charged to the water and wastewater activities; $8,212 was charged to the fire protection activity.

NOTE 6: LONG-TERM DEBT

The following is a summary of the long-term debt activities for the year ended June 30, 2021:

	Balance as of June 30, 2020	New Debt Issued	Debt Retired	Balance as of June 30, 2021	Current Portion
Sewer Revenue Bond, Series 2006A	$ 571,060	$ -	$ (11,470)	$ 559,590	$ 11,970
Sewer Revenue Bond, Series 2006B	412,900	-	(8,300)	404,600	8,660
SRF Loan	33,888	-	(33,888)	-	-
	$ 1,017,848	$ -	$ (53,658)	$ 964,190	$ 20,630

Sewer Revenue Bond, Series 2006A

On December 8, 2006 the District issued $683,000 United States Department of Agriculture, Rural Development revenue bonds. The purpose of this issue was to finance the repair and expansion of Wastewater Treatment Plant No. 7. Interest rate on this bond is 4.375% per annum and is payable semiannually on December 1 and June l each year. This bond is a special obligation of the District, and is payable solely from the revenues of the District's sewer enterprise. This bond is secured by a pledge of all the revenues.

Sewer Revenue Bond, Series 2006B

On June 30, 2007 the District had secured financing with the United States Department of Agriculture, Rural Development in the amount of $493,850. The purpose of this loan was also to finance the expansion of the Wastewater Treatment Plant No. 7. Interest rate on this bond is 4.375% per annum and is payable semiannually on December l and June 1 each year. This bond is a special obligation of the District, and is payable solely from the revenues of the District's sewer enterprise. This bond is secured by a pledge of all the revenues.

NOTE 6: LONG-TERM DEBT - CONTINUED

SRF Loan

On September 13, 2017, the District executed a finance agreement with State Water Resources Control Board in the amount of $350,000. This planning loan is for the Arsenic Remediation Project. By June 30, 2019 the District had drawn the full available balance of $350,00 on this loan. The District repaid this loan in semi-annual payments of $36,660 including 1.7% interest per annum, with a final payment of $33,888 in December 2020. No further balance is outstanding as of June 30, 2021.

The future annual maturities of all long-term borrowings as of June 30, 2021 are as follows:

Fiscal Year Ended June 30,	Principal	Interest	Total
2022	20,630	41,732	62,362
2023	21,540	40,810	62,350
2024	22,480	39,847	62,327
2025	23,470	38,841	62,311
2026	24,490	37,792	62,282
2027-2031	139,470	171,551	311,021
2032-2036	172,790	137,521	310,311
2037-2041	214,020	95,368	309,388
2042-2047	325,300	43,917	369,217
	$ 964,190	$647,379	$1,611,569

NOTE 7: DEFINED BENEFIT RETIREMENT PLAN

Plan Description

The District contributes to the California Public Employees Retirement System (CalPERS), a cost sharing multiple-employer defined benefit pension plan. The District participates in the miscellaneous 2% at 55 risk pool. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public employers within the State of California. CalPERS require agencies with less than 100 active members in the plan to participate in the risk pool. All District permanent employees are eligible to participate in the System. Benefits vest after five years of service. District employees who retire at age 50 to 63 and with over 5 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1.426 to 2.418 percent of their average salary during their last 36 months of employment. A menu of benefit provisions as well as other requirements is established by State Statutes within the Public Employees Retirement Law. The plan selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through District resolution. CalPERS issues a separate comprehensive annual financial report. Copies of the CalPERS' annual financial report may be obtained from the CalPERS executive Office, 400 P Street, Sacramento, California, 95814.

NOTE 7: DEFINED BENEFIT RETIREMENT PLAN - CONTINUED

Funding Policy

The Plans' provisions and benefits in effect at June 30, 2021, are summarized as follows:

	PEPRA - Miscellaneous	Classic - Miscellaneous
Benefit formula	2% at 57	2% at 55
Benefit vesting schedule	5 years	5 years
Benefit payments	Monthly for life	Monthly for life
Retirement age	57	55
Required employee contribution rates	6.25%	7.0%
Required employer contribution rates	7.732%	10.484%

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Funded Status and Progress

At June 30, 2021, the District reported a liability of $183,680 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

For the fiscal year ended June 30, 2021, the District recognized pension expenses of $29,312 in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits

NOTE 7: DEFINED BENEFIT RETIREMENT PLAN - CONTINUED

Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

- Discount Rate/Rate of Return – 7.15%, net of investment expense
- Inflation Rate – 2.50%
- Salary increases – Varies by Entry Age and Service – up to 3%
- COLA Increases – up to 2.50%
- Post-Retirement Mortality – Derived using CalPERS' Membership Data for all Funds

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2019.

The long-term expected rate of return on pension plan investments (7.15%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (Expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Real Rate of Return
Global Equity	50.00%	4.80%
Fixed Income	28.00%	1%
Inflation Assets	0.00%	0.77%
Private Equity	8.00%	6.30%
Real Assets	13.00%	3.75%
Liquidity	1.00%	0%

NOTE 7: DEFINED BENEFIT RETIREMENT PLAN - CONTINUED

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease 7.15%	Discount Rate 7.15%	1% Increase 7.15%
District's proportionate share of the net pension plan liability	$ 290,688	$ 183,680	$ 95,261

Pension Plan Fiduciary Net Position – Detailed information about the pension fund's fiduciary net position is available in the separately issued CALPERS comprehensive annual financial report which may be obtained by contacting PERS.

Deferred Outflows/Inflows of Resources Related to Pensions – At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in employer's proportions	$ (295)	$ 9,846
Net differences between projected and actual earnings on pension plan investment	5,456	2,901
Difference between employer's contributions and the proportionate share of contributions	617	6,977
Difference between expected and actual experience	(1,165)	-
Changes of assumptions	(5,107)	(1,310)
Pension contributions subsequent to measurement date	14,680	-
	$ 14,186	$ 18,414

Deferred outflows of resources and deferred inflows of resources above represent the unamortized portion of changes to net pension liability to be recognized in future periods in a systematic and rational manner. $67,307 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2021.

NOTE 7: DEFINED BENEFIT RETIREMENT PLAN - CONTINUED

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the pension expense as follows:

Year Ended June 30	Amount
2022	$ (7,225)
2023	3,810
2024	5,956
2025	2,617
2026	-
Total	5,158

NOTE 8: RISK OF LOSS

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During the 2021 fiscal year, the District purchased certain commercial insurance coverages to provide for these risks.

NOTE 9: COMPLIANCE

The District repaired spill detection and alarm systems at Lift Station 7 in compliance with a plan related to a Notice of Violation issued by the Regional Water Quality Control Board. The next step in the plan is the replacement of the current aged manually-started diesel backup generator with a self-starting propane powered backup generator. It is anticipated that the replacement will occur in fiscal year 2021-2022.

The State Water Resources Control Board (SWRCB) notified the District it was out of compliance with the federal secondary standards for Iron and Manganese and was required to request a waiver from the standards or provide a compliance plan by October of 2020. During FY 19-20 the District initiated a request for a waiver. The waiver was granted in FY 20-21.

NOTE 10: WATER TREATMENT FACILITY PROJECT

The environmental review and the design of the Treatment Facility to remove Arsenic were completed in fiscal year 17-18. The District completed the work with the help of a $350,000 planning loan from the SRF. The planning loan was not fully dispersed until August 2018. The SRF Planning Loan was paid off in January of 2021. With the completion of the design and environmental work, the District applied for a $3.5 million Construction Loan, but withdrew the application after the SWRCB determined that the District's water complied with standards for arsenic. However, the District continues to analyze the situation to determine if it should proceed with water treatment as a way to ensure compliance with standards for arsenic, iron and manganese. Fee increases for financing treatment remained in place with revenue used to pay off the SRF Planning Loan.

NOTE 11: COVID MATTERS

In January 2020, the virus SARS-CoV-2 was transmitted to the United States from overseas sources. This virus, responsible for the Coronavirus disease COVID-19, has proven to be extremely virulent with continued transmission rates as yet unknown. The ongoing economic impact on the State of California and Plumas County has not been determined and, therefore, any potential impact on the District remains unknown. The District's operations have continued without interruption throughout the fiscal year.

NOTE 12: SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 28, 2022, the date the financial statements were available to be issued, and determined that there were no events occurring subsequent to June 30, 2021 that would have a material impact on the results of operations or its financial position.

REQUIRED SUPPLEMENTARY INFORMATION

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
FIRE DEPARTMENT
FOR THE FISCAL YEAR ENDED
JUNE 30, 2021

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues:				
Charges for services	$ 67,029	$ 67,029	$ 62,449	$ (4,580)
Property taxes	35,089	35,089	35,089	-
Interest income	-	-	131	131
Other	-	-	61,588	61,588
Feeram/mitigation	19,985	19,985	19,964	(21)
Total operating revenues	122,103	122,103	179,221	57,118
Expenditures:				
Salaries & benefits	42,888	42,888	26,163	16,725
Services & supplies	63,238	63,238	96,004	32,766
Total expenditures	106,126	106,126	122,167	49,491
Net Change in Fund Balance	$ 15,977	$ 15,977	$ 57,054	$ 7,627

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Required Supplementary Information – Pensions

As of June 30, 2021

Last 10 Fiscal Years*:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
District's proportion of the net pension liability	0.00853%	0.00694%	0.00235%	0.00215%	0.00186%	0.00162%	0.00425%
District's proportionate share of the net pension liability	$210,830	$190,415	$203,681	$212,821	$ 178,773	$ 165,909	$ 202,746
District's covered employee payroll	202,287	202,287	190,415	153,445	237,562	146,071	121,326
District's proportionate share of the net pension liability as a % of its covered-employeep payroll	104.22%	94.13%	106.97%	138.70%	75.25%	113.58%	167.11%
Plan Fiduciary net position as a percentage of the total pension liability	179.53%	70.00%	72.46%	75.66%	80.54%	82.69%	75.60%

* Amounts presented above were determined as of June 30th.
Additional years will be presented as they become available.

CALPERS - Schedule of District Contributions

Last 10 Fiscal Years*:

	FY 2014	FY 2016	FY 2017	FY 2018	FY 2018	FY 2019	FY 2020
Actuarially determined contribution	$ 49,660	$ 41,877	$ 13,201	$ 11,147	$ 35,374	$ 29,462	$ 29,123
Total actual contribution	49,660	51,447	13,201	11,147	35,374	29,462	29,312
Contribution deficiency (excess)	$ -	$ (9,570)	$ -	$ -	$ -	$ -	$ (189)
District's covered-employee payroll	$202,287	$202,287	$157,597	$153,445	$ 237,562	$ 146,071	$ 121,326
Contributions as a % of covered employee payroll	24.55%	20.70%	8.38%	7.26%	14.89%	20.17%	24.00%

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

MANAGEMENT REPORT

FOR THE YEAR ENDED
JUNE 30, 2021

PLUMAS EUREKA COMMUNITY SERVICES DISTRICT

Management Report
For the Year Ended June 30, 2021

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FECHTER
& COMPANY
Certified Public Accountants

Craig R. Fechter, CPA, MST
(1976 – 2022)

Board of Directors of the
Plumas Eureka Community Services District
Blairsden, California

In planning and performing our audit of the financial statements of the Plumas Eureka Community Services District for the year ended June 30, 2021, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of these comments during our next audit engagement. We will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. We thank the District's staff for its cooperation on this audit.

Fechter & Company
Certified Public Accountants

Fechter + Company

December 28, 2022
Sacramento, California

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and California Society of CPAs

PLUMAS EUREKA COMMUNITY SERVICE DISTRICT
Management Report
For the Year Ended June 30, 2021

The Auditor's Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated June 13, 2022, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Internal Control Related Matters

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. Even with a perfect segregation of duties frauds can be perpetuated and concealed. The District can perform some specific control procedures to help reduce the risk of fraud, however. Some of the controls would include:

- Having someone independent of the bank reconciliation function review the bank statements on a monthly basis. At this District it would mean someone independent of the accounting function reviewing the county reports and bank reconciliations.
- Examining a budget to actual report on a frequent basis.
- Comparing the financial statements on a detailed level to the prior year on a frequent basis.
- Requiring someone independent of the payroll process review payroll each pay period, checking for accuracy of pay rates, paid time off recorded, etc.

- Verifying that a second person is approving all disbursement activity and that an individual independent of the accounting function is signing checks and asking questions about invoices presented for payment.
- Frequently displaying "professional skepticism" when considering staff responses on District finances.

California Government Code Section 12422.5 requires the State Controller's office to develop internal control guidelines applicable to each local agency by January 1, 2015. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. To this end, the State Controller's Office has produced a draft of control guidelines for local Agencies. As the District contemplates changes to its system of internal control, we advise in utilizing these guidelines when developing internal procedures to assist with your internal control processes.

The State Controller's office has defined internal controls into five components that work together in an integrated framework. Their guidelines were adopted from the definitions and descriptions contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The components are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

The objective of *control environment* is the set of standards, processes, and structures that provided the basis for carrying out internal control across the entity. The governing board and management establish the "tone at the top" regarding the importance of internal control, including expected standards of conduct which then cascade down through the various levels of the organization and have a strong effect on the overall system of internal control.

A District's *Risk Assessment* process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of the financial statements in accordance with the District's applicable financial reporting framework. In addition, this would also involve areas of business and operational risk which could potentially affect the District's finances on a go-forward basis.

The District's risk assessment process is an extremely important activity the board and management should undertake. Every organization, public or private, faces business risks on a day to day basis. Identifying those risks and then acting on them in a timely manner may prevent future problems from becoming completely unmanageable.

Management should consistently attempt to identify risks that exist and then present those risks to the board for action. It is impossible for us to identify every potential risk that exists but either way, management and the board should proactively attempt to identify risks that could adversely affect the District's operations.

Control Activities are in reference to establishing policies and procedures that achieve management directives and respond to identified risks in the internal control system. These are specific procedures designed to perform a secondary review of internal processes that will allow for segregation of duties and a management level review of processed transactions.

Information and Communication are the District's methods of identifying what information is relevant to present to management and the board to assist the District in making the correct decisions. It also is in reference to the District's internal processes of gathering and summarizing that information.

Monitoring involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions when necessary when identified by the other control procedures in place. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., "tone at the top". Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about District financial matters.

The District should remember that they have outside resources available in the case of fraud – they are able to contact the District auditor, their attorney, or county auditor-controller should anyone feel there is a chance of fraud or abuse.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- Allocations between water and wastewater funds for shared vs. direct expenditures and revenues billed under the same invoice.

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Restating disposition of assets, recording and reclassifying additions, and correcting depreciation expense.
- Accruing expenses recorded subsequent to fiscal year-end for expenses that were incurred during the fiscal year under audit.
- Updating net pension liability and deferred inflows/outflows.

Other Audit Findings or Issues

During the course of performing audit procedures, we identified certain accounting and audit issues that indicate deficiencies in internal controls. The following is a summary of findings for management's review:

Disclaimer of Opinion:

We have disclaimed our opinion in this year's Independent Auditor's Report. We therefore do not provide reasonable assurances over the financial statements, as a result of the scope limitation from needing to stop additional procedures and issue the audit reports before sufficient audit evidence could be obtained for several key balances. Some account balances will need to be revisited to verify opening balances in subsequent reporting periods.

Multiple fund reporting:

This is the first year that the District is reporting water activities separately from wastewater activities, from within what was previously collectively reported as the Enterprise Fund. A major debtholder has maintained certain reporting requirements; and the nature of the District activities also lends to these activities being reported separately. The user of the financial statements would likely find it necessary in order to reasonably understand the operations and performance of wastewater functions and the directly-related debt and user fees charged to the District's customers.

This has proven difficult as the District maintains two sets of accounting records for three funds. As evidenced throughout the Trial Balance, there are assets, revenues, and direct expenses that are specifically attributable to water activities and others for wastewater. However, it appears most liabilities and some assets are being split evenly between the two at year-end by manual adjustment in excel, outside of QuickBooks. This means the accounting records and system cannot be relied upon to support the allocations made between the two funds, and any direct expenses or unique revenues are being ignored and inappropriately applied to both activities during year-end accruals.

Additionally, there are no established or documented policies that can be followed to identify how any indirect or shared amounts should be allocated between water and wastewater. There could be significant bias or error in reporting the performance of water vs. wastewater, of which some users of the financial statement will rely upon.

We recommend the Board adopt a policy that predetermines a consistent application of revenue and/or expense allocation between water and wastewater activities, based upon a time-study, reported hours, or another reasonable metric that can be reperformed or recalculated for ongoing monitoring and reevaluation.

<u>Interfund balances</u>:

On June 30, 2020, there was a reported balance of $59,005 owed from the collective water and sewer (enterprise) fund to the governmental fire fund. It was our understanding that all revenues were billed out of the enterprise (water and sewer) fund, creating a payable to the other fund for those revenues. Certain payroll and other expenses are paid from the enterprise fund to repay this interfund balance. Billing practices have not notably changed, and there was activity in those funds throughout the year.

There should be a matching receivable for every payable entered in both sets of QuickBooks (enterprise and governmental funds) to have a reconciling interfund balance, such that the due-to and due-from amounts net to zero at any given point in time. These balances did not agree with each other throughout the year. Prior to the District's year-end adjusting journal entries, the governmental fund showed a receivable balance of $6,341 and the enterprise fund also showed a balance receivable from the fire fund for $53,446, after some approximate $30,000 interfund payments were made throughout the year.

Additionally, there was an A/R Clearing adjusting journal entry posted at June 30, 2021 to make both balances zero at fiscal year-end. The adjustments resulted in the reclassification of some or all of these balances to other current asset or liability accounts, where there are vendor names such as "various" under the accounts payable listing.

There is lacking documentation, and it is unclear at the time of issuing this report whether all revenues and expenditures had been recorded and in the correct period, and how the interfund balances were resolved.

We recommend a review and reconciliation of this account activity, along with the unwinding of the year-end adjustment to identify the true amounts owed between the funds and clear the false payables or receivables on the Aging Reports that cannot be removed by applying customer/vendor payments.

Capital assets:

The capital asset activity for the fiscal year ended June 30, 2021 does not match the depreciation schedule. There were major additions that had been recorded for different amounts which resulted in differences in our calculated depreciation and amortization expense for the year. When there are major construction additions that have several components, an accurate detail of which items are being added or removed are dependent upon the accuracy of the depreciation schedule. We recommend a regular reconciliation of the depreciation schedule to the District's trial balance in QuickBooks in order to accurately track the significant amount of capital assets that the District is charged with safeguarding and maintaining.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

While we encountered many delays during the audit, we encountered no significant difficulties in our dealings with management in performing our audit.

3:08 PM
01/05/23
Accrual Basis

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

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget	% Budget
Ordinary Income/Expense						
Income						
28000 · REVENUES						
28001 · INCOME - VAPP IMPROVEMENT	6,119.23		6,119.23			
28008 · INCOME - FIRE01	0.00	0.00	0.00	0.00	0.00	
28017 · INCOME - WATER 2"	1,478.30	1,478.25	2,956.60	2,956.50	5,913.00	50%
28018 · INCOME - SERVICE FEE	1,207.50		1,207.50			
28019 · INCOME - WATER2UND	5,607.86	6,013.50	11,138.90	12,027.00	24,054.00	46%
28020 · INCOME - VAPP01	5,329.00		5,329.00			
28022 · INCOME - SEWER	0.00	0.00	0.00	0.00	0.00	
28024 · INCOME - WATER1D	111,098.23	107,937.00	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	14,998.35	13,757.25	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	51,275.14	50,863.75	103,368.96	101,727.50	203,455.00	51%
28036 · INCOME - WATER 1"	851.40	851.50	1,702.80	1,703.00	3,406.00	50%
28037 · INCOME - WATER RESV 1"	67.77	113.00	135.54	226.00	452.00	30%
28038 · INCOME - WATER DEBT 1"	417.51	417.50	835.02	835.00	1,670.00	50%
28039 · INCOME - WATER RESV 2"	240.96	241.00	481.92	482.00	964.00	50%
28040 · INCOME - WATER DEBT 2"	890.76	890.75	1,781.52	1,781.50	3,563.00	50%
Total 28000 · REVENUES	199,582.01	182,563.50	385,556.41	365,127.00	730,254.00	53%
30500 · GRANT INCOME	0.00	0.00	0.00	0.00	0.00	
32000 · FIRE-FEERAM/MITIGATION	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	199,582.01	182,563.50	385,556.41	365,127.00	730,254.00	53%
Gross Profit	199,582.01	182,563.50	385,556.41	365,127.00	730,254.00	53%
Expense						
36000 · SALARIES	8,271.91	9,685.00	33,214.54	38,740.00	116,220.00	29%
37000 · OVERTIME SALARIES	74.10	124.50	673.13	498.00	1,494.00	45%
37250 · PAGER DUTY	210.00	228.17	840.00	912.64	2,738.00	31%
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	185.51	242.17	782.65	968.64	2,906.00	27%
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	2,500.00	7,500.00	0%
43002 · WORKMANS COMP INSURANCE	0.00	540.33	2,457.32	2,161.36	6,484.00	38%
43003 · EMPLOYER RETIREMENT BENEFITS	701.48	797.25	10,491.21	3,189.00	9,567.00	110%
43004 · MEDICAL BENEFITS	2,602.52	3,499.83	11,061.71	13,999.36	41,998.00	26%
43005 · DENTAL BENEFITS	118.51	120.08	474.04	480.36	1,441.00	33%
43006 · VISION BENEFITS	28.47	28.58	113.85	114.36	343.00	33%
43007 · EMPLOYEE RETIREMENT BENEFITS	0.00	0.00	0.00	0.00	0.00	
Total 43000 · INSURANCE	3,450.98	5,611.07	24,598.13	22,444.44	67,333.00	37%
45750 · TRAINING REIMBURSEMENTS	0.00	150.00	0.00	150.00	300.00	0%
48000 · TRAINING	70.00	0.00	70.00	2,500.00	2,500.00	3%
50000 · CHEMICALS	5,199.79	3,125.00	12,158.78	12,500.00	25,000.00	49%
52000 · LAB SERVICES	0.00	750.00	125.66	3,000.00	9,000.00	1%
53000 · OFFICE EXPENSE						
53001 · OFFICE SUPPLIES	67.01	250.00	887.38	1,000.00	3,000.00	30%
53002 · COMPUTER/SOFTWARE	77.15	156.25	553.41	625.00	1,875.00	30%

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

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget	% Budget
53003 · COPY MACHINE/PRINTING JOBS	87.73	104.17	357.17	416.64	1,250.00	29%
53004 · CONTINUING EDUCATION	0.00	0.00	0.00	0.00	500.00	0%
53005 · MILEAGE REIMBURSEMENT	0.00	33.33	0.00	133.36	400.00	0%
53006 · POSTAGE AND DELIVERY	150.00	133.33	363.16	533.36	1,600.00	23%
53007 · BANK SERVICE CHARGES	0.00	41.67	37.00	166.64	500.00	7%
Total 53000 · OFFICE EXPENSE	381.89	718.75	2,198.12	2,875.00	9,125.00	24%
54000 · LICENSES						
54001 · PECSD LICENSES	675.00	0.00	675.00	0.00	0.00	
54002 · EMPLOYEE LICENCES	0.00	0.00	0.00	0.00	500.00	0%
54003 · PERMITS	0.00	0.00	0.00	0.00	4,500.00	0%
54004 · Property Taxes	0.00	0.00	0.00	0.00	400.00	0%
Total 54000 · LICENSES	675.00	0.00	675.00	0.00	5,400.00	13%
55000 · MEMBERSHIP DUES	1,186.85	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	4,107.51	3,166.67	21,771.29	12,666.64	38,000.00	57%
57002 · PHONE	247.97	208.33	1,080.68	833.36	2,500.00	43%
57003 · INTERNET	46.84	57.50	228.88	230.00	690.00	33%
57004 · PROPANE	0.00	242.15	2,066.80	242.15	1,453.00	142%
57005 · GARBAGE	18.95	20.25	101.30	81.00	243.00	42%
Total 57000 · UTILITIES	4,421.27	3,694.90	25,248.95	14,053.15	42,886.00	59%
58000 · TOOLS & SUPPLIES	98.68	259.75	989.63	1,039.00	3,117.00	32%
59000 · PROFESSIONAL SERVICES						
59001 · ACCOUNTING SERVICES	98.00	1,000.00	7,882.61	4,000.00	12,000.00	66%
59002 · LEGAL SERVICES	0.00	208.33	1,944.20	833.36	2,500.00	78%
59003 · CONSULTING SERVICES	0.00	1,250.00	0.00	5,000.00	15,000.00	0%
59004 · ENGINEERING SERVICES	660.63	520.83	4,933.00	2,083.36	6,250.00	79%
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	0.00	40.00	250.00	1,000.00	4%
59008 · PEST MANAGEMENT	17.67	0.00	35.34	12.50	50.00	71%
Total 59000 · PROFESSIONAL SERVICES	776.30	2,979.16	14,835.15	12,179.22	36,850.00	40%
60000 · AUTOMOBILE EXPENSE						
60001 · FUEL	190.24	145.75	475.29	583.00	1,749.00	27%
60002 · VEHICLE MAINTENANCE	1.61	208.33	126.96	833.36	2,500.00	5%
Total 60000 · AUTOMOBILE EXPENSE	191.85	354.08	602.25	1,416.36	4,249.00	14%
61000 · GENERAL MAINTENANCE						
61001 · ROAD MAINTENANCE	0.00	0.00	0.00	0.00	2,000.00	0%
61002 · GREENBELT MAINTENANCE	0.00	142.84	675.00	571.42	1,000.00	68%
61003 · HYDRANT MAINTENENANCE	0.00	142.86	0.00	571.44	1,000.02	0%
61004 · BUILDING MAINTENANCE	0.00	83.33	3,302.08	333.36	1,000.00	330%
Total 61000 · GENERAL MAINTENANCE	0.00	369.03	3,977.08	1,476.22	5,000.02	80%
63000 · WATER RESERVES EXPENSE	0.00	0.00	54,050.80	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	25,194.13	28,291.58	178,203.05	380,680.67	602,846.02	30%
Net Ordinary Income	174,387.88	154,271.92	207,353.36	-15,553.67	127,407.98	163%
Other Income/Expense						
Other Expense						
75000 · Arsenic Remediation Expense	0.00	0.00	0.00	0.00	0.00	
76000 · Plans & Studies	0.00		10,261.50			

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

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget	% Budget
Total Other Expense	0.00	0.00	10,261.50	0.00	0.00	
Net Other Income	0.00	0.00	-10,261.50	0.00	0.00	
Net Income	**174,387.88**	**154,271.92**	**197,091.86**	**-15,553.67**	**127,407.98**	155%

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

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget	% Budget
Ordinary Income/Expense						
Income						
28000 · REVENUES						
28013 · INCOME - HOOK UP FEES	1,000.00		1,000.00			
28014 · INCOME - LEACH RENT	102.00	102.00	204.00	204.00	408.00	50%
28018 · INCOME - SERVICE FEE	1,038.45		1,038.45			
28021 · INCOME - VAPP02	3,775.00		3,775.00			
28022 · INCOME - SEWER	83,440.33	83,361.75	166,445.17	166,723.50	333,447.00	50%
28026 · INCOME - SEWER DEBT TPR	13,022.62	13,792.75	25,654.78	27,585.50	55,171.00	47%
28027 · INCOME - SEWER RESV	34,861.22	29,471.75	64,008.14	58,943.50	117,887.00	54%
28029 · INCOME - SEWER DEBT WWTP 7	15,150.77	15,279.25	30,473.19	30,558.50	61,117.00	50%
28035 · INCOME - WATER DEBT	57.29		57.29			
Total 28000 · REVENUES	152,447.68	142,007.50	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	152,447.68	142,007.50	292,656.02	284,015.00	568,030.00	52%
Gross Profit	152,447.68	142,007.50	292,656.02	284,015.00	568,030.00	52%
Expense						
36000 · SALARIES	8,271.91	9,685.00	33,214.54	38,740.00	116,220.00	29%
37000 · OVERTIME SALARIES	74.10	124.50	673.13	498.00	1,494.00	45%
37250 · PAGER DUTY	210.00	228.17	840.00	912.64	2,738.00	31%
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	185.51	242.17	782.65	968.64	2,906.00	27%
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	2,500.00	7,500.00	0%
43002 · WORKMANS COMP INSURANCE	0.00	540.33	2,457.32	2,161.32	6,483.96	38%
43003 · EMPLOYER RETIREMENT BENEFITS	701.48	797.25	10,491.21	3,189.00	9,567.00	110%
43004 · MEDICAL BENEFITS	2,602.52	3,499.83	11,061.71	13,999.36	41,998.00	26%
43005 · DENTAL BENEFITS	118.51	120.08	474.04	480.36	1,441.00	33%
43006 · VISION BENEFITS	28.47	28.58	113.85	114.36	343.00	33%
Total 43000 · INSURANCE	3,450.98	5,611.07	24,598.13	22,444.40	67,332.96	37%
45750 · TRAINING REIMBURSEMENTS	0.00	0.00	0.00	300.00	300.00	0%
48000 · TRAINING	70.00	0.00	70.00	2,500.00	2,500.00	3%
50000 · CHEMICALS	917.61		917.61			
51000 · SLUDGE REMOVAL	150.00	0.00	5,120.00	4,766.64	14,300.00	36%
52000 · LAB SERVICES	0.00	1,666.67	0.00	6,666.64	20,000.00	0%
53000 · OFFICE EXPENSE						
53001 · OFFICE SUPPLIES	67.01	250.00	887.36	1,000.00	3,000.00	30%
53002 · COMPUTER/SOFTWARE	77.15	156.25	554.57	625.00	1,875.00	30%
53003 · COPY MACHINE/PRINTING JOBS	87.73	104.17	357.17	416.64	1,250.00	29%
53004 · CONTINUING EDUCATION	0.00	0.00	0.00	0.00	500.00	0%
53005 · MILEAGE REIMBURSEMENT	0.00	33.33	0.00	133.36	400.00	0%
53006 · POSTAGE AND DELIVERY	150.00	91.67	363.15	366.64	1,100.00	33%
53007 · BANK SERVICE CHARGES	26.00	41.67	53.20	166.64	500.00	11%
Total 53000 · OFFICE EXPENSE	407.89	677.09	2,215.45	2,708.28	8,625.00	26%
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%
54003 · PERMITS	0.00	0.00	0.00	0.00	6,500.00	0%

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

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget	% Budget
54004 · Property Taxes	0.00		0.00		300.00	0%
Total 54000 · LICENSES	0.00	0.00	0.00	400.00	7,200.00	0%
55000 · MEMBERSHIP DUES	1,102.08		1,102.08		900.00	122%
56000 · SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	
57000 · UTILITIES						
57001 · ELECTRICITY	3,178.15	3,250.00	14,090.97	13,000.00	39,000.00	36%
57002 · PHONE	222.97	200.00	1,002.38	800.00	2,400.00	42%
57003 · INTERNET	46.83	57.50	228.81	230.00	690.00	33%
57004 · PROPANE	0.00	242.16	3,498.64	242.16	1,452.96	241%
57005 · GARBAGE	18.95	19.00	101.29	76.00	228.00	44%
Total 57000 · UTILITIES	3,466.90	3,768.66	18,922.09	14,348.16	43,770.96	43%
58000 · TOOLS & SUPPLIES	806.96	171.58	2,073.69	686.36	2,059.00	101%
59000 · PROFESSIONAL SERVICES						
59001 · ACCOUNTING SERVICES	98.00	1,000.00	7,882.60	4,000.00	12,000.00	66%
59002 · LEGAL SERVICES	0.00	208.33	203.70	833.36	2,500.00	8%
59003 · CONSULTING SERVICES	0.00	0.00	0.00	0.00	0.00	
59004 · ENGINEERING SERVICES	350.62	1,041.67	1,881.25	4,166.64	12,500.00	15%
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	166.64	500.00	8%
59008 · PEST MANAGEMENT	17.67	0.00	35.34	25.00	50.00	71%
Total 59000 · PROFESSIONAL SERVICES	466.29	2,291.67	10,092.89	9,191.64	27,600.00	37%
60000 · AUTOMOBILE EXPENSE						
60001 · FUEL	190.24	145.75	475.29	583.00	1,749.00	27%
60002 · VEHICLE MAINTENANCE	1.60	208.33	126.93	833.36	2,500.00	5%
Total 60000 · AUTOMOBILE EXPENSE	191.84	354.08	602.22	1,416.36	4,249.00	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	
61003 · HYDRANT MAINTENENANCE	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	0.00	12,500.00	98,636.38	50,000.00	150,000.00	66%
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	19,772.07	37,320.66	205,139.29	160,475.76	539,943.68	38%
Net Ordinary Income	132,675.61	104,686.84	87,516.73	123,539.24	28,086.32	312%
Net Income	**132,675.61**	**104,686.84**	**87,516.73**	**123,539.24**	**28,086.32**	312%

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Accrual Basis

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

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget	% Budget
Ordinary Income/Expense						
Income						
28000 · Revenues						
28004 · Income - FIRE	631.62	631.50	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	78.30	79.00	156.60	158.00	316.00	50%
28008 · Income - FIRE01	15,362.30	14,779.25	30,724.60	29,558.50	59,117.00	52%
28009 · Income - FIRE02	1,139.85	1,113.00	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	1,168.58		1,168.58			
Total 28000 · Revenues	18,380.65	16,602.75	35,592.72	33,205.50	66,411.00	54%
28100 · Miscellaneous Revenue	0.00		35,015.00			
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	4,914.66	4,771.25	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	169.05	0.00	169.05	0.00	0.00	
Total Income	23,464.36	21,374.00	97,587.95	42,748.00	85,496.00	114%
Gross Profit	23,464.36	21,374.00	97,587.95	42,748.00	85,496.00	114%
Expense						
36000 · Salaries	1,055.98	1,374.58	4,240.13	5,498.36	16,495.00	26%
37000 · Overtime Salaries	9.47	27.67	79.55	110.64	332.00	24%
40000 · Payroll Taxes - Employer	23.69	34.33	99.91	137.36	412.00	24%
42000 · Miscellaneous Expense	2.00	0.00	276.13	350.00	700.00	39%
43000 · Insurance						
43001 · Liability Insurance	0.00	0.00	0.00	0.00	20,000.00	0%
43002 · Workmans Comp Insurance	0.00	0.00	1,783.80	1,831.50	7,326.00	24%
43003 · Employers Retirement Benefits	89.54	120.00	1,339.19	480.00	1,440.00	93%
43004 · Medical Benefits	332.24	526.83	1,412.15	2,107.36	6,322.00	22%
43005 · Dental Benefits	15.13	18.08	60.52	72.36	217.00	28%
43006 · Vision Benefits	3.63	5.00	14.58	20.00	60.00	24%
43008 · Life Insurance	0.00		0.00		3,100.00	0%
Total 43000 · Insurance	440.54	669.91	4,610.24	4,511.22	38,465.00	12%
45250 · Stipends	1,700.00	2,000.00	6,800.00	8,000.00	24,000.00	28%
45500 · Call Reimbursements						
45510 · FAA Call Reimbursement	0.00	0.00	0.00	0.00	0.00	
45500 · Call Reimbursements - Other	198.00	340.08	1,442.00	1,360.36	4,081.00	35%
Total 45500 · Call Reimbursements	198.00	340.08	1,442.00	1,360.36	4,081.00	35%
45750 · Training Reimbursements	82.50	165.75	107.50	663.00	1,989.00	5%
47000 · Safety	0.00	0.00	0.00	2,500.00	2,500.00	0%
48000 · Training	135.00	250.00	763.67	1,000.00	3,000.00	25%
53000 · Office Expense						
53001 · Office Supplies	39.99	50.00	337.57	200.00	600.00	56%
53002 · Computer/Software	14.18	20.83	125.47	83.36	250.00	50%
53003 · Copy Machine/Printing Jobs	87.73	52.08	357.13	208.36	625.00	57%
53005 · Mileage Reimbursement	0.00	83.33	0.00	333.36	1,000.00	0%
53006 · Postage & Delivery	143.21	50.00	356.35	200.00	600.00	59%
53007 · Bank Service Charges	0.00	31.25	0.00	125.00	375.00	0%

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

	Oct 22	Budget	Jul - Oct 22	YTD Budget	Annual Budget	% Budget
Total 53000 · Office Expense	285.11	287.49	1,176.52	1,150.08	3,450.00	34%
54000 · Licenses						
54002 · Personnel Licenses	0.00	0.00	0.00	0.00	0.00	
54003 · Permits	0.00		0.00		300.00	0%
54004 · Property Taxes	0.00	0.00	0.00	0.00	100.00	0%
Total 54000 · Licenses	0.00	0.00	0.00	0.00	400.00	0%
55000 · Membership Dues	1,202.08	0.00	1,402.08	0.00	1,250.00	112%
57000 · Utilities						
57001 · Electricity	57.40	83.33	275.56	333.36	1,000.00	28%
57002 · Phone	150.41	116.67	527.31	466.64	1,400.00	38%
57003 · Internet	40.33	50.00	165.98	200.00	600.00	28%
57004 · Propane	0.00	83.33	232.59	333.36	1,000.00	23%
57005 · Garbage	18.94	12.50	286.07	50.00	150.00	191%
Total 57000 · Utilities	267.08	345.83	1,487.51	1,383.36	4,150.00	36%
58000 · Tools & Supplies	1,523.45	166.67	2,704.54	666.64	2,000.00	135%
58100 · EMS Supplies	0.00	0.00	0.00	100.00	500.00	0%
59000 · Professional Services						
59001 · Accounting Services	12.00	1,000.00	1,305.78	4,000.00	12,000.00	11%
59002 · Legal Services	0.00	52.08	56.20	208.36	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	333.36	1,000.00	2%
59008 · Pest Management	17.66	0.00	35.32	0.00	0.00	
Total 59000 · Professional Services	29.66	1,135.41	1,417.30	4,541.72	13,675.00	10%
60000 · Automotive Expense						
60001 · Fuel	82.05	618.08	253.11	2,472.36	7,417.00	3%
60002 · Vehicle Maintenance	914.16	416.67	1,325.61	1,666.64	5,000.00	27%
60000 · Automotive Expense - Other	0.00	0.00	0.00	12.50	50.00	0%
Total 60000 · Automotive Expense	996.21	1,034.75	1,578.72	4,151.50	12,467.00	13%
61000 · General Maintenance						
61001 · Road Maintenance	0.00	0.00	0.00	0.00	0.00	
61002 · Greenbelt Maintenance	0.00	0.00	0.00	0.00	0.00	
61004 · Building Maintenance	0.00	0.00	3,302.09	0.00	0.00	
61000 · General Maintenance - Other	0.00	0.00	0.00	0.00	0.00	
Total 61000 · General Maintenance	0.00	0.00	3,302.09	0.00	0.00	
65000 · FEERAM Expense	0.00	12,500.00	0.00	25,000.00	50,000.00	0%
71002 · Uniforms - Fire Department	3,215.65	500.00	3,781.11	2,000.00	6,000.00	63%
Total Expense	11,166.42	20,832.47	35,269.00	63,124.24	185,866.00	19%
Net Ordinary Income	12,297.94	541.53	62,318.95	-20,376.24	-100,370.00	-62%
Net Income	**12,297.94**	**541.53**	**62,318.95**	**-20,376.24**	**-100,370.00**	-62%

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

		Oct 31, 22
ASSETS		
Current Assets		
Checking/Savings		
11000 · Water & Wasterwater Checking		1,130,203.86
11501 · LAIF-Savings Account		313,913.51
Total Checking/Savings		1,444,117.37
Accounts Receivable		
12000 · ACCOUNTS RECEIVABLE		321,159.02
Total Accounts Receivable		321,159.02
Other Current Assets		
12001 · UNDEPOSITED FUNDS		1,668.70
12003 · Accounts Receivable - Fire		-8,229.42
13000 · PREPAID INSURANCE		4,693.08
13001 · INTERFUND REC/PAYABLE		-22,628.59
17500 · Interest Receivable		600.19
Total Other Current Assets		-23,896.04
Total Current Assets		1,741,380.35
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 October 31, 2022

		Oct 31, 22
Other Assets		
17001 · Deferred Outflows pension		53,121.00
Total Other Assets		53,121.00
TOTAL ASSETS		**4,557,772.44**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
18000 · ACCOUNTS PAYABLE		50,616.69
Total Accounts Payable		50,616.69
Credit Cards		
18100 · CSD MC		24,906.62
18110 · UMPQUA - Visas		
18101 · VISA_JILLIAN	921.80	
18103 · VISA_JAMAR	377.26	
18104 · VISA_STEVEM	3,947.27	
18105 · VISA_LEW	604.48	
18106 · VISA_JENNI	112.94	
18108 · 9153 FUEL CARD	148.19	
18110 · UMPQUA - Visas - Other	-26,602.61	
Total 18110 · UMPQUA - Visas		-20,490.67
Total Credit Cards		4,415.95
Other Current Liabilities		
19000 · PAYROLL LIABLILITIES		
19001 · Employee Retirement Contribute	144.92	
19002 · Employer Retirement Contribute	-1,532.36	
19003 · DIRECT DEPOSIT LIABILITIES	-37.00	
19005 · Payroll Liabilities - Employee	3,716.60	
19006 · Payroll Liabilities - Employer	263.58	
19000 · PAYROLL LIABLILITIES - Other	262.26	
Total 19000 · PAYROLL LIABLILITIES		2,818.00
19800 · Deferred Inflows-Acturial		70,018.00
19900 · Compensated Absences		9,060.74
Total Other Current Liabilities		81,896.74
Total Current Liabilities		136,929.38
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		1,282,820.38
Equity		
25000 · EQUITY - WATER		
25004 · RESERVES - WELL EXPANSION	170,904.67	
25005 · RESERVES - EQUIPMENT	15,000.00	
Total 25000 · EQUITY - WATER		185,904.67

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

		Oct 31, 22
26000 · EQUITY - WASTEWATER		
26003 · RESERVES - PLANT EXPANSION	224,712.13	
26005 · RESERVES- LOANS	62,821.00	
26999 · EQUITY - PRIOR PERIOD ADJUSTMEN	3,181.00	
Total 26000 · EQUITY - WASTEWATER		290,714.13
27000 · EQUITY - FIRE		
27001 · DIVISIONS CORRECTIONS	-84,713.00	
Total 27000 · EQUITY - FIRE		-84,713.00
32001 · Retained Earnings		2,589,269.13
Net Income		293,777.13
Total Equity		3,274,952.06
TOTAL LIABILITIES & EQUITY		**4,557,772.44**

Plumas Eureka Fire Department
Balance Sheet
As of October 31, 2022

		Oct 31, 22
ASSETS		
Current Assets		
Checking/Savings		
11075 · Fire Department Checking Acct		285,443.07
11501 · LAIF - Savings Account		20,022.79
11750 · County Cash		2,267.41
Total Checking/Savings		307,733.27
Accounts Receivable		
11000 · Accounts Receivable		250.00
Total Accounts Receivable		250.00
Other Current Assets		
12003 · Accounts Receivable - Fire		21,662.46
13000 · Prepaid Insurance		6,665.60
13001 · Interfund Recievable (Payable)		25,659.26
17500 · Interest Receivable		25.01
Total Other Current Assets		54,012.33
Total Current Assets		361,995.60
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		**450,199.49**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
20000 · Accounts Payable		2,464.43
Total Accounts Payable		2,464.43
Total Current Liabilities		2,464.43
Total Liabilities		2,464.43
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		62,318.95
Total Equity		447,735.06
TOTAL LIABILITIES & EQUITY		**450,199.49**

Plumas Eureka CSD
Check History Report
As of October 31, 2022

Date	Num	Name	Memo	Amount
11000 · Water & Wastewater Checking				
10/03/2022	E-pay	EDD	499-0561-5 QB Tracking # -1997971522	-856.30
10/03/2022	E-pay	U.S. TREASURY	88-0305569 QB Tracking # -1997945522	-3,245.28
10/04/2022		QuickBooks Payroll Service	Created by Payroll Service on 10/03/2022	-6,456.52
10/04/2022	EFT	CALPERS	2413152998	-1,298.60
10/05/2022	DD2267	Jillian F Cole	Direct Deposit	0.00
10/05/2022	DD2268	John Rowden	Direct Deposit	0.00
10/05/2022	DD2269	Lewis C. Prince	Direct Deposit	0.00
10/05/2022	DD2266	Jamar R. Tate	Direct Deposit	0.00
10/10/2022	17990	AMERIGAS		-151.84
10/10/2022	17991	AT&T		-226.48
10/10/2022	17992	BASTIAN ENGINEERING	MADORA LAKE - TASK ORDER 1/MAPS TASK ORDER 2	-1,011.25
10/10/2022	17993	BEQUETTE & KIMMEL ACCOUNTANCY CORP		-1,234.00
10/10/2022	17994	FARR WEST ENGINEERING	R4302-1072	-5,902.75
10/10/2022	17995	GRAEAGLE CHEVRON	LIGHT BULB RED TRUCK	-3.21
10/10/2022	17996	JAMAR TATE		-35.00
10/10/2022	17997	JILLIAN COLE	Cell Phone/Internet upgrade reimbursement	-35.00
10/10/2022	17998	JOHN ROWDEN1		-25.00
10/10/2022	17999	LASSEN PEST CONTROL	27936	-53.00
10/10/2022	18000	LEW PRINCE		-25.00
10/10/2022	18001	PLUMAS SIERRA REC	6466, 18112	-7,353.55
10/10/2022	18002	PLUMAS SIERRA TELECOMMUNICATIONS	66040	-109.00
10/10/2022	18003	SIERRA BACKFLOW	2022 BACKFLOW TESTING	-450.00
10/10/2022	18004	SIERRA VILLAGE MARKETS, LLC	250	-11.40
10/10/2022	18005	SPECIAL DISTRICT RISK MGMT		-5,850.00
10/10/2022	18006	STREAMLINE		-75.00
10/10/2022	18007	THATCHER COMPANY, INC.	401411	-6,117.40
10/10/2022	18008	WESTERN NEVADA SUPPLY CO	WWTP 7 LIFT STATION RAILS	-708.28
10/11/2022	18009	FASIS	MISSED INVOICE JAN 2022	-4,712.00
10/18/2022		QuickBooks Payroll Service	Created by Payroll Service on 10/17/2022	-6,826.40
10/18/2022	EFT	CALPERS	2413152998	-40.27
10/18/2022	EFT		VOID:	0.00
10/18/2022	VOID		VOID:	0.00
10/18/2022	EFT	CSD_VISAS		-1,442.00
10/19/2022	DD2272	John Rowden	Direct Deposit	0.00
10/19/2022	DD2270	Jamar R. Tate	Direct Deposit	0.00
10/19/2022	DD2271	Jillian F Cole	Direct Deposit	0.00
10/19/2022	DD2273	Lewis C. Prince	Direct Deposit	0.00
10/19/2022	18010	CALIFORNIA SPECIAL DISTRICT ASSOCIATI...	2022 Membership Dues	-3,391.01
10/19/2022	18011	CALNET3	9391019051, 9391019052	-135.52
10/19/2022	18012	DIGITALPATH BUSINESS SERVICES		-15.00
10/19/2022	18013	INTERMOUNTAIN DISPOSAL	INCL FIRE DUMPSTER RENTAL	-66.55
10/19/2022	18014	MOUNTAIN HARDWARE	3222	-144.84
10/19/2022	18015	SIERRA CONTROLS, LLC	COMMS SYSTEM FAILURE	-88.31
10/19/2022	18016	SIERRA CONTROLS, LLC		-1,692.73
10/26/2022	EFT	Intuit Payroll Service		-8.00
10/31/2022	18017	BRACKINS		-514.68
10/31/2022			Service Charge	-26.00
Total 11000 · Water & Wastewater Checking				-60,337.17
TOTAL				**-60,337.17**

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

Date	Num	Name	Memo	Amount
11075 · Fire Department Checking Acct				
10/10/2022	2223	AT&T		-71.60
10/10/2022	2224	Captain Rich Machado		-273.50
10/10/2022	2225	Chief Steve Munsen		-1,278.50
10/10/2022	2226	COBY HAKALIR		-12.50
10/10/2022	2227	Jeff Train		-234.50
10/10/2022	2228	LARRY MCCABE		-12.50
10/10/2022	2229	LN Curtis and Sons	C291	-1,472.33
10/10/2022	2230	MARK HARRI		-12.50
10/10/2022	2231	TOM CONNOLLY		-156.50
10/19/2022	2232	AT& T		-53.55
10/19/2022	2233	PCFCA		-100.00
10/19/2022	2234	PLUMAS PINES REC CENT...		-100.00
10/31/2022			Service Charge	-2.00
Total 11075 · Fire Department Checking Acct				-3,779.98
TOTAL				**-3,779.98**

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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	240.00		10,727.40	243.25		5,666.43	58.00		2,610.00	248.00		8,001.52	789.25		27,005.35
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			**1,227.00**			**497.01**			**199.66**			**868.48**			**2,792.15**

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Accrual Basis

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

	Nov 22	Budget	Jul - Nov 22	YTD Budget	Annual Budget	% Budget
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 MAINTENENANCE	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
Revenues & Expenses Budget Performance - Water
November 2022

	Nov 22	Budget	Jul - Nov 22	YTD Budget	Annual Budget	% Budget
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	7,081.00	0.00	17,342.50	0.00	0.00	
Net Other Income	-7,081.00	0.00	-17,342.50	0.00	0.00	
Net Income	**-36,067.96**	**-29,118.40**	**161,023.90**	**-44,672.07**	**127,407.98**	126%

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

	Nov 22	Budget	Jul - Nov 22	YTD Budget	Annual Budget	% Budget
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 MAINTENENANCE	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

	Nov 22	Budget	Jul - Nov 22	YTD Budget	Annual Budget	% Budget
Ordinary Income/Expense						
Income						
28000 · Revenues						
28004 · Income - FIRE	0.00	0.00	1,263.24	1,263.00	2,526.00	50%
28005 · Income - FIRE04	0.00	0.00	0.00	0.00	0.00	
28006 · Income - FIRE05	0.00	0.00	156.60	158.00	316.00	50%
28008 · Income - FIRE01	0.00	0.00	30,724.60	29,558.50	59,117.00	52%
28009 · Income - FIRE02	0.00	0.00	2,279.70	2,226.00	4,452.00	51%
28010 · Income - FIRE03	0.00	0.00	0.00	0.00	0.00	
28012 · Income - FIRE07	0.00	0.00	0.00	0.00	0.00	
28015 · Income - Mitigation Fee	0.00		1,168.58			
Total 28000 · Revenues	0.00	0.00	35,592.72	33,205.50	66,411.00	54%
28100 · Miscellaneous Revenue	0.00		35,015.00			
30000 · Fire Fund Raising	0.00		0.00			
31000 · Fire Contract Income	0.00		500.00			
31250 · FAA Reimbursements	0.00	0.00	0.00	0.00	0.00	
31500 · Income - Property Tax	0.00	0.00	16,481.86	0.00	0.00	
32000 · Fire-FEERAM/Mitigation	0.00	0.00	9,829.32	9,542.50	19,085.00	52%
34000 · Interest Income	0.00	0.00	0.00	0.00	0.00	
35000 · Other Income	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

	Nov 22	Budget	Jul - Nov 22	YTD Budget	Annual Budget	% Budget
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%

10:50 AM
01/03/23
Accrual Basis

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

		Nov 30, 22
ASSETS		
Current Assets		
Checking/Savings		
11000 · Water & Wasterwater 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 LIABLILITIES		
19001 · Employee Retirement Contribute	685.38	
19002 · Employer Retirement Contribute	-774.51	
19003 · DIRECT DEPOSIT LIABILITIES	-37.00	
19005 · Payroll Liabilities - Employee	5,573.91	
19006 · Payroll Liabilities - Employer	391.58	
19000 · PAYROLL LIABLILITIES - Other	323.64	
Total 19000 · PAYROLL LIABLILITIES		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

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

		Nov 30, 22
26000 · EQUITY - WASTEWATER		
26003 · RESERVES - PLANT EXPANSION	224,712.13	
26005 · RESERVES- LOANS	62,821.00	
26999 · EQUITY - PRIOR PERIOD ADJUSTMEN	3,181.00	
Total 26000 · EQUITY - WASTEWATER		290,714.13
27000 · EQUITY - FIRE		
27001 · DIVISIONS CORRECTIONS	-84,713.00	
Total 27000 · EQUITY - FIRE		-84,713.00
32001 · Retained Earnings		2,589,269.13
Net Income		225,661.98
Total Equity		3,206,836.91
TOTAL LIABILITIES & EQUITY		**4,454,933.46**

Plumas Eureka Fire Department
Balance Sheet
As of November 30, 2022

		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**

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**

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

Date	Num	Name	Memo	Amount
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	240.00		10,727.40	243.25		5,666.43	58.00		2,610.00	248.00		8,001.52	789.25		27,005.35
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			**1,227.00**			**497.01**			**199.66**			**868.48**			**2,792.15**

December 2022 Operations Report

Water

- **Flow- Well 1b:** 1,572,000 gallons **Well2:** 800 gallons **Total:** 1,572,800 gallons **Daily Average:** 50,735 gallons.
- **Shutoffs & Leaks:** During the freezing weather the operators had four requests for shutoffs. 137 Cottonwood requested shutoff for the winter season, 65 Eureka Springs requested their service to be turned on upon arrival for holidays. 49 Oak Court & 180 Tamarack Place were requests for shutoff due to leaks.
- **Water System Inspection:** December 19th, our regulator from the Sate Water Board did an inspection of our water system. We snowshoed up to the water tanks and made visits to both Well 1b and Well 2. There were no immediate issues that needed to be addressed following the inspection. The District should receive an official within a few months.

Wastewater

- **Flow**- **WWTP 6:** 217,434 gallons ; Avg Gal/day 7,014 gallons **WWTP 7**: 1,380,748 gallons Avg Gal/day 44,540 gallons **Total:** 1,598,182 gallons
- **WWTP 7 Lift Station Pump Replacement:** Pump #2 at the lift station on Sequoia failed during the early part of December. Operators had Plumas Sanitation pump out one truck load from the basin to help maintain the level overnight. The next day, operators replaced the pump with a rebuilt pump from a previous situation that was similar. Plumas Sanitation was onsite to maintain basin level while the pump replacement took place. The pump was successfully replaced and taken to Sparks Electric Motor for repair.

Misc. & Small Projects

- **Snow Removal:** The series of recent storms has kept operational staff busy removing snow from District roads, office parking lot, treatment facilities, and the mailbox.

PECSD Administrative Manager's Report December 2022

Jillian Cole

- Field work for the Fiscal Year 2021-2022 Audit took place December 29th and 30th, 2022. Materials pulled for examination are being prepped for re-filing or storage, where appropriate.

- The following liens are still active
  12 Evergreen Cir: $648.81
  119 Eureka Springs Dr: $8983.38
  517 Eureka Springs Dr: $1763.05

- Preparations for invoicing on January 16, 2023 are ongoing.

- A total of seven (7) 15-day shutoff notices were issued on December 27, 2022. 48-hour shutoff notices, if needed, will be distributed on January 10, 2023.

District income for the month of December 2022 is as follows:

Applied To	Amount	Total
Late Fees	355.83	355.83
Unapplied(Advance/Overpayment)	1,116.17	1,116.17
SEWER (Service)	9,179.00	9,179.00
Sewer (Reserve + Debt Service)	10,184.90	10,184.90
WATER (Service)	15,084.10	15,084.10
Water (Reserve + Debt Service)	9,088.39	9,088.39
Fire	3,257.58	3,257.58
CONV_BALANCE (Previous System/Old debt)	0.00	0.00
Misc Debit	17.91	17.91
Total:	**$48,283.88**	**$48,283.88**

BILLPAY_CC	$3,609.80
CHECK	$44,674.08
CASH	$0.00

Totals:
(**include incorporated Converted Balance, Late Fee, and Unapplied totals)

Sewer: $19,992.37

Water: $24,909.00

Fire: $3,382.51

Total: $48,283.88