

**Plumas Eureka CSD**  
**Statement of Net Position**  
As of March 31, 2024

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Current Assets			
Checking Accounts	91,867.99	1,345,532.66	1,437,400.65
LAIF-Savings	20,937.22	328,016.44	348,953.66
Accounts Receivable	15,329.13	176,425.83	191,754.96
Grants Receivable	11,594.74		11,594.74
Prepaid Expense	6,665.60		6,665.60
Total Current Assets	<u>146,394.68</u>	<u>1,849,974.93</u>	<u>1,996,369.61</u>
Non-Current Assets			
Property, Plant & Equipment, Net	109,445.00	3,171,563.64	3,281,008.64
Total Non-Current Assets	<u>109,445.00</u>	<u>3,171,563.64</u>	<u>3,281,008.64</u>
Total Assets	<b><u>255,839.68</u></b>	<b><u>5,021,538.57</u></b>	<b><u>5,277,378.25</u></b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Contributions to District Pension Plan		<b>119,000.00</b>	<b>119,000.00</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	2,577.27	8,089.97	10,667.24
Unearned Revenue	976.66	15,301.16	16,277.82
Payroll Liabilities	6,858.13	4,110.00	10,968.13
Accrued Bond Interest Payable		9,840.00	9,840.00
Current Portion of Long Term Debt		23,470.00	23,470.00
Total Current Liabilities	<u>10,412.06</u>	<u>60,811.13</u>	<u>71,223.19</u>
Long Term Liabilities			
Net Pension Liability		230,296.00	230,296.00
Non-Current Portion of Long-Term Debt		876,070.00	876,070.00
Total Long Term Liabilities	<u>-</u>	<u>1,106,366.00</u>	<u>1,106,366.00</u>
Total Liabilities	<b><u>10,412.06</u></b>	<b><u>1,167,177.13</u></b>	<b><u>1,177,589.19</u></b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Contributions to District Pension Plan		<b>11,685.00</b>	<b>11,685.00</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	109,445.00	2,272,023.64	2,381,468.64
Restricted for Debt Service		62,813.00	62,813.00
Reserved for Encumbrances			
Unrestricted	135,982.62	1,626,839.80	1,762,822.42
Total net position	<b><u>245,427.62</u></b>	<b><u>3,961,676.44</u></b>	<b><u>4,207,104.06</u></b>

**Plumas Eureka CSD**  
**Statement of Activities**  
As of March 31, 2024

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-type Activities	
<b>Governmental Activities:</b>						
Public Safety - Fire Department	297,832.17	71,563.05	100,226.42	(126,042.70)		(126,042.70)
General District Maintenance	8,326.03			(8,326.03)		(8,326.03)
<b>Total Governmental Activities</b>	<b>306,158.20</b>	<b>71,563.05</b>	<b>100,226.42</b>	<b>(134,368.73)</b>	<b>-</b>	<b>(134,368.73)</b>
<b>Business-type Activities:</b>						
Water	296,023.49	620,280.35			324,256.86	324,256.86
Wastewater	291,162.85	432,431.48			141,268.63	141,268.63
<b>Total Business-type Activities</b>	<b>587,186.34</b>	<b>1,052,711.83</b>	<b>-</b>	<b>-</b>	<b>465,525.49</b>	<b>465,525.49</b>
<b>Total Government</b>	<b>893,344.54</b>	<b>1,124,274.88</b>	<b>100,226.42</b>	<b>(134,368.73)</b>	<b>465,525.49</b>	<b>331,156.76</b>
<b>General Revenues:</b>						
Property Taxes				40,779.43		40,779.43
Contract Income (Fires)				10,856.28		
Investment Income				393.51	6,164.84	6,558.35
<b>Total General Revenues</b>				<b>52,029.22</b>	<b>6,164.84</b>	<b>58,194.06</b>
<b>General Expenses:</b>						
Interest Expense				-	30,009.19	30,009.19
<b>Total General Expenses</b>				<b>-</b>	<b>30,009.19</b>	<b>30,009.19</b>
<b>Change in Net Position</b>				<b>(82,339.51)</b>	<b>441,681.14</b>	<b>359,341.63</b>
<b>Net Position - Beginning of Fiscal Year</b>				<b>349,515.56</b>	<b>3,153,275.31</b>	<b>3,502,790.87</b>
<b>Prior Period Adjustment</b>				<b>(21,748.43)</b>	<b>366,719.99</b>	<b>344,971.56</b>
<b>Net Position - As of March 31, 2024</b>				<b>245,427.62</b>	<b>3,961,676.44</b>	<b>4,207,104.06</b>

**Plumas Eureka CSD**  
**Governmental Funds**  
**Balance Sheet**  
As of March 31, 2024

	<b>District Activities</b>	<b>Fire Department</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>			
Checking Accounts	\$ 11,575.81	\$ 80,292.18	\$ 91,867.99
LAIF-Savings Account		\$ 20,937.22	\$ 20,937.22
Accounts Receivable		\$ 15,329.13	\$ 15,329.13
Grants Receivable		\$ 11,594.74	\$ 11,594.74
Prepaid Expenses		\$ 6,665.60	\$ 6,665.60
<b>TOTAL ASSETS</b>	<b>\$ 11,575.81</b>	<b>\$ 134,818.87</b>	<b>\$ 146,394.68</b>
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts Payable	\$ (98.16)	\$ 2,675.43	\$ 2,577.27
Unapplied Credits		\$ 976.66	\$ 976.66
Accrued Payroll and Related Liabilities		\$ 6,858.13	\$ 6,858.13
Compensated Absences			\$ -
<b>Total Liabilities</b>	<b>\$ (98.16)</b>	<b>\$ 10,510.22</b>	<b>\$ 10,412.06</b>
Fund Balances:			
Restricted for Debt Service			\$ -
Reserve for Encumbrances			\$ -
Unrestricted	\$ 11,673.97	\$ 124,308.65	\$ 135,982.62
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 11,575.81</b>	<b>\$ 134,818.87</b>	<b>\$ 146,394.68</b>

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

Fund balances of governmental funds	\$ 135,982.62
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.	\$ 109,445.00
Long-term debt is not payable in the current period and therefore is not reported in the funds.	\$ -
<b>Net position of governmental activities</b>	<b>\$ 245,427.62</b>

**Plumas Eureka CSD**  
**Governmental Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**July 1, 2023 to March 31, 2024**

	<b>District Activities</b>	<b>Fire</b>	<b>FEERAM</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>				
Charges for Services	-	54,619.79	16,943.26	71,563.05
Property Taxes	20,000.00	20,779.43		40,779.43
Contract Income		10,856.28		10,856.28
Donations		607.00	20,000.00	20,607.00
Grant Income			79,389.28	79,389.28
Interest Income		195.22	198.29	393.51
Other		230.14		230.14
Total Revenues	<u>20,000.00</u>	<u>87,287.86</u>	<u>116,530.83</u>	<u>223,818.69</u>
<b>Expenditures</b>				
Current:				
Salaries, Wages, & Employee Benefits	5,025.87	13,757.42		18,783.29
Volunteer Stipends and Reimbursements		18,029.25		18,029.25
Wildfire Personnel Payments		5,954.94		5,954.94
Insurance		4,759.34		4,759.34
Travel, Training and Safety		6,056.50		6,056.50
Office		5,490.59		5,490.59
Property Taxes		177.36		177.36
Automobile Expense	638.72	1,818.49	3,178.74	5,635.95
Repairs and Maintenance	1,990.53	2,718.22		4,708.75
Utilities		3,722.43		3,722.43
Equipment Expenses			3,897.74	3,897.74
Tools and Supplies	524.15	2,459.30		2,983.45
Uniforms	54.66	8,781.08		8,835.74
Professional Services	92.10	7,048.15		7,140.25
Subscriptions & Membership Dues		2,912.36		2,912.36
Other		704.65		704.65
Total Current Expenditures	<u>8,326.03</u>	<u>84,390.08</u>	<u>7,076.48</u>	<u>99,792.59</u>
Capital Outlay			206,365.61	206,365.61
Total Expenditures	<u>8,326.03</u>	<u>84,390.08</u>	<u>213,442.09</u>	<u>306,158.20</u>
<b>Excess of Revenues over (under) Expenditures</b>	<u>11,673.97</u>	<u>2,897.78</u>	<u>(96,911.26)</u>	<u>(82,339.51)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets				-
Total Other Financing Sources (Uses)	-	-	-	-
<b>Net Change in Fund Balances</b>	<u>11,673.97</u>	<u>2,897.78</u>	<u>(96,911.26)</u>	<u>(82,339.51)</u>
<b>Net Position - Beginning of Fiscal Year</b>	-	257,854.97	(17,784.41)	240,070.56
<b>Prior Period Adjustment</b>		(30,650.70)	8,902.27	(21,748.43)
<b>Fund Balances, As of March 31, 2024</b>	<u>11,673.97</u>	<u>230,102.05</u>	<u>(105,793.40)</u>	<u>135,982.62</u>

**Plumas Eureka CSD**  
**Statement of Net Position**  
**Proprietary Funds**  
As of March 31, 2024

<b>ASSETS</b>	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
Current Assets			
Checking Accounts			
Operational Funds	502,178.01	92,649.39	594,827.40
Reserve Funds	(47,806.73)	(9,560.78)	(57,367.51)
Debt Funds	533,379.22	274,693.55	808,072.77
Total Checking Accounts	987,750.50	357,782.16	1,345,532.66
LAIF-Savings Account	283,280.27	44,736.17	328,016.44
Accumnts Receivable	101,112.15	75,313.68	176,425.83
Total Current Assets	1,372,142.92	477,832.01	1,849,974.93
Capital Assets:			
Property, Plant & Equipment, Net	1,300,537.95	1,871,025.69	3,171,563.64
Total Assets	<u>2,672,680.87</u>	<u>2,348,857.70</u>	<u>5,021,538.57</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred Pension Plan Contributions	59,500.00	59,500.00	119,000.00
<b>LIABILITES</b>			
Current Liabilities			-
Accounts Payable	1,070.31	16,859.66	17,929.97
Unearned Revenue	7,650.58	7,650.58	15,301.16
Payroll Related Liabilites	2,055.00	2,055.00	4,110.00
Current Portion - Long Term Liabilities		23,470.00	23,470.00
Interest Payable		-	-
Total Current Liabilities	10,775.89	50,035.24	60,811.13
Long Term Liabilities			
Net Pension Liability	115,148.00	115,148.00	230,296.00
Non-Current Portion of Long Term Debt		876,070.00	876,070.00
Total Noncurrent Liabilities	115,148.00	991,218.00	1,106,366.00
Total Liabilities	<u>125,923.89</u>	<u>1,041,253.24</u>	<u>1,167,177.13</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Pension Plan Earnings	5,842.50	5,842.50	11,685.00
<b>NET POSITION</b>			
Net Investment in Capital Assets	1,300,537.95	971,485.69	2,272,023.64
Restricted for Debt Service		62,813.00	62,813.00
Unrestricted	1,299,876.53	326,963.27	1,626,839.80
Total net position	<u>2,600,414.48</u>	<u>1,361,261.96</u>	<u>3,961,676.44</u>

**Plumas Eureka CSD**  
**Proprietary Funds**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**July 1, 2023 to March 31, 2024**

	<b>Water</b>	<b>Sewer</b>	<b>Totals</b>
<b>Operating Revenues</b>			
Charges for Services	372,593.04	249,793.49	622,386.53
Charges for Reserve	90,711.87	98,389.58	189,101.45
Charges for Debt	153,787.34	83,598.33	237,385.67
<b>Total Operating Revenues</b>	<b>617,092.25</b>	<b>431,781.40</b>	<b>1,048,873.65</b>
<b>Operating Expenses</b>			
Salaries, Wages, & Employee Benefits	147,798.80	137,569.82	285,368.62
Insurance	6,487.00	6,487.00	12,974.00
Permits, Licenses, and Fees	6,993.29	18,015.14	25,008.43
Travel, Training and Safety	1,067.40	2,044.48	3,111.88
Sludge Removal		9,964.50	9,964.50
Chemicals & Lab Services	14,786.91	21,010.00	35,796.91
Office	6,345.81	6,147.35	12,493.16
Property Taxes	177.35	177.35	354.70
Automobile Expense	2,403.21	2,303.22	4,706.43
Repairs and Maintenance	20,746.01		20,746.01
Utilities	37,816.83	38,990.30	76,807.13
Tools and Supplies	3,607.66	700.88	4,308.54
Uniforms	652.62	652.62	1,305.24
Professional Services	45,086.15	35,717.49	80,803.64
Subscriptions & Membership Dues	1,933.24	1,261.48	3,194.72
Other	121.21	10,121.22	10,242.43
<b>Total Operating Expenses</b>	<b>296,023.49</b>	<b>291,162.85</b>	<b>587,186.34</b>
<b>Operating Income (Loss)</b>	<b>321,068.76</b>	<b>140,618.55</b>	<b>461,687.31</b>
<b>Non-Operating Revenues and Expenses</b>			
Interest Income	1,377.25	4,787.59	6,164.84
Other Income	3,038.10	500.08	3,538.18
Income from Disposition of Assets	150.00	150.00	
Interest Expense		(30,009.19)	(30,009.19)
<b>Total Non-Operating Revenues and Expenses</b>	<b>4,565.35</b>	<b>(24,571.52)</b>	<b>(20,006.17)</b>
<b>Net Change in Net Position</b>	<b>325,634.11</b>	<b>116,047.03</b>	<b>441,681.14</b>
<b>Net Position - Beginning of Fiscal Year</b>	<b>2,005,920.82</b>	<b>1,147,354.49</b>	<b>3,153,275.31</b>
<b>Prior Period Adjustment</b>	<b>268,859.55</b>	<b>97,860.44</b>	<b>366,719.99</b>
<b>Fund Balances, As of March 31, 2024</b>	<b>2,600,414.48</b>	<b>1,361,261.96</b>	<b>3,961,676.44</b>

**Plumas Eureka CSD**  
**Proprietary Funds**  
**Statement of Cash Flows**  
July 1, 2023 to March 31, 2024

	<b>Water</b>	<b>Sewer</b>	<b>Totals</b>
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$ 610,775	\$ 433,923	\$ 1,044,697
Cash Payments to Suppliers	(200,559)	(209,181)	(409,740)
Cash Payments to Employees	(115,710)	(105,753)	(221,462)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>294,507</b>	<b>118,989</b>	<b>413,495</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Other Income	(79,906)	97,854	17,949
<b>Net Cash Provided by (Used for) Noncapital</b>	<b>(79,906)</b>	<b>97,854</b>	<b>17,949</b>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of Fixed Assets	(113,507)	(171,500)	(285,007)
Dispositions and Adjustments of Fixed Assets	150	150	300
Reductions of Debt	-	(22,480)	(22,480)
Interest Expense	-	(20,169)	(20,169)
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>(113,357)</b>	<b>(213,999)</b>	<b>(327,356)</b>
<b>Cash Flows from Investing Activities:</b>			
Interest Income	1,875	3,588	5,463
<b>Net Cash Provided by Investing Activities</b>	<b>1,875</b>	<b>3,588</b>	<b>5,463</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>103,119</b>	<b>6,432</b>	<b>109,551</b>
<b>Cash and Cash Equivalents, Beginning of Fiscal Year</b>	<b>1,167,912</b>	<b>396,086</b>	<b>1,563,998</b>
<b>Cash and Cash Equivalents, As of March 31, 2024</b>	<b>\$ 1,271,031</b>	<b>\$ 402,518</b>	<b>\$ 1,673,549</b>
<b>Reconciliation of Cash and Cash Equivalents:</b>			
Cash and Investments	\$ 1,271,031	\$ 339,705	\$ 1,610,736
Restricted Cash and Investments		62,813	62,813
<b>Total Cash and Cash Equivalents</b>	<b>\$ 1,271,031</b>	<b>\$ 402,518</b>	<b>\$ 1,673,549</b>
<b>Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities</b>	<b>\$ 321,069</b>	<b>\$ 140,619</b>	<b>\$ 461,687</b>
<b>Adjustments to Operating Income:</b>			
Depreciation			-
(Increase)/Decrease in Accounts Receivable	(14,029)	(17,836)	(31,865)
(Increase)/Decrease in Prepaid Expense			-
Increase/(Decrease) in Accounts Payable	(11,130)	(2,197)	(13,327)
Increase/(Decrease) in Accrued Payroll	(1,403)	(1,596)	(2,999)
Increase/(Decrease) in Net Pension Liability	-	-	-
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 294,507</b>	<b>\$ 118,989</b>	<b>\$ 413,496</b>

**Plumas Eureka CSD**  
**Profit & Loss Budget vs. Actual - Water Operations**  
**July 2023 through March 2024**

	<u>Jul '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
50000 · REVENUES	372,593.04	376,603.02	-4,009.98	98.94%
50050 · INCOME - Late, NSF, Other Fees	0.00	0.00	0.00	0.0%
50500 · INCOME - PROPERTY TAX	0.00	0.00	0.00	0.0%
50600 · INTEREST INCOME	0.00	0.00	0.00	0.0%
50700 · OTHER INCOME	3,188.10	0.00	3,188.10	100.0%
<b>Total Income</b>	<u>375,781.14</u>	<u>376,603.02</u>	<u>-821.88</u>	<u>99.78%</u>
<b>Gross Profit</b>	375,781.14	376,603.02	-821.88	99.78%
<b>Expense</b>				
53007 · BANK SERVICE CHARGES	0.00	106.40	-106.40	0.0%
55000 · MEMBERSHIP DUES	0.00	0.00	0.00	0.0%
60000 · Wages & Employee Benefits	147,798.80	157,906.10	-10,107.30	93.6%
60050 · Fire Dept. Volunteers	0.00	0.00	0.00	0.0%
60150 · Insurance	6,487.00	19,122.75	-12,635.75	33.92%
60200 · Permits, Licenses, and Fees	6,993.29	7,500.00	-506.71	93.24%
60210 · Travel and Training	860.42	2,500.00	-1,639.58	34.42%
60250 · Safety	206.98	300.00	-93.02	68.99%
61100 · Chemicals	9,322.91	14,999.99	-5,677.08	62.15%
61300 · Lab Services	5,464.00	6,750.00	-1,286.00	80.95%
63000 · Office Expenses	6,345.81	5,969.99	375.82	106.3%
63100 · WATER RESERVES EXPENSE	0.00	0.00	0.00	0.0%
64004 · Property Taxes	177.35	177.00	0.35	100.2%
65000 · Automobile Expense	2,403.21	3,562.51	-1,159.30	67.46%
66000 · Repairs and Maintenance	1,646.00	4,780.00	-3,134.00	34.44%
67000 · Utilities	37,816.83	48,489.75	-10,672.92	77.99%
68000 · Tools & Supplies	3,607.66	3,000.01	607.65	120.26%
68500 · Uniforms	652.62	500.00	152.62	130.52%
69000 · Professional Services	15,360.24	23,458.37	-8,098.13	65.48%
69100 · CAPITAL EXPENSES	0.00	0.00	0.00	0.0%
69500 · Other Expenses	2,054.45	1,883.00	171.45	109.11%
69800 · Depreciation Expense	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<u>247,197.57</u>	<u>301,005.87</u>	<u>-53,808.30</u>	<u>82.12%</u>
<b>Net Ordinary Income</b>	128,583.57	75,597.15	52,986.42	170.09%
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
72000 · Capital Outlay	1,660.80			
76000 · Plans & Studies	0.00	0.00	0.00	0.0%
79999 · Prior Period Adjustments	-196,956.53			
<b>Total Other Expense</b>	<u>-195,295.73</u>	<u>0.00</u>	<u>-195,295.73</u>	<u>100.0%</u>
<b>Net Other Income</b>	<u>195,295.73</u>	<u>0.00</u>	<u>195,295.73</u>	<u>100.0%</u>
<b>Net Income</b>	<u>323,879.30</u>	<u>75,597.15</u>	<u>248,282.15</u>	<u>428.43%</u>



**Plumas Eureka CSD**  
**Profit & Loss Budget vs. Actual - Wastewater Operations**  
**July 2023 through March 2024**

	<u>Jul '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50000 · REVENUES	249,793.49	252,623.64	-2,830.15	98.88%
50050 · INCOME - Late, NSF, Other Fees	0.00	0.00	0.00	0.0%
50600 · INTEREST INCOME	0.00	0.00	0.00	0.0%
50700 · OTHER INCOME	650.08	0.00	650.08	100.0%
<b>Total Income</b>	<u>250,443.57</u>	<u>252,623.64</u>	<u>-2,180.07</u>	<u>99.14%</u>
Gross Profit	250,443.57	252,623.64	-2,180.07	99.14%
Expense				
53007 · BANK SERVICE CHARGES	0.00	61.40	-61.40	0.0%
55000 · MEMBERSHIP DUES	0.00	0.00	0.00	0.0%
60000 · Wages & Employee Benefits	137,569.82	144,534.36	-6,964.54	95.18%
60150 · Insurance	6,487.00	18,506.25	-12,019.25	35.05%
60200 · Permits, Licenses, and Fees	18,015.14	18,200.00	-184.86	98.98%
60210 · Travel and Training	1,837.50	2,500.00	-662.50	73.5%
60250 · Safety	206.98	300.00	-93.02	68.99%
61100 · Chemicals	0.00	0.00	0.00	0.0%
61200 · Sludge Removal	9,964.50	11,916.67	-1,952.17	83.62%
61300 · Lab Services	21,010.00	18,642.01	2,367.99	112.7%
62100 · WWTP #7 BOND EXPENSE	0.00	0.00	0.00	0.0%
63000 · Office Expenses	6,147.35	5,969.99	177.36	102.97%
64000 · SEWER RESERVES EXPENSE	0.00	0.00	0.00	0.0%
64004 · Property Taxes	177.35	177.00	0.35	100.2%
65000 · Automobile Expense	2,303.22	3,562.51	-1,259.29	64.65%
66000 · Repairs and Maintenance	0.00	3,000.00	-3,000.00	0.0%
67000 · Utilities	38,990.30	35,953.48	3,036.82	108.45%
68000 · Tools & Supplies	700.88	1,544.26	-843.38	45.39%
68500 · Uniforms	652.62	500.00	152.62	130.52%
69000 · Professional Services	13,921.24	20,833.32	-6,912.08	66.82%
69100 · CAPITAL EXPENSES	0.00	0.00	0.00	0.0%
69500 · Other Expenses	1,382.70	1,311.00	71.70	105.47%
69800 · Depreciation Expense	0.00	0.00	0.00	0.0%
70000 · EQUIPMENT	0.00	0.00	0.00	0.0%
72001 · INTEREST LTD EXPENSE	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<u>259,366.60</u>	<u>287,512.25</u>	<u>-28,145.65</u>	<u>90.21%</u>
Net Ordinary Income	-8,923.03	-34,888.61	25,965.58	25.58%
Other Income/Expense				
Other Expense				
79999 · Prior Period Adjustments	152,088.14			
<b>Total Other Expense</b>	<u>152,088.14</u>			
Net Other Income	-152,088.14	0.00	-152,088.14	100.0%
Net Income	<u>-161,011.17</u>	<u>-34,888.61</u>	<u>-126,122.56</u>	<u>461.5%</u>

**Plumas Eureka CSD**  
**Profit & Loss Budget vs. Actual - Fire Operations**  
**July 2023 through March 2024**

	<u>Jul '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
32000 · FIRE-FEERAM/MITIGATION	0.00	0.00	0.00	0.0%
50000 · REVENUES	54,619.79	65,370.64	-10,750.85	83.55%
50050 · INCOME - Late, NSF, Other Fees	0.00	0.00	0.00	0.0%
50102 · DONATIONS	607.00			
50105 · FIRE CONTRACT INCOME	2,936.54			
50106 · Wildfire Income	7,919.74			
50500 · INCOME - PROPERTY TAX	20,779.43	11,333.34	9,446.09	183.35%
50600 · INTEREST INCOME	195.22	187.50	7.72	104.12%
50700 · OTHER INCOME	230.14	0.00	230.14	100.0%
<b>Total Income</b>	<u>87,287.86</u>	<u>76,891.48</u>	<u>10,396.38</u>	<u>113.52%</u>
Gross Profit	87,287.86	76,891.48	10,396.38	113.52%
Expense				
55000 · MEMBERSHIP DUES	0.00	0.00	0.00	0.0%
60000 · Wages & Employee Benefits	13,757.42	10,661.74	3,095.68	129.04%
60050 · Fire Dept. Volunteers	18,029.25	21,060.00	-3,030.75	85.61%
60054 · Wildfire Personnel Payment	5,954.94			
60150 · Insurance	4,759.34	49,759.25	-44,999.91	9.57%
60200 · Permits, Licenses, and Fees	0.00	0.00	0.00	0.0%
60210 · Travel and Training	5,743.10	2,250.00	3,493.10	255.25%
60250 · Safety	313.40	1,875.01	-1,561.61	16.72%
63000 · Office Expenses	5,490.59	3,450.01	2,040.58	159.15%
64004 · Property Taxes	177.36	177.00	0.36	100.2%
65000 · Automobile Expense	1,818.49	5,562.76	-3,744.27	32.69%
66000 · Repairs and Maintenance	2,718.22	1,000.00	1,718.22	271.82%
67000 · Utilities	3,722.43	3,900.01	-177.58	95.45%
68000 · Tools & Supplies	2,459.30	3,749.99	-1,290.69	65.58%
68500 · Uniforms	8,781.08	6,750.00	2,031.08	130.09%
69000 · Professional Services	7,048.15	4,058.32	2,989.83	173.67%
69500 · Other Expenses	3,617.01	3,500.00	117.01	103.34%
<b>Total Expense</b>	<u>84,390.08</u>	<u>117,754.09</u>	<u>-33,364.01</u>	<u>71.67%</u>
Net Ordinary Income	2,897.78	-40,862.61	43,760.39	-7.09%
Other Income/Expense				
Other Expense				
79999 · Prior Period Adjustments	30,650.70			
<b>Total Other Expense</b>	<u>30,650.70</u>			
Net Other Income	-30,650.70	0.00	-30,650.70	100.0%
Net Income	<u>-27,752.92</u>	<u>-40,862.61</u>	<u>13,109.69</u>	<u>67.92%</u>

**Plumas Eureka CSD**  
**Profit & Loss Budget vs. Actual - District Maintenance**  
**July 2023 through March 2024**

	<u>Jul '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
50500 · INCOME - PROPERTY TAX	20,000.00	13,333.33	6,666.67	150.0%
<b>Total Income</b>	<b>20,000.00</b>	<b>13,333.33</b>	<b>6,666.67</b>	<b>150.0%</b>
<b>Gross Profit</b>	<b>20,000.00</b>	<b>13,333.33</b>	<b>6,666.67</b>	<b>150.0%</b>
Expense				
60000 · Wages & Employee Benefits	5,025.87	8,441.62	-3,415.75	59.54%
65000 · Automobile Expense	638.72	1,200.01	-561.29	53.23%
66000 · Repairs and Maintenance	1,990.53	9,000.00	-7,009.47	22.12%
68000 · Tools & Supplies	524.15			
68500 · Uniforms	54.66	100.00	-45.34	54.66%
69000 · Professional Services	92.10			
<b>Total Expense</b>	<b>8,326.03</b>	<b>18,741.63</b>	<b>-10,415.60</b>	<b>44.43%</b>
<b>Net Ordinary Income</b>	<b>11,673.97</b>	<b>-5,408.30</b>	<b>17,082.27</b>	<b>-215.85%</b>
<b>Net Income</b>	<b>11,673.97</b>	<b>-5,408.30</b>	<b>17,082.27</b>	<b>-215.85%</b>

**Plumas Eureka CSD  
Check Detail  
March 2024**

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Liability Check		03/05/2024	QuickBooks Payroll Service		11000 · Water & Wasterwater Checking			-7,825.23
			QuickBooks Payroll Service		20203 · Direct Deposit Liabilities		-7,825.23	7,825.23
TOTAL							-7,825.23	7,825.23
Liability Check		03/19/2024	QuickBooks Payroll Service		11000 · Water & Wasterwater Checking			-7,508.49
			QuickBooks Payroll Service		20203 · Direct Deposit Liabilities		-7,508.49	7,508.49
TOTAL							-7,508.49	7,508.49
Liability Check	E-pay	03/06/2024	EDD		11000 · Water & Wasterwater Checking			-344.95
					20205 · Payroll Liabilities - Employee		-117.17	117.17
					20205 · Payroll Liabilities - Employee		-227.78	227.78
TOTAL							-344.95	344.95
Liability Check	E-pay	03/06/2024	U.S. TREASURY		11000 · Water & Wasterwater Checking			-1,284.54
					20205 · Payroll Liabilities - Employee		-917.00	917.00
					20200 · Payroll Liabilities		-29.30	29.30
					20200 · Payroll Liabilities		-29.30	29.30
					20206 · Payroll Liabilities - Employer		-154.47	154.47
					20205 · Payroll Liabilities - Employee		-154.47	154.47
TOTAL							-1,284.54	1,284.54
Liability Check	E-pay	03/06/2024	EDD		11000 · Water & Wasterwater Checking			-7.56
					20206 · Payroll Liabilities - Employer		-0.47	0.47
					20206 · Payroll Liabilities - Employer		-7.09	7.09
TOTAL							-7.56	7.56
Liability Check	E-pay	03/20/2024	EDD		11000 · Water & Wasterwater Checking			-347.06
					20205 · Payroll Liabilities - Employee		-110.29	110.29
					20205 · Payroll Liabilities - Employee		-236.77	236.77
TOTAL							-347.06	347.06
Liability Check	E-pay	03/20/2024	U.S. TREASURY		11000 · Water & Wasterwater Checking			-1,208.32
					20205 · Payroll Liabilities - Employee		-912.00	912.00
					20200 · Payroll Liabilities		-2.79	2.79
					20200 · Payroll Liabilities		-2.79	2.79
					20206 · Payroll Liabilities - Employer		-145.37	145.37
					20205 · Payroll Liabilities - Employee		-145.37	145.37
TOTAL							-1,208.32	1,208.32
Liability Check	E-pay	03/20/2024	EDD		11000 · Water & Wasterwater Checking			-0.72
					20206 · Payroll Liabilities - Employer		-0.05	0.05
					20206 · Payroll Liabilities - Employer		-0.67	0.67
TOTAL							-0.72	0.72
Bill Pmt -Check	2468	03/07/2024	AT&T - Acct 0303042408001		11075 · Fire Department Checking Acct			-65.31
General Journal	Feb 2024	02/21/2024			67002 · Phone	GOVERNMENT:Fire:FIRE Operations	-65.31	65.31
TOTAL							-65.31	65.31

Plumas Eureka CSD

Check Detail

March 2024

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	2469	03/07/2024	JOHN SEA - Fire		11075 · Fire Department Checking Acct			-26.05
General Journal	Reimburse	02/17/2024			65002 · Vehicle Maintenance	GOVERNMENT:Fire:FIRE Operations	-26.05	26.05
TOTAL							-26.05	26.05
Bill Pmt -Check	2470	03/07/2024	Plumas Pines REC Center		11075 · Fire Department Checking Acct			-100.00
General Journal	Apr 2024	03/15/2024			60210 · Travel and Training	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
TOTAL							-100.00	100.00
Bill Pmt -Check	2471	03/07/2024	VINCENT COMMUNICATIONS		11075 · Fire Department Checking Acct			-2,911.45
General Journal	87827	02/19/2024			72000 · Capital Outlay	GOVERNMENT:Fire:FEERAM:Grant - Equip 7GF2	-2,911.45	2,911.45
TOTAL							-2,911.45	2,911.45
Bill Pmt -Check	2472	03/19/2024	Ben Dominguez - Fire		11075 · Fire Department Checking Acct			-7.50
General Journal	Fire Pay	03/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-7.50	7.50
TOTAL							-7.50	7.50
Bill Pmt -Check	2473	03/19/2024	Chris Baker - Fire		11075 · Fire Department Checking Acct			-7.50
General Journal	Fire Pay	03/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-7.50	7.50
TOTAL							-7.50	7.50
Bill Pmt -Check	2474	03/19/2024	Cyndy Hallam - Fire		11075 · Fire Department Checking Acct			-205.00
General Journal	Fire Pay	03/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-5.00	5.00
TOTAL							-205.00	205.00
Bill Pmt -Check	2475	03/19/2024	JEFF TRAIN - Fire		11075 · Fire Department Checking Acct			-205.00
General Journal	Fire Pay	03/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-5.00	5.00
TOTAL							-205.00	205.00
Bill Pmt -Check	2476	03/19/2024	JOHN SEA - Fire		11075 · Fire Department Checking Acct			-122.00
General Journal	Fire Pay	03/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
TOTAL							-122.00	122.00
Bill Pmt -Check	2477	03/19/2024	Mark Harri - Fire		11075 · Fire Department Checking Acct			-12.50
General Journal	Fire Pay	03/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-12.50	12.50
TOTAL							-12.50	12.50
Bill Pmt -Check	2478	03/19/2024	Patricia Peters - Fire		11075 · Fire Department Checking Acct			-12.50
General Journal	Fire Pay	03/01/2024			60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-12.50	12.50
TOTAL							-12.50	12.50
Bill Pmt -Check	2479	03/19/2024	RICHARD MACHADO - Fire		11075 · Fire Department Checking Acct			-227.00
General Journal	Fire Pay	03/01/2024			60051 · Stipends	GOVERNMENT:Fire:FIRE Operations	-200.00	200.00
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00

Plumas Eureka CSD

Check Detail

March 2024

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
					60053 - Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-5.00	5.00
TOTAL							-227.00	227.00
<b>Bill Pmt -Check</b>	<b>2480</b>	<b>03/19/2024</b>	<b>STEVE MUNSEN - Fire</b>		<b>11075 - Fire Department Checking Acct</b>			<b>-1,234.50</b>
General Journal	Fire Pay	03/01/2024			60051 - Stipends	GOVERNMENT:Fire:FIRE Operations	-1,200.00	1,200.00
					60052 - Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
					60053 - Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-12.50	12.50
TOTAL							-1,234.50	1,234.50
<b>Bill Pmt -Check</b>	<b>2481</b>	<b>03/19/2024</b>	<b>Tom Connolly - Fire</b>		<b>11075 - Fire Department Checking Acct</b>			<b>-107.50</b>
General Journal	Fire Pay	03/01/2024			60051 - Stipends	GOVERNMENT:Fire:FIRE Operations	-100.00	100.00
					60053 - Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-7.50	7.50
TOTAL							-107.50	107.50
<b>Bill Pmt -Check</b>	<b>2482</b>	<b>03/19/2024</b>	<b>Jennifer McGuire - Fire</b>		<b>11075 - Fire Department Checking Acct</b>			<b>-203.77</b>
General Journal	2391 - VOID	03/06/2024			11075 - Fire Department Checking Acct	GOVERNMENT:Fire:FIRE Operations:Happy Cam	-203.77	203.77
TOTAL							-203.77	203.77
<b>Bill Pmt -Check</b>	<b>2483</b>	<b>03/19/2024</b>	<b>Mark Harri - Fire</b>		<b>11075 - Fire Department Checking Acct</b>			<b>-12.50</b>
General Journal	2368-VOID	03/06/2024			11075 - Fire Department Checking Acct	GOVERNMENT:Fire:FIRE Operations	-12.50	12.50
TOTAL							-12.50	12.50
<b>Bill Pmt -Check</b>	<b>18473</b>	<b>03/07/2024</b>	<b>AMERIGAS</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-341.68</b>
General Journal	3161119997	02/18/2024			67004 - Propane	ENTERPRISE:Wastewater:WASTE WATER Oper	-113.89	113.89
General Journal	3161119997	02/18/2024			67004 - Propane	ENTERPRISE:Water:WATER Operations	-113.89	113.89
General Journal	3161119997	02/18/2024			67004 - Propane	GOVERNMENT:Fire:FIRE Operations	-113.90	113.90
TOTAL							-341.68	341.68
<b>Bill Pmt -Check</b>	<b>18474</b>	<b>03/07/2024</b>	<b>BASTIAN ENGINEERING</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-3,448.75</b>
General Journal	24-02-2408	02/01/2024			69004 - Engineering Services	ENTERPRISE:Water:RESERVES	-426.25	426.25
General Journal	24-03-2423	03/01/2024			69004 - Engineering Services	ENTERPRISE:Water:RESERVES	-3,022.50	3,022.50
TOTAL							-3,448.75	3,448.75
<b>Bill Pmt -Check</b>	<b>18475</b>	<b>03/07/2024</b>	<b>BRYANT ELECTRIC</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-13,600.77</b>
General Journal	1306	02/22/2024			66005 - EQUIPMENT MAINTENANCE	ENTERPRISE:Water:RESERVES	-13,600.77	13,600.77
TOTAL							-13,600.77	13,600.77
<b>Bill Pmt -Check</b>	<b>18476</b>	<b>03/07/2024</b>	<b>DOWL ENGINEERING</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-1,886.25</b>
General Journal	30222.20-1	03/01/2024			69004 - Engineering Services	ENTERPRISE:Wastewater:WASTE WATER Oper	-578.75	578.75
General Journal	30222.20-1	03/01/2024			69004 - Engineering Services	ENTERPRISE:Water:RESERVES	-1,175.00	1,175.00
General Journal	30222.20-1	03/05/2024			69004 - Engineering Services	ENTERPRISE:Water:WATER Operations	-132.50	132.50
TOTAL							-1,886.25	1,886.25
<b>Bill Pmt -Check</b>	<b>18477</b>	<b>03/07/2024</b>	<b>JEFFERSON SUPPLY COMPANY</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-105.32</b>
General Journal	51318	02/26/2024			68000 - Tools & Supplies	ENTERPRISE:Water:WATER Operations	-105.32	105.32
TOTAL							-105.32	105.32

Plumas Eureka CSD

Check Detail

March 2024

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>18478</b>	<b>03/07/2024</b>	<b>MOUNTAIN HARDWARE</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-46.83</b>
General Journal	131921(10%)	02/20/2024		63001 · Office Supplies		ENTERPRISE:Wastewater:WASTE WATER Operat	-3.17	3.17
General Journal	131921(10%)	02/20/2024		63001 · Office Supplies		ENTERPRISE:Water:WATER Operations	-3.17	3.17
General Journal	131921(10%)	02/20/2024		63001 · Office Supplies		GOVERNMENT:Fire:FIRE Operations	-0.41	0.41
General Journal	132012(10%)	02/29/2024		66001 · ROAD MAINTENANCE		GOVERNMENT:DISTRICT PROPERTY MAINT	-40.08	40.08
<b>TOTAL</b>							<b>-46.83</b>	<b>46.83</b>
<b>Bill Pmt -Check</b>	<b>18479</b>	<b>03/07/2024</b>	<b>QUADIENT</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-302.02</b>
General Journal		02/15/2024		63006 · Postage and Delivery		ENTERPRISE:Wastewater:WASTE WATER Operat	-100.67	100.67
General Journal		02/15/2024		63006 · Postage and Delivery		ENTERPRISE:Water:WATER Operations	-100.67	100.67
General Journal		02/15/2024		63006 · Postage and Delivery		GOVERNMENT:Fire:FIRE Operations	-100.68	100.68
<b>TOTAL</b>							<b>-302.02</b>	<b>302.02</b>
<b>Bill Pmt -Check</b>	<b>18480</b>	<b>03/07/2024</b>	<b>SMILE</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-202.07</b>
General Journal	1180306	02/20/2024		63003 · Copy Machine / Printing Jobs		ENTERPRISE:Wastewater:WASTE WATER Operat	-67.36	67.36
General Journal	1180306	02/20/2024		63003 · Copy Machine / Printing Jobs		ENTERPRISE:Water:WATER Operations	-67.36	67.36
General Journal	1180306	02/20/2024		63003 · Copy Machine / Printing Jobs		GOVERNMENT:Fire:FIRE Operations	-67.35	67.35
<b>TOTAL</b>							<b>-202.07</b>	<b>202.07</b>
<b>Bill Pmt -Check</b>	<b>18481</b>	<b>03/07/2024</b>	<b>SPECIAL DISTRICT RISK MGMT</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-9,160.73</b>
General Journal	1150	03/01/2024		60042 · Medical Benefits		GOVERNMENT:Fire:FIRE Operations	-527.52	527.52
				60043 · Dental Benefits		GOVERNMENT:Fire:FIRE Operations	-17.71	17.71
				60044 · Vision Benefits		GOVERNMENT:Fire:FIRE Operations	-4.40	4.40
General Journal	1151	03/01/2024		60042 · Medical Benefits		ENTERPRISE:Wastewater:WASTE WATER Operat	-4,132.28	4,132.28
				60043 · Dental Benefits		ENTERPRISE:Wastewater:WASTE WATER Operat	-138.80	138.80
				60044 · Vision Benefits		ENTERPRISE:Wastewater:WASTE WATER Operat	-34.47	34.47
General Journal	1152	03/01/2024		60042 · Medical Benefits		ENTERPRISE:Water:WATER Operations	-4,132.28	4,132.28
				60043 · Dental Benefits		ENTERPRISE:Water:WATER Operations	-138.80	138.80
				60044 · Vision Benefits		ENTERPRISE:Water:WATER Operations	-34.47	34.47
<b>TOTAL</b>							<b>-9,160.73</b>	<b>9,160.73</b>
<b>Bill Pmt -Check</b>	<b>18482</b>	<b>03/07/2024</b>	<b>State Water Resources Control Board</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-95.00</b>
General Journal	SWRCB	02/27/2024		60202 · Employee Licenses		ENTERPRISE:Wastewater:WASTE WATER Operat	-95.00	95.00
<b>TOTAL</b>							<b>-95.00</b>	<b>95.00</b>
<b>Bill Pmt -Check</b>	<b>18483</b>	<b>03/06/2024</b>	<b>ANTHONY CAMPBELL/V</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal	Microsf366	03/06/2024		67002 · Phone		ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	Microsf367	03/06/2024		67002 · Phone		ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
<b>TOTAL</b>							<b>-25.00</b>	<b>25.00</b>
<b>Bill Pmt -Check</b>	<b>18484</b>	<b>03/06/2024</b>	<b>BB&amp;K</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-3,131.40</b>
General Journal	989322	03/05/2024		69002 · Legal Services		GOVERNMENT:Fire:FIRE Operations	-171.30	171.30
General Journal	989322	03/05/2024		69002 · Legal Services		ENTERPRISE:Water:WATER Operations	-1,480.05	1,480.05
General Journal	989322	03/05/2024		69002 · Legal Services		ENTERPRISE:Wastewater:WASTE WATER Operat	-1,480.05	1,480.05
<b>TOTAL</b>							<b>-3,131.40</b>	<b>3,131.40</b>
<b>Bill Pmt -Check</b>	<b>18485</b>	<b>03/06/2024</b>	<b>Gina-Marie Morris</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-35.00</b>

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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
General Journal	Microsf368	03/06/2024		67002 : Phone		ENTERPRISE:Water:WATER Operations	-12.50	12.50
				67003 : Internet		ENTERPRISE:Water:WATER Operations	-5.00	5.00
General Journal	Microsf369	03/06/2024		67002 : Phone		ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
				67003 : Internet		ENTERPRISE:Wastewater:WASTE WATER Operat	-5.00	5.00
TOTAL							-35.00	35.00
<b>Bill Pmt -Check</b>	<b>18486</b>	<b>03/06/2024</b>	<b>JAMAR TATE</b>		<b>11000 : Water &amp; Wasterwater Checking</b>			<b>-35.00</b>
General Journal	Microsf370	03/06/2024		67002 : Phone		ENTERPRISE:Water:WATER Operations	-12.50	12.50
				67003 : Internet		ENTERPRISE:Water:WATER Operations	-5.00	5.00
General Journal	Microsf371	03/06/2024		67002 : Phone		ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
				67003 : Internet		ENTERPRISE:Wastewater:WASTE WATER Operat	-5.00	5.00
TOTAL							-35.00	35.00
<b>Bill Pmt -Check</b>	<b>18487</b>	<b>03/06/2024</b>	<b>JOHN ROWDEN1</b>		<b>11000 : Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal	Microsf372	03/06/2024		67002 : Phone		ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	Microsf373	03/06/2024		67002 : Phone		ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
TOTAL							-25.00	25.00
<b>Bill Pmt -Check</b>	<b>18488</b>	<b>03/06/2024</b>	<b>LEW PRINCE</b>		<b>11000 : Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal	Microsf374	03/06/2024		67002 : Phone		ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal	Microsf375	03/06/2024		67002 : Phone		ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
TOTAL							-25.00	25.00
<b>Bill Pmt -Check</b>	<b>18489</b>	<b>03/19/2024</b>	<b>AMERIGAS</b>		<b>11000 : Water &amp; Wasterwater Checking</b>			<b>-335.08</b>
General Journal	3161899683	03/08/2024		67004 : Propane		ENTERPRISE:Wastewater:WASTE WATER Operat	-111.69	111.69
General Journal	3161899683	03/08/2024		67004 : Propane		ENTERPRISE:Water:WATER Operations	-111.69	111.69
General Journal	3161899683	03/08/2024		67004 : Propane		GOVERNMENT:Fire:FIRE Operations	-111.70	111.70
TOTAL							-335.08	335.08
<b>Bill Pmt -Check</b>	<b>18490</b>	<b>03/19/2024</b>	<b>ANTHONY CAMPBELLIV</b>		<b>11000 : Water &amp; Wasterwater Checking</b>			<b>-25.00</b>
General Journal		09/06/2023		67002 : Phone		ENTERPRISE:Water:WATER Operations	-12.50	12.50
General Journal		09/06/2023		67002 : Phone		ENTERPRISE:Wastewater:WASTE WATER Operat	-12.50	12.50
TOTAL							-25.00	25.00
<b>Bill Pmt -Check</b>	<b>18491</b>	<b>03/19/2024</b>	<b>AT&amp;T</b>		<b>11000 : Water &amp; Wasterwater Checking</b>			<b>-317.70</b>
General Journal	5308360126	02/28/2024		67002 : Phone		ENTERPRISE:Water:WATER Operations	-158.85	158.85
General Journal	5308360126	02/28/2024		67002 : Phone		ENTERPRISE:Wastewater:WASTE WATER Operat	-158.85	158.85
TOTAL							-317.70	317.70
<b>Bill Pmt -Check</b>	<b>18492</b>	<b>03/19/2024</b>	<b>BEQUETTE &amp; KIMMEL ACCOUNTANCY CORP</b>		<b>11000 : Water &amp; Wasterwater Checking</b>			<b>-30.00</b>
General Journal	P345	02/29/2024		69001 : Accounting Services		ENTERPRISE:Water:WATER Operations	-15.00	15.00
General Journal	P345	02/29/2024		69001 : Accounting Services		ENTERPRISE:Wastewater:WASTE WATER Operat	-15.00	15.00
TOTAL							-30.00	30.00
<b>Bill Pmt -Check</b>	<b>18493</b>	<b>03/19/2024</b>	<b>DIGITALPATH BUSINESS SERVICES</b>		<b>11000 : Water &amp; Wasterwater Checking</b>			<b>-15.00</b>
General Journal	Digitalpath	03/12/2024		67003 : Internet		ENTERPRISE:Wastewater:WASTE WATER Operat	-6.50	6.50
General Journal	Digitalpath	03/12/2024		67003 : Internet		ENTERPRISE:Water:WATER Operations	-6.50	6.50



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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
General Journal	Digitalpath	03/12/2024			67003 - Internet	GOVERNMENT:Fire:FIRE Operations	-2.00	2.00
TOTAL							-15.00	15.00
<b>Bill Pmt -Check</b>	<b>18494</b>	<b>03/19/2024</b>	<b>FASIS (FRMS)</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-5,074.78</b>
General Journal	2023-0120	04/01/2024			60152 - Workmans Comp Insurance	GOVERNMENT:Fire:FIRE Operations	-798.78	798.78
General Journal	2023-0121	04/01/2024			60152 - Workmans Comp Insurance	ENTERPRISE:Water:WATER Operations	-2,138.00	2,138.00
General Journal	2023-0122	04/01/2024			60152 - Workmans Comp Insurance	ENTERPRISE:Wastewater:WASTE WATER Operat	-2,138.00	2,138.00
TOTAL							-5,074.78	5,074.78
<b>Bill Pmt -Check</b>	<b>18495</b>	<b>03/19/2024</b>	<b>FRUIT GROWERS LAB ENVIRONMENTAL</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-3,307.00</b>
General Journal	470340A-IN	02/02/2024			61300 - Lab Services	ENTERPRISE:Water:WATER Operations	-94.00	94.00
General Journal	470343A-IN	02/09/2024			61300 - Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-201.00	201.00
General Journal	470342A-IN	02/12/2024			61300 - Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-540.00	540.00
General Journal	470950A-IN	02/15/2024			61300 - Lab Services	ENTERPRISE:Water:WATER Operations	-120.00	120.00
General Journal	470972A-IN	02/27/2024			61300 - Lab Services	ENTERPRISE:Water:WATER Operations	-86.00	86.00
General Journal	471268A-IN	02/27/2024			61300 - Lab Services	ENTERPRISE:Water:WATER Operations	-86.00	86.00
General Journal	470649A-IN	02/29/2024			61300 - Lab Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-2,180.00	2,180.00
TOTAL							-3,307.00	3,307.00
<b>Bill Pmt -Check</b>	<b>18496</b>	<b>03/19/2024</b>	<b>Gina-Marie Morris</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-540.80</b>
General Journal	HRA	03/05/2024			60042 - Medical Benefits	ENTERPRISE:Wastewater:WASTE WATER Operat	-254.18	254.18
General Journal	HRA	03/05/2024			60042 - Medical Benefits	ENTERPRISE:Water:WATER Operations	-254.18	254.18
General Journal	HRA	03/05/2024			60042 - Medical Benefits	GOVERNMENT:Fire:FIRE Operations	-32.44	32.44
TOTAL							-540.80	540.80
<b>Bill Pmt -Check</b>	<b>18497</b>	<b>03/19/2024</b>	<b>INTERMOUNTAIN DISPOSAL</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-52.31</b>
General Journal	245510	02/28/2024			67005 - Garbage	ENTERPRISE:Wastewater:WASTE WATER Operat	-3.83	3.83
General Journal	245510	02/28/2024			67005 - Garbage	ENTERPRISE:Water:WATER Operations	-3.83	3.83
General Journal	245510	02/28/2024			67005 - Garbage	GOVERNMENT:Fire:FIRE Operations	-3.82	3.82
General Journal	245366	02/29/2024			67005 - Garbage	ENTERPRISE:Wastewater:WASTE WATER Operat	-13.61	13.61
General Journal	245366	02/29/2024			67005 - Garbage	ENTERPRISE:Water:WATER Operations	-13.61	13.61
General Journal	245366	02/29/2024			67005 - Garbage	GOVERNMENT:Fire:FIRE Operations	-13.61	13.61
TOTAL							-52.31	52.31
<b>Bill Pmt -Check</b>	<b>18498</b>	<b>03/19/2024</b>	<b>JEFFERSON SUPPLY COMPANY</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-58.99</b>
General Journal	51384	03/15/2024			68000 - Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operat	-58.99	58.99
TOTAL							-58.99	58.99
<b>Bill Pmt -Check</b>	<b>18499</b>	<b>03/19/2024</b>	<b>LEW PRINCE</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-21.44</b>
General Journal	Reimburse	03/11/2024			68501 - Employee Uniforms	ENTERPRISE:Water:WATER Operations	-10.72	10.72
General Journal	Reimburse	03/11/2024			68501 - Employee Uniforms	ENTERPRISE:Wastewater:WASTE WATER Operat	-10.72	10.72
TOTAL							-21.44	21.44
<b>Bill Pmt -Check</b>	<b>18500</b>	<b>03/19/2024</b>	<b>MOUNTAIN HARDWARE</b>		<b>11000 - Water &amp; Wasterwater Checking</b>			<b>-28.58</b>
General Journal	132051(10%)	03/05/2024			68000 - Tools & Supplies	GOVERNMENT:DISTRICT PROPERTY MAINT	-2.70	2.70
General Journal	132064(10%)	03/06/2024			63001 - Office Supplies	ENTERPRISE:Wastewater:WASTE WATER Operat	-12.16	12.16
General Journal	132064(10%)	03/06/2024			63001 - Office Supplies	ENTERPRISE:Water:WATER Operations	-12.16	12.16
General Journal	132064(10%)	03/06/2024			63001 - Office Supplies	GOVERNMENT:Fire:FIRE Operations	-1.56	1.56
TOTAL							-28.58	28.58

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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
<b>Bill Pmt -Check</b>	<b>18501</b>	<b>03/19/2024</b>	<b>PLUMAS SIERRA REC</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-5,659.01</b>
General Journal	6466	02/29/2024		67001 · Electricity		GOVERNMENT:Fire:FIRE Operations	-96.89	96.89
General Journal	6466/18112	02/29/2024		67001 · Electricity		ENTERPRISE:Wastewater:WASTE WATER Oper	-97.18	97.18
				67001 · Electricity		ENTERPRISE:Wastewater:WASTE WATER Oper	-2,361.65	2,361.65
				67001 · Electricity		ENTERPRISE:Wastewater:WASTE WATER Oper	-884.08	884.08
				67001 · Electricity		ENTERPRISE:Wastewater:WASTE WATER Oper	-261.33	261.33
General Journal	6466/18112	02/29/2024		67001 · Electricity		ENTERPRISE:Water:WATER Operations	-97.19	97.19
				67001 · Electricity		ENTERPRISE:Water:WATER Operations	-276.81	276.81
				67001 · Electricity		ENTERPRISE:Water:WATER Operations	-1,583.88	1,583.88
TOTAL							-5,659.01	5,659.01
<b>Bill Pmt -Check</b>	<b>18502</b>	<b>03/19/2024</b>	<b>PLUMAS SIERRA TELECOMMUNICATIONS</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-109.00</b>
General Journal	66040	02/29/2024		67003 · Internet		GOVERNMENT:Fire:FIRE Operations	-36.34	36.34
General Journal	66040	02/29/2024		67003 · Internet		ENTERPRISE:Water:WATER Operations	-36.33	36.33
General Journal	66040	02/29/2024		67003 · Internet		ENTERPRISE:Wastewater:WASTE WATER Oper	-36.33	36.33
TOTAL							-109.00	109.00
<b>Bill Pmt -Check</b>	<b>18503</b>	<b>03/19/2024</b>	<b>THATCHER COMPANY, INC.</b>		<b>11000 · Water &amp; Wasterwater Checking</b>			<b>-1,573.40</b>
General Journal	2440010092	03/01/2024		61100 · Chemicals		ENTERPRISE:Water:WATER Operations	-2,063.40	2,063.40
				61100 · Chemicals		ENTERPRISE:Water:WATER Operations	-490.00	-490.00
TOTAL							-1,573.40	1,573.40

**Plumas Eureka CSD**  
**Credit Card Transactions**  
**March 2024**

Type	Date	Num	Name	Memo	Class
<b>20100 · UMPQUA Visas</b>					
<b>20101 · VISA_JILLIAN 6288</b>					
General Journal	03/01/2024	Adobe	Adobe AcroPro	To record charge under vendor	
General Journal	03/01/2024	Adobe	Adobe AcroPro	To split according to classes	
General Journal	03/01/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations
General Journal	03/01/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations
General Journal	03/01/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/01/2024	Zoom	ZOOM US	To record charge under vendor	
General Journal	03/01/2024	Zoom	ZOOM US	To split according to classes	
General Journal	03/01/2024	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Water:WATER Operations
General Journal	03/01/2024	Zoom	ZOOM US	Monthly Zoom subscription	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/01/2024	Zoom	ZOOM US	Monthly Zoom subscription	GOVERNMENT:Fire:FIRE Operations
General Journal	03/31/2024	Adobe	Adobe AcroPro	To record charge under vendor	
General Journal	03/31/2024	Adobe	Adobe AcroPro	To split according to classes	
General Journal	03/31/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations
General Journal	03/31/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations
General Journal	03/31/2024	Adobe	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	GOVERNMENT:Fire:FIRE Operations
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	ENTERPRISE:Water:WATER Operations
Total 20101 · VISA_JILLIAN 6288					
<b>20103 · VISA_JAMAR 6312</b>					
General Journal	03/05/2024	Gas		16.711Gal @ \$4.999/Gal - White Truck (Snow Removal)	GOVERNMENT:DISTRICT PROPERTY MAINT
General Journal	03/12/2024	Dropbox	Various	To record charge under vendor	
General Journal	03/12/2024	Dropbox	Various	To split according to classes	
General Journal	03/12/2024	Dropbox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Water:WATER Operations
General Journal	03/12/2024	Dropbox	Various	Dropbox Business, 4 Licenses	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/12/2024	Dropbox	Various	Dropbox Business, 4 Licenses	GOVERNMENT:Fire:FIRE Operations
General Journal	03/13/2024	Adobe-Jamar	Adobe AcroPro	To record charge under vendor	
General Journal	03/13/2024	Adobe-Jamar	Adobe AcroPro	To split according to classes	
General Journal	03/13/2024	Adobe-Jamar	Adobe AcroPro	Monthly Adobe Subscription	GOVERNMENT:Fire:FIRE Operations
General Journal	03/13/2024	Adobe-Jamar	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Water:WATER Operations
General Journal	03/13/2024	Adobe-Jamar	Adobe AcroPro	Monthly Adobe Subscription	ENTERPRISE:Wastewater:WASTE WATER Ope

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Type	Date	Num	Name	Memo	Class
General Journal	03/21/2024	Gas	GRAEAGLE CHEVRON	To record charge under vendor	
General Journal	03/21/2024	Gas	GRAEAGLE CHEVRON	To split according to classes	
General Journal	03/21/2024	Gas	GRAEAGLE CHEVRON	16.464Gal @ \$5.499/Gal	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/21/2024	Gas	GRAEAGLE CHEVRON	16.464Gal @ \$5.499/Gal	ENTERPRISE:Water:WATER Operations
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	GOVERNMENT:Fire:FIRE Operations
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	ENTERPRISE:Water:WATER Operations
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	GOVERNMENT:DISTRICT PROPERTY MAINT
Total 20103 · VISA_JAMAR 6312					
<b>20104 · VISA_STEVEM 1975</b>					
General Journal	03/06/2024	Gas	GRAEAGLE CHEVRON	15.987Gal @ \$5.499/Gal - Unit 9100	GOVERNMENT:Fire:FIRE Operations
General Journal	03/14/2024	Walmart	Walmart	DEF - No Receipt	GOVERNMENT:Fire:FIRE Operations
General Journal	03/15/2024	Temu	Various	Lights for Unit 9178	GOVERNMENT:Fire:FIRE Operations
General Journal	03/20/2024	FireDeptClo	Various	Decals & Deanies for Firefighters	GOVERNMENT:Fire:FIRE Operations
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	GOVERNMENT:Fire:FIRE Operations
Total 20104 · VISA_STEVEM 1975					
<b>20105 · VISA_LEW 6320</b>					
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	ENTERPRISE:Water:WATER Operations
Total 20105 · VISA_LEW 6320					
<b>20109 · VISA_GINAMARIE 9520</b>					
General Journal	03/06/2024	Amazon	Amazon	To record charge under vendor	
General Journal	03/06/2024	Amazon	Amazon	To split according to classes	
General Journal	03/06/2024	Amazon	Amazon	Invoice Enclosed Self Inking Rubber Stamp (Red)	ENTERPRISE:Water:WATER Operations
General Journal	03/06/2024	Amazon	Amazon	Invoice Enclosed Self Inking Rubber Stamp (Red)	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/06/2024	Amazon	Amazon	Invoice Enclosed Self Inking Rubber Stamp (Red)	GOVERNMENT:Fire:FIRE Operations
General Journal	03/06/2024	Amazon	Amazon	To record charge under vendor	
General Journal	03/06/2024	Amazon	Amazon	To split according to classes	
General Journal	03/06/2024	Amazon	Amazon	\$____ Past Due Self Inking Rubber Stamp (Red)	ENTERPRISE:Water:WATER Operations
General Journal	03/06/2024	Amazon	Amazon	\$____ Past Due Self Inking Rubber Stamp (Red)	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/06/2024	Amazon	Amazon	\$____ Past Due Self Inking Rubber Stamp (Red)	GOVERNMENT:Fire:FIRE Operations
General Journal	03/12/2024	P346	Various	To record charge under vendor	
General Journal	03/12/2024	P346	Various	To split according to classes	

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Type	Date	Num	Name	Memo	Class
General Journal	03/12/2024	P346	Various	Microsoft 365 Family Monthly Subscription	ENTERPRISE:Water:WATER Operations
General Journal	03/12/2024	P346	Various	Microsoft 365 Family Monthly Subscription	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/12/2024	P346	Various	Microsoft 365 Family Monthly Subscription	GOVERNMENT:Fire:FIRE Operations
General Journal	03/14/2024	Amazon	Amazon	To record charge under vendor	
General Journal	03/14/2024	Amazon	Amazon	To split according to classes	
General Journal	03/14/2024	Amazon	Amazon	Frames for Office Certifications	ENTERPRISE:Water:WATER Operations
General Journal	03/14/2024	Amazon	Amazon	Frames for Office Certifications	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/14/2024	Amazon	Amazon	Frames for Office Certifications	GOVERNMENT:Fire:FIRE Operations
General Journal	03/28/2024	Norton	Norton	To record charge under vendor	
General Journal	03/28/2024	Norton	Norton	To split according to classes	
General Journal	03/28/2024	Norton	Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Water:WATER Operations
General Journal	03/28/2024	Norton	Norton	MICROSOFT*NORTON SECURITY	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/28/2024	Norton	Norton	MICROSOFT*NORTON SECURITY	GOVERNMENT:Fire:FIRE Operations
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	GOVERNMENT:Fire:FIRE Operations
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	ENTERPRISE:Water:WATER Operations
Total 20109 · VISA_GINAMARIE 9520					
<b>20114 · VISA_ANTHONY 9966</b>					
General Journal	03/13/2024	Hotel-Refnd	Various	Hotel for Certification Class - 2/20-2/21/24, Exended Stay	ENTERPRISE:Wastewater:WASTE WATER Ope
General Journal	03/31/2024	EFT CC Bill	UMPQUA BANK	04/25/24 - March Statement	ENTERPRISE:Wastewater:WASTE WATER Ope
Total 20114 · VISA_ANTHONY 9966					
Total 20100 · UMPQUA Visas					
<b>TOTAL</b>					