

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 – admin.mgr@pecsd.org
Web-www.pecsd.org

**REGULAR BOARD
MEETING AGENDA
April 16, 2024
9:00am**

**LOCATION: TELECONFERENCE
2 LOON LANE
PLACIDA, FL 33946**

**3237 PEACEKEEPER WAY
MCCLELLAN PARK, CA 95625**

Board of Directors
Chairperson Don Fregulia
Vice Chairperson Todd Solomon
Director Rich Machado
Director Jeff Glick
Director Kim Train

*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)

Call Meeting to Order

Vice Chairperson Todd Solomon

Roll Call

Vice Chairperson Todd Solomon

Adoption of Agenda

Vice Chairperson Todd Solomon

Public/Board Comment and Written Correspondence Period

The public and/or the Board of Directors may address the Board on items within the District's subject matter jurisdiction that are not on the agenda. Written comments should be submitted to the Board Clerk 24 hours prior to the meeting to allow for distribution. **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. A strict limit on the time the public may address the Board is three (3) minutes per speaker.

Consent Calendar

The General Manager, Jamar Tate, has reviewed these items, and, to his knowledge, there is no opposition to the action. The items may be acted on in one consolidated motion, as recommended, or may be removed from the Consent Calendar for separate Board Action at the request of any person.

1. Approve Meeting Minutes for:
 - a. March 19, 2024
 - b. March 25, 2024
 - c. April 10, 2024

2. Approve Use of Reserve Funds
 - a. Water Reserve \$9,759.57
 - b. FEEMA \$1,287.22

Action Items

3. Approve March 2024 Financial Reports
Gina-Marie Morris, Administrative Manager
 - a. Statement of Net Position
 - b. Statement of Activities
 - c. Governmental Funds Balance Sheet
 - d. Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
 - e. Statement of Net Position Proprietary Funds
 - f. Proprietary Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
 - g. Proprietary Statement of Cash Flow
 - h. Budget vs. Actuals
 - i. Checks and Credit Card Transactions

4. Investment Strategies
Todd Solomon, Board Director & Investment Committee
The Board will be asked to move as outlined in the PECSD Investment Committee Report from the April 16, 2024 committee meeting.

5. Damage Claim
Jamar Tate, General Manager
The Board will be asked to approve the District paying the homeowner's \$2,000 deductible for damages caused by a tree on District property falling on the homeowner's property during the storms.

6. Rate Study / Resolution 2024-05
John Rowden, Project Manager
The Board will be asked to reconsider the rate study options chosen under Resolution 2024-02.

7. Authorize Representative for SWRCB Financial Agreement / Resolution 2024-06
John Rowden, Project Manager
The Board will be asked to authorize General Manager, Jamar Tate, or his designee, as the authorized representative for the financial agreement from the SWRCB to finance the construction and implementation of the water treatment plant.

8. **Ordinance 2024-A**
Gina-Marie Morris, Administrative Manager
The Board will be presented with the updated Ordinance for the first reading.

Discussion and Information

9. **Update on the removal of two Fire Trucks per the December 27th meeting**
Steve Munsen, Fire Chief
The Board will be updated on the current status of the two Fire Trucks to be disposed of.
10. **Water System Compliance**
Jamar Tate, General Manager
The Board will be updated on water system compliance and the Pilot Study by Dowl
11. **Water Treatment Plant Project**
John Rowden, Project Manager
The Board will be updated about the status of the application for the SRF construction loan for the project.
12. **Board Director Availability Calendar**
Gina-Marie Morris, Administrative Manager
The Board will be asked to please log their planned absences on a mutual calendar to ensure that there are enough board members present during regular meetings.
13. **LAIF account authorized persons**
Gina-Marie Morris, Administrative Manager
The Board will be briefed on the situation with the LAIF account and the current steps taken.
14. **Merging of the Fire and FEERAM Funds**
Gina-Marie Morris, Administrative Manger
The Board will be briefed on the merging of the Fire and FEERAM Funds
15. **ADA Accessibility**
Gina-Marie Morris, Administrative Manager
The Board will be updated.
16. **Strategic Plan**
John Rowden, Project Manager
The Board will be briefed on the developments of the strategic planning.

Reports

17. **Committee Reports**
- a. **Budget and Finance Committee**
Don Fregulia, Todd Solomon
 - b. **Water and Wastewater Committee**
Jeff Glick, Todd Solomon
 - c. **Personnel, Benefits, and Administrative Committee**
Don Fregulia
 - d. **Safety and Emergency Committee**
Kim Train, Rich Machado
 - e. **Investment Committee**
Don Fregulia, Todd Solomon, Jamar Tate, Gina-Marie Morris, Anthony Campbell

18. Fire Chief's Report

Steve Munsen, Fire Chief

19. General Manager's Report

Jamar Tate, General Manager

20. Administration's Report

Gina-Marie Morris, Administrative Manager

Future Meetings and Agenda Items

Upcoming Meeting Requests, Agenda Requests, and Schedule Changes

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 Administrative Manager, Gina-Marie Morris, at (530) 836-1953 during regular business hours, at least 24 hours prior to the time of the meeting.

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**REGULAR BOARD MEETING
MINUTES**

March 19, 2024

9:00 AM

200 Lundy Lane

BLAIRSDEN, CA 96103

Board of Directors

Chairperson Don Fregulia

Vice Chairperson Todd Solomon

Director Rich Machado

Director Jeff Glick

Director Kim Train

Regular Meeting cancelled due to the lack of a quorum.
A special meeting was scheduled for 03/25/24 instead.

APPROVED: _____

Don Fregulia, Chairperson

ATTEST: _____

Gina-Marie Morris, Clerk of the Board

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**SPECIAL BOARD MEETING
MINUTES**

March 25, 2024

9:00 AM

200 Lundy Lane

BLAIRSDEN, CA 96103

Board of Directors

Chairperson Don Fregulia
Vice Chairperson Todd Solomon
Director Rich Machado
Director Jeff Glick
Director Kim Train

Call Meeting to Order

Chairperson Don Fregulia called to order the Regular Board Meeting of Plumas Eureka Community Services District ("PECSD") @ 0902.

Roll Call

In Attendance:

Chairperson Don Fregulia
Vice Chairperson Todd Solomon
Director Rich Machado
Director Jeff Glick
Director Kim Train (via Zoom)

Absent:

None

Public in Attendance:

None

Adoption of Agenda

Director Jeff Glick moved to approve the agenda.

2nd: Chairperson Don Fregulia

Approved 5:0

Written Correspondence and Public/Board Comment Period

One written correspondence as presented to the Board. Administrative Manager, Gina-Marie Morris, reported that several phone calls had been received that were in kind to the written correspondence received.

Consent Calendar

1. Approve Meeting Minutes for February 20, 2024
2. Approve Use of Reserve Funds
 - a. Water Reserve \$17,049.52
 - b. FEERAM \$2,066.65
3. Approve Credit to Customer Account

Vice Chairperson Todd Solomon moved to approve the Consent Calendar.

2nd: Director Rich Machado

Approved 5:0

Action Items

4. Rate Study / Resolution 2024-02

Blair Aas, from SCI, explained the rate study was taking into account the proposed Water Treatment Plant and the Wastewater Treatment Plant that will soon be needed. Both enterprises were offered 2 options.

Water: Option 1 – Gives back a portion of the reserves
 Option 2 – Prefunds the Water Treatment Plant

Discussion on the 2 options and on making a decision now verses waiting were both discussed.

Wastewater: Option 1 – No new debt or project was taken into consideration
 Option 2 – Start funding the replacement of WWTP 6

Discussion on the need of the WWTP replacement verses waiting was discussed.

Chairperson Don Fregulia moved to approve the rate study, as presented by Bair from SCI, and that this board adopts option 2 for both water treatment and wastewater treatment.

2nd: Director Todd Solomon

Approved 5:0

5. Approve February 2024 Financial Reports

- Statement of Net Position
- Statement of Activities
- Governmental Funds Balance Sheet
- Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
- Statement of Net Position Proprietary Funds
- Proprietary Funds Statement of Revenues, Expenditures, and Changes in Fund Balance
- Proprietary Statement of Cash Flow
- Budget vs. Actuals
- Checks and Credit Card Transactions

Director Todd Solomon moved to approve the February 2024 Financial Reports.

2nd: Director Jeff Glick

Approved 5:0

6. Resolution 2024-03

- Establishing Policy 3022 “Statement of Investment Policy”

After discussion, Director Jeff Glick moved to approve.

2nd: Chairperson Don Fregulia

Approved 5:0

Per Policy 3022 the General Manager and Administrative Managers are both assigned to the Investment Committee. Chairperson Don Fregulia and Vice Chairperson Todd Solomon volunteered to be on this committee. Chairperson Don Fregulia assigned General Manager Jamar Tate to assign the other Employee to serve on this committee as outlined in this policy.

The Investment Committee will meet on 04/09/24 at 8:30am.

7. Investment Options

Administrative Manager Gina-Marie Morris explained what the situation is with the Unfunded Accrued Liability. Morris shared a couple investment options available to public entities CalPERS Section 115 Trust, CAMP Pool and Term options, as well as further investment in LAIF.

The Board did not choose to authorize investments at this time, but did ask to have this item remain on the agenda for next month to allow the Investment Committee time to research the options and to have a committee meeting.

Clerk Note:

Director Kim Train left the meeting at about 1030, during this item’s discussion.

Director Jeff Glick left the meeting at 1057, following this item’s discussion.

8. Resolution 2024-04

- Establishing Policy 3090 “Computer, Email and Internet Usage Policy”

After discussion, Chairperson Don Fregulia moved to approve.

2nd: Director Rich Machado

Approved 3:0

9. Position Roster

After discussion, Chairperson Don Fregulia moved to approve.

2nd: Director Rich Machado

Approved 3:0

10. Smith’s Tree Services Estimate

After discussion, Chairperson Don Fregulia moved to approve.

2nd: Director Rich Machado

Approved 3:0

***Chairperson Don Fregulia moved to table items 11-14, and 16-20 until the April Meeting.
2nd: Vice Chairperson Todd Solomon
Approved 3:0

15. Ordinance 2024-A

Administrative Manager Gina-Marie Morris briefed the council on the changes to the Ordinance as recommended by the attorney. The first reading was waved.

Future Meetings and Agenda Items

- The Next Regular Meeting will be April 16, 2024, @ 9 am
- The Investment Options and all Tabled items will be on the next agenda

Adjournment

Chairperson Don Fregulia adjourned the regular Board meeting at 1109.

APPROVED: _____
Don Fregulia, Chairperson

ATTEST: _____
Gina-Marie Morris, Clerk of the Board

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**SPECIAL BOARD MEETING
MINUTES**

April 10, 2024

9:00 AM

200 Lundy Lane

BLAIRSDEN, CA 96103

Board of Directors

Chairperson Don Fregulia

Vice Chairperson Todd Solomon

Director Rich Machado

Director Jeff Glick

Director Kim Train

As a quorum was not present in person, the Board was unable to conduct business. The item on the agenda will be added to the agenda of the Regular Meeting scheduled for April 16, 2024.

APPROVED: _____

Don Fregulia, Chairperson

ATTEST: _____

Gina-Marie Morris, Clerk of the Board

Plumas Eureka CSD

Request to Use Reserve Funds

Wastewater (Reserve / Debt): \$ _____ Water (Reserve / Debt): \$ 9,759.57 FEERAM: \$1,287.22

Vender / Supplier / Contractor	Fund to be used	What is being done or purchased?	Additional information or notes	Invoice (or quote)	Amt
Wild Hare Signs	FEERAM	Removal of old lettering and replace with PEF logo and numbers plus roof numbers		11699	\$643.50
LN Curtis	FEERAM	Load & Lock Walkaway Bracket – w/ strap		INV806293	\$194.35
LN Curtis	FEERAM	Black SCBA Mask Bag, Zippered		INV805036	\$449.37
DOWL	Water Reserve	WTP cost estimate including third-party cost estimate		7363.3022 2.20-2	\$9,759.57

I, Gina-Marie Morris, attest that the above is true, complete, and necessary.

X _____ Date: 04/16/24

The foregoing use of the noted reserve fund was duly approved by the Board of Directors of the Plumas Eureka Community Services District, at a regular meeting thereof, held on the 16th day of April, 2024 by the following vote:

AYES:

Signature, Board of Directors Member

NAYS:

Printed Name and Title

ABSENT:

Plumas Eureka CSD
Statement of Net Position

As of March 31, 2024

Draft

	Governmental Activities	Business-type Activities	Total
ASSETS			
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	<u>255,839.68</u>	<u>5,021,538.57</u>	<u>5,277,378.25</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Contributions to District Pension Plan		<u>119,000.00</u>	<u>119,000.00</u>
LIABILITIES			
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	<u>10,412.06</u>	<u>1,167,177.13</u>	<u>1,177,589.19</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Contributions to District Pension Plan		<u>11,685.00</u>	<u>11,685.00</u>
NET POSITION			
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	<u>245,427.62</u>	<u>3,961,676.44</u>	<u>4,207,104.06</u>

Plumas Eureka CSD
Statement of Activities

As of March 31, 2024

Draft

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

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

	District Activities	Fire Department	Total Governmental Funds
ASSETS			
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
TOTAL ASSETS	\$ 11,575.81	\$ 134,818.87	\$ 146,394.68
LIABILITIES AND FUND BALANCE			
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			\$ -
Total Liabilities	\$ (98.16)	\$ 10,510.22	\$ 10,412.06
Fund Balances:			
Restricted for Debt Service			\$ -
Reserve for Encumbrances			\$ -
Unrestricted	\$ 11,673.97	\$ 124,308.65	\$ 135,982.62
TOTAL LIABILITIES AND FUND BALANCE	\$ 11,575.81	\$ 134,818.87	\$ 146,394.68

**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.	\$ -
Net position of governmental activities	\$ 245,427.62

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

	District Activities	Fire	FEERAM	Total Governmental Funds
Revenues				
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>
Expenditures				
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>
Excess of Revenues over (under) Expenditures	<u>11,673.97</u>	<u>2,897.78</u>	<u>(96,911.26)</u>	<u>(82,339.51)</u>
Other Financing Sources (Uses)				
Sale of Assets				-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>11,673.97</u>	<u>2,897.78</u>	<u>(96,911.26)</u>	<u>(82,339.51)</u>
Net Position - Beginning of Fiscal Year	<u>-</u>	<u>257,854.97</u>	<u>(17,784.41)</u>	<u>240,070.56</u>
Prior Period Adjustment		<u>(30,650.70)</u>	<u>8,902.27</u>	<u>(21,748.43)</u>
Fund Balances, As of March 31, 2024	<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
Draft

ASSETS	Water	Sewer	Total
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	2,672,680.87	2,348,857.70	5,021,538.57
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Pension Plan Contributions	59,500.00	59,500.00	119,000.00
LIABILITES			
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	125,923.89	1,041,253.24	1,167,177.13
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Plan Earnings	5,842.50	5,842.50	11,685.00
NET POSITION			
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	2,600,414.48	1,361,261.96	3,961,676.44

Plumas Eureka CSD

Proprietary Funds

Statement of Revenues, Expenditures, and Changes in Fund Balance

July 1, 2023 to March 31, 2024

Draft

	<u>Water</u>	<u>Sewer</u>	<u>Totals</u>
Operating Revenues			
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
Total Operating Revenues	<u>617,092.25</u>	<u>431,781.40</u>	<u>1,048,873.65</u>
Operating Expenses			
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
Total Operating Expenses	<u>296,023.49</u>	<u>291,162.85</u>	<u>587,186.34</u>
Operating Income (Loss)	321,068.76	140,618.55	461,687.31
Non-Operating Revenues and Expenses			
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)
Total Non-Operating Revenues and Expenses	<u>4,565.35</u>	<u>(24,571.52)</u>	<u>(20,006.17)</u>
Net Change in Net Position	<u>325,634.11</u>	<u>116,047.03</u>	<u>441,681.14</u>
Net Position - Beginning of Fiscal Year	<u>2,005,920.82</u>	<u>1,147,354.49</u>	<u>3,153,275.31</u>
Prior Period Adjustment	<u>268,859.55</u>	<u>97,860.44</u>	<u>366,719.99</u>
Fund Balances, As of March 31, 2024	<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 Cash Flows
July 1, 2023 to March 31, 2024
Draft

	Water	Sewer	Totals
Cash Flows from Operating Activities			
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)
Net Cash Provided by (Used for) Operating Activities	294,507	118,989	413,495
Cash Flows from Noncapital Financing Activities			
Other Income	(79,906)	97,854	17,949
Net Cash Provided by (Used for) Noncapital	(79,906)	97,854	17,949
Cash Flows from Capital and Related Financing Activities			
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)
Net Cash Provided by (Used for) Capital and Related Financing Activities	(113,357)	(213,999)	(327,356)
Cash Flows from Investing Activities:			
Interest Income	1,875	3,588	5,463
Net Cash Provided by Investing Activities	1,875	3,588	5,463
Net Increase (Decrease) in Cash and Cash Equivalents	103,119	6,432	109,551
Cash and Cash Equivalents, Beginning of Fiscal Year	1,167,912	396,086	1,563,998
Cash and Cash Equivalents, As of March 31, 2024	\$ 1,271,031	\$ 402,518	\$ 1,673,549
Reconciliation of Cash and Cash Equivalents:			
Cash and Investments	\$ 1,271,031	\$ 339,705	\$ 1,610,736
Restricted Cash and Investments		62,813	62,813
Total Cash and Cash Equivalents	\$ 1,271,031	\$ 402,518	\$ 1,673,549
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities	\$ 321,069	\$ 140,619	\$ 461,687
Adjustments to Operating Income:			
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	-	-	-
Net Cash Provided (Used) by Operating Activities	\$ 294,507	\$ 118,989	\$ 413,496

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>
Ordinary Income/Expense				
Income				
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%
Total Income	<u>375,781.14</u>	<u>376,603.02</u>	<u>-821.88</u>	<u>99.78%</u>
Gross Profit	375,781.14	376,603.02	-821.88	99.78%
Expense				
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%
Total Expense	<u>247,197.57</u>	<u>301,005.87</u>	<u>-53,808.30</u>	<u>82.12%</u>
Net Ordinary Income	128,583.57	75,597.15	52,986.42	170.09%
Other Income/Expense				
Other Expense				
72000 · Capital Outlay	1,660.80			
76000 · Plans & Studies	0.00	0.00	0.00	0.0%
79999 · Prior Period Adjustments	-196,956.53			
Total Other Expense	<u>-195,295.73</u>	<u>0.00</u>	<u>-195,295.73</u>	<u>100.0%</u>
Net Other Income	<u>195,295.73</u>	<u>0.00</u>	<u>195,295.73</u>	<u>100.0%</u>
Net Income	<u><u>323,879.30</u></u>	<u><u>75,597.15</u></u>	<u><u>248,282.15</u></u>	<u><u>428.43%</u></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%
Total Income	<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%
Total Expense	<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			
Total Other Expense	<u>152,088.14</u>			
Net Other Income	-152,088.14	0.00	-152,088.14	100.0%
Net Income	<u><u>-161,011.17</u></u>	<u><u>-34,888.61</u></u>	<u><u>-126,122.56</u></u>	<u><u>461.5%</u></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%
Total Income	<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%
Total Expense	<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			
Total Other Expense	<u>30,650.70</u>			
Net Other Income	<u>-30,650.70</u>	<u>0.00</u>	<u>-30,650.70</u>	<u>100.0%</u>
Net Income	<u><u>-27,752.92</u></u>	<u><u>-40,862.61</u></u>	<u><u>13,109.69</u></u>	<u><u>67.92%</u></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%
Total Income	20,000.00	13,333.33	6,666.67	150.0%
Gross Profit	20,000.00	13,333.33	6,666.67	150.0%
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			
Total Expense	8,326.03	18,741.63	-10,415.60	44.43%
Net Ordinary Income	11,673.97	-5,408.30	17,082.27	-215.85%
Net Income	11,673.97	-5,408.30	17,082.27	-215.85%

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

**Plumas Eureka CSD
Check Detail
March 2024**

	<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Class</u>	<u>Paid Amount</u>	<u>Original Amount</u>
TOTAL								-65.31	65.31
	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 7GF23	-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

Plumas Eureka CSD
Check Detail
March 2024

Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
					60052 · Call Reimbursements	GOVERNMENT:Fire:FIRE Operations	-22.00	22.00
					60053 · Training Reimbursements	GOVERNMENT:Fire:FIRE Operations	-5.00	5.00
TOTAL							-227.00	227.00
Bill Pmt -Check	2480	03/19/2024	STEVE MUNSEN - Fire		11075 · Fire Department Checking Acct			-1,234.50
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
Bill Pmt -Check	2481	03/19/2024	Tom Connolly - Fire		11075 · Fire Department Checking Acct			-107.50
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
Bill Pmt -Check	2482	03/19/2024	Jennifer McGuire - Fire		11075 · Fire Department Checking Acct			-203.77
General Journal	2391 - VOID	03/06/2024			11075 · Fire Department Checking Acct	GOVERNMENT:Fire:FIRE Operations:Happy Camp	-203.77	203.77
TOTAL							-203.77	203.77
Bill Pmt -Check	2483	03/19/2024	Mark Harri - Fire		11075 · Fire Department Checking Acct			-12.50
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
Bill Pmt -Check	18473	03/07/2024	AMERIGAS		11000 · Water & Wasterwater Checking			-341.68
General Journal	3161119997	02/18/2024			67004 · Propane	ENTERPRISE:Wastewater:WASTE WATER Operat	-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
Bill Pmt -Check	18474	03/07/2024	BASTIAN ENGINEERING		11000 · Water & Wasterwater Checking			-3,448.75
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
Bill Pmt -Check	18475	03/07/2024	BRYANT ELECTRIC		11000 · Water & Wasterwater Checking			-13,600.77
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
Bill Pmt -Check	18476	03/07/2024	DOWL ENGINEERING		11000 · Water & Wasterwater Checking			-1,886.25
General Journal	30222.20-1	03/01/2024			69004 · Engineering Services	ENTERPRISE:Wastewater:WASTE WATER Operat	-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
Bill Pmt -Check	18477	03/07/2024	JEFFERSON SUPPLY COMPANY		11000 · Water & Wasterwater Checking			-105.32
General Journal	51318	02/26/2024			68000 · Tools & Supplies	ENTERPRISE:Water:WATER Operations	-105.32	105.32

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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
TOTAL							-105.32	105.32
Bill Pmt -Check	18478	03/07/2024	MOUNTAIN HARDWARE		11000 · Water & Wasterwater Checking			-46.83
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
TOTAL							-46.83	46.83
Bill Pmt -Check	18479	03/07/2024	QUADIENT		11000 · Water & Wasterwater Checking			-302.02
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
TOTAL							-302.02	302.02
Bill Pmt -Check	18480	03/07/2024	SMILE		11000 · Water & Wasterwater Checking			-202.07
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
TOTAL							-202.07	202.07
Bill Pmt -Check	18481	03/07/2024	SPECIAL DISTRICT RISK MGMT		11000 · Water & Wasterwater Checking			-9,160.73
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
TOTAL							-9,160.73	9,160.73
Bill Pmt -Check	18482	03/07/2024	State Water Resources Control Board		11000 · Water & Wasterwater Checking			-95.00
General Journal	SWRCB	02/27/2024		60202 · Employee Licenses		ENTERPRISE:Wastewater:WASTE WATER Operat	-95.00	95.00
TOTAL							-95.00	95.00
Bill Pmt -Check	18483	03/06/2024	ANTHONY CAMPBELL/V		11000 · Water & Wasterwater Checking			-25.00
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
TOTAL							-25.00	25.00
Bill Pmt -Check	18484	03/06/2024	BB&K		11000 · Water & Wasterwater Checking			-3,131.40
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
TOTAL							-3,131.40	3,131.40

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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
Bill Pmt -Check	18485	03/06/2024	Gina-Marie Morris		11000 · Water & Wasterwater Checking			-35.00
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
Bill Pmt -Check	18486	03/06/2024	JAMAR TATE		11000 · Water & Wasterwater Checking			-35.00
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
Bill Pmt -Check	18487	03/06/2024	JOHN ROWDEN1		11000 · Water & Wasterwater Checking			-25.00
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
Bill Pmt -Check	18488	03/06/2024	LEW PRINCE		11000 · Water & Wasterwater Checking			-25.00
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
Bill Pmt -Check	18489	03/19/2024	AMERIGAS		11000 · Water & Wasterwater Checking			-335.08
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
Bill Pmt -Check	18490	03/19/2024	ANTHONY CAMPBELL/V		11000 · Water & Wasterwater Checking			-25.00
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
Bill Pmt -Check	18491	03/19/2024	AT&T		11000 · Water & Wasterwater Checking			-317.70
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
Bill Pmt -Check	18492	03/19/2024	BEQUETTE & KIMMEL ACCOUNTANCY CORP		11000 · Water & Wasterwater Checking			-30.00
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
Bill Pmt -Check	18493	03/19/2024	DIGITALPATH BUSINESS SERVICES		11000 · Water & Wasterwater Checking			-15.00
General Journal	Digitalpath	03/12/2024			67003 · Internet	ENTERPRISE:Wastewater:WASTE WATER Operat	-6.50	6.50

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Check Detail
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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
General Journal	Digitalpath	03/12/2024		67003	Internet	ENTERPRISE:Water:WATER Operations	-6.50	6.50
General Journal	Digitalpath	03/12/2024		67003	Internet	GOVERNMENT:Fire:FIRE Operations	-2.00	2.00
TOTAL							-15.00	15.00
Bill Pmt -Check	18494	03/19/2024	FASIS (FRMS)	11000	Water & Wasterwater Checking			-5,074.78
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
Bill Pmt -Check	18495	03/19/2024	FRUIT GROWERS LAB ENVIRONMENTAL	11000	Water & Wasterwater Checking			-3,307.00
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
Bill Pmt -Check	18496	03/19/2024	Gina-Marie Morris	11000	Water & Wasterwater Checking			-540.80
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
Bill Pmt -Check	18497	03/19/2024	INTERMOUNTAIN DISPOSAL	11000	Water & Wasterwater Checking			-52.31
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
Bill Pmt -Check	18498	03/19/2024	JEFFERSON SUPPLY COMPANY	11000	Water & Wasterwater Checking			-58.99
General Journal	51384	03/15/2024		68000	Tools & Supplies	ENTERPRISE:Wastewater:WASTE WATER Operat	-58.99	58.99
TOTAL							-58.99	58.99
Bill Pmt -Check	18499	03/19/2024	LEW PRINCE	11000	Water & Wasterwater Checking			-21.44
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
Bill Pmt -Check	18500	03/19/2024	MOUNTAIN HARDWARE	11000	Water & Wasterwater Checking			-28.58
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

Plumas Eureka CSD
Check Detail
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Type	Num	Date	Name	Item	Account	Class	Paid Amount	Original Amount
General Journal	132064(10%)	03/06/2024			63001 · Office Supplies	GOVERNMENT:Fire:FIRE Operations	-1.56	1.56
TOTAL							-28.58	28.58
Bill Pmt -Check	18501	03/19/2024	PLUMAS SIERRA REC		11000 · Water & Wasterwater Checking			-5,659.01
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 Operat	-97.18	97.18
					67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-2,361.65	2,361.65
					67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-884.08	884.08
					67001 · Electricity	ENTERPRISE:Wastewater:WASTE WATER Operat	-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
Bill Pmt -Check	18502	03/19/2024	PLUMAS SIERRA TELECOMMUNICATIONS		11000 · Water & Wasterwater Checking			-109.00
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 Operat	-36.33	36.33
TOTAL							-109.00	109.00
Bill Pmt -Check	18503	03/19/2024	THATCHER COMPANY, INC.		11000 · Water & Wasterwater Checking			-1,573.40
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
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Type	Date	Num	Name	Memo	Class
20100 · UMPQUA Visas					
20101 · VISA_JILLIAN 6288					
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					
20103 · VISA_JAMAR 6312					
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

Plumas Eureka CSD
Credit Card Transactions
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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					
20104 · VISA_STEVEM 1975					
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					
20105 · VISA_LEW 6320					
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					
20109 · VISA_GINAMARIE 9520					
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	

Plumas Eureka CSD
Credit Card Transactions
March 2024

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

20114 · VISA_ANTHONY 9966

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

TOTAL

PECSD Investment Committee Report April 16, 2024

Investment Committee Meeting was held on 4/9/24 at 8:30am.

In attendance was:

Todd Solomon
 Jamar Tate
 Gina-Marie Morris
 Anthony Campbell

The Investment Committee would like to recommend that the Board moves to:

- 1) Make payments to the CalPERS UAL on the annual schedule as outlined by CalPERS with additional payments of \$20,000. The first additional payment of \$20k is to be added to the July 2024 payment towards the UAL.
- 2) Open the approved Savings Account with a bank other than Plumas Bank. Thus, allowing an additional \$250,000 to be secured by the second bank.

Upon investigation after the meeting the following savings interest rates were identified:

Bank Name	APY	Minimum Balance
US Bank	4.25%	\$25,000
Ever Bank	5.15%	\$0
Capital One	4.35%	\$0
Jenius Bank	5.25%	\$0

- 3) Invest all funds in excess of \$500,000

These figures were extrapolated after the meeting and subject to adjustment by the board.

Account	Balance 4/10/24 in thousands	Remain in Acct in thousands	Move to Savings in thousands	To be invested in thousands
Plumas Bank CSD				
– Water Debt	\$538		\$150	\$388
– Water Reserve	-\$45	-\$45		
– Water Operations	\$506	\$160	\$37	\$309
Total Water	\$999	\$115	\$187	\$697
Plumas Bank CSD				
– Wastewater Debt	\$277	\$26	\$63	\$188
– Wastewater Reserve	-\$6	-\$6		
– Wastewater Operations	\$95	\$95		
Total Wastewater	\$366	\$115	\$63	\$188
Plumas Bank Fire	\$80	\$20		\$60
Totals	\$1,457	\$250	\$250	\$945

- 4) Invest 40% of available investment funds with CAMP in a portfolio created specifically for PECSD containing both pool funds and term funds.
- 5) Invest 60% of available investment funds in the existing LAIF account.

Plumas Eureka Community Services District

Board Report

Subject: Damage Claim – 44 E. Ponderosa

History: PECSD has numerous properties that are adjacent to homes throughout the District. Most of the properties contain trees that are susceptible to uprooting or breaking that could cause damage to neighboring properties. The District has only had a couple of other occasions where a tree from District property has caused damage to an adjacent property.

Background: On March, 21 2024, the property owner at 44 E. Ponderosa contacted the office notifying staff that a tree from District property along the meadow had uprooted during a recent storm and hit his home, causing damage to the roof, resulting in water damage as well as destruction of the deck. Staff went to the residence to look at the damage. At that time the tree had been removed and the roof had been temporarily patched to prevent further water damage. Staff noted that there was significant damage to the deck attached to the home. General Manger then contacted the homeowner and emailed the damage claim form for them to fill out and return. The damage claim form was received the following day with the homeowner requesting the District pay the insurance deductible.

Options: District legal counsel and insurance carrier have been contacted by the General Manager to identify the options PECSD can take to address the damage claim at 44 E. Ponderosa. District insurance carrier has provided insight to similar situations for context. They have seen neighbors pay the deductible for tree damage as a “good neighbor” thing to do but are under no obligation to do so if they choose. If the decision is made to pay the deductible, it is recommended that a liability waiver be signed by the homeowner to release the District of any further liability. District counsel is willing to draft the waiver should the District pay the deductible.

1. Pay the deductible and request a waiver with signature from the property owner.
2. Do not pay the deductible.

Submitted by Jamar Tate General Manager

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 – admin.mgr@pecsd.org

Web – pecsd.org

The Reason why the district is responsible for paying the claim
Tree fell from CSD property.

Cost of Treatment, Repair or Replacement (please provide estimates,
medical bills or invoices)
Not sure on total but damage will easily exceed 50k.

Claim Request amount if different than the cost of repair and/or
replacement.
Asking for insurance deductible of \$2000.00

Provide names of District employees involved in or having knowledge of
this incident.
Jamar Tate

Has the incident been reported to law enforcement, safety or security
personnel? If so, to whom? (Indicate report number and contact numbers,
if applicable)
A neighbor reported to the CSD. His name is Randy Peterson

Have you contacted your insurance carrier. If yes, please state the
insurance company, name of claims adjuster and contact information
AAA Insurance Adjuster is Scott Reavling at 888-335-2722 ext 1202098

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 – admin.mgr@pecsd.org

Web – pecsd.org

Damage Claim

Date: 03/21/2024

Name: Craig Libler

Address: Redacted Personal Contact Information
Redacted Personal Contact Information

City/State/Zip: Redacted Personal Contact Information
Redacted Personal Contact Information
Redacted Personal C.
Redacted Personal C.
Redacted Personal C.

Phone #: Redacted Personal Contact Information
Redacted Personal Contact Information
Redacted Personal Contact Information

Email Address: Redacted Personal Contact Information

Date of Damage:

02/01/2024

Describe the circumstances of the incident/accident/indebtedness

Tree fell on my cabin

Description of damage

Holes in the roof, smashed deck, water damage

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 – admin.mgr@pecsd.org
Web – pecsd.org

The Claimant or an authorized representative must sign this claim. Any representative signing this claim warrants that he or she is authorized to do so and bind the Claimant.

WARNING: It is a criminal offense to file a false claim. (See California Penal Code §72)

I have read the matters and statements made in above claim and I know the same to be true of my knowledge, except as to those matters stated upon information or belief, and as to such matters I believe the same to be true. I certify under penalty of perjury that the foregoing is TRUE and CORRECT.

Date: 3/21/24 Claimant's Signature: 

Claimant Representative Information

Representative's Name: _____

Relationship to the Claimant: _____

Address: _____

Daytime Telephone #'s: _____

Date: _____ Representative's Signature: _____



Compass Adjusting Services Inc.

4055 International Plaza
Suite 600
Fort Worth, TX 76109
Phone: (817) 731-5008
Fax: (817) 731-5011

Insured: DAVID LIBLER
Property: 44 PONDEROSA DRIVE
BLAIRSDEN, CA 96103
Home: 44 PONDEROSA DRIVE
BLAIRSDEN, CA 96103

Cell: Redacted Personal Contact Info
Home: Redacted Personal Contact Info
Business: Redacted Personal Contact Info
Cell2: Redacted Personal Contact Info
E-mail: Redacted Personal Contact Information

Claim Rep.: Scott Reavling

Business: Redacted Personal Contact Info
Redacted Personal Contact Info

Claimant: DAVID LIBLER
Home: 44 PONDEROSA DRIVE
BLAIRSDEN, CA 96103

Cell: Redacted Personal Contact Info
Redacted Personal Contact Info

Estimator: Molloy, Neil

Claim Number: Redacted Personal Contact Info
Redacted Personal Contact Info

Policy Number: Redacted Personal Contact Information
Redacted Personal Contact Information

Type of Loss: Storm Wind

Date Contacted: 3/5/2024 6:00 PM
Date of Loss: 2/29/2024 11:00 PM
Date Inspected: 3/22/2024 1:00 PM
Date Est. Completed: 3/23/2024 3:27 PM
Date Received: 3/2/2024 11:38 AM
Date Entered: 3/5/2024 8:27 AM

Price List: CARE8X_MAR24
Restoration/Service/Remodel
Estimate: DAVID_LIBLER

The following estimate represents a fair and reasonable figure to repair or replace the damaged items or structures noted at the time of my inspection. It is not a contract to complete those repairs. This estimate does not represent a guarantee of payment.

Please present this estimate to a contractor before you authorize the start of repairs. We will not accept any supplements unless they have prior approval by an authorized AAA Insurance adjuster. If your contractor has questions regarding this estimate, please have them contact the claim representative at the number listed above.

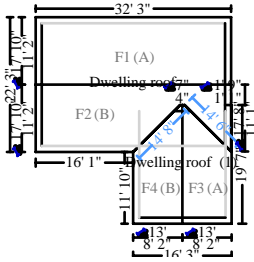


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DAVID_LIBLER

Main Level



Dwelling roof

1471.78 Surface Area
 179.80 Total Perimeter Length
 14.72 Number of Squares
 51.83 Total Ridge Length

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Below line items are to repair the roof due to damage from a falling tree.									
Framing- 4 rafters damaged due to tree impact, roof has spaced decking which will need to be replaced and sheathing applied for nailing.									
1. R&R Sheathing - spaced 1" x 6"									
180.00	SF	5.76	37.58	207.36	1,281.74	0/150 yrs	Avg.	0%	(0.00) 1,281.74
2. R&R Rafters - 2x8 - stick frame roof (using rafter length)									
72.00	LF	7.02	9.29	101.08	615.81	0/150 yrs	Avg.	0%	(0.00) 615.81
3. R&R 2" x 4" lumber (.667 BF per LF)									
36.00	LF	3.97	1.70	28.60	173.22	0/150 yrs	Avg.	0%	(0.00) 173.22
Blocking, nailers									
4. Carpenter - General Framer - per hour									
12.00	HR	91.52	0.00	219.64	1,317.88	0/NA	Avg.	0%	(0.00) 1,317.88
Added labor to tie in new framing to existing and work at high area.									
5. R&R Framing/truss hurricane strap									
4.00	EA	15.51	1.38	12.40	75.82	0/150 yrs	Avg.	0%	(0.00) 75.82
6. R&R 2" x 6" lumber (1 BF per LF)									
32.00	LF	4.26	2.00	27.26	165.58	0/150 yrs	Avg.	0%	(0.00) 165.58
Bottom chords of trusses to make ceiling in loft and master bedroom due to rafter replacement.									
7. R&R Framing hurricane tie									
4.00	EA	12.25	0.44	9.80	59.24	0/150 yrs	Avg.	0%	(0.00) 59.24
8. Sheathing - OSB - 1/2"									
1,471.78	SF	1.83	71.49	538.68	3,303.53	0/150 yrs	Avg.	0%	(0.00) 3,303.53
To add sheathing to spaced decking for nailable surface									
9. Add charge for sheathing steep roof - over 12/12 slope									
1,471.78	SF	0.38	8.54	111.86	679.68	0/150 yrs	Avg.	0%	(0.00) 679.68
10. General Demolition -added demo labor due to steep area and to eliminate added damage.*									
10.00	HR	70.74	0.00	141.48	848.88	0/NA	Avg.	NA	(0.00) 848.88
Roof Coverings									
11. R&R Aluminum corrugated sheet roofing - .034									
1,471.78	SF	10.66	330.78	3,137.84	19,157.80	63/75 yrs	Avg.	80% [M]	(3,650.01) 15,507.79
12. Drip edge									
179.80	LF	3.70	15.12	133.06	813.44	0/35 yrs	Avg.	0%	(0.00) 813.44



Compass Adjusting Services Inc.

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Fax: (817) 731-5011

CONTINUED - Dwelling roof

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
This item did not previously exist or expands the scope of repairs, but is required by current building codes. The code upgrade cost is payable when incurred, subject to limits.									
13. Remove Additional charge for steep roof greater than 12/12 slope									
14.72	SQ	42.58	0.00	125.36	752.14	63/NA	Avg.	NA	(0.00) 752.14
14. Additional charge for steep roof greater than 12/12 slope									
14.72	SQ	141.48	0.00	416.52	2,499.11	63/NA	Avg.	0%	(0.00) 2,499.11
15. Valley metal									
29.10	LF	8.19	5.34	47.66	291.33	63/35 yrs	Avg.	80% [M]	(58.90) 232.43
16. Hip / Ridge cap - metal roofing									
51.83	LF	8.33	10.90	86.34	528.98	63/75 yrs	Avg.	80% [M]	(120.25) 408.73
17. Neoprene pipe jack flashing for metal roofing									
2.00	EA	81.55	4.36	32.62	200.08	63/75 yrs	Avg.	80% [M]	(48.14) 151.94
18. Flashing - pipe jack - split boot									
1.00	EA	103.04	3.37	20.60	127.01	63/35 yrs	Avg.	80% [M]	(37.15) 89.86
19. R&R Flue cap - oversized									
1.00	EA	303.83	17.88	60.78	382.49	63/18 yrs	Avg.	80% [M]	(197.34) 185.15
20. R&R Fireplace - pipe and storm collar *									
1.00	EA	797.73	49.95	159.54	1,007.22	63/20 yrs	Avg.	80% [M]	(551.20) 456.02
Totals: Dwelling roof		555.00	5,485.42	33,467.54				4,662.99	28,804.55

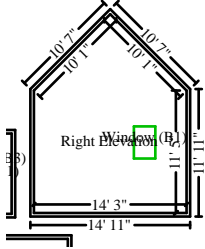
Front Elevation

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
No storm related damage observed.									
Totals: Front Elevation		0.00	0.00	0.00				0.00	0.00



Compass Adjusting Services Inc.

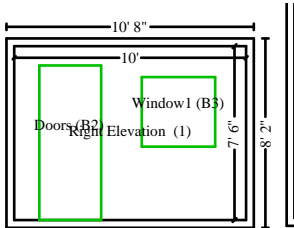
4055 International Plaza
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 Fax: (817) 731-5011



Right Elevation

Height: 8'

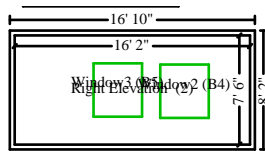
458.12 SF Walls	213.66 SF Ceiling
671.77 SF Walls & Ceiling	207.66 SF Floor
23.07 SY Flooring	57.26 LF Floor Perimeter
57.26 LF Ceil. Perimeter	



Subroom: Right Elevation (1)

Height: 8'

280.00 SF Walls	75.00 SF Ceiling
355.00 SF Walls & Ceiling	47.72 SF Floor
5.30 SY Flooring	35.00 LF Floor Perimeter
35.00 LF Ceil. Perimeter	



Subroom: Right Elevation (2)

Height: 8'

378.67 SF Walls	121.25 SF Ceiling
499.92 SF Walls & Ceiling	96.81 SF Floor
10.76 SY Flooring	47.33 LF Floor Perimeter
47.33 LF Ceil. Perimeter	

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Below line items are to repair the elevation due to tree damaged.									
Tree damaged one window screen and scratched siding. Rafters being replaced therefore painting soffit.									
21. Clean siding - metal or vinyl									
352.18 SF	0.47	0.26	33.10	198.88	0/NA	Avg.	0%	(0.00)	198.88
22. Seal & paint wood siding									
1,116.78 SF	2.17	45.34	484.68	2,953.43	3/15 yrs	Avg.	20%	(125.08)	2,828.35
23. Paint door or window opening - 2 coats (per side)									
5.00 EA	37.19	2.18	37.20	225.33	3/15 yrs	Avg.	20%	(6.02)	219.31
24. Clean door / window opening (per side)									
5.00 EA	18.95	0.01	18.96	113.72	0/NA	Avg.	0%	(0.00)	113.72
25. Mask the surface area per square foot - plastic and tape - 4 mil									
200.00 SF	0.29	1.02	11.60	70.62	0/15 yrs	Avg.	0%	(0.00)	70.62
26. Prime & paint exterior soffit - exposed rafters									
54.17 SF	3.68	3.61	39.88	242.84	3/15 yrs	Avg.	20%	(9.97)	232.87
27. Exterior light fixture - Detach & reset									
2.00 EA	84.73	0.00	33.90	203.36	0/NA	Avg.	0%	(0.00)	203.36
28. Window screen - rescreen, 1 - 9 SF									
1.00 EA	46.12	0.34	9.22	55.68	0/30 yrs	Avg.	0%	(0.00)	55.68
Screen damaged by tree									



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CONTINUED - Right Elevation

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Totals: Right Elevation		52.76	668.54	4,063.86				141.07	3,922.79

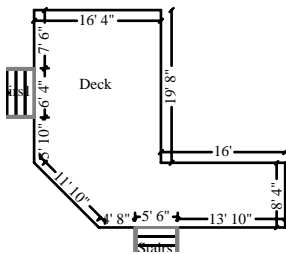
Rear Elevation

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
No storm related damage observed.									
Totals: Rear Elevation		0.00	0.00	0.00				0.00	0.00

Left Elevation

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
No storm related damage observed.									
Totals: Left Elevation		0.00	0.00	0.00				0.00	0.00
Total: Main Level		607.76	6,153.96	37,531.40				4,804.06	32,727.34

Deck



Deck

Height: 3'

115.78 LF Floor Perimeter

Missing Wall

6' 4" X 3'

Opens into STAIRS1

Missing Wall

5' 6" X 3'

Opens into STAIRS3



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QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Below line items are to repair the deck due to damage from the tree impact.									
Deck Finish									
29. R&R Deck planking - 2x6 wood polymer lumber (per SF)									
555.87 SF	24.47	651.66	2,720.42	16,974.21	0/25 yrs	Avg.	0%	(0.00)	16,974.21
Replacing all the decking due to 1/2 the deck is damaged and the decking is milled at the same time to assure color is uniformed.									
Includes hidden fasteners									
30. R&R 1/2" x 12" wood polymer lumber									
36.00 LF	16.39	30.59	118.00	738.63	0/150 yrs	Avg.	0%	(0.00)	738.63
Fascia damaged and needing removed in areas for framing repair									
31. Paint deck handrail - 2 coats paint									
79.36 LF	11.32	2.99	179.68	1,081.03	4/15 yrs	Avg.	26.67%	(11.00)	1,070.03
32. R&R Deck planking - 2x6 wood polymer lumber (per SF)									
97.00 SF	24.47	113.72	474.72	2,962.03	0/25 yrs	Avg.	0%	(0.00)	2,962.03
Bench surface									
33. Material Only 4" x 4" wood post - redwood (1.33 BF per LF)									
24.00 LF	5.12	8.91	24.58	156.37	0/150 yrs	Avg.	0%	(0.00)	156.37
Railing posts									
34. 2" x 6" lumber - redwood (1 BF per LF)									
36.00 LF	6.83	11.41	49.18	306.47	0/150 yrs	Avg.	0%	(0.00)	306.47
Top cap for handrail									
35. Material Only 2" x 4" lumber - redwood (.667 BF per LF)									
282.17 LF	3.41	69.76	192.44	1,224.40	0/150 yrs	Avg.	0%	(0.00)	1,224.40
Handrail- Handrail is 2x4 top and bottom with 2x4 balusters									
Material only									
36. Install Deck guard rail - redwood									
36.08 LF	27.41	0.00	197.80	1,186.75	0/20 yrs	Avg.	0%	(0.00)	1,186.75
Labor to install the handrail									
37. Contents - move out then reset									
1.00 EA	83.43	0.00	16.68	100.11	0/NA	Avg.	0%	(0.00)	100.11
Framing									
38. R&R Framing hurricane tie									
24.00 EA	12.25	2.61	58.80	355.41	0/150 yrs	Avg.	0%	(0.00)	355.41
39. R&R Framing hanger - 2" x 6" or 2" x 8"									
24.00 EA	24.22	9.67	116.24	707.19	0/150 yrs	Avg.	0%	(0.00)	707.19
40. R&R Framing post cap connector - 4"									
5.00 EA	36.87	3.14	36.88	224.37	0/150 yrs	Avg.	0%	(0.00)	224.37
41. R&R Framing post base connector - 4"									
5.00 EA	40.53	4.47	40.54	247.66	0/150 yrs	Avg.	0%	(0.00)	247.66
42. R&R Lag bolt - 1/2" x 5" - hex lag screw - zinc plated									
16.00 EA	19.32	1.24	61.82	372.18	0/20 yrs	Avg.	0%	(0.00)	372.18
43. R&R Joist - floor or ceiling - 2x8 - w/blocking - 16" oc									
245.00 SF	5.11	24.69	250.40	1,527.04	0/150 yrs	Avg.	0%	(0.00)	1,527.04
44. R&R 2" x 8" lumber (1.33 BF per LF)									
36.00 LF	5.32	3.81	38.30	233.63	0/150 yrs	Avg.	0%	(0.00)	233.63

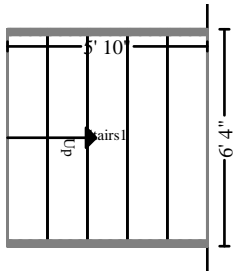


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CONTINUED - Deck

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV	
45. R&R 2" x 8" lumber (1.33 BF per LF)										
16.17	LF	5.32	1.71	17.20	104.94	0/150 yrs	Avg.	0%	(0.00)	104.94
46. R&R 4" x 4" square wood post (1.33 BF per LF)										
20.00	LF	8.80	3.32	35.20	214.52	0/150 yrs	Avg.	0%	(0.00)	214.52
47. R&R Concrete pier or footing with post anchor										
5.00	EA	183.64	16.05	183.66	1,117.91	0/200 yrs	Avg.	0%	(0.00)	1,117.91
48. R&R Beam - double 2" x 8"*										
32.00	LF	19.93	8.31	127.54	773.61	0/150 yrs	Avg.	0%	(0.00)	773.61
49. Carpenter - General Framer -added labor to demo, tie in new framing to existing*										
6.00	HR	91.52	0.00	109.82	658.94	0/NA	Avg.	0%	(0.00)	658.94
Totals: Deck		968.06	5,049.90	31,267.40				11.00	31,256.40	



Stairs1

Height: 17'

7.07 SY Flooring

63.60 SF Floor

- Missing Wall** **6' 4" X 17'** **Opens into Exterior**
- Missing Wall** **5' 10" X 17'** **Opens into Exterior**
- Missing Wall** **6' 4" X 17'** **Opens into DECK**
- Missing Wall** **5' 10" X 17'** **Opens into Exterior**

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV	
Below line items are to replace the decking due to the replacement of the decking at the deck. Painting railing due to running from the deck.										
50. Paint deck handrail - 2 coats paint										
14.00	LF	11.32	0.53	31.70	190.71	4/15 yrs	Avg.	26.67%	(1.94)	188.77
51. R&R Deck planking - 2x6 wood polymer lumber (per SF)										
63.60	SF	24.47	74.56	311.26	1,942.11	0/25 yrs	Avg.	0%	(0.00)	1,942.11

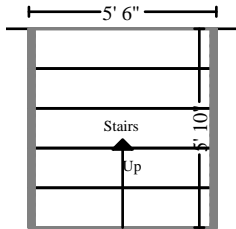


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CONTINUED - Stairs1

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Totals: Stairs1		75.09	342.96	2,132.82				1.94	2,130.88



Stairs

Height: 17'

5.83 SY Flooring 52.48 SF Floor

- Missing Wall 5' 6" X 17' Opens into Exterior**
- Missing Wall 5' 10" X 17' Opens into Exterior**
- Missing Wall 5' 6" X 17' Opens into DECK**
- Missing Wall 5' 10" X 17' Opens into Exterior**

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
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Below line items are to replace the damaged stairs due to tree impact.
 Stairs were not poly decking as the deck was.

52. R&R Stairway - redwood stringers and treads (per tread)									
5.00	EA	156.83	26.92	156.84	967.91	0/50 yrs	Avg. 0%	(0.00)	967.91
53. Paint deck handrail - 2 coats paint									
14.00	LF	11.32	0.53	31.70	190.71	4/15 yrs	Avg. 26.67%	(1.94)	188.77
54. 2" x 6" lumber - redwood (1 BF per LF)									
14.00	LF	6.83	4.44	19.12	119.18	0/150 yrs	Avg. 0%	(0.00)	119.18
Top cap for handrail									
55. Material Only 2" x 4" lumber - redwood (.667 BF per LF)									
50.00	LF	3.41	12.36	34.10	216.96	0/150 yrs	Avg. 0%	(0.00)	216.96
Handrail- Handrail is 2x4 top and bottom with 2x4 balusters , 2x6 cap Material only									
56. Install Deck guard rail - redwood									
14.00	LF	27.41	0.00	76.74	460.48	0/20 yrs	Avg. 0%	(0.00)	460.48
Labor to install the handrail									
57. Paint deck - 2 coats paint									
52.48	SF	1.55	0.76	16.26	98.36	4/15 yrs	Avg. 26.67%	(2.80)	95.56



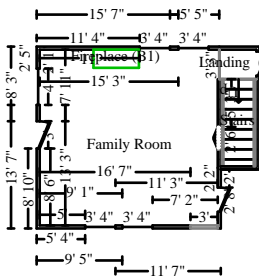
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CONTINUED - Stairs

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV	
58. Material Only 4" x 4" wood post - redwood (1.33 BF per LF)										
8.00	LF	5.12	2.97	8.20	52.13	0/150 yrs	Avg.	0%	(0.00)	52.13
Railing posts										
Totals: Stairs		47.98	342.96	2,105.73				4.74	2,100.99	
Total: Deck		1,091.13	5,735.82	35,505.95				17.68	35,488.27	

Main level Interior



Family Room

Height: 7' 8"

404.31 SF Walls	379.15 SF Ceiling
783.46 SF Walls & Ceiling	369.15 SF Floor
41.02 SY Flooring	58.58 LF Floor Perimeter
74.75 LF Ceil. Perimeter	

Door	3' X 6' 8"	Opens into Exterior
Window	4' X 4'	Opens into Exterior
Missing Wall - Goes to Floor	3' X 6' 8"	Opens into Exterior
Window	3' 4" X 4'	Opens into Exterior
Window	3' 4" X 4'	Opens into Exterior
Door	2' 8" X 6' 8"	Opens into Exterior
Door	2' 6" X 6' 8"	Opens into STAIRS
Missing Wall	3' 3" X 7' 8"	Opens into LANDING
Window	3' 4" X 4'	Opens into Exterior
Window	3' 4" X 4'	Opens into Exterior

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV	
Below line items are to repair the room due to water damage and damage to the walls and ceiling due to impact from the tree.										
Ceiling										
59. 5/8" drywall - hung, taped, ready for texture										
58.75	SF	2.77	3.07	32.54	198.35	0/150 yrs	Avg.	0%	(0.00)	198.35
Replacing 3' from the damaged wall due to moisture, damage and to expose the framing. Skim coating the ceiling, then finish texture due to unique texture and amount of damage.										



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CONTINUED - Family Room

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
60. Texture drywall - smooth / skim coat									
379.15 SF	1.92	3.57	145.60	877.14	0/150 yrs	Avg.	0%	(0.00)	877.14
61. Texture drywall - heavy hand texture									
379.15 SF	1.71	5.22	129.68	783.25	0/150 yrs	Avg.	0%	(0.00)	783.25
62. Seal the ceiling w/PVA primer - one coat									
379.15 SF	0.69	1.65	52.32	315.58	4/15 yrs	Avg.	26.67%	(6.07)	309.51
63. Paint the ceiling - two coats									
379.15 SF	1.16	8.25	87.96	536.02	4/15 yrs	Avg.	26.67%	(30.33)	505.69
64. Light fixture - Detach & reset									
1.00 EA	57.06	0.00	11.42	68.48	0/NA	Avg.	0%	(0.00)	68.48
65. Detach & Reset Chandelier									
1.00 EA	148.36	0.00	29.68	178.04	0/20 yrs	Avg.	0%	(0.00)	178.04
66. Smoke detector - Detach & reset									
1.00 EA	55.25	0.00	11.06	66.31	0/NA	Avg.	0%	(0.00)	66.31
67. Stain & finish wood beam									
156.00 SF	3.13	6.79	97.66	592.73	4/15 yrs	Avg.	26.67%	(24.96)	567.77
Ceiling beams marred by drywall									
Walls									
68. 1/2" drywall - hung, taped, ready for texture									
103.47 SF	2.65	4.95	54.84	333.99	0/150 yrs	Avg.	0%	(0.00)	333.99
69. Tape joint for new to existing drywall - per LF									
34.92 LF	11.69	0.89	81.64	490.74	0/150 yrs	Avg.	0%	(0.00)	490.74
70. Seal the surface area w/PVA primer - one coat									
103.47 SF	0.69	0.45	14.28	86.12	4/15 yrs	Avg.	26.67%	(1.66)	84.46
71. Paint the walls - two coats									
404.31 SF	1.16	8.79	93.80	571.59	4/15 yrs	Avg.	26.67%	(32.34)	539.25
72. Mask and prep for paint - tape only (per LF)									
74.75 LF	0.71	0.27	10.62	63.96	0/15 yrs	Avg.	0%	(0.00)	63.96
73. Trim board - 1" x 4" - installed (cedar)									
32.00 LF	5.24	6.80	33.54	208.02	0/150 yrs	Avg.	0%	(0.00)	208.02
74. Stain & finish casing									
32.00 LF	1.86	0.60	11.90	72.02	4/15 yrs	Avg.	26.67%	(2.22)	69.80
Casing at 2 windows on damaged wall									
75. Seal & stain door or window opening (per side)*									
2.00 EA	37.26	0.88	14.90	90.30	4/15 yrs	Avg.	26.67%	(3.25)	87.05
76. Window extension jamb - 11/16" x 1-23/32" (4-9/16" wall)									
32.00 LF	3.17	2.53	20.28	124.25	0/30 yrs	Avg.	0%	(0.00)	124.25
Window trim at damaged wall									

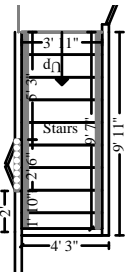


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CONTINUED - Family Room

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
77. Base shoe - stain grade									
32.00 LF	1.88	1.95	12.04	74.15	0/150 yrs	Avg.	0%	(0.00)	74.15
Attached to window jamb on damaged wall									
78. Baseboard - 5 1/4" hardwood									
16.58 LF	9.25	7.95	30.68	192.00	0/150 yrs	Avg.	0%	(0.00)	192.00
79. Stain & finish baseboard									
58.58 LF	1.85	1.10	21.68	131.15	4/15 yrs	Avg.	26.67%	(4.06)	127.09
80. Batt insulation - 4" - R11- unfaced batt									
103.47 SF	0.82	3.83	16.98	105.66	0/150 yrs	Avg.	0%	(0.00)	105.66
81. Window blind - horizontal or vertical - Detach & reset									
1.00 EA	43.94	0.00	8.78	52.72	0/NA	Avg.	0%	(0.00)	52.72
Floor									
82. Contents - move out then reset - Extra large room									
0.50 EA	250.26	0.00	25.02	150.15	0/NA	Avg.	0%	(0.00)	150.15
To reset the contents after repairs									
83. Mask the floor per square foot - plastic and tape - 4 mil									
369.15 SF	0.29	1.87	21.42	130.34	0/15 yrs	Avg.	0%	(0.00)	130.34
84. Final cleaning - construction - Residential									
369.15 SF	0.37	0.00	27.32	163.91	0/NA	Avg.	0%	(0.00)	163.91
Totals: Family Room		71.41	1,097.64	6,656.97				104.89	6,552.08



Stairs

Height: Sloped

146.26 SF Walls	45.90 SF Ceiling
192.17 SF Walls & Ceiling	64.78 SF Floor
7.20 SY Flooring	19.16 LF Floor Perimeter
22.65 LF Ceil. Perimeter	

Door

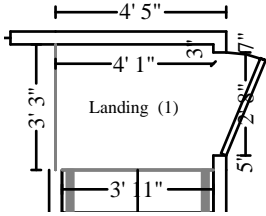
2' 6" X 6' 8"

Opens into FAMILY_ROOM



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Subroom: Landing (1)

Height: 7' 8"

38.44 SF Walls	13.27 SF Ceiling
51.72 SF Walls & Ceiling	13.27 SF Floor
1.47 SY Flooring	4.67 LF Floor Perimeter
7.33 LF Ceil. Perimeter	

Door	2' 8" X 6' 8"	Opens into Exterior
Missing Wall	3' 3" X 7' 8"	Opens into FAMILY_ROOM
Missing Wall	3' 11" X 7' 8"	Opens into STAIRS

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
Below line items are to paint the ceiling and the walls due to running from the upper and lower level without breaks.									
Ceiling									
85. Paint the ceiling - two coats									
59.17 SF	1.16	1.29	13.72	83.65	4/15 yrs	Avg.	26.67%	(4.73)	78.92
Walls									
86. Paint the walls - two coats									
184.71 SF	1.16	4.02	42.86	261.14	4/15 yrs	Avg.	26.67%	(14.78)	246.36
87. Light fixture - Detach & reset									
1.00 EA	57.06	0.00	11.42	68.48	0/NA	Avg.	0%	(0.00)	68.48
88. Detach & Reset Handrail - round / oval - softwood - wall mounted									
10.00 LF	7.33	0.00	14.66	87.96	0/150 yrs	Avg.	0%	(0.00)	87.96
89. Stain & finish handrail - wall mounted									
10.00 LF	2.56	0.38	5.12	31.10	4/15 yrs	Avg.	26.67%	(1.39)	29.71
Floor									
90. Final cleaning - construction - Residential									
78.05 SF	0.37	0.00	5.78	34.66	0/NA	Avg.	0%	(0.00)	34.66
91. Mask the floor per square foot - plastic and tape - 4 mil									
78.05 SF	0.29	0.40	4.52	27.55	0/15 yrs	Avg.	0%	(0.00)	27.55
Totals: Stairs		6.09	98.08	594.54				20.90	573.64

Kitchen

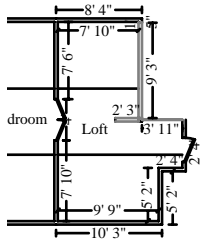
QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
No storm related damage observed.									
Totals: Kitchen		0.00	0.00	0.00				0.00	0.00
Total: Main level Interior		77.50	1,195.72	7,251.51				125.79	7,125.72



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Second Level Interior



Loft

Height: Attic

153.88 SF Walls	245.90 SF Ceiling
399.77 SF Walls & Ceiling	180.54 SF Floor
20.06 SY Flooring	47.67 LF Floor Perimeter
60.25 LF Ceil. Perimeter	

Door	4' X 6' 8"	Opens into MASTER_BEDRO
Door	2' 4" X 6' 8"	Opens into Exterior
Missing Wall	3' 11" X 4"	Opens into Exterior
Missing Wall - Goes to Ceiling	2' 3" X -2' 8"	Opens into LOFT
Missing Wall	9' 3" X 4"	Opens into Exterior

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
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Below line items are to repair the room due to damage from the tree impact and moisture.

Ceiling

92. 5/8" drywall - hung, taped, heavy texture, ready for paint

51.33 SF	3.69	3.42	37.88	230.71	0/150 yrs	Avg.	0%	(0.00)	230.71
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93. Seal the surface area w/PVA primer - one coat

51.33 SF	0.69	0.22	7.08	42.72	4/15 yrs	Avg.	26.67%	(0.82)	41.90
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94. Paint part of the ceiling - two coats

103.90 SF	1.16	2.26	24.10	146.88	4/15 yrs	Avg.	26.67%	(8.31)	138.57
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95. Baseboard - 3 1/4"

16.00 LF	4.30	2.30	13.76	84.86	0/150 yrs	Avg.	0%	(0.00)	84.86
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Trim applied to the wall/ ceiling area

96. Paint baseboard - two coats

16.00 LF	1.69	0.20	5.40	32.64	4/15 yrs	Avg.	26.67%	(0.73)	31.91
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97. Base shoe - stain grade

22.42 LF	1.88	1.37	8.44	51.96	0/150 yrs	Avg.	0%	(0.00)	51.96
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98. Stain & finish base shoe or quarter round

38.33 LF	1.50	0.72	11.50	69.72	4/15 yrs	Avg.	26.67%	(2.66)	67.06
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99. Batt insulation - 10" - R30 - paper / foil faced

130.66 SF	2.06	14.68	53.84	337.68	0/150 yrs	Avg.	0%	(0.00)	337.68
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100. Recessed light fixture - Detach & reset entire unit

2.00 EA	119.64	0.00	47.86	287.14	0/NA	Avg.	0%	(0.00)	287.14
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For framing repair

101. Trim board - 1" x 12" - installed (hardwood - oak or =)

79.33 LF	16.89	81.33	267.98	1,689.19	0/150 yrs	Avg.	0%	(0.00)	1,689.19
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Attached to the walls and damaged

102. Mill set up charge for unique molding - each profile

1.00 EA	351.64	0.00	70.32	421.96	0/150 yrs	Avg.	0%	(0.00)	421.96
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To mill the damaged trim at the walls in loft and master.



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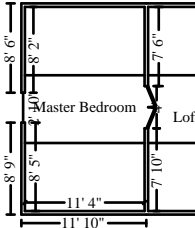
CONTINUED - Loft

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
103. Stain & finish wood siding									
142.00	SF	2.67	5.46	75.82	460.42	4/15 yrs	Avg. 26.67%	(20.07)	440.35
Walls									
104. 1/2" drywall - hung, taped, heavy texture, ready for paint									
78.49	SF	3.55	4.89	55.72	339.25	0/150 yrs	Avg. 0%	(0.00)	339.25
105. Paint the walls - two coats									
153.88	SF	1.16	3.35	35.70	217.55	4/15 yrs	Avg. 26.67%	(12.31)	205.24
106. Mask and prep for paint - tape only (per LF)									
60.25	LF	0.71	0.22	8.56	51.56	0/15 yrs	Avg. 0%	(0.00)	51.56
107. Casing - 2 1/4" stain grade									
21.00	LF	3.82	3.99	16.04	100.25	0/150 yrs	Avg. 0%	(0.00)	100.25
108. Stain & finish door/window trim & jamb - Large (per side)									
1.00	EA	56.69	0.65	11.34	68.68	4/15 yrs	Avg. 26.67%	(2.41)	66.27
109. Seal the surface area w/PVA primer - one coat									
78.49	SF	0.69	0.34	10.84	65.34	4/15 yrs	Avg. 26.67%	(1.26)	64.08
110. Baseboard - 2 1/4" stain grade									
15.00	LF	4.28	2.11	12.84	79.15	0/150 yrs	Avg. 0%	(0.00)	79.15
111. Stain & finish baseboard									
15.00	LF	1.85	0.28	5.56	33.59	4/15 yrs	Avg. 26.67%	(1.04)	32.55
Floor									
112. Interior door - Detach & reset - slab only									
1.00	EA	26.05	0.00	5.22	31.27	0/NA	Avg. 0%	(0.00)	31.27
113. Contents - move out then reset - Large room									
0.50	EA	125.13	0.00	12.52	75.09	0/NA	Avg. 0%	(0.00)	75.09
114. Final cleaning - construction - Residential									
180.54	SF	0.37	0.00	13.36	80.16	0/NA	Avg. 0%	(0.00)	80.16
115. Carpet pad									
180.54	SF	0.66	6.81	23.84	149.81	10/10 yrs	Avg. 80% [M]	(75.10)	74.71
116. Carpet									
275.58	SF	4.01	60.54	221.02	1,386.64	10/10 yrs	Avg. 80% [M]	(668.01)	718.63
Totals: Loft		195.14	1,056.54	6,534.22				792.72	5,741.50



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Master Bedroom

Height: Attic

180.33 SF Walls	299.94 SF Ceiling
480.27 SF Walls & Ceiling	219.11 SF Floor
24.35 SY Flooring	57.33 LF Floor Perimeter
75.60 LF Ceil. Perimeter	

Door 4' X 6' 8" **Opens into LOFT**
Window 2' 10" X 3' 10" **Opens into Exterior**

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
----------	------	-----	-----	-----	----------	-------	-------	---------	-----

Below line items are to repair the room due to damage from the tree impact and moisture.

Ceiling

117. 5/8" drywall - hung, taped, heavy texture, ready for paint									
118.06	SF	3.69	7.87	87.12	530.63	0/150 yrs	Avg.	0%	(0.00) 530.63
118. Seal the surface area w/PVA primer - one coat									
118.06	SF	0.69	0.51	16.30	98.27	4/15 yrs	Avg.	26.67%	(1.89) 96.38
119. Paint part of the ceiling - two coats									
118.60	SF	1.16	2.58	27.52	167.68	4/15 yrs	Avg.	26.67%	(9.49) 158.19
120. Baseboard - 3 1/4"									
22.67	LF	4.30	3.25	19.50	120.23	0/150 yrs	Avg.	0%	(0.00) 120.23
Trim applied to the wall/ ceiling area									
121. Paint baseboard - two coats									
22.67	LF	1.69	0.28	7.66	46.25	4/15 yrs	Avg.	26.67%	(1.03) 45.22
122. Base shoe - stain grade									
28.83	LF	1.88	1.76	10.84	66.80	0/150 yrs	Avg.	0%	(0.00) 66.80
123. Stain & finish base shoe or quarter round									
44.67	LF	1.50	0.84	13.40	81.25	4/15 yrs	Avg.	26.67%	(3.10) 78.15
124. Batt insulation - 10" - R30 - paper / foil faced									
299.94	SF	2.06	33.71	123.58	775.17	0/150 yrs	Avg.	0%	(0.00) 775.17
125. Recessed light fixture - Detach & reset entire unit									
4.00	EA	119.64	0.00	95.72	574.28	0/NA	Avg.	0%	(0.00) 574.28

For framing repair

126. Ceiling fan - Detach & reset									
1.00	EA	203.22	0.00	40.64	243.86	0/NA	Avg.	0%	(0.00) 243.86
127. Trim board - 1" x 12" - installed (hardwood - oak or =)									
90.67	LF	16.89	92.95	306.28	1,930.65	0/150 yrs	Avg.	0%	(0.00) 1,930.65

Attached to the walls and damaged

128. Stain & finish wood siding									
181.34	SF	2.67	6.97	96.84	587.99	4/15 yrs	Avg.	26.67%	(25.63) 562.36

Walls

129. 1/2" drywall - hung, taped, heavy texture, ready for paint									
78.49	SF	3.55	4.89	55.72	339.25	0/150 yrs	Avg.	0%	(0.00) 339.25



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CONTINUED - Master Bedroom

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
130. Paint the walls - two coats									
180.33 SF	1.16	3.92	41.84	254.94	4/15 yrs	Avg.	26.67%	(14.43)	240.51
131. Mask and prep for paint - tape only (per LF)									
75.60 LF	0.71	0.27	10.74	64.69	0/15 yrs	Avg.	0%	(0.00)	64.69
132. Casing - 2 1/4" stain grade									
21.00 LF	3.82	3.99	16.04	100.25	0/150 yrs	Avg.	0%	(0.00)	100.25
133. Stain & finish door/window trim & jamb - Large (per side)									
1.00 EA	56.69	0.65	11.34	68.68	4/15 yrs	Avg.	26.67%	(2.41)	66.27
134. Seal the surface area w/PVA primer - one coat									
78.49 SF	0.69	0.34	10.84	65.34	4/15 yrs	Avg.	26.67%	(1.26)	64.08
135. Stain & finish wood siding									
101.84 SF	2.67	3.91	54.38	330.20	4/15 yrs	Avg.	26.67%	(14.39)	315.81
136. Baseboard - 2 1/4" stain grade									
15.00 LF	4.28	2.11	12.84	79.15	0/150 yrs	Avg.	0%	(0.00)	79.15
137. Stain & finish baseboard									
15.00 LF	1.85	0.28	5.56	33.59	4/15 yrs	Avg.	26.67%	(1.04)	32.55
Floor									
138. Contents - move out then reset - Large room									
0.50 EA	125.13	0.00	12.52	75.09	0/NA	Avg.	0%	(0.00)	75.09
139. Final cleaning - construction - Residential									
219.11 SF	0.37	0.00	16.22	97.29	0/NA	Avg.	0%	(0.00)	97.29
140. Carpet pad									
219.11 SF	0.66	8.26	28.92	181.79	10/10 yrs	Avg.	80% [M]	(91.15)	90.64
141. Carpet									
308.42 SF	4.01	67.75	247.36	1,551.87	10/10 yrs	Avg.	80% [M]	(747.61)	804.26
Totals: Master Bedroom		247.09	1,369.72	8,465.19				913.43	7,551.76
Total: Second Level Interior		442.23	2,426.26	14,999.41				1,706.15	13,293.26

Debris Removal

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
142. Dumpster load - Approx. 12 yards, 1-3 tons of debris									
1.00 EA	453.60	0.00	90.72	544.32	0/NA	Avg.	NA	(0.00)	544.32

For Demo



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CONTINUED - Debris Removal

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV	
143. Tandem axle dump trailer - per load - including dump fees										
1.00	EA	309.37	0.00	61.88	371.25	0/NA	Avg.	NA	(0.00)	371.25
For reconstruction										
Totals: Debris Removal		0.00	152.60	915.57				0.00	915.57	

General items

QUANTITY	UNIT	TAX	O&P	RCV	AGE/LIFE	COND.	DEP %	DEPREC.	ACV
144. Temporary toilet (per month)									
0.00	MO	237.77	0.00	0.00	0/NA	Avg.	0%	(0.00)	0.00
145. Engineering fees (Bid Item)									
1.00	EA				0/NA	Avg.	0%		OPEN
146. Architectural/Drafting fees (Bid Item)									
1.00	EA				0/NA	Avg.	0%		OPEN
147. Taxes, insurance, permits & fees (Bid Item)									
1.00	EA				0/NA	Avg.	0%		OPEN
Totals: General items		0.00	0.00	0.00				0.00	0.00

Line Item Totals: DAVID_ **2,218.62** **15,664.36** **96,203.84** **6,653.68** **89,550.16**
LIBLER

[%] - Indicates that depreciate by percent was used for this item

[M] - Indicates that the depreciation percentage was limited by the maximum allowable depreciation for this item

Additional Charges

	Charge
California Carpet Stewardship Assessment Fee	45.44
California Lumber Assessment Fee	178.86
Additional Charges Total	\$224.30



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Grand Total Areas:

2,040.01 SF Walls	1,394.07 SF Ceiling	3,434.08 SF Walls and Ceiling
1,315.11 SF Floor	146.12 SY Flooring	442.79 LF Floor Perimeter
0.00 SF Long Wall	0.00 SF Short Wall	380.18 LF Ceil. Perimeter
1,315.11 Floor Area	1,423.81 Total Area	1,851.83 Interior Wall Area
2,391.39 Exterior Wall Area	310.98 Exterior Perimeter of Walls	
1,471.78 Surface Area	14.72 Number of Squares	179.80 Total Perimeter Length
51.83 Total Ridge Length	0.00 Total Hip Length	

Coverage	Item Total	%	ACV Total	%
A-Dwelling	96,203.84	100.00%	89,819.32	100.00%
A-Dwelling - Code Upgrade	0.00	0.00%	0.00	0.00%
B-Other Structures	0.00	0.00%	0.00	0.00%
C-Personal Property	0.00	0.00%	0.00	0.00%
D-Loss of Use	0.00	0.00%	0.00	0.00%
Total	96,203.84	100.00%	89,819.32	100.00%



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Summary for A-Dwelling

Line Item Total	78,320.86
California Carpet Stewardship Assessment Fee	45.44
California Lumber Assessment Fee	178.86
Subtotal	78,545.16
Overhead	7,854.61
Profit	7,854.61
Material Sales Tax	2,218.62
Replacement Cost Value	\$96,473.00
Less Depreciation	(6,653.68)
Actual Cash Value	\$89,819.32
Less Deductible	(2,000.00)
Net Claim	\$87,819.32
Total Recoverable Depreciation	6,653.68
Net Claim if Depreciation is Recovered	\$94,473.00

Molloy, Neil



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Summary for A-Dwelling - Code Upgrade

Line Item Total	0.00
Replacement Cost Value	\$0.00
Net Claim	\$0.00

A-Dwelling - Code Upgrade Paid When Incurred

Line Item Total	665.26
Overhead	66.53
Profit	66.53
Material Sales Tax	15.12
Replacement Cost Value	\$813.44
Total Paid When Incurred	\$813.44
Net Claim	\$0.00
Net Claim if Additional Amounts are Recovered	\$813.44

A-Dwelling - Additional Coverage Limit Recap

Description	Single Item Limit	Aggregate Limit	RCV	Overage
A-Dwelling - Code Upgrade	\$48,170.00	\$48,170.00	\$813.44	\$0.00
			\$813.44	\$0.00

Molloy, Neil



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Recap of Taxes, Overhead and Profit

	Overhead (10%)	Profit (10%)	Material Sales Tax (7.25%)	Storage Rental Tax (7.25%)
Line Items	7,832.18	7,832.18	2,218.62	0.00
Additional Charges	22.43	22.43	0.00	0.00
Total	7,854.61	7,854.61	2,218.62	0.00



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Recap by Room

Estimate: DAVID_LIBLER

Area: Main Level

Dwelling roof		27,427.12	35.02%
Coverage: A-Dwelling	100.00% =	27,427.12	
Right Elevation		3,342.56	4.27%
Coverage: A-Dwelling	100.00% =	3,342.56	

Area Subtotal: Main Level		30,769.68	39.29%
Coverage: A-Dwelling	100.00% =	30,769.68	

Area: Deck

Deck		25,249.44	32.24%
Coverage: A-Dwelling	100.00% =	25,249.44	
Stairs1		1,714.77	2.19%
Coverage: A-Dwelling	100.00% =	1,714.77	
Stairs		1,714.79	2.19%
Coverage: A-Dwelling	100.00% =	1,714.79	

Area Subtotal: Deck		28,679.00	36.62%
Coverage: A-Dwelling	100.00% =	28,679.00	

Area: Main level Interior

Family Room		5,487.92	7.01%
Coverage: A-Dwelling	100.00% =	5,487.92	
Stairs		490.37	0.63%
Coverage: A-Dwelling	100.00% =	490.37	

Area Subtotal: Main level Interior		5,978.29	7.63%
Coverage: A-Dwelling	100.00% =	5,978.29	

Area: Second Level Interior

Loft		5,282.54	6.74%
Coverage: A-Dwelling	100.00% =	5,282.54	
Master Bedroom		6,848.38	8.74%
Coverage: A-Dwelling	100.00% =	6,848.38	

Area Subtotal: Second Level Interior		12,130.92	15.49%
Coverage: A-Dwelling	100.00% =	12,130.92	
Debris Removal		762.97	0.97%
Coverage: A-Dwelling	100.00% =	762.97	



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Subtotal of Areas		78,320.86	100.00%
Coverage: A-Dwelling	100.00% =	78,320.86	
Total		78,320.86	100.00%



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Recap by Category with Depreciation

O&P Items			RCV	Deprec.	ACV
CLEANING			573.61		573.61
Coverage: A-Dwelling	@	100.00% =	573.61		
CONCRETE & ASPHALT			604.75		604.75
Coverage: A-Dwelling	@	100.00% =	604.75		
CONTENT MANIPULATION			333.70		333.70
Coverage: A-Dwelling	@	100.00% =	333.70		
GENERAL DEMOLITION			7,703.30		7,703.30
Coverage: A-Dwelling	@	100.00% =	7,703.30		
DOORS			26.05		26.05
Coverage: A-Dwelling	@	100.00% =	26.05		
DRYWALL			3,403.80		3,403.80
Coverage: A-Dwelling	@	100.00% =	3,403.80		
ELECTRICAL			55.25		55.25
Coverage: A-Dwelling	@	100.00% =	55.25		
FLOOR COVERING - CARPET			2,605.61	1,581.87	1,023.74
Coverage: A-Dwelling	@	100.00% =	2,605.61		
FINISH CARPENTRY / TRIMWORK			4,228.92		4,228.92
Coverage: A-Dwelling	@	100.00% =	4,228.92		
FIREPLACES			1,033.26	748.54	284.72
Coverage: A-Dwelling	@	100.00% =	1,033.26		
FRAMING & ROUGH CARPENTRY			27,920.60		27,920.60
Coverage: A-Dwelling	@	100.00% =	27,920.60		
INSULATION			971.89		971.89
Coverage: A-Dwelling	@	100.00% =	971.89		
LIGHT FIXTURES			1,353.00		1,353.00
Coverage: A-Dwelling	@	100.00% =	1,353.00		
PAINTING			9,088.53	408.82	8,679.71
Coverage: A-Dwelling	@	100.00% =	9,088.53		
ROOFING			17,559.99	3,914.45	13,645.54
Coverage: A-Dwelling	@	100.00% =	17,559.99		
STAIRS			667.10		667.10
Coverage: A-Dwelling	@	100.00% =	667.10		
WINDOW REGLAZING & REPAIR			46.12		46.12
Coverage: A-Dwelling	@	100.00% =	46.12		
WINDOW TREATMENT			43.94		43.94
Coverage: A-Dwelling	@	100.00% =	43.94		
WINDOWS - WOOD			101.44		101.44
Coverage: A-Dwelling	@	100.00% =	101.44		
O&P Items Subtotal			78,320.86	6,653.68	71,667.18
Permits and Fees			224.30		224.30



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Coverage: A-Dwelling	@	100.00% =	224.30		
Overhead			7,854.61		7,854.61
Coverage: A-Dwelling	@	100.00% =	7,854.61		
Profit			7,854.61		7,854.61
Coverage: A-Dwelling	@	100.00% =	7,854.61		
Material Sales Tax			2,218.62		2,218.62
Coverage: A-Dwelling	@	100.00% =	2,218.62		
Total			96,473.00	6,653.68	89,819.32

RESOLUTION NO. 2024-05

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT AMENDING THE OPTIONS SELECTED IN RESOLUTION NO. 2024-02 AND DIRECTING STAFF TO PROCEED WITH THE PROPOSITION 218 PROCESS FOR RATE ADOPTION

WHEREAS, the Plumas Eureka Community Services District (“District”) is responsible for delivering essential water and wastewater services to its customers within the District boundaries; and

WHEREAS, on January 23, 2024, during a special Board meeting, the District Board of Directors (“Board”) deliberated on the infrastructure, operational, and maintenance requirements and reserve balances of the District’s water system and wastewater system, while also exploring various funding options, including potential rate adjustments; and

WHEREAS, on February 20, 2024, the District held a community meeting present and gather public input on the preliminary five-year financing plans for the water and wastewater enterprises, reflecting the District’s commitment to transparency and community involvement; and

WHEREAS, on March 25, 2024, the District received the Water and Wastewater Rate Study and Five-Year Financing Plans (“Rate Study”), Final Report, outlining two distinct water enterprise plan options, two wastewater enterprise options, and their respective rate structures; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT that the Water and Wastewater Rate Study and Five-Year Financing Plans, Final Draft, identifying proposed programs, projects, and a financial plan for improvements to the District’s water and wastewater system is hereby approved and staff shall proceed with the Proposition 218 process for rate adoption of option __ for the water enterprise and option _ for the wastewater enterprise.

PASSED AND ADOPTED AT A REGULAR MEETING OF THE DISTRICT BOARD OF DIRECTORS THIS 16th DAY OF APRIL 2024 BY THE FOLLOWING VOTE:

AYES:

NOES:

ABSENT:

ASTAIN:

ATTEST: Gina-Marie L. Morris

Don Fregulia, Board Chairperson

Date

Gina-Marie Morris, Clerk of the Board

Date

RESOLUTION NO. 2024-02

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT APPROVING THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT WATER AND WASTEWATER RATE STUDY AND FIVE-YEAR FINANCING PLANS, FINAL REPORT AND DIRECTING STAFF TO PROCEED WITH THE PROPOSITION 218 PROCESS FOR RATE ADOPTION

WHEREAS, the Plumas Eureka Community Services District ("District") is responsible for delivering essential water and wastewater services to its customers within the District boundaries; and

WHEREAS, on January 23, 2024, during a special Board meeting, the District Board of Directors ("Board") deliberated on the infrastructure, operational, and maintenance requirements and reserve balances of the District's water system and wastewater system, while also exploring various funding options, including potential rate adjustments; and

WHEREAS, on February 20, 2024, the District held a community meeting present and gather public input on the preliminary five-year financing plans for the water and wastewater enterprises, reflecting the District's commitment to transparency and community involvement; and

WHEREAS, on March 25, 2024, the District received the Water and Wastewater Rate Study and Five-Year Financing Plans ("Rate Study"), Final Report, outlining two distinct water enterprise plan options, two wastewater enterprise options, and their respective rate structures; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT that the Water and Wastewater Rate Study and Five-Year Financing Plans, Final Draft, identifying proposed programs, projects, and a financial plan for improvements to the District's water and wastewater system is hereby approved and staff shall proceed with the Proposition 218 process for rate adoption of option 2 for the water enterprise and option 2 for the wastewater enterprise.

PASSED AND ADOPTED AT A SPECIAL MEETING OF THE DISTRICT BOARD OF DIRECTORS THIS 25th DAY OF MARCH 2024 BY THE FOLLOWING VOTE:

AYES: *Don Fregulia, Todd Solomon, Rich Machado, Jeff Glick, Kim Train*
NOES: *0*
ABSENT: *0*
ASTAIN: *0*
ATTEST: *Gina-Marie Morris*


Don Fregulia, Board Chairperson


Gina-Marie Morris, Clerk of the Board



**PLUMAS-EUREKA COMMUNITY
SERVICES DISTRICT**

**WATER AND WASTEWATER RATE STUDY
AND FIVE-YEAR FINANCING PLANS**

MARCH 2024
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS
PLUMAS-EUREKA COMMUNITY SERVICES DISTRICT**

PREPARED BY:


SCI Consulting Group
4745 MANGELS BOULEVARD
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PLUMAS-EUREKA COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Don Fregulla, Chairperson
Todd Solomon, Vice Chairperson
Rich Machado, Director
Jeff Glick, Director
Kim Train, Director

GENERAL MANAGER

Jamar Tate

ADMINISTRATIVE MANAGER

Gina-Marie Morris

PROJECT MANAGER

John Rowden

ACKNOWLEDGMENTS

This Water and Wastewater Rate Study and Five-Year Financing Plans were prepared by SCI Consulting Group ("SCI") under an agreement with the Plumas Eureka Community Services District ("District"). The work was accomplished under the general direction of Jamar Tate, General Manager.

We want to acknowledge the special efforts made by the following individuals and organizations for this project:

Gina-Marie Morris, Plumas Eureka Community Services District
John Rowden, Plumas Eureka Community Services District
Dowl Engineering
De Nora Engineering

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EXECUTIVE SUMMARY

INTRODUCTION

The Plumas Eureka Community Services District ("District") is tasked with delivering essential services to residents within its jurisdiction, located in Plumas County. Serving as the primary provider of water and wastewater services to the community, the District's responsibilities encompass a wide array of tasks including sourcing, treating, distributing clean water, and managing wastewater collection, treatment, and disposal. Ensuring access to safe drinking water and adhering to environmental compliance standards in wastewater management are key priorities for the District.

Financing for the operation and maintenance of the District's water and wastewater systems is facilitated through two separate enterprises, distinct from the General Fund. However, the increasing costs associated with system operation and maintenance, alongside the necessity for significant capital improvements, have highlighted a discrepancy between current revenues and the escalating demands of the systems. Without adjustments to fee structures, the District's water and wastewater enterprise fund will struggle to cover operational expenses and execute essential capital improvements and repairs.

To address these challenges, the District collects both water and wastewater fees to sustain crucial services for residents. These fees encompass various components, including operational and maintenance expenses, capital improvements, and debt service. Water fees cater to the costs associated with sourcing, treating, and distributing clean water, while wastewater fees support wastewater collection, treatment, and disposal efforts, ensuring compliance with environmental regulations and public health standards. Overall, the District aims to balance the financial sustainability of its utility services while delivering reliable and efficient water and wastewater management for the community and surrounding environment.

In compliance with the California Constitution Article XIII D, Section 6 ("Proposition 218"), and District ordinances and policies, the Water and Wastewater Rate Study and Five-Year Financing Plan were prepared. The purpose of this study is to update water and wastewater rates to ensure they sufficiently meet the District's financial and service obligations, including ongoing operation and maintenance and necessary capital improvements, while maintaining prudent reserves.

Revenues generated from fees will be allocated towards the operation and maintenance of the District's water and wastewater systems, adhering to state and federal regulations.

Proposed rates are designed to cover the proportional costs of operation and maintenance of the sewer system attributable to customers of both systems. Based on the cost of service and following generally accepted rate design criteria, the District believes that the proposed rates are fair and reasonable for its customers.

PLAN ASSUMPTIONS

In order to establish a robust and comprehensive plan, this study relies on several key assumptions to provide a solid foundation for decision-making.

BASE YEAR. Fiscal year 2023-24 serves as both the budget year and the base year for this plan. The term “base year” refers to the fiscal year’s expenses upon which the rates are established. The study period spans from FY 2024-25 through FY 2028-29.

INFLATIONARY ASSUMPTION. The plan incorporates a general cost inflation adjustment of 3.0 percent per fiscal year. This inflation assumptions have been carefully reviewed with District staff and are deemed reasonable for financial planning purposes.

GROWTH ASSUMPTION. The plan assumes no significant growth in customer base throughout the planning period.

OPERATING RESERVE. An operating reserve is essential for mitigating the risk of unexpected operation costs or declines in operating revenues. The plan establishes a goal of maintaining an operating reserve equivalent to 25 percent of operating costs over the five-year period, or at least achieving this goal by the plan’s conclusion. As the upgraded system gains reliability over time, it may be possible to reduce the operational reserve goal to a lower level.

CAPITAL IMPROVEMENT RESERVE. The capital improvement reserve is set at the level of the highest year of planned capital expenditures. This reserve enables the District to manage the fluctuations in annual capital improvement program expenditures and provides a buffer in the event of unforeseen circumstances such as natural disasters or infrastructure damage. This target aligns with industry standards and ensures prudent financial management.

DEBT SERVICE RESERVE. It is recommended that the District maintain a debt service reserve equal to 125 percent of one year’s debt payment. This reserve provides a cushion against potential financial challenges and ensures the District’s ability to meet its debt obligations in a timely manner.

SUMMARY OF RECOMMENDATIONS

These recommendations aim to guide the District in effectively managing its financial resources, ensuring compliance with legal requirements, and maintaining the long-term sustainability and reliability of its water and wastewater services.

1. **OPTION SELECTION.** The District Board should deliberate and choose one of the two options presented in the study, or make modifications as deemed necessary, with the selected option to take effect on July 1, 2024.
2. **ADOPTION PROCEDURE.** The proposed five-year water and wastewater fees should be formally adopted in accordance with the prescribed procedures outlined in Article XIII D of the California Constitution, ensuring compliance with regulatory requirements.
3. **FLEXIBILITY UNDER PROPOSITION 218.** Proposition 218 permits agencies to implement rates and charges that are lower than those initially approved through the Proposition 218 hearing process. Should actual annual cost increases be less than projected, the District has the flexibility to adjust rates and charges accordingly, even below the maximum rates specified in the Proposition 218 notice.
4. **RESERVE REQUIREMENTS.** Each enterprise fund should maintain specific reserve levels to ensure financial stability and readiness for contingencies. This includes an operational reserve equivalent to at least 25% of annual operating expenses, a capital improvement reserve amounting to approximately one-year of projected capital expenses, and a debt service reserve totaling 125% of one year's debt payment.
5. **FINANCIAL PLANNING AND REVIEW.** While the five-year financing plans and associated water and wastewater rates are based on reasonable assumptions and estimates at present, it's essential to acknowledge the dynamic nature of economic conditions and regulatory landscapes. Therefore, it is recommended that the District conducts an annual review of the financial condition of each enterprise as part of the budgeting process. Additionally, a comprehensive financial plan and fee updates should be conducted every five years, unless an earlier review is deemed necessary due to changing circumstances.

WATER RATE STUDY AND FIVE-YEAR FINANCING PLAN

The District's water enterprise is presently functioning at an acceptable level. In general, water enterprise reserves are robust, and the water enterprise is currently debt-free. However, impending developments necessitate a proactive approach. In the near future, significant debt will be incurred to address a crucial issue: the construction of a new Water Treatment Plant ("WTP") aimed at removing arsenic from the raw water supply. This crucial project necessitates either the replacement or significant upgrading of the current infrastructure, as determined by evaluations conducted by Farr West Engineering, the District's engineering team. The estimated cost for this undertaking falls between \$5.85 million and \$7.15 million. For planning purposes, the bid of \$6.5 million will be adopted. Dowl Engineering also evaluated the project and secured a similar quote from Denora, which offers an approximate estimate of \$6.5 million as well.

To ensure the successful execution of this vital project, a sufficient revenue stream is imperative. This revenue stream must cover not only the increased operation and maintenance ("O&M") expenses associated with the new WTP but also facilitate capital improvement projects, debt service payments, and compliance with revenue coverage covenants and restricted bond reserve balances. These financial considerations are critical for the construction and operation of the new WTP, underlining the necessity for prudent financial planning and resource allocation within the District's water enterprise.

FIGURE 1 – WATER RESERVE BALANCES (FY 2023-24)

Fund	Beginning Balance July 1, 2023	Ending Balance June 30, 2024
Water Enterprise		
Operational Reserve	\$384,049	\$526,776
Capital Reserve	\$316,474	\$308,903
Debt Reserve	\$388,677	\$603,353
Total Water Enterprise Reserves	\$1,089,200	\$1,439,032

The District has presented two strategic options, each accompanied by corresponding rates, for careful consideration. Both options detail a comprehensive plan involving a \$6.5 million replacement or upgrade to WTP, set to begin in Fiscal Year 25-26, facilitated by an associated revenue bond resulting in a 20-year debt service payment of \$409,021 annually. Additionally, both options include an additional \$75,000 for operation and maintenance expenses anticipated with the WTP construction project

Option 1 prioritizes the recalibration of the operational reserve and proposes funding the WTP with a modest capital improvement reserve goal of \$500,000 annually. Conversely, Option 2 also leverages excess operational reserves but suggests a more substantial \$1.5 million annual capital reserve. In both scenarios, rates are maintained to effectively accumulate funds strategically aimed at pre-funding the replacement of WTP. These options reflect the District's commitment to prudent financial planning and proactive infrastructure investment, ensuring the long-term viability and sustainability of its water enterprise.

The following are concise summaries of each option. For comprehensive projections for each reserve fund and detailed calculations, please refer to the thorough analysis provided in Appendix A.

WATER REVENUE REQUIREMENT (OPTION 1)

Option 1 presents a somewhat conservative strategy for water system improvements over the next five years and plans for the WTP upgrade in FY 25-26. The approach begins with the water enterprise boasting high reserve balances. Following prudent financial practices, the reserve allocation strategy prioritizes maintaining an operational reserve balance equivalent to 25% of annual operation and maintenance ("O&M") expenses. Additionally, the plan sets a capital reserve goal of \$500,000 to cover projected capital expenses over the forthcoming five-year period. The strategy also includes ensuring a restricted bond reserve of at least 125% of a one-year debt service payment.

As depicted in the previous figure, the water operational reserve currently exceeds the established goal, indicating its robustness. Similarly, service fee revenue surpasses the required amount. However, the District anticipates approximately an additional \$75,000 in operational and maintenance expenses that have yet to be determined. Consequently, service fee revenue will be reduced by 20 percent to recalibrate the operational reserve fund. Simultaneously, capital fee revenue must increase by 3 percent annually to sustain the established capital reserve goal of \$500,000 during WTP construction. Additionally, debt reserve fee revenue will need to rise by 92 percent to cover the annual debt service payment and maintain the 125% debt reserve goal over the 20-year term of the revenue bond.

Based on the established assumptions, Figure 2, provided on the subsequent page, illustrates the conservative approach outlined in Option 1 for financing the District's wastewater enterprise over five fiscal years. This option yields a conservative yet effective outcome, resulting in an 11% increase in the overall fee revenue for Fiscal Year 24-25.

FIGURE 2 – WATER FIVE-YEAR FINANCING PLAN (OPTION 1)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Res. Balances	\$1,089,200	\$1,439,032	\$1,986,731	\$6,557,360	\$4,583,841	\$2,590,759
Source of Funds						
Service Fee Revenue	\$477,834	\$384,000	\$395,520	\$407,386	\$419,607	\$432,195
Capital Fee Revenue	\$109,174	\$112,449	\$115,823	\$119,297	\$122,876	\$126,562
Debt Service Fee Revenue	\$189,623	\$363,623	\$363,623	\$363,623	\$363,623	\$363,623
Standby Charge Revenue	\$63,780	\$63,780	\$63,780	\$63,780	\$63,780	\$63,780
Bond Proceeds	\$0	\$0	\$6,500,000	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$840,411	\$923,852	\$7,438,746	\$954,086	\$969,887	\$986,161
Total Use of Funds	\$490,579	\$376,154	\$2,868,116	\$2,927,605	\$2,962,969	\$1,478,716
Ending Res. Balances	\$1,439,032	\$1,986,731	\$6,557,360	\$4,583,841	\$2,590,759	\$2,098,205
Cumm. Reserve Goal	\$1,101,853	\$1,100,789	\$1,122,024	\$1,125,146	\$1,128,362	\$1,131,674

WATER REVENUE REQUIREMENT (OPTION 2)

Option 2, in contrast to Option 1, proposes to transfer \$435,000 from excess operational reserve fund to the capital improvement reserve fund in anticipation of the WTP upgrade in FY 25-26. Additionally, Option 2 establishes a higher water capital reserve goal of \$1.5 million in anticipation of the WTP upgrade. The recalibration of the fund results in service fee revenue decreasing by 17% for FY 24-25, followed by modest subsequent annual increases of 3% to sustain the established operational reserve goal of 25% of annual O&M expenses.

Furthermore, it's important to note that debt service fee revenue is anticipated to be the same as in Option 1.

Figure 8, presented on the subsequent page, illustrates the pre-funding approach of Option 1 for financing the District's wastewater enterprise over five fiscal years. This option results in a cumulative 12% increase in overall water fee revenue for Fiscal Year 24-25.

FIGURE 3 – WATER FIVE-YEAR FINANCING PLAN (OPTION 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Reserve Balances	\$1,089,200	\$1,439,032	\$1,998,731	\$6,581,720	\$4,620,932	\$2,640,963
Source of Funds						
Service Fee Revenue	\$477,834	\$396,000	\$407,880	\$420,116	\$432,720	\$445,701
Capital Fee Revenue	\$109,174	\$112,449	\$115,823	\$119,297	\$122,876	\$126,562
Debt Service Fee Revenue	\$189,623	\$363,623	\$363,623	\$363,623	\$363,623	\$363,623
Standby Charge Revenue	\$63,780	\$63,780	\$63,780	\$63,780	\$63,780	\$63,780
Bond Proceeds	\$0	\$0	\$6,500,000	\$0	\$0	\$0
Transfer Ops to Cap	\$435,000	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$1,275,411	\$935,852	\$7,451,106	\$966,817	\$982,999	\$999,667
Total Use of Funds	\$925,579	\$376,154	\$2,868,116	\$2,927,605	\$2,962,969	\$1,478,716
Ending Reserve Balances	\$1,439,032	\$1,998,731	\$6,581,720	\$4,620,932	\$2,640,963	\$2,161,914
Cumm. Reserve Goal	\$2,101,853	\$2,100,789	\$2,122,024	\$2,125,146	\$2,128,362	\$2,131,674

WATER COST-OF-SERVICE ANALYSIS

A cost-of-service analysis is a systematic method employed to fairly distribute the revenue requirement among different customer classes of service, such as residential, commercial, and industrial. This analytical approach encompasses three fundamental steps: functionalization, allocation, and distribution, which collectively assess and assign costs across the service spectrum.

Functionalization involves categorizing the operating expenses of system assets according to their respective operational functions, such as wells, transmission mains, and treatment facilities. This step aids in understanding the nature of expenses incurred within each operational domain.

Allocation establishes a correlation between the expenses incurred and the specific needs met by these expenditures. For instance, it may consider customer-related costs like billing services, expenses associated with meeting peak seasonal demands, costs stemming from the over-sizing of distribution mains to provide fire protection, or expenses tied to the revenue generated by the District.

Finally, the allocated costs are distributed among the various customer groups based on the established relationships identified during the allocation process. This ensures that each customer class contributes its fair share towards covering the overall revenue requirement of the water system.

By employing the cost-of-service analysis methodology, water utilities can achieve equitable revenue allocation while considering the diverse needs and usage patterns of different customer groups within their service area. This approach promotes transparency and fairness in determining water rates and fosters efficient resource management within the utility.

The AWWA M-1 manual recommends two primary methods for distributing costs across customer classes within a water utility. The Base-Extra Capacity Method distributes costs to customer classes based on their proportionate use of water. It considers factors such as the base demand for water usage and any extra capacity required by specific customer classes. The Commodity-Demand Method allocates costs to customer classes based on their Peak Day demands. It accounts for variations in water consumption patterns and peak usage periods among different customer groups.

For the analysis conducted, the Commodity-Demand Method was utilized. While both methods typically yield similar results, it's important to note that they rely heavily on accurate water usage data. Since individual customer water use data was unavailable for this analysis, certain general assumptions were made when allocating commodity and demand-related costs to the various customer classes. These assumptions help ensure a reasonable distribution of costs across the customer base despite the absence of detailed usage information.

FIGURE 4 – WATER CUSTOMER COUNTS AND EDUs

Operational Reserve	Customer Count	Weighting	EDUs
Service Fee 3/4 inch	552	1.00	552
Service Fee 1 inch	3	1.40	4.2
Service Fee 2 inch	2	3.60	7.2
Total, Operational Reserve	557		563.4
Capital Reserve			
Capital Fee 3/4 inch	552	1.00	552
Capital Fee 1 inch	3	1.66	4.98
Capital Fee 2 inch	2	5.33	10.66
Total, Capital Reserve	557		567.64
Debt Service Reserve			
Debt Service 3/4 Inch & Standby	552	1.00	552
Debt Service 1 inch	3	1.66	4.98
Debt Service 2 inch	2	5.33	10.66
Total, Deb Service Reserve	557		567.64

WATER RATES (OPTION 1)

The District's monthly current and proposed five-year operational, capital, and debt service water rates for Option 1 are illustrated in Figure 5 below.

FIGURE 5 – WATER RATES (OPTION 1, MONTHLY)

Customer Class	Customer		FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	Count	Current					
Service Fee (3/4")	552	\$70.65	\$56.80	\$58.50	\$60.26	\$62.06	\$63.93
Service Fee (1")	3	\$99.76	\$79.52	\$81.90	\$84.36	\$86.89	\$89.50
Service Fee (2")	2	\$259.81	\$204.47	\$210.61	\$216.93	\$223.43	\$230.14
Capital Fee (3/4")	552	\$16.03	\$16.51	\$17.00	\$17.51	\$18.04	\$18.58
Capital Fee (1")	3	\$26.71	\$27.40	\$28.23	\$29.07	\$29.94	\$30.84
Capital Fee (2")	2	\$85.48	\$87.99	\$90.63	\$93.35	\$96.15	\$99.03
Debt Service Fee (3/4")	552	\$27.84	\$53.38	\$53.38	\$53.38	\$53.38	\$53.38
Debt Service Fee (1")	3	\$46.39	\$88.61	\$88.61	\$88.61	\$88.61	\$88.61
Debt Service Fee (2")	2	\$148.46	\$284.53	\$284.53	\$284.53	\$284.53	\$284.53
Total Fee (3/4")	552	\$114.52	\$126.69	\$128.89	\$131.15	\$133.49	\$135.89
Total Fee (1")	3	\$172.86	\$195.54	\$198.74	\$202.05	\$205.45	\$208.96
Total Fee (2")	2	\$493.75	\$576.99	\$585.76	\$594.80	\$604.11	\$613.70

WATER RATES (OPTION 2)

Figure 6 on the following page illustrates the proposed rate adjustments necessary to fulfill solely the operation and maintenance (O&M) requirements and debt service components, as outlined for Option 2. As previously mentioned, this rate structure, aimed at gathering revenues for capital enhancements or replacements, is strongly advocated as a sustainable long-term solution.

FIGURE 6 – WATER RATES (OPTION 2, MONTHLY)

Customer Class	Customer Count	Current	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Service Fee (3/4")	552	\$70.65	\$58.57	\$60.33	\$62.14	\$64.00	\$65.92
Service Fee (1")	3	\$99.76	\$82.00	\$84.46	\$87.00	\$89.61	\$92.29
Service Fee (2")	2	\$259.81	\$210.86	\$217.19	\$223.70	\$230.42	\$237.33
Capital Fee (3/4")	552	\$16.03	\$16.51	\$17.00	\$17.51	\$18.04	\$18.58
Capital Fee (1")	3	\$26.71	\$27.40	\$28.23	\$29.07	\$29.94	\$30.84
Capital Fee (2")	2	\$85.48	\$87.99	\$90.63	\$93.35	\$96.15	\$99.03
Debt Service Fee (3/4")	552	\$27.84	\$53.38	\$53.38	\$53.38	\$53.38	\$53.38
Debt Service Fee (1")	3	\$46.39	\$88.61	\$88.61	\$88.61	\$88.61	\$88.61
Debt Service Fee (2")	2	\$148.46	\$284.53	\$284.53	\$284.53	\$284.53	\$284.53
Total Fee (3/4")	552	\$114.52	\$128.46	\$130.72	\$133.04	\$135.43	\$137.89
Total Fee (1")	3	\$172.86	\$198.02	\$201.30	\$204.68	\$208.17	\$211.75
Total Fee (2")	2	\$493.75	\$583.38	\$592.35	\$601.58	\$611.09	\$620.89

WASTEWATER RATE STUDY AND FIVE-YEAR FINANCING PLAN

The District's wastewater system is presently functioning at an acceptable level, albeit Wastewater Treatment Plant No. 6 (WWTP 6), which necessitates either replacement or substantial upgrades, as indicated by assessments conducted by the District's engineering team. The projected cost for this endeavor falls within the range of \$3.9 to \$4.9 million.

Moreover, it's imperative to note that the District faces challenges regarding its reserves, with two out of three currently below adequate levels. Compounding this issue is that operational costs surpass operational fee revenue by approximately \$37,000. This financial discrepancy underscores the necessity for cautious financial management and prudent decision-making to ensure the sustained functionality and efficiency of our wastewater system while also safeguarding the financial interests of our stakeholders.

FIGURE 7 – WASTEWATER RESERVE BALANCES (FY 2023-24)

Fund	Beginning Balance July 1, 2023	Ending Balance June 30, 2024
Wastewater Enterprise		
Operational Reserve	\$102,234	\$65,158
Capital Reserve	\$155,617	\$50,081
Debt Reserve	\$237,423	\$274,728
Total Wastewater Reserves	\$495,274	\$389,967

The District is presenting two strategic options and their corresponding rates for consideration. Option 1 is designed to address the operational deficit while also aiming to replenish the reserves to the level approved by the Board. Option 2 encompasses the objectives of Option 1 but goes further by proposing a comprehensive \$4.9 million replacement or upgrade to WWTP 6, slated to commence around Fiscal Year 2028-2029. An estimated annual debt service of approximately \$308,000 is projected based on certain assumptions. Both options entail maintaining rates to proactively accumulate funds aimed at pre-funding the replacement of WWTP 6.

The subsequent sections provide concise summaries of each option. For a more detailed analysis of the wastewater system rate projections, including comprehensive calculations, please refer to Appendix B.

WASTEWATER FIVE-YEAR FINANCING PLAN (OPTION 1)

Option 1 outlines a conservative approach to wastewater system improvements over the upcoming five years. It is assumed that the WWTP 6 upgrade will not occur until FY 29-30 or later. Adhering to prudent financial practices, the reserve allocation strategy involved maintaining a restricted bond reserve, ensuring it's at least equivalent to 125% of one year's debt service. Additionally, the plan aimed to uphold an operational reserve balance of 25% of annual operation and maintenance ("O&M") expenses while establishing a capital reserve goal of \$177,000, representing the highest projected capital expenses for the forthcoming five-year period.

To address the insufficiency of the operational reserve, a strategic transfer of \$196,000 from the debt reserve to the operational reserve is slated for Fiscal Year 2023-24. This allocation strategy enables a modest 3% annual increase in service fee revenue. Similarly, capital fee revenue will need to experience a 12% increase for Fiscal Year 2024-25, followed by subsequent annual increases of 3% to maintain the established capital reserve goal.

Furthermore, with the full repayment of a privately funded loan in March 2022, the District's debt service fee revenue is poised for a reduction of approximately 37%, given that the debt reserve goal is set at \$78,750. The wastewater system currently services the debt on two outstanding loans semiannually. These two loans are revenue bonds issued by the United States Department of Agriculture ("USDA"), which carry 40-year terms. Loan-specific revenue coverage covenants and restricted reserve balances are currently unknown; this study assumes that the existing rate structure and reserve balances meet those requirements. Notably, no new debt is anticipated to be incurred during the planning period of Option 1, ensuring a stable financial trajectory for the wastewater enterprise.

Figure 8, presented on the subsequent page, illustrates the conservative approach outlined in Option 1 for financing the District's wastewater enterprise over five fiscal years based on the established assumptions. This option yields a conservative yet effective outcome, culminating in a modest 2% reduction in overall fee revenue requirement for Fiscal Year 2024-25.

FIGURE 8 – WASTEWATER FIVE-YEAR FINANCING PLAN (OPTION 1)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Fund Balances	\$495,274	\$389,967	\$325,992	\$365,302	\$357,880	\$328,711
Source of Funds	Budget	Projection	Projection	Projection	Projection	Projection
Service Fee Revenue	\$336,832	\$346,937	\$357,345	\$368,065	\$379,107	\$390,481
Capital Fee Revenue	\$123,995	\$138,874	\$143,041	\$147,332	\$151,752	\$156,304
Debt Service Fee Revenue	\$100,123	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
Contribution from Reserves	\$196,000	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$500	\$500	\$500	\$500	\$500	\$500
Total Source of Funds	\$757,450	\$549,311	\$563,886	\$578,897	\$594,359	\$610,285
Total Use of Funds	\$862,757	\$613,286	\$524,576	\$586,319	\$623,528	\$561,248
Surplus (Deficit)	(\$105,307)	(\$63,975)	\$39,310	(\$7,421)	(\$29,169)	\$49,037
Ending Fund Balances	\$389,967	\$325,992	\$365,302	\$357,880	\$328,711	\$377,749

WASTEWATER REVENUE REQUIREMENT (OPTION 2)

Option 2, in comparison to Option 1, plans for the replacement or upgrade of WWTP 6 in FY 2028-29, with an estimated cost of \$4.9 million to be financed through a revenue bond. Anticipating a 20-year term, an interest rate of 4.5%, and 2.5% in issuance costs, the resulting debt service is estimated at \$308,339 annually.

To rectify the operational reserve's inadequacy without resorting to a transfer from the debt service reserve as outlined in Option 1, service fee revenue would need to rise by 13.4% for Fiscal Year 2024-25, followed by subsequent annual increases of 3% to maintain the established capital reserve target of 25% of annual O&M expenses. Similarly, capital fee revenue will need to experience a 7% increase for Fiscal Year 2024-25, followed by subsequent annual increases of 3% to maintain the established capital reserve goal.

Additionally, with the full repayment of a privately funded loan in March 2022, the District's debt service fee revenue is expected to decrease by approximately 37%, aligning with the debt reserve goal of \$78,750 annually. It's anticipated that the new debt will be incurred in Fiscal Year 28-29, necessitating a new debt reserve of \$465,000. To attain this reserve goal, the debt service fee revenue must increase by 54% to achieve the desired level by Fiscal Year 2028-2029. This strategic approach ensures a stable financial trajectory for the wastewater enterprise while facilitating the pre-funding of debt service obligations.

Furthermore, it is important to note that it is anticipated that debt service fee revenue will need to increase again by approximately 154% for Fiscal Year 29-30, coinciding with the next wastewater rate study, assuming the remainder of the plan materializes as anticipated.

Figure 9 below presents the revenue requirements necessary to initiate the WWTP 6 project in Fiscal Year 28-29 while concurrently maintaining the requisite reserves. This option results in a substantial increase in fee revenue of 19.2% for Fiscal Year 24-25.

FIGURE 9 – WASTEWATER FIVE-YEAR FINANCING PLAN (OPTION 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Fund Balances	\$495,274	\$389,967	\$446,045	\$610,899	\$734,678	\$842,535
Source of Funds	Budget	Projection	Projection	Projection	Projection	Projection
Service Fee Revenue	\$336,832	\$382,000	\$393,460	\$405,264	\$417,422	\$429,944
Capital Fee Revenue	\$123,995	\$132,675	\$136,655	\$140,755	\$144,977	\$149,326
Debt Service Fee Revenue	\$100,123	\$154,189	\$158,815	\$163,580	\$168,487	\$173,542
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$4,900,000
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$500	\$500	\$500	\$500	\$500	\$500
Total Source of Funds	\$561,450	\$669,364	\$689,430	\$710,098	\$731,386	\$5,653,312
Total Use of Funds	\$666,757	\$613,286	\$524,576	\$586,319	\$623,528	\$5,739,587
Surplus (Deficit)	(\$105,307)	\$56,078	\$164,854	\$123,779	\$107,857	(\$86,274)
Ending Fund Balances	\$389,967	\$446,045	\$610,899	\$734,678	\$842,535	\$756,261

WASTEWATER COST-OF-SERVICE ANALYSIS

Based on the FY 2023 base year expenses and customer counts provided by the District, the District will incur combined expenses of \$373,908, for collection, sewage treatment, and disposal operations. Allocating these expenses across the wastewater customer accounts that contribute to these costs yields approximate charges for service fees, capital fees, and debt service fees.

It's important to note that all wastewater customers, except those in the Village at Plumas Pines subdivision, are billed equally, with rates determined based on the collective expenses incurred for wastewater operations.

The standby charge, which is separately updated by another process, is also factored into the overall billing structure. This ensures that all customers contribute proportionately to the costs associated with wastewater collection, treatment, and disposal, thereby maintaining fairness and equity across the customer base.

WASTEWATER RATES (OPTION 1)

The five-year operational, capital, and debt service wastewater rates for Option 1 are shown in Figure 10 below.

FIGURE 10 – WASTEWATER RATES (OPTION 1, MONTHLY)

Customer Class	Customer Count	Current	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Service PEE (Dev)	290	\$86.64	\$89.23	\$91.91	\$94.67	\$97.51	\$100.43
Service ESS (Dev/BO)	3	\$67.52	\$89.23	\$91.91	\$94.67	\$97.51	\$100.43
Service ESS (Dev/NBO)	29	\$86.64	\$89.23	\$91.91	\$94.67	\$97.51	\$100.43
Service VAPP (Dev(NBO))	2	\$95.16	\$89.23	\$91.91	\$94.67	\$97.51	\$100.43
Capital PEE	307	\$24.53	\$31.45	\$32.39	\$33.36	\$34.36	\$35.40
Capital ESS	47	\$40.36	\$31.45	\$32.39	\$33.36	\$34.36	\$35.40
Capital VAPP	14	\$31.84	\$31.45	\$32.39	\$33.36	\$34.36	\$35.40
Debt Service PEE	307	\$18.69	\$16.06	\$16.06	\$16.06	\$16.06	\$16.06
Debt Service ESS	3	\$11.38	\$16.06	\$16.06	\$16.06	\$16.06	\$16.06
Debt Service VAPP (NBO)	17	\$53.86	\$40.46	\$40.46	\$40.46	\$40.46	\$40.46
Madora LF Service Fee	9	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25
Total PEE (Dev)		\$129.86	\$136.74	\$140.36	\$144.09	\$147.93	\$151.88
Total ESS (Dev/BO)		\$119.27	\$136.74	\$140.36	\$144.09	\$147.93	\$151.88
Total ESS (Dev/NBO)		\$138.38	\$136.74	\$140.36	\$144.09	\$147.93	\$151.88
Total VAPP		\$180.86	\$161.14	\$164.76	\$168.49	\$172.33	\$176.28

WASTEWATER RATES (OPTION 2)

On the subsequent page, Figure 11 illustrates the proposed rate adjustments necessary to fulfill solely the operation and maintenance (O&M) requirements and debt service components, as outlined in the earlier presentation. As previously mentioned, this rate structure, aimed at gathering revenues for capital enhancements or replacements, is strongly advocated as a sustainable long-term solution.

FIGURE 11 – WASTEWATER FEES (OPTION 2, MONTHLY)

Customer Class	Customer		FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
	Count	Current					
Service PEE (Dev)	290	\$86.64	\$98.25	\$101.20	\$104.23	\$107.36	\$110.58
Service ESS (Dev/BO)	3	\$67.52	\$98.25	\$101.20	\$104.23	\$107.36	\$110.58
Service ESS (Dev/NBO)	29	\$86.64	\$98.25	\$101.20	\$104.23	\$107.36	\$110.58
Service VAPP (Dev(NBO))	2	\$95.16	\$98.25	\$101.20	\$104.23	\$107.36	\$110.58
Capital PEE	307	\$24.53	\$30.04	\$30.95	\$31.87	\$32.83	\$33.81
Capital ESS	47	\$40.36	\$30.04	\$30.95	\$31.87	\$32.83	\$33.81
Capital VAPP	14	\$31.84	\$30.04	\$30.95	\$31.87	\$32.83	\$33.81
Debt Service PEE	307	\$18.69	\$39.29	\$39.29	\$39.29	\$39.29	\$39.29
Debt Service ESS	3	\$11.38	\$39.29	\$39.29	\$39.29	\$39.29	\$39.29
Debt Service VAPP (NBO)	17	\$53.86	\$63.69	\$63.69	\$63.69	\$63.69	\$63.69
Madora LF Service Fee	9	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25	\$4.25
Total PEE (Dev)		\$129.86	\$167.59	\$171.44	\$175.40	\$179.49	\$183.69
Total ESS (Dev/BO)		\$119.27	\$167.59	\$171.44	\$175.40	\$179.49	\$183.69
Total ESS (Dev/NBO)		\$138.38	\$167.59	\$171.44	\$175.40	\$179.49	\$183.69
Total VAPP		\$180.86	\$191.99	\$195.84	\$199.80	\$203.89	\$208.09

IMPLEMENTATION

PROCEDURAL REQUIREMENTS FOR FEE ADOPTION

To enact the proposed five-year water and wastewater rates, the District must adhere to the procedural stipulations outlined in Article XIII D of the California Constitution, commonly known as "Proposition 218." These requirements entail sending a notice of public hearing to all affected property owners and customers at least 45 days before the scheduled public hearing. By adhering to these procedural requirements, the District can uphold transparency, accountability, and public participation in its rate-setting procedures.

ANNUAL REVIEW OF REVENUE AND RATES

When a public agency implements new utility rates, it is crucial to closely monitor them in subsequent years to ensure that the generated revenue adequately meets the annual revenue requirements. This ongoing review is essential due to evolving economic conditions, changes in capital improvement plans, and adjustments to debt services. Additionally, potential and unforeseen changes in revenue requirements, particularly those resulting from evolving environmental regulations, can significantly impact capital improvement projects, repair and replacement costs, and overall financial stability. Therefore, continuous monitoring and assessment of utility rates are essential to ensure financial sustainability and responsiveness to dynamic external factors. By regularly reviewing and adjusting utility rates as necessary, public agencies can effectively manage their financial resources and maintain the quality and reliability of utility services for their constituents.

APPENDICES

Appendix A – Water Five-Year Financing Plan Options

Appendix B – Wastewater Five-Year Financing Plan Options

APPENDIX A – WATER FIVE-YEAR FINANCING PLAN OPTIONS

WATER FIVE-YEAR FINANCING PLAN (OPTION 1)

Water System Operational Reserve Five-Year Plan (Option 1)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Operational Reserve Balance	\$384,049	\$526,776	\$579,925	\$559,653	\$538,758	\$517,220
Source of Funds						
Service Fee Revenue	\$477,834	\$384,000	\$395,520	\$407,386	\$419,607	\$432,195
Standby Charge Revenue	\$24,303	\$24,303	\$24,303	\$24,303	\$24,303	\$24,303
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$502,137	\$408,303	\$419,823	\$431,689	\$443,910	\$456,498
Use of Funds						
Operations and Maintenance Expense	\$359,410	\$355,154	\$365,095	\$375,334	\$385,880	\$396,740
Additional O&M Expense (Treatment Plant)	\$0	\$0	\$75,000	\$77,250	\$79,568	\$81,955
Contribution to Debt Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Use of Funds	\$359,410	\$355,154	\$440,095	\$452,584	\$465,448	\$478,695
Surplus (Deficit)	\$142,727	\$53,149	(\$20,272)	(\$20,895)	(\$21,537)	(\$22,196)
Ending Operational Reserve Balance	\$526,776	\$579,925	\$559,653	\$538,758	\$517,220	\$495,024
Operational Reserve Goal (25%)	\$89,853	\$88,789	\$110,024	\$113,146	\$116,362	\$119,674

Water System Five-Year Capital Improvement Plan (Option 1)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Capital Reserve Balance	\$316,474	\$308,903	\$414,776	\$5,026,022	\$3,093,744	\$1,142,544
Sources of Funds						
Capital Fee Revenue	\$109,174	\$112,449	\$115,823	\$119,297	\$122,876	\$126,562
Standby Charge Revenue	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424
Bond Proceeds	\$0	\$0	\$6,500,000	\$0	\$0	\$0
Total Sources of Funds	\$123,598	\$126,873	\$6,630,247	\$133,721	\$137,300	\$140,986
Uses of Funds						
Well 3-Replacement Well		\$0	\$0	\$0	\$0	\$50,000
Water Treatment Plant Design/Debt Service	\$30,000	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$470,000
Irrigation Alternatives		\$0	\$0	\$15,000	\$15,000	\$0
Storage Tank Maintenance		\$2,000	\$0	\$0	\$2,500	\$0
Hydrant Replacement		\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Storage Tank Replacement		\$0	\$0	\$30,000	\$50,000	\$50,000
Miscellaneous Equipment		\$10,000	\$10,000	\$12,000	\$12,000	\$12,000
Total Use of Funds	\$131,169	\$21,000	\$2,019,000	\$2,066,000	\$2,088,500	\$591,000
Surplus (Deficit)	(\$7,571)	\$105,873	\$4,611,247	(\$1,932,279)	(\$1,951,200)	(\$450,014)
Ending Capital Reserve Fund Balance	\$308,903	\$414,776	\$5,026,022	\$3,093,744	\$1,142,544	\$692,530
Water Capital Reserve Goal	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000

Water System Debt Service Reserve Five-Year Plan (Option 1)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Debt Service Reserve Balance	\$388,677	\$603,353	\$992,030	\$971,685	\$951,340	\$930,995
Source of Funds						
Debt Service Fee Revenue	\$189,623	\$363,623	\$363,623	\$363,623	\$363,623	\$363,623
Standby Charge Revenue	\$25,053	\$25,053	\$25,053	\$25,053	\$25,053	\$25,053
Contribution from Operational Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$214,676	\$388,676	\$388,676	\$388,676	\$388,676	\$388,676
Use of Funds						
Water Treatment New Debt Service	\$0	\$0	\$409,021	\$409,021	\$409,021	\$409,021
Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Use of Funds	\$0	\$0	\$409,021	\$409,021	\$409,021	\$409,021
Surplus (Deficit)	\$214,676	\$388,676	(\$20,345)	(\$20,345)	(\$20,345)	(\$20,345)
Ending Debt Service Reserve Balance	\$603,353	\$992,030	\$971,685	\$951,340	\$930,995	\$910,651
Water Debt Service Reserve Goal (125%)	\$512,000	\$512,000	\$512,000	\$512,000	\$512,000	\$512,000

WATER FIVE-YEAR FINANCING PLAN (OPTION 2)

Water System Operational Reserve Five-Year Plan (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Operational Reserve Balance	\$384,049	\$91,776	\$156,925	\$149,013	\$140,848	\$132,424
Source of Funds						
Service Fee Revenue	\$477,834	\$396,000	\$407,880	\$420,116	\$432,720	\$445,701
Standby Charge Revenue	\$24,303	\$24,303	\$24,303	\$24,303	\$24,303	\$24,303
Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$502,137	\$420,303	\$432,183	\$444,419	\$457,023	\$470,004
Use of Funds						
Operations and Maintenance Expense	\$359,410	\$355,154	\$365,095	\$375,334	\$385,880	\$396,740
Additional O&M Expense (Treatment Plant)	\$0	\$0	\$75,000	\$77,250	\$79,568	\$81,955
Contribution to Capital Reserve	\$435,000	\$0	\$0	\$0	\$0	\$0
Total Use of Funds	\$794,410	\$355,154	\$440,095	\$452,584	\$465,448	\$478,695
Surplus (Deficit)	(\$292,273)	\$65,149	(\$7,912)	(\$8,165)	(\$8,425)	(\$8,690)
Ending Operational Reserve Balance	\$91,776	\$156,925	\$149,013	\$140,848	\$132,424	\$123,734
Operational Reserve Goal (25%)	\$89,853	\$88,789	\$110,024	\$113,146	\$116,362	\$119,674

Water System Five-Year Capital Improvement Plan (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Capital Reserve Balance	\$316,474	\$743,903	\$849,776	\$5,461,022	\$3,528,744	\$1,577,544
Sources of Funds						
Capital Fee Revenue	\$109,174	\$112,449	\$115,823	\$119,297	\$122,876	\$126,562
Standby Charge Revenue	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424	\$14,424
Bond Proceeds	\$0	\$0	\$6,500,000	\$0	\$0	\$0
Contribution from Operational Reserve	\$435,000	\$0	\$0	\$0	\$0	\$0
Total Sources of Funds	\$558,598	\$126,873	\$6,630,247	\$133,721	\$137,300	\$140,986
Uses of Funds						
Well 3-Replacement Well		\$0	\$0	\$0	\$0	\$50,000
Water Treatment Plant Design/Debt Service	\$30,000	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$470,000
Irrigation Alternatives		\$0	\$0	\$15,000	\$15,000	\$0
Storage Tank Maintenance		\$2,000	\$0	\$0	\$2,500	\$0
Hydrant Replacement		\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Storage Tank Replacement		\$0	\$0	\$30,000	\$50,000	\$50,000
Miscellaneous Equipment		\$10,000	\$10,000	\$12,000	\$12,000	\$12,000
Total Use of Funds	\$131,169	\$21,000	\$2,019,000	\$2,066,000	\$2,088,500	\$591,000
Surplus (Deficit)	\$427,429	\$105,873	\$4,611,247	(\$1,932,279)	(\$1,951,200)	(\$450,014)
Ending Capital Reserve Fund Balance	\$743,903	\$849,776	\$5,461,022	\$3,528,744	\$1,577,544	\$1,127,530
Water Capital Reserve Goal	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000

Water System Debt Service Reserve Five-Year Plan (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Debt Service Reserve Balance	\$388,677	\$603,353	\$992,030	\$971,685	\$951,340	\$930,995
Source of Funds						
Debt Service Fee Revenue	\$189,623	\$363,623	\$363,623	\$363,623	\$363,623	\$363,623
Standby Charge Revenue	\$25,053	\$25,053	\$25,053	\$25,053	\$25,053	\$25,053
Contribution from Operational Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$214,676	\$388,676	\$388,676	\$388,676	\$388,676	\$388,676
Use of Funds						
Water Treatment New Debt Service	\$0	\$0	\$409,021	\$409,021	\$409,021	\$409,021
Contribution to Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Use of Funds	\$0	\$0	\$409,021	\$409,021	\$409,021	\$409,021
Surplus (Deficit)	\$214,676	\$388,676	(\$20,345)	(\$20,345)	(\$20,345)	(\$20,345)
Ending Debt Service Reserve Balance	\$603,353	\$992,030	\$971,685	\$951,340	\$930,995	\$910,651
Water Debt Service Reserve Goal (125%)	\$512,000	\$512,000	\$512,000	\$512,000	\$512,000	\$512,000

APPENDIX B – WASTEWATER FIVE-YEAR FINANCING PLAN OPTIONS

WASTEWATER FIVE-YEAR FINANCING PLAN (OPTION 1 – NO NEW DEBT)

Wastewater System Operational Reserve Fund (Option 1 - No New Debt)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Operational Reserve Balance	\$102,234	\$261,158	\$234,634	\$207,221	\$178,784	\$149,172
Source of Funds						
Service Fee Revenue	\$336,832	\$346,937	\$357,345	\$368,065	\$379,107	\$390,481
Contribution from Debt Reserve	\$196,000	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$532,832	\$346,937	\$357,345	\$368,065	\$379,107	\$390,481
Use of Funds						
Collection	\$14,957	\$14,939	\$15,391	\$15,861	\$16,349	\$16,858
Sewage Treatment	\$178,728	\$178,514	\$183,914	\$189,528	\$195,368	\$201,446
Disposal	\$29,539	\$29,504	\$30,396	\$31,324	\$32,289	\$33,294
Administratiron and General	\$150,684	\$150,504	\$155,057	\$159,789	\$164,713	\$169,838
Total Use of Funds	\$373,908	\$373,461	\$384,758	\$396,502	\$408,720	\$421,436
Surplus (Deficit)	\$158,924	(\$26,524)	(\$27,413)	(\$28,437)	(\$29,613)	(\$30,955)
Ending Operational Reserve Balance	\$261,158	\$234,634	\$207,221	\$178,784	\$149,172	\$118,216
Operational Reserve Goal (25%)	\$93,477	\$93,365	\$96,190	\$99,126	\$102,180	\$105,359

Wastewater System Capital Improvement Plan (Option 1 - No New Debt)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Capital Reserve Balance	\$155,617	\$50,081	\$12,455	\$78,996	\$99,828	\$100,080
Source of Funds						
Capital Fee Revenue	\$123,995	\$138,874	\$143,041	\$147,332	\$151,752	\$156,304
Connection Fees	\$500	\$500	\$500	\$500	\$500	\$500
Contribution from Debt Service Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$124,495	\$139,374	\$143,541	\$147,832	\$152,252	\$156,804
Use of Funds						
Collection System / Manhole Inspection	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Collection System / Manhole Repair and Imprv.	\$20,000	\$100,000	\$0	\$0	\$0	\$0
WWTP 6 Upgrade or Replacement	\$0	\$0	\$0	\$0	\$30,000	\$0
Dynamite Hill Leach Field Impr. or Replace	\$0	\$0	\$0	\$50,000	\$0	\$0
Wastewater recycling	\$0	\$0	\$0	\$0	\$45,000	\$0
Miscellaneous Improvements	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Miscellaneous Equipment	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Use of Funds	\$230,031	\$177,000	\$77,000	\$127,000	\$152,000	\$77,000
Surplus (Deficit)	(\$105,536)	(\$37,626)	\$66,541	\$20,832	\$252	\$79,804
Ending Capital Reserve Balance	\$50,081	\$12,455	\$78,996	\$99,828	\$100,080	\$179,884
Wastewater Capital Reserve Goal	\$177,000	\$177,000	\$177,000	\$177,000	\$177,000	\$177,000

Wastewater System Debt Service Reserve (Option 1 - No New Debt)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Bond Reserve Balance	\$237,423	\$78,728	\$78,903	\$79,085	\$79,268	\$79,460
Source of Funds						
Debt Service Fee Revenue	\$100,123	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$100,123	\$63,000	\$63,000	\$63,000	\$63,000	\$63,000
Use of Funds						
Sewer Revenue Bonds, Series 2006 A	\$36,462	\$36,461	\$36,455	\$36,453	\$36,454	\$36,457
Sewer Revenue Bonds, Series 2006 B	\$26,357	\$26,364	\$26,363	\$26,364	\$26,354	\$26,355
Contribution to Operational Reserve	\$196,000	\$0	\$0	\$0	\$0	\$0
Total Use of Funds	\$258,818	\$62,825	\$62,818	\$62,817	\$62,808	\$62,812
Surplus (Deficit)	(\$158,695)	\$175	\$182	\$183	\$192	\$188
Ending Bond Reserve Balance	\$78,728	\$78,903	\$79,085	\$79,268	\$79,460	\$79,648
Wastewater Debt Service Reserve Goal (125%)	\$78,750	\$78,750	\$78,750	\$78,750	\$78,750	\$78,750

WASTEWATER FIVE-YEAR FINANCING PLAN (OPTION 2)

Wastewater Operational Reserve Plan (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Operational Reserve Balance	\$102,234	\$65,158	\$73,697	\$82,399	\$91,161	\$99,863
Source of Funds						
Service Rate Revenue	\$336,832	\$382,000	\$393,460	\$405,264	\$417,422	\$429,944
Contribution from Debt Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$336,832	\$382,000	\$393,460	\$405,264	\$417,422	\$429,944
Use of Funds						
Collection	\$14,957	\$14,939	\$15,391	\$15,861	\$16,349	\$16,858
Sewage Treatment	\$178,728	\$178,514	\$183,914	\$189,528	\$195,368	\$201,446
Disposal	\$29,539	\$29,504	\$30,396	\$31,324	\$32,289	\$33,294
Administraiton and General	\$150,684	\$150,504	\$155,057	\$159,789	\$164,713	\$169,838
Total Use of Funds	\$373,908	\$373,461	\$384,758	\$396,502	\$408,720	\$421,436
Surplus (Deficit)	(\$37,076)	\$8,539	\$8,702	\$8,762	\$8,702	\$8,508
Ending Operational Reserve Balance	\$65,158	\$73,697	\$82,399	\$91,161	\$99,863	\$108,371
Operational Reserve Goal (25%)	\$93,477	\$93,365	\$96,190	\$99,126	\$102,180	\$105,359

Wastewater System Capital Improvement Plan (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Capital Reserve Balance	\$155,617	\$50,081	\$6,256	\$66,411	\$80,665	\$74,142
Source of Funds						
Capital Fee Revenue	\$123,995	\$132,675	\$136,655	\$140,755	\$144,977	\$149,326
Connection Fees	\$500	\$500	\$500	\$500	\$500	\$500
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$4,900,000
Total Source of Funds	\$124,495	\$133,175	\$137,155	\$141,255	\$145,477	\$5,049,826
Use of Funds						
Collection System / Manhole Inspection		\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Collection System / Manhole Repair and Imprv.		\$100,000	\$0	\$0	\$0	\$0
WWTP 6 Upgrade or Replacement		\$0	\$0	\$0	\$30,000	\$4,870,000
Dynamite Hill Leach Field Impr. or Replace		\$0	\$0	\$50,000	\$0	\$0
Wastewater recycling		\$0	\$0	\$0	\$45,000	\$0
Miscellaneous Improvements		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Miscellaneous Equipment		\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Use of Funds	\$230,031	\$177,000	\$77,000	\$127,000	\$152,000	\$4,947,000
Surplus (Deficit)	(\$105,536)	(\$43,825)	\$60,155	\$14,255	(\$6,523)	\$102,826
Ending Capital Reserve Balance	\$50,081	\$6,256	\$66,411	\$80,665	\$74,142	\$176,969
Wastewater Capital Reserve Goal	\$177,000	\$177,000	\$177,000	\$177,000	\$177,000	\$177,000

Wastewater System Debt Service (Option 2)

Item	Budget FY 23-24	Projection FY 24-25	Projection FY 25-26	Projection FY 26-27	Projection FY 27-28	Projection FY 28-29
Beginning Bond Reserve Balance	\$237,423	\$274,728	\$366,092	\$462,089	\$562,852	\$668,531
Source of Funds						
Debt Service Fee Revenue	\$100,123	\$154,189	\$158,815	\$163,580	\$168,487	\$173,542
Contribution from Reserves	\$0	\$0	\$0	\$0	\$0	\$0
Total Source of Funds	\$100,123	\$154,189	\$158,815	\$163,580	\$168,487	\$173,542
Use of Funds						
Sewer Revenue Bonds, Series 2006 A	\$36,462	\$36,461	\$36,455	\$36,453	\$36,454	\$36,457
Sewer Revenue Bonds, Series 2006 B	\$26,357	\$26,364	\$26,363	\$26,364	\$26,354	\$26,355
WWTP Improvement Bond	\$0	\$0	\$0	\$0	\$0	\$308,339
Total Use of Funds	\$62,818	\$62,825	\$62,818	\$62,817	\$62,808	\$371,151
Surplus (Deficit)	\$37,305	\$91,365	\$95,997	\$100,763	\$105,679	(\$197,609)
Ending Bond Reserve Balance	\$274,728	\$366,092	\$462,089	\$562,852	\$668,531	\$470,922
Wastewater Debt Service Reserve Goal (125%)	\$78,750	\$78,750	\$78,750	\$78,750	\$78,750	\$465,000

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RESOLUTION NO. 2024-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT DESIGNATING THE DISTRICT GENERAL MANAGER, JAMAR TATE, OR HIS DESIGNEE, AS THE AUTHORIZED REPRESENTATIVE FOR THE FINANCIAL AGREEMENT FROM THE STATE WATER RESOURCES CONTROL BOARD TO FINANCE THE CONSTRUCTION AND IMPLEMENTATION OF THE WATER TREATMENT PLANT.

WHEREAS, the PLUMAS EUREKA COMMUNITY SERVICES DISTRICT (the District) is responsible for providing potable water for the residents and businesses within the District boundaries; and

WHEREAS, it is imperative to construct and operate a treatment plant to remove arsenic, iron, and manganese from the source groundwater, to ensure the safety and purity of the District's water; and

WHEREAS, the District does not have sufficient funds on hand to pay for the construction of the plant and obtain must obtain financing for the construction from the State Revolving Fund administered by the State Water Resources Control Board; and

WHEREAS, the District General Manager, Jamar Tate, is the Executive Director of the District and is authorized to represent the District in all financial matters

NOW, THEREFORE, THE BOARD OF DIRECTORS OF PLUMAS EUREKA COMMUNITY SERVICES DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Jamar Tate, the Plumas Eureka Community Services District General Manager, (the "Authorized Representative") or his designee, is hereby authorized and directed to sign and file, for and on behalf of the Entity, a Financial Assistance Application for a financing agreement from the State Water Resources Control Board for the construction and implementation of Water Treatment Construction Project (the "Project").

This Authorized Representative, or his/her designee, is designated to provide the assurances, certifications, and commitments required for the financial assistance application, including executing a financial assistance agreement from the State Water Resources Control Board and any amendments or changes thereto.

The Authorized Representative, or his designee, is designated to represent the Entity in carrying out the Entity's responsibilities under the financing agreement, including certifying disbursement requests on behalf of the Entity and compliance with applicable state and federal laws.

Ayes:

Nos:

CERTIFICATION

I do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly and regularly adopted at a meeting of the PLUMAS EUREKA COMMUNITY SERVICES DISTRICT held on the 16th day of April 2024.

Gina-Marie Morris, Clerk of the Board

Date

RESOLUTION NO. 2024-07

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT ESTABLISHING ORDINANCE 2024-A AMENDING CHAPTER 3.01 OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT'S BILLING POLICY ORDINANCE RELATED TO FEES, RATES AND CHARGES

WHEREAS, the Plumas Eureka Community Services District ("District") provides water, sewer and fire protection services within its jurisdiction; and

WHEREAS, the District's Board of Directors is empowered by various laws to adopt and impose fees, rates and charges and provide for the collection of unpaid fees, rates and charges; and

WHEREAS, the District's voters approved a special tax to fund fire protection services and provided that that the tax would be collected in the same manner as District charges; and

WHEREAS, the District's Board of Directors previously adopted Ordinance Nos. 2021-87C, 2018-C, and 2012-87 which established and revised procedures related to the collection of fees, rates, and charges; and

WHEREAS, the Board of Directors wishes to amend selection provisions of the billing collection provisions of Chapter 3.01 of the District's Billing Policy Ordinance (hereinafter referred to as "Chapter 3.01").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT that Ordinance 2024-A is hereby approved and shall take effect and be in full force and effect thirty (30) days from and after the date of its final passage and adoption.

PASSED AND ADOPTED AT A REGULAR MEETING OF THE DISTRICT BOARD OF DIRECTORS THIS 16th DAY OF APRIL 2024 BY THE FOLLOWING VOTE:

AYES:

NOES:

ABSENT:

ASTAIN:

ATTEST: Gina-Marie L. Morris

Don Fregulia, Board Chairperson

Date

Gina-Marie Morris, Clerk of the Board

Date

ORDINANCE NO: 2024 - A

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT AMENDING CHAPTER 3.01 OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT'S BILLING POLICY ORDINANCE RELATED TO FEES, RATES AND CHARGES

WHEREAS, the Plumas Eureka Community Services District ("District") provides water, sewer and fire protection services within its jurisdiction; and

WHEREAS, the District's Board of Directors is empowered by various laws to adopt and impose fees, rates and charges and provide for the collection of unpaid fees, rates and charges; and

WHEREAS, the District's voters approved a special tax to fund fire protection services and provided that that the tax would be collected in the same manner as District charges; and

WHEREAS, the District's Board of Directors previously adopted Ordinance Nos. 2021-87C, 2018-C, and 2012-87 which established and revised procedures related to the collection of fees, rates, and charges; and

WHEREAS, the Board of Directors wishes to amend selection provisions of the billing collection provisions of Chapter 3.01 of the District's Billing Policy Ordinance (hereinafter referred to as "Chapter 3.01").

The Board of Directors of the Plumas Eureka Community Services District ordains as follows:

Section 1. The Board of Directors of the District hereby finds and determines that the foregoing Recitals are true and correct and herein incorporated by this reference.

Section 2. The Board of Directors hereby adopts the revisions to Chapter 3.01 of the District's Billing Policy Ordinance as set forth herein.

Section 3. This Ordinance shall supersede all other previous ordinances of the Board of Directors of the District that conflict with, or are contrary to, this Ordinance. Except as expressly amended hereby all provisions of Chapter 3.01 shall remain in full force and effect.

Section 4. Chapter 3.01 of the Plumas Eureka Community Services District Billing Policy Ordinance is hereby amended to read in full as follows:

Sections:

- 3.01.00 Definitions
- 3.01.10 Repeal
- 3.01.20 General Provisions
- 3.01.25 Water Standby Charges
- 3.01.30 Multiple Dwelling Units
- 3.01.40 Description of Services and Billing Procedures
- 3.01.41 Billing Procedures
- 3.01.42 Payment Agreements
- 3.01.50 Discontinuing Services(s) for Non-Payment
- 3.01.65 Tapping or Connections - District permission required
- 3.01.70 Collection Methods
- 3.01.75 Reconnection of Services
- 3.01.80 Days and Hours Restrictions on Termination
- 3.01.90 Schedule of Fees, Rates and Charges

Section 3.01.00. Definitions.

Dwelling unit -"Dwelling Unit" shall mean a building with separate access, which provides for sleeping, cooking, eating, and sanitation for one family.

Family – “Family” shall mean a person or persons living as an economic unit.

Section 3.01.10. Repeal

All rates, fees and charges for water, sewer, and fire services prescribed and set forth in all previously adopted ordinances, resolutions and orders by the District are hereby superseded.

Section 3.01.20. General Provisions

The Board of Directors shall review the District's rate structure each year, prior to the approval of the Fiscal Year Budget. The Board is to assure solvency and compliance with outstanding contractual obligations relating to services.

Section 3.01.25. Water Standby Charges

A standby charge shall be charged and collected from the owners of all vacant lots in the District. The amount of the charge shall be as set forth in Section 3.01.90.

Section 3.01.30 Multiple Dwelling Units

With the exception of special taxes which shall be imposed on a per parcel basis, parcels containing multiple dwelling units shall be charged fees as set forth in this section. The primary dwelling unit will be charged 100% of the scheduled fees prescribed by Section 3.01.90. Each additional dwelling unit located on the parcel shall be charged 50% of the scheduled fees prescribed by Section 3.01.90 as a separate dwelling unit regardless if they share a common water and/or sewer service connection. The General Manager shall determine when a parcel contains a multiple dwelling unit.

Section 3.01.40. Description of Services and Billing Procedures

The District charges fees for water, sewer, and fire protection services. The District also charges a tax for overall fire protection. The amount charged for fee services in the District is determined by the location of the property, the service provided, and the development status of a property. Fees for operation and maintenance services are greater for developed properties than for undeveloped properties. Fees for capital reserves and debt service are the same for all properties.

- (a) The District recognizes three development units for purposes of fees and taxes: Plumas Eureka Estates, Eureka Springs, and the Village at Plumas Pines.
- (b) Properties in the Eureka Springs Development and the Village at Plumas Pines Development are charged in accordance with development agreements and may have higher or additional charges for sewer and emergency service.
- (c) Fees are charged for water system operation and maintenance, water capital reserve for major improvements to the system, and water system related debt service. Water fees are calculated according to the size of the water connection. The District has rates for ¾ inch, one-inch, and two-inch connections. Water service is not metered.
- (d) Fees are charged for sewer system operation and maintenance, sewer system capital improvements, and sewer system related debt service. Properties that are served by a

septic system on the property, do not otherwise receive sewer service from the District, and are not within 200 feet of an existing sewer main are not charged sewer related fees.

- (e) Fees are charged for fire and emergency response (fire and medical) services and capital improvements. A fire protection tax is charged to all properties.
- (f) Fees for all services and any applicable cost-of-living adjustments are determined annually and approved at the Regular Board meeting in June of each year.

Section 3.01.41. Billing Procedure

The property owner listed on Plumas County Tax Records is considered the party responsible for payment of all service fees and taxes.

- (a) The District will maintain a system of customer accounts for invoicing customers, tracking balances, and notifying customers.
- (b) The District shall send invoices for fees and taxes quarterly, in July, October, January, and April. All charges for services and facilities shall be listed on one invoice and collected together (See Government Code section 61115).
- (c) All or part of the amount charged must be paid within 90 days of the date of an invoice. The obligations may be paid monthly, but the entire balance must be paid quarterly. All accounts must be paid in full within ninety (90) days of the mailing date of each invoice, or by the succeeding invoicing date.
- (d) Pursuant to the provisions of Government Code Section 61115, the District adds a penalty late fee of 10% to any account with a balance owed on the first day of the subsequent month after due date.
- (e) The District charges ongoing monthly penalties of 1% per month to any previous unpaid invoice on the first day of each subsequent month for which there is an outstanding balance.
- (f) Failure to pay the entire outstanding balance listed on a past due invoice within thirty (30) days of the mailing date of the Past Due Invoice will be considered a default on the account and water shut off procedures will be implemented as per Section 3.01.50.
- (g) Past Due Invoice shall include information to allow customers to:
 1. Arrange to make deferred or reduced payments;
 2. Establish alternative payment schedules;
 3. File a complaint or requesting an investigation regarding service charges;
 4. Requesting information regarding financial assistance; and
 5. Contact District employee or representative to discuss options to avoid service disconnection due to non-payment. Additionally, customers may contact the District by telephone at (530) 836-1953.
- (h) The District shall provide access to account information on a secured website or upon request.
- (i) At the discretion of the Administrative Manager, one (1) late fee may be waived if no other late fees have been waived within the three (3) years prior to the fee being waived.

Section 3.01.42. Payment Agreements

In leu of discontinuing service for non-payment of fees, upon the customer's request, District may enter into a Payment Agreement with a customer. At the time of such request all contact information for the customer must be verified.

(a) All Payment Agreements shall be restricted to the following:

1. The start of any new Payment Agreement must be three (3) years after the start of any prior Payment Agreement, or two (2) years after the completion of any prior Payment Agreement, whichever is later.
2. Payment Agreements shall **not** include terms for a duration longer than 12 months.
3. Payment of all known fees, delinquent or current, and any fees that will become due during the time of the agreement, including any late fees or other fees that are not mentioned herein, must be accounted for within the duration of the agreement.
4. If a fee, other than the standard fees, occurs after the agreement is initiated, the additional fee or charge must also be paid prior to the conclusion of the terms of the agreement.
5. If any fee is inadvertently not addressed in the agreement, the customer is to be notified immediately upon discovery and said agreement shall be corrected to include said fee or charge.
 - a. If the mistake is less than 25% of the original Agreement total the terms are not to be extended.
 - b. If the mistake is 25% or more of the original Agreement total then the terms may be extended by two (2) months.
6. There shall be a clear statement of how much each payment will be and when payments are to be remitted within each month. (i.e. "Payments of \$200 shall be due no later than the 10th of each month.") The payment terms shall be decided on a case by case basis and shall comply with all requirements set forth in this Ordinance.
7. Payment amounts may vary from month to month within the Payment Agreement if the Agreement remains within the requirements stated herein. Under no circumstances shall the amount to be remitted be less than \$50 within one calendar month. In such cases the agreement shall include a clear payment schedule.

(b) Late Fees

At the time a Payment Agreement is signed, as long as the agreement is in "good standing" as defined herein, and for the duration of the agreement, all late fees will be waived. Late Fees charged to the account prior to the signing of the Payment Agreement will not be waived. For a Payment Agreement to be

considered in “good standing” the agreed upon payments must be received prior to, but no later than the agreed upon dates.

(c) Agreement Default

If a customer is no longer in “good standing,” as described in (b), the agreement will be considered in default.

If the customer has defaulted on the Payment Agreement, a reminder notice will be posted on the property and a copy mailed to the customer. The notice shall state that the Payment Agreement is no longer in “good standing” and is at risk of the Agreement becoming void, in which case services may be terminated.

If the Payment Agreement is sixty (60) days delinquent:

1. A Notice of Intent to Shut Off Service, including a Firm Shut Off Date five (5) business days after the date of this notice, shall be posted on the property and a copy mailed via standard mail.
2. If delinquent portion of all outstanding payments are not received before the stated shut off date, service to the property will be shut off.
3. Billing for services will continue whether or not service is terminated.
4. When an account has not been paid for one (1) month past the default of the agreement a Late Fee of 10% of all amounts outstanding and delinquent will be levied on the account. Every month thereafter interest of 1% of all amounts outstanding and delinquent will be charged. The 1% interest will continue monthly until all fees have been paid.

Section 3.01.50. Discontinuing Service(s) for Non-Payment

Subject to the specifically enumerated circumstances set forth in Health and Safety Code section 116910(a), the District may discontinue service for non-payment fees or for the violation of Section 3.01.65. In the case of non-payment of service fees, the following procedure shall be followed.

- (a) If payment has not been received within thirty (30) days after the mailing date of the Past Due Invoice, a First Notice of Intent to Shut Off Service, including a Firm Shut Off Date forty-five (45) days after the date of this notice, shall be sent by Certified Mail.

For residential service only: If the address of record is not the service address, the District shall post an additional notice addressed to “Occupant,” at the property where service is received. The notice will include:

1. Customer’s name and address.
2. The amount of the delinquency.
3. The date by which payment or arrangement for payment is required in order to avoid discontinuation of residential service.
4. A description of the process to apply for an extension of time to pay the

delinquent charges.

5. A description of the procedure to petition for bill review and appeal of the invoice associated with the delinquency.
 6. Description of the procedure by which the customer can request a deferred, amortized, reduced or alternative payment schedule.
- (b) If payment has not been received within thirty (30) days from the mailing date of the First Notice of Intent to Shut Off Service, and at least fifteen (15) days prior to the Firm Shut Off Date, a Second Notice of Intent to Shut Off Service shall be mailed by Certified Mail, Return Receipt Requested. Additionally, a copy of the Second Notice shall be posted on the property.

In the event of a Landlord-Tenant Scenario, the notice posted on the property shall be an "Occupant Notice" which shall inform the tenants/occupants that they have a right to become customers to whom the services will be billed. In the event that the tenant/occupant does choose to open an account in their own name, any and all unpaid fees and taxes will remain attached to the property and the ultimate responsibility of the owner. Furthermore, any and all delinquent amounts associated with the property, at the time of a tenant/occupant account being initiated, will not be the responsibility of the tenant/occupant, but will remain the sole responsibility of the property owner and collection procedures (other than termination of services) will continue on said amounts.

- (c) If payment is not received within thirteen (13) days from the mailing date of the Second Notice of intent to Shut Off Service, and at least forty-eight (48) hours prior to the Firm Shut Off Date, a Final Notice to Shut Off Service shall be posted on the property. Additionally, a copy of the Final Notice shall be mailed via standard mail.
- (d) If full payment is not received within forty-eight (48) hours, service to the property will be shut off.
- (e) Billing for services will continue whether or not service is terminated.

Section 3.01.65. Tapping or Connections - District permission required

No person shall tap, open valves and hydrants, or connect with any water main or pipe which forms any part of the system of the waterworks of the District, without first notifying and obtaining written permission to do so from the General Manager, who shall issue no such permit to or for any person or firm whose indebtedness to the District for water or other charges is delinquent. Remedying a violation of this section shall be subject to a fee as set forth in Section 3.01.90. Moreover, pursuant to Government Code section 61064 and, any violation of this section shall be a misdemeanor punishable pursuant to Section 19 of the Penal Code.

Section 3.01.70. Collection Methods

If payment is not received within three hundred and sixty (360) days of the mailing date of the Past Due Notice, the District may employ any and all legal methods to collect outstanding debts to include recording certificates specifying the amount(s) due and recording of which constitutes a lien.

Section 3.01.75. Reconnection of Service

Services shall be eligible for reconnection, when shut off for non-payment, only when all delinquent amounts are paid in full. Once the account is brought current, reconnection will be scheduled upon payment of the Reconnection fee, as set in the attached Attachment “A”.

Section 3.01.80. Days and Hours Restrictions on Termination

The District shall not, by reason of delinquency in payment for any services, cause cessation of the services on any Saturday, Sunday, Legal Holiday, or at any time during which the business offices of the District are not open to the Public.

Section 3.01.90. Schedule of Fees, Rates, and Charges.

The fees, rates and charges set forth in this ordinance shall be imposed as set forth in the attached Attachment “A”. This attachment may be amended or modified by ordinance or resolution.

Section 5. If any section, subsection, subdivision, paragraph, sentence, clause or phrase added by this Ordinance, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance or any part thereof. The Board of Directors hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more subsections, subdivisions, paragraphs, sentences, clauses or phrases are declared unconstitutional, invalid or ineffective.

Section 6. The Clerk of the Board of Directors shall certify to the adoption of this Ordinance and shall post or publish this Ordinance as required by law.

Section 7. This Amended Ordinance shall take effect and be in full force and effect thirty (30) days from and after the date of its final passage and adoption.

Section 8. Within fifteen (15) days after its adoption, the Secretary of the Board of Directors of the District shall cause this Ordinance to be posted and published in accordance with California Government Code sections 61060(a) and 25124.

Section 9. A full reading of this Ordinance is hereby waived. This Ordinance was introduced and first read at a regular meeting of the District Board of Directors of the District on April 16, 2024, and thereafter passed, approved, and adopted at a regular meeting of the District Board of Directors held on the 16th day of April, 2024, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

I hereby certify that the foregoing is a true and correct copy of Ordinance 2024-A adopted by the Board of Directors at the Board Meeting held on the 16th day of April, 2024.

Gina-Marie Morris, Clerk to the Board

2023 Attachment "A"

PECSD Ordinance #2018 - C

Section 3.01.90 Schedule of Fees, Rates, and Charges.

The following are the annual fees, rates and charges effective July 1, 2023.

Fees: Plumas Eureka Estates	Annually	Quarterly	Monthly
Water (Service Size 3/4")	\$ 1,374.22	\$ 343.56	\$ 114.52
Service Charge ¹	\$ 847.86	\$ 211.96	\$ 70.65
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water (Service Size 1")	\$ 2,074.35	\$ 518.59	\$ 172.86
Service Charge ¹	\$ 1,197.07	\$ 299.27	\$ 99.76
Capital Program ¹	\$ 320.55	\$ 80.14	\$ 26.71
Debt Service	\$ 556.73	\$ 139.18	\$ 46.39
Water (Service Size 2")	\$ 5,925.02	\$ 1,481.26	\$ 493.75
Service Charge ¹	\$ 3,117.74	\$ 779.43	\$ 259.81
Capital Program ¹	\$ 1,025.75	\$ 256.44	\$ 85.48
Debt Service	\$ 1,781.54	\$ 445.39	\$ 148.46
Water Standby Charge (per unimproved parcel)	\$ 850.40	\$ 212.60	\$ 70.87
Service Charge ¹	\$ 324.04	\$ 81.01	\$ 27.00
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water Hook-Up - At issuance of Will Serve	\$ 1,000.00		
<i>Note: At this time, a security deposit is not required for commencement of water service to an</i>			
Sewer (Developed)	\$ 1,558.36	\$ 389.59	\$ 129.86
Service Charge ¹	\$ 1,039.66	\$ 259.92	\$ 86.64
Capital Program ¹	\$ 294.42	\$ 73.60	\$ 24.53
Debt Service	\$ 224.28	\$ 56.07	\$ 18.69
Madora Lake Leachfield	\$ 51.00	\$ 12.75	\$ 4.25
Sewer (Undeveloped)	\$ 518.70	\$ 129.67	\$ 43.22
Service Charge ¹	\$ -	\$ -	\$ -
Capital Program ¹	\$ 294.42	\$ 73.60	\$ 24.53
Debt Service	\$ 224.28	\$ 56.07	\$ 18.69
Fire Tax - Improved Lot ¹	\$ 107.28	\$ 26.82	\$ 8.94
Fire FEERAM Improved Lot	\$ 32.88	\$ 8.22	\$ 2.74
Fire Tax - Unimproved Lot ¹	\$ 52.08	\$ 13.02	\$ 4.34
Fire FEERAM Unimproved Lot	\$ 18.00	\$ 4.50	\$ 1.50
Fire Mitigation Fee - At issue of Will Serve	\$ 1,119.98		

2023 Attachment "A"

PECSD Ordinance #2018 - C

Section 3.01.90 Schedule of Fees, Rates, and Charges.

The following are the annual fees, rates and charges effective July 1, 2023.

Fees: Eureka Springs Subdivision	Annually	Quarterly	Monthly
Water (Service Size 3/4")	\$ 1,374.22	\$ 343.56	\$ 114.52
Service Charge ¹	\$ 847.86	\$ 211.96	\$ 70.65
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water (Service Size 1")	\$ 2,074.35	\$ 518.59	\$ 172.86
Service Charge ¹	\$ 1,197.07	\$ 299.27	\$ 99.76
Capital Program ¹	\$ 320.55	\$ 80.14	\$ 26.71
Debt Service	\$ 556.73	\$ 139.18	\$ 46.39
Water (Service Size 2")	\$ 5,925.02	\$ 1,481.26	\$ 493.75
Service Charge ¹	\$ 3,117.74	\$ 779.43	\$ 259.81
Capital Program ¹	\$ 1,025.75	\$ 256.44	\$ 85.48
Debt Service	\$ 1,781.54	\$ 445.39	\$ 148.46
Water Standby Charge (per unimproved parcel)	\$ 850.40	\$ 212.60	\$ 70.87
Service Charge ¹	\$ 324.04	\$ 81.01	\$ 27.00
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water Hook-Up - At issuance of Will Serve	\$ 1,000.00		
<i>Note: At this time, a security deposit is not required for commencement of water service to an</i>			
Sewer (Developed w/ Buy Out)	\$ 1,431.16	\$ 357.79	\$ 119.26
Service Charge ¹	\$ 810.26	\$ 202.57	\$ 67.52
Capital Program ¹	\$ 484.34	\$ 121.09	\$ 40.36
Debt Service	\$ 136.56	\$ 34.14	\$ 11.38
Sewer (Developed w/o Buy Out)	\$ 2,170.32	\$ 542.58	\$ 180.86
Service Charge ¹	\$ 1,039.66	\$ 259.92	\$ 86.64
Capital Program ¹	\$ 484.34	\$ 121.09	\$ 40.36
Debt Service	\$ 646.32	\$ 161.58	\$ 53.86
Sewer (Undeveloped)	\$ 1,130.66	\$ 282.67	\$ 94.22
Service Charge ¹	\$ -	\$ -	\$ -
Capital Program ¹	\$ 484.34	\$ 121.09	\$ 40.36
Debt Service	\$ 646.32	\$ 161.58	\$ 53.86
Fire Protection - Improved Lot	\$ 76.56	\$ 19.14	\$ 6.38
Fire Tax - Improved Lot ¹	\$ 107.28	\$ 26.82	\$ 8.94
Fire FEERAM Improved Lot	\$ 32.88	\$ 8.22	\$ 2.74
Fire Tax - Unimproved Lot ¹	\$ 52.08	\$ 13.02	\$ 4.34
Fire FEERAM Unimproved Lot	\$ 18.00	\$ 4.50	\$ 1.50
Fire Mitigation Fee - At issue of Will Serve	\$ 1,119.98		

2023 Attachment "A"

PECSD Ordinance #2018 - C

Section 3.01.90 Schedule of Fees, Rates, and Charges.

The following are the annual fees, rates and charges effective July 1, 2023.

Fees: Village at Plumas Pines Subdivision	Annually	Quarterly	Monthly
Water (Service Size 3/4")	\$ 1,374.22	\$ 343.56	\$ 114.52
Service Charge ¹	\$ 847.86	\$ 211.96	\$ 70.65
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water (Service Size 1")	\$ 2,074.35	\$ 518.59	\$ 172.86
Service Charge ¹	\$ 1,197.07	\$ 299.27	\$ 99.76
Capital Program ¹	\$ 320.55	\$ 80.14	\$ 26.71
Debt Service	\$ 556.73	\$ 139.18	\$ 46.39
Water (Service Size 2")	\$ 5,925.02	\$ 1,481.26	\$ 493.75
Service Charge ¹	\$ 3,117.74	\$ 779.43	\$ 259.81
Capital Program ¹	\$ 1,025.75	\$ 256.44	\$ 85.48
Debt Service	\$ 1,781.54	\$ 445.39	\$ 148.46
Water Standby Charge (per unimproved parcel)	\$ 850.40	\$ 212.60	\$ 70.87
Service Charge ¹	\$ 324.04	\$ 81.01	\$ 27.00
Capital Program ¹	\$ 192.33	\$ 48.08	\$ 16.03
Debt Service	\$ 334.04	\$ 83.51	\$ 27.84
Water Hook-Up - At issuance of Will Serve	\$ 1,000.00		
<i>Note: At this time, a security deposit is not required for commencement of water service to an</i>			
Sewer (Developed w/ Buy Out)	\$ 1,431.16	\$ 357.79	\$ 119.26
Service Charge ¹	\$ 912.47	\$ 228.12	\$ 76.04
Capital Program ¹	\$ 382.14	\$ 95.53	\$ 31.84
Debt Service	\$ 136.56	\$ 34.14	\$ 11.38
Sewer (Developed w/o Buy Out)	\$ 2,170.32	\$ 542.58	\$ 180.86
Service Charge ¹	\$ 1,141.86	\$ 285.47	\$ 95.16
Capital Program ¹	\$ 382.14	\$ 95.53	\$ 31.84
Debt Service	\$ 646.32	\$ 161.58	\$ 53.86
Sewer (Undeveloped)	\$ 518.70	\$ 129.67	\$ 43.22
Service Charge ¹	\$ -	\$ -	\$ -
Capital Program ¹	\$ 382.14	\$ 95.53	\$ 31.84
Debt Service	\$ 136.56	\$ 34.14	\$ 11.38
Sewer (Undeveloped - Special Agreement)	\$ 8,969.21	\$ 2,242.30	\$ 747.43
Service Charge ¹	\$ -	\$ -	\$ -
Capital Program ¹	\$ 2,506.01	\$ 626.50	\$ 208.83
Debt Service	\$ 6,463.20	\$ 1,615.80	\$ 538.60
Fire Protection - Improved Lot	\$ 153.24	\$ 38.31	\$ 12.77
Fire Tax - Improved Lot ¹	\$ 107.28	\$ 26.82	\$ 8.94
Fire FEERAM Improved Lot	\$ 32.88	\$ 8.22	\$ 2.74
Fire Tax - Unimproved Lot ¹	\$ 52.08	\$ 13.02	\$ 4.34
Fire FEERAM Unimproved Lot	\$ 18.00	\$ 4.50	\$ 1.50
Fire Mitigation Fee - At issue of Will Serve	\$ 1,119.98		

Fees: All Areas

Returned Check Charge	\$	25.00
Service Reconnection fee	\$	50.00
Unauthorized tapping or connection ²	\$	250.00
Administrative charge for monthly payment plan	\$	1.00 per month

1 - Fee subject to COLA adjustment July 1st of each year

2 - Possible civil action for treble damages under Civil Code §1882 et seq.

ORDINANCE NO: 2021-87 C

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT AMENDING ORDINANCE NO. 2012-87 RELATED TO FEES, RATES AND CHARGES

WHEREAS, the Plumas Eureka Community Services District provides water, sewer and fire protection services within its jurisdiction; and

WHEREAS, the Board of Directors is empowered by various laws to adopt and impose fees, rates and charges and provide for the collection of unpaid fees, rates and charges; and

WHEREAS, the District's voters approved a special tax to fund fire protection services and provided that that the tax would be collected in the same manner as District charges; and

WHEREAS, the Board of Directors wishes to amend the billing collection provisions of Ordinance No. 2012-87 to provide for a quarterly billing period rather than biannual, clarifying how various services provided by the District are demarcated on such billing statements, and increase fees associated with processing late payments. This amended ordinance is otherwise consistent with the language, purpose, and intent of Ordinance No. 2012-87C, and the remainder of the language of the Ordinance has been left intact.

The Board of Directors of the Plumas Eureka Community Services District ordains as follows:

Section 1. Chapter 3.01 of the Plumas Eureka Community Services District Billing Policy Ordinance is hereby amended to read in full as follows:

Sections:

- 3.01.10 Repeal
- 3.01.20 General Provisions
- 3.01.30 Multiple Dwelling Units
- 3.01.40 Description of Services, Fees, and Taxes
- 3.01.41 Billing Procedures
- 3.01.50 Procedure Prior to Discontinuing Service(s)
- 3.01.60 Basic Penalties
- 3.01.65 Tapping or Connections - District permission required
- 3.01.70 Collection Methods
- 3.01.80 Days and Hours Restrictions on Termination
- 3.01.90 Schedule of Fees, Rates and Charges

Section 3.01.10. Repeal

All sections, rates, fees and charges for water, sewer, and fire services prescribed and set forth in all previously adopted ordinances, resolutions and orders by the District are hereby superseded.

Section 3.01.20. General Provisions

The Board of Directors shall review the District's fees and taxes each year, prior to the approval of the Fiscal Year Budget. The Board of Directors ~~shall adjust all rates and charges~~ shall take actions necessary to assure solvency and compliance with outstanding contractual obligations relating to services.

Section 3.01.30 Multiple Dwelling Units

With the exception of special taxes which shall be imposed on a per parcel basis, parcels containing multiple dwelling units shall be charged fees as set forth in this section. The primary dwelling unit will be charged 100% of the scheduled fees prescribed by Section 3.01.90. Each additional dwelling unit located on the parcel shall be charged 50% of the scheduled fees prescribed by Section 3.01.90 as a separate dwelling unit even if there is a common water and/or sewer service connection. The General Manager shall determine when a parcel contains a multiple dwelling unit.

Section 3.01.40. Description of Services, Fees and Taxes

The District charges fees for water, sewer, and fire protection services. The District also charges a tax for overall fire protection. The amount charged for fee services in the District is determined by the location of the property, the service provided, and the development status of a property. Fees for operation and maintenance services are greater for developed properties than for undeveloped properties. Fees for capital reserves and debt service are the same for all properties.

- (a) The District recognizes three development units for purposes of fees and taxes: Plumas Eureka Estates, Eureka Springs, and the Village at Plumas Pines.
- (b) Properties in the Eureka Springs Development and the Village at Plumas Pines Development are charged in accordance with development agreements and may have higher or additional charges for sewer and emergency service.
- (c) Fees are charged for water system operation and maintenance, water capital reserve for major improvements to the system, and water system related debt service. Water fees are calculated according to the size of the water connection. The District has rates for ¾ inch, one-inch, and two-inch connections. Water service is not metered.
- (d) Fees are charged for sewer system operation and maintenance, sewer system capital improvements, and sewer system related debt service. Properties that are served by a septic system on the property, do not otherwise receive sewer service from the District, and are not within 200 feet of an existing sewer main are not charged sewer related fees.

- (e) Fees are charged for fire and emergency response (fire and medical) services and capital improvements. A fire protection tax is charged to all properties.
- (f) Fees for all services and any applicable cost-of-living adjustments are determined annually and approved at the Regular Board meeting in June of each year.

Section 3.01.41. Billing Procedure

The property owner listed on Plumas County Tax Records is considered the party responsible for payment of all service fees and taxes.

- (a) The District will maintain a system of customer accounts for invoicing customers, tracking balances, and notifying customers.
- (b) The District shall send invoices for fees and taxes quarterly, in July, October, January, and April. All charges for services and facilities shall be listed on one invoice and collected together (Gov't Code 61115).
- (c) All or part of the amount charged must be paid within 30 days of the date of an invoice. The obligations may be paid monthly, but the entire balance must be paid quarterly. All accounts must be paid in full within ninety (90) days of the mailing date of each invoice, or by the succeeding invoicing date.
- (d) If not paid within 90 days of date of an invoice, an account will be considered past due, at which time a Past Due Notice shall be sent. Failure to pay any portion of the invoice within thirty (30) days of the mailing date of the Past Due Notice will be considered a default on the account and water shut off procedures will be implemented as per Section 3.01.50.
- (a) Past Due Notice shall include information regarding the following subjects:
 - 1. Arranging to make payments.
 - 2. Filing a complaint or requesting an investigation regarding service charges.
 - 3. Requesting information regarding financial assistance.
- (e) The District shall provide access to account information on a secured website or upon request.

Section 3.01.50. Discontinuing Service(s) for Non-Payment

District may discontinue service for non-payment fees or for the violation of Section 3.01.65. In the case of non-payment of service fees, the following procedure shall be followed.

- (a) If payment has not been received within thirty (30) days after the mailing date of the Past Due Notice, a First Notice of Intent to Shut Off Service shall be sent by Certified Mail, Return Receipt Requested. A fee of \$35.00 shall be charged to the delinquent account in connection with this Notice.

- (b) If payment has not been received within thirty (30) days from the mailing date of the First Notice of Intent to Shut Off Service, a Second Notice of Intent to Shut Off Service shall be mailed and a fee of \$35.00 shall be charged as prescribed in paragraph (a). Additionally, a copy of the Second Notice shall be posted on the property.
- (c) If payment is not received within fifteen (15) days from the mailing date of the Second Notice of intent to Shut Off Service, a Final Notice to Shut Off Service shall be mailed and a fee of \$35.00 shall be charged as prescribed in paragraph (a). Additionally, a copy of the Final Notice shall be posted on the property.
- (d) If full payment is not received within forty-eight (48) hours, service to the property will be shut off.
- (e) Billing for services will continue whether or not service is terminated.

Section 3.01.60. Basic Penalties

Pursuant to the provisions of Government Code Section 61115, if payment is not ~~timely~~ received by the date of the Second Notice of Intent to Shut Off Service, a late charge of 10% of the amount outstanding during the ninety (90) day period will be charged to the account. After one hundred and eighty (180) days, interest of 1% of the amount outstanding, including the late charges and fees, during the ninety (90) day period will be charged. This will continue monthly until all fees have been paid.

Section 3.01.65. Tapping or Connections - District permission required

No person shall tap, open valves and hydrants, or connect with any water main or pipe which forms any part of the system of the waterworks of the District, without first notifying and obtaining written permission to do so from the General Manager, who shall issue no such permit to or for any person or firm whose indebtedness to the District for water or other charges is delinquent. Remedying a violation of this section shall be subject to a fee as set forth in Section 3.01.90. Moreover, any violation of this section shall be a misdemeanor.

Section 3.01.70. Collection Methods

If payment is not received within three hundred and sixty (360) days of the mailing date of the Past Due Notice, the District may employ any and all legal methods to collect outstanding debts to include recording certificates specifying the amount(s) due and recording of which constitutes a lien.

Section 3.01.80. Days and Hours Restrictions on Termination

The District shall not, by reason of delinquency in payment for any services, cause cessation of the services on any Saturday, Sunday, Legal Holiday, or at any time during which the business offices of the District are not open to the Public.

Section 3.01.90. Schedule of Fees, Rates, and Charges.

The fees, rates and charges set forth in this ordinance shall be imposed as set forth in the attached Attachment “A”. This attachment may be amended or modified by ordinance or resolution.

Section 3.03.00. Definitions.

Dwelling unit -"Dwelling Unit" shall mean a building with separate access, which provides for sleeping, cooking, eating, and sanitation for one family.

Family – “Family” shall mean a person or persons living as an economic unit.

Section 3.04.00. Severability

If any section, subsection, subdivision, paragraph, sentence, clause or phrase added by this Ordinance, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of the remaining portions of this Ordinance or any part thereof. The Board of Directors hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause or phrase thereof irrespective of the fact that any one or more subsections, subdivisions, paragraphs, sentences, clauses or phrases are declared unconstitutional, invalid or ineffective.

Section 4. The Clerk of the Board of Directors shall certify to the adoption of this Ordinance and shall post or publish this Ordinance as required by law.

Section 5. This Amended Ordinance shall take effect and be in full force and effect thirty (30) days from and after the date of its final passage and adoption.

THIS ORDINANCE WAS INTRODUCED ON APRIL 14, 2021
AND ADOPTED ON THIS THE DAY OF , BY THE FOLLOWING VOTE OF THE
PLUMAS EUREKA BOARD OF DIRECTORS;

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

I hereby certify that the foregoing is a true and correct copy of Ordinance #2021– 87C adopted by the Board of Directors at the Board Meeting held on_____.

Jillian Cole, Clerk to the Board

Billing and Non-Payment Procedure

Quarterly

- Initial bills are sent out on the 15th day of the month quarterly, starting in July.

15 days after Disconnect Notice 2

- If total is still not settled or arrangement made, **48 HOUR NOTICE** will be posted at property address and forwarded to customer

90 days after bill is sent

- Total amount of bill must be paid or contact for payment arrangements initiated.
- If total is not paid or arrangements made **LATE NOTICE** will be sent.

48 hours after Notice posted

- If total is still not settled or arrangement made, service will be terminated.
- **10% LATE FEE** will be levied and **1% MONTHLY INTEREST FEE** will begin.
- Billing for services will continue even after service disconnect.

30 days after Late Notice

- If total has still not been settled or arrangement made, **DISCONNECT NOTICE 1** will be sent via certified mail, and the **LATE FEE** will be levied.

365 days after initial bill

- If total is still not settled or arrangement made, **LIEN** procedures will be initiated and a **LIEN** will be placed against the property address

30 days after Disconnect

- If total is still not settled or arrangement made, **DISCONNECT NOTICE 2** will be sent via certified mail, and the **LATE FEE** will be levied.

Report on Arsenic Compliance Actions

April 16, 2024

Submitted by Jamar Tate, General Manager

Arsenic Levels

The most recent reported samples from the Compliance point were taken on February 19, 2024 and March 7, 2024. The results showed arsenic levels at 8 ppb for the month of February and 9ppb in March. The first quarter 2024 average was 8 ppb. The current Running Annual Average (RAA) is 8 ppb. No results for the month April.

Samples were taken at Well 1B on February 19, 2024 and March 7, 2024. The results from Well 1B was 5 ppb in February and 5ppb in March. No samples were taken for Well 2 due to well rehabilitation project. The first quarter 2024 average for Well 1B was 6 ppb with the RAA of 7 ppb. The first quarter average for Well 2 is not available due to the rehab project. No results for the month of April.

Iron and Manganese Compliance Levels

The most recent results of the tests of the Quarterly samples taken on January 23, 2024 for Iron were .170 mg/l at Well 1B and no sample at Well 2; for Manganese were .094 mg/l at Well 1B and no sample 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 updated from last month.

STAGE	TIMEFRAME	COMMENT
ENGINEERING		
Pilot Study Report Accepted	March 2024	10/20 submittal
Engineering Design Update	March 2024-April 2024	
Engineering Design Accepted	April 2024	Assumes 1 revision/re-submittal
FINANACAL		
SRF application submittal	April 2024	Assumes we can submit before the technical package is complete.
Application Review	April 2024 – October 2024	Assumes a six-month review
CONSTRUCTION		
Contractor Selection	October 2024-December 2024	Assumes and 90 day bid and selection process
Construction	March 2025 – March 2026	Assumes a one-year construction
OPERATION		
Commissioning	March 2026 – May 2026	Needed to ensure the systems work and to train operators
Pilot Testing	October 2026-September 2027	Needed to refine operational procedures to maximize removal of As, Fe,and Mn.
Full Operation	Jul 2027	

Dowl Engineering submitted the Well 2 Pilot Test report to the Regional Water Board for review in October. We have received acceptance of the pilot study findings from the state water board. With the acceptance of the findings, Dowl has begun making the necessary design changes, they have also providing an updated cost estimation for the water treatment plant. Due to the delays over the last few years, the estimated cost has roughly doubled since the last estimate in 2021 from \$3.25 million to \$6.5 million.

Currently, staff and Dowl are compiling the documentation needed to submit the FAAST application. The application has many sections that require various documentation. These sections include technical, managerial, financial, and environmental. The application form has changed since the last application documentation was compiled, some of the documentation will require reverification of information since it has been a few years since the last application.



PRINT

CLEAR

California State Treasurer's Office Local Agency Investment Fund (LAIF)

Authorization for Transfer of Funds

Effective Date
03/26/2024

Agency Name
Plumas Eureka CSD

LAIF Account #
XX-XX-XXX

Agency's LAIF Resolution # 2002-34 or Resolution Date 06/12/2002

ONLY the following individuals whose names appear in the table below are hereby authorized to order the deposit or withdrawal of funds in LAIF. ***This authorization REPLACES AND SUPERSEDES all prior authorizations on file with LAIF for the transfer of funds.***

Name	Title
Jamar Tate	General Manager
Don Fregulia	Board Chairperson
Todd Solomon	Board Vice Chairperson
Gina-Marie Morris	Administrative Manager

Two authorized signatures required. Each of the undersigned certifies that he/she is authorized to execute this form under the agency's resolution, and that the information contained herein is true and correct.

Signature
Jamar Tate

Print Name
General Manager

Title
530-836-1953

Phone Number

Signature
Gina-Marie Morris

Print Name
Administrative Manager

Title
530-836-1953

Phone Number

Please provide email address to receive LAIF notifications.

Name	Email
Gina-Marie Morris	admin.mgr@pecsd.org
Jamar Tate	jtate@digitalpath.net

Please email the completed form for review to laif@treasurer.ca.gov and allow 2 days for a response. DO NOT mail the original form until you receive approval.

Mail the approved form to: CA State Treasurer's Office
Local Agency Investment
Fund P.O. Box 942809
Sacramento, CA 94209-0001

RESOLUTION 2002 - 34

FOR THE PLUMAS EUREKA COMMUNITY SERVICES DISTRICT
200 LUNDY LANE - BLAIRSDEN, CALIFORNIA 96103-9713
TELEPHONE NUMBER 530-836-1953

ABOVE REFERENCED RESOLUTION NUMBER IS FOR THE

AUTHORIZING INVESTMENT OF MONIES IN THE LOCAL AGENCY INVESTMENT FUND

WHEREAS, Pursuant to Chapter 730 of the statutes of 1976, Section 16429.1 was added to the California Government Code to create a Local Agency Investment Fund in the State Treasury for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

WHEREAS, the Board of Directors, does hereby find that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein as in the best interests of the Plumas Eureka Community Services District.

NOW THEREFORE, BE IT RESOLVED, that the Board of Directors does hereby authorize the deposit and withdrawal of Plumas Eureka Community Services District monies in the Local Agency Investment Fund in the State Treasury in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein, and verification by the State Treasurer's Office of all banking information provided in that regard.

BE IT FURTHER RESOLVED, that the following Plumas Eureka Community Services District officers or their successors in office shall be authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund.

Elmer L. Tretten

Norman E. Nichols

Ivan Gossage

Teresa L. Cunningham

Board Chairman

Vice Chairman

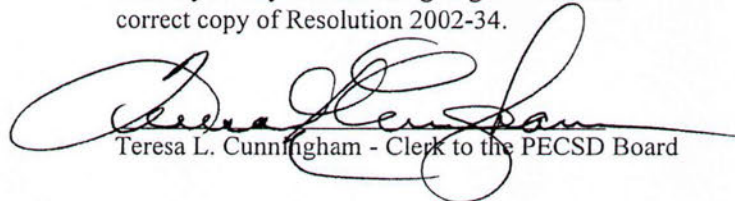
General Manager

Administrative Manager



PASSED AND ADOPTED, by the Board of Directors of the Plumas Eureka Community Services District, County of Plumas, State of California on 12 June 2002.

I hereby certify that the foregoing is a true and correct copy of Resolution 2002-34.



Teresa L. Cunningham - Clerk to the PECSD Board

CHIEF'S REPORT

March 2024

Call Reports and Training

Calls – Medicals: 3 Fire: 0

Training

- EMS Medical soft tissue and chest injuries.
- PPE and SCBA review on new equipment.
- Full PPE training and drills using new SCBAs, modified Air station to accommodate the refilling of new type air bottles.

Personnel Activity

- Chris Baker developed a 2024 Training plan for the department.
- Invoice from OES for Happy Camp deployment approved, waiting on check.
- Steve Peters joined the department (ex-Chief at Long Valley FD)

Fire Equipment

- 9178 is in Carson City having new lights, siren, and battery charging system installed. Once it's returned, we can move equipment from 9153 and get ready for sale.
- 9122 has a diesel leak that needs to be fixed along with a major service. I need to schedule.
- Received new SCBAs from AFG Grant, will install on Engines.

Other Activity

- **Burning is now allowed per Cal Fire with a permit and approved burn day.**
- Dirt circle in the field, working with Jamar. (this spring).
- Provided Medical Support for Longboard races.
- I stepped down as President of the Plumas County Fire Chief's Association.
- Applied for a new AFG Grant for Turnouts.
- Applied for the Cal Fire 50/50 Grant for new radios, chainsaws, etc.

General Manager's Report

April 2024

Dial My Call Alert System Training

- Gina provided staff with training on how to use the alert system. Including login credentials, how to create or select a certain pre-made alerts, and choosing the area the alert will be sent.
- Staff will be able to create notifications from their cell phone using the Dial My Call App. The functions have been tested by staff

Employee Training

- Operations staff will also be attending confined space entry training, including the General Manager. There have been login issues with United Rentals, who provides the online training. Management is working with United Rentals to resolve the issue.
- Gina will be attending two training sessions through CSDA in Sacramento April 24-25. The two courses will cover Financial Management for Special Districts and Human Resources for Special Districts.
- Jamar will be attending the General Manager Summit located in Anaheim June 23-26 through the California Special Districts Association (CSDA). He also applied for a scholarship through the Special District Leadership Foundation (SDLF) and Five-Star Bank that will cover the attendance costs of attending the General Manager Summit. Jamar was awarded the scholarship and will receive a reimbursement check from Five star Bank while at the Summit.

Congressman Kevin Kiley Correspondence

- Staff has been in contact with Representative Kevin Kiley's office on two separate matters.
- Management was made aware of an opportunity for funding through Kiley's office for appropriations during FY25. The U.S. House Appropriations Committee provides an opportunity for Members of Congress to submit a limited number of requests for funding directed to specified state, local government, or nonprofit recipients (subject to disclosure rules). Representative Kiley has secured funding for PSREC fiber installation locally for \$4 million, as well as \$2 million for the City of Loyalton to replace portions of their water main infrastructure.
- Management has filled out the appropriations form, along with two letters signed by community members as part of the funding request for FY25. The District will be requesting funding of \$3.25 million for the Water Treatment Plant.
- Management also submitted a letter to Representative Kiley's office to request he cosponsor H.R. 7525 *Special District Grant Accessibility Act*.
- This bill would establish a formal definition of "special district" in federal law, as well as require the Office of Management and Budget (OMB) to issue guidance to

federal agencies requiring special districts to be recognized as local governments for the purpose of federal financial assistance.

Grants

- Management and Chief Munsen have been working together on a couple of grant opportunities. One for the replacement of turnouts and the other for a slip tank.
- The grant for the turnouts has been submitted and we are waiting for the review process to conclude.
- Information request has been submitted for the slip-on tank grant. Only 25 requests will be accepted after the review. If the fire department request is accepted, then we will start the process of applying for the grant to receive the slip-on tank.

Damage Claim

- Management received a call from a resident at 44 Ponderosa, notifying the District that a tree a uprooted from district property, the meadow, and fell on his house.
- The resident was provided with a damage claim form and has filled out the form; requesting the District pay his deductible of \$2000. Staff will verify property bounds and deductible information.

Insurance Renewal

- CSD and Fire Insurance policies have been renewed with NCFDA. The District is in year two of a three year agreement with NCFDA. Once this agreement expires, a search will be conducted to find a different provider.
- The current agreement states that they may increase the yearly premium up to 15% per year. This year, the increase was 14.9%, if the increase goes above 15% we have the option to terminate the agreement.
- Our provider JPRIMA did have a carrier change from Homesite to Munich Re. This contributed to the increase in premium costs. Exposure changes to property of 7% as an inflation guard also contributed to the increases for the Fire policy and CSD policy. CSD policy also saw increases due to payroll increases and property contents increases.
- Cost for renewal policies: CSD- \$34,201 FIRE- \$55,720
- Policies were reviewed by staff and Chief Munsen

Employee Evaluations

- Gina and Anthony have received their six months performance evaluations.
- Each employee has been given a merit increase based on their performance and knowledge advancement.
- Gina was moved from the Administrative manager I position into the Administrative Manager II position
- Anthony has moved up to the “B” tier within the Facilities Operator position based on him passing his Grade I wastewater certification.

PECSD Administrative Manager's Report February & March 2024

Gina-Marie Morris

- Website now has Policies posted. Working to add Resolutions and Ordinances.
- The Alert System is fully functional with groups added.
- All locations in UB Max now have APNs noted and Alert System Groups noted.
- We now have a remote deposit machine in the office to deposit checks in a more timely manner.
- Spring/Summer 2024 Pipeline is printed and being mailed with invoices on 4/16/24.
- Billing: 41 Accounts are past due by over \$100
 - 8 Accounts received 15 Day Notices on 03/15/24
 - 3 Accounts received 48 Hour Notices on 04/01/24
 - 4 payment agreements
 - 1 customer disconnected
 - 2 accounts only payments are through liens

District payments received for the month of February 2024 is as follows:

Applied To	Sewer	Water	Fire	Total Amount
Late/NSF Fees	115.13	115.13	14.69	244.95
Unapplied(Advance/Overpayment)	988.82	988.82	126.24	2,103.88
Services	19,807.37	26,284.59	3,167.23	49,259.19
Reserve / FEERAM	5,438.58	5,621.56	941.52	12,001.66
Debt	4,184.43	9,717.35		13,901.78
Total:	\$30,534.33	\$42,727.45	\$4,249.68	\$77,511.46
BILLPAY_CC				\$9,763.57
CHECK				\$67,747.89

District payments received for the month of March 2024 is as follows:

Applied To	Sewer	Water	Fire	Total Amount
Late/NSF Fees	332.18	332.18	42.41	706.77
Unapplied(Advance/Overpayment)	1,318.08	1318.08	168.27	2,804.43
Services	14,416.83	22,132.38	2,875.96	39,425.17
Reserve / FEERAM	4,938.34	5,489.39	855.05	11,282.78
Debt	4,439.85	9,713.77		14,153.62
Total:	\$25,445.28	\$38,985.80	\$3,941.69	\$68,372.77
BILLPAY_CC				\$7,337.49
CHECK				\$61,035.28

Upcoming activities and projects:

- Update images on the website.
- Complete the digitalization of the Ordinances and Resolutions.
- Financial Management and HR Management Course in April through CSDA.
- Update Asset / Depreciation List after a physical inventory (Fire side yet to be inventoried).

UB Max Aged Balance Past Due Amounts Over \$100

As of April 11, 2024

Acct	Current	Over 30	Over 60	Over 90	Balance	Notes
161	768.18	423.85	-	-	1,192.03	Formal Payment Agreement , \$344.33 by the 15th of each month. In good standing with payment plan.
165	768.18	302.89	-	-	1,071.07	Formal Payment Agreement , \$300.90 by the end of each month. Watching account for consistant payments.
309	483.59	308.59	-	-	792.18	Issue with CERT Mailing, remailed 30 day notice on 3/15/24.
329	359.79	359.79	360.18	99.40	1,179.16	Only payments on this account have been through the Lien. Undeveloped property.
357	476.85	448.59	309.40	-	1,234.84	Service Disconnected, Charging 1% monthly interest for all past due fees.
411	378.59	116.61	-	-	495.20	Making payments to catch up. \$200/month. Watching acctount for consistant payments.
715	512.79	512.79	513.18	9,783.19	11,321.95	Only payments on this account are through the Lien. Undeveloped property.
	\$ 3,747.97	\$ 2,473.11	\$ 1,182.76	\$ 9,882.59	\$ 17,286.43	