

# Statement of Cash Flows

November through December 2018

| Lite Item  |  |   |  | Nov - Dec 18  |
|--|--|---|--|---------------|
| 1  |  | <b>OPERATING ACTIVITIES</b>                                   |  |               |
| 2  |  | Net Income  |  | -55,026.35    |
| 3  |  | Adjustments to reconcile Net Income                           |  |               |
| 4  |  | to net cash provided by operations:                           |  |               |
| 5  |  | 3300 · Payroll Liabilities                                    |  | 977.55        |
| 6  |  | Net cash provided by Operating Activities                     |  | -54,048.80    |
| 7  |  | <b>INVESTING ACTIVITIES</b>                                   |  |               |
| 8  |  | 2600 · Work in Progress - Sewer:2600-01 · Waste Water Project |  | -5,410.00     |
| 9  |  | Net cash provided by Investing Activities                     |  | -5,410.00     |
| 10   |  | Net cash increase for period                                  |  | -59,458.80    |
| 11   |  | Cash at beginning of period                                   |  | 325,190.84    |
| 12   |  | Cash at end of period   |  | 265,732.04    |
| *Numbers in parenthesis are negative because they are income or assests not expenditures |  |   |  |               |
| 13   |  | <b>Net Income Details</b>                                     |  |               |
| 14   |  | Payroll Liabilities Line Item 5 (above)                       |  | \$ 977.55     |
| 15   |  | Payroll Check Register Line Item 22                           |  | \$ 20,275.81  |
| 16   |  | Check Register Line Item 66                                   |  | \$ 45,609.99  |
| 17   |  | Work in Progress Line Itme 8 (above)                          |  | \$ (5,410.00) |
| 18   |  | Budget vs Actual Line Item 16                                 |  | \$ (6,427.00) |
| 19   |  | Net Income  |  | \$ 55,026.35  |

# Balance Sheet

## As of December 31, 2018

| Line Item |                                       |  |               | Dec 31, 18    |
|-----------|---------------------------------------|--|---------------|---------------|
| 1         | ASSETS                                |  |               |               |
| 2         | Current Assets                        |  |               |               |
| 3         | Checking/Savings                      |  |               |               |
| 4         |                                       | 1000 · Plumas Bank Checking              | 240,713.43    |               |
| 5         |                                       | 1200 · Plumas Bank Reserve Account       | 25,018.61     |               |
| 6         | Total Checking/Savings                |  |               | 265,732.04    |
| 7         | Accounts Receivable                   |  |               |               |
| 8         |                                       | 1500 · Accounts Receivable               | 538,635.65    |               |
| 9         | Total Accounts Receivable             |  |               | 538,635.65    |
| 10        | Total Current Assets                  |  |               | 804,367.69    |
| 11        | Fixed Assets                          |  |               |               |
| 12        | 2000 · Land                           |  |               |               |
| 13        |                                       | 2000-02 · Land - Sewer                   | 100,000.00    |               |
| 14        |                                       | 2000-01 · Land - Water                   | 150,000.00    |               |
| 15        | Total 2000 · Land                     |  |               | 250,000.00    |
| 16        | 2100 · Fixed Assets - Water           |  |               |               |
| 17        |                                       | 2100-01 · Water - Plant                  | 330,100.00    |               |
| 18        |                                       | 2100-02 · Water - Distribution           | 3,051,538.00  |               |
| 19        | Total 2100 · Fixed Assets - Water     |  |               | 3,381,638.00  |
| 20        | 2150 · Fixed Assets - Sewer           |  |               |               |
| 21        |                                       | 2150-01 · Sewer - Plant                  | 1,413,333.00  |               |
| 22        |                                       | 2150-02 · Sewer - Collection System      | 747,000.00    |               |
| 23        | Total 2150 · Fixed Assets - Sewer     |  |               | 2,160,333.00  |
| 24        | 2200 · Accumulated Depreciation       |  |               |               |
| 25        |                                       | 2200-01 · Accum. Depreciation - Water    | -1,293,668.39 |               |
| 26        |                                       | 2200-02 · Accum. Depreciation - Sewer    | -941,492.31   |               |
| 27        | Total 2200 · Accumulated Depreciation |  |               | -2,235,160.70 |
| 28        | 2500 · Work In Progress - Water       |  |               |               |
| 29        |                                       | 2500-01 · Water Plant Renovation         | 16,566.74     |               |
| 30        |                                       | 2500-02 · Well 9 Repair/Casing Extension | 27,980.60     |               |
| 31        |                                       | 2500-03 · SCADA Renovation Project       | 54,036.42     |               |
| 32        | Total 2500 · Work In Progress - Water |  |               | 98,583.76     |
| 33        | 2600 · Work in Progress - Sewer       |  |               |               |
| 34        |                                       | 2600-01 · Waste Water Project            | 36,303.72     |               |
| 35        | Total 2600 · Work in Progress - Sewer |  |               | 36,303.72     |
| 36        | Total Fixed Assets                    |  |               | 3,691,697.78  |

# Balance Sheet

## As of December 31, 2018

| Line Item |                            |  |                                    |              | Dec 31, 18   |
|-----------|----------------------------|--|------------------------------------|--------------|--------------|
| 37        | TOTAL ASSETS               |  |                                    |              | 4,496,065.47 |
| 38        | LIABILITIES & EQUITY       |  |                                    |              |              |
| 39        | Liabilities                |  |                                    |              |              |
| 40        | Current Liabilities        |  |                                    |              |              |
| 41        | Other Current Liabilities  |  |                                    |              |              |
| 42        |                            |  | 3200 · Accrued Vacation            | 3,412.58     |              |
| 43        |                            |  | 3300 · Payroll Liabilities         | 2,432.27     |              |
| 44        |                            |  | Total Other Current Liabilities    | 5,844.85     |              |
| 45        |                            |  | Total Current Liabilities          | 5,844.85     |              |
| 46        | Total Liabilities          |  |                                    | 5,844.85     |              |
| 47        | Equity                     |  |                                    |              |              |
| 48        | 4000 · Fund Balance        |  |                                    |              |              |
| 49        |                            |  | 4000-01 · Fund Balance - Operating | 4,235,324.29 |              |
| 50        |                            |  | 4000-02 · Working Capital Reserve  | 25,000.00    |              |
| 51        |                            |  | Total 4000 · Fund Balance          | 4,260,324.29 |              |
| 52        |                            |  | Net Income                         | 229,896.33   |              |
| 53        | Total Equity               |  |                                    | 4,490,220.62 |              |
| 54        | TOTAL LIABILITIES & EQUITY |  |                                    |              | 4,496,065.47 |

## Grizzly Ranch CSD Budget vs Actual

### November through December 2018

| Line Item | Nov - Dec 18                           | Jul - Dec 18 | % of Budget | Annual Budget |
|-----------|--|--------------|-------------|---------------|
| 1         | Ordinary Income/Expense                |              |             |               |
| 2         | Income                                 |              |             |               |
| 3         | 5000 · Water & Sewer Connected Revenue |              |             |               |
| 4         | 0.00                                   | 40,376.12    |             |               |
| 5         | 0.00                                   | 42,024.48    |             |               |
| 6         | 0.00                                   | 0.00         | 0.0%        | 328,181.00    |
| 7         | 0.00                                   | 82,400.60    | 25.11%      | 328,181.00    |
| 8         | 5100 · Water and Sewer Standby Revenue |              |             |               |
| 9         | 0.00                                   | 169,858.16   |             |               |
| 10        | 0.00                                   | 176,792.64   |             |               |
| 11        | 0.00                                   | 346,650.80   |             |               |
| 12        | 0.00                                   | 75.06        | 4.69%       | 1,600.00      |
| 13        | 0.00                                   | 157.03       |             | 0.00          |
| 14        | 3,213.50                               | 3,213.50     |             |               |
| 15        | 3,213.50                               | 3,213.50     |             |               |
| 16        | 6,427.00                               | 435,710.49   | 132.12%     | 329,781.00    |
| 17        | Gross Profit                           |              |             |               |
| 18        | Expense                                |              |             |               |
| 19        | 6000 · Personnel                       |              |             |               |
| 20        | 6000-01 · Salaries                     |              |             |               |
| 21        | 9,900.00                               | 31,824.00    | 42.66%      | 74,600.00     |
| 22        | 2,646.00                               | 8,526.00     | 56.09%      | 15,200.00     |
| 23        | 6,350.41                               | 20,462.41    | 51.16%      | 40,000.00     |
| 24        | 490.00                                 | 3,010.00     | 60.2%       | 5,000.00      |
| 25        | 0.00                                   | 1,987.50     | 248.44%     | 800.00        |
| 26        | 6000-17 · Mileage Reimbursements       |              |             |               |
| 27        | 215.44                                 | 215.44       |             |               |
| 28        | 0.00                                   | 0.00         | 0.0%        | 2,400.00      |
| 29        | 215.44                                 | 215.44       | 8.98%       | 2,400.00      |
| 30        | 19,601.85                              | 66,025.35    | 47.84%      | 138,000.00    |
| 31        | 1,866.95                               | 5,155.03     | 45.22%      | 11,400.00     |
| 32        | 0.00                                   | 3,113.26     | 77.83%      | 4,000.00      |

## Grizzly Ranch CSD Budget vs Actual

### November through December 2018

| Line Item |  |  |  |  |   | Nov - Dec 18 | Jul - Dec 18 | % of Budget | Annual Budget |
|-----------|--|--|--|--|---|--------------|--------------|-------------|---------------|
| 33        |  |  |  |  | 6000-05 · Training & Travel               | 0.00         | 43.00        | 7.17%       | 600.00        |
| 34        |  |  |  |  | Total 6000 · Personnel                    | 21,468.80    | 74,336.64    | 48.27%      | 154,000.00    |
| 35        |  |  |  |  | 7000 · Licenses/Fees - Water              | 0.00         | 577.00       | 100.0%      | 577.00        |
| 36        |  |  |  |  | 7010 · Licenses/Fees - Sewer              | 4,879.00     | 4,879.00     | 109.76%     | 4,445.00      |
| 37        |  |  |  |  | 7020 · Liability Insurance                | 0.00         | 10,803.28    | 90.03%      | 12,000.00     |
| 38        |  |  |  |  | 7030 · GRCSD Properties                   | 2,437.70     | 2,437.70     | 101.57%     | 2,400.00      |
| 39        |  |  |  |  | 7050 · Rent/Lease Expense                 | 600.00       | 1,500.00     | 41.67%      | 3,600.00      |
| 40        |  |  |  |  | 7100 · Utilities                          |              |              |             |               |
| 41        |  |  |  |  | 7100-01 · Wells - Electric                | 1,527.40     | 3,774.10     | 26.77%      | 14,100.00     |
| 42        |  |  |  |  | 7100-02 · Water Storage Tank - Electric   | 100.44       | 202.22       | 33.7%       | 600.00        |
| 43        |  |  |  |  | 7100-03 · Boosters - Electric             | 759.27       | 1,651.57     | 28.98%      | 5,700.00      |
| 44        |  |  |  |  | 7100-04 · SewerTreatment Plant - Electric | 313.47       | 665.43       | 18.48%      | 3,600.00      |
| 45        |  |  |  |  | Total 7100 · Utilities                    | 2,700.58     | 6,293.32     | 26.22%      | 24,000.00     |
| 46        |  |  |  |  | 7150 · Communications                     | 237.22       | 721.58       | 45.1%       | 1,600.00      |
| 47        |  |  |  |  | 7220 · Membership/Annual Dues             | 100.00       | 1,949.00     | 114.65%     | 1,700.00      |
| 48        |  |  |  |  | 7240 · Office Supplies & Expense          | 146.00       | 1,292.83     | 64.64%      | 2,000.00      |
| 49        |  |  |  |  | 7250 · Office Furniture & Equipment       | 0.00         | 0.00         | 0.0%        | 500.00        |
| 50        |  |  |  |  | 7300 · Professional Services              |              |              |             |               |
| 51        |  |  |  |  | 7300-01 · Legal                           | 1,350.84     | 5,548.52     | 277.43%     | 2,000.00      |
| 52        |  |  |  |  | 7300-02 · Audit                           | 6,000.00     | 6,000.00     | 100.0%      | 6,000.00      |
| 53        |  |  |  |  | 7300-04 · Engineering Studies             | 0.00         | -1,559.60    | -77.98%     | 2,000.00      |
| 54        |  |  |  |  | 7300 · Professional Services - Other      | 0.00         | 163.00       | 100.0%      | 0.00          |
| 55        |  |  |  |  | Total 7300 · Professional Services        | 7,350.84     | 10,151.92    | 101.52%     | 10,000.00     |
| 56        |  |  |  |  | 7400 · Maintenance-Structure & Grounds    | 0.00         | 0.00         | 0.0%        | 1,000.00      |
| 57        |  |  |  |  | 7405 · Safety                             | 0.00         | 0.00         | 0.0%        | 500.00        |
| 58        |  |  |  |  | 7420 · Equipment & Tools                  |              |              |             |               |
| 59        |  |  |  |  | 7420-03 · Portable Generator #1           | 476.72       | 643.30       |             |               |
| 60        |  |  |  |  | 7420-04 · Portable Generator #2           | 476.72       | 643.31       |             |               |
| 61        |  |  |  |  | 7420-05 · Equipment/Tools General         | 0.00         | 30.01        |             |               |
| 62        |  |  |  |  | 7420 · Equipment & Tools - Other          | 0.00         | 54.37        | 2.72%       | 2,000.00      |
| 63        |  |  |  |  | Total 7420 · Equipment & Tools            | 953.44       | 1,370.99     | 68.55%      | 2,000.00      |
| 64        |  |  |  |  | 7430 · SCADA - Maintenance                | 356.84       | 426.11       | 42.61%      | 1,000.00      |

## Grizzly Ranch CSD Budget vs Actual

### November through December 2018

| Line Item |  |  |  |  |  | Nov - Dec 18     | Jul - Dec 18      | % of Budget   | Annual Budget     |
|-----------|--|--|--|--|--|------------------|-------------------|---------------|-------------------|
| 65        |  |  |  |  | 7500 · Water Maintenance                     |                  |                   |               |                   |
| 66        |  |  |  |  | 7510 · Water - Source of Supply              |                  |                   |               |                   |
| 67        |  |  |  |  | 7510-01 · Wells - Maintenance                | 10.95            | 10.95             | 2.19%         | 500.00            |
| 68        |  |  |  |  | 7510-02 · Wells - Power Control              | 0.00             | 614.33            |               |                   |
| 69        |  |  |  |  | 7510-03 · Wells - Testing                    | 804.00           | 2,010.00          | 36.55%        | 5,500.00          |
| 70        |  |  |  |  | Total 7510 · Water - Source of Supply        | 814.95           | 2,635.28          | 43.92%        | 6,000.00          |
| 71        |  |  |  |  | 7520 · Water Transmission/Distribution       |                  |                   |               |                   |
| 72        |  |  |  |  | 7520-01 · Water Trans/Dist. Maintenance      | 303.52           | 2,192.09          | 62.63%        | 3,500.00          |
| 73        |  |  |  |  | 7520-02 · Meters & Maintenance               | 0.00             | 118.89            | 23.78%        | 500.00            |
| 74        |  |  |  |  | 7520-03 · Storage Tank                       | 0.00             | 0.00              | 0.0%          | 500.00            |
| 75        |  |  |  |  | Total 7520 · Water Transmission/Distribution | 303.52           | 2,310.98          | 51.36%        | 4,500.00          |
| 76        |  |  |  |  | 7530 · Water Treatment Plant                 |                  |                   |               |                   |
| 77        |  |  |  |  | 7530-01 · W. Treatment Plant Maintenance     | 7.46             | 1,355.44          | 193.63%       | 700.00            |
| 78        |  |  |  |  | 7530-05 · W. Treatment Plant - Testing       | 0.00             | 387.85            | 77.57%        | 500.00            |
| 79        |  |  |  |  | 7530-06 · W. Treatment Plant - Treatment     | 0.00             | 406.95            | 50.87%        | 800.00            |
| 80        |  |  |  |  | Total 7530 · Water Treatment Plant           | 7.46             | 2,150.24          | 107.51%       | 2,000.00          |
| 81        |  |  |  |  | Total 7500 · Water Maintenance               | 1,125.93         | 7,096.50          | 56.77%        | 12,500.00         |
| 82        |  |  |  |  | 7600 · Sewer Maintenance                     |                  |                   |               |                   |
| 83        |  |  |  |  | 7610 · Sewer - Collection                    |                  |                   |               |                   |
| 84        |  |  |  |  | 7610-03 · Grinders & Maintenance             | 0.00             | 3,822.29          | 25.48%        | 15,000.00         |
| 85        |  |  |  |  | Total 7610 · Sewer - Collection              | 0.00             | 3,822.29          | 25.48%        | 15,000.00         |
| 86        |  |  |  |  | 7620 · Sewer - Treatment                     |                  |                   |               |                   |
| 87        |  |  |  |  | 7630 · Disposal                              | 19,097.00        | 78,156.00         | 45.97%        | 170,000.00        |
| 88        |  |  |  |  | Total 7620 · Sewer - Treatment               | 19,097.00        | 78,156.00         | 45.97%        | 170,000.00        |
| 89        |  |  |  |  | Total 7600 · Sewer Maintenance               | 19,097.00        | 81,978.29         | 44.31%        | 185,000.00        |
| 90        |  |  |  |  | <b>Total Expense</b>                         | <b>61,453.35</b> | <b>205,814.16</b> | <b>49.14%</b> | <b>418,822.00</b> |
| 91        |  |  |  |  | Net Ordinary Income                          | -55,026.35       | 229,896.33        | -258.19%      | -89,041.00        |
| 92        |  |  |  |  | Net Income                                   | -55,026.35       | 229,896.33        | -258.19%      | -89,041.00        |

Check Register/Transaction List by Date  
November through December 2018

| Line Item | Type  | Date       | Num  | Name                             | Memo                                 | Account                          | Amount    |
|-----------|-------|------------|------|----------------------------------|--------------------------------------|----------------------------------|-----------|
| 1         | Check | 11/06/2018 | 1286 | Jefferson Supply Company         | Steel plate lid for distribution air | 7520-01 · Water Trans/Dist. Main | 303.52    |
| 2         | Check | 11/06/2018 | 1287 | FGL Environmental                | inv #878928A                         | 7510-03 · Wells - Testing        | 528.00    |
| 3         | Check | 11/06/2018 | 1287 | FGL Environmental                | inv #878927A                         | 7510-03 · Wells - Testing        | 38.00     |
| 4         | Check | 11/06/2018 | 1287 | FGL Environmental                | inv #87921A                          | 7510-03 · Wells - Testing        | 38.00     |
| 5         | Check | 11/08/2018 | 1279 | Jefferson Supply Company         | well #3 reconstruction parts for s   | 7510-01 · Wells - Maintenance    | 10.95     |
| 6         | Check | 11/08/2018 | 1280 | Robert W. Johnson                | Year ended June 30 2018 Audit        | 7300-02 · Audit                  | 6,000.00  |
| 7         | Check | 11/08/2018 | 1281 | Plumas Sanitation                | October 2018 Vault and Haul          | 7630 · Disposal                  | 11,063.00 |
| 8         | Check | 11/08/2018 | 1282 | Plumas Ace Hardware              | sodium hypochlorite injection part   | 7530-01 · W. Treatment Plant Ma  | 7.46      |
| 9         | Check | 11/08/2018 | 1283 | Plumas Sierra Telecommunicatio   | November 2018 internet               | 7150 · Communications            | 76.90     |
| 10        | Check | 11/08/2018 | 1284 | Plumas Sierra Rural Electric Coo | Well #3                              | 7100-01 · Wells - Electric       | 568.88    |
| 11        | Check | 11/08/2018 | 1284 | Plumas Sierra Rural Electric Coo | Well #1                              | 7100-01 · Wells - Electric       | 157.76    |
| 12        | Check | 11/08/2018 | 1284 | Plumas Sierra Rural Electric Coo | Booster #1                           | 7100-03 · Boosters - Electric    | 166.06    |
| 13        | Check | 11/08/2018 | 1284 | Plumas Sierra Rural Electric Coo | Sewer Plant                          | 7100-04 · SewerTreatment Plant · | 169.96    |
| 14        | Check | 11/08/2018 | 1284 | Plumas Sierra Rural Electric Coo | Water Tank                           | 7100-02 · Water Storage Tank - E | 50.22     |
| 15        | Check | 11/08/2018 | 1284 | Plumas Sierra Rural Electric Coo | Well #9                              | 7100-01 · Wells - Electric       | 152.65    |
| 16        | Check | 11/08/2018 | 1284 | Plumas Sierra Rural Electric Coo | Booster #2                           | 7100-03 · Boosters - Electric    | 219.23    |
| 17        | Check | 11/08/2018 | 1285 | Plumas County Tax Collector      | 028-030-009-000 Fire Tax             | 7030 · GRCSD Properties          | 198.40    |
| 18        | Check | 11/08/2018 | 1285 | Plumas County Tax Collector      | 028-030-009-000 Admin Fee            | 7030 · GRCSD Properties          | 2.50      |
| 19        | Check | 11/08/2018 | 1285 | Plumas County Tax Collector      | 028-060-005-000 Fire Tax             | 7030 · GRCSD Properties          | 198.40    |
| 20        | Check | 11/08/2018 | 1285 | Plumas County Tax Collector      | 028-060-005-000 Admin Fee            | 7030 · GRCSD Properties          | 2.50      |
| 21        | Check | 11/08/2018 | 1285 | Plumas County Tax Collector      | 028-140-001-000 Fire Tax             | 7030 · GRCSD Properties          | 198.40    |
| 22        | Check | 11/08/2018 | 1285 | Plumas County Tax Collector      | 028-140-001-000 Admin Fee            | 7030 · GRCSD Properties          | 2.50      |
| 23        | Check | 11/20/2018 | 1289 | Visa                             | Refund for QB update                 | 7240 · Office Supplies & Expense | -699.99   |
| 24        | Check | 11/20/2018 | 1289 | Visa                             | Square space annual domain char      | 7240 · Office Supplies & Expense | 20.00     |
| 25        | Check | 11/20/2018 | 1289 | Visa                             | sqarepace                            | 7240 · Office Supplies & Expense | 31.00     |
| 26        | Check | 11/20/2018 | 1289 | Visa                             | scada/storage tank wire              | 7430 · SCADA - Maintenance       | 356.84    |
| 27        | Check | 11/20/2018 | 1289 | Visa                             | QB Monthly Payroll                   | 7240 · Office Supplies & Expense | 8.00      |
| 28        | Check | 11/20/2018 | 1289 | Visa                             | Generator #1 Tires                   | 7420-03 · Portable Generator #1  | 476.72    |
| 29        | Check | 11/20/2018 | 1290 | Plumas County Tax Collector      | GRCCSD Assessment 028-020-0          | 7030 · GRCSD Properties          | 1,420.70  |
| 30        | Check | 11/20/2018 | 1290 | Plumas County Tax Collector      | Admin Fee                            | 7030 · GRCSD Properties          | 2.50      |
| 31        | Check | 11/20/2018 | 1290 | Plumas County Tax Collector      | Beckwourth Fire District 028-020     | 7030 · GRCSD Properties          | 198.40    |
| 32        | Check | 11/20/2018 | 1290 | Plumas County Tax Collector      | Admin Fee                            | 7030 · GRCSD Properties          | 2.50      |
| 33        | Check | 11/20/2018 | 1290 | Plumas County Tax Collector      | Sierra Ground Water charge 028-      | 7030 · GRCSD Properties          | 10.00     |

Check Register/Transaction List by Date  
November through December 2018

| Line Item | Type  | Date       | Num  | Name                             | Memo                               | Account                          | Amount    |
|-----------|-------|------------|------|----------------------------------|------------------------------------|----------------------------------|-----------|
| 34        | Check | 11/20/2018 | 1290 | Plumas County Tax Collector      | Beckwourth Fire028-050-023-000     | 7030 · GRCS D Properties         | 198.40    |
| 35        | Check | 11/20/2018 | 1290 | Plumas County Tax Collector      | Admin Fee                          | 7030 · GRCS D Properties         | 2.50      |
| 36        | Check | 11/20/2018 | 1291 | Best Best & Krieger Attonrneys a | wage/hour/overtime coussel         | 7300-01 · Legal                  | 223.20    |
| 37        | Check | 11/20/2018 | 1291 | Best Best & Krieger Attonrneys a | potential litigation               | 7300-01 · Legal                  | 829.10    |
| 38        | Check | 11/20/2018 | 1291 | Best Best & Krieger Attonrneys a | postage                            | 7300-01 · Legal                  | 0.94      |
| 39        | Check | 11/20/2018 | 1292 | Grizzly Ranch Investors          | October/November 2018 Office R     | 7050 · Rent/Lease Expense        | 600.00    |
| 40        | Check | 11/20/2018 | 1293 | FGL Environmental                | 879573A                            | 7510-03 · Wells - Testing        | 81.00     |
| 41        | Check | 11/20/2018 | 1293 | FGL Environmental                | 878328A                            | 7510-03 · Wells - Testing        | 38.00     |
| 42        | Check | 12/04/2018 | 1295 | Justus Lundy                     | Nov18-Dec1 Mileage Reimburse       | 6000-19 · Operator Mileage       | 66.94     |
| 43        | Check | 12/04/2018 | 1296 | Best Best & Krieger Attonrneys a | review litigation repsonse/researc | 7300-01 · Legal                  | 297.60    |
| 44        | Check | 12/04/2018 | 1297 | Plumas Sierra Telecommunicatio   | DEC 2018                           | 7150 · Communications            | 76.90     |
| 45        | Check | 12/04/2018 | 1298 | Plumas Sierra Rural Electric Coo | well #3                            | 7100-01 · Wells - Electric       | 386.12    |
| 46        | Check | 12/04/2018 | 1298 | Plumas Sierra Rural Electric Coo | well #1                            | 7100-01 · Wells - Electric       | 92.07     |
| 47        | Check | 12/04/2018 | 1298 | Plumas Sierra Rural Electric Coo | Booster #1                         | 7100-03 · Boosters - Electric    | 139.40    |
| 48        | Check | 12/04/2018 | 1298 | Plumas Sierra Rural Electric Coo | Sewer Treatment Plant              | 7100-04 · SewerTreatment Plant   | 143.51    |
| 49        | Check | 12/04/2018 | 1298 | Plumas Sierra Rural Electric Coo | Water Storage Tank                 | 7100-02 · Water Storage Tank - E | 50.22     |
| 50        | Check | 12/04/2018 | 1298 | Plumas Sierra Rural Electric Coo | well #9                            | 7100-01 · Wells - Electric       | 169.92    |
| 51        | Check | 12/04/2018 | 1298 | Plumas Sierra Rural Electric Coo | Booster #2                         | 7100-03 · Boosters - Electric    | 234.58    |
| 52        | Check | 12/20/2018 | 1300 | Justus Lundy                     | Lundy Operational Mileage Reim     | 6000-19 · Operator Mileage       | 91.80     |
| 53        | Check | 12/20/2018 | 1301 | Plumas Sanitation                | Inv# 15225 Nov. 2018               | 7630 · Disposal                  | 8,034.00  |
| 54        | Check | 12/20/2018 | 1302 | At&t                             | November and December 2018         | 7150 · Communications            | 83.42     |
| 55        | Check | 12/20/2018 | 1303 | State Water Resources Control Bd | Annual sewer permit fee            | 7010 · Licenses/Fees - Sewer     | 2,286.00  |
| 56        | Check | 12/20/2018 | 1304 | State Water Resources Control Bd | Annual discharge permit            | 7010 · Licenses/Fees - Sewer     | 2,593.00  |
| 57        | Check | 12/20/2018 | 1305 | Shaw Engineering                 | 7900-04 Wastewater                 | 2600-01 · Waste Water Project    | 5,410.00  |
| 58        | Check | 12/20/2018 | 1306 | Visa                             | Squarespace                        | 7240 · Office Supplies & Expense | 31.00     |
| 59        | Check | 12/20/2018 | 1306 | Visa                             | QB desktop                         | 7240 · Office Supplies & Expense | 699.99    |
| 60        | Check | 12/20/2018 | 1306 | Visa                             | Tires for generator #2             | 7420-04 · Portable Generator #2  | 476.72    |
| 61        | Check | 12/20/2018 | 1306 | Visa                             | QB Payroll                         | 7240 · Office Supplies & Expense | 6.00      |
| 62        | Check | 12/20/2018 | 1306 | Visa                             | Stamps                             | 7240 · Office Supplies & Expense | 50.00     |
| 63        | Check | 12/31/2018 | 1308 | Justus Lundy                     |                                    | 6000-19 · Operator Mileage       | 56.70     |
| 64        | Check | 12/31/2018 | 1309 | Plumas County SpecialDistrict A  | 2019                               | 7220 · Membership/Annual Dues    | 100.00    |
| 65        | Check | 12/31/2018 | 1310 | FGL Environmental                | inv# 890256A                       | 7510-03 · Wells - Testing        | 81.00     |
| 66        |       |            |      | Grand Total                      |                                    |                                  | 45,609.99 |



# Payroll Check Register

November through December 2018

| Line Item | Type            | Date       | Num    | Name                    | Memo                              | Account                     | Amount     |
|-----------|-----------------|------------|--------|-------------------------|-----------------------------------|-----------------------------|------------|
| 1         | Liability Check | 11/08/2018 |        | QuickBooks Payroll Serv | Created by Payroll Service on 11/ | 1000 · Plumas Bank Checking | -2,098.04  |
| 2         | Paycheck        | 11/09/2018 | DD1095 | Aaron M Corr            | Direct Deposit                    | 1000 · Plumas Bank Checking | 0.00       |
| 3         | Paycheck        | 11/09/2018 | DD1096 | Brandy M Allingham      | Direct Deposit                    | 1000 · Plumas Bank Checking | 0.00       |
| 4         | Paycheck        | 11/09/2018 | 1278   | Justus Lundy            |                                   | 1000 · Plumas Bank Checking | -1,259.82  |
| 5         | Liability Check | 11/13/2018 | E-pay  | Employment Developme    | 066-7064-0 QB Tracking # -1024    | 1000 · Plumas Bank Checking | -249.52    |
| 6         | Liability Check | 11/13/2018 | E-pay  | United States Treasury  | 81-3573377 QB Tracking # -1024    | 1000 · Plumas Bank Checking | -1,202.58  |
| 7         | Liability Check | 11/21/2018 |        | QuickBooks Payroll Serv | Created by Payroll Service on 11/ | 1000 · Plumas Bank Checking | -3,052.46  |
| 8         | Paycheck        | 11/23/2018 | DD1097 | Aaron M Corr            | Direct Deposit                    | 1000 · Plumas Bank Checking | 0.00       |
| 9         | Paycheck        | 11/23/2018 | DD1098 | Brandy M Allingham      | Direct Deposit                    | 1000 · Plumas Bank Checking | 0.00       |
| 10        | Paycheck        | 11/23/2018 | DD1099 | Janean Lohn             | Direct Deposit                    | 1000 · Plumas Bank Checking | 0.00       |
| 11        | Paycheck        | 11/23/2018 | 1288   | Justus Lundy            |                                   | 1000 · Plumas Bank Checking | -1,412.40  |
| 12        | Liability Check | 12/04/2018 | E-pay  | Employment Developme    | 066-7064-0 QB Tracking # -4704    | 1000 · Plumas Bank Checking | -469.89    |
| 13        | Liability Check | 12/04/2018 | E-pay  | United States Treasury  | 81-3573377 QB Tracking # -4703    | 1000 · Plumas Bank Checking | -2,953.78  |
| 14        | Liability Check | 12/06/2018 |        | QuickBooks Payroll Serv | Created by Payroll Service on 12/ | 1000 · Plumas Bank Checking | -2,292.53  |
| 15        | Paycheck        | 12/07/2018 | DD1100 | Aaron M Corr            | Direct Deposit                    | 1000 · Plumas Bank Checking | 0.00       |
| 16        | Paycheck        | 12/07/2018 | DD1101 | Brandy M Allingham      | Direct Deposit                    | 1000 · Plumas Bank Checking | 0.00       |
| 17        | Paycheck        | 12/07/2018 | 1294   | Justus Lundy            |                                   | 1000 · Plumas Bank Checking | -1,155.40  |
| 18        | Liability Check | 12/20/2018 |        | QuickBooks Payroll Serv | Created by Payroll Service on 12/ | 1000 · Plumas Bank Checking | -2,973.97  |
| 19        | Paycheck        | 12/21/2018 | DD1102 | Aaron M Corr            | Direct Deposit                    | 1000 · Plumas Bank Checking | 0.00       |
| 20        | Paycheck        | 12/21/2018 | DD1103 | Brandy M Allingham      | Direct Deposit                    | 1000 · Plumas Bank Checking | 0.00       |
| 21        | Paycheck        | 12/21/2018 | 1299   | Justus Lundy            |                                   | 1000 · Plumas Bank Checking | -1,155.42  |
| 22        |                 |            |        | Grand Total             |                                   |                             | -20,275.81 |

Corr/GM Payroll Class Report  
November-December 2018

| Line Item | Date       | Class                                 | Amount   |
|-----------|------------|---------------------------------------|----------|
| 1         | 11/09/2018 | Water:Source of Supply:SCADA/Elec     | 468.00   |
| 2         |            | Water:Distribution/Pumping:Maintena   | 72.00    |
| 3         |            | Water:Distribution/Pumping:Meter Re   | 72.00    |
| 4         |            | General maintenance                   | 252.00   |
| 5         |            | Office Administration:General         | 1,404.00 |
| 6         |            | Office Administration:Regulatory Rep  | 72.00    |
| 7         |            |                                       | 2,340.00 |
| 8         | 11/23/2018 | Sewer:Collections:Electrical Maintena | 324.00   |
| 9         |            | Water:Water Admin:Water Training      | 72.00    |
| 10        |            | Sewer:Treatment:SCADA / Electrical    | 72.00    |
| 11        |            | General maintenance                   | 108.00   |
| 12        |            | Office Administration:General         | 1,080.00 |
| 13        |            | Office Administration:Vacation        | 864.00   |
| 14        |            |                                       | 2,520.00 |
| 15        | 12/07/2018 | Water:Source of Supply:Rounds and F   | 396.00   |
| 16        |            | Sewer:Treatment:Rounds and Reads      | 108.00   |
| 17        |            | Office Administration:General         | 1,368.00 |
| 18        |            | Office Administration:Holiday         | 288.00   |
| 19        |            |                                       | 2,160.00 |
| 20        | 12/21/2018 | Water:Source of Supply:Grounds Mai    | 72.00    |
| 21        |            | Water:Source of Supply:Transmission   | 90.00    |
| 22        |            | Water:Source of Supply:Rounds and F   | 216.00   |
| 23        |            | Water:Distribution/Pumping:Grounds    | 72.00    |
| 24        |            | Water:Distribution/Pumping:Process I  | 36.00    |
| 25        |            | Water:Treatment:Facility Maintenance  | 36.00    |
| 26        |            | Water:Treatment:Facility Grounds Ma   | 36.00    |
| 27        |            | Water:Water Admin:Water Regulatory    | 72.00    |
| 28        |            | Sewer:Treatment:Rounds and Reads      | 108.00   |
| 29        |            | Office Administration:General         | 1,566.00 |
| 30        |            | Office Administration:Meetings/Conf   | 360.00   |
| 31        |            | Office Administration:A/P and A/R     | 72.00    |
| 32        |            | Office Administration:Other/Traingng  | 144.00   |
| 33        |            |                                       | 2,880.00 |

| Payroll Class Report |                                 |               |                                |        |
|----------------------|---------------------------------|---------------|--------------------------------|--------|
| Line Item            | Lohn/Bookkeeper                 |               |                                |        |
| 1                    | Date                            | Payroll Item  | Class                          | Amount |
| 2                    | 11/23/2018                      | Bookkeeper    | Office Administration:Audit    | 385.00 |
| 3                    |                                 | Bookkeeper    | Office Administration:Training | 105.00 |
| 4                    |                                 | Bookkeeper    |                                | 0.00   |
| 5                    |                                 |               |                                | 490.00 |
| 6                    |                                 |               |                                | 490.00 |
| 7                    | Allingham/Office Administration |               |                                |        |
| 8                    | Date                            | Payroll Item  | Class                          | Amount |
| 9                    | 11/09/2018                      | Office Admin  | Office Administration:General  | 546.00 |
| 10                   |                                 |               |                                | 546.00 |
| 11                   | 11/23/2018                      | Office Admin  | Office Administration:General  | 682.50 |
| 12                   |                                 |               |                                | 682.50 |
| 13                   | 12/07/2018                      | Office Admin  | Office Administration:General  | 357.00 |
| 14                   |                                 | Office Admin  | Office Administration:Holiday  | 84.00  |
| 15                   |                                 |               |                                | 441.00 |
| 16                   | 12/21/2018                      | Office Admin  | Office Administration:General  | 325.50 |
| 17                   |                                 | Sick Office A | Office Administration:Sick     | 336.00 |
| 18                   |                                 |               |                                | 661.50 |

Lundy/OIT Payroll Class Report  
 november-December 2018

| Line Item | Date       | Class  | Amount   |
|-----------|------------|--|----------|
| 1         | 11/09/2018 | Water:Source of Supply:SCADA/Electrical Mtn          | 485.10   |
| 2         |            | Water:Distribution/Pumping:Maintenance               | 595.35   |
| 3         |            | Water:Distribution/Pumping:Meter Reads               | 286.65   |
| 4         |            | Water:Distribution/Pumping:Grounds Maintenance       | 110.25   |
| 5         |            | Water:Distribution/Pumping:Rounds and Reads          | 132.30   |
| 6         |            | Water:Distribution/Pumping:Leak Investigation        | 22.05    |
| 7         |            | Sewer:Treatment:SCADA / Electrical Mtn               | 22.05    |
| 8         |            | General maintenance                                  | 44.10    |
| 9         |            | Office Administration:Regulatory Reporting           | 66.15    |
| 10        |            |  | 1,764.00 |
| 11        | 11/23/2018 | Sewer:Collections:Electrical Maintenance             | 485.10   |
| 12        |            | Water:Distribution/Pumping:Maintenance               | 1,014.30 |
| 13        |            | Water:Distribution/Pumping:Grounds Maintenance       | 88.20    |
| 14        |            | Water:Treatment:Facility Maintenance                 | 44.10    |
| 15        |            | General maintenance                                  | 88.20    |
| 16        |            | Office Administration:Regulatory Reporting           | 44.10    |
| 17        |            |  | 1,764.00 |
| 18        | 12/07/2018 | Sewer:Treatment:Rounds and Reads                     | 154.35   |
| 19        |            | Water:Source of Supply:Rounds and Reads              | 220.50   |
| 20        |            | Water:Treatment:Facility Maintenance                 | 529.20   |
| 21        |            | Water:Distribution/Pumping:Meter Reads               | 88.20    |
| 22        |            | Water:Distribution/Pumping:Leak Investigation        | 88.20    |
| 23        |            | Water:Water Admin:Water Training                     | 22.05    |
| 24        |            | Sewer:S. Admin:Sewer Regulatory Reporting            | 22.05    |
| 25        |            | Water:Water Admin:Water Regulatory Reporting         | 22.05    |
| 26        |            | Office Administration:Vacation                       | 88.20    |
| 27        |            | Office Administration:Holiday                        | 176.40   |
| 28        |            |  | 1,411.20 |
| 29        | 12/21/2018 | Sewer:Treatment:Rounds and Reads                     | 110.25   |
| 30        |            | Water:Source of Supply:SCADA/Electrical Mtn          | 11.03    |
| 31        |            | Water:Source of Supply:Rounds and Reads              | 176.40   |
| 32        |            | Water:Distribution/Pumping:Leak Investigation        | 176.40   |
| 33        |            | Water:Distribution/Pumping:Fire Hydrant Flushing/Tes | 11.03    |
| 34        |            | Water:Treatment:Facility Operations                  | 573.30   |
| 35        |            | Water:Treatment:Process Lab Testing                  | 44.10    |
| 36        |            | Water:Water Admin:Water Regulatory Reporting         | 66.15    |
| 37        |            | Water:Water Admin:Water Training                     | 44.10    |
| 38        |            | Sewer:Treatment:Rounds and Reads                     | 198.45   |
| 39        |            |  | 1,411.21 |