



GMCS D Finance Committee Meeting

AGENDA

Regular Meeting

January 09, 2026 09:00 AM

**GMCS D Conference Room, Suite 5
150 Pacific Street, Portola, CA 96122**

<https://www.gmcsd.org/>

<https://us02web.zoom.us/j/86802371437?pwd=fTlqAmBKKW7NMg2SgFm6RATHpHzPEP.1>

Vice President Jon Gresley - Participating remotely per Gov. Code, § 54953(j)(2)(D) - link to Zoom meeting listed at the top of the Agenda • Finance Director Rene St. Pierre - 150 Pacific St., Suite 5, Portola, CA 96122

Administrative Staff

General Manager Skyler Allingham • Clerk of the Board Annie Tansey-Yoakum

RULES AND PROCEDURES OF THIS BOARD

Any person desiring to address the CSD Board on any item not on the Agenda may do so during the public comment period of the meeting. The public is asked to limit comments to three minutes. The Board will also allow for 3-minute public comments between each agenda item.

Please direct your email comments to the CSD at info.gmcsd@gmail.com. Members of the public may submit their comments in writing to be included in the public record. Copies of agenda reports or other written documentation relating to each item of business referred to on this agenda will be available on the District's website at www.gmcsd.org. If you have any questions on any agenda items, contact the CSD at 530-832-5945.

REASONABLE ACCOMMODATIONS

In compliance with the Americans with Disability Act, if you are a disabled person and you need disability-related modifications or accommodations to participate in this meeting, then please contact District Secretary at 530-832-5945. Request must be made as early as possible, and at least one full business day before the start of the meeting

1. Call to Order

2. Financial Reports

Discussion  [Comment](#) [View Item](#)

Discussion and review of the District's financial reports.

3. Audit Proposals

Discussion  [Comment](#) [View Item](#)

Review and Discussion of proposals to complete the District's financial audits for years 2023, 2024, 2025. Discuss recommendation to the Board of Directors.

4. General Manager's Report - Forest Management Proposal

Discussion  [Comment](#) [View Item](#)

Review and discuss cost/benefit analysis of GM Allingham's proposal to purchase heavy equipment for forest management and create new position of Equipment Operator. Develop recommendation for the Board of Directors.

5. Adjournment

Posted 9:20 am on January 7, 2026

9:20 am January 7, 2026

Gold Mountain CSD
Balance Sheet
As of November 30, 2025

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
CAPITAL ACCOUNTS	
1002 · Plumas Chkng - Capital (0690)	135,088.99
1005 · Fidelity Capital Act. (Z40)	116,854.23
1007 · California CLASS	27,678.44
Total CAPITAL ACCOUNTS	279,621.66
GRANT FUNDS	
1001 · Plumas Bank - Grant Fund (0679)	5,663.19
Total GRANT FUNDS	5,663.19
OPERATING ACCOUNTS	
1003 · Plumas Checking - Operat (7369)	102,343.11
1004 · Fidelity Operating Rsrves (Z69)	192,745.98
Total OPERATING ACCOUNTS	295,089.09
Total Checking/Savings	580,373.94
Accounts Receivable	
1201 · *Accounts Receivable	137,126.00
Total Accounts Receivable	137,126.00
Other Current Assets	
1299 · DUE FROM FIRE	
1300 · Expenses Due from Fire	3,703.42
Total 1299 · DUE FROM FIRE	3,703.42
1499 · Undeposited Funds	752.81
1800 · Prepaid Lease- Storage Building	83,643.82
Total Other Current Assets	88,100.05
Total Current Assets	805,599.99
Fixed Assets	
2400 · Land	290,000.00
2401 · EQUIPMENT	
2401-1 · FIXED ASSETS - WATER	
2401.10 · Land - Future water tank site	47,246.97
2401.11 · General equipment - Water	922,150.29
2401.12 · Water - Distribution System	1,187,498.75
Total 2401-1 · FIXED ASSETS - WATER	2,156,896.01
2401-2 · FIXED ASSETS - SEWER	
2401.21 · Disposal equipment - Sewer	273,867.57
2401.22 · General equipment - Sewer	7,545.11
2401.23 · Collection System - Sewer	415,042.00
Total 2401-2 · FIXED ASSETS - SEWER	696,454.68
2401-3 · Truck	36,940.84
Total 2401 · EQUIPMENT	2,890,291.53
2410 · Accumulated Depreciation	
2410-1 · Accumulated depreciation- Water	-755,420.49
2410-2 · Accumulated depreciation- Sewer	-311,915.83
Total 2410 · Accumulated Depreciation	-1,067,336.32

Gold Mountain CSD
Balance Sheet
As of November 30, 2025

	Nov 30, 25
2411 · Work In Progress - Water	
2411-1 · High Elevation Tank Project	24,868.47
2411-10 · Well 8	70,158.58
2411-4 · Well 29 Improvements	31,731.19
2411-6 · Well 37	195,734.74
2411-91 · PWR Grant Generators - Upgrade	242,166.45
Total 2411 · Work In Progress - Water	564,659.43
2412 · Work In Progress - Sewer	
2412-1 · Falling Water Dosing Project	187,660.09
2412-2 · Backup Leachfield	53,752.83
2412-3 · Windsong Leachfield	4,989.59
Total 2412 · Work In Progress - Sewer	246,402.51
Total Fixed Assets	2,924,017.15
TOTAL ASSETS	3,729,617.14
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	-828.19
2110 · Direct Deposit Liabilities	-13.70
2130 · Unearned Income	242,714.00
Total Other Current Liabilities	241,872.11
Total Current Liabilities	241,872.11
Total Liabilities	241,872.11
Equity	
3100 · Fund Balances	
3001-1 · Fund Balance - Operating	2,729,662.96
3002-1 · Fund Balance RES - Capital WTR	113,320.71
3002-2 · Fund Balance RES - Capital SWR	58,377.34
3003-1 · Fund Balance RES- WTR Operating	168,298.00
3003-2 · Fund Balance RES- SWR Operating	147,422.00
Total 3100 · Fund Balances	3,217,081.01
3900 · Retained Earnings	120,908.71
Net Income	149,755.31
Total Equity	3,487,745.03
TOTAL LIABILITIES & EQUITY	3,729,617.14

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
July 2025 through Nov 2025

	Actual Jul '25 - Nov '25	Budget Jul '25 - Nov '25	\$ Over/Under Budget to date	2025-2026 Approved Budget
OPERATING INCOME				
6000 · INCOME				
6100-2 · Water & Sewer - Unconnected (old)	502.16	0.00	502.16	0.00
6201 · Interest & Late Charges	3,089.56	2,250.00	839.56	4,500.00
6202 · Admin fee-fire	0.00	0.00	0.00	18,663.67
6203 · Fire labor - reimbursement	0.00	0.00	0.00	11,086.92
6205 · Miscellaneous services charges	0.00	1,458.31	-1,458.31	3,500.00
6207 · Miscellaneous income	0.00	1,250.00	-1,250.00	3,000.00
6208 · Change in Investment value	2,504.05	0.00	2,504.05	0.00
6209 Fidelity Investments- Interest	466.43	0.00	466.43	0.00
6400 · Water Service Fees				
6401 · Water Res Connected Service	44,778.90	46,326.06	-1,547.16	92,652.12
6402 · Water Residential Usage	30,543.83	28,702.80	1,841.03	57,405.60
6403 · Water Res Unconnected Service	99,346.30	122,936.22	-23,589.92	245,872.44
6404 · Water Commerical Connected	1,403.82	18,634.56	-17,230.74	37,269.12
6405 · Water Commercial Usage	2,008.63	12,569.20	-10,560.57	25,138.40
Total 6400 · Water Service Fees	184,643.68	229,168.84	-44,525.16	499,088.27
6500 · Sewer Service Fees				
6501 · Sewer Res Connected	79,372.95	71,430.48	7,942.47	142,860.96
6502 · Sewer Res Unconnected	82,551.34	102,156.56	-19,605.22	204,313.12
6503 · Sewer Commerical Connected	2,164.24	64,565.52	-62,401.28	129,131.04
Total 6500 · Sewer Service Fees	164,088.53	238,152.56	-74,064.03	476,305.12
Total 6000 · INCOME	348,732.21	472,279.71	-123,547.50	975,393.39
6600 · Administrative Actions				
6601 · Conference room rental	73.00	0.00	0.00	0.00
Total 6600 · Administrative Actions	73.00	0.00	0.00	0.00
6900 · Technical Consult & Emergency				
6901 · Field Staff(per hour)	46.00			
Total 6900 · Technical Consult & Emergency	46.00			
GROSS OPERATING INCOME	348,851.21	472,279.71	-123,428.50	975,393.39
OPERATING EXPENSE				
7110 · PERSONNEL				
7111 · Salaries				
7001-2 · Administrative Manager	750.77	0.00	0.00	0.00
7111-1 · General Manager	54,383.68	54,432.00	-48.32	130,636.73
7111-2 · Office Administrator	16,268.65	23,333.31	-7,064.66	56,000.00
7111-3 · Operator 1A (KA)	24,314.78	26,387.38	-2,072.60	63,329.67
7111-4 · Operator 1B (WC)	24,507.90	25,635.33	-1,127.43	61,524.75

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
 July 2025 through Nov 2025

	Actual Jul '25 - Nov '25	Budget Jul '25 - Nov '25	\$ Over/Under Budget to date	2025-2026 Approved Budget
7111-5 · On call	28.17	3,125.00	-3,096.83	7,500.00
7111-7 · Fire Coordinator	3,995.10	4,619.55	-624.45	11,086.92
Total 7111 · Salaries	124,249.05	137,532.57	-13,283.52	330,078.07
7112 · Compensation - Other				
7112-1 · Payroll expenses dir dep fee	100.00	62.50	37.50	150.00
7112-2 · Overtime contingency	4,154.55	3,750.00	404.55	9,000.00
7112-3 · Payroll taxes	9,947.84	10,416.69	-468.85	25,000.00
7112-4 · Workers compensation insur.	15,562.12	16,519.00	-956.88	16,519.00
7112-5 · Performance incentives	0.00	2,500.00	-2,500.00	6,000.00
7112-6 · Flexible compensation	4,869.27	12,083.31	-7,214.04	29,000.00
7112-7 · Employee insurance	0.00	3,750.00	-3,750.00	9,000.00
7112-8 · Training	2,606.66	8,333.31	-5,726.65	20,000.00
7112-9 · Travel	0.00	1,875.00	-1,875.00	4,500.00
Total 7112 · Compensation - Other	37,240.44	59,289.81	-22,049.37	119,169.00
Total 7110 · PERSONNEL	161,489.49	196,822.38	-35,332.89	449,247.07
7120 · SERVICES and SUPPLIES				
7120-1 · Water Licenses/Fees	130.00	833.31	-703.31	2,000.00
7120-10 · Bank Charges	0.00	104.19	-104.19	250.00
7120-11 · Office Furniture & Equipment	0.00	1,250.00	-1,250.00	3,000.00
7120-12 · Office expense & supplies	1,513.60	2,291.69	-778.09	5,500.00
7120-14 · Maintance building expense	1,421.50	3,125.00	-1,703.50	7,500.00
7120-16 · HOA fees	0.00	2,500.00	-2,500.00	6,000.00
7120-18 · Accounting	18,894.50	17,500.00	1,394.50	42,000.00
7120-19 · Legal	6,967.10	4,166.69	2,800.41	10,000.00
7120-2 · Sewer Licenses/Fees	516.00	3,125.00	-2,609.00	7,500.00
7120-20 · Audit	8,000.00	0.00	8,000.00	7,200.00
7120-21 · Rate study	8,161.25	3,000.00	5,161.25	6,000.00
7120-22 · IT Services	210.00	1,666.69	-1,456.69	4,000.00
7120-23 · Professional service other	440.00	416.69	23.31	1,000.00
7120-24 · Equipment rental	0.00	208.31	-208.31	500.00
7120-3 · Insurance	21,321.98	19,000.00	2,321.98	19,000.00
7120-4 · Rent	4,040.00	5,000.00	-960.00	12,000.00
7120-5 · Utilities	1,899.33	1,541.69	357.64	3,700.00
7120-6 · Communications	4,053.22	3,270.81	782.41	7,850.00
7120-7 · Miscellaneous	155.66	625.00	-469.34	1,500.00
7120-8 · Publications	0.00	0.00	0.00	250.00
7120-9 · Memberships	2,820.99	1,208.31	1,612.68	2,900.00
Total 7120 · SERVICES and SUPPLIES	80,545.13	70,833.38	9,711.75	149,650.00

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
 July 2025 through Nov 2025

	Actual Jul '25 - Nov '25	Budget Jul '25 - Nov '25	\$ Over/Under Budget to date	2025-2026 Approved Budget
7130 · WATER OPERATIONS and MAINTENANC				
7131 · WATER PRODUCTION				
7131-1 · Wells	10,015.54	333.31	9,682.23	800.00
7131-2 · Electric	10,104.85	8,333.31	1,771.54	20,000.00
7131-3 · Testing	1,443.79	1,875.00	-431.21	4,500.00
Total 7131 · WATER PRODUCTION	21,564.18	10,541.62	11,022.56	25,300.00
7132 · WATER DISTRIBUTION				
7132-1 · Distribution-pipes	3,612.47	4,166.69	-554.22	10,000.00
7132-2 · Booster stations	1,532.25	3,333.31	-1,801.06	8,000.00
7132-3 · Electric	8,203.53	9,166.69	-963.16	22,000.00
7132-4 · Meter maintenance	0.00	3,333.31	-3,333.31	8,000.00
7132-5 · Storage tanks	0.00	2,250.00	-2,250.00	5,400.00
Total 7132 · WATER DISTRIBUTION	13,348.25	22,250.00	-8,901.75	53,400.00
7133 · Water Contingency	0.00	10,416.69	-10,416.69	25,000.00
Total 7130 · WATER OPERATIONS and MAINTENANC	34,912.43	43,208.31	-8,295.88	78,400.00
7140 · SEWER OPERATIONS and MAINT				
7140-1 · Transmission-pipes	231.66	4,166.69	-3,935.03	10,000.00
7140-2 · Disposal \ treatment	0.00	2,083.31	-2,083.31	5,000.00
7140-3 · Testing-sewer	4,503.70	3,333.31	1,170.39	8,000.00
7140-4 · Septic tank maintenance	29,977.76	625.00	29,352.76	1,500.00
7140-5 · Septic pumping	5,885.00	3,333.31	2,551.69	8,000.00
7140-6 · Leachfield electric	750.34	1,125.00	-374.66	2,700.00
7140-7 · Sewer contingency	10,505.00	7,500.00	3,005.00	18,000.00
Total 7140 · SEWER OPERATIONS and MAINT	51,853.46	22,166.62	29,686.84	53,200.00
7150 · GENERAL MAINTENANCE				
7150-1 · Maintenance Water	230.41	2,083.31	-1,852.90	5,000.00
7150-2 · Maintenance Sewer	772.22	1,875.00	-1,102.78	4,500.00
7150-3 · Equipment & tools	975.60	1,250.00	-274.40	3,000.00
7150-4 · Auto fuel & maintenance	4,160.67	6,250.00	-2,089.33	15,000.00
7150-5 · Maintenance supplies	268.82	958.31	-689.49	2,300.00
7150-6 · Maintenance contingency	428.83	4,166.69	-3,737.86	10,000.00
Total 7150 · GENERAL MAINTENANCE	6,836.55	16,583.31	-9,746.76	39,800.00
7160 · ENGINEERING STUDIES				
7160-1 · General engineering	0.00	2,916.69	-2,916.69	7,000.00

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
 July 2025 through Nov 2025

	Actual Jul '25 - Nov '25	Budget Jul '25 - Nov '25	\$ Over/Under Budget to date	2025-2026 Approved Budget
7160-2 · System mapping	0.00	1,041.69	-1,041.69	2,500.00
7160-3 · Master plan update	0.00	2,083.31	-2,083.31	5,000.00
7160-4 · Water system studies	0.00	833.31	-833.31	2,000.00
7160-5 · Sewer System Studies	0.00	833.31	-833.31	2,000.00
7160-6 · Engineering contingency	0.00	2,083.31	-2,083.31	5,000.00
Total 7160 · ENGINEERING STUDIES	0.00	9,791.62	-9,791.62	23,500.00
7500 · Transfer to Capital Fund	0.00	65,123.49	-65,123.49	156,296.32
TOTAL OPERATING EXPENSE	335,637.06	424,529.11	-88,892.05	975,393.39
NET OPERATING INCOME/EXPENSE	13,214.15	47,750.60	-34,536.45	0.00
CAPITAL INCOME/EXPENSE				
4000 · CAPITAL INCOME				
4010 · Fee Income - Capacity Fee (CAP)	42,702.00	28,468.00	14,234.00	28,468.00
4030 · Capital Reserve Interest	978.36	1,250.00	-271.64	3,000.00
4040 · Transfer for Capital Reserve	0.00	65,123.49	-65,123.49	156,296.32
Total 4000 · CAPITAL INCOME	43,680.36	94,841.49	-51,161.13	187,764.32
4500 · CAPITAL EXPENCE				
4530 · Master Plan update	0.00	0.00	0.00	15,000.00
4540 · Well #8	23,334.06	0.00	23,334.06	0.00
4570 · Leach Field Expansion	0.00	0.00	0.00	140,000.00
Total 4500 · CAPITAL EXPENCE	23,334.06	0.00	23,334.06	155,000.00
NET CAPITAL INCOME/EXPENSE	20,346.30	94,841.49	-74,495.19	32,764.32

**Gold Mountain CSD
Warrant Register
November 2025**

Date	Num	Name	Memo
Nov 25			
11/03/2025	15994	Smile Business Products, Inc	Invoice #1311370
11/03/2025	15995	Country Breeze Cleaning	Monthly Cleaning of Office Oct X3
11/03/2025	15996	Your H2O Pro	invoice 6799
11/03/2025	15997	Portola Motor Parts	Inv 306946, 308211
11/03/2025	15997	Portola Motor Parts	Inv307579
11/07/2025	ACH	Verizon Wireless	Invoice 6126252082
11/12/2025	200171	Streamline	
11/14/2025	200172	Plumas Sierra Telecommunications	
11/17/2025	200173	Cline and Associates	Contract Svs Nov 2025
11/19/2025	16004	Intermountain Disposal	INV25442
11/19/2025	16005	Boden Klein & Sneesby	Inv2025101711 FYE 6.30.22
11/19/2025	16006	Maureen Ford	Electrical 09/30/2025-11/10/2025
11/19/2025	16006	Maureen Ford	Kerosene April-Oct 27th
11/19/2025	16007	Sierra Garage	Inv 34843 2009 Ford Ranger
11/19/2025	16007	Sierra Garage	Inv 35113 2009 ford Ranger
11/19/2025	16007	Sierra Garage	Inv 350841999 Dodge 2500
11/19/2025	16008	Jefferson Supply Company	Inv 55119
11/19/2025	16008	Jefferson Supply Company	Inv 55183
11/19/2025	16008	Jefferson Supply Company	Inv 55183
11/19/2025	1057	FGL Environmental Inc.	INV 590939A
11/19/2025	16009	FGL Environmental Inc.	inv 590331A
11/19/2025	16009	FGL Environmental Inc.	inv590940A
11/21/2025		Plumas Sierra REC	Booster stations
11/21/2025		Plumas Sierra REC	Wells
11/21/2025		Plumas Sierra REC	Blazing stars wells
11/21/2025		Plumas Sierra REC	Leachfield.
11/21/2025		Plumas Sierra Telecommunications	
11/24/2025		Folchi Logging & Construction Inc.	Invoice#LeachPH1#2
Nov 25			

**Gold Mountain CSD
Warrant Register
November 2025**

<u>Account</u>	<u>Amount</u>
7120-12 · Office expense & supplies	79.81
7120-23 · Professional service other	120.00
7131-1 · Wells	5,500.00
7150-5 · Maintenance supplies	47.74
7150-4 · Auto fuel & maintenance	16.91
7120-6 · Communications	72.71
7120-6 · Communications	145.00
7120-6 · Communications	109.00
7120-18 · Accounting	3,778.90
7120-5 · Utilities	48.72
7120-20 · Audit	8,000.00
7120-5 · Utilities	150.00
7120-5 · Utilities	126.00
7150-4 · Auto fuel & maintenance	120.00
7150-4 · Auto fuel & maintenance	770.23
7150-4 · Auto fuel & maintenance	839.29
7132-2 · Booster stations	30.03
7132-1 · Distribution-pipes	261.69
7140-1 · Transmission-pipes	231.66
4540 · Well #8	90.60
7140-3 · Testing-sewer	1,704.00
7131-3 · Testing	90.60
7132-3 · Electric	1,831.59
7131-2 · Electric	1,620.11
7131-2 · Electric	310.07
7140-6 · Leachfield electric	171.16
7120-6 · Communications	109.00
4540 · Well #8	4,242.50

Gold Mountain CSD
A/R Aging Summary
As of December 9, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
(243)	0.00	0.00	0.00	0.09	0.00	0.09
(122)	0.00	0.00	0.00	0.20	0.00	0.20
(157)	0.00	0.00	0.00	0.50	0.00	0.50
(31)	0.00	0.00	0.00	0.55	0.00	0.55
(078)	0.00	0.00	0.00	0.81	0.00	0.81
(427)	0.00	0.00	0.00	3.00	0.00	3.00
(239)	3.42	0.00	0.00	0.00	0.00	3.42
(338)	0.00	0.00	0.00	10.20	0.00	10.20
(52)	0.00	0.00	0.00	13.39	0.00	13.39
(248)	0.00	0.00	0.00	35.28	0.00	35.28
(347)	35.28	0.00	0.00	0.00	0.00	35.28
(259)	0.00	0.00	0.00	41.50	0.00	41.50
(341)	0.88	0.00	0.00	45.13	0.00	46.01
(177)	0.00	0.00	0.00	55.47	0.00	55.47
(150)	0.00	0.00	0.00	60.96	0.00	60.96
(178)	0.00	0.00	0.00	89.38	0.00	89.38
(322)	1.32	0.00	0.00	88.94	0.00	90.26
(468)	1.32	0.00	0.00	89.38	0.00	90.70
(301)	1.32	0.00	0.00	89.38	0.00	90.70
(404)	1.32	0.00	0.00	89.38	0.00	90.70
(335)	2.20	0.00	0.00	89.38	0.00	91.58
(436)	0.85	0.00	0.00	130.30	0.00	131.15
(101)	1.34	0.00	0.00	133.82	0.00	135.16
(171)	1.03	0.00	0.00	164.10	0.00	165.13
(30)	3.32	0.00	0.00	166.94	0.00	170.26
(254)	4.90	0.00	0.00	245.19	0.00	250.09
(383)	3.45	0.00	0.00	345.62	0.00	349.07
(211)	0.00	0.00	0.00	352.81	0.00	352.81
(433)	35.28	0.00	0.00	352.81	0.00	388.09
(149)	35.28	0.00	0.00	352.81	0.00	388.09
(168)	35.28	0.00	0.00	352.81	0.00	388.09
(37)	35.28	0.00	0.00	352.81	0.00	388.09
(179)	35.28	0.00	0.00	352.81	0.00	388.09
(28)	35.28	0.00	0.00	352.81	0.00	388.09
(438)	35.28	0.00	0.00	352.81	0.00	388.09
(245)	35.28	0.00	0.00	352.81	0.00	388.09
(418)	35.28	0.00	0.00	352.81	0.00	388.09
(413)	35.28	0.00	0.00	352.81	0.00	388.09
(018)	35.28	0.00	0.00	352.81	0.00	388.09
(021)	35.28	0.00	0.00	352.81	0.00	388.09
(022)	35.28	0.00	0.00	352.81	0.00	388.09
(027)	35.28	0.00	0.00	352.81	0.00	388.09
(042)	35.28	0.00	0.00	352.81	0.00	388.09

Gold Mountain CSD
A/R Aging Summary
As of December 9, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
(049)	35.28	0.00	0.00	352.81	0.00	388.09
(061)	35.28	0.00	0.00	352.81	0.00	388.09
(066)	35.28	0.00	0.00	352.81	0.00	388.09
(086)	35.28	0.00	0.00	352.81	0.00	388.09
(090)	35.28	0.00	0.00	352.81	0.00	388.09
(091)	35.28	0.00	0.00	352.81	0.00	388.09
(094)	35.28	0.00	0.00	352.81	0.00	388.09
(111)	35.28	0.00	0.00	352.81	0.00	388.09
(118)	35.28	0.00	0.00	352.81	0.00	388.09
(126)	35.28	0.00	0.00	352.81	0.00	388.09
(129)	35.28	0.00	0.00	352.81	0.00	388.09
(131)	35.28	0.00	0.00	352.81	0.00	388.09
(134)	35.28	0.00	0.00	352.81	0.00	388.09
(137)	35.28	0.00	0.00	352.81	0.00	388.09
(141)	35.28	0.00	0.00	352.81	0.00	388.09
(142)	35.28	0.00	0.00	352.81	0.00	388.09
(146)	35.28	0.00	0.00	352.81	0.00	388.09
(154)	35.28	0.00	0.00	352.81	0.00	388.09
(159)	35.28	0.00	0.00	352.81	0.00	388.09
(160)	35.28	0.00	0.00	352.81	0.00	388.09
(161)	35.28	0.00	0.00	352.81	0.00	388.09
(162)	35.28	0.00	0.00	352.81	0.00	388.09
(170)	35.28	0.00	0.00	352.81	0.00	388.09
(181)	35.28	0.00	0.00	352.81	0.00	388.09
(191)	35.28	0.00	0.00	352.81	0.00	388.09
(198)	35.28	0.00	0.00	352.81	0.00	388.09
(205)	35.28	0.00	0.00	352.81	0.00	388.09
(207)	35.28	0.00	0.00	352.81	0.00	388.09
(238)	35.28	0.00	0.00	352.81	0.00	388.09
(244)	35.28	0.00	0.00	352.81	0.00	388.09
(246)	35.28	0.00	0.00	352.81	0.00	388.09
(249)	35.28	0.00	0.00	352.81	0.00	388.09
(255)	35.28	0.00	0.00	352.81	0.00	388.09
(262)	35.28	0.00	0.00	352.81	0.00	388.09
(265)	35.28	0.00	0.00	352.81	0.00	388.09
(275)	35.28	0.00	0.00	352.81	0.00	388.09
(276)	35.28	0.00	0.00	352.81	0.00	388.09
(277)	35.28	0.00	0.00	352.81	0.00	388.09
(281)	35.28	0.00	0.00	352.81	0.00	388.09
(284)	35.28	0.00	0.00	352.81	0.00	388.09
(286)	35.28	0.00	0.00	352.81	0.00	388.09
(287)	35.28	0.00	0.00	352.81	0.00	388.09
(288)	35.28	0.00	0.00	352.81	0.00	388.09

Gold Mountain CSD
A/R Aging Summary
As of December 9, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
(289)	35.28	0.00	0.00	352.81	0.00	388.09
(290)	35.28	0.00	0.00	352.81	0.00	388.09
(291)	35.28	0.00	0.00	352.81	0.00	388.09
(298)	35.28	0.00	0.00	352.81	0.00	388.09
(300)	35.28	0.00	0.00	352.81	0.00	388.09
(394)	35.28	0.00	0.00	352.81	0.00	388.09
(446)	35.28	0.00	0.00	352.81	0.00	388.09
(308)	35.28	0.00	0.00	352.81	0.00	388.09
(309)	35.28	0.00	0.00	352.81	0.00	388.09
(444)	35.28	0.00	0.00	352.81	0.00	388.09
(443)	35.28	0.00	0.00	352.81	0.00	388.09
(441)	35.28	0.00	0.00	352.81	0.00	388.09
(440)	35.28	0.00	0.00	352.81	0.00	388.09
(314)	35.28	0.00	0.00	352.81	0.00	388.09
(317)	35.28	0.00	0.00	352.81	0.00	388.09
(318)	35.28	0.00	0.00	352.81	0.00	388.09
(328)	35.28	0.00	0.00	352.81	0.00	388.09
(329)	35.28	0.00	0.00	352.81	0.00	388.09
(334)	35.28	0.00	0.00	352.81	0.00	388.09
(336)	35.28	0.00	0.00	352.81	0.00	388.09
(340)	35.28	0.00	0.00	352.81	0.00	388.09
(346)	35.28	0.00	0.00	352.81	0.00	388.09
(355)	35.28	0.00	0.00	352.81	0.00	388.09
(356)	35.28	0.00	0.00	352.81	0.00	388.09
(358)	35.28	0.00	0.00	352.81	0.00	388.09
(359)	35.28	0.00	0.00	352.81	0.00	388.09
(360)	35.28	0.00	0.00	352.81	0.00	388.09
(369)	35.28	0.00	0.00	352.81	0.00	388.09
(370)	35.28	0.00	0.00	352.81	0.00	388.09
(373)	35.28	0.00	0.00	352.81	0.00	388.09
(387)	35.28	0.00	0.00	352.81	0.00	388.09
(391)	35.28	0.00	0.00	352.81	0.00	388.09
(393)	35.28	0.00	0.00	352.81	0.00	388.09
(40)	35.28	0.00	0.00	352.81	0.00	388.09
(407)	35.28	0.00	0.00	352.81	0.00	388.09
(409)	35.28	0.00	0.00	352.81	0.00	388.09
(411)	35.28	0.00	0.00	352.81	0.00	388.09
(437)	35.28	0.00	0.00	352.85	0.00	388.13
(381)	35.28	0.00	0.00	352.86	0.00	388.14
(382)	35.28	0.00	0.00	353.01	0.00	388.29
(009)	38.81	0.00	0.00	352.81	0.00	391.62
(002)	38.81	0.00	0.00	352.81	0.00	391.62
(143)	35.28	0.00	0.00	353.06	29.05	417.39

Gold Mountain CSD
A/R Aging Summary
As of December 9, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
(456)	70.56	0.00	0.00	352.81	0.00	423.37
(182)	39.69	0.00	0.00	353.69	44.25	437.63
(251)	0.00	0.00	0.00	0.00	457.90	457.90
(310b)	0.00	37.54	0.00	521.53	16.38	575.45
(251)	648.85	0.00	0.00	0.00	0.00	648.85
(105)	352.81	0.00	0.00	0.00	352.81	705.62
(145)	76.82	0.00	0.00	698.41	0.00	775.23
(268)	42.34	0.00	0.00	391.62	352.81	786.77
(405)	42.34	0.00	0.00	744.43	0.00	786.77
(442)	49.40	0.00	0.00	391.62	352.81	793.83
(132)	81.04	0.00	0.00	736.78	0.00	817.82
(388)	42.92	0.00	0.00	394.86	382.30	820.08
(35)	81.99	0.00	0.00	748.71	0.00	830.70
(304)	82.46	0.00	0.00	749.72	0.00	832.18
(293)	81.73	0.00	0.00	817.30	0.00	899.03
(467)	42.34	0.00	0.00	356.34	539.11	937.79
(310c)	7.37	73.75	0.00	883.62	16.38	981.12
(185)	47.16	0.00	0.00	358.75	594.05	999.96
Market	0.00	1,005.42	0.00	0.00	0.00	1,005.42
(469DR)	42.32	0.00	0.00	356.33	634.47	1,033.12
(106)	42.32	0.00	0.00	356.33	728.12	1,126.77
(299)	109.47	0.00	0.00	688.38	373.06	1,170.91
(384)	48.50	0.00	0.00	359.42	767.61	1,175.53
(204)	48.50	0.00	0.00	359.42	767.61	1,175.53
(392)	55.11	0.00	0.00	352.81	767.61	1,175.53
(302)	133.69	0.00	0.00	1,336.89	0.00	1,470.58
(054)	124.43	0.00	0.00	1,185.81	701.39	2,011.63
(57)	0.00	85.77	0.00	782.46	1,910.27	2,778.50
(364)	42.32	0.00	0.00	356.33	2,587.98	2,986.63
(240)	300.01	0.00	0.00	2,727.37	0.00	3,027.38
(269)	40.68	0.00	0.00	355.51	5,596.87	5,993.06
(295)	0.00	439.93	0.00	4,399.34	3,168.00	8,007.27
(152)	42.68	0.00	0.00	356.51	8,380.09	8,779.28
(310a)	6.02	602.28	0.00	6,022.83	5,115.30	11,746.43
(310)	91.08	910.84	0.00	9,598.41	5,486.10	16,086.43
(461L)	10.91	1,090.60	0.00	10,906.04	7,835.16	19,842.71
	<u>6,560.15</u>	<u>4,246.13</u>	<u>0.00</u>	<u>86,976.43</u>	<u>47,957.49</u>	<u>145,740.20</u>

Gold Mountain CSD - Fire Fund
Balance Sheet
As of November 30, 2025

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
1003 · Reserve for Fuel Break Maint.	7,504.00
1004 · Fidelity Investments	
1002 · Reserved for Annexation	30,000.00
1004 · Fidelity Investments - Other	178,733.19
Total 1004 · Fidelity Investments	208,733.19
1005 · Plumas Bank -Checking Fire(9646	
Dixie Fire Settlement Funds	6,537.14
1005 · Plumas Bank -Checking Fire(9646 - Other	44,599.95
Total 1005 · Plumas Bank -Checking Fire(9646	51,137.09
Total Checking/Savings	267,374.28
Accounts Receivable	
11001 · Due from HOA	-18,087.00
Total Accounts Receivable	-18,087.00
Total Current Assets	249,287.28
Fixed Assets	
1500 · General Equipment	110,739.58
1510 · Accumulated Depreciation	-58,387.38
1520 · Investment in Fixed Assets	-52,352.20
Total Fixed Assets	0.00
TOTAL ASSETS	249,287.28
LIABILITIES & EQUITY	
Equity	
3001 · Fund Balance	-7,419.29
3002 · Assigned Fund Balance	57,500.00
3003 · Fund Capital Reserve	189,391.00
3004 · Fund Operational Reserve	21,043.00
Net Income	-11,227.43
Total Equity	249,287.28
TOTAL LIABILITIES & EQUITY	249,287.28

Gold Mountain CSD - Fire Fund
Profit & Loss Budget vs. Actual
 July through November 2025

	<u>Jul - Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
4010 · Fire Protection Revenue	6,109.66	0.00	6,109.66
4020 · Interest & Late Charges	0.00	208.31	-208.31
4030 · Misc. Income	0.00	4,485.00	-4,485.00
5005 · Fidelity - Interest Income	1,966.76		
6001 · Change in invest value	493.23		
Total Income	<u>8,569.65</u>	<u>4,693.31</u>	<u>3,876.34</u>
Gross Profit	8,569.65	4,693.31	3,876.34
Expense			
5000 · OPERATING EXPENSES			
5100 · Fire Personnel Reimb - W & S	0.00	4,485.00	-4,485.00
5200 · Operations			
5220 · Fire Protection Contract	664.39		
5230 · Firewise Support	42.89	1,041.69	-998.80
5260 · Volunteer Fire Fighter Support	250.00	1,000.00	-750.00
5270 · Travel and Accommodations	0.00	833.31	-833.31
Total 5200 · Operations	<u>957.28</u>	<u>2,875.00</u>	<u>-1,917.72</u>
5300 · Quick Attack Vehicle			
5310 · Fuel and Maintenance	807.63	1,250.00	-442.37
5320 · Repairs	0.00	1,500.00	-1,500.00
5330 · Equipment and Supplies	5,316.37	1,458.31	3,858.06
5300 · Quick Attack Vehicle - Other	0.00	3,125.00	-3,125.00
Total 5300 · Quick Attack Vehicle	<u>6,124.00</u>	<u>7,333.31</u>	<u>-1,209.31</u>
5400 · Special Projects			
5410 · Hazardous Fuel Treatment/ manag	12,427.80	24,654.56	-12,226.76
5430 · Chipping Program	0.00	10,000.00	-10,000.00
Total 5400 · Special Projects	<u>12,427.80</u>	<u>34,654.56</u>	<u>-22,226.76</u>
Total 5000 · OPERATING EXPENSES	<u>19,509.08</u>	<u>49,347.87</u>	<u>-29,838.79</u>
5340 · Training	288.00	3,250.00	-2,962.00
Total Expense	<u>19,797.08</u>	<u>52,597.87</u>	<u>-32,800.79</u>
Net Ordinary Income	-11,227.43	-47,904.56	36,677.13
Other Income/Expense			
Other Expense			
13000 · Capital Expenses			
13010 · Quick Attack Trailer	0.00	2,833.31	-2,833.31
Total 13000 · Capital Expenses	<u>0.00</u>	<u>2,833.31</u>	<u>-2,833.31</u>
Total Other Expense	<u>0.00</u>	<u>2,833.31</u>	<u>-2,833.31</u>
Net Other Income	<u>0.00</u>	<u>-2,833.31</u>	<u>2,833.31</u>
Net Income	<u><u>-11,227.43</u></u>	<u><u>-50,737.87</u></u>	<u><u>39,510.44</u></u>

**Gold Mountain CSD - Fire Fund
Transaction List by Date
September through November 2025**

Date	Num	Name	Memo	Account
Sep - Nov 25				
09/11/2025	1455	Kathryn Kogge	Firewise meeting	5230 · Firewise Support
09/30/2025	ACH	Card Service Center		5310 · Fuel and Maintenance
10/02/2025	1456	Portola Motor Parts	inv 304695	5310 · Fuel and Maintenance
10/02/2025	1456	Portola Motor Parts	inv305881	5310 · Fuel and Maintenance
10/08/2025	1458	Kyle Felker	Inv0000318	5410 · Hazardous Fuel Treatment/ m...
10/08/2025	1459	Banner Communications	inv 15443	5330 · Equipment and Supplies
10/29/2025	1460	Plumas Ace Hardware	INV 631507	5410 · Hazardous Fuel Treatment/ m...
10/31/2025		Card Service Center		5310 · Fuel and Maintenance
Sep - Nov 25				

**Gold Mountain CSD - Fire Fund
Transaction List by Date
September through November 2025**

Amount

42.89
28.15
5.35
34.28
1,752.24
5,316.37
170.56
90.60

Gold Mountain CSD
Balance Sheet
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
CAPITAL ACCOUNTS	
1002 · Plumas Chkng - Capital (0690)	135,088.99
1005 · Fidelity Capital Act. (Z40)	117,923.59
1007 · California CLASS	28,162.13
Total CAPITAL ACCOUNTS	281,174.71
GRANT FUNDS	
1001 · Plumas Bank - Grant Fund (0679)	5,663.19
Total GRANT FUNDS	5,663.19
OPERATING ACCOUNTS	
1003 · Plumas Checking - Operat (7369)	133,012.60
1004 · Fidelity Operating Rsrves (Z69)	194,509.82
Total OPERATING ACCOUNTS	327,522.42
Total Checking/Savings	614,360.32
Accounts Receivable	
1201 · *Accounts Receivable	16,507.25
Total Accounts Receivable	16,507.25
Other Current Assets	
Account for Credit Transfer	165.23
1299 · DUE FROM FIRE	
1300 · Expenses Due from Fire	3,703.42
Total 1299 · DUE FROM FIRE	3,703.42
1499 · Undeposited Funds	-352.81
1800 · Prepaid Lease- Storage Building	83,643.82
Total Other Current Assets	87,159.66
Total Current Assets	718,027.23
Fixed Assets	
2400 · Land	290,000.00
2401 · EQUIPMENT	
2401-1 · FIXED ASSETS - WATER	
2401.10 · Land - Future water tank site	47,246.97
2401.11 · General equipment - Water	922,150.29
2401.12 · Water - Distribution System	1,187,498.75
Total 2401-1 · FIXED ASSETS - WATER	2,156,896.01
2401-2 · FIXED ASSETS - SEWER	
2401.21 · Disposal equipment - Sewer	273,867.57
2401.22 · General equipment - Sewer	7,545.11
2401.23 · Collection System - Sewer	415,042.00
Total 2401-2 · FIXED ASSETS - SEWER	696,454.68
2401-3 · Truck	36,940.84
Total 2401 · EQUIPMENT	2,890,291.53
2410 · Accumulated Depreciation	
2410-1 · Accumulated depreciation- Water	-755,420.49
2410-2 · Accumulated depreciation- Sewer	-311,915.83
Total 2410 · Accumulated Depreciation	-1,067,336.32

Gold Mountain CSD
Balance Sheet
As of December 31, 2025

	Dec 31, 25
2411 · Work In Progress - Water	
2411-1 · High Elevation Tank Project	24,868.47
2411-10 · Well 8	70,158.58
2411-4 · Well 29 Improvements	31,731.19
2411-6 · Well 37	195,734.74
2411-91 · PWR Grant Generators - Upgrade	242,166.45
	564,659.43
Total 2411 · Work In Progress - Water	564,659.43
2412 · Work In Progress - Sewer	
2412-1 · Falling Water Dosing Project	187,660.09
2412-2 · Backup Leachfield	53,752.83
2412-3 · Windsong Leachfield	4,989.59
	246,402.51
Total 2412 · Work In Progress - Sewer	246,402.51
Total Fixed Assets	2,924,017.15
TOTAL ASSETS	3,642,044.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	-828.19
2110 · Direct Deposit Liabilities	-13.70
2130 · Unearned Income	242,714.00
	241,872.11
Total Other Current Liabilities	241,872.11
Total Current Liabilities	241,872.11
Total Liabilities	241,872.11
Equity	
3100 · Fund Balances	
3001-1 · Fund Balance - Operating	2,729,662.96
3002-1 · Fund Balance RES - Capital WTR	113,320.71
3002-2 · Fund Balance RES - Capital SWR	58,377.34
3003-1 · Fund Balance RES- WTR Operating	168,298.00
3003-2 · Fund Balance RES- SWR Operating	147,422.00
	3,217,081.01
Total 3100 · Fund Balances	3,217,081.01
3900 · Retained Earnings	107,556.61
Net Income	75,534.65
	3,400,172.27
Total Equity	3,400,172.27
TOTAL LIABILITIES & EQUITY	3,642,044.38

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
 July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
6000 · INCOME			
6100 · Water & Sewer Service Fees			
6100-2 · Water & Sewer - Unconnected	502.16		
Total 6100 · Water & Sewer Service Fees	502.16		
6201 · Interest & Late Charges	3,924.00	2,250.00	1,674.00
6205 · Miscellaneous services charges	0.00	1,749.98	-1,749.98
6207 · Miscellaneous income	0.00	1,500.00	-1,500.00
6209 · Fidelity Investments - Interest	2,230.27		
6400 · Water Service Fees			
6401 · Water Res Connected Service	46,015.71	46,326.06	-310.35
6402 · Water Residential Usage	35,348.92	28,702.80	6,646.12
6403 · Water Res Unconnected Service	118,282.31	122,936.22	-4,653.91
6404 · Water Commerical Connected	12,944.95	18,634.56	-5,689.61
6405 · Water Commercial Usage	5,381.82	12,569.20	-7,187.38
Total 6400 · Water Service Fees	217,973.71	229,168.84	-11,195.13
6500 · Sewer Service Fees			
6501 · Sewer Res Connected	72,045.68	71,430.48	615.20
6502 · Sewer Res Unconnected	98,708.66	102,156.56	-3,447.90
6503 · Sewer Commerical Connected	8,781.37	32,787.46	-24,006.09
Total 6500 · Sewer Service Fees	179,535.71	206,374.50	-26,838.79
Total 6000 · INCOME	404,165.85	441,043.32	-36,877.47
6208 · Change in investment value	2,504.05		
6600 · Administrative Actions			
6601 · Conference room rental	73.00		
Total 6600 · Administrative Actions	73.00		
6800 · Field Activities			
6808 · Out of Cycle septic pumping	165.23		
Total 6800 · Field Activities	165.23		
6900 · Technical Consult & Emergency			
6901 · Field Staff(per hour)	46.00		
Total 6900 · Technical Consult & Emergency	46.00		
Total Income	406,954.13	441,043.32	-34,089.19
Gross Profit	406,954.13	441,043.32	-34,089.19
Expense			
7000 · Operating Expenses			
7110 · PERSONNEL			
7111 · Salaries			
7111-1 · General Manager	64,350.80	65,318.39	-967.59
7111-2 · Office Administrator	20,146.84	27,999.98	-7,853.14
7111-3 · Operator 1A (KA)	28,834.78	31,664.85	-2,830.07
7111-4 · Operator 1B (WC)	34,185.99	30,762.39	3,423.60
7111-5 · On call	28.17	3,750.00	-3,721.83
7111-7 · Fire Coordinator	4,657.50	5,543.46	-885.96
Total 7111 · Salaries	152,204.08	165,039.07	-12,834.99

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
 July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget
7112 · Compensation - Other			
7112-1 · Payroll expenses dir dep fee	120.00	75.00	45.00
7112-2 · Overtime contingency	6,881.02	4,500.00	2,381.02
7112-3 · Payroll taxes	12,299.38	12,500.02	-200.64
7112-4 · Workers compensation insur.	15,562.12	16,519.00	-956.88
7112-5 · Performance incentives	0.00	3,000.00	-3,000.00
7112-6 · Flexible compensation	5,432.60	14,499.98	-9,067.38
7112-7 · Employee insurance	0.00	4,500.00	-4,500.00
7112-8 · Training	2,606.66	9,999.98	-7,393.32
7112-9 · Travel	0.00	2,250.00	-2,250.00
Total 7112 · Compensation - Other	42,901.78	67,843.98	-24,942.20
Total 7110 · PERSONNEL	195,105.86	232,883.05	-37,777.19
Total 7000 · Operating Expenses	195,105.86	232,883.05	-37,777.19
7120 · SERVICES and SUPPLIES			
7120-1 · Water Licenses/Fees	432.00	999.98	-567.98
7120-10 · Bank Charges	0.00	125.02	-125.02
7120-11 · Office Furniture & Equipment	0.00	1,500.00	-1,500.00
7120-12 · Office expense & supplies	1,864.16	2,750.02	-885.86
7120-14 · Maintance building expense	2,460.87	3,750.00	-1,289.13
7120-16 · HOA fees	0.00	3,000.00	-3,000.00
7120-18 · Accounting	22,673.40	21,000.00	1,673.40
7120-19 · Legal	6,967.10	5,000.02	1,967.08
7120-2 · Sewer Licenses/Fees	4,461.00	3,750.00	711.00
7120-20 · Audit	8,000.00	7,200.00	800.00
7120-21 · Rate study	8,161.25	3,000.00	5,161.25
7120-22 · IT Services	210.00	2,000.02	-1,790.02
7120-23 · Professional service other	520.00	500.02	19.98
7120-24 · Equipment rental	0.00	249.98	-249.98
7120-3 · Insurance	21,321.98	19,000.00	2,321.98
7120-4 · Rent	5,050.00	6,000.00	-950.00
7120-5 · Utilities	2,187.41	1,850.02	337.39
7120-6 · Communications	4,893.73	3,924.98	968.75
7120-7 · Miscellaneous	272.44	750.00	-477.56
7120-8 · Publications	160.00	0.00	160.00
7120-9 · Memberships	2,820.99	1,449.98	1,371.01
Total 7120 · SERVICES and SUPPLIES	92,456.33	87,800.04	4,656.29
7130 · WATER OPERATIONS and MAINTENANC			
7131 · WATER PRODUCTION			
7131-1 · Wells	10,015.54	399.98	9,615.56
7131-2 · Electric	11,887.50	9,999.98	1,887.52
7131-3 · Testing	1,443.79	2,250.00	-806.21
Total 7131 · WATER PRODUCTION	23,346.83	12,649.96	10,696.87
7132 · WATER DISTRIBUTION			
7132-1 · Distribution-pipes	3,612.47	5,000.02	-1,387.55
7132-2 · Booster stations	2,131.43	3,999.98	-1,868.55
7132-3 · Electric	9,647.11	11,000.02	-1,352.91
7132-4 · Meter maintenance	0.00	3,999.98	-3,999.98
7132-5 · Storage tanks	5,000.00	2,700.00	2,300.00
Total 7132 · WATER DISTRIBUTION	20,391.01	26,700.00	-6,308.99
7133 · Water Contingency	0.00	12,500.02	-12,500.02
Total 7130 · WATER OPERATIONS and MAINTENANC	43,737.84	51,849.98	-8,112.14

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
 July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget
7140 · SEWER OPERATIONS and MAINT			
7140-1 · Transmission-pipes	231.66	5,000.02	-4,768.36
7140-2 · Disposal \ treatment	0.00	2,499.98	-2,499.98
7140-3 · Testing-sewer	4,468.10	3,999.98	468.12
7140-4 · Septic tank maintenance	29,977.76	750.00	29,227.76
7140-5 · Septic pumping	6,375.00	3,999.98	2,375.02
7140-6 · Leachfield electric	931.16	1,350.00	-418.84
7140-7 · Sewer contingency	10,505.00	9,000.00	1,505.00
Total 7140 · SEWER OPERATIONS and MAINT	52,488.68	26,599.96	25,888.72
7150 · GENERAL MAINTENANCE			
7150-1 · Maintenance Water	230.41	2,499.98	-2,269.57
7150-2 · Maintenance Sewer	772.22	2,250.00	-1,477.78
7150-3 · Equipment & tools	1,506.70	1,500.00	6.70
7150-4 · Auto fuel & maintenance	5,933.97	7,500.00	-1,566.03
7150-5 · Maintenance supplies	333.89	1,149.98	-816.09
7150-6 · Maintenance contingency	428.83	5,000.02	-4,571.19
Total 7150 · GENERAL MAINTENANCE	9,206.02	19,899.98	-10,693.96
7160 · ENGINEERING STUDIES			
7160-1 · General engineering	3,450.00	3,500.02	-50.02
7160-2 · System mapping	0.00	1,250.02	-1,250.02
7160-3 · Master plan update	300.00	2,499.98	-2,199.98
7160-4 · Water system studies	0.00	999.98	-999.98
7160-5 · Sewer System Studies	4,230.00	999.98	3,230.02
7160-6 · Engineering contingency	0.00	2,499.98	-2,499.98
Total 7160 · ENGINEERING STUDIES	7,980.00	11,749.96	-3,769.96
7500 · Transfer to Capital Fund	0.00	15,500.02	-15,500.02
Total Expense	400,974.73	446,282.99	-45,308.26
Net Ordinary Income	5,979.40	-5,239.67	11,219.07
Other Income/Expense			
Other Income			
4000 · CAPITAL INCOME			
4010 · Fee Income - Capacity Fee (CAP)	42,702.00	28,468.00	14,234.00
4030 · Capital Reserve Interest	2,531.41	1,500.00	1,031.41
4040 · Transfer for Capital Reserve	0.00	15,500.02	-15,500.02
Total 4000 · CAPITAL INCOME	45,233.41	45,468.02	-234.61
Total Other Income	45,233.41	45,468.02	-234.61
Other Expense			
4500 · CAPITAL EXPENCE			
4540 · Well #8	23,334.06		
Total 4500 · CAPITAL EXPENCE	23,334.06	0.00	23,334.06
Total Other Expense	23,334.06	0.00	23,334.06
Net Other Income	21,899.35	45,468.02	-23,568.67
Net Income	27,878.75	40,228.35	-12,349.60

**Gold Mountain CSD
Warrant Register
December 2025**

Date	Num	Name	Memo	Account	Amount
Dec 25					
12/01/2025		Plumas Bank Master Card - Skyler	2586	7120-6 · Communications	111.47
12/01/2025		Plumas Bank Master Card - Skyler	2586	7150-4 · Auto fuel & maintenance	78.03
12/01/2025		Plumas Bank Mastercard - Wyatt	2586	7150-4 · Auto fuel & maintenance	396.02
12/03/2025	16022	State Water Resources Control Bo...	Annual permit 07/01/25-06/30/26	7120-2 · Sewer Licenses/Fees	3,945.00
12/03/2025	16021	Plumas Sanitation, Inc	696 Dancing Bear 11-25-25	7140-5 · Septic pumping	490.00
12/03/2025	16020	Jefferson Supply Company	Inv 55240	7132-2 · Booster stations	266.14
12/03/2025	16019	Smile Business Products, Inc	Invoice #1317262	7120-12 · Office expense & supplies	64.32
12/04/2025	200174	Maureen Ford	Dec 2025	7120-4 · Rent	1,010.00
12/07/2025		Verizon Wireless	Invoice 6128746219	7120-6 · Communications	59.57
12/07/2025		Streamline		7120-6 · Communications	145.00
12/11/2025	16028	U. S. Postal Service	Stamps for Jan 2025 billing-2 rolls	7120-12 · Office expense & supplies	156.00
12/11/2025	16030	Country Breeze Cleaning	Monthly Cleaning of Office Nov X2	7120-23 · Professional service other	80.00
12/11/2025	16034	Plumas County Environmental Hea...	Inv120125-776	7120-1 · Water Licenses/Fees	302.00
12/11/2025	16031	Western Nevada Supply	INV 12044043	7132-2 · Booster stations	333.04
12/11/2025	16032	McGarr Excavation, Inc.	Invoice#2969	7132-5 · Storage tanks	5,000.00
12/11/2025	16033	Plumas Ace Hardware	Inv 637116,639282,640330	7150-3 · Equipment & tools	125.98
12/11/2025	16033	Plumas Ace Hardware	Inv 637984, 638573	7150-5 · Maintenance supplies	65.07
12/11/2025	16035	Nakoma Community Association	50% Costs for Alarm, Electric, Internet, Propane fo...	7120-14 · Maintance building expense	1,039.37
12/12/2025	200175	Streamline		7120-6 · Communications	145.00
12/12/2025	200176	Plumas Sierra Telecommunications		7120-6 · Communications	109.00
12/16/2025	16037	Shaw Engineering	187603	7160-1 · General engineering	3,450.00
12/16/2025	16037	Shaw Engineering	186164	7160-5 · Sewer System Studies	4,230.00
12/16/2025	16037	Shaw Engineering	186123	7160-3 · Master plan update	300.00
12/16/2025	16038	Intermountain Disposal	INV25779	7120-5 · Utilities	48.72
12/16/2025	16039	Maureen Ford	Electrical 11/10/2025-12/3/2025	7120-5 · Utilities	116.61
12/16/2025	16039	Maureen Ford	Kerosene Oct 27th-Dec 2nd	7120-5 · Utilities	122.75
12/16/2025	200177	Cline and Associates	Contract Svs Dec 2025	7120-18 · Accounting	3,778.90
12/22/2025		Plumas Sierra Telecommunications		7120-6 · Communications	109.00
12/22/2025		Plumas Sierra REC	Booster stations	7132-3 · Electric	1,443.58
12/22/2025		Plumas Sierra REC	Wells	7131-2 · Electric	1,456.13
12/22/2025		Plumas Sierra REC	Blazing stars wells	7131-2 · Electric	326.52
12/22/2025		Plumas Sierra REC	Leachfield.	7140-6 · Leachfield electic	180.82
12/22/2025	16029	Les Schwab	Account:71901125 New tires-field truck	7150-4 · Auto fuel & maintenance	1,006.01
12/29/2025	16043	The Almanor Foundation	Advertisement 12/19/25-01/16/26	7120-8 · Publications	160.00
12/31/2025		Plumas Bank Master Card - Skyler	ink, AAA batteries, magnets, AA natteries,spoons, ...	7120-12 · Office expense & supplies	130.24
12/31/2025		Plumas Bank Master Card - Skyler	gas	7150-4 · Auto fuel & maintenance	68.60
12/31/2025		Plumas Bank Master Card - Skyler	meeting snacks	7120-7 · Miscellaneous	80.79
12/31/2025		Plumas Bank Master Card - Skyler	Adobe subscription	7120-7 · Miscellaneous	35.99
12/31/2025		Plumas Bank Master Card - Skyler	GOTO	7120-6 · Communications	111.47
12/31/2025		Plumas Bank Master Card - Skyler	boots size 9, 10 bluetooth hand fee set, bt chargin...	7150-3 · Equipment & tools	405.12
12/31/2025		Plumas Bank Mastercard - Wyatt	Fuel	7150-4 · Auto fuel & maintenance	224.64

Gold Mountain CSD
A/R Aging Summary
As of December 31, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
(243)	0.00	0.00	0.00	0.00	0.09	0.09
(157)	0.00	0.00	0.00	0.00	0.50	0.50
(078)	0.00	0.00	0.00	0.00	0.81	0.81
(427)	0.00	0.00	0.00	0.00	3.00	3.00
(239)	3.42	0.00	0.00	0.00	0.00	3.42
(338)	0.00	0.00	0.00	0.00	10.20	10.20
(52)	0.00	0.00	0.00	0.00	13.39	13.39
(143)	0.00	0.00	0.00	0.00	29.30	29.30
(248)	0.00	0.00	0.00	0.00	35.28	35.28
(441)	0.00	38.80	0.00	0.00	0.00	38.80
(245)	0.00	38.81	0.00	0.00	0.00	38.81
(002)	0.00	38.81	0.00	0.00	0.00	38.81
(009)	0.00	38.81	0.00	0.00	0.00	38.81
(018)	0.00	38.81	0.00	0.00	0.00	38.81
(021)	0.00	38.81	0.00	0.00	0.00	38.81
(022)	0.00	38.81	0.00	0.00	0.00	38.81
(027)	0.00	38.81	0.00	0.00	0.00	38.81
(042)	0.00	38.81	0.00	0.00	0.00	38.81
(049)	0.00	38.81	0.00	0.00	0.00	38.81
(061)	0.00	38.81	0.00	0.00	0.00	38.81
(066)	0.00	38.81	0.00	0.00	0.00	38.81
(086)	0.00	38.81	0.00	0.00	0.00	38.81
(090)	0.00	38.81	0.00	0.00	0.00	38.81
(091)	0.00	38.81	0.00	0.00	0.00	38.81
(094)	0.00	38.81	0.00	0.00	0.00	38.81
(111)	0.00	38.81	0.00	0.00	0.00	38.81
(118)	0.00	38.81	0.00	0.00	0.00	38.81
(126)	0.00	38.81	0.00	0.00	0.00	38.81
(129)	0.00	38.81	0.00	0.00	0.00	38.81
(131)	0.00	38.81	0.00	0.00	0.00	38.81
(134)	0.00	38.81	0.00	0.00	0.00	38.81
(137)	0.00	38.81	0.00	0.00	0.00	38.81
(141)	0.00	38.81	0.00	0.00	0.00	38.81
(142)	0.00	38.81	0.00	0.00	0.00	38.81
(146)	0.00	38.81	0.00	0.00	0.00	38.81
(154)	0.00	38.81	0.00	0.00	0.00	38.81
(159)	0.00	38.81	0.00	0.00	0.00	38.81
(160)	0.00	38.81	0.00	0.00	0.00	38.81
(161)	0.00	38.81	0.00	0.00	0.00	38.81
(162)	0.00	38.81	0.00	0.00	0.00	38.81
(170)	0.00	38.81	0.00	0.00	0.00	38.81
(181)	0.00	38.81	0.00	0.00	0.00	38.81
(191)	0.00	38.81	0.00	0.00	0.00	38.81

Gold Mountain CSD
A/R Aging Summary
As of December 31, 2025

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
(198)	0.00	38.81	0.00	0.00	0.00	38.81
(205)	0.00	38.81	0.00	0.00	0.00	38.81
(207)	0.00	38.81	0.00	0.00	0.00	38.81
(238)	0.00	38.81	0.00	0.00	0.00	38.81
(244)	0.00	38.81	0.00	0.00	0.00	38.81
(246)	0.00	38.81	0.00	0.00	0.00	38.81
(249)	0.00	38.81	0.00	0.00	0.00	38.81
(255)	0.00	38.81	0.00	0.00	0.00	38.81
(262)	0.00	38.81	0.00	0.00	0.00	38.81
(265)	0.00	38.81	0.00	0.00	0.00	38.81
(275)	0.00	38.81	0.00	0.00	0.00	38.81
(276)	0.00	38.81	0.00	0.00	0.00	38.81
(277)	0.00	38.81	0.00	0.00	0.00	38.81
(281)	0.00	38.81	0.00	0.00	0.00	38.81
(284)	0.00	38.81	0.00	0.00	0.00	38.81
(286)	0.00	38.81	0.00	0.00	0.00	38.81
(288)	0.00	38.81	0.00	0.00	0.00	38.81
(289)	0.00	38.81	0.00	0.00	0.00	38.81
(290)	0.00	38.81	0.00	0.00	0.00	38.81
(291)	0.00	38.81	0.00	0.00	0.00	38.81
(298)	0.00	38.81	0.00	0.00	0.00	38.81
(300)	0.00	38.81	0.00	0.00	0.00	38.81
(394)	0.00	38.81	0.00	0.00	0.00	38.81
(446)	0.00	38.81	0.00	0.00	0.00	38.81
(308)	0.00	38.81	0.00	0.00	0.00	38.81
(309)	0.00	38.81	0.00	0.00	0.00	38.81
(444)	0.00	38.81	0.00	0.00	0.00	38.81
(443)	0.00	38.81	0.00	0.00	0.00	38.81
(440)	0.00	38.81	0.00	0.00	0.00	38.81
(314)	0.00	38.81	0.00	0.00	0.00	38.81
(317)	0.00	38.81	0.00	0.00	0.00	38.81
(318)	0.00	38.81	0.00	0.00	0.00	38.81
(328)	0.00	38.81	0.00	0.00	0.00	38.81
(329)	0.00	38.81	0.00	0.00	0.00	38.81
(334)	0.00	38.81	0.00	0.00	0.00	38.81
(336)	0.00	38.81	0.00	0.00	0.00	38.81
(340)	0.00	38.81	0.00	0.00	0.00	38.81
(346)	0.00	38.81	0.00	0.00	0.00	38.81
(355)	0.00	38.81	0.00	0.00	0.00	38.81
(356)	0.00	38.81	0.00	0.00	0.00	38.81
(358)	0.00	38.81	0.00	0.00	0.00	38.81
(359)	0.00	38.81	0.00	0.00	0.00	38.81
(360)	0.00	38.81	0.00	0.00	0.00	38.81

Gold Mountain CSD
A/R Aging Summary
As of December 31, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
(369)	0.00	38.81	0.00	0.00	0.00	38.81
(370)	0.00	38.81	0.00	0.00	0.00	38.81
(373)	0.00	38.81	0.00	0.00	0.00	38.81
(387)	0.00	38.81	0.00	0.00	0.00	38.81
(391)	0.00	38.81	0.00	0.00	0.00	38.81
(393)	0.00	38.81	0.00	0.00	0.00	38.81
(40)	0.00	38.81	0.00	0.00	0.00	38.81
(407)	0.00	38.81	0.00	0.00	0.00	38.81
(409)	0.00	38.81	0.00	0.00	0.00	38.81
(411)	0.00	38.81	0.00	0.00	0.00	38.81
(413)	0.00	38.81	0.00	0.00	0.00	38.81
(418)	0.00	38.81	0.00	0.00	0.00	38.81
(438)	0.00	38.81	0.00	0.00	0.00	38.81
(456)	0.00	38.81	0.00	0.00	0.00	38.81
(287)	0.00	38.81	0.00	0.00	0.00	38.81
(119)	0.00	0.00	0.00	0.00	55.36	55.36
(177)	0.00	0.00	0.00	0.00	55.47	55.47
(310c)	21.04	2.93	29.23	0.00	7.31	60.51
(310b)	16.22	2.93	29.23	0.00	16.22	64.60
(194)	0.00	0.00	0.00	0.00	69.11	69.11
(304)	0.00	82.46	0.00	0.00	0.00	82.46
(182)	0.00	0.00	0.00	0.00	88.50	88.50
(322)	2.20	0.00	0.00	0.00	88.94	91.14
(404)	2.20	0.00	0.00	0.00	89.38	91.58
(301)	2.20	0.00	0.00	0.00	89.38	91.58
(335)	3.08	0.00	0.00	0.00	89.38	92.46
(436)	1.70	0.00	0.00	0.00	130.30	132.00
(302)	0.00	147.06	0.00	0.00	0.00	147.06
(171)	5.59	0.00	0.00	0.00	164.10	169.69
(254)	7.35	0.00	0.00	0.00	245.19	252.54
(172)	0.00	0.00	0.00	0.00	308.12	308.12
(28)	0.00	0.00	0.00	0.00	352.81	352.81
(310)	36.99	0.14	1.40	0.00	324.77	363.30
(168)	38.81	0.00	0.00	0.00	352.81	391.62
(211)	38.81	0.00	0.00	0.00	352.81	391.62
(37)	38.81	0.00	0.00	0.00	352.81	391.62
(437)	38.81	0.00	0.00	0.00	352.85	391.66
(382)	42.34	0.00	0.00	0.00	353.01	395.35
(251)	0.00	0.00	0.00	0.00	457.90	457.90
(251)	594.73	0.00	0.00	0.00	0.00	594.73
(132)	69.13	0.00	0.00	0.00	628.54	697.67
(105)	352.81	0.00	0.00	0.00	352.81	705.62
(145)	64.92	0.00	0.00	0.00	644.29	709.21

Gold Mountain CSD
A/R Aging Summary
As of December 31, 2025

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
(293)	78.00	0.00	0.00	0.00	709.06	787.06
(405)	49.40	0.00	0.00	0.00	744.43	793.83
(442)	56.46	0.00	0.00	0.00	744.43	800.89
(388)	50.27	0.00	0.00	0.00	777.16	827.43
(35)	89.44	0.00	0.00	0.00	748.71	838.15
(467)	49.40	0.00	0.00	0.00	895.45	944.85
Market PLace	0.00	0.00	1,005.42	0.00	0.00	1,005.42
(185)	66.10	0.00	0.00	0.00	952.80	1,018.90
(469DR)	49.36	0.00	0.00	0.00	990.80	1,040.16
(299)	119.85	0.00	0.00	0.00	948.93	1,068.78
(106)	49.37	0.00	0.00	0.00	1,084.45	1,133.82
(384)	68.78	0.00	0.00	0.00	1,127.03	1,195.81
(204)	68.78	0.00	0.00	0.00	1,127.03	1,195.81
(392)	75.39	0.00	0.00	0.00	1,120.42	1,195.81
(381)	134.93	25.47	0.00	0.00	1,065.65	1,226.05
(054)	126.53	0.00	0.00	0.00	1,378.96	1,505.49
(364)	56.40	0.00	0.00	0.00	2,944.31	3,000.71
(269)	139.21	0.00	0.00	0.00	5,716.15	5,855.36
(295)	25.12	12.31	123.13	0.00	6,336.00	6,496.56
(152)	57.14	0.00	0.00	0.00	8,736.60	8,793.74
(310a)	16.50	9.05	90.45	0.00	10,233.60	10,349.60
(461L)	248.66	30.71	307.09	0.00	15,378.30	15,964.76
	<u><u>3,056.25</u></u>	<u><u>3,883.57</u></u>	<u><u>1,585.95</u></u>	<u><u>0.00</u></u>	<u><u>69,875.01</u></u>	<u><u>78,400.78</u></u>

Gold Mountain CSD - Fire Fund
Balance Sheet
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1003 · Reserve for Fuel Break Maint.	7,504.00
1004 · Fidelity Investments	
1002 · Reserved for Annexation	30,000.00
1004 · Fidelity Investments - Other	180,837.88
Total 1004 · Fidelity Investments	210,837.88
1005 · Plumas Bank -Checking Fire(9646	
Dixie Fire Settlement Funds	6,537.14
1005 · Plumas Bank -Checking Fire(9646 - Other	68,549.62
Total 1005 · Plumas Bank -Checking Fire(9646	75,086.76
Total Checking/Savings	293,428.64
Accounts Receivable	
11001 · Due from HOA	-18,087.00
Total Accounts Receivable	-18,087.00
Total Current Assets	275,341.64
Fixed Assets	
1500 · General Equipment	110,739.58
1510 · Accumulated Depreciation	-58,387.38
1520 · Investment in Fixed Assets	-52,352.20
Total Fixed Assets	0.00
TOTAL ASSETS	275,341.64
LIABILITIES & EQUITY	
Equity	
3001 · Fund Balance	-7,419.29
3002 · Assigned Fund Balance	57,500.00
3003 · Fund Capital Reserve	189,391.00
3004 · Fund Operational Reserve	21,043.00
Net Income	14,826.93
Total Equity	275,341.64
TOTAL LIABILITIES & EQUITY	275,341.64

Gold Mountain CSD - Fire Fund
Profit & Loss Budget vs. Actual
 July through December 2025

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
4010 · Fire Protection Revenue	30,109.87	0.00	30,109.87
4020 · Interest & Late Charges	0.00	249.98	-249.98
4030 · Misc. Income	0.00	5,382.00	-5,382.00
5005 · Fidelity - Interest Income	3,219.19		
6001 · Change in invest value	1,345.49		
Total Income	<u>34,674.55</u>	<u>5,631.98</u>	<u>29,042.57</u>
Gross Profit	34,674.55	5,631.98	29,042.57
Expense			
5000 · OPERATING EXPENSES			
5100 · Fire Personnel Reimb - W & S	0.00	5,382.00	-5,382.00
5200 · Operations			
5220 · Fire Protection Contract	664.39		
5230 · Firewise Support	42.89	1,250.02	-1,207.13
5260 · Volunteer Fire Fighter Support	250.00	1,000.00	-750.00
5270 · Travel and Accommodations	0.00	999.98	-999.98
Total 5200 · Operations	<u>957.28</u>	<u>3,250.00</u>	<u>-2,292.72</u>
5300 · Quick Attack Vehicle			
5310 · Fuel and Maintenance	858.17	1,500.00	-641.83
5320 · Repairs	0.00	1,500.00	-1,500.00
5330 · Equipment and Supplies	5,316.37	1,749.98	3,566.39
5300 · Quick Attack Vehicle - Other	0.00	3,750.00	-3,750.00
Total 5300 · Quick Attack Vehicle	<u>6,174.54</u>	<u>8,499.98</u>	<u>-2,325.44</u>
5400 · Special Projects			
5410 · Hazardous Fuel Treatment/ manag	12,427.80	29,585.48	-17,157.68
5430 · Chipping Program	0.00	10,000.00	-10,000.00
Total 5400 · Special Projects	<u>12,427.80</u>	<u>39,585.48</u>	<u>-27,157.68</u>
Total 5000 · OPERATING EXPENSES	<u>19,559.62</u>	<u>56,717.46</u>	<u>-37,157.84</u>
5340 · Training	288.00	3,900.00	-3,612.00
Total Expense	<u>19,847.62</u>	<u>60,617.46</u>	<u>-40,769.84</u>
Net Ordinary Income	14,826.93	-54,985.48	69,812.41
Other Income/Expense			
Other Expense			
13000 · Capital Expenses			
13010 · Quick Attack Trailer	0.00	3,399.98	-3,399.98
Total 13000 · Capital Expenses	<u>0.00</u>	<u>3,399.98</u>	<u>-3,399.98</u>
Total Other Expense	<u>0.00</u>	<u>3,399.98</u>	<u>-3,399.98</u>
Net Other Income	<u>0.00</u>	<u>-3,399.98</u>	<u>3,399.98</u>
Net Income	<u><u>14,826.93</u></u>	<u><u>-58,385.46</u></u>	<u><u>73,212.39</u></u>

Gold Mountain CSD - Fire Fund
Transaction List by Date
December 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Dec 25					
12/03/2025	1461	Portola Motor Parts	inv 308863	5310 · Fuel and Maintenance	30.95
12/03/2025	1461	Portola Motor Parts	Inv 309659	5310 · Fuel and Maintenance	9.30
12/11/2025	1462	Plumas Ace Hardware	Inv 636595	5310 · Fuel and Maintenance	10.29
Dec 25					



3005 Douglas Blvd., Ste. 115

Roseville, CA 95661

(916) 774-1040

(916) 774-1177 Fax

October 6, 2025

Board of Directors
Gold Mountain Community Services District
Clio, CA 96106

We are pleased to confirm our understanding of the services we are to provide for Gold Mountain Community Services District for the year ended June 30, 2025, 2024, and 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, and the disclosures, which collectively comprise the basic financial statements of Gold Mountain Community Services District as of and for the period ended June 30, 2025, 2024, and 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Gold Mountain Community Services District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Gold Mountain Community Services District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the financial statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we will exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Controls

We will obtain an understanding of the government and its environment, including internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning. According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Gold Mountain Community Services District's compliance with the provisions of applicable laws, regulations, contracts and agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Gold Mountain Community Services District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, other confirmations, and schedules we request and will locate any documents selected by us for testing.

Bruce Sneesby is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We will begin our audit at a mutually agreeable time.

The fee for this audit engagement will be \$19,500.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered as work progresses and are payable on presentation.

Reporting

We will issue a written report upon completion of our audit of Gold Mountain Community Services District's financial statements. Our report will be addressed to the Board of Directors of Gold Mountain Community Services District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or withdraw from this engagement.

We appreciate the opportunity to be of service to Gold Mountain Community Services District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign and return it to us.

Very truly yours,

Boden Klein & Sneesby

BODEN KLEIN & SNEESBY
A Professional Corporation

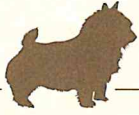
RESPONSE:

This letter correctly sets forth the understanding of Gold Mountain Community Services District.

Signature

Title

Date



Robert W. Johnson

an accountancy corporation

6234 Birdcage Street, Citrus Heights, California 95610 | robertwjohncpagroup@gmail.com | 916.723.2555
www.bob-johnson-cpa.com

December 22, 2025

Board of Directors
Gold Mountain Community Services District
150 Pacific Street, Suite 8
Portola, CA 96106
Via Email only

Dear Board Members:

Thank you for the opportunity to submit a proposal for Gold Mountain Community Services District's audits for fiscal years ended June 30, 2023, June 30, 2024, and June 30, 2025.

For your convenience, this proposal is divided into the following sections:

Statement of Experience

The Firm, which is based in the Greater Sacramento area, currently audits many special districts in Northern California.

The Firm was founded in 1981 by Robert W. Johnson.

In 1988, Robert was joined by his daughter, Mary Cummins, CPA. Mary became a partner in 1993. Mary is the current managing partner of the Firm.

In 2009, Jan Nakashoji joined the Firm. Jan has years of experience in accounting and auditing.

In 2020, Maggie Cummins (daughter of Mary) joined the Firm. Maggie graduated with a degree in economics from Creighton University with honors.

In 2024, Johann Kress joined the Firm. Johann graduated with a degree in accounting from Sonoma State University and is a CPA candidate.

Audit Cost

Our proposal to perform the audits:

Year ended June 30, 2023	\$12,850
Year ended June 30, 2024	\$12,850
Year ended June 30, 2025	<u>\$12,850</u>
	<u>\$38,550</u>

This fee assumes the District's books and records are substantially complete and ready for audit.

Our Audit Approach

- With the District's cooperation, we would perform the audits remotely, utilizing our website's Secure Firm Portal to safely share documents. We would schedule work days dedicated to performing audit procedures for this engagement from our office.
- We could begin work in January 2026.
- We would perform all three audits concurrently.
- We will conduct our audits in accordance with Generally Accepted Auditing Standards (GAAS).
- We will issue a separate management letter with suggestions for improving internal controls and accounting.

References (all current clients)

Larry Smith, General Manager
Grizzly Ranch Community Services District
(530) 832-4716
gmsmithgrcsd@gmail.com

Jack Rosevear, Fire Chief
Beckwourth Peak Fire Protection District
(530) 832-1008
chiefrosevear@beckpeakfpd.com

Shelly Greene, General Manager
Greenstone Country Community Services District
(530) 622-3755
greenstonecsd@outlook.com

More Information

Enclosed are the results of our Firm's most recent peer review, which show our Firm received a peer review rating of pass.

Mary Cummins, CPA would be the engagement partner for these audits. She can be contacted at (916) 723-2555 or at robertwjohansoncpagroup@gmail.com.

Please note, this proposal is valid for 60 days after the date of this proposal.

Thank you for the opportunity to submit this audit proposal. Please let us know the Board's wishes. If all is in order, please sign this letter and return it to us.

Sincerely,

Mary Cummins

Mary Cummins, CPA
Managing Partner

Approval

Name: _____

Title: _____

Date: _____



PRICE PAIGE & COMPANY
Certified Public Accountants

The Place to Be

Report on the Firm's System of Quality Control

June 24, 2025

To Mary Cummins, CPA of Robert W. Johnson, An Accountancy Corporation
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Robert W. Johnson, an Accounting Corporation (the firm) in effect for the year ended December 31, 2024. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Robert W. Johnson, An Accountancy Corporation in effect for the year ended December 31, 2024, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Robert W. Johnson, An Accountancy Corporation, has received a peer review rating of *pass*.

Price Paige & Company

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540

fax 559.299.2344

Gold Mountain CSD Forest Management CBA

Forest Management & Fire Operating Budget 2025 / 2026

		Jul '25 - Jun 26
Ordinary Income/Expense		
4000 · OPERATIONS INCOME		
4010 · Fire Protection Revenue (Fire Tax)		\$118,971
4020 · Interest & Late Charges		\$500
4030 - Miscellaneous Fire Income		\$0
4040 -Transfers from Reserves		\$0
4050 -Chipping Program NCA		\$0
4060 - Mastication Program NCA		\$0
7111-7 · Fire Coordinator Fire Personnel Reimbursement to W&S		\$10,764
Total 4000 · INCOME Total		\$119,471

5000 · OPERATING EXPENSES		
5100 · PERSONNEL		
5100 - Personnel Costs Fire Coordinator		\$10,764
5200 - Operations		
5210 - Admin Fee - W&S		\$18,500
5220 - Fire Misc. Legal		\$0
5230 - Firewise Support		\$2,500
5240 - Foreflow Upgrades Maintenance/ Fire Hyd. Install		\$0
5250 - Tactical Emergency Response Plan		\$1,000
5260 - Volunteer Fire Fighter Support		\$1,000
5270 - Travel and Accommodations		\$2,000
5300 - Type 3 Engine		
5310 - Fuel and Maintenance		\$3,000
5320 - Repairs		\$1,500
5330 - Equipment and supplies		
5330.1 - P.P.E.		\$3,500
5330.2 - Hoses		\$1,000
5330.3 - Hand Tools		\$1,000
5330.4 - Foaming Agent		\$300
5340 - Training		
5340.1 - Driver Training		\$2,200
5340.2 - Pump and Ground		\$1,500
5340.3 - EMS Training		\$2,500
5340.4 - Water Usage Reimbursement to W&S		\$1,300
5300 - Quick Attack Vehicle T3 - Total		\$53,564
5400 Forest Management		

5410 - High Risk Forest Fuel's Treatment & Management	\$50,000
5430 Chipping Program	\$5,000
5400 - Total Forest Management	\$55,000
5000 - Operations - Total Expenses	\$119,328
Net of Operations	\$143
Transfers To Captal Fund	\$0
Ordinary income Balance	\$143

6000 - Capital Programs income	
Transfers from Operations	\$12,000
Transfers from Reserves	\$30,000
Transfers from Reserves Dixie Fire funds	\$0
Miscellaneous Fire Income	\$0
5005- Interest Income	\$0
6000 - Capital Programs - Total Income	\$42,000
7000 - Capital EXPENSES	
7010 - Quick Attack Trailer	\$6,800
7060 One Time Type 3 Compliance to operate	\$0
6070 - Fire Projects	
7070.1- Water Storage Upgrades	\$0
7070.2- Cap. Forest Fuel's Treatment & Management	\$20,000
7070.3 - Foreflow Upgrades & Maintenance/ Fire Hyd. Install	\$15,000
7000 - Total Capital Expenses	\$41,800

Net Capital Income	\$200
---------------------------	--------------

Current Budget

5410 - High Risk Forest Fuel's Treatment & Management	\$50,000
7070.2- Cap. Forest Fuel's Treatment & Management	\$20,000
HOA Contribution as of 2026 after MOU	\$45,000
Total Fuel Allotment	\$115,000

Cost Per Acre to treat as of 2025	\$1,700.00
Total Acres treated Per year	67.65

Investment

2026 New Caterpillar 309-08A EXCAVATOR with Head and 3 Buckets	\$195,405.00
CATERPILLAR GOVERNMENTAL WARRANTY, 84M/4000HRS	

Yearly Operation

Forestry Equipment Operator salary	\$75,000.00
Fuel 200 Days operating 8hr per day	\$39,000.00
Equipment maintenance per year	\$5,700.00
Total Annual Expenses	\$119,700.00
Total Acres treated Per year	200
Cost Per Acre	\$598.50

Current Forest Management Situation

The Current forest management budget allots \$115,000 to fuels management projects. These projects are contracted out to local companies and cost the District \$1700 per acre treated. Annual treated acreage averages 67.65 acres. With roughly 965 acres of forest to treat, this pace will not meet the projected 10-12 year timeline for treating all acreage.

Proposed Investment

The proposed solution is to bring the equipment and labor back in-house and under the District's control. First by purchasing a 2026 Caterpillar 309-08A EXCAVATOR with head and three buckets. Second by creating a new position and hiring one FTE to operate and maintain the excavator. The total up-front investment will be roughly \$196,000.

Future Projection

After the equipment and operator are in place, the total annual expense, including fuel and maintenance will come in at \$119,500. Having a full-time operator will allow the District to treat at least 200 acres per year compared to the 68 under the current plan. It will also drive the cost per acre down to \$598 per acre. This will shorten the timeline for treating the 965 acres to under five years and allow for a continuous treatment program.