

**Gold Mountain CSD**  
**Profit & Loss Budget vs. Actual**  
 July through August 2020

	Jul - Aug 20	Budget	\$ Over Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
6200 · INCOME			
6201 · Water & Sewer Service Fees			
6201-1 · Water & Sewer - Connected	42,952.00	42,952.00	0.00
6201-2 · Water & Sewer - Standby	58,587.00	58,587.00	0.00
6201-3 · W&S- Commercial-Connected	11,808.25	11,808.25	0.00
6201-4 · W&S- Commercial Standby	354.00	531.00	-177.00
Total 6201 · Water & Sewer Service Fees	113,701.25	113,878.25	-177.00
6202 · Interest & Late Charges	4,548.27	0.00	4,548.27
6203 · ADMIN FEE - FIRE	0.00	0.00	0.00
6204 · Interest Charges	0.00	0.00	0.00
6205 · Late Charges	0.00	0.00	0.00
6206 · Miscellaneous Charges	0.00	0.00	0.00
6207 · Interest Income - Investments	413.86	0.00	413.86
6209 · Fidelity Investments - Income	0.00	0.00	0.00
Total 6200 · INCOME	118,663.38	113,878.25	4,785.13
6301 · Interest - Operating	0.00	0.00	0.00
6302 · Miscellaneous Income	0.00	0.00	0.00
Total Income	118,663.38	113,878.25	4,785.13
Gross Profit	118,663.38	113,878.25	4,785.13
<b>Expense</b>			
7200 · Operating Expenses			
7000 · PERSONNEL			
7001 · Salaries			
7001-1 · General Manager	5,730.00	6,000.00	-270.00
7001-10 · Fire Manager	2,430.44	0.00	2,430.44
7001-11 · Fire Coordinator	1,796.89	0.00	1,796.89
7001-13 · Operator 1	0.00	0.00	0.00
7001-2 · Administrative Manager	10,627.14	10,900.00	-272.86
7001-20 · Clerical Assistant	0.00	769.20	-769.20
7001-21 · Comptroller	0.00	0.00	0.00
7001-3 · Maintenance Lead	702.00	6,080.00	-5,378.00
7001-4 · OPT 1 In Training.	14,275.02	7,792.00	6,483.02
7001-5 · Utility Operator 2 PT	288.00	0.00	288.00
7001-6 · Asst. General Mgr/ Lead OPT	16,773.09	15,972.40	800.69
7001-7 · Holiday Pay	0.00	0.00	0.00
7001-8 · Emergency Phone Coverage	0.00	0.00	0.00
7001-90 · Laborer	0.00	0.00	0.00
Total 7001 · Salaries	52,622.58	47,513.60	5,108.98
7010 · Payroll Expenses Dir Dep Fee	28.00	0.00	28.00
7020 · Payroll Taxes	4,935.05	4,150.18	784.87
7021 · Workers Compensation Insur.	4,335.96	4,335.96	0.00
7035 · Flexible Compensation	8,347.36	8,337.65	9.71
7036 · Employee Insurance	3,113.72	961.50	2,152.22
7042 · TRAINING	119.99	119.99	0.00
Total 7000 · PERSONNEL	73,502.66	65,418.88	8,083.78
7015 · DEPRECIATION EXPENSE			
7015-1 · Depreciation - Water	0.00	0.00	0.00
7015-2 · Depreciation - Sewer	0.00	0.00	0.00
Total 7015 · DEPRECIATION EXPENSE	0.00	0.00	0.00
7050 · SERVICES and SUPPLIES			
7045 · Water Licenses/Fees	576.00	576.00	0.00
7046 · Sewer Licenses/Fees	0.00	0.00	0.00
7047 · Insurance	15,170.76	13,000.00	2,170.76

**Gold Mountain CSD**  
**Profit & Loss Budget vs. Actual**  
 July through August 2020

	Jul - Aug 20	Budget	\$ Over Budget
<b>7048 · Rents &amp; Leases</b>			
7048-1 · Storage Building Lease	0.00	0.00	0.00
7048-2 · Rent Admin.	1,730.00	1,730.00	0.00
7048-3 · Storage Building Expenses	1,422.36	1,422.36	0.00
<b>Total 7048 · Rents &amp; Leases</b>	<b>3,152.36</b>	<b>3,152.36</b>	<b>0.00</b>
<b>7049 · Utilities</b>	<b>270.39</b>	<b>216.66</b>	<b>53.73</b>
<b>7051 · Communications</b>	<b>563.10</b>	<b>583.32</b>	<b>-20.22</b>
<b>7054 · Miscellaneous</b>	<b>1,612.06</b>	<b>916.50</b>	<b>695.56</b>
<b>7055 · Elections</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7056 · Publications</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7057 · Memberships</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7058 · Bank charges</b>	<b>54.00</b>	<b>0.00</b>	<b>54.00</b>
<b>7059 · Office Furniture &amp; Equipment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7060 · Office Expense &amp; Supplies</b>	<b>1,455.12</b>	<b>132.45</b>	<b>1,322.67</b>
<b>7061 · PROFESSIONAL Services</b>			
7061-1 · Accounting	0.00	0.00	0.00
7061-2 · Legal	280.00	280.00	0.00
7061-3 · Audit	0.00	0.00	0.00
7061-4 · Comptroller Consultant	0.00	0.00	0.00
7061-5 · Professional Services - Other	1,734.77	1,734.77	0.00
<b>Total 7061 · PROFESSIONAL Services</b>	<b>2,014.77</b>	<b>2,014.77</b>	<b>0.00</b>
<b>7062 · EQUIPMENT RENTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7063 · HOA/CSD Fees</b>	<b>2,150.19</b>	<b>2,150.19</b>	<b>0.00</b>
<b>7065 · Travel &amp; Accomodations</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 7050 · SERVICES and SUPPLIES</b>	<b>27,018.75</b>	<b>22,742.25</b>	<b>4,276.50</b>
<b>7100-01 · Bad debt</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7200-1 · MAINTENANCE</b>			
<b>7203 · Water Maintenance</b>			
<b>7203-1 · WATER PRODUCTION</b>			
72031.1 · Wells	3,820.67	83.32	3,737.35
72031.2 · Electric	2,140.33	1,916.66	223.67
72031.3 · Testing	431.10	750.00	-318.90
72031.4 · Other - water production	0.00	83.32	-83.32
<b>Total 7203-1 · WATER PRODUCTION</b>	<b>6,392.10</b>	<b>2,833.30</b>	<b>3,558.80</b>
<b>7203-2 · WATER DISTRIBUTION</b>			
72032.1 · Distribution - Pipes	1,888.82	666.00	1,222.82
72032.2 · Booster Stations	591.57	500.00	91.57
72032.3 · Electric	2,031.08	2,333.32	-302.24
72032.4 · Meter Maintenance	0.00	0.00	0.00
72032.5 · Storage Tanks	0.00	0.00	0.00
72032.6 · Other - water distribution	0.00	0.00	0.00
<b>Total 7203-2 · WATER DISTRIBUTION</b>	<b>4,511.47</b>	<b>3,499.32</b>	<b>1,012.15</b>
<b>Total 7203 · Water Maintenance</b>	<b>10,903.57</b>	<b>6,332.62</b>	<b>4,570.95</b>
<b>7209 · SEWER SYSTEM</b>			
72032.7 · Leachfield Electric	138.97	166.66	-27.69
7209-1 · Transmission	0.00	666.00	-666.00
7209-2 · Disposal/Treatment	0.00	41.66	-41.66
7209-3 · Testing - sewer	0.00	583.32	-583.32
7209-4 · Septic tank maintenance	0.00	0.00	0.00
7209-5 · Septic Pumping	430.00	430.00	0.00
7209-6 · Sewer System - Other	809.76	166.66	643.10
<b>Total 7209 · SEWER SYSTEM</b>	<b>1,378.73</b>	<b>2,054.30</b>	<b>-675.57</b>
<b>7210 · GENERAL MAINTENANCE</b>			
7202 · Maintenance-Structure & Grounds	1,629.01	1,629.01	0.00
7210-1 · Equipment & Tools	188.56	666.00	-477.44

**Gold Mountain CSD**  
**Profit & Loss Budget vs. Actual**  
**July through August 2020**

	Jul - Aug 20	Budget	\$ Over Budget
7210-2 · Auto Fuel & Maintenance	921.01	1,250.00	-328.99
7210-4 · Miscellaneous	0.00	0.00	0.00
7210-5 · Maintenance Supplies	117.96	166.66	-48.70
<b>Total 7210 · GENERAL MAINTENANCE</b>	<b>2,856.54</b>	<b>3,711.67</b>	<b>-855.13</b>
<b>Total 7200-1 · MAINTENANCE</b>	<b>15,138.84</b>	<b>12,098.59</b>	<b>3,040.25</b>
<b>8003 · ENGINEERING STUDIES</b>			
8003-1 · General Engineering	3,815.00	3,815.00	0.00
8003-10 · Master Plan	0.00	0.00	0.00
8003-11 · Leachfield Studies	0.00	0.00	0.00
8003-2 · Rate Study	0.00	0.00	0.00
8003-3 · System Mapping	0.00	0.00	0.00
8003-9 · Groundwater Management	0.00	0.00	0.00
<b>Total 8003 · ENGINEERING STUDIES</b>	<b>3,815.00</b>	<b>3,815.00</b>	<b>0.00</b>
<b>8051 · Water &amp; Sewer Oper Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 7200 · Operating Expenses</b>	<b>119,475.25</b>	<b>104,074.72</b>	<b>15,400.53</b>
<b>8500 · CAPITAL PROJECTS-WATER</b>			
8521 · High Elevation W. Tank Project	0.00	0.00	0.00
8528 · Vehicle & Large Equipment - WTR	0.00	0.00	0.00
8529 · Water Supply Prj - Well 33	0.00	0.00	0.00
8533 · Distribution System Improvement	0.00	0.00	0.00
8534 · Trailer Mounted Generator	0.00	0.00	0.00
8535 · Well 29 Improvements	451.01	451.01	0.00
8537 · Booster Stations - Upgrades	0.00	0.00	0.00
8538 · Well Abandonment	0.00	0.00	0.00
8539 · Exploratory Well Sites	0.00	0.00	0.00
8540 · Well 36	59,478.74	20,000.00	39,478.74
8541 · Well 37	68,527.18	68,527.18	0.00
8600 · Capital Improvement Cont. - WTR	0.00	0.00	0.00
8700 · Fixed Asset Offset Account	0.00	0.00	0.00
<b>Total 8500 · CAPITAL PROJECTS-WATER</b>	<b>128,456.93</b>	<b>88,978.19</b>	<b>39,478.74</b>
<b>8501 · CAPITAL PROJECTS-SEWER</b>			
8523 · Falling Water Leachfield Proj	3,793.85	18.85	3,775.00
8524 · Backup Leachfield	0.00	0.00	0.00
8525 · Windsong Leach Field	3,775.00	0.00	3,775.00
8536 · Vehicle & Large Equipment - SWR	0.00	0.00	0.00
8601 · Capital Improvement Cont. - SWR	0.00	0.00	0.00
8602 · Fixed Asset Offset Account	0.00	0.00	0.00
<b>Total 8501 · CAPITAL PROJECTS-SEWER</b>	<b>7,568.85</b>	<b>18.85</b>	<b>7,550.00</b>
<b>8800 · OPERATIONAL EXP- WTR RESERVE</b>			
8800-1 · Rate Study	0.00	0.00	0.00
8800-2 · System Development Charge Study	0.00	0.00	0.00
8800-3 · Phase 2 of Meter Replacement	918.38	0.00	918.38
8800-4 · Booster Station Maint.	0.00	0.00	0.00
8800-5 · Fixed Asset Offset Account	0.00	0.00	0.00
8800-6 · Vehicle Replacement	0.00	0.00	0.00
<b>Total 8800 · OPERATIONAL EXP- WTR RESERVE</b>	<b>918.38</b>	<b>0.00</b>	<b>918.38</b>
<b>8900 · OPERATIONAL EXP- SWR RESERVE</b>			
8900-1 · Rate Study	0.00	0.00	0.00
8900-2 · System Development Charge Study	0.00	0.00	0.00
<b>Total 8900 · OPERATIONAL EXP- SWR RESERVE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>256,419.41</b>	<b>193,071.76</b>	<b>63,347.65</b>
<b>Net Ordinary Income</b>	<b>-137,756.03</b>	<b>-79,193.51</b>	<b>-58,562.52</b>
<b>Other Income/Expense</b>			

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Accrual Basis

**Gold Mountain CSD**  
**Profit & Loss Budget vs. Actual**  
**July through August 2020**

	<u>Jul - Aug 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>
<b>Other Income</b>			
<b>9200 · RESTRICTED INC. - Water &amp; Sewer</b>			
9201 · Fee Income -Connection Fees	0.00	0.00	0.00
9203 · Water consumption charges	0.00	0.00	0.00
<b>Total 9200 · RESTRICTED INC. - Water &amp; Sewer</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Other Income</b>	0.00	0.00	0.00
<b>Other Expense</b>			
<b>9500 · RESERVE EXPENSES-Water &amp; Sewer</b>			
9501 · Land Acquisition	1,200.00	0.00	1,200.00
<b>Total 9500 · RESERVE EXPENSES-Water &amp; Sewer</b>	<u>1,200.00</u>	<u>0.00</u>	<u>1,200.00</u>
<b>Total Other Expense</b>	<u>1,200.00</u>	<u>0.00</u>	<u>1,200.00</u>
<b>Net Other Income</b>	<u>-1,200.00</u>	<u>0.00</u>	<u>-1,200.00</u>
<b>Net Income</b>	<u><b>-138,956.03</b></u>	<u><b>-79,193.51</b></u>	<u><b>-59,762.52</b></u>

**Gold Mountain CSD**  
**Statement of Cash Flows**  
July through August 2020

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	<u>Jul - Aug 20</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-138,956.03
Adjustments to reconcile Net Income to net cash provided by operations:	
1201 - *Accounts Receivable	9,203.49
2100 - Payroll Liabilities	<u>270.84</u>
Net cash provided by Operating Activities	<u>-129,481.70</u>
Net cash increase for period	-129,481.70
Cash at beginning of period	<u>730,515.89</u>
Cash at end of period	<u><u>601,034.19</u></u>

Gold Mountain CSD  
Balance Sheet  
As of August 31, 2020

	Aug 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1002 · Plumas Checking - CAPITAL	37,015.07
1003 · Plumas Checking - OPERATING	67,787.57
1004 · Fidelity Investments	496,013.01
Total Checking/Savings	600,815.65
Accounts Receivable	
1201 · *Accounts Receivable	5,969.08
Total Accounts Receivable	5,969.08
Other Current Assets	
1499 · Undeposited Funds	218.54
1800 · Prepaid Lease- Storage Building	87,534.22
Total Other Current Assets	87,752.76
Total Current Assets	694,537.49
Fixed Assets	
2400 · Land	290,000.00
2401 · EQUIPMENT	
2401-1 · FIXED ASSETS - WATER	
2401.10 · Land - Future water tank site	5,900.37
2401.11 · General equipment - Water	750,957.58
2401.12 · Water - Distribution System	1,129,353.59
Total 2401-1 · FIXED ASSETS - WATER	1,886,211.54
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	2,619,607.06
2410 · Accumulated Depreciation	
2410-1 · Accumulated depreciation- Water	-639,355.68
2410-2 · Accumulated depreciation- Sewer	-275,580.93
Total 2410 · Accumulated Depreciation	-914,936.61
2411 · Work In Progress - Water	
2411-1 · High Elevation Tank Project	24,868.47
2411-4 · Well 29 Improvements	12,079.81
Total 2411 · Work In Progress - Water	36,948.28
2412 · Work In Progress - Sewer	
2412-1 · Falling Water Dosing Project	178,762.77
2412-2 · Backup Leachfield	34,206.38
Total 2412 · Work In Progress - Sewer	212,969.15
2414 · Work in Progress - WTR Opt. Exp	
2414-1 · Meter Replacement Program	14,287.82
Total 2414 · Work In Progress - WTR Opt. Exp	14,287.82
Total Fixed Assets	2,258,875.70
<b>TOTAL ASSETS</b>	<b>2,953,413.19</b>

**Gold Mountain CSD**  
**Balance Sheet**  
As of August 31, 2020

	Aug 31, 20
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	235.29
Total Other Current Liabilities	235.29
Total Current Liabilities	235.29
Total Liabilities	235.29
Equity	
3100 · Fund Balances	
3001-1 · Fund Balance - Operating	2,509,435.26
3002-1 · Fund Balance RES - Capital WTR	220,199.87
3002-2 · Fund Balance RES - Capital SWR	70,122.33
3003-1 · Fund Balance RES- WTR Operating	168,298.00
3003-2 · Fund Balance RES- SWR Operating	147,422.00
Total 3100 · Fund Balances	3,115,477.46
3900 · Retained Earnings	-23,343.53
Net Income	-138,956.03
Total Equity	2,953,177.90
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,953,413.19</b>

**Gold Mountain CSD - Fire Fund**  
**Profit & Loss Budget vs. Actual**  
 July through August 2020

	Jul - Aug 20	Budget	\$ Over Budget
<b>Income</b>			
5001 · Fire Protection Revenue	33,603.91	33,603.91	0.00
5004 · Interest Income	64.12	64.12	0.00
5005 · Fidelity - Interest Income	1.31	0.00	1.31
<b>Total Income</b>	<b>33,669.34</b>	<b>33,668.03</b>	<b>1.31</b>
<b>Expense</b>			
7000 · Expenditures			
7010 · Admin Fee - W&S	0.00	0.00	0.00
7013 · Wages Expense	0.00	0.00	0.00
7014 · Payroll Taxes	0.00	0.00	0.00
7015 · Misc, Equipment & Supplies	22.33	0.00	22.33
7016 · Fire Manager	0.00	0.00	0.00
7017 · Fire Coordinator	0.00	0.00	0.00
7020 · Fire Protection Contract	9,012.50	9,012.50	0.00
7025 · Attack Vehicle Maintenance	90.99	90.99	0.00
7030 · Community Awareness & Education	0.00	0.00	0.00
7040 · Volunteer Fire Fighter Support	0.00	0.00	0.00
7050 · Emergency Notification System	0.00	0.00	0.00
7058 · Bank Charges	24.00	0.00	24.00
<b>Total 7000 · Expenditures</b>	<b>9,149.82</b>	<b>9,103.49</b>	<b>46.33</b>
7250 · Special Projects			
7250-1 · Tactical Emergency Response Plan	0.00	0.00	0.00
7250-2 · Hazardous Fuel Program	0.00	0.00	0.00
7250-4 · Fire Protection Consultant	0.00	0.00	0.00
7250-5 · Master Plan	0.00	0.00	0.00
<b>Total 7250 · Special Projects</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7500 · Operating Contingency	0.00	0.00	0.00
8900 · Capital Projects			
8900-1 · Quick Attack Vehicle Improve	0.00	0.00	0.00
8900-2 · Fire Flow Infrastructure	0.00	0.00	0.00
8900-20 · Fuel Break Maintenance Reserve	0.00	0.00	0.00
<b>Total 8900 · Capital Projects</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9000 · Capital Reserve - Expenses			
9000-1 · Community Bldg/Firehouse	0.00	0.00	0.00
9000-2 · Water Tank Hydrant	0.00	0.00	0.00
9000-3 · Fire Truck Connections BS 2 & 6	0.00	0.00	0.00
9000-4 · Quick Attack Vehicle - Upgrades	0.00	0.00	0.00
9000-5 · Communications System - Upgrade	0.00	0.00	0.00
9000-6 · Future Hydrants	0.00	0.00	0.00
9000-7 · Fire Flow - Upgrade	0.00	0.00	0.00
<b>Total 9000 · Capital Reserve - Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9100 · Operational Reserve - Expenses			
9100-1 · Fire Pipelines - Study	0.00	0.00	0.00
9100-2 · Study Expanding QAV to Cert	0.00	0.00	0.00
<b>Total 9100 · Operational Reserve - Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expense</b>	<b>9,149.82</b>	<b>9,103.49</b>	<b>46.33</b>
<b>Net Income</b>	<b>24,519.52</b>	<b>24,564.54</b>	<b>-45.02</b>



**Gold Mountain CSD - Fire Fund**  
**Statement of Cash Flows**  
July through August 2020

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	<u>Jul - Aug 20</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	24,519.52
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 - Accounts Receivable	<u>-3,509.85</u>
Net cash provided by Operating Activities	<u>21,009.67</u>
Net cash increase for period	21,009.67
Cash at beginning of period	<u>318,630.84</u>
Cash at end of period	<u><u>339,640.51</u></u>

## Gold Mountain CSD - Fire Fund

09/10/20

## Balance Sheet

Accrual Basis

As of August 31, 2020

	Aug 31, 20
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1004 · Fidelity Investments	
1002 · Reserved for Annexation	30,000.00
1003 · Reserve for Fuel Break Maint.	22,500.00
1004 · Fidelity Investments - Other	101,262.92
Total 1004 · Fidelity Investments	153,762.92
1005-1 · Plumas Bank - Capital Fire	929.67
1005 · Plumas Bank - Checking Fire	184,947.92
Total Checking/Savings	339,640.51
Accounts Receivable	
11000 · Accounts Receivable	3,509.90
Total Accounts Receivable	3,509.90
Total Current Assets	343,150.41
Fixed Assets	
1500 · General Equipment	100,889.58
1510 · Accumulated Depreciation	-49,416.44
1520 · Investment in Fixed Assets	-51,473.14
Total Fixed Assets	0.00
<b>TOTAL ASSETS</b>	<b>343,150.41</b>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3001 · Fund Balance	55,696.89
3002 · Assigned Fund Balance	52,500.00
3003 · Fund Capital Reserve	189,391.00
3004 · Fund Operational Reserve	21,043.00
Net Income	24,519.52
Total Equity	343,150.41
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>343,150.41</b>