

Profit & Loss Budget vs. Actual - Water Sewer Operating

December 2020

				Dec 20	Budget	\$ Over Budget
6200 · INCOME						
6201 · Water & Sewer Service Fees						
6201-1 · Water & Sewer - Connected				472.00	0.00	472.00
6201-2 · Water & Sewer - Standby				1.77	0.00	1.77
6201-3 · W&S- Commercial-Connected				0.00	0.00	0.00
6201-4 · W&S- Commerical Standby				0.00	0.00	0.00
Total 6201 · Water & Sewer Service Fees				473.77	0.00	473.77
6202 · Interest & Late Charges				0.00	0.00	0.00
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				375.00	0.00	375.00
			Total Income	863.15	0.00	863.15
7200 · Operating Expenses						
7000 · PERSONNEL						
7001 · Salaries						
7001-1 · General Manager				3,760.00	3,600.00	160.00
7001-10 · Fire Manager				225.62	0.00	225.62
7001-11 · Fire Coordinator				747.63	0.00	747.63
7001-13 · Operator 1				5,240.00	3,567.00	1,673.00
7001-2 · Administrative Manager				6,410.25	6,540.00	-129.75
7001-20 · Clerical Assistant				0.00	461.52	-461.52
7001-21 · Comptroller				0.00	0.00	0.00
7001-3 · Maintenance Lead				0.00	0.00	0.00
7001-4 · OPT 1 In Training.				4,621.63	4,675.20	-53.57
7001-5 · Utility Operator 2 PT				0.00	0.00	0.00
7001-6 · Asst. General Mgr/ Lead OPT				9,833.76	9,583.10	250.66
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				30,838.89	28,426.82	2,412.07
7010 · Payroll Expenses Dir Dep Fee				14.00	0.00	14.00
7020 · Payroll Taxes				2,759.81	2,490.11	269.70
7021 · Workers Compensation Insur.				0.00	0.00	0.00
7035 · Flexible Compensation				5,237.35	5,002.59	234.76
7036 · Employee Insurance				1,291.04	576.90	714.14
7042 · TRAINING				637.50	637.50	0.00
Total 7000 · PERSONNEL				40,778.59	37,133.92	3,644.67
7050 · SERVICES and SUPPLIES						
7045 · Water Licenses/Fees				0.00	0.00	0.00
7046 · Sewer Licenses/Fees				5,696.00	5,500.00	500.00
7047 · Insurance				547.50	0.00	547.50
7048 · Rents & Leases						
7048-1 · Storage Building Lease				0.00	0.00	0.00

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		7048-2 · Rent Admin.	1,010.00	865.00	145.00
		7048-3 · Storage Building Expenses	0.00	0.00	0.00
		Total 7048 · Rents & Leases	1,010.00	865.00	145.00
		7049 · Utilities	125.48	108.33	17.15
		7051 · Communications	817.49	291.66	525.83
		7054 · Miscellaneous	2,500.00	458.25	2,041.75
		7055 · Elections	0.00	0.00	0.00
		7056 · Publications	0.00	0.00	0.00
		7057 · Memberships	0.00	0.00	0.00
		7058 · Bank charges	25.00	0.00	25.00
		7059 · Office Furniture & Equipment	0.00	0.00	0.00
		7060 · Office Expense & Supplies	136.14	136.14	0.00
		7061 · PROFESSIONAL Services			
		7061-1 · Accounting	0.00	0.00	0.00
		7061-2 · Legal	-192.61	0.00	-192.61
		7061-3 · Audit	6,500.00	6,400.00	100.00
		7061-4 · Comptroller Consultant	0.00	0.00	0.00
		7061-5 · Professional Services - Other	622.37	0.00	622.37
		Total 7061 · PROFESSIONAL Services	6,929.76	6,400.00	529.76
		7062 · EQUIPMENT RENTAL	0.00	0.00	0.00
		7063 · HOA/CSD Fees	0.00	0.00	0.00
		7065 · Travel & Accomodations	292.65	292.65	0.00
		Total 7050 · SERVICES and SUPPLIES	18,080.02	14,052.03	4,027.99
		7200-1 · MAINTENANCE			
		7203 · Water Maintenance			
		7203-1 · WATER PRODUCTION			
		72031.1 · Wells	45.03	41.66	3.37
		72031.2 · Electric	0.00	958.33	-958.33
		72031.3 · Testing	54.20	375.00	-320.80
		72031.4 · Other - water production	0.00	41.66	-41.66
		Total 7203-1 · WATER PRODUCTION	99.23	1,416.65	-1,317.42
		7203-2 · WATER DISTRIBUTION			
		72032.1 · Distribution - Pipes	3,666.68	333.00	3,333.68
		72032.2 · Booster Stations	19.32	250.00	-230.68
		72032.3 · Electric	0.00	1,166.66	-1,166.66
		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
		Total 7203-2 · WATER DISTRIBUTION	3,686.00	1,749.66	1,936.34
		Total 7203 · Water Maintenance	3,785.23	3,166.31	618.92
		7209 · SEWER SYSTEM			
		72032.7 · Leachfield Electric	0.00	83.33	-83.33
		7209-1 · Transmission	0.00	333.00	-333.00
		7209-2 · Disposal/Treatment	0.00	20.83	-20.83

Profit & Loss Budget vs. Actual - Water Sewer Operating

December 2020

				Dec 20	Budget	\$ Over Budget
			7209-3 · Testing - sewer	49.00	291.66	-242.66
			7209-4 · Septic tank maintenance	0.00	0.00	0.00
			7209-5 · Septic Pumping	0.00	0.00	0.00
			7209-6 · Sewer System - Other	69.50	83.33	-13.83
			Total 7209 · SEWER SYSTEM	118.50	812.15	-693.65
			7210 · GENERAL MAINTENANCE			
			7202 · Maintenance-Structure & Grounds	566.64	375.21	191.43
			7210-1 · Equipment & Tools	0.00	333.00	-333.00
			7210-2 · Auto Fuel & Maintenance	290.75	625.00	-334.25
			7210-4 · Miscellaneous	0.00	0.00	0.00
			7210-5 · Maintenance Supplies	29.15	83.33	-54.18
			Total 7210 · GENERAL MAINTENANCE	886.54	1,416.54	-530.00
			Total 7200-1 · MAINTENANCE	4,790.27	5,395.00	-604.73
			7300 · ENGINEERING STUDIES			
			7003-1 · General Engineering	1,370.00	0.00	1,370.00
			7003-2 · Master Plan	0.00	0.00	0.00
			7003-3 · Leachfield Studies	0.00	0.00	0.00
			7003-4 · Rate Study	0.00	0.00	0.00
			7003-5 · System Mapping	0.00	0.00	0.00
			Total 7300 · ENGINEERING STUDIES	1,370.00	0.00	1,370.00
			Total 7200 · Operating Expenses	65,018.88	56,580.95	8,437.93
			Net Income	-64,155.73	-56,580.95	-7,574.78

Gold Mountain CSD

Profit & Loss Capital Budget vs. Actual - Water & Sewer Capital

July 2020 - June 2020 - YTD

			TOTAL	TOTAL	Difference
			Jul '20 - Jun '21	Budget	\$ Over Budget
CAPITAL ASSETS - Income					
	• Fidelity Investments Bank - Operational Reserves		333,376.70	0.00	-333,376.70
	• Fidelity Investments Bank - Capital Restricted Reserves		83,691.93	0.00	-83,691.93
	• Plumas Bank - Operating Capital Reserve		17,073.34	0.00	-17,073.34
	• Fee Income -Connection Fees		0.00	20,000.00	20,000.00
	• Water consumption charges		0.00	10,000.00	10,000.00
Total CAPITAL ASSETS - INCOME			434,141.97	30,000.00	-404,141.97

	• Well 29 Improvements		0.00	5,000.00	-5,000.00
	• Booster Stations - Upgrades		0.00	10,000.00	-10,000.00
	• Well Abandonment		3,500.00	10,000.00	-6,500.00
	• Well 36		59,594.37	20,000.00	39,594.37
	• Well 37		137,449.97	85,000.00	52,449.97
Total CAPITAL PROJECTS-WATER			200,544.34	130,000.00	70,544.34

• CAPITAL PROJECTS-SEWER

	• Falling Water Leachfield Proj		4,341.24	5,000.00	-658.76
	• Backup Leachfield		0.00	5,000.00	-5,000.00
	• Windsong Leach Field		3,775.00	0.00	3,775.00
Total CAPITAL PROJECTS-SEWER			8,116.24	10,000.00	-1,883.76

• OPERATIONAL EXP- WTR RESERVE

	• Rate Study		0.00	7,500.00	-7,500.00
	• System Development Charge Study		0.00	7,500.00	-7,500.00
	• Vehicle Replacement		0.00	5,000.00	-5,000.00
Total OPERATIONAL EXP- WTR RESERVE			0.00	20,000.00	20,000.00

• OPERATIONAL EXP- SWR RESERVE

	• Rate Study		0.00	7,500.00	-7,500.00
	• System Development Charge Study		0.00	7,500.00	-7,500.00
	• Vehicle Replacement		0.00	5,000.00	-5,000.00
Total OPERATIONAL EXP- SWR RESERVE			0.00	20,000.00	20,000.00
Total Capital Expenses			208,660.58	180,000.00	28,660.58
Net Ordinary Income			225,481.39	150,000.00	375,481.39

Gold Mountain CSD
Balance Sheet
As of December 31, 2020
Dec 31, 20

ASSETS

Current Assets

Checking/Savings

1002 · Plumas CHK- Cap. Restricted	17,073.34
1003 · Plumas Checking - OPERATING	19,368.72
1004 · Fidelity Investments	333,376.70
1005 · Fidelity Inv. - CAP. Restricted	83,691.93

Total Checking/Savings 453,510.69

Accounts Receivable

1201 · *Accounts Receivable	5,068.32
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Total Accounts Receivable 5,068.32

Other Current Assets

1499 · Undeposited Funds	4,401.09
1800 · Prepaid Lease- Storage Building	85,589.02

Total Other Current Assets 89,990.11

Total Current Assets 548,569.12

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	750,957.58
2401.12 · Water - Distribution System	1,149,371.60

Total 2401-1 · FIXED ASSETS - WATER 1,947,576.15

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 2,680,971.67

2410 · Accumulated Depreciation

2410-1 · Accumulated depreciation- Water	-694,360.30
2410-2 · Accumulated depreciation- Sewer	-293,748.38

Total 2410 · Accumulated Depreciation -988,108.68

2411 · Work In Progress - Water

2411-1 · High Elevation Tank Project	24,868.47
2411-4 · Well 29 Improvements	28,866.19
2411-5 · Well 36	59,594.37
2411-6 · Well 37	146,252.30
2411-8 · Well Abandonment	3,500.00
2411-9 · Exploratory Well Sites	108,098.34

Total 2411 · Work In Progress - Water 371,179.67

2412 · Work In Progress - Sewer

2412-1 · Falling Water Dosing Project	184,874.99
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Gold Mountain CSD
Balance Sheet
As of December 31, 2020

	<u>Dec 31, 20</u>
2412-2 · Backup Leachfield	34,206.38
2412-3 · Windsong Leachfield	3,775.00
Total 2412 · Work In Progress - Sewer	222,856.37
2414 · Work in Progress - WTR Opt. Exp	
2414-1 · Meter Replacement Program	38,127.15
Total 2414 · Work In Progress - WTR Opt. Exp	38,127.15
Total Fixed Assets	2,615,026.18
TOTAL ASSETS	3,163,595.30
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · *Accounts Payable	16,200.00
Total Accounts Payable	16,200.00
Other Current Liabilities	
2100 · Payroll Liabilities	-35.55
2120 · Accrued Vacation	1,449.54
Total Other Current Liabilities	1,413.99
Total Current Liabilities	17,613.99
Total Liabilities	17,613.99
Equity	
3100 · Fund Balances	
3001-1 · Fund Balance - Operating	2,588,286.11
3002-1 · Fund Balance RES - Capital WTR	238,810.01
3002-2 · Fund Balance RES - Capital SWR	74,264.89
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	-21,947.21
Net Income	-49,152.49
Total Equity	3,145,981.31
TOTAL LIABILITIES & EQUITY	3,163,595.30

Gold Mountain CSD - Fire Fund

Profit & Loss Budget vs. Actual

December 2020

		Dec 20	Budget	\$ Over Budget
Income				
	5001 · Fire Protection Revenue	0.00	0.00	0.00
	5004 · Interest Income	0.00	0.00	0.00
	5005 · Fidelity - Interest Income	11.46	0.00	11.46
Total Income		11.46	0.00	11.46
Expense				
	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	0.00	0.00	0.00
	7016 · Fire Manager	0.00	0.00	0.00
	7017 · Fire Coordinator	0.00	0.00	0.00
	7020 · Fire Protection Contract	0.00	0.00	0.00
	7025 · Attack Vehicle Maintenance	0.00	0.00	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	12.00	0.00	12.00
Total 7000 · Expenditures		12.00	0.00	12.00
	7250 · Special Projects			
	7250-1 · Tactical Emergency Response Plan	0.00	0.00	0.00
	7250-2 · Hazardous Fuel Program	-3,193.00	0.00	-3,193.00
	7250-4 · Fire Protection Consultant	0.00	0.00	0.00
	7250-5 · Master Plan	0.00	0.00	0.00
Total 7250 · Special Projects		-3,193.00	0.00	-3,193.00
	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
Total 8900 · Capital Projects		0.00	0.00	0.00
	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
Total 9000 · Capital Reserve - Expenses		0.00	0.00	0.00
	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
Total 9100 · Operational Reserve - Expenses		0.00	0.00	0.00
Total Expense		-3,181.00	0.00	-3,181.00
Net Income		3,192.46	0.00	3,192.46

Gold Mountain CSD - Fire Fund

Balance Sheet

As of December 31, 2020

Dec 31, 20

ASSETS

Current Assets

Checking/Savings

1004 · Fidelity Investments	
1002 · Reserved for Annexation	30,000.00
1003 · Reserve for Fuel Break Maint.	25,000.00
1004 · Fidelity Investments - Other	98,809.34
Total 1004 · Fidelity Investments	<u>153,809.34</u>
1005-1 · Plumas Bank - Capital Fire	881.67
1005 · Plumas Bank - Checking Fire	145,973.50

Total Checking/Savings 300,664.51

Accounts Receivable

11000 · Accounts Receivable	3,193.05
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Total Accounts Receivable 3,193.05

Total Current Assets 303,857.56

Fixed Assets

1500 · General Equipment	110,739.58
1510 · Accumulated Depreciation	-53,901.91
1520 · Investment in Fixed Assets	-56,837.67

Total Fixed Assets 0.00

TOTAL ASSETS 303,857.56

LIABILITIES & EQUITY

Equity

3001 · Fund Balance	46,839.33
3002 · Assigned Fund Balance	55,000.00
3003 · Fund Capital Reserve	189,391.00
3004 · Fund Operational Reserve	21,043.00
Net Income	-8,415.77

Total Equity 303,857.56

TOTAL LIABILITIES & EQUITY 303,857.56