

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
July through August 2022

	Jul - Aug 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
6000 · INCOME			
6100 · Water & Sewer Service Fees			
6100-1 · Water & Sewer - Connected	44,061.49	43,445.75	615.74
6100-2 · Water & Sewer - Unconnected	81,073.41	85,629.25	-4,555.84
6100-3 · W&S- Commercial-Connected	12,078.88	12,890.50	-811.62
6100-4 · W&S- Commerical Unconnected	0.00	264.25	-264.25
6100-5 · W&S Residential Usage Charges	2,838.16	6,464.50	-3,626.34
6100-6 · W&S Commercial Usage Charges	4,955.89	4,135.75	820.14
Total 6100 · Water & Sewer Service Fees	145,007.83	152,830.00	-7,822.17
6201 · Interest & Late Charges	365.12	583.30	-218.18
6205 · Miscellaneous services charges	0.00	500.00	-500.00
6207 · Miscellaneous income	0.00	500.00	-500.00
Total 6000 · INCOME	145,372.95	154,413.30	-9,040.35
6208 · Change in investment value	220.05		
Total Income	145,593.00	154,413.30	-8,820.30
Gross Profit	145,593.00	154,413.30	-8,820.30
Expense			
7000 · Operating Expenses			
7110 · PERSONNEL			
7111 · Salaries			
7111-1 · General Manager/ treasurer	6,936.00	5,720.00	1,216.00
7111-2 · Office Administrator	3,326.50	3,986.70	-660.20
7111-3 · Asst. General Mgr/ Lead OPT	14,720.00	12,937.60	1,782.40
7111-4 · Operator 1A (KA)	8,600.94	7,453.30	1,147.64
7111-5 · Operator 1B (WC)	8,259.20	7,259.20	1,000.00
7111-6 · Fire Coordinator	1,521.52	0.00	1,521.52
7111-7 · On call	2,118.86	2,317.00	-198.14
7111-8 · GPS mapping intern	1,140.80	793.30	347.50
Total 7111 · Salaries	46,623.82	40,467.10	6,156.72
7112 · Compensation - Other			
7112-1 · Payroll expenses dir dep fee	10.50	25.00	-14.50
7112-2 · Overtime contingency	1,096.26	1,333.30	-237.04
7112-3 · Payroll taxes	4,317.52	4,076.22	241.30
7112-4 · Workers compensation insur.	0.00	2,753.20	-2,753.20
7112-5 · Performance incentives	0.00	1,000.00	-1,000.00
7112-6 · Flexible compensation	7,093.90	6,008.06	1,085.84
7112-7 · Employee insurance	1,448.40	1,421.30	27.10
7112-8 · Traning	858.93	666.70	192.23
7112-9 · Travel and accomications	0.00	416.70	-416.70
Total 7112 · Compensation - Other	14,825.51	17,700.48	-2,874.97
Total 7110 · PERSONNEL	61,449.33	58,167.58	3,281.75
Total 7000 · Operating Expenses	61,449.33	58,167.58	3,281.75

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7120 · SERVICES and SUPPLIES			
7120-1 · Water Licenses/Fees	0.00	250.00	-250.00
7120-10 · Bank Charges	89.00	41.70	47.30
7120-11 · Office Furniture & Equipment	5,555.76	6,045.50	-489.74
7120-12 · Office expense & supplies	766.05	666.70	99.35
7120-14 · Maintance building expense	0.00	1,083.30	-1,083.30
7120-16 · HOA fees	0.00	486.70	-486.70
7120-18 · Accounting	6,200.00	6,583.30	-383.30
7120-19 · Legal	594.00	1,500.00	-906.00
7120-2 · Sewer Licenses/Fees	0.00	1,166.70	-1,166.70
7120-20 · Audit	0.00	1,200.00	-1,200.00
7120-21 · Rate study	3,023.75	3,000.00	23.75
7120-22 · IT serevices	0.00	666.70	-666.70
7120-23 · Professional service other	160.00	166.70	-6.70
7120-24 · Equipment rental	0.00	83.30	-83.30
7120-3 · Insurance	14,425.09	18,000.00	-3,574.91
7120-4 · Rent	2,045.00	1,996.30	48.70
7120-5 · Utilities	193.87	333.30	-139.43
7120-6 · Communications	563.94	1,275.00	-711.06
7120-7 · Miscellaneous	0.00	250.00	-250.00
7120-8 · Publications	0.00	41.70	-41.70
7120-9 · Memberships	0.00	450.00	-450.00
Total 7120 · SERVICES and SUPPLIES	33,616.46	45,286.90	-11,670.44
7130 · WATER OPERATIONS and MAINTENANC			
7131 · WATER PRODUCTION			
7131-1 · Wells	0.00	133.30	-133.30
7131-2 · Electic	2,728.72	2,000.00	728.72
7131-3 · Testing	146.35	583.30	-436.95
Total 7131 · WATER PRODUCTION	2,875.07	2,716.60	158.47
7132 · WATER DISTRIBUTION			
7132-1 · Distribution-pipes	0.00	416.70	-416.70
7132-2 · Boster stations	1,895.12	400.00	1,495.12
7132-3 · Electric	691.05	1,833.40	-1,142.35
7132-4 · Meter maintenance	2,122.26	200.00	1,922.26
7132-5 · Storage tanks	0.00	250.00	-250.00
Total 7132 · WATER DISTRIBUTION	4,708.43	3,100.10	1,608.33
7133 · Water Contingency	0.00	333.30	-333.30
Total 7130 · WATER OPERATIONS and MAINTENANC	7,583.50	6,150.00	1,433.50
7140 · SEWER OPERATIONS and MAINT			
7140-1 · Transmission-pipes	1,999.09	500.00	1,499.09
7140-2 · Disposal \ treatment	0.00	1,000.00	-1,000.00
7140-3 · Testing-sewer	146.35	1,166.70	-1,020.35
7140-4 · Septic tank maintenance	553.97	250.00	303.97
7140-5 · Septic pumping	0.00	4,000.00	-4,000.00
7140-6 · Leachfield electric	193.30	250.00	-56.70
7140-7 · Sewer contingency	0.00	333.30	-333.30
Total 7140 · SEWER OPERATIONS and MAINT	2,892.71	7,500.00	-4,607.29
7150 · GENERAL MAINTENANCE			
7150-1 · Maintenance- structure & ground	44.14	500.00	-455.86
7150-2 · Equipment & tools	0.00	166.70	-166.70
7150-3 · Auto fuel & maintenance	876.71	1,250.00	-373.29
7150-4 · Maintenance supplies	0.00	166.70	-166.70
7150-5 · Maintenacne contingency	0.00	166.70	-166.70
Total 7150 · GENERAL MAINTENANCE	920.85	2,250.10	-1,329.25

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7160 · ENGINEERING STUDIES			
7160-1 · General engineering	0.00	833.30	-833.30
7160-2 · System mapping	32.14	416.70	-384.56
7160-3 · Master plan update	0.00	1,330.00	-1,330.00
7160-4 · Leachfield studies	0.00	583.30	-583.30
7160-5 · Groundwater management	0.00	333.40	-333.40
7160-6 · Engineering contingency	0.00	333.30	-333.30
Total 7160 · ENGINEERING STUDIES	32.14	3,830.00	-3,797.86
8501 · CAPITAL PROJECTS-SEWER			
8523 · Falling Water Leachfield Proj	40,545.72	0.00	40,545.72
Total 8501 · CAPITAL PROJECTS-SEWER	40,545.72	0.00	40,545.72
Total Expense	147,040.71	123,184.58	23,856.13
Net Ordinary Income	-1,447.71	31,228.72	-32,676.43
Other Income/Expense			
Other Income			
9200 · RESTRICTED INC. - Water & Sewer			
9203 · Water consumption charges	7.90	0.00	7.90
Total 9200 · RESTRICTED INC. - Water & Sewer	7.90	0.00	7.90
Total Other Income	7.90	0.00	7.90
Other Expense			
9502 · Trs to Op Reserves	0.00	1,916.70	-1,916.70
9503 · Trs to Capital Fund	0.00	2,166.70	-2,166.70
Total Other Expense	0.00	4,083.40	-4,083.40
Net Other Income	7.90	-4,083.40	4,091.30
Net Income	-1,439.81	27,145.32	-28,585.13

Gold Mountain CSD
Balance Sheet
As of August 31, 2022

	Aug 31, 22
ASSETS	
Current Assets	
Checking/Savings	
CAPITAL ACCOUNTS	
1002 · Plumas Chkng - Capital (0690)	27,313.21
1005 · Fidelity Capital Act.(Z40)	171,847.72
Total CAPITAL ACCOUNTS	199,160.93
GRANT FUNDS	
1001 · Plumas Bank - Grant Fund (0679)	2,710.96
Total GRANT FUNDS	2,710.96
OPERATING ACCOUNTS	
1003 · Plumas Checking - Operat (7369)	24,570.83
1004 · Fidelity Operating Rsrves (Z69)	180,585.54
Total OPERATING ACCOUNTS	205,156.37
Total Checking/Savings	407,028.26
Accounts Receivable	
1201 · *Accounts Receivable	18,967.23
Total Accounts Receivable	18,967.23
Other Current Assets	
1499 · Undeposited Funds	1,066.98
1800 · Prepaid Lease- Storage Building	83,643.82
Total Other Current Assets	84,710.80
Total Current Assets	510,706.29
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
2411 · Work In Progress - Water	
2411-1 · High Elevation Tank Project	24,868.47
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	494,500.85

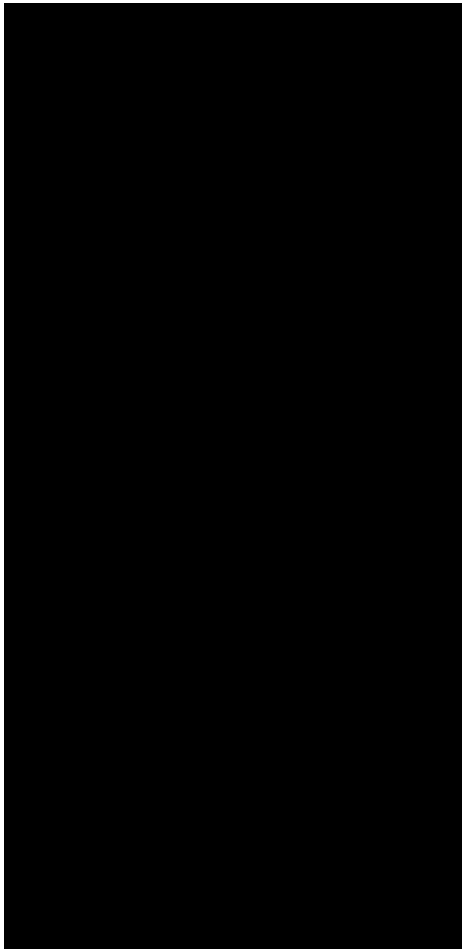
Gold Mountain CSD
Balance Sheet
As of August 31, 2022

	Aug 31, 22
2412 · Work In Progress - Sewer	
2412-1 · Falling Water Dosing Project	187,660.09
2412-2 · Backup Leachfield	53,362.83
2412-3 · Windsong Leachfield	3,775.00
Total 2412 · Work In Progress - Sewer	244,797.92
Total Fixed Assets	2,852,253.98
TOTAL ASSETS	3,362,960.27
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	-35.55
2110 · Direct Deposit Liabilities	-50.00
2130 · Unearned Income	242,714.00
Total Other Current Liabilities	242,628.45
Total Current Liabilities	242,628.45
Total Liabilities	242,628.45
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	-99,744.68
Net Income	2,995.49
Total Equity	3,120,331.82
TOTAL LIABILITIES & EQUITY	3,362,960.27

Gold Mountain CSD
A/R Aging Summary
As of August 31, 2022

Current	1 - 30	31 - 60	61 - 90	> 90
29.06	0.00	0.00	264.29	0.00
9.59	0.00	0.00	87.29	0.00
0.00	0.00	0.00	7.67	0.00
0.00	0.00	0.00	7.67	0.00
0.00	0.00	0.00	3.66	0.00
0.00	0.00	465.88	0.00	0.00
518.17	0.00	0.00	0.00	0.00
499.53	0.00	0.00	13.70	472.00
0.00	0.00	0.00	13.70	0.00
48.62	0.00	0.00	271.40	790.91
26.42	0.00	0.00	0.00	0.00
0.00	0.00	0.00	13.70	0.00
264.29	0.00	0.00	0.00	0.00
0.00	0.00	0.00	5.14	0.00
29.06	0.00	0.00	264.29	1.60
29.06	0.00	0.00	264.29	0.00
0.00	0.00	0.00	87.29	0.00
0.00	0.00	0.00	5.14	0.00
74.08	0.00	0.00	271.37	785.82
51.16	0.00	0.00	465.10	0.00
0.00	0.00	0.00	87.29	0.00
0.00	0.00	0.00	264.29	0.00
0.00	0.00	0.00	264.29	0.00
0.00	0.00	0.00	470.12	0.00
0.00	0.00	0.00	998.70	0.00
314.59	0.00	0.00	33.03	915.94
0.00	0.00	0.00	1.60	0.00
33.03	0.00	0.00	300.25	0.18
26.42	0.00	0.00	0.00	0.00
0.00	0.00	0.00	269.43	177.00
0.00	0.00	0.00	102.07	5,304.21
0.00	0.00	0.00	102.07	5,304.21
43.22	0.00	0.00	266.06	375.24
0.00	0.00	0.00	87.29	0.00
29.06	0.00	0.00	264.29	0.00
29.06	0.00	0.00	264.29	0.00
0.00	0.00	0.00	86.42	0.00
29.06	0.00	0.00	264.29	0.00
0.00	0.00	0.00	87.29	0.00
264.29	0.00	0.00	0.00	177.00
459.49	0.00	0.00	462.82	0.00
36.14	0.00	0.00	289.77	791.91
0.00	0.00	0.00	87.29	0.00
0.00	0.00	0.00	264.29	177.00
49.25	0.00	0.00	287.93	720.05
29.06	0.00	0.00	269.43	177.00
264.29	0.00	0.00	0.00	0.00
29.06	0.00	0.00	264.29	0.00
29.06	0.00	0.00	264.29	0.00
0.00	0.00	0.00	5.14	0.00
29.06	0.00	0.00	264.29	1.55
29.06	0.00	0.00	264.29	0.00
29.06	0.00	0.00	264.29	177.00
31.70	0.00	0.00	264.29	0.00

Gold Mountain CSD
A/R Aging Summary
As of August 31, 2022



<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>
29.06	0.00	0.00	264.29	1.60
51.81	0.00	0.00	471.04	4.26
80.87	0.00	0.00	735.33	5.86
0.00	0.00	0.00	90.49	0.00
0.00	0.00	0.00	1.60	0.00
0.00	0.00	0.00	92.09	0.00
0.00	0.00	0.00	0.00	295.00
0.00	0.00	0.00	0.00	295.00
170.34	0.00	0.00	498.29	2,099.13
29.06	0.00	0.00	243.05	21.24
29.06	0.00	0.00	264.29	0.00
58.12	0.00	0.00	507.34	21.24
0.00	0.00	0.00	87.29	0.00
0.00	0.00	0.00	25.61	61.27
55.17	0.00	0.00	264.29	375.24
29.06	0.00	0.00	264.29	0.00
0.00	0.00	0.00	80.34	0.00
0.00	0.00	0.00	123.99	0.00
0.00	0.00	0.00	204.33	0.00
29.06	0.00	0.00	264.29	0.00
0.00	0.00	0.00	87.29	0.00
50.97	0.00	0.00	463.40	0.00
29.06	0.00	0.00	264.29	0.00
3,865.65	0.00	465.88	12,160.87	13,902.15

TOTAL

Gold Mountain CSD - Fire Fund
Profit & Loss Budget vs. Actual
 July through August 2022

	Jul - Aug 22	Budget	\$ Over Budget
Income			
4010 · Fire Protection Revenue	0.00	1.00	-1.00
4020 · Interest & Late Charges	0.00	416.70	-416.70
4030 · Misc. Income	50,000.00	5,833.30	44,166.70
6001 · Change in invest value	16.03		
Total Income	50,016.03	6,251.00	43,765.03
Expense			
5000 · OPERATING EXPENSES			
5200 · Operations			
5210 · Admin Fee - W & S	0.00	2,750.00	-2,750.00
5220 · Fire Protection Contract	9,282.88	6,583.30	2,699.58
5230 · Firewise Support	212.22	416.70	-204.48
5240 · Fireflow Maintenance	0.00	250.00	-250.00
5250 · Tactical Emergency Resp Plan	0.00	83.30	-83.30
5260 · Training	0.00	83.30	-83.30
5270 · Volunteer Fire Fighter Support	0.00	83.30	-83.30
Total 5200 · Operations	9,495.10	10,249.90	-754.80
5300 · Quick Attack Vehicle			
5310 · Fuel and Maintenance	0.00	125.00	-125.00
5320 · Repairs	0.00	250.00	-250.00
5330 · Equipment and Supplies	1,519.00	916.70	602.30
Total 5300 · Quick Attack Vehicle	1,519.00	1,291.70	227.30
5400 · Special Projects			
5410 · Hazardous Fuel Treatment	1,406.31	2,333.30	-926.99
5420 · Hazardous Fuel Management	0.00	666.70	-666.70
Total 5400 · Special Projects	1,406.31	3,000.00	-1,593.69
Total 5000 · OPERATING EXPENSES	12,420.41	14,541.60	-2,121.19
6000 · CAPITAL PROGRAMS			
6010 · Quick Attack Vehicle Upgrades	0.00	5,833.30	-5,833.30
6020 · Fireflow Upgrades	0.00	750.00	-750.00
6030 · Fire Break Maint Reserve	0.00	333.30	-333.30
6040 · Annexation Reserve	0.00	333.30	-333.30
6050 · Transfer to Fire Reserve	0.00	1,484.89	-1,484.89
Total 6000 · CAPITAL PROGRAMS	0.00	8,734.79	-8,734.79
Total Expense	12,420.41	23,276.39	-10,855.98
Net Income	37,595.62	-17,025.39	54,621.01

Gold Mountain CSD - Fire Fund
Balance Sheet
As of August 31, 2022

	Aug 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1004 · Fidelity Investments	
1002 · Reserved for Annexation	30,000.00
1003 · Reserve for Fuel Break Maint.	7,504.00
1004 · Fidelity Investments - Other	116,476.08
Total 1004 · Fidelity Investments	153,980.08
1005 · Plumas Bank -Checking Fire(9646	134,578.38
Total Checking/Savings	288,558.46
Accounts Receivable	
11001 · Due from HOA	-18,087.00
Total Accounts Receivable	-18,087.00
Other Current Assets	
12000 · Undeposited Funds	5,063.63
Total Other Current Assets	5,063.63
Total Current Assets	275,535.09
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	275,535.09
LIABILITIES & EQUITY	
Equity	
3001 · Fund Balance	-35,058.16
3002 · Assigned Fund Balance	57,500.00
3003 · Fund Capital Reserve	189,391.00
3004 · Fund Operational Reserve	21,043.00
Net Income	42,659.25
Total Equity	275,535.09
TOTAL LIABILITIES & EQUITY	275,535.09