

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
April 2020

	<u>Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
6200 · INCOME			
6201 · Water & Sewer Service Fees			
6201-1 · Water & Sewer - Connected	38,710.81	42,952.00	-4,241.19
6201-2 · Water & Sewer - Standby	33,899.21	58,587.00	-24,687.79
6201-3 · W&S- Commercial-Connected	0.00	11,808.25	-11,808.25
6201-4 · W&S- Commerical Standby	0.00	531.00	-531.00
Total 6201 · Water & Sewer Service Fees	72,610.02	113,878.25	-41,268.23
6202 · Interest & Late Charges	346.79	0.00	346.79
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	-407.42	0.00	-407.42
Total 6200 · INCOME	72,549.39	113,878.25	-41,328.86
6301 · Interest - Operating	0.00	0.00	0.00
6302 · Miscellaneous Income	0.00	0.00	0.00
Total Income	72,549.39	113,878.25	-41,328.86
Gross Profit	72,549.39	113,878.25	-41,328.86
Expense			
7200 · Operating Expenses			
7000 · PERSONNEL			
7001 · Salaries			
7001-1 · General Manager	3,680.00	1,600.00	2,080.00
7001-10 · Fire Manager	530.00	0.00	530.00
7001-11 · Fire Coordinator	715.50	0.00	715.50
7001-2 · Administrative Manager	3,941.97	3,934.40	7.57
7001-20 · Clerical Assistant	0.00	307.70	-307.70
7001-21 · Comptroller	0.00	0.00	0.00
7001-4 · OPT 1 In Training.	3,439.00	2,800.00	639.00
7001-5 · Utility Operator 2 PT	256.00	346.16	-90.16
7001-6 · Asst. General Mgr/ Lead OPT	6,429.16	5,877.40	551.76
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	18,991.63	14,865.66	4,125.97
7010 · Payroll Expenses Dir Dep Fee	0.00	0.00	0.00
7020 · Payroll Taxes	1,727.38	1,660.08	67.30
7021 · Workers Compensation Insur.	0.00	0.00	0.00
7035 · Flexible Compensation	3,114.39	3,435.35	-320.96
7036 · Employee Insurance	573.93	387.23	186.70
7042 · TRAINING	65.00	65.00	0.00
Total 7000 · PERSONNEL	24,472.33	20,413.32	4,059.01

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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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
7050 · SERVICES and SUPPLIES			
7045 · Water Licenses/Fees	0.00	0.00	0.00
7046 · Sewer Licenses/Fees	0.00	0.00	0.00
7047 · Insurance	0.00	0.00	0.00
7048 · Rents & Leases			
7048-1 · Storage Building Lease	0.00	0.00	0.00
7048-2 · Rent Admin.	840.00	865.00	-25.00
7048-3 · Storage Building Expenses	0.00	0.00	0.00
Total 7048 · Rents & Leases	<u>840.00</u>	<u>865.00</u>	<u>-25.00</u>
7049 · Utilities	172.35	108.33	64.02
7051 · Communications	256.23	333.33	-77.10
7054 · Miscellaneous	0.00	458.00	-458.00
7055 · Elections	0.00	0.00	0.00
7056 · Publications	0.00	0.00	0.00
7057 · Memberships	35.95	0.00	35.95
7058 · Bank charges	0.00	0.00	0.00
7059 · Office Furniture & Equipment	0.00	83.33	-83.33
7060 · Office Expense & Supplies	969.30	417.00	552.30
7061 · PROFESSIONAL Services			
7061-1 · Accounting	0.00	0.00	0.00
7061-2 · Legal	0.00	0.00	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	665.26	166.66	498.60
Total 7061 · PROFESSIONAL Services	<u>665.26</u>	<u>166.66</u>	<u>498.60</u>
7062 · EQUIPMENT RENTAL	0.00	20.83	-20.83
7063 · HOA/CSD Fees	531.00	531.00	0.00
7065 · Travel & Accomodations	39.32	39.32	0.00
Total 7050 · SERVICES and SUPPLIES	<u>3,509.41</u>	<u>3,022.80</u>	<u>486.61</u>
7100-01 · Bad debt	0.00	0.00	0.00
7200-1 · MAINTENANCE			
7203 · Water Maintenance			
7203-1 · WATER PRODUCTION			
72031.1 · Wells	0.00	41.66	-41.66
72031.2 · Electric	1,531.67	958.33	573.34
72031.3 · Testing	1,180.50	291.66	888.84
72031.4 · Other - water production	0.00	41.66	-41.66
Total 7203-1 · WATER PRODUCTION	<u>2,712.17</u>	<u>1,333.31</u>	<u>1,378.86</u>
7203-2 · WATER DISTRIBUTION			
72032.1 · Distribution - Pipes	0.00	1,166.66	-1,166.66

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72032.2 · Booster Stations	0.00	250.00	-250.00
72032.3 · Electric	790.42	1,166.66	-376.24
72032.4 · Meter Maintenance	0.00	83.33	-83.33
72032.5 · Storage Tanks	0.00	20.83	-20.83
72032.6 · Other - water distribution	0.00	41.66	-41.66
72032.7 · Leachfield Electric	94.88	833.33	-738.45
Total 7203-2 · WATER DISTRIBUTION	<u>885.30</u>	<u>3,562.47</u>	<u>-2,677.17</u>
Total 7203 · Water Maintenance	<u>3,597.47</u>	<u>4,895.78</u>	<u>-1,298.31</u>
7209 · SEWER SYSTEM			
7209-1 · Transmission	0.00	41.66	-41.66
7209-2 · Disposal/Treatment	0.00	83.33	-83.33
7209-3 · Testing - sewer	414.00	291.66	122.34
7209-4 · Septic tank maintenance	0.00	83.33	-83.33
7209-5 · Septic Pumping	1,030.00	250.00	780.00
7209-6 · Sewer System - Other	8,334.28	41.66	8,292.62
Total 7209 · SEWER SYSTEM	<u>9,778.28</u>	<u>791.64</u>	<u>8,986.64</u>
7210 · GENERAL MAINTENANCE			
7202 · Maintenance-Structure & Grounds	0.00	833.33	-833.33
7210-1 · Equipment & Tools	102.05	333.33	-231.28
7210-2 · Auto Fuel & Maintenance	549.37	541.66	7.71
7210-4 · Miscellaneous	0.00	41.66	-41.66
7210-5 · Maintenance Supplies	0.00	83.33	-83.33
Total 7210 · GENERAL MAINTENANCE	<u>651.42</u>	<u>1,833.31</u>	<u>-1,181.89</u>
Total 7200-1 · MAINTENANCE	<u>14,027.17</u>	<u>7,520.73</u>	<u>6,506.44</u>
8003 · ENGINEERING STUDIES			
8003-1 · General Engineering	1,574.44	1,155.00	419.44
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
Total 8003 · ENGINEERING STUDIES	<u>1,574.44</u>	<u>1,155.00</u>	<u>419.44</u>
8051 · Water & Sewer Oper Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total 7200 · Operating Expenses	<u>43,583.35</u>	<u>32,111.85</u>	<u>11,471.50</u>
8500 · CAPITAL PROJECTS-WATER			
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	0.00	0.00	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	739.32	0.00	739.32

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
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8600 · Capital Improvement Cont. - WTR	0.00	0.00	0.00
8700 · Fixed Asset Offset Account	0.00	0.00	0.00
Total 8500 · CAPITAL PROJECTS-WATER	739.32	0.00	739.32
8501 · CAPITAL PROJECTS-SEWER			
8523 · Falling Water Leachfield Proj	0.00	0.00	0.00
8524 · Backup Leachfield	0.00	0.00	0.00
8525 · Windsong Leach Field	0.00	0.00	0.00
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
Total 8501 · CAPITAL PROJECTS-SEWER	0.00	0.00	0.00
8800 · OPERATIONAL EXP- WTR RESERVE			
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	0.00	0.00	0.00
8800-4 · Booster Station Maint.	0.00	0.00	0.00
8800-5 · Fixed Asset Offset Account	0.00	0.00	0.00
Total 8800 · OPERATIONAL EXP- WTR RESERVE	0.00	0.00	0.00
8900 · OPERATIONAL EXP- SWR RESERVE			
8900-1 · Rate Study	0.00	0.00	0.00
8900-2 · System Development Charge Study	0.00	0.00	0.00
Total 8900 · OPERATIONAL EXP- SWR RESERVE	0.00	0.00	0.00
Total Expense	44,322.67	32,111.85	12,210.82
Net Ordinary Income	28,226.72	81,766.40	-53,539.68
Other Income/Expense			
Other Income			
9200 · RESTRICTED INC. - Water & Sewer			
9201 · Fee Income -Connection Fees	0.00	0.00	0.00
9203 · Water consumption charges	30.90	0.00	30.90
Total 9200 · RESTRICTED INC. - Water & Sewer	30.90	0.00	30.90
Total Other Income	30.90	0.00	30.90
Net Other Income	30.90	0.00	30.90
Net Income	28,257.62	81,766.40	-53,508.78

Gold Mountain CSD Balance Sheet - Water & Sewer

As of April 30, 2020

Apr 30, 20

ASSETS

Current Assets

Checking/Savings

1003 · Plumas Checking - OPERATING 95,775.17

1004 · Fidelity Investments 678,483.86

Total Checking/Savings 774,259.03

Accounts Receivable

1201 · *Accounts Receivable 60,821.18

Total Accounts Receivable 60,821.18

Other Current Assets

1499 · Undeposited Funds 3,810.21

1800 · Prepaid Lease- Storage Building 87,534.22

Total Other Current Assets 91,344.43

Total Current Assets 926,424.64

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

Gold Mountain CSD
Balance Sheet - Water & Sewer

As of April 30, 2020

Apr 30, 20

TOTAL ASSETS

3,185,300.34

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2100 - Payroll Liabilities

6,908.41

Total Other Current Liabilities

6,908.41

Total Current Liabilities

6,908.41

Total Liabilities

6,908.41

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

102,665.55

Net Income

-39,751.08

Total Equity

3,178,391.93

TOTAL LIABILITIES & EQUITY

3,185,300.34

Gold Mountain CSD
Statement of Cash Flows - Water & Sewer

April 2020
Apr 20

OPERATING ACTIVITIES	
Net Income	76,020.47
Adjustments to reconcile Net Income to net cash provided by operations:	
1201 · *Accounts Receivable	-59,805.81
2100 · Payroll Liabilities	-429.03
Net cash provided by Operating Activities	<u>15,785.63</u>
Net cash increase for period	15,785.63
Cash at beginning of period	762,283.61
Cash at end of period	<u><u>778,069.24</u></u>

Gold Mountain CSD - Fire Fund
Profit & Loss Budget vs. Actual
April 2020

	<u>Apr 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Income			
5001 · Fire Protection Revenue	0.00	0.00	0.00
5004 · Interest Income	0.00	0.00	0.00
5005 · Fidelity - Interest Income	-223.47	0.00	-223.47
Total Income	<u>-223.47</u>	<u>0.00</u>	<u>-223.47</u>
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
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	0.00	0.00	0.00
Total 7000 · Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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
Total 7250 · Special Projects	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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
Total 8900 · Capital Projects	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u>-223.47</u>	<u>0.00</u>	<u>-223.47</u>

Gold Mountain CSD - Fire Fund

Balance Sheet

As of April 30, 2020

Apr 30, 20

ASSETS

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 100,293.28

Total 1004 · Fidelity Investments 152,793.28

1005 · Checking - Fire 133,521.07

Total Checking/Savings 286,314.35

Accounts Receivable

11000 · Accounts Receivable 0.05

Total Accounts Receivable 0.05

Total Current Assets 286,314.40

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

TOTAL ASSETS 286,314.40

LIABILITIES & EQUITY

Equity

3001 · Fund Balance 18,978.27

3002 · Assigned Fund Balance 52,500.00

3003 · Fund Capital Reserve 189,391.00

3004 · Fund Operational Reserve 21,043.00

Net Income 4,402.13

Total Equity 286,314.40

TOTAL LIABILITIES & EQUITY 286,314.40

Gold Mountain CSD - Fire Fund
Statement of Cash Flows

April 2020
Apr 20

OPERATING ACTIVITIES	
Net Income	<u>-223.47</u>
Net cash provided by Operating Activities	<u>-223.47</u>
Net cash increase for period	-223.47
Cash at beginning of period	286,537.82
Cash at end of period	<u><u>286,314.35</u></u>