

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
 July 2022 through May 2023

	<u>Jul '22 - May 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
6000 · INCOME			
6100 · Water & Sewer Service Fees			
6100-1 · Water & Sewer - Connected	175,600.29	173,783.00	1,817.29
6100-2 · Water & Sewer - Unconnected	341,050.04	342,517.00	-1,466.96
6100-3 · W&S- Commercial-Connected	48,315.52	51,562.00	-3,246.48
6100-4 · W&S- Commerical Unconnected	0.00	1,057.00	-1,057.00
6100-5 · W&S Residential Usage Charges	31,906.55	25,858.00	6,048.55
6100-6 · W&S Commercial Usage Charges	19,135.03	16,543.00	2,592.03
Total 6100 · Water & Sewer Service Fees	616,007.43	611,320.00	4,687.43
6201 · Interest & Late Charges	1,697.93	3,208.33	-1,510.40
62013 · Late Charges	194.70	0.00	194.70
6202 · Admin fee-fire	0.00	9,000.00	-9,000.00
6203 · Fire labor - reimbursement	5,606.57	6,900.00	-1,293.43
6204 · Grant fund reimbursement	646.80	0.00	646.80
6205 · Miscellaneous services charges	2.50	2,750.00	-2,747.50
6207 · Miscellaneous income	0.00	2,750.00	-2,750.00
6209 · Fidelity Investments - Income	1,303.81	0.00	1,303.81
Total 6000 · INCOME	625,459.74	635,928.33	-10,468.59
6208 · Change in investment value	3,087.79		
Total Income	628,547.53	635,928.33	-7,380.80
Gross Profit	628,547.53	635,928.33	-7,380.80
Expense			
7000 · Operating Expenses			
7050 · SERVICES and SUPPLIES			
7058 · Bank charges	-20.00	0.00	-20.00
Total 7050 · SERVICES and SUPPLIES	-20.00	0.00	-20.00
7110 · PERSONNEL			
7111 · Salaries			
7111-1 · General Manager/ treasurer	26,854.80	31,460.00	-4,605.20
7111-2 · Office Administrator	15,341.50	21,926.67	-6,585.17
7111-3 · Asst. General Mgr/ Lead OPT	82,274.69	71,156.80	11,117.89
7111-4 · Operator 1A (KA)	41,106.19	40,993.33	112.86
7111-5 · Operator 1B (WC)	39,355.10	39,925.60	-570.50
7111-6 · Fire Coordinator	7,601.52	6,900.00	701.52
7111-7 · On call	6,046.10	12,743.32	-6,697.22
7111-8 · GPS mapping intern	1,140.80	4,363.33	-3,222.53
Total 7111 · Salaries	219,720.70	229,469.05	-9,748.35
7112 · Compensation - Other			
7112-1 · Payroll expenses dir dep fee	159.25	137.50	21.75
7112-2 · Overtime contingency	6,019.47	7,333.33	-1,313.86
7112-3 · Payroll taxes	20,639.34	22,418.76	-1,779.42

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	Jul '22 - May 23	Budget	\$ Over Budget
7112-4 · Workers compensation insur.	4,236.89	15,142.42	-10,905.53
7112-5 · Performance incentives	3,459.12	5,500.00	-2,040.88
7112-6 · Flexible compensation	28,411.44	33,044.06	-4,632.62
7112-7 · Employee insurance	8,252.58	7,817.33	435.25
7112-8 · Traning	1,512.46	3,666.67	-2,154.21
7112-9 · Travel and accomications	0.00	2,291.67	-2,291.67
Total 7112 · Compensation - Other	72,690.55	97,351.74	-24,661.19
Total 7110 · PERSONNEL	292,411.25	326,820.79	-34,409.54
Total 7000 · Operating Expenses	292,391.25	326,820.79	-34,429.54
7120 · SERVICES and SUPPLIES			
7120-1 · Water Licenses/Fees	0.00	1,375.00	-1,375.00
7120-10 · Bank Charges	160.00	229.17	-69.17
7120-11 · Office Furniture & Equipment	5,695.49	6,454.55	-759.06
7120-12 · Office expense & supplies	7,960.40	3,666.67	4,293.73
7120-14 · Maintance building expense	1,097.09	5,958.33	-4,861.24
7120-16 · HOA fees	13,100.00	2,676.67	10,423.33
7120-18 · Accounting	34,100.00	36,208.33	-2,108.33
7120-19 · Legal	3,463.00	8,250.00	-4,787.00
7120-2 · Sewer Licenses/Fees	6,915.64	6,416.67	498.97
7120-20 · Audit	0.00	6,600.00	-6,600.00
7120-21 · Rate study	7,381.25	3,000.00	4,381.25
7120-22 · IT serevices	0.00	3,666.67	-3,666.67
7120-23 · Professional service other	960.00	916.67	43.33
7120-24 · Equipment rental	0.00	458.33	-458.33
7120-25 · Debt Service	0.00	6,000.00	-6,000.00
7120-3 · Insurance	14,425.09	18,000.00	-3,574.91
7120-4 · Rent	11,135.00	10,981.63	153.37
7120-5 · Utilities	3,440.10	1,833.33	1,606.77
7120-6 · Communications	3,882.24	7,012.50	-3,130.26
7120-7 · Miscellaneous	1,065.69	1,375.00	-309.31
7120-8 · Publications	0.00	229.17	-229.17
7120-9 · Memberships	2,734.00	2,475.00	259.00
Total 7120 · SERVICES and SUPPLIES	117,514.99	133,783.69	-16,268.70
7130 · WATER OPERATIONS and MAINTENANC			
7131 · WATER PRODUCTION			
7131-1 · Wells	4,469.27	733.33	3,735.94
7131-2 · Electic	16,897.42	11,000.00	5,897.42
7131-3 · Testing	7,241.86	3,208.33	4,033.53
Total 7131 · WATER PRODUCTION	28,608.55	14,941.66	13,666.89
7132 · WATER DISTRIBUTION			
7132-1 · Distribution-pipes	7,352.96	2,291.67	5,061.29
7132-2 · Booster stations	2,468.85	2,200.00	268.85
7132-3 · Electric	17,671.34	10,083.34	7,588.00
7132-4 · Meter maintenance	6,946.37	1,100.00	5,846.37

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Profit & Loss Budget vs. Actual - Water & Sewer
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	Jul '22 - May 23	Budget	\$ Over Budget
7132-5 · Storage tanks	335.03	1,375.00	-1,039.97
Total 7132 · WATER DISTRIBUTION	34,774.55	17,050.01	17,724.54
7133 · Water Contingency	0.00	1,833.33	-1,833.33
Total 7130 · WATER OPERATIONS and MAINTENANCE	63,383.10	33,825.00	29,558.10
7140 · SEWER OPERATIONS and MAINT			
7140-1 · Transmission-pipes	7,595.74	2,750.00	4,845.74
7140-2 · Disposal \ treatment	348.55	5,500.00	-5,151.45
7140-3 · Testing-sewer	7,592.53	6,416.67	1,175.86
7140-4 · Septic tank maintenance	581.30	1,375.00	-793.70
7140-5 · Septic pumping	0.00	22,000.00	-22,000.00
7140-6 · Leachfield electric	1,592.49	1,375.00	217.49
7140-7 · Sewer contingency	0.00	1,833.33	-1,833.33
Total 7140 · SEWER OPERATIONS and MAINT	17,710.61	41,250.00	-23,539.39
7150 · GENERAL MAINTENANCE			
7150-1 · Maintenance- structure & ground	881.68	2,750.00	-1,868.32
7150-2 · Equipment & tools	672.52	916.67	-244.15
7150-3 · Auto fuel & maintenance	8,161.83	6,875.00	1,286.83
7150-4 · Maintenance supplies	25.97	916.67	-890.70
7150-5 · Maintenance contingency	0.00	916.67	-916.67
Total 7150 · GENERAL MAINTENANCE	9,742.00	12,375.01	-2,633.01
7160 · ENGINEERING STUDIES			
7160-1 · General engineering	0.00	4,583.33	-4,583.33
7160-2 · System mapping	32.14	2,291.67	-2,259.53
7160-3 · Master plan update	0.00	7,333.00	-7,333.00
7160-4 · Leachfield studies	0.00	3,208.33	-3,208.33
7160-5 · Groundwater management	0.00	1,833.34	-1,833.34
7160-6 · Engineering contingency	0.00	1,833.33	-1,833.33
Total 7160 · ENGINEERING STUDIES	32.14	21,083.00	-21,050.86
7400 · Transfer to Operational Reserve	0.00	4,500.00	-4,500.00
7500 · Transfer to Capital Fund	6,500.02	9,750.01	-3,249.99
Total Expense	507,274.11	583,387.50	-76,113.39
Net Ordinary Income	121,273.42	52,540.83	68,732.59

Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget
4000 - CAPITAL INCOME			
4010 - Fee Income - Capacity Fee (CAP)	28,468.00	0.00	28,468.00
4020 - Transfer From Operating Account	6,500.02	9,750.01	-3,249.99
4030 - Capital Reserve Interest	1,299.06		
Total 4000 - CAPITAL INCOME	36,267.08	9,750.01	26,517.07
9200 - RESTRICTED INC. - Water & Sewer			
9203 - Water consumption charges	11.20	0.00	11.20
Total 9200 - RESTRICTED INC. - Water & Sewer	11.20	0.00	11.20
Total	36,278.28	9,750.01	26,528.27
 4500 - CAPITAL EXPENCE			
4510 - Falling Water Leachfield	135,473.42		
Total 4500 - CAPITAL EXPENCE	135,473.42		
8200 - Grant Project 2023	21,666.25		
Total	157,139.67	0.00	157,139.67
Net CapitalOther Income	-120,861.39	9,750.01	-130,611.40



Gold Mountain® Community Services District
Water - Sewer - Fire Protection

**Gold Mountain Community Services District
Minutes
Special Meeting
June 22, 2023 10:00 AM
150 Pacific Ave Suite 8 Portola, Ca 96122
<https://www.gmcsd.org/>**

President Gordon Bennie • Vice-President Kim Seney • Director Rene St. Pierre • Director Kathy Kogge • Director Jon Gresley

1. Call to Order

The meeting was called to order at 10:01 am by President Gordon Bennie.

A. Roll Call

Present: President Gordon Bennie, Vice-President Kim Seney, Director Rene St. Pierre, Director Kathy Kogge, Director Jon Gresley

2. 2023-2024 Budget



A. Vice-President Kim Seney motioned to approve. A second was made by Director Rene St. Pierre. The roll call vote:

Aye **President Gordon Bennie** Aye **Vice-President Kim Seney** Aye **Director Rene St. Pierre** Aye **Director Kathy Kogge** Aye **Director Jon Gresley**

3. Adjournment

President Bennie adjourned the meeting at 10:10 AM



Gold Mountain Community Services District

AGENDA

Special Meeting

June 22, 2023 10:00 AM

150 Pacific Ave Suite 8 Portola, Ca 96122

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

President Gordon Bennie • Vice-President Kim Seney • Director Rene St. Pierre • Director Kathy Kogge • Director Jon Gresley

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.gmcscd@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.gmcscd.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

A. Roll Call

2. 2023-2024 Budget

☒ Discussion ☒ Possible Action  [Comment](#) [View Item](#)

Consider adoption of the 2023-2024 Budget

3. Adjournment

Ordinary Income/Expense

Income

6000 · OPERATIONS INCOME**6100 · Water Service Fees**

6101 · Water Residential Connected	68,601.60
6102 · Water Residential Usage	26,375.16
6103 · Water Residential Unconnected	188,812.20
6104 · Water Commercial Connected	24,514.96
6105 · Water Commercial Usage	16,873.86
6106 · W&S- Commerical Standby	0.00
6100 - Water Total	325,177.78
47% Percent of total fees	

6200 · Sewer Service Fees

6201 · Sewer Residential Connected	129,381.12
6202 · Sewer Residential Unconnected	188,606.76
6203 · Sewer Commercial Connected	45,516.66
6204 · Sewer Commercial Unconnected	
6200 - Sewer Total	363,504.54
53% Percent of total fees	
Total W&S Combind	688,682.32

6300 · Misc Fee Based Income

6301 · Interest & Late Charges	3,500.00
6302 · Admin Fee - Fire	16,500.00
6303 · Fire Labor Reimbursement	11,000.00
6304 · Misc Services Charges	3,000.00
6305 · Misc. Income	3,000.00
6306 · Grant Labor Reimbursement	0.00
6300 - Total Misc fee based income	37,000.00

Total 6000 · INCOME Total

725,682.32

INCOME Summary

Water Income	342,648.21
Sewer Income	383,034.11
Total	725,682.32

7000 · OPERATING EXPENSES**7000 · PERSONNEL****7100 - OPERATIONS****7110 - PERSONNEL**

7111 · Salaries	Ass. General Manager
7111-1 · General Manager	115,000.00
7111-2 · Office Administrator	22,000.00
7111-3 · Operator 1A (KA)	46,285.20
7111-4 · Operator 1B (WC)	45,079.62

	7111-5 · On-Call	7,500.00
	7111-6 ·Treasurer	8,000.00
	7111-7 · Fire Coordinator	9,500.00
	7111 · Salaries Total	243,864.82
	7112 · Compensation - Other	
	7112-1 · Payroll Expenses Dir Dep Fee	150.00
	7112-2 · Overtime Contingency (5%)	8,000.00
	7112-3 · Payroll Taxes	25,000.00
	7112-4 · Workers Compensation Insur.	16,519.00
	7112-5 · Performance Incentives	6,000.00
	7112-6 · Flexible Compensation	37,309.74
	7112-7 · Employee Insurance	9,000.00
	7112-8 ·Training	8,000.00
	7112-9 ·Travel and Accomidations	3,500.00
	7112 · Compensation-Other Total	113,478.74
	7110 · PERSONNEL Total	357,343.56

Personnel Costs	
Water Expenses	168,728.28
Sewer Expenses	188,615.28
	357,343.56

7120 · SERVICES and SUPPLIES

	7120-1 · Water Licenses/Fees	2,000.00
	7120-2 · Sewer Licenses/Fees	7,500.00
	7120-3 · Insurance	19,000.00
	7120-4 · Rent	11,980.00
	7120-5 · Utilities	3,500.00
	7120-6 · Communications	7,850.00
	7120-7 · Miscellaneous	1,500.00
	7120-8 · Publications	250.00
	7120-9 · Memberships	2,700.00
	7120-10 · Bank charges	250.00
	7120-11 · Office Furniture & Equipment	3,000.00
	7120-12 · Office Expense & Supplies	5,500.00
	7120-14 · Maintenance Building Expense	7,500.00
	7120-16 · HOA Fees	0.00
	7120-18 · Accounting	42,000.00
	7120-19 · Legal	9,000.00
	7120-20 · Audit	7,200.00
	7120-21 · Rate Study	3,000.00
	7120-22 · IT Services	4,000.00
	7120-23 · Professional Services Other	1,000.00
	7120-24 · Equipment Rental	500.00
	7120-25 · Debt Service	8,000.00
	7120 · SERVICES and SUPPLIES Total	147,230.00

7200-1 · MAINTENANCE

Services & Supply Costs	
Water Expenses	67,032.50
Sewer Expenses	80,197.50
	147,230.00

7130 · WATER OPERATIONS AND MAINTENANCE

7131 · WATER PRODUCTION

7131-1 · Wells	800.00
7131-2 · Electric	15,000.00
7131-3 · Testing	4,500.00
7131 WATER PRODUCTION - Total	20,300.00

7132 · WATER DISTRIBUTION

7132-1 · Distribution - Pipes	10,000.00
7132-2 · Booster Stations	10,000.00
7132-3 · Electric	13,500.00
7132-4 · Meter Maintenance	1,200.00
7132-5 · Storage Tanks	8,000.00
7132 · WATER DISTRIBUTION Total	42,700.00

7133 · Water Contingency	8,000.00
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7130 · WATER O&M - Total	71,000.00
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7140 · SEWER OPERATIONS and MAINTENANCE

7140-1 · Transmission -PIPES	10,000.00
7140-2 · Disposal/Treatment	9,000.00
7140-3 · Testing - sewer	7,000.00
7140-4 · Septic tank maintenance	1,500.00
7140-5 · Septic Pumping	24,000.00
7140-6 · Leachfield Electric	1,500.00
7140-7 · Sewer Contingency	8,000.00

7140 · SEWER SYSTEM Total	61,000.00
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7150 · GENERAL MAINTENANCE

7150-1 · Maintenance Water	5,000.00
7150-2 · Maintenance Sewer	5,000.00
7150-3 · Equipment & Tools	3,000.00
7150-4 · Auto Fuel & Maintenance	10,000.00
7150-5 · Maintenance Supplies	2,300.00
7150-6 · Maintenance Contingency	10,000.00

7150 · GENERAL MAINTENANCE - Total	35,300.00
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7160 · ENGINEERING STUDIES

7160-1 · General Engineering	6,000.00
7160-2 · System Mapping	2,500.00
7160-3 · Master Plan Update	2,000.00
7160-4 · Water Sytem Studies	3,500.00

7160-5 · Sewer System Studies	2,000.00
7160-6 · Engineering Contingency	2,000.00
7160 · ENGINEERING STUDIES Total	18,000.00

Maintenance & EnginneringSummary	
Water Expenses	27,400.00
Sewer Expenses	25,900.00
Total W&S Expences	53,300.00

7100	Water Expenses Total	\$	334,160.79
	Sewer Expenses Total	\$	355,712.77
	Operating Expenses Total	\$	689,873.56

Income over Expense Summary	
Water Income over Expenses	8,487.43
Sewer Income over Expenses	27,321.33
	35,808.76

Operational Income	35,808.76
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7300 · Transfer to Operational Reserves	15,000.00
7400 · Transfer to Capital Fund	20,000.00
Total Trasfer out of Operating	35,000.00
7000 - Net Ordinary Income	808.76

4000 - CAPITAL INCOME

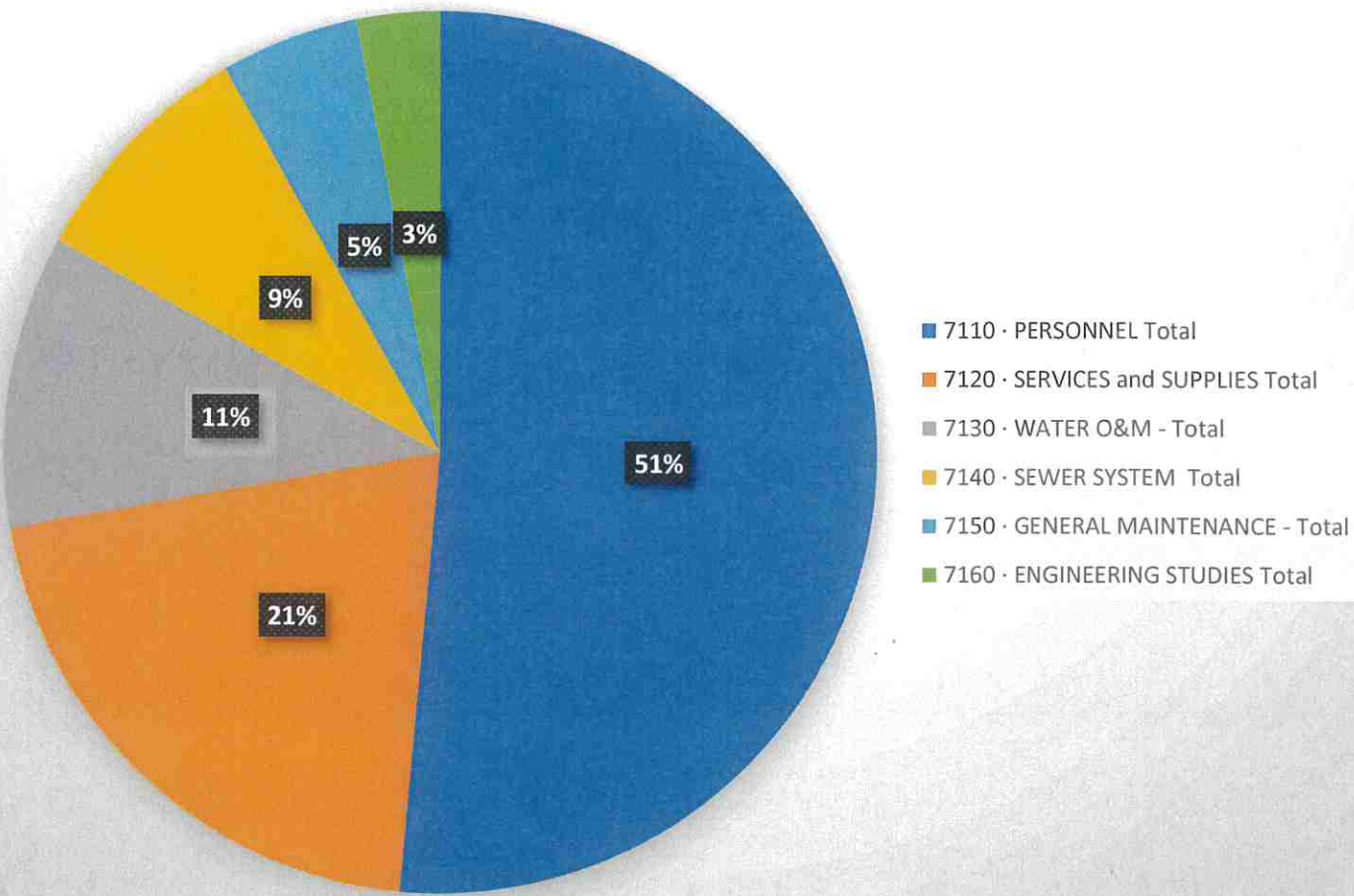
4010 - Fee Income - Capacity Fees	28,468.00
4020 - Transfer from Operating Account	20,000.00
4030 - Capital Reserve Interest	3,000
4040 - Trasfer for Capital Reserve	31,000
Total 4000 - CAPITAL IINCOME	82,468.00

4500 - CAPITAL EXPENSE

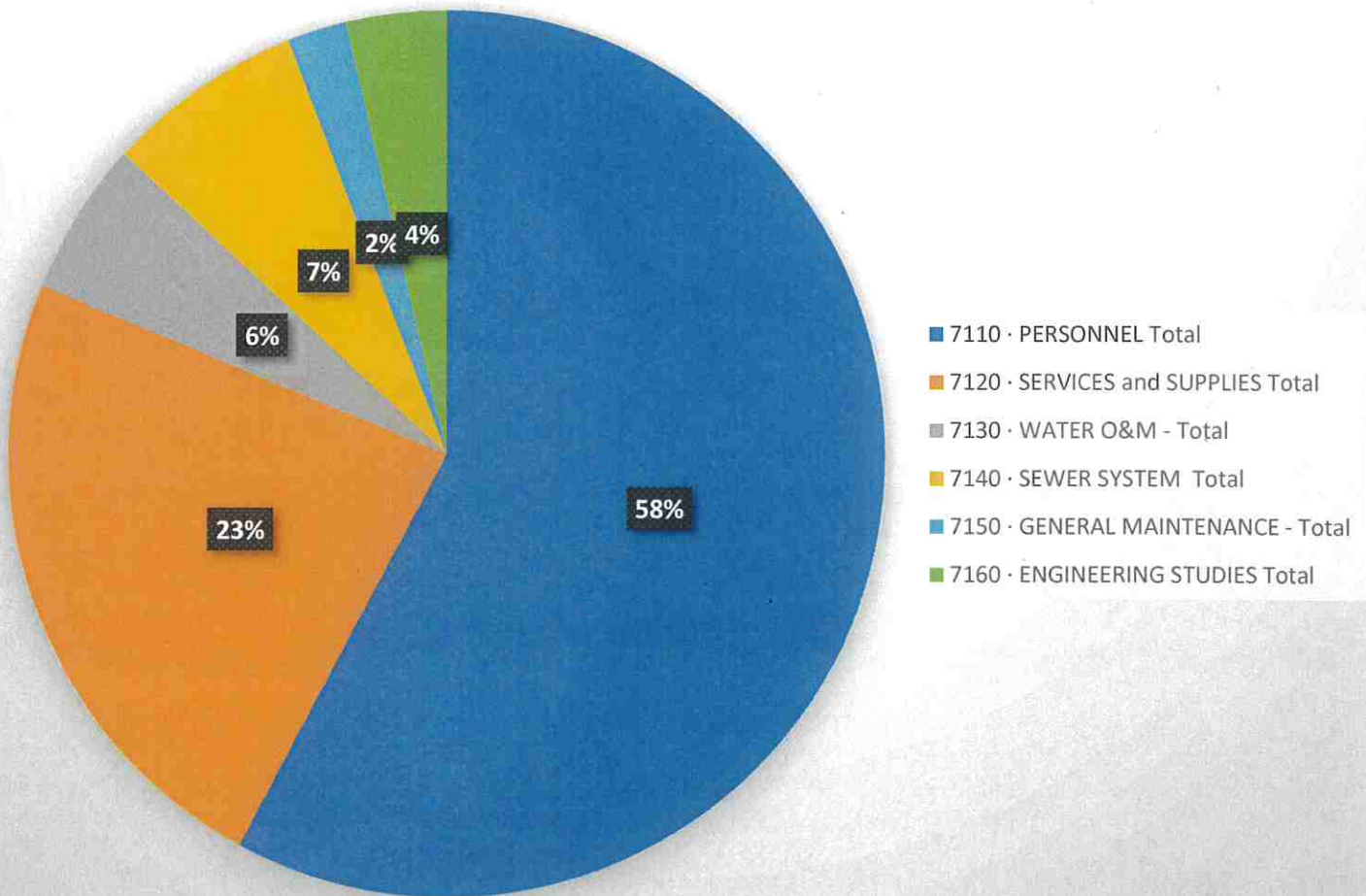
4510 - Falling Water Leach Field	\$22,000.00
4520 - Water Tank Painting	\$35,000.00
4530 - Master Plan update	\$25,000.00
Total 4500 Capital Expense	\$82,000.00

Net Capital	468.00
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2223/2024 Budget



2022/2023 Budget



2023/2024 Budget

7110 · PERSONNEL Total	\$357,344
7120 · SERVICES and SUPPLIES To	\$144,730
7130 · WATER O&M - Total	\$74,500
7140 · SEWER SYSTEM Total	\$61,000
7150 · GENERAL MAINTENANCE -	\$35,500
7160 · ENGINEERING STUDIES To	\$21,500
Total	\$694,574

2022/2023 Budget

7110 · PERSONNEL Total	\$358,197
7120 · SERVICES and SUPPLIES To	\$144,950
7130 · WATER O&M - Total	\$34,900
7140 · SEWER SYSTEM Total	\$45,000
7150 · GENERAL MAINTENANCE -	\$13,500
7160 · ENGINEERING STUDIES To	\$23,000
Total	\$619,547

Gold Mountain CSD

Fire Operating Budget 2023 / 2024

		Jul '23 - Jun 24
Ordinary Income/Expense		
Income		
4000 · OPERATIONS INCOME		
4010 · Fire Protection Revenue (Fire Tax)		114,351.36
4020 · Interest & Late Charges		500.00
4030 - Miscellaneous Fire Income		0.00
4040 -Transfers from Reserves		0.00
4050 -Chipping Program		750.00
4060 - Masitcation		3,000.00
Total 4000 · INCOME Total		114,851.36

5000 · OPERATING EXPENSES		
7000 · PERSONNEL		
5100 - Fire Personnel Costs		
5100 - Fire Personnel Reimbursement to W&S		10,396.00
Total - Personnel Costs - Total		10,396.00
5200 - Operations		
5210 - Admin Fee - W&S		12,375.00
5220 - Fire Protection Contract		58,000.00
5230 - FireWise Support		1,500.00
5240 - Fireflow Maintenance		1,500.00
5250 - Tactical Emergency Response Plan		200.00
5260 - Training		500.00
5270 - Volunteer Fire Fighter Support		300.00
Total 5200 - Operations		74,375.00
5300 - Quick Attack Vehicle		
5310 - Fuel and Maintenance		1,000.00
5320 - Repairs		1,000.00
5330 - Equipment and supplies		3,000.00
Total 5300 - Quick Attack Vehicle		5,000.00
5400 - Speical Projects		
5410 - Hazardous Fuel Treatment		10.00
5420 - Hazardous Fuel Management		2,500.00
Total 5400 - Special Projects		2,510.00
5500 - Transfer to Fire Capital/Reserves		
5510 - Transfer to Fire Break Maintenance		2,000.00
5520 - Transfer to Annexation		2,000.00
5530 - Transfer to Fire Capital Fund		2,500.00
Total - 5500 Transfer to Reserves		6,500.00
5600 - Fire Contingency		2,000.00

5000 - Operations - Total		100,781.00
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Fire Operational Income		14,070.36
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6000 - Fire Capital Programs		
6100 - Fire Capital Income		
6101 - Fire Capital Reserve Investment Income		1,500.00
6102 - Transfer from Fire Reserves		6,500.00
6102 - Transfer from Operating Acc't		2,000.00
Total Fire Capital Income		10,000.00

6200 - Fire Capital Expenses		
6210 - QAV Upgrades/Training		1,000.00
6220 - Fireflow Ugrades		5,000.00
6230 - Transfer to ReservesFire Break Maintence Reserve		2,000.00
6240 - Annexation Reserve		2,000.00
Total - Fire Capital Expenses		10,000.00

Fire Operational Income		0.00
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