

Gold Mountain CSD
Budget Comparison: Water & Sewer
January- February
2021

	Monthly Performance			Year to Date Performance			Annual	FY Month	Cal Month
	Jan-Feb	Budget	\$ Over Budget	Jul - Feb 21	YTD Budget	\$ Over Budget	Budget	8	Jan-Feb. 21
6200 · INCOME									
6201 · Water & Sewer Service Fees									
6201-1 · Water & Sewer - Connected	44581.90	28,634.67	15947.23	131,817.55	114,538.67	17,278.88	171,808.00		
6201-2 · Water & Sewer - Standby	58406.15	39,058.00	19348.15	181,115.86	156,232.00	24,883.86	234,348.00		
6201-3 · W&S- Commercial-Connected	11808.25	7,872.17	3936.08	35,424.75	31,488.67	3,936.08	47,233.00		
6201-4 · W&S- Commercial Standby	354.00	354.00	0.00	1,062.00	1,416.00	-354.00	2,124.00		
Total 6201 · Water & Sewer Service Fees	115,150.30	75,918.84	39,231.46	349,420.16	303,675.33	45,744.83	455,513.00		
6202 · Interest & Late Charges	596.91	166.67	430.24	6,363.97	1,333.33	5,030.64	2,000.00		
6203 · ADMIN FEE - FIRE	21284.00	3,547.33	17736.67	42,568.00	14,189.33	28,378.67	21,284.00		
6204 · Interest Charges		0.00	0.00	0.00	0.00	0.00	0.00		
6205 · Late Charges		0.00	0.00	0.00	0.00	0.00	0.00		
6206 · Miscellaneous Charges	225.00	833.33	-608.33	1,944.00	3,333.33	-1,389.33	5,000.00		
6207 · Interest Income - Investments		0.00	0.00	0.00	0.00	0.00	0.00		
6209 · Fidelity Investments - Income	15.23	0.00	15.23	1,691.54	0.00	1,691.54	0.00		
6209 · Fidelity Investments - Transfer		2,500.00	-2500.00	30,000.00	30,000.00	0.00	30,000.00		
Total 6200 · INCOME	137,271.44	82,966.17	54,305.27	431,987.67	352,531.33	79,456.34	513,797.00		
Total Income	137,271.44	82,966.17	54,305.27	431,987.67	352,531.33	79,456.34	513,797.00		
Ordinary Income/Expense									
Expense									
7200 · Operating Expenses									
7000 · PERSONNEL									
7001 · Salaries									
7001-1 · General Manager	4,420.00	4,800.00	-380.00	20,750.00	21,600.00	-850.00	31,200.00		
7001-10 · Fire Manager	-1,148.58	0.00	-1,148.58	-2,880.00	0.00	-2,880.00	0.00		
7001-11 · Fire Coordinator	-341.51	0.00	-341.51	-1,289.29	0.00	-1,289.29	0.00		
7001-13 · Operator 1	6,200.00	4,864.00	1,336.00	27,410.88	21,888.00	5,522.88	31,616.00		
7001-2 · Administrative Manager	8,491.51	8,720.00	-228.49	38,608.94	39,240.00	-631.06	56,680.00		
7001-20 · Clerical Assistant	0.00	615.36	-615.36	0.00	2,769.12	-2,769.12	4,000.00		
7001-21 · Comptroller	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7001-3 · Maintenance Lead	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7001-4 · OPT 1 In Training.	6,019.32	6,233.60	-214.28	28,814.47	28,050.80	763.67	40,518.00		
7001-5 · Utility Operator 2 PT	0.00	0.00	0.00	288.00	0.00	288.00	0.00		
7001-6 · Asst. General Mgr/ Lead OPT	12,881.12	12,778.20	102.92	58,357.99	57,500.80	857.19	83,057.00		
7001-7 · Holiday Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7001-8 · Emergency Phone Coverage	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7001-90 · Laborer	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total 7001 · Salaries	36,521.86	38,011.16	-1,489.30	170,060.99	171,048.72	-987.73	247,071.00		
7010 · Payroll Expenses Dir Dep Fee	28.00	0.00	28.00	100.00	0.00	100.00	0.00		
7020 · Payroll Taxes	5,529.32	3,320.14	2,209.18	17,461.49	14,940.64	3,057.67	21,581.00		
7021 · Workers Compensation Insur.	0.00	0.00	0.00	4,335.96	8,000.00	-3,664.04	8,000.00		
7035 · Flexible Compensation	6,983.12	6,670.12	313.00	28,302.69	30,015.54	-1,712.85	43,356.00		
7036 · Employee Insurance	2,132.05	769.20	1,362.85	9,747.07	3,461.40	6,285.67	5,000.00		
7042 · TRAINING	758.21	758.21	0.00	1,604.67	1,724.66	-119.99	3,000.00		
Total 7000 · PERSONNEL	51,952.56	49,528.83	2,423.73	231,612.87	229,190.96	2,421.91	328,008.00		
7050 · SERVICES and SUPPLIES									
7045 · Water Licenses/Fees	0.00	0.00	0.00	636.00	636.00	0.00	1,500.00		
7046 · Sewer Licenses/Fees	0.00	0.00	0.00	5,696.00	5,500.00	196.00	5,500.00		
7047 · Insurance	0.00	0.00	0.00	15,718.26	13,000.00	2,718.26	13,000.00		
7048 · Rents & Leases									
7048-1 · Storage Building Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7048-2 · Rent Admin.	2,020.00	1,730.00	290.00	7,640.00	6,920.00	720.00	10,380.00		
7048-3 · Storage Building Expenses	0.00	0.00	0.00	0.00	1,422.36	-1,422.36	3,000.00		
Total 7048 · Rents & Leases	2,020.00	1,730.00	290.00	7,640.00	8,342.36	-702.36	13,380.00		
7049 · Utilities	563.70	216.66	347.04	926.50	866.64	59.86	1,300.00		
7051 · Communications	791.65	583.32	208.33	2,841.29	2,333.28	508.01	3,500.00		
7054 · Miscellaneous	612.45	916.50	-304.05	3,460.34	3,666.00	-205.66	5,500.00		
7055 · Elections	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7056 · Publications	0.00	0.00	0.00	0.00	0.00	0.00	250.00		
7057 · Memberships	150.00	150.00	0.00	2,537.25	2,537.25	0.00	3,000.00		
7058 · Bank charges	0.00	0.00	0.00	79.00	0.00	79.00	0.00		
7059 · Office Furniture & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	500.00		
7060 · Office Expense & Supplies	1,532.28	1,532.28	0.00	3,648.45	3,379.54	268.91	4,000.00		
7061 · PROFESSIONAL Services									
7061-1 · Accounting	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7061-2 · Legal	2,098.10	2,098.10	0.00	2,045.49	2,378.10	-332.61	5,000.00		
7061-3 · Audit	0.00	0.00	0.00	6,500.00	6,400.00	100.00	6,400.00		
7061-4 · Comptroller Consultant	0.00	0.00	0.00	202.50	202.50	0.00	500.00		
7061-5 · Professional Services - Other	1,129.27	0.00	1,129.27	3,980.78	2,500.00	1,480.78	2,500.00		

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Total 7061 · PROFESSIONAL Services	3,227.37	2,098.10	1,129.27	12,728.77	11,480.60	1,248.17	14,400.00		
7062 · EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7063 · HOA/CSD Fees	2,128.00	2,128.00	0.00	4,809.19	5,874.19	-1,065.00	9,000.00		
7065 · Travel & Accomodations	0.00	0.00	0.00	292.65	292.65	0.00	2,000.00		
Total 7050 · SERVICES and SUPPLIES	11,025.45	9,354.86	1,670.59	61,013.70	57,908.51	3,105.19	76,830.00		
7200-1 · MAINTENANCE									
7203 · Water Maintenance									
7203-1 · WATER PRODUCTION									
72031.1 · Wells	93.90	83.32	10.58	214.19	333.28	-119.09	500.00		
72031.2 · Electric	3,867.22	1,916.66	1,950.56	8,248.75	7,666.64	582.11	11,500.00		
72031.3 · Testing	408.30	750.00	-341.70	2,632.90	3,000.00	-367.10	4,500.00		
72031.4 · Other - water production	0.00	83.32	-83.32	0.00	333.28	-333.28	500.00		
Total 7203-1 · WATER PRODUCTION	4,369.42	2,833.30	1,536.12	11,095.84	11,333.20	-237.36	17,000.00		
7203-2 · WATER DISTRIBUTION									
72032.1 · Distribution - Pipes	0.00	666.00	-666.00	5,555.50	2,664.00	2,891.50	4,000.00		
72032.2 · Booster Stations	0.00	500.00	-500.00	28.52	2,000.00	-1,971.48	3,000.00		
72032.3 · Electric	3,557.37	2,333.32	1,224.05	8,490.16	9,333.28	-843.12	14,000.00		
72032.4 · Meter Maintenance	892.71	892.71	0.00	892.71	892.71	0.00	2,000.00		
72032.5 · Storage Tanks	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00		
72032.6 · Other - water distribution	0.00	0.00	0.00	0.00	0.00	0.00	500.00		
Total 7203-2 · WATER DISTRIBUTION	4,450.08	4,392.03	58.05	14,966.89	14,889.99	76.90	26,000.00		
Total 7203 · Water Maintenance	8,819.50	7,225.33	1,594.17	26,062.73	26,223.19	-160.46	43,000.00		
7209 · SEWER SYSTEM									
72032.7 · Leachfield Electric	307.52	166.66	140.86	594.04	666.64	-72.60	1,000.00		
7209-1 · Transmission	0.00	666.00	-666.00	0.00	2,664.00	-2,664.00	4,000.00		
7209-2 · Disposal/Treatment	0.00	41.66	-41.66	0.00	166.64	-166.64	250.00		
7209-3 · Testing - sewer	0.00	583.32	-583.32	762.20	2,333.28	-1,571.08	3,500.00		
7209-4 · Septic tank maintenance	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00		
7209-5 · Septic Pumping	430.00	430.00	0.00	430.00	860.00	-430.00	8,000.00		
7209-6 · Sewer System - Other	0.00	166.66	-166.66	1,918.32	666.64	1,251.68	1,000.00		
Total 7209 · SEWER SYSTEM	737.52	2,054.30	-1,316.78	3,704.56	7,357.20	-3,652.64	19,750.00		
7210 · GENERAL MAINTENANCE									
7202 · Maintenance-Structure & Grounds	287.89	287.89	0.00	8,584.32	8,433.63	150.69	12,500.00		
7210-1 · Equipment & Tools	419.80	666.00	-246.20	767.23	2,664.00	-1,896.77	4,000.00		
7210-2 · Auto Fuel & Maintenance	1,179.84	1,250.00	-70.16	2,967.83	5,000.00	-2,032.17	7,500.00		
7210-4 · Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7210-5 · Maintenance Supplies	0.00	166.66	-166.66	29.15	666.64	-637.49	1,000.00		
Total 7210 · GENERAL MAINTENANCE	1,887.53	2,370.55	-483.02	12,348.53	16,764.27	-4,415.74	25,000.00		
Total 7200-1 · MAINTENANCE	11,444.55	11,650.18	-205.63	42,115.82	50,344.66	-8,228.84	87,750.00		
7300 · ENGINEERING STUDIES									
7003-1 · General Engineering	1,599.38	0.00	1,599.38	15,958.09	8,000.00	7,958.09	8,000.00		
7003-2 · Master Plan	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00		
7003-3 · Leachfield Studies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7003-4 · Rate Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7003-5 · System Mapping	0.00	0.00	0.00	4,683.75	4,000.00	683.75	4,000.00		
7003-7 · Groundwater Management	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00		
Total 7300 · ENGINEERING STUDIES	1,599.38	0.00	1,599.38	20,641.84	12,000.00	8,641.84	18,500.00		
8051 · Water & Sewer Oper Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total 7200 · Operating Expenses	76,021.94	70,533.87	5,488.07	355,384.23	349,444.13	5,940.10	511,088.00		
Total Expense	76,021.94	70,533.87	5,488.07	355,384.23	349,444.13	5,940.10	511,088.00		
Net Ordinary Income	61,249.50	12,432.30	48,817.20	76,603.44	3,087.20	73,516.24	2,709.00		

Gold Mountain CSD

Profit & Loss Capital Budget vs. Actual - Water & Sewer Capital July 2020 - June 2021 - YTD

		TOTAL	TOTAL	Difference
		Jul '20 - Jun 21	Budget	\$ Over Budget
CAPITAL ASSESTS - Income				
	· Fidelity Investments Bank - Operational Reserves	333,390.58	0.00	-333,390.58
	· Fidelity Investments Bank - Capital Restricted Reserves	83,692.58	0.00	-83,692.58
	· Plumas Bank - Operating Capital Reserve	873.34	0.00	-873.34
	· 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 ASSESTS - INCOME		417,956.50	30,000.00	-387,956.50

	· Well 29 Improvements	0.00	5,000.00	-5,000.00
	· Booster Stations - Upgrades	0.00	10,000.00	-10,000.00
	· Well Abondonment	3,500.00	10,000.00	-6,500.00
	· Well 36	59,594.37	20,000.00	39,594.37
	· Well 37	139,303.05	85,000.00	54,303.05
Total · CAPITAL PROJECTS-WATER		202,397.42	130,000.00	72,397.42

· 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		210,513.66	180,000.00	-30,513.66

Gold Mountain CSD
Balance Sheet
As of February 28, 2021
Feb 28, 21

ASSETS

Current Assets

Checking/Savings

1002 · Plumas CHK- Cap. Restricted	873.34
1003 · Plumas Checking - OPERATING	83,917.39
1004 · Fidelity Investments	333,390.58
1005 · Fidelity Inv. - CAP. Restricted	83,692.58

Total Checking/Savings 501,873.89

Accounts Receivable

1201 · *Accounts Receivable	-11,068.12
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Total Accounts Receivable -11,068.12

Other Current Assets

1800 · Prepaid Lease- Storage Building	85,589.02
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Total Other Current Assets 85,589.02

Total Current Assets 576,394.79

Fixed Assets

2400 · Land	290,000.00
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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
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Total 2401 · EQUIPMENT 2,680,971.67

2410 · Accumulated Depreciation

2410-1 · Accumulated depreciation- Water	-694,360.30
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2410-2 · Accumulated depreciation- Sewer	-293,748.38
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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	148,105.38
2411-8 · Well Abandonment	3,500.00
2411-9 · Exploratory Well Sites	108,098.34

Total 2411 · Work In Progress - Water 373,032.75

2412 · Work In Progress - Sewer

2412-1 · Falling Water Dosing Project	184,874.99
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2412-2 · Backup Leachfield	34,206.38
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Gold Mountain CSD Balance Sheet

As of February 28, 2021

Feb 28, 21

2412-3 · Windsong Leachfiled	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	2,616,879.26
TOTAL ASSETS	3,193,274.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Payroll Liabilities	650.61
2120 · Accrued Vacation	1,449.54
Total Other Current Liabilities	2,100.15
Total Current Liabilities	2,100.15
Total Liabilities	2,100.15
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	-72,551.35
Net Income	46,644.24
Total Equity	3,191,173.90
TOTAL LIABILITIES & EQUITY	3,193,274.05

Gold Mountain CSD - Fire Fund
Profit & Loss Budget vs. Actual
January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget
Income			
5001 · Fire Protection Revenue	51,417.09	51,417.04	0.05
5004 · Interest Income	161.00	161.00	0.00
5005 · Fidelity - Interest Income	10.98	0.00	10.98
Total Income	51,589.07	51,578.04	11.03
Expense			
7000 · Expenditures			
7010 · Admin Fee - W&S	21,284.00	21,284.00	0.00
7013 · Wages Expense	0.00	0.00	0.00
7014 · Payroll Taxes	235.15	235.15	0.00
7015 · Misc, Equipment & Supplies	200.72	0.00	200.72
7016 · Fire Manager	1,148.58	1,148.58	0.00
7017 · Fire Coordinator	1,513.72	1,513.72	0.00
7020 · Fire Protection Contract	9,012.50	9,012.50	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	33,406.67	33,193.95	212.72
7250 · Special Projects			
7250-1 · Tactical Emergency Response Plan	0.00	0.00	0.00
7250-2 · Hazardous Fuel Program	1,893.05	1,893.00	0.05
7250-4 · Fire Protection Consultant	0.00	0.00	0.00
7250-5 · Master Plan	0.00	0.00	0.00
7250-6 · Hazardous Fuel Management	240.00	240.00	0.00
Total 7250 · Special Projects	2,133.05	2,133.00	0.05
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	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

6:31 PM
03/11/21
Cash Basis

Gold Mountain CSD - Fire Fund
Profit & Loss Budget vs. Actual
January through February 2021

	Jan - Feb 21	Budget	\$ Over Budget
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	35,539.72	35,326.95	212.77
Net Income	16,049.35	16,251.09	-201.74

Gold Mountain CSD - Fire Fund

Balance Sheet

As of February 28, 2021

Feb 28, 21

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 98,820.32

Total 1004 · Fidelity Investments 153,820.32

1005-1 · Plumas Bank - Capital Fire 869.67

1005 · Plumas Bank - Checking Fire 162,198.87

Total Checking/Savings 316,888.86

Accounts Receivable

11001 · Due from HOA -18,087.00

Total Accounts Receivable -18,087.00

Total Current Assets 298,801.86

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 298,801.86

LIABILITIES & EQUITY

Equity

3001 · Fund Balance 28,927.28

3002 · Assigned Fund Balance 55,000.00

3003 · Fund Capital Reserve 189,391.00

3004 · Fund Operational Reserve 21,043.00

Net Income 4,440.58

Total Equity 298,801.86

TOTAL LIABILITIES & EQUITY 298,801.86