

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

| | Jul - Oct 23 | Budget | \$ Over Budget |
|--|--------------|------------|----------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 6000 · INCOME | | | |
| 6100 · Water & Sewer Service Fees | | | |
| 6100-1 · Water & Sewer - Connected | 927.55 | 0.00 | 927.55 |
| 6100-2 · Water & Sewer - Unconnected | 5,337.15 | 0.00 | 5,337.15 |
| 6100-3 · W&S- Commercial-Connected | 365.92 | 0.00 | 365.92 |
| 6100-5 · W&S Residential Usage Charges | 146.72 | 0.00 | 146.72 |
| Total 6100 · Water & Sewer Service Fees | 6,777.34 | 0.00 | 6,777.34 |
| 6201 · Interest & Late Charges | 2,866.87 | 1,166.64 | 1,700.23 |
| 6202 · Admin fee-fire | 0.00 | 5,500.00 | -5,500.00 |
| 6203 · Fire labor - reimbursement | 0.00 | 3,666.64 | -3,666.64 |
| 6205 · Miscellaneous services charges | 0.00 | 1,000.00 | -1,000.00 |
| 6207 · Miscellaneous income | 0.00 | 1,000.00 | -1,000.00 |
| 6209 · Fidelity Investments - Income | 1,769.83 | | |
| 6400 · Water Service Fees | | | |
| 6401 · Water Res Connected Service | 31,210.88 | 34,300.80 | -3,089.92 |
| 6402 · Water Residential Usage | 22,737.90 | 13,187.58 | 9,550.32 |
| 6403 · Water Res Unconnected Service | 84,671.45 | 94,406.10 | -9,734.65 |
| 6404 · Water Commerical Connected | 8,961.38 | 12,257.48 | -3,296.10 |
| 6405 · Water Commercial Usage | 9,230.38 | 8,436.92 | 793.46 |
| Total 6400 · Water Service Fees | 156,811.99 | 162,588.88 | -5,776.89 |
| 6500 · Sewer Service Fees | | | |
| 6501 · Sewer Res Connected | 58,962.75 | 64,690.56 | -5,727.81 |
| 6502 · Sewer Res Unconnected | 84,178.57 | 94,303.38 | -10,124.81 |
| 6503 · Sewer Commerical Connected | 19,409.50 | 22,758.32 | -3,348.82 |
| Total 6500 · Sewer Service Fees | 162,550.82 | 181,752.26 | -19,201.44 |
| Total 6000 · INCOME | 330,776.85 | 356,674.42 | -25,897.57 |
| 6208 · Change in investment value | -244.32 | | |
| Total Income | 330,532.53 | 356,674.42 | -26,141.89 |
| Gross Profit | 330,532.53 | 356,674.42 | -26,141.89 |
| Expense | | | |
| 7000 · Operating Expenses | | | |
| 7110 · PERSONNEL | | | |
| 7010 · Payroll Expenses Dir Dep Fee | 77.00 | | |
| 7111 · Salaries | | | |
| 7111-1 · General Manager | 33,914.71 | 38,333.36 | -4,418.65 |
| 7111-2 · Office Administrator | 4,311.00 | 7,333.36 | -3,022.36 |
| 7111-3 · Operator 1A (KA) | 13,974.00 | 15,428.40 | -1,454.40 |
| 7111-4 · Operator 1B (WC) | 13,697.83 | 15,026.50 | -1,328.67 |
| 7111-5 · On call | 86.68 | 2,500.00 | -2,413.32 |
| 7111-6 · Treasurer | 594.00 | 2,666.64 | -2,072.64 |
| 7111-7 · Fire Coordinator | 3,236.10 | 3,166.64 | 69.46 |
| Total 7111 · Salaries | 69,814.32 | 84,454.90 | -14,640.58 |

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

| | Jul - Oct 23 | Budget | \$ Over Budget |
|---|------------------|-------------------|-------------------|
| 7112 · Compensation - Other | | | |
| 7112-1 · Payroll expenses dir dep fee | 0.00 | 50.00 | -50.00 |
| 7112-2 · Overtime contingency | 1,421.60 | 2,666.64 | -1,245.04 |
| 7112-3 · Payroll taxes | 6,761.51 | 8,333.36 | -1,571.85 |
| 7112-4 · Workers compensation insur. | 0.00 | 5,506.36 | -5,506.36 |
| 7112-5 · Performance incentives | 0.00 | 2,000.00 | -2,000.00 |
| 7112-6 · Flexible compensation | 6,947.76 | 12,436.54 | -5,488.78 |
| 7112-7 · Employee insurance | 3,114.72 | 3,000.00 | 114.72 |
| 7112-8 · Training | 3,710.91 | 2,666.64 | 1,044.27 |
| 7112-9 · Travel and accomodations | 0.00 | 1,166.64 | -1,166.64 |
| Total 7112 · Compensation - Other | 21,956.50 | 37,826.18 | -15,869.68 |
| Total 7110 · PERSONNEL | 91,847.82 | 122,281.08 | -30,433.26 |
| Total 7000 · Operating Expenses | 91,847.82 | 122,281.08 | -30,433.26 |
| 7120 · SERVICES and SUPPLIES | | | |
| 7120-1 · Water Licenses/Fees | 60.00 | 666.64 | -606.64 |
| 7120-10 · Bank Charges | 41.11 | 83.36 | -42.25 |
| 7120-11 · Office Furniture & Equipment | 139.41 | 1,000.00 | -860.59 |
| 7120-12 · Office expense & supplies | 1,563.08 | 1,833.36 | -270.28 |
| 7120-14 · Maintance building expense | 40.89 | 2,500.00 | -2,459.11 |
| 7120-18 · Accounting | 14,260.00 | 14,000.00 | 260.00 |
| 7120-19 · Legal | 126.00 | 3,000.00 | -2,874.00 |
| 7120-2 · Sewer Licenses/Fees | 558.24 | 2,500.00 | -1,941.76 |
| 7120-20 · Audit | 0.00 | 2,400.00 | -2,400.00 |
| 7120-21 · Rate study | 0.00 | 3,000.00 | -3,000.00 |
| 7120-22 · IT serevices | 0.00 | 1,333.36 | -1,333.36 |
| 7120-23 · Professional service other | 516.24 | 333.36 | 182.88 |
| 7120-24 · Equipment rental | 0.00 | 166.64 | -166.64 |
| 7120-3 · Insurance | 18,346.96 | 19,000.00 | -653.04 |
| 7120-4 · Rent | 4,040.00 | 3,993.36 | 46.64 |
| 7120-5 · Utilities | 1,075.07 | 1,166.64 | -91.57 |
| 7120-6 · Communications | 1,533.87 | 2,616.64 | -1,082.77 |
| 7120-7 · Miscellaneous | 0.00 | 500.00 | -500.00 |
| 7120-8 · Publications | 0.00 | 83.36 | -83.36 |
| 7120-9 · Memberships | 0.00 | 900.00 | -900.00 |
| Total 7120 · SERVICES and SUPPLIES | 42,300.87 | 61,076.72 | -18,775.85 |
| 7130 · WATER OPERATIONS and MAINTENANC | | | |
| 7131 · WATER PRODUCTION | | | |
| 7131-1 · Wells | 0.00 | 266.64 | -266.64 |
| 7131-2 · Electic | 7,119.97 | 5,000.00 | 2,119.97 |
| 7131-3 · Testing | 145.60 | 1,500.00 | -1,354.40 |
| Total 7131 · WATER PRODUCTION | 7,265.57 | 6,766.64 | 498.93 |
| 7132 · WATER DISTRIBUTION | | | |
| 7132-1 · Distribution-pipes | 0.00 | 10,000.00 | -10,000.00 |
| 7132-2 · Booster stations | 7,414.38 | 10,000.00 | -2,585.62 |
| 7132-3 · Electric | 5,142.38 | 4,500.00 | 642.38 |
| 7132-4 · Meter maintenance | 2,975.40 | 400.00 | 2,575.40 |
| 7132-5 · Storage tanks | 12.84 | 8,000.00 | -7,987.16 |
| Total 7132 · WATER DISTRIBUTION | 15,545.00 | 32,900.00 | -17,355.00 |
| 7133 · Water Contingency | 0.00 | 2,666.64 | -2,666.64 |
| Total 7130 · WATER OPERATIONS and MAINTENANC | 22,810.57 | 42,333.28 | -19,522.71 |

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

| | Jul - Oct 23 | Budget | \$ Over Budget |
|--|-------------------|-------------------|--------------------|
| 7140 · SEWER OPERATIONS and MAINT | | | |
| 7140-1 · Transmission-pipes | 0.00 | 10,000.00 | -10,000.00 |
| 7140-2 · Disposal \ treatment | 7,376.66 | 9,000.00 | -1,623.34 |
| 7140-3 · Testing-sewer | 2,975.40 | 2,333.36 | 642.04 |
| 7140-4 · Septic tank maintenance | 1,817.79 | 1,500.00 | 317.79 |
| 7140-5 · Septic pumping | 11,670.00 | 15,300.00 | -3,630.00 |
| 7140-6 · Leachfield electric | 1,028.41 | 500.00 | 528.41 |
| 7140-7 · Sewer contingency | 0.00 | 2,666.64 | -2,666.64 |
| Total 7140 · SEWER OPERATIONS and MAINT | 24,868.26 | 41,300.00 | -16,431.74 |
| 7150 · GENERAL MAINTENANCE | | | |
| 7150-1 · Maintenance Water | 454.21 | 1,666.64 | -1,212.43 |
| 7150-2 · Equipment & tools | 105.15 | 1,000.00 | -894.85 |
| 7150-3 · Auto fuel & maintenance | 2,983.01 | 3,333.36 | -350.35 |
| 7150-4 · Maintenance supplies | 141.29 | 766.64 | -625.35 |
| 7150-5 · Maintenance contingency | 0.00 | 3,333.36 | -3,333.36 |
| 7150-6 · Maintenance Sewer | 0.00 | 1,666.64 | -1,666.64 |
| Total 7150 · GENERAL MAINTENANCE | 3,683.66 | 11,766.64 | -8,082.98 |
| 7160 · ENGINEERING STUDIES | | | |
| 7160-1 · General engineering | 0.00 | 2,000.00 | -2,000.00 |
| 7160-2 · System mapping | 0.00 | 833.36 | -833.36 |
| 7160-3 · Master plan update | 0.00 | 666.64 | -666.64 |
| 7160-4 · Water system studies | 0.00 | 1,166.64 | -1,166.64 |
| 7160-5 · Sewer System Studies | 0.00 | 666.64 | -666.64 |
| 7160-6 · Engineering contingency | 0.00 | 666.64 | -666.64 |
| Total 7160 · ENGINEERING STUDIES | 0.00 | 5,999.92 | -5,999.92 |
| 7400 · Transfer to Operational Reserve | 0.00 | 7,500.00 | -7,500.00 |
| 7500 · Transfer to Capital Fund | 0.00 | 10,000.00 | -10,000.00 |
| Total Expense | 185,511.18 | 302,257.64 | -116,746.46 |
| Net Ordinary Income | 145,021.35 | 54,416.78 | 90,604.57 |
| Other Income/Expense | | | |
| Other Income | | | |
| 4000 · CAPITAL INCOME | | | |
| 4010 · Fee Income - Capacity Fee (CAP) | 0.00 | 9,489.36 | -9,489.36 |
| 4020 · Transfer From Operating Account | 0.00 | 10,000.00 | -10,000.00 |
| 4030 · Capital Reserve Interest | 867.72 | 1,000.00 | -132.28 |
| 4040 · Transfer for Capital Reserve | 0.00 | 10,333.36 | -10,333.36 |
| Total 4000 · CAPITAL INCOME | 867.72 | 30,822.72 | -29,955.00 |
| 4700 · Grant Reimbursement 2023 | 19,454.63 | | |
| Total Other Income | 20,322.35 | 30,822.72 | -10,500.37 |
| Other Expense | | | |
| 4500 · CAPITAL EXPENCE | | | |
| 4510 · Falling Water Leachfield | 4,058.04 | 7,333.36 | -3,275.32 |
| 4520 · Water Tank Painting | 0.00 | 11,666.64 | -11,666.64 |
| 4530 · Master Plan update | 0.00 | 8,333.36 | -8,333.36 |
| 4500 · CAPITAL EXPENCE - Other | 30.00 | | |
| Total 4500 · CAPITAL EXPENCE | 4,088.04 | 27,333.36 | -23,245.32 |
| 8200 · Grant Project 2023 | 54,434.96 | | |
| Total Other Expense | 58,523.00 | 27,333.36 | 31,189.64 |
| Net Other Income | -38,200.65 | 3,489.36 | -41,690.01 |
| Net Income | 106,820.70 | 57,906.14 | 48,914.56 |