Gold Mountain CSD
Profit & Loss Budget vs. Actual - Water & Sewer
July 2025 through Feb 2026

	Actual Jul '25 - Feb '26	Budget Jul '25 - Feb '26	$ Over/Under Budget to date	2025-2026 Approved Budget
OPERATING INCOME				
6000 · INCOME				
6100-2 · Water & Sewer - Unconnected (old)	502.16	0.00	502.16	0.00
6201 · Interest & Late Charges	4,324.70	3,375.00	949.70	4,500.00
6202 · Admin fee-fire	0.00	0.00	0.00	18,663.67
6203 · Fire labor - reimbursement	0.00	0.00	0.00	11,086.92
6205 · Miscellaneous services charges	0.00	2,333.32	-2,333.32	3,500.00
6207 · Miscellaneous income	0.00	2,000.00	-2,000.00	3,000.00
6208·Change in Investment value	2,504.05	0.00	2,504.05	0.00
6209 Fidelity Investments- Interest	2,726.47	0.00	2,726.47	0.00
6400 · Water Service Fees				
6401 · Water Res Connected Service	68,113.43	69,489.09	-1,375.66	92,652.12
6402 · Water Residential Usage	47,135.60	43,054.20	4,081.40	57,405.60
6403 · Water Res Unconnected Service	167,804.92	184,404.33	-16,599.41	245,872.44
6404 · Water Commerical Connected	21,865.74	27,951.84	-6,086.10	37,269.12
6405 · Water Commercial Usage	5,381.82	18,853.80	-13,471.98	25,138.40
Total 6400 · Water Service Fees	320,358.89	343,753.26	-23,394.37	499,088.27
6500 · Sewer Service Fees				
6501 · Sewer Res Connected	106,652.22	107,145.72	-493.50	142,860.96
6502 · Sewer Res Unconnected	140,054.47	153,234.84	-13,180.37	204,313.12
6503 · Sewer Commerical Connected	24,978.29	49,181.20	-24,202.91	129,131.04
Total 6500 · Sewer Service Fees	271,684.98	309,561.76	-37,876.78	476,305.12
Total 6000 · INCOME	592,043.87	661,023.34	-68,979.47	975,393.39
6600 · Administrative Actions				
6601 · Conference room rental	73.00	0.00	0.00	0.00
6808 Out of cycle pumping	490.00	0.00	0.00	0.00
Total 6600 · Administrative Actions	563.00	0.00	0.00	0.00
6900 · Technical Consult & Emergency				
6901 · Field Staff(per hour)	46.00	0.00	0.00	0.00
Total 6900 · Technical Consult & Emergency	46.00			
GROSS OPERATING INCOME	**592,652.87**	**661,023.34**	**-68,370.47**	**975,393.39**
OPERATING EXPENSE				
7110 · PERSONNEL				
7111 · Salaries				
7001-2 · Administrative Manager	0.00	0.00	0.00	0.00
7111-1 · General Manager	84,285.04	87,091.17	-2,806.13	130,636.73
7111-2 · Office Administrator	22,888.09	37,333.32	-14,445.23	56,000.00
7111-3 · Operator 1A (KA)	37,874.78	42,219.79	-4,345.01	63,329.67

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7111-4 · Operator 1B (WC)	34,985.99	41,016.51	-6,030.52	61,524.75
7111-5 · On call	28.17	5,000.00	-4,971.83	7,500.00
7111-9 Maintenance	5,444.10			
7111-7 · Fire Coordinator	5,858.10	7,391.28	-1,533.18	11,086.92
Total 7111 · Salaries	191,364.27	220,052.07	-28,687.80	330,078.07
7112 · Compensation - Other				
7112-1 · Payroll expenses dir dep fee	215.00	100.00	115.00	150.00
7112-2 · Overtime contingency	8,779.64	6,000.00	2,779.64	9,000.00
7112-3 · Payroll taxes	15,850.35	16,666.68	-816.33	25,000.00
7112-4 · Workers compensation insur.	15,562.12	16,519.00	-956.88	16,519.00
7112-5 · Performance incentives	0.00	4,000.00	-4,000.00	6,000.00
7112-6 · Flexible compensation	6,832.60	19,333.32	-12,500.72	29,000.00
7112-7 · Employee insurance	0.00	6,000.00	-6,000.00	9,000.00
7112-8 · Training	3,826.66	13,333.32	-9,506.66	20,000.00
7112-9 · Travel	0.00	3,000.00	-3,000.00	4,500.00
Total 7112 · Compensation - Other	51,066.37	84,952.32	-33,885.95	119,169.00
Total 7110 · PERSONNEL	242,430.64	305,004.39	-62,573.75	449,247.07
7120 · SERVICES and SUPPLIES				
7120-1 · Water Licenses/Fees	432.00	1,333.32	-901.32	2,000.00
7120-10 · Bank Charges	10.00	166.68	-156.68	250.00
7120-11 · Office Furniture & Equipment	0.00	2,000.00	-2,000.00	3,000.00
7120-12 · Office expense & supplies	2,497.93	3,666.68	-1,168.75	5,500.00
7120-14 · Maintance building expense	2,460.87	5,000.00	-2,539.13	7,500.00
7120-16 · HOA fees	0.00	4,000.00	-4,000.00	6,000.00
7120-18 · Accounting	30,231.20	28,000.00	2,231.20	42,000.00
7120-19 · Legal	8,615.23	6,666.68	1,948.55	10,000.00
7120-2 · Sewer Licenses/Fees	4,511.00	5,000.00	-489.00	7,500.00
7120-20 · Audit	8,000.00	7,200.00	800.00	7,200.00
7120-21 · Rate study	8,161.25	3,000.00	5,161.25	6,000.00
7120-22 · IT Services	360.00	2,666.68	-2,306.68	4,000.00
7120-23 · Professional service other	3,830.00	666.68	3,163.32	1,000.00
7120-24 · Equipment rental	0.00	333.32	-333.32	500.00
7120-3 · Insurance	21,321.98	19,000.00	2,321.98	19,000.00
7120-4 · Rent	7,070.00	8,000.00	-930.00	12,000.00
7120-5 · Utilities	2,845.99	2,466.68	379.31	3,700.00
7120-6 · Communications	5,375.80	5,233.32	142.48	7,850.00
7120-7 · Miscellaneous	3,662.70	1,000.00	2,662.70	1,500.00
7120-8 · Publications	160.00	250.00	-90.00	250.00

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7120-9 · Memberships	3,000.98	1,933.32	1,067.66	2,900.00
Total 7120 · SERVICES and SUPPLIES	112,546.93	107,583.36	4,963.57	149,650.00
7130 · WATER OPERATIONS and MAINTENANC				
7131 · WATER PRODUCTION				
7131-1 · Wells	10,022.89	533.32	9,489.57	800.00
7131-2 · Electric	15,605.02	13,333.32	2,271.70	20,000.00
7131-3 · Testing	2,120.09	3,000.00	-879.91	4,500.00
Total 7131 · WATER PRODUCTION	27,748.00	16,866.64	10,881.36	25,300.00
7132 · WATER DISTRIBUTION				
7132-1 · Distribution-pipes	3,612.47	6,666.68	-3,054.21	10,000.00
7132-2 · Booster stations	2,242.98	5,333.32	-3,090.34	8,000.00
7132-3 · Electric	13,414.17	14,666.68	-1,252.51	22,000.00
7132-4 · Meter maintenance	124.52	5,333.32	-5,208.80	8,000.00
7132-5 · Storage tanks	5,000.00	3,600.00	1,400.00	5,400.00
Total 7132 · WATER DISTRIBUTION	24,394.14	35,600.00	-11,205.86	53,400.00
7133 · Water Contingency	0.00	16,666.68	-16,666.68	25,000.00
Total 7130 · WATER OPERATIONS and MAINTENANC	52,142.14	69,133.32	-16,991.18	78,400.00
7140 · SEWER OPERATIONS and MAINT				
7140-1 · Transmission-pipes	231.66	6,666.68	-6,435.02	10,000.00
7140-2 · Disposal \ treatment	8,678.67	3,333.32	5,345.35	5,000.00
7140-3 · Testing-sewer	4,468.10	5,333.32	-865.22	8,000.00
7140-4 · Septic tank maintenance	30,062.06	1,000.00	29,062.06	1,500.00
7140-5 · Septic pumping	6,375.00	5,333.32	1,041.68	8,000.00
7140-6 · Leachfield electic	1,315.33	1,800.00	-484.67	2,700.00
7140-7 · Sewer contingency	21,505.36	12,000.00	9,505.36	18,000.00
Total 7140 · SEWER OPERATIONS and MAINT	72,636.18	35,466.64	37,169.54	53,200.00
7150 · GENERAL MAINTENANCE				
7150-1 · Maintenance Water	245.61	3,333.32	-3,087.71	5,000.00
7150-2 · Maintenance Sewer	772.22	3,000.00	-2,227.78	4,500.00
7150-3 · Equipment & tools	1,612.88	2,000.00	-387.12	3,000.00
7150-4 · Auto fuel & maintenance	7,491.68	10,000.00	-2,508.32	15,000.00
7150-5 · Maintenance supplies	358.04	1,533.32	-1,175.28	2,300.00
7150-6 · Maintenance contingency	428.83	6,666.68	-6,237.85	10,000.00
Total 7150 · GENERAL MAINTENANCE	10,909.26	26,533.32	-15,624.06	39,800.00

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7160 · ENGINEERING STUDIES				
7160-1 · General engineering	3,450.00	4,666.68	-1,216.68	7,000.00
7160-2 · System mapping	0.00	1,666.68	-1,666.68	2,500.00
7160-3 · Master plan update	300.00	3,333.32	-3,033.32	5,000.00
7160-4 · Water system studies	0.00	1,333.32	-1,333.32	2,000.00
7160-5 · Sewer System Studies	4,230.00	1,333.32	2,896.68	2,000.00
7160-6 · Engineering contingency	0.00	3,333.32	-3,333.32	5,000.00
Total 7160 · ENGINEERING STUDIES	7,980.00	15,666.64	-7,686.64	23,500.00
7500 · Transfer to Capital Fund	0.00	20,666.68	-20,666.68	156,296.32
TOTAL OPERATING EXPENSE	**498,645.15**	**580,054.35**	**-81,409.20**	**975,393.39**
NET OPERATING INCOME/EXPENSE	**94,007.72**	**80,968.99**	**13,038.73**	**0.00**
CAPITAL INCOME/EXPENSE				
4000 · CAPITAL INCOME				
4010 · Fee Income - Capacity Fee (CAP)	42,702.00	28,468.00	14,234.00	28,468.00
4030 · Capital Reserve Interest	2,799.73	2,000.00	799.73	3,000.00
4040 · Transfer for Capital Reserve	0.00	20,666.68	-20,666.68	156,296.32
Total 4000 · CAPITAL INCOME	**45,501.73**	**51,134.68**	**-5,632.95**	**187,764.32**
4500 · CAPITAL EXPENCE				
4530 · Master Plan update	0.00	0.00	0.00	15,000.00
4540 · Well #8	23,625.06	0.00	23,625.06	0.00
4570 · Leach Field Expansion	0.00	0.00	0.00	140,000.00
Total 4500 · CAPITAL EXPENCE	23,625.06	0.00	23,625.06	155,000.00
NET CAPITAL INCOME/EXPENSE	**21,876.67**	**51,134.68**	**-29,258.01**	**32,764.32**