

March 7, 2023
2nd Quarter Financial Statement Memo for
FY 2022-2023

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WATER FUND

REVENUE

Fixed rates are on track and variable rates are exceeding the budgeted figure by 10%. Other operating revenue includes \$26,000 in other water sales for flow meters, \$4,000 in backflow installation and testing fees, \$25,000 in late fees and penalties, and \$4,000 in account transfer fees. Other nonoperating revenue includes \$75,000 in state grant funds for the Big Creek Clearwell Project, \$120,000 in IRWM grant funds for the WWTP Emergency Generator Project, and \$14,000 in earned interest from District's LAIF account.

EXPENSES

Overall, District expenses are on track with nothing notable.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$3,717 in engineering expense for the Drought Resilience Project, \$7,683 for the purchase and installation of new metal door at 2G water plant, \$7,287 in construction costs for the Big Creek/2G Clearwell Project, 47,951 for purchase of Highland Pump generator, \$12,723 fund share expense for Dreamworks Historian software purchase for SCADA improvement project, \$57,812 fund share for the purchase of a skip loader tractor, \$14,725 fund share expense for purchase of new AC/Heat unit for Operations Building, and \$8,979 for the purchase of new hot water heating element for AWS.

2nd Quarter

2nd quarter capital expense includes \$10,272 in engineering expense for the Big Creek/2G Clearwell Project, \$37,156 for the purchase of a new pump control valve for 2G Treatment Plant, \$10,708 in engineering and survey work for the Drought Resiliency Project, \$28,778 for the purchase of four (4) new flow meters for 2G and Big Creek Treatment Plants, \$6,936 for the purchase of a new chlorine analyzer, and \$3,029 in engineering for the Big Greek Generator Project.

WATER CAPITAL OUTLAY		
CIP Project	2022-23 Adopted	2022/23 YTD Spent
General Water Improvements	40,000	
Water Pump Replacements	20,000	
Treatment Plant General Improvements/Replacements	27,500	7,683
Truck # 6 Replacement	46,910	
Big Creek-2G Clearwell, Butler Way Bypass	500,000	17,955
Generator Installations	150,000	728
Pump Control and Surge Valves	32,000	37,156
SCADA Improvements	30,000	12,723
Highland Pump Kohler Generator	46,310	47,951
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	2,125,000	14,425
New AC/Heater Unit for Operations Building	15,000	14,725
Water Treatment Plant Flow Meters	32,500	28,778
Big Creek WTP Asphalt Rehab	120,000	
Skip Loader Tractor	50,000	57,812
New OSG Unit @ Big Creek	55,000	
New OSG Unit @ 2G	55,000	
Chlorine analyzer for WTP x 4	25,000	6,936
Chloramine analyzer for WTP x 4	25,000	
FUND SHARE CAPITAL OUTLAY	569,572	53,600
Unbudgeted Items		
Heating Element for AWS		\$ 8,979
Big Creek Emergency Generator		\$ 3,029
TOTAL WATER CAPITAL OUTLAY	3,964,792	312,480
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	3,774,792	311,752

SEWER FUND

REVENUE

Fixed rates are on track and variable rates are exceeding the budgeted figure by 9%. Other operating revenue includes \$12,000 in late fees and penalties. Other non-operating revenue includes \$1,207,875 in grant funds for the Downtown Groveland/BOF Sewer Rehab Project, \$72,000 in grants funds for the LS #16 Rehab Project (final payment), \$93,000 in IRWM grant funds for the WWTP Emergency Generator Project, and \$16,000 in earned interest from the District's LAIF account.

EXPENSES

Overall, District expenses are on track with nothing notable.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$1,029,378 in construction costs for the Downtown Groveland/BOF Sewer Rehab Project, \$20,905 for the purchase of new lift station pump, \$29,913 in engineering expense for the Sewer Treatment Plant Upgrades Project, \$8,218 in engineering expense for the Emergency Generator Replacement Project, \$12,723 fund share expense for Dreamworks Historian software purchase for SCADA improvement project, \$26,507 for the purchase of new emergency generator for Lift Station 1, \$57,812 fund share expense for the purchase of new skip loader tractor, \$14,725 fund share expense for purchase of new AC/Heat unit for Operations Building, \$75,163 in construction costs for the relining of Reservoir 1, and \$17,765 for the purchase of new finish polymer injection system.

2nd Quarter

2nd quarter capital expense includes \$7,029 in engineering expense for the Sewer Treatment Plant Upgrades Project, \$548,303 for the purchase of the District's new vac con truck, \$45,643 for the purchase of two (2) Hach units for I&I monitoring, \$257,150 for construction work for the concrete grading around the WWTP screw press, \$260,530 in construction expense for the relining of Reservoir 1, and \$2,560 in engineering for the Wastewater Treatment Plant Generator Project. \$150,572 fund share expense for the admin parking lot upgrade project was incorrectly booked in the sewer fund, and has since been reclassified.

SEWER CAPITAL OUTLAY		
CIP Project	2022-23 Adopted	2022/23 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project	4,294,176	1,065,551
Wastewater Pump Replacements	46,000	20,905
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,175,556	36,942
Concrete grading by Screw Press	200,000	1,496
Vac-Tron Truck	533,075	548,303
Generator Installations	175,000	7,902
STP Blower & Gen Room Rehab	10,000	
SCADA Improvements	30,000	12,723
Asphalt Rehabilitation	184,700	
Flow Monitoring Equipment	35,000	45,643
LS#1 Kohler Generator	26,315	26,507
LS#7 Kohler Generator	43,300	
LS#13 Kohler Generator	31,985	
New AC/Heater Unit for Operations Building	15,000	14,725
STP Polymer Pump	20,000	
Skip Loader Tractor	50,000	57,812
New OSG Pump @ STP	55,000	
FUND SHARE CAPITAL OUTLAY	374,022	36,372
Annual Sewer Reserve - Set Aside	100,000	
Unbudgeted Items		
Road Maintenance		407,150
WWTP Pond 1 Liner		\$ 335,693
WWTP Emergency Generators-IRWMP/DWR		\$ 2,560
Finish Polymer Injection System		\$ 17,765
TOTAL SEWER CAPITAL OUTLAY	7,399,129	2,638,048
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	3,003,353	1,572,497

FIRE FUND

REVENUE

The District had not received a disbursement check at the close of the quarter. Other operating revenue includes \$6,500 in earned interest from the District's LAIF account, \$12,000 in ABH funds, \$45,000 refund from CALFIRE for the previous fiscal year contract overpayment, and \$14,000 in grant funds for new radios.

EXPENSES

The District received the 1st quarter invoice from CALFIRE in the amount of \$261,000.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$2,525 for constraint analysis report for the Fuel Reduction Project.

2nd Quarter

None.

FIRE CAPITAL OUTLAY		
CIP Project	2022-23 Adopted	2022/23 YTD Spent
Asphalt repair (driveway/employee parking area)	62,785	
SCBA Fill Station Storage Bottles	14,500	
GCSD Infrastructure Fuel Reduction Project	410,000	2,525
FUND SHARE CAPITAL OUTLAY	45,500	4,786
Unbudgeted Items		
TOTAL FIRE CAPITAL OUTLAY	532,785	7,311

PARKS FUND

REVENUE

The District had not received a disbursement check at the close of the quarter. Other operating revenue includes \$1,280 in use fees and \$285 in dog park permit fees. Other nonoperating revenue includes \$28,000 in cell tower rent and \$2,000 in earned interest from LAIF.

EXPENSES

Other operating expense includes \$8,500 for the loan issuance fee.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense include \$1,610 for in legal fees for the Groveland Asset Rehabilitation and Beautification Project, and \$8,541 in engineering expense for the Hetch Hetchy Railroad Trail Project.

2nd Quarter

2nd quarter capital expense includes \$20,992 in CEQA expense for the Hetch Hetchy Railroad Trail Project.

PARK CAPITAL OUTLAY		
CIP Project	2022-23 Adopted	2022/23 YTD Spent
General Park Upgrades	10,000	
Groveland Asset Rehabilitation and Beautification Project	1,027,145	31,143
FUND SHARE CAPITAL OUTLAY	9,100	957
TOTAL PARK CAPITAL OUTLAY	1,046,245	32,100

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended Dec., 2022

Total - District-Wide	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 3,414,345	\$ 1,710,037	\$ (1,704,308)	50%
Variable rates	1,523,868	906,621	\$ (617,247)	41%
Property taxes	1,272,005	164,176	\$ (1,107,829)	87%
Other operating revenues	161,912	161,161	\$ (751)	0%
Other nonoperating revenues	8,800,200	1,636,388	\$ (7,163,812)	81%
Total Revenues	15,172,330	4,578,383	(10,593,947)	
Salaries and benefits	(2,999,621)	(1,268,885)	1,730,736	58%
Cost of water	(223,000)	(102,105)	120,895	54%
Utilities	(374,200)	(206,807)	167,393	45%
Cal Fire contract	(1,164,318)	(261,101)	903,217	78%
Other operating expenses	(2,464,073)	(988,711)	1,475,362	60%
Leases: prin+interest	(10,472)	(7,631)	2,841	27%
Sewer Project Imp Loan	(105,838)	(52,919)	52,919	
Transfer to Pension	(307,660)	(305,581)	2,079	1%
Total Expenses	(7,649,182)	(3,193,740)	4,455,442	
Capital outlay (fixed assets)	(12,942,951)	(2,989,938)	9,953,013	77%
Net profit (loss)	\$ (5,419,803)	\$ (1,605,295)	\$ 3,814,508	
Debt Service Collections	935,771	476,004		
Debt Service: Prin/Interest	(811,665)	(405,455)		
	124,106	70,549		

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended Dec., 2022

Water	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,642,227	\$ 823,490	\$ (818,737)	50%
Variable rates	975,084	580,660	(394,424)	40%
Other operating revenues	75,162	69,252	(5,910)	8%
Other nonoperating revenues	2,743,050	213,332	(2,529,718)	92%
Total Revenue	5,435,523	1,686,734	(3,748,789)	
Salaries	(1,101,731)	(452,928)	648,803	59%
Benefits	(463,817)	(230,982)	232,835	50%
Cost of water	(223,000)	(102,105)	120,895	54%
Utilities	(160,000)	(91,137)	68,863	43%
Other operating expenses	(1,161,348)	(494,818)	666,530	57%
Leases	(8,260)	(6,568)	1,692	20%
Pension Unfunded Liability	\$ (130,267)	\$ (130,539)	(272)	0%
Total Expenses	(3,248,423)	(1,509,076)	1,739,347	
Capital outlay (Fixed assets)	(3,964,792)	(312,480)	3,652,312	92%
Net profit (loss)	\$ (1,777,692)	\$ (134,823)	\$ 1,642,869	
Debt Service Collections	607,417	311,779		
Debt Service Prin/Interest	(514,000)	(255,648)		
	93,417	56,131		

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended Dec., 2022

Sewer	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,772,118	\$ 886,547	\$ (885,571)	50%
Variable rates	548,784	325,961	(222,823)	41%
Other operating revenues	36,750	12,120	(24,630)	67%
Other nonoperating revenues	4,639,514	1,392,098	(3,247,416)	70%
Total Revenue	6,997,166	2,616,726	(4,380,440)	
Salaries	(883,336)	(354,681)	528,655	60%
Benefits	(356,530)	(178,777)	177,753	50%
Utilities	(136,000)	(77,255)	58,745	43%
Other operating expenses	(1,009,293)	(403,025)	606,268	60%
Leases	(2,212)	(1,064)	1,148	52%
Sewer Improvement Project Loan-P/I	(105,838)	(52,919)	52,919	50%
Pension Unfunded Liability	(88,396)	(88,580)	(184)	0%
Total Expenses	(2,581,605)	(1,156,300)	1,425,305	
Capital Outlay (fixed assets)	(7,399,129)	(2,638,048)	4,761,081	64%
Net profit (loss)	\$ (2,983,568)	\$ (1,177,621)	\$ 1,805,947	
Debt Service Collections	328,354	164,226		
Debt Service:Prin/Interest	(297,665)	(149,807)		
	30,689	14,418		

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended Dec., 2022

Total - Governmental Funds	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	1,272,005	164,176	(1,107,829)	87%
Other operating revenues	50,000	79,789	29,789	-60%
Other nonoperating revenues	1,417,636	30,958	(1,386,678)	98%
Total Revenues	2,739,641	274,923	(2,464,718)	
Salaries and benefits	(194,207)	(51,518)	142,689	73%
Utilities	(78,200)	(38,415)	39,785	51%
Cal Fire Contract	(1,164,318)	(261,101)	903,217	78%
Other operating expenses	(293,432)	(90,868)	202,564	69%
Transfer to Pension/Unfunded	(88,997)	(86,462)	2,535	3%
Non-Operating Exp.-Jones Hill	(166,300)		166,300	100%
Total Expenses	(1,985,454)	(528,364)	1,457,090	
Capital outlay (fixed assets)	(1,579,030)	(39,411)	1,539,619	98%
Net profit (loss)	\$ (824,843)	\$ (292,851)	\$ 531,992	

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended Dec., 2022

Fire	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 1,170,246	\$ 151,042	\$ (1,019,204)	87%
Other operating revenues	47,000	78,225	31,225	-66%
Other nonoperating revenues	410,000	-	\$ (410,000)	100%
Total Revenues	1,627,246	229,267	(1,397,979)	
Salaries and benefits	(145,658)	(34,680)	110,978	76%
Cal Fire Contract	(1,164,318)	(261,101)	903,217	78%
Utilities	(21,000)	(11,652)	9,348	45%
Other operating expenses	(239,517)	(62,193)	177,324	74%
Tfr. to PERS Unfunded Liability	(86,671)	(84,131)	\$ 2,540	3%
Total Expenses	(1,657,164)	(453,757)	1,203,407	
Capital Outlay (fixed assets)	(532,785)	(7,311)	\$ 525,474	
Net Profit (Loss)	\$ (562,703)	\$ (231,801)	\$ 330,902	

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended Dec., 2022

Parks	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 101,759	\$ 13,134	\$ (88,625)	87%
Other operating revenues	3,000	1,564	(1,436)	48%
Other nonoperating revenues	1,007,636	30,958	(976,678)	97%
Total Revenue	1,112,395	45,656	(1,066,739)	
Salaries and benefits	(48,549)	(16,837)	31,712	65%
Utilities	(57,200)	(26,764)	30,436	53%
Other operating expenses	(53,915)	(28,675)	25,240	47%
Transfer to Pension	(2,326)	(2,331)	(5)	0%
Total Expenses	(161,990)	(74,606)	87,384	
Capital outlay (fixed assets)	(1,046,245)	(32,100)	1,014,145	97%
Net Profit (Loss)	\$ (95,840)	\$ (61,050)	\$ 34,790	