

October 25, 2022
1st Quarter Financial Statement Memo for
FY 2022-2023

Authored by: Jennifer Flores, Administrative Services Manager

WATER FUND

REVENUE

Fixed rates are on track and variable rates are exceeding the budgeted figure by 13%. Other operating revenue includes \$25,000 in other water sales for flow meters, \$19,000 for new meters, \$4,000 in backflow installation and testing fees, \$11,000 in late fees and penalties, and \$5,000 in account transfer fees. Other nonoperating revenue includes \$38,000 in state grant funds for the Big Creek Clearwell Project, \$8,000 grant for IRWM Emergency Generator Project, and \$5,000 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.

WATER CAPITAL OUTLAY		
CIP Project	2022-23 Adopted	2022/23 YTD Spent
Downtown Groveland/BOF Water System Rehab Planning		
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	2,125,000	3,717
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	7,287
Generator Installations	150,000	1,399
Highland Pump Kohler Generator	46,310	47,951
Pump Control and Surge Valves	32,000	
SCADA Improvements	30,000	12,723
Water Treatment Plant Flow Meters	32,500	
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	
Chloramine analyzer for WTP x 4	25,000	
New AC/Heater Unit for Operations Building	15,000	14,725
FUND SHARE CAPITAL OUTLAY	569,572	10,572
Unbudgeted Items		
Heating Element for AWS		\$ 8,979
TOTAL WATER CAPITAL OUTLAY	3,964,792	172,849
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,339,792	161,845

SEWER FUND

REVENUE

Fixed rates are on track and variable rates are exceeding the budgeted figure by 11%. Other operating revenue includes \$7,000 in late fees and penalties. Other non-operating revenue includes \$187,000 in grant funds for the Downtown Groveland/BOF Sewer Rehab Project, \$72,000 in grants funds for the LS #16 Rehab Project (final payment), and \$6,500 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.

SEWER CAPITAL OUTLAY		
CIP Project	2022-23 Adopted	2022/23 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project	4,294,176	1,029,378
Wastewater Pump Replacements	46,000	20,905
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,175,556	29,913
Concrete grading by Screw Press	200,000	1,496
Vac-Tron Truck	533,075	
Generator Installations	175,000	8,218
STP Blower & Gen Room Rehab	10,000	
Asphalt Rehabilitation	184,700	
SCADA Improvements	30,000	12,723
Flow Monitoring Equipment	35,000	
LS#1 Kohler Generator	26,315	26,507
LS#7 Kohler Generator	43,300	
LS#13 Kohler Generator	31,985	
STP Polymer Pump	20,000	
Skip Loader Tractor	50,000	57,812
New OSG Pump @ STP	55,000	
New AC/Heater Unit for Operations Building	15,000	14,725
FUND SHARE CAPITAL OUTLAY	374,022	7,174
Annual Sewer Reserve - Set Aside	100,000	
Unbudgeted Items		
WWTP Pond 1 Liner		\$ 75,163
Finish Polymer Injection System		\$ 17,765
TOTAL SEWER CAPITAL OUTLAY	7,399,129	1,301,779
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	3,003,353	272,402

FIRE FUND

REVENUE

The District has received a small check from the county; larger disbursement checks are received in December and April. Other operating revenue includes \$2,600 in earned interest from the District's LAIF account.

EXPENSES

The District has not yet received an invoice from CAL FIRE. Overall, District expenses are on track with nothing notable.

CAPITAL OUTLAY

1st Quarter

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

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	944
Unbudgeted Items		
TOTAL FIRE CAPITAL OUTLAY	532,785	3,469

PARKS FUND

REVENUE

The District has received a small check from the county; larger disbursement checks are received in December and April. Other operating revenue includes \$1,200 in use fees. Other nonoperating revenue includes \$14,000 in cell tower rent.

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.

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	1,610
FUND SHARE CAPITAL OUTLAY	9,100	189
Unbudgeted Items		
Hetch Hetchy RR Trail Planning		8,541
TOTAL PARK CAPITAL OUTLAY	1,046,245	10,340

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended Sept., 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	\$ 854,660	\$ (2,559,685)	75%
Variable rates	1,523,868	571,918	\$ (951,950)	62%
Property taxes	1,272,005	29	\$ (1,271,976)	100%
Other operating revenues	161,912	37,006	\$ (124,906)	77%
Other nonoperating revenues	8,800,200	334,399	\$ (8,465,801)	96%
Total Revenues	15,172,330	1,798,011	(13,374,319)	
Salaries and benefits	(2,999,621)	(687,739)	2,311,882	77%
Cost of water	(223,000)	(56,355)	166,645	75%
Utilities	(374,200)	(108,795)	265,405	71%
Cal Fire contract	(1,164,318)	-	1,164,318	100%
Other operating expenses	(2,464,073)	(619,341)	1,844,733	75%
Leases: prin+interest	(10,472)	(6,618)	3,854	37%
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)	(1,837,347)	5,811,835	
Capital outlay (fixed assets)	(12,942,951)	(1,488,436)	11,454,515	89%
Net profit (loss)	\$ (5,419,803)	\$ (1,527,772)	\$ 3,892,031	
Debt Service Collections	935,771	237,607		
Debt Service: Prin/Interest	(811,665)	(405,455)		
	124,106	(167,848)		

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended Sept., 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	\$ 411,618	\$ (1,230,609)	75%
Variable rates	975,084	374,147	(600,937)	62%
Other operating revenues	75,162	25,557	(49,605)	66%
Other nonoperating revenues	2,743,050	52,609	(2,690,441)	98%
Total Revenue	5,435,523	863,932	(4,571,591)	
Salaries	(1,101,731)	(229,924)	871,807	79%
Benefits	(463,817)	(141,147)	322,670	70%
Cost of water	(223,000)	(56,355)	166,645	75%
Utilities	(160,000)	(45,477)	114,523	72%
Other operating expenses	(1,161,348)	(297,910)	863,438	74%
Leases	(8,260)	(5,964)	2,296	28%
Pension Unfunded Liability	\$ (130,267)	\$ (130,539)	(272)	0%
Total Expenses	(3,248,423)	(907,316)	2,341,107	
Capital outlay (Fixed assets)	(3,964,792)	(172,849)	3,791,943	96%
Net profit (loss)	\$ (1,777,692)	\$ (216,233)	\$ 1,561,459	
Debt Service Collections	607,417	155,527		
Debt Service Prin/Interest	(514,000)	(255,648)		
	93,417	(100,121)		

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended Sept., 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	\$ 443,042	\$ (1,329,076)	75%
Variable rates	548,784	197,771	(351,013)	64%
Other operating revenues	36,750	7,493	(29,257)	80%
Other nonoperating revenues	4,639,514	266,528	(4,372,986)	94%
Total Revenue	6,997,166	914,833	(6,082,333)	
Salaries	(883,336)	(177,164)	706,172	80%
Benefits	(356,530)	(109,524)	247,006	69%
Utilities	(136,000)	(41,361)	94,639	70%
Other operating expenses	(1,009,293)	(258,609)	750,684	74%
Leases	(2,212)	(654)	1,558	70%
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)	(728,810)	1,852,795	
Capital Outlay (fixed assets)	(7,399,129)	(1,301,779)	6,097,350	82%
Net profit (loss)	\$ (2,983,568)	\$ (1,115,756)	\$ 1,867,812	
Debt Service Collections	328,354	82,081		
Debt Service:Prin/Interest	(297,665)	(149,807)		
	30,689	(67,727)		

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended Sept., 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	29	(1,271,976)	100%
Other operating revenues	50,000	3,956	(46,044)	92%
Other nonoperating revenues	1,417,636	15,262	(1,402,374)	99%
Total Revenues	2,739,641	19,246	(2,720,395)	
Salaries and benefits	(194,207)	(29,980)	164,227	85%
Utilities	(78,200)	(21,957)	56,243	72%
Cal Fire Contract	(1,164,318)	-	1,164,318	100%
Other operating expenses	(293,432)	(62,822)	230,610	79%
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)	(201,221)	1,784,233	
Capital outlay (fixed assets)	(1,579,030)	(13,808)	1,565,222	99%
Net profit (loss)	\$ (824,843)	\$ (195,783)	\$ 629,060	

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended Sept., 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	\$ 26	\$ (1,170,220)	100%
Other operating revenues	47,000	2,622	(44,378)	94%
Other nonoperating revenues	410,000	-	\$ (410,000)	100%
Total Revenues	1,627,246	2,648	(1,624,598)	
Salaries and benefits	(145,658)	(19,709)	125,949	86%
Cal Fire Contract	(1,164,318)	0	1,164,318	100%
Utilities	(21,000)	(5,735)	15,265	73%
Other operating expenses	(239,517)	(41,472)	198,045	83%
Tfr. to PERS Unfunded Liability	(86,671)	(84,131)	\$ 2,540	3%
Total Expenses	(1,657,164)	(151,046)	1,506,118	
Capital Outlay (fixed assets)	(532,785)	(3,469)	\$ 529,316	
Net Profit (Loss)	\$ (562,703)	\$ (151,867)	\$ 410,836	

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended Sept., 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	\$ 2	\$ (101,757)	100%
Other operating revenues	3,000	1,334	(1,666)	56%
Other nonoperating revenues	1,007,636	15,262	(992,374)	98%
Total Revenue	1,112,395	16,598	(1,095,797)	
Salaries and benefits	(48,549)	(10,271)	38,278	79%
Utilities	(57,200)	(16,222)	40,978	72%
Other operating expenses	(53,915)	(21,350)	32,565	60%
Transfer to Pension	(2,326)	(2,331)	(5)	0%
Total Expenses	(161,990)	(50,175)	111,815	
Capital outlay (fixed assets)	(1,046,245)	(10,340)	1,035,905	99%
Net Profit (Loss)	\$ (95,840)	\$ (43,916)	\$ 51,924	

Groveland Community Services District
 Adopted FY 2022/23 Annual Budget
 Capital Outlay

FUND SHARE CAPITAL OUTLAY		
CIP Project	2022-23 Adopted	2022/23 YTD Spent
Admin Parking Lot Upgrade (5 Yr Plan)	110,000	10,572
Fuel Tank Painting/Electronic Logging	250,000	7,174
Admin Building Upgrade-Phase 1	20,000	
Truck #8 Replacement 68/32 Split	44,097	
Dump Truck & Trailer	200,000	
Truck 3 replacement 68/32 Split	44,097	
Truck #15 Replacement	140,000	
Tire Machine/ Balancing Machine	16,500	944
Electronic Sign Board	35,000	
Heavy Equipment & Truck Lift	50,000	
Shop Parts Washer	8,500	189
New Collection and Distribution (C&D) Truck	50,000	
Unmanned Aerial Vehicle (drone) with SAR and Infrared capabilities	30,000	
TOTAL CAPITAL OUTLAY	998,194	18,879

**Groveland Community Services District
Adopted FY 2022/23 Annual Budget
Capital Outlay**

WATER CAPITAL OUTLAY		
CIP Project	2022-23 Adopted	2022/23 YTD Spent
Downtown Groveland/BOF Water System Rehab Planning		
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	2,125,000	3,717
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	7,287
Generator Installations	150,000	1,399
Highland Pump Kohler Generator	46,310	47,951
Pump Control and Surge Valves	32,000	
SCADA Improvements	30,000	12,723
Water Treatment Plant Flow Meters	32,500	
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	
Chloramine analyzer for WTP x 4	25,000	
New AC/Heater Unit for Operations Building	15,000	14,725
FUND SHARE CAPITAL OUTLAY	569,572	10,572
Unbudgeted Items		
Heating Element for AWS		\$ 8,979
TOTAL WATER CAPITAL OUTLAY	3,964,792	172,849
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,339,792	161,845

Adopted June 9, 2022

**Groveland Community Services District
Adopted FY 2022/23 Annual Budget
Capital Outlay**

SEWER CAPITAL OUTLAY		
CIP Project	2022-23 Adopted	2022/23 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project	4,294,176	1,029,378
Wastewater Pump Replacements	46,000	20,905
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,175,556	29,913
Concrete grading by Screw Press	200,000	1,496
Vac-Tron Truck	533,075	
Generator Installations	175,000	8,218
STP Blower & Gen Room Rehab	10,000	
Asphalt Rehabilitation	184,700	
SCADA Improvements	30,000	12,723
Flow Monitoring Equipment	35,000	
LS#1 Kohler Generator	26,315	26,507
LS#7 Kohler Generator	43,300	
LS#13 Kohler Generator	31,985	
STP Polymer Pump	20,000	
Skip Loader Tractor	50,000	57,812
New OSG Pump @ STP	55,000	
New AC/Heater Unit for Operations Building	15,000	14,725
FUND SHARE CAPITAL OUTLAY	374,022	7,174
Annual Sewer Reserve - Set Aside	100,000	
Unbudgeted Items		
WWTP Pond 1 Liner		\$ 75,163
Finish Polymer Injection System		\$ 17,765
TOTAL SEWER CAPITAL OUTLAY	7,399,129	1,301,779
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	3,003,353	272,402

Adopted June 9, 2022

Groveland Community Services District
 Adopted FY 2022/23 Annual Budget
 Capital Outlay

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	
GCSO Infrastructure Fuel Reduction Project	410,000	2,525
FUND SHARE CAPITAL OUTLAY	45,500	944
Unbudgeted Items		
TOTAL FIRE CAPITAL OUTLAY	532,785	3,469

Groveland Community Services District
 Adopted FY 2022/23 Annual Budget
 Capital Outlay

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	1,610
FUND SHARE CAPITAL OUTLAY	9,100	189
Unbudgeted Items		
Hetch Hetchy RR Trail Planning		8,541
TOTAL PARK CAPITAL OUTLAY	1,046,245	10,340