

## Budget to Actual

### Groveland Community Services District

For 4th Quarter ended June. 30, 2019

Total - District-Wide	2018/19 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 2,736,520	\$ 2,755,439	\$ 18,919	-1%
Variable rates	1,267,825	1,310,937	\$ 43,112	-3%
Property taxes	1,135,835	1,176,738	\$ 40,903	-4%
Other operating revenues	95,530	254,577	\$ 159,047	-166%
Other nonoperating revenues	1,020,259	790,403	\$ (229,856)	23%
<b>Total Revenues</b>	<b>6,255,969</b>	<b>6,288,094</b>	<b>32,125</b>	
Salaries and benefits	(1,588,080)	(1,408,873)	179,207	11%
Cost of water	(215,000)	(156,886)	58,114	27%
Utilities	(274,000)	(223,368)	50,632	18%
Legal	(31,000)	(14,123)	16,877	54%
Cal Fire contract	(1,256,480)	(1,094,669)	161,811	13%
Other operating expenses	(1,399,467)	(1,103,164)	296,303	21%
Leases: prin+interest	(49,996)	(47,504)	2,492	5%
General Manager	(185,000)	(121,302)	63,698	34%
Transfer to OPEB Trust	(185,000)	(185,000)	-	0%
Transfer to Pension	(176,000)	(167,346)	8,654	5%
<b>Total Expenses</b>	<b>(5,360,023)</b>	<b>(4,522,235)</b>	<b>837,788</b>	
<b>Capital outlay (fixed assets)</b>	<b>(2,769,411)</b>	<b>(878,273)</b>	1,891,138	68%
<b>Net profit (loss)</b>	<b>\$ (1,873,465)</b>	<b>\$ 887,586</b>	<b>\$ 2,761,051</b>	
Debt Service Collections	930,459	960,783	30,324	
Debt Service: Prin/Interest	(1,007,008)	(999,103)	7,905	
	<u>(76,549)</u>	<u>(38,320)</u>	<u>38,229</u>	

## Budget to Actual

### *Groveland Community Services District*

For 4th Quarter ended June. 30, 2019

Water	2018/19 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,493,090	\$ 1,542,020	\$ 48,930	-3%
Variable rates	886,800	919,476	32,676	-4%
Other operating revenues	62,030	105,627	43,597	-70%
Other nonoperating revenues	209,000	171,079	(37,921)	18%
<b>Total Revenue</b>	<b>2,650,920</b>	<b>2,738,202</b>	<b>87,282</b>	
Salaries	(526,811)	(463,017)	63,794	12%
Benefits	(296,764)	(265,157)	31,607	11%
General Manager	(103,600)	(67,929)	35,671	34%
Cost of water	(215,000)	(156,886)	58,114	27%
Utilities	(105,000)	(92,449)	12,551	12%
Legal	(17,360)	(8,010)	9,350	54%
Other operating expenses	(734,072)	(597,028)	137,044	19%
Leases	(10,124)	(9,463)	661	7%
Transfer to OPEB Trust	(103,600)	(103,600)	-	0%
Pension Unfunded Liability	\$ (78,400)	\$ (74,476)	3,924	5%
<b>Total Expenses</b>	<b>(2,190,731)</b>	<b>(1,838,015)</b>	<b>352,716</b>	
<b>Capital outlay (Fixed assets)</b>	<b>(469,208)</b>	<b>(258,048)</b>	211,160	45%
<b>Net profit (loss)</b>	<b>\$ (9,019)</b>	<b>\$ 642,139</b>	<b>\$ 651,158</b>	
Debt service collections-3236	604,801	619,746	14,945	-2%
Debt service Prin/Interest	(686,123)	(681,783)	4,340	1%
	<u>(81,322)</u>	<u>(62,037)</u>	<u>19,285</u>	19,285

#### **Water Fund Quarter Summary Notes**

##### **REVENUE**

Other Operating Rev.- Water Connections \$28K, Other Water Sales \$7K

Other Non-Operating Rev-Downtown/BOF \$96K, CDAA Flood \$43K, Interest Earned \$31K

##### **EXPENSES**

Nothing Notable

##### **CAPITAL OUTLAY**

Downtown/BOF \$62K, Storm Damage \$56K, BC Turbine \$57K, Building Upgrades \$35K

## Budget to Actual

### *Groveland Community Services District*

For 4th Quarter ended June. 30, 2019

Sewer	2018/19 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,243,430	\$ 1,213,419	\$ (30,011)	2%
Variable rates	381,025	391,461	10,436	-3%
Other operating revenues	12,000	61,061	49,061	-409%
Other nonoperating revenues	641,059	439,665	(201,394)	31%
<b>Total Revenue</b>	<b>2,277,514</b>	<b>2,105,606</b>	<b>(171,908)</b>	
Salaries	(431,056)	(383,522)	47,534	11%
Benefits	(220,205)	(206,230)	13,975	6%
General Manager	(70,300)	(46,095)	24,205	34%
Utilities	(115,000)	(90,100)	24,900	22%
Legal	(11,780)	(5,357)	6,423	55%
Other operating expenses	(557,800)	(416,884)	140,916	25%
Leases	(39,872)	(38,041)	1,831	5%
Transfer to OPEB Trust	(70,300)	(70,300)	-	0%
Pension Unfunded Liability	(53,200)	(50,537)	2,663	5%
<b>Total Expenses</b>	<b>(1,569,513)</b>	<b>(1,307,066)</b>	<b>262,447</b>	
<b>Capital Outlay (fixed assets)</b>	<b>(2,012,497)</b>	<b>(306,001)</b>	<b>1,706,496</b>	<b>85%</b>
<b>Net profit (loss)</b>	<b>\$ (1,304,496)</b>	<b>\$ 492,539</b>	<b>\$ 1,797,035</b>	
Debt service collections-1329/No BOF	325,658	341,037	15,379	-5%
Debt service:Prin/Interest	(320,885)	(317,320)	3,565	1%
	4,773	23,717	18,944	

#### **Sewer Fund Quarter Summary Notes**

##### **REVENUE**

Other Operating Rev.-Sewer Connections \$42K

Non-Operating Revenue-Downtown/BOF \$91K, CDAA Flood \$55K, Septage \$16K, IRWMP LS#16- \$268K

##### **EXPENSES**

Nothing Notable

##### **CAPITAL OUTLAY**

Sludge Drying Bed \$110K, Downtown/BOF \$32K, Culvert/Ponds \$31K, Storm Damage \$31K

Vault Valve \$37K

**Budget to Actual**  
*Groveland Community Services District*

**Budget to Actual**  
*Groveland Community Services District*

For 4th Quarter ended June. 30, 2019

<b>Total - Governmental Funds</b>	<b>2018/19 Annual Budget</b>	<b>Year-to-date Actuals</b>	<b>CY Actual Vs. CY Budget- Remaining \$</b>	<b>CY Actual Vs. CY Budget- Remaining%</b>
Property taxes	1,135,835	1,176,738	40,903	-4%
Other operating revenues	21,500	87,889	66,389	-309%
Other nonoperating revenues	170,200	179,659	9,459	-6%
<b>Total Revenues</b>	<b>1,327,535</b>	<b>1,444,286</b>	<b>116,751</b>	
Salaries and benefits	(113,244)	(90,947)	22,297	20%
General Manager-Consulting	(11,100)	(7,278)	3,822	34%
Utilities	(54,000)	(40,819)	13,181	24%
Legal	(1,860)	(756)	1,104	59%
Cal Fire/Amador contract	(1,256,480)	(1,094,669)	161,811	13%
Other operating expenses	(107,595)	(89,252)	18,343	17%
Transfer to OPEB Trust	(11,100)	(11,100)	-	0%
Transfer to Pension/Unfunded	(44,400)	(42,333)	2,067	5%
<b>Total Expenses</b>	<b>(1,599,779)</b>	<b>(1,377,154)</b>	<b>222,625</b>	
<b>Capital outlay (fixed assets)</b>	<b>(287,706)</b>	<b>(314,224)</b>	<b>(26,518)</b>	<b>-9%</b>
<b>Net profit (loss)</b>	<b>\$ (559,950)</b>	<b>\$ (247,092)</b>	<b>\$ 312,858</b>	

**Budget to Actual**  
*Groveland Community Services District*

For 4th Quarter ended June. 30, 2019

Fire	2018/19 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 1,044,969	\$ 1,082,599	\$ 37,630	-4%
Other operating revenues	20,000	59,206	39,206	-196%
Other nonoperating revenues	1,000	9,874	\$ 8,874	-887%
<b>Total Revenues</b>	<b>1,065,969</b>	<b>1,151,679</b>	<b>85,710</b>	
Salaries and benefits	(41,074)	(33,094)	7,980	19%
General Manager	(1,850)	(1,213)	637	34%
Cal Fire Contract	(996,096)	(950,220)	45,876	5%
Amador Contract	(260,384)	(144,449)	115,935	45%
Utilities	(12,000)	(11,476)	524	4%
Legal	(310)	(92)	218	70%
Other operating expenses	(71,106)	(59,520)	11,586	16%
Transfer to OPEB Trust	(1,850)	(1,850)	\$ -	0%
Tfr. to PERS Unfunded/Smoothing	(37,400)	(35,683)	\$ 1,717	5%
<b>Total Expenses</b>	<b>(1,422,070)</b>	<b>(1,237,597)</b>	<b>184,473</b>	
<b>Capital Outlay (fixed assets)</b>	<b>(76,013)</b>	<b>(106,779)</b>	<b>\$ (30,766)</b>	
<b>Net Profit (Loss)</b>	<b>\$ (432,114)</b>	<b>\$ (192,697)</b>	<b>\$ 239,417</b>	

**Fire Fund Quarter Summary Notes**

**REVENUE**

Equipment Rental \$55K

Non Oper. Rev.- Interest Earned \$10K

**EXPENSES**

Nothing Notable

**CAPITAL**

Fire Station Pad \$101K

**Budget to Actual**  
*Groveland Community Services District*

For 4th Quarter ended June. 30, 2019

<b>Parks</b>	<b>2018/19 Annual Budget</b>	<b>Year-to-date Actuals</b>	<b>CY Actual Vs. CY Budget-Remaining \$</b>	<b>CY Actual Vs. CY Budget-Remaining%</b>
Property taxes	\$ 90,866	\$ 94,139	\$ 3,273	-4%
Other operating revenues	1,500	28,683	27,183	-1812%
Other nonoperating revenues	169,200	169,785	585	
<b>Total Revenue</b>	<b>261,566</b>	<b>292,607</b>	<b>31,041</b>	
Salaries and benefits	(72,170)	(57,853)	14,317	20%
General Manager	(9,250)	(6,065)	3,185	34%
Utilities	(42,000)	(29,343)	12,657	30%
Legal	(1,550)	(664)	886	57%
Other operating expenses	(36,489)	(29,732)	6,757	19%
Transfer to OPEB Trust	(9,250)	(9,250)	-	0%
Transfer to Pension	(7,000)	(6,650)	350	5%
<b>Total Expenses</b>	<b>(177,709)</b>	<b>(139,557)</b>	<b>38,152</b>	
<b>Capital outlay (fixed assets)</b>	<b>(211,693)</b>	<b>(207,445)</b>	<b>4,248</b>	<b>2%</b>
<b>Net Profit (Loss)</b>	<b>\$ (127,836)</b>	<b>\$ (54,395)</b>	<b>\$ 73,441</b>	

**Parks Fund Quarter Summary Notes**

**REVENUE**

Misc. Rev - Cell Tower Rent \$25K

Non Oper. Rev. - Park Restoration-Flood \$167K

**EXPENSES**

Nothing Notable

**CAPITAL OUTLAY**

Park Restoration Storm- \$201K