

February 17, 2022

2nd Quarter Financial Statement Memo

Authored by: Jennifer Flores, Administrative Services Manager

WATER FUND

REVENUE

Fixed rates are on track and variable rates are exceeding the budgeted figure by 15%. Other operating revenue has exceeded the entire fiscal budgeted amount by 43%. This revenue includes \$37,000 in other water sales for flow meters, \$19,000 for new meters, \$13,000 in backflow installation and testing fees, \$23,000 in late fees and penalties, and \$8,000 in account transfer fees. Other nonoperating revenue includes \$1,102,873 in state grant funds for the Big Creek Clearwell Project.

EXPENSES

Overall, District expenses are on track. Utilities is over slightly over budget with a current \$70,000 TCPPA expense due to increased energy rates.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$663,789 for Big Creek/Second Garrotte/Butler Way Construction Project, \$46,020 fund share expense for the two new truck purchases, \$22,810 fund share expense for the purchase of new dump truck equipment trailer, and \$9,163 fund share expense for new Trimble Unit for GIS Map Surveying.

2nd Quarter

2nd quarter capital expense includes \$2,067 fund share expense for the Admin Parking Lot Upgrade Project, \$5,164 fund share expense for Fuel Tank Project, \$600,241 for Big Creek/Second Garrotte/Butler Way Construction Project, \$2,215 in engineering expense for generator installations, \$5,703 in engineering expense for IRWMP Emergency Generator Project, and \$104,311 for the purchase of new Kohler emergency generator for Second Garrotte.

WATER CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021/22 YTD Spent
General Water Distribution Improv.	40,000	
Water Pump Replacements	20,000	
Admin Parking Lot Upgrade (5 Yr Plan)	98,000	2,067
Fuel Tank Painting/Electronic Logging	84,000	5,164
Treatment Plant General Improvements/Replacements	25,000	
2021 Chevy Silverado	25,971	
2021 Chevy Silverado	17,660	
Big Creek-2G Clearwell, Butler Way Bypass	954,200	1,264,030
2021 Chevy Silverado	20,400	23,010
2021 Chevy Silverado - IT/Instrumentation Tech Truck	27,200	23,010
Dump Truck & Trailer	124,000	22,810
Admin Office Remodel	11,200	
Truck #3 Replacement	20,400	
Generator Installations	80,000	2,215
Pump Control and Surge Valves	35,000	
SCADA Improvements	30,000	
New Trimble R2	7,500	9,163
IRWMP Emergency Generators		6,164
Unbudgeted Items		
Kohler Generator-2G		104,311
TOTAL WATER CAPITAL OUTLAY	1,620,531	1,461,944
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	666,331	197,914

SEWER FUND

REVENUE

Fixed rates are on track and variable rates are exceeding the budgeted figure by 11%. Other operating revenue includes \$14,000 in late fees and penalties and \$7,000 for a new sewer connection.

EXPENSES

Overall, District expenses are on track with nothing notable.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$14,490 in engineering expense for Downtown Groveland/BOF Sewer Rehabilitation Construction Project, \$20,226 in wastewater pump replacements, \$6,218 in engineering expense for the Wastewater Treatment Plant Improvement Project, \$21,656 fund share expense for the two new truck purchases, \$22,810 fund share expense for the purchase of new dump truck equipment trailer, and \$4,312 fund share expense for new Trimble Unit for GIS Map Surveying.

2nd Quarter

2nd quarter capital expense includes \$33,039 in engineering expense for Downtown Groveland/BOF Sewer Rehabilitation Construction Project, \$22,120 in engineering expense for the Wastewater Treatment Plant Improvement Project, \$2,684 in engineering expense for IRWMP Emergency Generator Project, \$4,734 expense for replacement cells for the chlorine generator, and \$7,208 in engineering expense for the Reservoir 1 Relining Project.

SEWER CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021/22 YTD Spent
Downtown Groveland/BOF Construction	4,149,176	47,529
General Sewer Improvements	40,000	4,063
Wastewater Pump Replacements	26,000	20,226
Sewer Imp-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,300,000	28,338
Admin Parking Lot Upgrade (5 Yr Plan)	66,500	1,402
Fuel Tank Painting/Electronic Logging	57,000	3,504
Concrete grading by Screw Press	200,000	
Road Maintenance	200,000	
2021 Chevy Silverado	8,311	
2021 Chevy Colorado - 1231201	9,600	10,828
2021 Chevy Colorado - 1269587	12,800	10,828
Vac-Con Truck	533,075	
Dump truck & Trailer	76,000	10,734
Admin Office Remodel	7,600	
Truck #3 Replacement	9,600	
Generator Installations	120,000	
STP Blower/Gen Room Rehab	45,000	
New Trimble R2	7,500	4,312
Asphalt Rehabilitation	140,000	
Annual Sewer Reserve - Set Aside	100,000	
IRWMP Emergency Generators		2,901
Unbudgeted Items		
Chlorine Gen Cell Tubes		4,734
WWTP Pond 1 Liner		7,208
TOTAL SEWER CAPITAL OUTLAY	7,108,162	156,608
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	2,958,986	109,079

FIRE FUND

REVENUE

The District received its first disbursement check from the county with \$661,000 being allocated to the Fire Fund; the second large disbursement check will be received in April. Other nonoperating revenue includes \$24,00 in grant funds for the Jones Hill Fuel Break Project.

EXPENSES

2nd quarter CALFIRE expense was \$257,470; all other expenses are on track.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$46,766 for the purchase of new extrication equipment, \$13,975 for the purchase of a thermal imaging camera, and \$7,934 for the purchase of rescue struts.

2nd Quarter

2nd quarter capital expense includes \$185 fund share expense for the Admin Parking Lot Upgrade Project and \$461 fund share expense for Fuel Tank Project.

FIRE CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021-22 YTD Spent
Admin Parking Lot Upgrade (5 Yr Plan)	8,750	185
Fuel Tank Painting/Electronic Logging	7,500	461
Asphalt repair (driveway/employee parking area)	56,000	
Extrication Equipment	47,000	46,766
Thermal Imaging Camera	14,000	13,975
Rescue Struts	8,500	7,934
Admin Office Remodel	1,000	
TOTAL FIRE CAPITAL OUTLAY	142,750	69,320

PARKS FUND

REVENUE

The District received its first disbursement check from the county with \$57,538 being allocated to the Parks Fund; the second large disbursement check will be received in April. Other nonoperating revenue includes \$27,00 in cell tower rent.

EXPENSES

Utilities are up as a result of higher park water bills.

CAPITAL OUTLAY

1st Quarter

None.

2nd Quarter

2nd quarter capital expense includes \$185 fund share expense for the Admin Parking Lot Upgrade Project, \$461 fund share expense for Fuel Tank Project, \$45,542 in Adventure Park Improvements Project expense which is the work performed by WRT in preliminary park design and public outreach material, and \$176,432 in land purchase expense for the newly acquired 37-acre property. The purchase of the land has been submitted for reimbursement via the California Department of Parks and Recreation Per Capita Grant Program.

PARK CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021-22 YTD Spent
Admin Parking Lot Upgrade (5 Yr Plan)	1,750	37
Fuel Tank Painting/Electronic Logging	1,500	92
General Park Upgrades	10,000	
Parking Lot Repairs	79,000	
Adventure Park Improvements Project	55,000	45,542
Park Rehab Project-Grant	175,952	
Admin Office Remodel	200	
Unbudgeted Items		
37 Acre Land Purchase		176,432
TOTAL PARK CAPITAL OUTLAY	323,402	222,103

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended December, 2021

Total - District-Wide	2021/22 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 3,368,882	\$ 1,683,637	\$ (1,685,245)	50%
Variable rates	1,521,793	966,782	\$ (555,011)	36%
Property taxes	1,228,991	719,228	\$ (509,763)	41%
Other operating revenues	121,456	131,811	\$ 10,355	-9%
Other nonoperating revenues	6,633,519	1,166,754	\$ (5,466,765)	82%
Total Revenues	12,874,641	4,668,212	(8,206,429)	
Salaries and benefits	(2,600,421)	(1,192,466)	1,407,955	54%
Cost of water	(220,000)	(96,258)	123,742	56%
Utilities	(293,000)	(179,041)	113,959	39%
Cal Fire contract	(943,467)	(471,853)	471,614	50%
Other operating expenses	(1,823,272)	(887,319)	935,953	51%
Leases: prin+interest	(10,501)	(7,834)	2,667	25%
Sewer Project Imp Loan	(105,838)	(105,838)	-	
Transfer to Pension	(271,717)	(269,535)	2,182	1%
Total Expenses	(6,268,216)	(3,210,144)	3,058,072	
Capital outlay (fixed assets)	(9,194,845)	(1,909,975)	7,284,870	79%
Net profit (loss)	\$ (2,588,420)	\$ (451,907)	\$ 2,136,513	
Debt Service Collections	935,771	473,031		
Debt Service: Prin/Interest	(810,535)	(810,535)		
	125,236	(337,504)		

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended December, 2021

Water	2021/22 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,644,735	\$ 822,618	\$ (822,117)	50%
Variable rates	977,042	636,761	(340,281)	35%
Other operating revenues	71,956	102,645	30,689	-43%
Other nonoperating revenues	2,149,700	1,108,132	(1,041,568)	48%
Total Revenue	4,843,433	2,670,156	(2,173,277)	
Salaries	(973,497)	(414,657)	558,840	57%
Benefits	(385,243)	(225,632)	159,611	41%
Cost of water	(220,000)	(96,258)	123,742	56%
Utilities	(125,000)	(78,853)	46,147	37%
Other operating expenses	(934,089)	(464,722)	469,367	50%
Leases	(8,264)	(6,688)	1,576	19%
Pension Unfunded Liability	\$ (115,762)	\$ (115,771)	(9)	0%
Total Expenses	(2,761,855)	(1,402,581)	1,359,274	
Capital outlay (Fixed assets)	(1,620,531)	(1,461,944)	158,587	10%
Net profit (loss)	\$ 461,047	\$ (194,369)	\$ (655,416)	
Debt Service Collections	607,417	308,908		
Debt Service Prin/Interest	(515,295)	(515,295)		
	92,122	(206,387)		

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended December, 2021

Sewer	2021/22 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,724,147	\$ 861,019	\$ (863,128)	50%
Variable rates	544,751	330,021	(214,730)	39%
Other operating revenues	45,000	24,405	(20,595)	46%
Other nonoperating revenues	4,247,717	4,528	(4,243,189)	100%
Total Revenue	6,561,615	1,219,973	(5,341,642)	
Salaries	(780,803)	(333,310)	447,493	57%
Benefits	(293,669)	(167,481)	126,188	43%
Utilities	(100,000)	(58,840)	41,160	41%
Other operating expenses	(706,154)	(337,219)	368,935	52%
Leases	(2,237)	(1,146)	1,091	49%
Sewer Improvement Project Loan-P/I	(105,838)	(105,838)	-	0%
Pension Unfunded Liability	(78,552)	(78,559)	(7)	0%
Total Expenses	(2,067,253)	(1,082,393)	984,860	
Capital Outlay (fixed assets)	(7,108,162)	(156,608)	6,951,554	98%
Net profit (loss)	\$ (2,613,800)	\$ (19,028)	\$ 2,594,772	
Debt Service Collections	328,354	164,123		
Debt Service:Prin/Interest	(295,240)	(295,240)		
	33,114	(131,117)		

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended December, 2021

Total - Governmental Funds	2021/22 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	1,228,991	719,228	(509,763)	41%
Other operating revenues	4,500	4,761	261	-6%
Other nonoperating revenues	236,102	54,094	(182,008)	77%
Total Revenues	1,469,593	778,083	(691,510)	
Salaries and benefits	(167,209)	(51,386)	115,823	69%
Utilities	(68,000)	(41,348)	26,652	39%
Cal Fire Contract	(943,467)	(471,853)	471,614	50%
Other operating expenses	(183,029)	(85,378)	97,651	53%
Transfer to Pension/Unfunded	(77,403)	(75,205)	2,198	3%
Non-Operating Exp.-Jones Hill	(166,300)		166,300	100%
Total Expenses	(1,605,408)	(725,170)	880,238	
Capital outlay (fixed assets)	(466,152)	(291,423)	174,729	37%
Net profit (loss)	\$ (601,967)	\$ (238,510)	\$ 363,457	

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended December, 2021

Fire	2021/22 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 1,130,673	\$ 661,690	\$ (468,983)	41%
Other operating revenues	2,000	3,006	1,006	-50%
Other nonoperating revenues	3,350	24,791	\$ 21,441	-640%
Total Revenues	1,136,023	689,487	(446,536)	
Salaries and benefits	(125,555)	(31,470)	94,085	75%
Cal Fire Contract	(943,467)	(471,853)	471,614	50%
Utilities	(21,000)	(8,352)	12,648	60%
Other operating expenses	(131,398)	(61,403)	69,995	53%
Tfr. to PERS Unfunded Liability	(75,336)	(73,138)	\$ 2,198	3%
Total Expenses	(1,296,756)	(646,216)	650,540	
Capital Outlay (fixed assets)	(142,750)	(69,320)	\$ 73,430	
Net Profit (Loss)	\$ (303,483)	\$ (26,049)	\$ 277,434	

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended December, 2021

Parks	2021/22 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 98,318	\$ 57,538	\$ (40,780)	41%
Other operating revenues	2,500	1,755	(745)	30%
Other nonoperating revenues	232,752	29,303	(203,449)	87%
Total Revenue	333,570	88,596	(244,974)	
Salaries and benefits	(41,654)	(19,916)	21,738	52%
Utilities	(47,000)	(32,996)	14,004	30%
Other operating expenses	(51,631)	(23,975)	27,656	54%
Transfer to Pension	(2,067)	(2,067)	-	0%
Total Expenses	(142,352)	(78,954)	63,398	
Capital outlay (fixed assets)	(323,402)	(222,103)	101,299	31%
Net Profit (Loss)	\$ (132,184)	\$ (212,461)	\$ (80,277)	

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 Capital Outlay

ADMIN CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021/22 YTD Spent
Admin Parking Lot Upgrade (5 Yr Plan) \$175,000	175,000	3,691
Fuel Tank Painting/Electronic Logging \$150,000	150,000	9,221
Admin Building Office Space Redesign \$20,000	20,000	-
TOTAL CAPITAL OUTLAY	345,000	12,912

**Groveland Community Services District
Adopted FY 2021/22 Annual Budget
Capital Outlay**

WATER CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021/22 YTD Spent
General Water Distribution Improv.	40,000	
Water Pump Replacements	20,000	
Admin Parking Lot Upgrade (5 Yr Plan)	98,000	2,067
Fuel Tank Painting/Electronic Logging	84,000	5,164
Treatment Plant General Improvements/Replacements	25,000	
2021 Chevy Silverado	25,971	
2021 Chevy Silverado	17,660	
Big Creek-2G Clearwell, Butler Way Bypass	954,200	1,264,030
2021 Chevy Silverado	20,400	23,010
2021 Chevy Silverado - IT/Instrumentation Tech Truck	27,200	23,010
Dump Truck & Trailer	124,000	22,810
Admin Office Remodel	11,200	
Truck #3 Replacement	20,400	
Generator Installations	80,000	2,215
Pump Control and Surge Valves	35,000	
SCADA Improvements	30,000	
New Trimble R2	7,500	9,163
IRWMP Emergency Generators		6,164
Unbudgeted Items		
Kohler Generator-2G		104,311
TOTAL WATER CAPITAL OUTLAY	1,620,531	1,461,944
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	666,331	197,914

**Groveland Community Services District
Adopted FY 2021/22 Annual Budget
Capital Outlay**

SEWER CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021/22 YTD Spent
Downtown Groveland/BOF Construction	4,149,176	47,529
General Sewer Improvements	40,000	4,063
Wastewater Pump Replacements	26,000	20,226
Sewer Imp-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,300,000	28,338
Admin Parking Lot Upgrade (5 Yr Plan)	66,500	1,402
Fuel Tank Painting/Electronic Logging	57,000	3,504
Concrete grading by Screw Press	200,000	
Road Maintenance	200,000	
2021 Chevy Silverado	8,311	
2021 Chevy Colorado - 1231201	9,600	10,828
2021 Chevy Colorado - 1269587	12,800	10,828
Vac-Con Truck	533,075	
Dump truck & Trailer	76,000	10,734
Admin Office Remodel	7,600	
Truck #3 Replacement	9,600	
Generator Installations	120,000	
STP Blower/Gen Room Rehab	45,000	
New Trimble R2	7,500	4,312
Asphalt Rehabilitation	140,000	
Annual Sewer Reserve - Set Aside	100,000	
IRWMP Emergency Generators		2,901
Unbudgeted Items		
Chlorine Gen Cell Tubes		4,734
WWTP Pond 1 Liner		7,208
TOTAL SEWER CAPITAL OUTLAY	7,108,162	156,608
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	2,958,986	109,079

**Groveland Community Services District
Adopted FY 2021/22 Annual Budget
Capital Outlay**

FIRE CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021-22 YTD Spent
Admin Parking Lot Upgrade (5 Yr Plan)	8,750	185
Fuel Tank Painting/Electronic Logging	7,500	461
Asphalt repair (driveway/employee parking area)	56,000	
Extrication Equipment	47,000	46,766
Thermal Imaging Camera	14,000	13,975
Rescue Struts	8,500	7,934
Admin Office Remodel	1,000	
TOTAL FIRE CAPITAL OUTLAY	142,750	69,320

Groveland Community Services District
 Adopted FY 2021/22 Annual Budget
 Capital Outlay

PARK CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021-22 YTD Spent
Admin Parking Lot Upgrade (5 Yr Plan)	1,750	37
Fuel Tank Painting/Electronic Logging	1,500	92
General Park Upgrades	10,000	
Parking Lot Repairs	79,000	
Adventure Park Improvements Project	55,000	45,542
Park Rehab Project-Grant	175,952	
Admin Office Remodel	200	
Unbudgeted Items		
37 Acre Land Purchase		176,432
TOTAL PARK CAPITAL OUTLAY	323,402	222,103