

October 26, 2021
1st Quarter Financial Statement Memo

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WATER FUND

REVENUE

Fixed rates are on track and variable rates are exceeding the budgeted figure by 18%. Other operating revenue has exceeded the entire fiscal budgeted amount by 5%. This revenue includes \$25,000 in other water sales for flow meters, \$19,000 for new meters, \$13,000 in backflow installation and testing fees, \$12,000 in late fees and penalties, and \$4,000 in account transfer fees. Other nonoperating revenue includes \$1,009 in earned interest from District's LAIF account and \$132,254 in state grant funds for the Big Creek Clearwell Project.

EXPENSES

Overall, District expenses are on track with nothing notable.

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.

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	
Fuel Tank Painting/Electronic Logging	84,000	
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	663,789
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	
Pump Control and Surge Valves	35,000	
SCADA Improvements	30,000	
New Trimble R2	7,500	9,163
IRWMP Emergency Generators		461
TOTAL WATER CAPITAL OUTLAY	1,620,531	742,243
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	666,331	78,454

SEWER FUND

REVENUE

Fixed rates are on track and variable rates are exceeding the budgeted figure by 13%. Other operating revenue includes \$7,000 in late fees and penalties. Other non-operating revenue includes \$1,160 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 \$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.

SEWER CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021/22 YTD Spent
Downtown Groveland/BOF Construction	4,149,176	14,490
Sewer Improvements- Unanticipated	40,000	
Wastewater Pump Replacements	26,000	20,226
Sewer Imp-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,300,000	6,218
Admin Parking Lot Upgrade (5 Yr Plan)	66,500	
Fuel Tank Painting/Electronic Logging	57,000	
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		217
TOTAL SEWER CAPITAL OUTLAY	7,108,162	77,853
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	2,958,986	63,363

FIRE FUND

REVENUE

The District has received a small check from the county; larger disbursement checks are received in December and April. Other nonoperating revenue includes \$24,00 in grant funds for the Jones Hill Fuel Break Project, and \$467 in earned interest from 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 \$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.

FIRE CAPITAL OUTLAY		
CIP Project	2021-22 Adopted	2021-22 YTD Spent
Admin Parking Lot Upgrade (5 Yr Plan)	8,750	
Fuel Tank Painting/Electronic Logging	7,500	
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	68,675

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 \$14,00 in cell tower rent, and \$150 in earned interest from District's LAIF account.

EXPENSES

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

CAPITAL OUTLAY

1st Quarter

None.

PARK CAPITAL OUTLAY		
Projects	2021-22 Adopted	2021-22 YTD Spent
Admin Parking Lot Upgrade (5 Yr Plan)	1,750	
Fuel Tank Painting/Electronic Logging	1,500	
General Park Upgrades	10,000	
Parking Lot Repairs	79,000	
Adventure Park Improvements Project	55,000	
Park Rehab Project-Grant	175,952	
Admin Office Remodel	200	
TOTAL PARK CAPITAL OUTLAY	321,652	-

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended September, 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	\$ 841,613	\$ (2,527,269)	75%
Variable rates	1,521,793	629,226	\$ (892,567)	59%
Property taxes	1,228,991	27,494	\$ (1,201,497)	98%
Other operating revenues	121,456	84,532	\$ (36,924)	30%
Other nonoperating revenues	6,633,519	174,890	\$ (6,458,629)	97%
Total Revenues	12,874,641	1,757,755	(11,116,886)	
Salaries and benefits	(2,600,421)	(532,671)	2,067,750	80%
Cost of water	(220,000)	(59,815)	160,185	73%
Utilities	(293,000)	(97,581)	195,419	67%
Cal Fire contract	(943,467)	-	943,467	100%
Other operating expenses	(1,823,272)	(510,492)	1,312,780	72%
Leases: prin+interest	(10,501)	(6,552)	3,949	38%
Sewer Project Imp Loan	(105,838)	(52,919)	52,919	
Transfer to Pension	(271,717)	(269,535)	2,182	1%
Total Expenses	(6,268,216)	(1,529,564)	4,738,652	
Capital outlay (fixed assets)	(9,194,845)	(888,772)	8,306,074	90%
Net profit (loss)	\$ (2,588,420)	\$ (660,581)	\$ 1,927,839	
Debt Service Collections	935,771	237,363		
Debt Service: Prin/Interest	(810,535)	(405,538)		
	125,236	(168,175)		

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended September, 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	\$ 411,167	\$ (1,233,568)	75%
Variable rates	977,042	424,259	(552,783)	57%
Other operating revenues	71,956	75,465	3,509	-5%
Other nonoperating revenues	2,149,700	134,183	(2,015,517)	94%
Total Revenue	4,843,433	1,045,074	(3,798,359)	
Salaries	(973,497)	(172,187)	801,310	82%
Benefits	(385,243)	(118,249)	266,994	69%
Cost of water	(220,000)	(59,815)	160,185	73%
Utilities	(125,000)	(38,736)	86,264	69%
Other operating expenses	(934,089)	(279,924)	654,165	70%
Leases	(8,264)	(5,924)	2,340	28%
Pension Unfunded Liability	\$ (115,762)	\$ (115,771)	(9)	0%
Total Expenses	(2,761,855)	(790,606)	1,971,249	
Capital outlay (Fixed assets)	(1,620,531)	(742,243)	878,288	54%
Net profit (loss)	\$ 461,047	\$ (487,776)	\$ (948,823)	
Debt Service Collections	607,417	155,325		
Debt Service Prin/Interest	(515,295)	(256,981)		
	92,122	(101,656)		

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended September, 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	\$ 430,446	\$ (1,293,701)	75%
Variable rates	544,751	204,967	(339,784)	62%
Other operating revenues	45,000	8,144	(36,856)	82%
Other nonoperating revenues	4,247,717	1,295	(4,246,422)	100%
Total Revenue	6,561,615	644,852	(5,916,763)	
Salaries	(780,803)	(137,184)	643,619	82%
Benefits	(293,669)	(84,759)	208,910	71%
Utilities	(100,000)	(30,064)	69,936	70%
Other operating expenses	(706,154)	(179,079)	527,075	75%
Leases	(2,237)	(627)	1,610	72%
Sewer Improvement Project Loan-P/I	(105,838)	(52,919)	52,919	50%
Pension Unfunded Liability	(78,552)	(78,559)	(7)	0%
Total Expenses	(2,067,253)	(563,192)	1,504,061	
Capital Outlay (fixed assets)	(7,108,162)	(77,853)	7,030,309	99%
Net profit (loss)	\$ (2,613,800)	\$ 3,806	\$ 2,617,606	
Debt Service Collections	328,354	82,038		
Debt Service:Prin/Interest	(295,240)	(148,557)		
	33,114	(66,519)		

Budget to Actual 1st Quarter Report
Groveland Community Services District

For 1st Quarter Ended September, 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	27,494	(1,201,497)	98%
Other operating revenues	4,500	923	(3,577)	79%
Other nonoperating revenues	236,102	39,412	(196,690)	83%
Total Revenues	1,469,593	67,829	(1,401,764)	
Salaries and benefits	(167,209)	(20,291)	146,918	88%
Utilities	(68,000)	(28,781)	39,219	58%
Cal Fire Contract	(943,467)	-	943,467	100%
Other operating expenses	(183,029)	(51,489)	131,540	72%
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)	(175,766)	1,429,642	
Capital outlay (fixed assets)	(466,152)	(68,675)	397,477	85%
Net profit (loss)	\$ (601,967)	\$ (176,611)	\$ 425,356	

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended September, 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	\$ 25,295	\$ (1,105,378)	98%
Other operating revenues	2,000	503	(1,497)	75%
Other nonoperating revenues	3,350	24,349	\$ 20,999	-627%
Total Revenues	1,136,023	50,147	(1,085,876)	
Salaries and benefits	(125,555)	(13,965)	111,590	89%
Cal Fire Contract	(943,467)		943,467	100%
Utilities	(21,000)	(4,240)	16,760	80%
Other operating expenses	(131,398)	(35,824)	95,574	73%
Tfr. to PERS Unfunded Liability	(75,336)	(73,138)	\$ 2,198	3%
Total Expenses	(1,296,756)	(127,167)	1,169,589	
Capital Outlay (fixed assets)	(142,750)	(68,675)	\$ 74,075	
Net Profit (Loss)	\$ (303,483)	\$ (145,695)	\$ 157,788	

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended September, 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	\$ 2,200	\$ (96,118)	98%
Other operating revenues	2,500	420	(2,080)	83%
Other nonoperating revenues	232,752	15,063	(217,689)	94%
Total Revenue	333,570	17,683	(315,887)	
Salaries and benefits	(41,654)	(6,327)	35,327	85%
Utilities	(47,000)	(24,541)	22,459	48%
Other operating expenses	(51,631)	(15,665)	35,966	70%
Transfer to Pension	(2,067)	(2,067)	-	0%
Total Expenses	(142,352)	(48,599)	93,753	
Capital outlay (fixed assets)	(323,402)		323,402	100%
Net Profit (Loss)	\$ (132,184)	\$ (30,916)	\$ 101,268	