

October 26, 2021

4th Quarter Financial Statement Memo

Authored by: Jennifer Flores, Administrative Services Manager

WATER FUND

REVENUE

Fixed rates came right in line with budgeted figure, and variable rates came in 19% over budget. Other Operating Revenue came in under budget by 23% with the main contributing factor being the District's suspension of late fees and disconnection charges. Other nonoperating revenue includes \$14,780 in earned interest from District's LAIF account and \$8,680 in grant reimbursement revenue for the Downtown Groveland/Big Oak Flat Planning Study, \$73,245 in PSPS Community Power Resiliency state grant funds for the purchase of generators, and \$1,814,134 in state grant funds for Big Creek Clearwell Project.

EXPENSES

Salaries and benefits came in right at the budgeted figure. Utilities went 14% over budget due to higher TCPPA electric utility rates. Leases came in over budget as the District had to pay off the old Avaya phone lease that was not expected during the development of the budget. Other operating expenses came in 25% under budget at the close of the fiscal year.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$20,911 fund share expense for the software upgrade to the District's new server, \$18,000 for the initial deposit for the new Tank 4 generator (this has been reimbursed by the county from their PG&E PSPS relief fund), \$15,346 in engineering fees for the Big Creek/Second Garrotte Clearwell Project, and \$12,279 fund share expense for the Honda utility vehicle purchased to access off road District properties including water and sewer easements for inspections.

2nd Quarter

2nd quarter capital expense includes the fund share of \$97,760 for the purchase of the District's new crane truck (budgeted originally in the 2019/20 FY and carried to this year due to delays in truck delivery), \$44,335 for the Tank #2 generator/asphalt improvement project, \$57,232 for the purchase of mixers for Tanks 2, 4, and 5 to improve water quality and regulatory compliance, \$50,494 for the remaining balance for the purchase of the new Tank 4 generator, and \$17,910 in engineering fees (contract initiation, notice to proceed, contractor meetings, preparation of the budget package for the state) for the Big Creek/Second Garrotte Clearwell Project.

3rd Quarter

3rd quarter capital expense includes \$3,938 for a surge valve replacement at the Big Creek Transmission Main, \$9,767 for the installation of tank mixers for Tanks 2, 4, and 5, \$1,283,747 in construction and engineering expense for the Big Creek/Second Garrotte Clearwell Project, and \$4,569 fund share expense for the purchase of a vehicle diagnostic scanner.

4th Quarter

4th quarter capital expense includes \$101,259 for the Admin Parking Lot Upgrade Project, \$5,885 for the purchase of hardware for the District's Security Camera System, \$7,500 for Tanks 2,4, and 5 tank mixer project, \$44,760 in installation and start up expense for Tank 4 generator, \$615,364 for the Big Creek/Second Garrotte Clearwell Project, \$4,710 for the purchase of new CL2 pump, and \$8,571 for purchase of solar panels and other related equipment for tank sites.

WATER CAPITAL OUTLAY		
CIP Project	2020/21 Adopted	2020/21 YTD Spent
Downtown Groveland/BOF Planning Study	15,000	12,811
General Water Distribution System Improv.	30,000	4,817
Water Pump Replacements	20,000	9,023
Admin Parking Lot Upgrade (5 Yr Plan)	98,000	103,735
Fuel Tank Painting/Electronic Logging	50,400	-
Treatment Plant General Improvements/Replacements	20,000	-
Crane Body Truck	97,920	97,760
Big Creek WTP A/C Upgrade	5,500	4,130
2G WTP A/C Upgrade	5,500	4,130
Tank #2 Generator/Asphalt Improvement	95,000	44,335
Truck #6 Replacement	25,971	
Truck #8 Replacement	17,660	
District Camera System	14,840	5,885
Tank Mixers for T2, 4 and 5	113,000	74,499
Server OS Upgrade	19,972	20,911
Tank 4 Generator	105,000	103,254
Big Creek-2G Clearwell, Butler Way Bypass	3,400,000	1,932,367
2020 Honda UTV	12,279	12,279
Tank #2 A/C Heater	3,672	3,672
Unbudgeted Items		
Encore 700 CL2 Pump		4,710
Pro Link Edge Master Scanner		4,569
IRWMP Emergency Generators		1,721
NXT Ice Maker		2,952
Solar System for Tank sites		8,571
TOTAL WATER CAPITAL OUTLAY	4,149,714	2,456,132

SEWER FUND

REVENUE

Fixed rates came in right at the budgeted figure and variable rates exceeded the budgeted figure by 8%. Other Operating Revenue came in under budget by 28% with the main contributing factor being the District's suspension of late fees and disconnection charges. Other nonoperating revenue includes \$11,211 in earned interest from District's LAIF account, \$3,000 for items sold as surplus, \$42,430 in

FEMA funds for Flume Project, \$213,405 in PSPS Community Power Resiliency state grant funds for the purchase of generators, and \$169,759 from the state for reimbursement claim #1 and #2 for the Downtown Groveland/Big Oak Flat Collection System Rehab Project.

EXPENSES

District salaries and benefits came in 6% under budget. District utilities and Other District Operating Expense came in 28% under budget. Leases came in over budget as the District had to pay off the old Avaya phone lease that was not expected during the development of the budget.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$13,082 fund share expense for the software upgrade to the District's new server, \$21,340 for the Skate Park Manhole Repair Project (project completed), \$3,533 for new Sewer Treatment Plant blower, \$3,265 for new flow meter for PML mixing pond (required for calculating mixture of District reclaimed water and lake water for golf course watering), and \$5,778 fund share expense for the Honda utility vehicle purchased to access off road District properties including water and sewer easements for inspections.

2nd Quarter

2nd quarter capital expense includes \$94,064 for the Headworks Replacement Project at the Wastewater Treatment Plant (WWTP), \$47,207 for the purchase of a new Bobcat used at the WWTP, \$26,562 for the purchase of the Smart Manhole Cover System which is in place and operational, \$16,389 in engineering fees for preparation of the final plans and specifications for the Downtown Groveland/Big Oak Flat Collection System Rehab Project, and the fund share of \$46,005 for the purchase of the District's new crane truck.

3rd Quarter

3rd quarter capital expense includes \$4,569 fund share expense for the purchase of a vehicle diagnostic scanner and \$3,774 for the purchase of a replacement Polymer Tank Mixer which keeps polymer from solidifying.

4th Quarter

4th quarter capital expense includes \$10,547 in Wastewater Pump Replacements, \$68,711 for the Admin Parking Lot Upgrade Project, \$3,993 for the purchase of hardware for the District's Security Camera System, \$66,500 in engineering expense for the Downtown Groveland/BOF Collection System Rehab Project, and \$7,200 for the purchase of a backup pump for Sludge Press.

SEWER CAPITAL OUTLAY		
CIP Project	2020/21 Adopted	2020/21 YTD Spent
Wastewater Pump Replacements	24,000	10,574
Sewer Imp-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,470,000	100,417
Admin Parking Lot Upgrade (5 Yr Plan)	66,500	70,391
Fuel Tank Painting/Electronic Logging	34,200	
Concrete grading by Screw Press	120,000	
Road Maintenance	100,000	
New Bobcat	45,000	45,000
Truck # 8 Replacement	8,311	
District Camera System	10,070	3,993
Server OS Upgrade	13,553	10,575
Skate Park Manhole Repair/Replacement	25,000	21,340
Smart (manhole) Cover System	26,000	26,562
Annual Contingency for Future Capital Projects	100,000	
Crane Body Truck	46,080	46,005
Gaembsa Blower (2)	3,533	7,067
Flow Meter MV 806	3,265	3,265
2020 Honda UTV	5,779	5,778
Tank #2 A/C Heater	1,728	1,728
Unbudgeted Items		
Downtown Groveland/BOF		292,839
ProLink Edge Master Scanner		4,569
Polymer Tank Mixer		3,774
IRWMP Emergency Generators		809
Tiger Max Flowmetr 4"		4,119
Sludge Press Pump Boeger		7,200
NXT Ice Maker		2,952
Tsurumi Submersible Pump LS#8		3,530
TOTAL SEWER CAPITAL OUTLAY	2,103,019	672,488

FIRE FUND

REVENUE

The District received 5% more in property taxes than what was budgeted. Other operating revenue includes \$81,000 in equipment rental revenue. Other nonoperating revenue includes, \$3,300 in grant

funds from the State of California for new turnouts, and \$4,518 in earned interest from District's LAIF account, and \$140,768 in grant money for the Jones Hill Fuel Break Project.

EXPENSES

The District paid \$762,563 to CAL FIRE for the Schedule A contract for the fiscal year. Utilities came in over budget due to higher water usage. Other operating expense includes \$27,393 in consultant fees to NBS for the creation of a Communities Facility District (CFD) Study, \$19,787 in legal fees for review and response related to the Under Canvas and Terra Vi Lodging projects, \$19,902 to SCI Consulting for fire tax consulting services, \$25,523 in apparatus repair work, and \$7,500 for SCBA equipment. Non-operating expense includes \$149,800 for the Jones Hill Fuel Break Project.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$1,392 fund share expense for the software upgrade to the District's new server, \$59,228 for the Fire Department Building Upgrade Project (This item was not budgeted for in the current fiscal year as it was projected to be completed by the close of the previous fiscal year where it was budgeted for in the amount of \$59,000).

2nd Quarter

2nd quarter capital expense includes \$100 fund share expense for the Admin Parking Lot Upgrade Project.

3rd Quarter

3rd quarter capital expense includes \$4,569 fund share expense for the purchase of a vehicle diagnostic scanner.

4th Quarter

4th quarter capital expense includes \$9,041 fund share expense for the Admin Parking Lot Upgrade Project.

FIRE CAPITAL OUTLAY		
CIP Project	2020/21 Adopted	2020/21 YTD Spent
Admin Parking Lot Upgrade (5 Yr Plan)	8,750	9,262
Fuel Tank Painting/Electronic Logging	4,500	-
Station Restroom Upgrades	5,000	2,091
District Camera System	1,325	525
Server OS Upgrade	1,783	1,392
Fire Dept Building Upgrade	60,000	62,345
Unbudgeted Items		
ProLink Edge Master Scanner		4,569
TOTAL FIRE CAPITAL OUTLAY	81,358	80,184

PARKS FUND

REVENUE

Other non-operating revenue includes \$25,300 from PG&E for the purchase of two (2) easements for the Pre-Installed Interconnection Hub (PIH), \$52,775 in cell tower rent, \$9,500 from PG&E for the use of Mary Laveroni Park for their community resource center during the last PSPS event, and \$1,450 in earned interest from District's LAIF account.

EXPENSES

Salaries and benefits came in 49% under budget and Other Operating Expense 16% under budget.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$278 fund share expense for the software upgrade to the District's new server.

2nd Quarter

2nd quarter capital expense includes \$20 fund share expense for the Admin Parking Lot Upgrade Project.

3rd Quarter

Nothing notable.

4th Quarter

4th quarter includes \$1,809 fund share expense for the Admin Parking Lot Upgrade Project.

PARK CAPITAL OUTLAY		
Projects	2020/21 Proposed	2020/21 YTD Spent
Admin Parking Lot Upgrade (5 Yr Plan)	1,750	1,853
Fuel Tank Painting/Electronic Logging	900	-
Park Door Upgrades	10,670	-
District Camera System	265	105
Server OS Upgrade	357	278
TOTAL PARK CAPITAL OUTLAY	13,942	2,236

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30, 2021

Total - District-Wide	2020/21 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 3,316,016	\$ 3,317,333	\$ 1,317	0%
Variable rates	1,418,170	1,631,142	\$ 212,972	-15%
Property taxes	1,204,893	1,265,174	\$ 60,281	-5%
Other operating revenues	198,515	171,226	\$ (27,289)	14%
Other nonoperating revenues	3,701,770	2,598,067	\$ (1,103,703)	30%
Total Revenues	9,839,364	8,982,942	(856,422)	
Salaries and benefits	(2,177,787)	(2,069,301)	108,486	5%
Cost of water	(215,000)	(211,596)	3,404	2%
Utilities	(291,628)	(263,713)	27,915	10%
Cal Fire contract	(1,056,071)	(762,563)	293,508	28%
Other operating expenses	(2,183,426)	(1,616,210)	567,216	26%
Leases: prin+interest	(14,862)	(12,741)	2,121	14%
Sewer Project Imp Loan	(105,838)	(105,838)		
Transfer to Pension	(248,241)	(239,983)	8,258	3%
Non Operating Expenses-Jones Hill	(166,300)	(149,800)		
Total Expenses	(6,459,153)	(5,431,746)	1,010,906	
Capital outlay (fixed assets)	(6,348,033)	(3,207,147)	3,140,886	49%
Net profit (loss)	\$ (2,967,822)	\$ 344,049	\$ 3,295,370	
Debt Service Collections	934,906	949,697		
Debt Service: Prin/Interest	(986,341)	(979,748)		
	(51,435)	(30,051)		

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30, 2021

Water	2020/21 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,642,114	\$ 1,644,582	\$ 2,468	0%
Variable rates	898,880	1,068,646	169,766	-19%
Other operating revenues	83,310	64,541	(18,769)	23%
Other nonoperating revenues	3,448,500	1,919,038	(1,529,462)	44%
Total Revenue	6,072,804	4,696,806	(1,375,998)	
Salaries	(787,992)	(788,214)	(222)	0%
Benefits	(341,092)	(339,501)	1,591	0%
Cost of water	(215,000)	(211,596)	3,404	2%
Utilities	(100,000)	(114,231)	(14,231)	-14%
Other operating expenses	(1,093,556)	(817,963)	275,593	25%
Leases	(10,875)	(9,612)	1,263	12%
Pension Unfunded Liability	\$ (103,886)	\$ (100,430)	3,456	3%
Total Expenses	(2,652,401)	(2,381,547)	270,854	
Capital outlay (Fixed assets)	(4,149,714)	(2,450,807)	1,698,907	41%
Net profit (loss)	\$ (729,311)	\$ (135,548)	\$ 593,763	
Debt Service Collections	607,042	621,454		
Debt Service Prin/Interest	(688,676)	(682,083)		
	(81,634)	(60,629)		

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30, 2021

Sewer	2020/21 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,673,902	\$ 1,672,751	\$ (1,151)	0%
Variable rates	519,290	562,496	43,206	-8%
Other operating revenues	32,000	22,900	(9,100)	28%
Other nonoperating revenues	32,620	440,336	407,716	-1250%
Total Revenue	2,257,812	2,698,484	440,672	
Salaries	(625,419)	(586,336)	39,083	6%
Benefits	(262,890)	(247,076)	15,814	6%
Utilities	(126,000)	(90,983)	35,017	28%
Other operating expenses	(811,715)	(586,440)	225,275	28%
Leases	(3,987)	(3,129)	858	22%
Sewer Improvement Project Loan-P/I	(105,838)	(105,838)	0	0%
Pension Unfunded Liability	(70,494)	(68,149)	2,345	3%
Total Expenses	(2,006,343)	(1,687,950)	318,393	
Capital Outlay (fixed assets)	(2,103,019)	(672,488)	1,430,531	68%
Net profit (loss)	\$ (1,851,550)	\$ 338,046	\$ 2,189,596	
Debt Service Collections	327,864	328,243		
Debt Service:Prin/Interest	(297,665)	(297,665)		
	30,199	30,578		

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30, 2021

Total - Governmental Funds	2020/21 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	1,204,893	1,265,174	60,281	-5%
Other operating revenues	83,205	83,785	580	-1%
Other nonoperating revenues	220,650	238,693	18,043	-8%
Total Revenues	1,508,748	1,587,652	78,904	
Salaries and benefits	(160,394)	(108,175)	52,219	33%
Utilities	(65,628)	(58,499)	7,129	11%
Cal Fire Contract	(1,056,071)	(762,563)	293,508	28%
Other operating expenses	(278,155)	(211,807)	66,348	24%
Transfer to Pension/Unfunded	(73,861)	(71,404)	2,457	3%
Non-Operating Exp.-Jones Hill	(166,300)	(149,800)	16,500	10%
Total Expenses	(1,800,409)	(1,362,249)	438,160	
Capital outlay (fixed assets)	(95,300)	(83,852)	11,448	12%
Net profit (loss)	\$ (386,961)	\$ 141,551	\$ 528,512	

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30, 2021

Fire	2020/21 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 1,108,503	\$ 1,163,960	\$ 55,457	-5%
Other operating revenues	81,205	80,522	(683)	1%
Other nonoperating revenues	174,650	148,587	\$ (26,063)	15%
Total Revenues	1,364,358	1,393,069	28,711	
Salaries and benefits	(120,793)	(88,010)	32,783	27%
Cal Fire Contract	(1,056,071)	(762,563)	293,508	28%
Utilities	(18,628)	(18,759)	(131)	-1%
Other operating expenses	(235,087)	(175,489)	59,598	25%
Tfr. to PERS Unfunded Liability	(72,006)	(69,610)	2,396	3%
Non Operating Exp - Jones Hill	(166,300)	(149,800)	16,500	10%
Total Expenses	(1,668,885)	(1,264,232)	404,653	
Capital Outlay (fixed assets)	(81,358)	(78,093)	3,265	
Net Profit (Loss)	\$ (385,885)	\$ 50,744	\$ 436,629	

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30, 2021

Parks	2020/21 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 96,390	\$ 101,214	\$ 4,824	-5%
Other operating revenues	2,000	3,263	1,263	-63%
Other nonoperating revenues	46,000	90,106	44,106	-96%
Total Revenue	144,390	194,583	50,193	
Salaries and benefits	(39,601)	(20,165)	19,436	49%
Utilities	(47,000)	(39,740)	7,260	15%
Other operating expenses	(43,068)	(36,318)	6,750	16%
Transfer to Pension	(1,855)	(1,794)	61	3%
Total Expenses	(131,524)	(98,017)	33,507	
Capital outlay (fixed assets)	(13,942)	(5,760)	8,182	59%
Net Profit (Loss)	\$ (1,076)	\$ 90,806	\$ 91,882	