

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

For 1st Quarter ended Sept. 30, 2018

<b>Total - District-Wide</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>
Fixed rates	\$ 2,736,520	\$ 664,592	\$ (2,071,928)	76%
Variable rates	1,267,825	521,595	\$ (746,230)	59%
Property taxes	1,135,835	-	\$ (1,135,835)	100%
Other operating revenues	95,530	68,329	\$ (27,201)	28%
Other nonoperating revenues	1,718,496	23,663	\$ (1,694,833)	99%
<b>Total Revenues</b>	<b>6,954,206</b>	<b>1,278,179</b>	<b>(5,676,027)</b>	
Salaries and benefits	(1,588,080)	(370,324)	1,217,756	77%
Cost of water	(215,000)	(62,209)	152,791	71%
Utilities	(274,000)	(62,236)	211,764	77%
Legal	(31,000)	(4,916)	26,084	84%
Cal Fire contract	(1,256,480)	(231,150)	1,025,330	82%
Other operating expenses	(1,399,467)	(306,262)	1,093,205	78%
Leases: prin+interest	(49,996)	(7,177)	42,819	86%
General Manager	(185,000)	(33,825)		
Transfer to OPEB Trust	(185,000)	-	185,000	100%
Transfer to Pension	(176,000)	(167,345)	8,655	5%
<b>Total Expenses</b>	<b>(5,360,023)</b>	<b>(1,245,445)</b>	<b>3,963,403</b>	
<b>Capital outlay (fixed assets)</b>	<b>(2,769,411)</b>	<b>(265,721)</b>	<b>2,503,690</b>	<b>90%</b>
<b>Net profit (loss)</b>	<b>\$ (1,175,228)</b>	<b>\$ (232,987)</b>	<b>\$ 791,066</b>	
Debt Service Collections	930,459	250,484	(679,975)	
Debt Service: Prin/Interest	(1,007,008)	(140,189)	866,819	
	(76,549)	110,295	186,844	

**Budget to Actual**

*Groveland Community Services District*

For 1st Quarter ended Sept. 30, 2018

<b>Water</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>
Fixed rates	\$ 1,493,090	\$ 383,643	\$ (1,109,447)	74%
Variable rates	886,800	378,572	(508,228)	57%
Other operating revenues	62,030	38,116	(23,914)	39%
Other nonoperating revenues	194,000	12,181	(181,819)	0.94
<b>Total Revenue</b>	<b>2,635,920</b>	<b>812,512</b>	<b>(1,823,408)</b>	
Salaries	(526,811)	(100,099)	426,712	81%
Benefits	(296,764)	(83,048)	213,716	72%
General Manager	(103,600)	(18,942)	84,658	82%
Cost of water	(215,000)	(62,209)	152,791	71%
Utilities	(105,000)	(24,663)	80,337	77%
Legal	(17,360)	(2,854)	14,506	84%
Other operating expenses	(734,072)	(182,844)	551,228	75%
Leases	(10,124)	(6,372)	3,752	37%
Transfer to OPEB Trust	(103,600)	-	103,600	100%
Pension Unfunded Liability	\$ (78,400)	\$ (90,435)	(12,035)	-15%
<b>Total Expenses</b>	<b>(2,190,731)</b>	<b>(571,466)</b>	<b>1,619,265</b>	
<b>Capital outlay (Fixed assets)</b>	<b>(469,208)</b>	<b>(30,369)</b>	<b>438,839</b>	<b>94%</b>
<b>Net profit (loss)</b>	<b>\$ (24,019)</b>	<b>\$ 210,677</b>	<b>\$ 234,696</b>	
Debt service collections-3236	604,801	154,746	(450,055)	74%
Debt service Prin/Interest	(686,123)	(93,927)	592,196	86%
	(81,322)	60,818	142,140	142,140

**Water Fund Quarter Summary Notes**

**REVENUE**

Other Operating Rev.-Late Penalty \$10K, Water Connections \$15K, Other Water Sales \$5K

**EXPENSES**

**CAPITAL OUTLAY**

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

For 1st Quarter ended Sept. 30, 2018

<b>Sewer</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>
Fixed rates	\$ 1,243,430	\$ 280,950	\$ (962,480)	77%
Variable rates	381,025	143,023	(238,002)	62%
Other operating revenues	12,000	18,417	6,417	-53%
Other nonoperating revenues	1,354,296	10,992	(1,343,304)	99%
<b>Total Revenue</b>	<b>2,990,751</b>	<b>453,381</b>	<b>(2,537,370)</b>	
Salaries	(431,056)	(83,547)	347,509	81%
Benefits	(220,205)	(69,102)	151,103	69%
General Manager	(70,300)	(12,854)	57,447	82%
Utilities	(115,000)	(24,027)	90,973	79%
Legal	(11,780)	(1,844)	9,936	84%
Other operating expenses	(557,800)	(103,747)	454,053	81%
Leases	(39,872)	(805)	39,067	98%
Transfer to OPEB Trust	(70,300)	-	70,300	100%
Pension Unfunded Liability	(53,200)	(42,557)	10,643	20%
<b>Total Expenses</b>	<b>(1,569,513)</b>	<b>(338,482)</b>	<b>1,231,031</b>	
<b>Capital Outlay (fixed assets)</b>	<b>(2,012,497)</b>	<b>(32,363)</b>	<b>1,980,134</b>	<b>98%</b>
<b>Net profit (loss)</b>	<b>\$ (591,259)</b>	<b>\$ 82,536</b>	<b>\$ 673,795</b>	
Debt service collections-1329/No BOF	325,658	95,739	(229,919)	71%
Debt service:Prin/Interest	(320,885)	(46,262)	274,623	86%
	4,773	49,477	44,704	

**Sewer Fund Quarter Summary Notes**

**REVENUE**

Other Operating Rev.-Sewer Connections \$14K

**EXPENSES**

**CAPITAL OUTLAY**

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

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

For 1st Quarter ended Sept. 30, 2018

<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	-	(1,135,835)	100%
Other operating revenues	21,500	11,796	(9,704)	45%
Other nonoperating revenues	170,200	490	(169,710)	100%
<b>Total Revenues</b>	<b>1,327,535</b>	<b>12,286</b>	<b>(1,315,249)</b>	
Salaries and benefits	(113,244)	(34,528)	78,716	70%
Utilities	(54,000)	(13,546)	40,454	75%
Legal	(1,860)	(218)	1,642	88%
Cal Fire/Amador contract	(996,096)	(231,150)	764,946	77%
Other operating expenses	(107,595)	(19,672)	87,923	82%
Transfer to OPEB Trust	(11,100)	-	11,100	100%
Transfer to Pension/Unfunded	(44,400)	(34,353)	10,047	23%
<b>Total Expenses</b>	<b>(1,328,295)</b>	<b>(333,467)</b>	<b>994,828</b>	
<b>Capital outlay (fixed assets)</b>	<b>(287,706)</b>	<b>(202,990)</b>	<b>84,716</b>	<b>29%</b>
<b>Net profit (loss)</b>	<b>\$ (288,466)</b>	<b>\$ (524,170)</b>	<b>\$ (235,704)</b>	

**Budget to Actual**

*Groveland Community Services District*

For 1st Quarter ended Sept. 30, 2018

<b>Fire</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	\$ 1,044,969		\$ (1,044,969)	100%
Other operating revenues	20,000	656	(19,344)	97%
Other nonoperating revenues	1,000	446	\$ (554)	55%
<b>Total Revenues</b>	<b>1,065,969</b>	<b>1,102</b>	<b>(1,064,867)</b>	
Salaries and benefits	(41,074)	(7,299)	33,775	82%
General Manager	(1,850)	(338)		
Cal Fire Contract	(996,096)	(231,150)	764,946	77%
Amador Contract	(260,384)			
Utilities	(12,000)	(2,586)	9,414	78%
Legal	(310)	(14)	296	95%
Other operating expenses	(71,106)	(8,732)	62,374	88%
Transfer to OPEB Trust	(1,850)	-	\$ 1,850	100%
Tfr. to PERS Unfunded/Smoothing	(37,400)	(34,353)	\$ 3,047	8%
<b>Total Expenses</b>	<b>(1,422,070)</b>	<b>(284,472)</b>	<b>875,702</b>	
<b>Capital Outlay (fixed assets)</b>	<b>(76,013)</b>	<b>(1,925)</b>	<b>\$ 74,088</b>	
<b>Net Profit (Loss)</b>	<b>\$ (432,114)</b>	<b>\$ (285,295)</b>	<b>\$ 146,819</b>	

**Fire Fund Quarter Summary Notes**

**REVENUE**

Property Tax payments in Apr/Dec.

**EXPENSES**

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

For 1st Quarter ended Sept. 30, 2018

<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		\$ (90,866)	100%
Other operating revenues	1,500	11,140	9,640	-643%
Other nonoperating revenues	169,200	44	(169,156)	
<b>Total Revenue</b>	<b>261,566</b>	<b>11,184</b>	<b>(250,382)</b>	
Salaries and benefits	(72,170)	(27,229)	44,941	62%
General Manager	(9,250)	(1,691)		
Utilities	(42,000)	(10,959)	31,041	74%
Legal	(1,550)	(204)	1,346	87%
Other operating expenses	(36,489)	(10,940)	25,549	70%
Transfer to OPEB Trust	(9,250)	-	9,250	100%
Transfer to Pension	(7,000)	-	7,000	100%
<b>Total Expenses</b>	<b>(177,709)</b>	<b>(51,024)</b>	<b>119,126</b>	
<b>Capital outlay (fixed assets)</b>	<b>(211,693)</b>	<b>(201,065)</b>	<b>10,628</b>	<b>5%</b>
<b>Net Profit (Loss)</b>	<b>\$ (127,836)</b>	<b>\$ (240,905)</b>	<b>\$ (120,628)</b>	

**Parks Fund Quarter Summary Notes**

**REVENUE**

Property Tax Payments in Apr/Dec.

**EXPENSES**

**CAPITAL OUTLAY**

Park Restoration \$201K- Will receive 75% Grant Money for this project