

Budget to Actual

Groveland Community Services District

For 3rd Quarter ended Mar. 31, 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	\$ 2,058,121	\$ (678,399)	25%
Variable rates	1,267,825	1,040,951	\$ (226,874)	18%
Property taxes	1,135,835	652,136	\$ (483,699)	43%
Other operating revenues	95,530	217,010	\$ 121,480	-127%
Other nonoperating revenues	1,718,496	344,890	\$ (1,373,606)	80%
Total Revenues	6,954,206	4,313,108	(2,641,098)	
Salaries and benefits	(1,588,080)	(1,044,491)	543,589	34%
Cost of water	(215,000)	(116,013)	98,987	46%
Utilities	(274,000)	(170,998)	103,002	38%
Legal	(31,000)	(9,415)	21,585	70%
Cal Fire contract	(1,256,480)	(844,080)	412,400	33%
Other operating expenses	(1,399,467)	(764,995)	634,472	45%
Leases: prin+interest	(49,996)	(45,965)	4,031	8%
General Manager	(185,000)	(108,323)	76,678	41%
Transfer to OPEB Trust	(185,000)	-	185,000	100%
Transfer to Pension	(176,000)	(167,345)	8,655	5%
Total Expenses	(5,360,023)	(3,271,623)	2,088,400	
Capital outlay (fixed assets)	(2,769,411)	(618,219)	2,151,192	78%
Net profit (loss)	\$ (1,175,228)	\$ 423,266	\$ 1,598,494	
Debt Service Collections	930,459	723,924	(206,535)	
Debt Service: Prin/Interest	(1,007,008)	(999,103)	7,905	
	(76,549)	(275,178)	(198,629)	

Budget to Actual
Groveland Community Services District

For 3rd Quarter ended Mar. 31, 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	\$ 1,155,850	\$ (337,240)	23%
Variable rates	886,800	734,326	(152,474)	17%
Other operating revenues	62,030	99,967	37,937	-61%
Other nonoperating revenues	194,000	85,063	(108,937)	0.56
Total Revenue	2,635,920	2,075,205	(560,715)	
Salaries	(526,811)	(326,336)	200,475	38%
Benefits	(296,764)	(210,909)	85,855	29%
General Manager	(103,600)	(60,661)	42,939	41%
Cost of water	(215,000)	(116,013)	98,987	46%
Utilities	(105,000)	(70,238)	34,762	33%
Legal	(17,360)	(5,373)	11,987	69%
Other operating expenses	(734,072)	(445,042)	289,030	39%
Leases	(10,124)	(8,546)	1,578	16%
Transfer to OPEB Trust	(103,600)	-	103,600	100%
Pension Unfunded Liability	\$ (78,400)	\$ (74,476)	3,924	5%
Total Expenses	(2,190,731)	(1,317,593)	873,138	
Capital outlay (Fixed assets)	(469,208)	(179,319)	289,889	62%
Net profit (loss)	\$ (24,019)	\$ 578,293	\$ 602,312	
Debt service collections-3236	604,801	464,700	(140,101)	23%
Debt service Prin/Interest	(686,123)	(681,783)	4,340	1%
	(81,322)	(217,083)	(135,761)	(135,761)

Water Fund Quarter Summary Notes

REVENUE

Other Operating Rev.- Water Connections \$25K, Other Water Sales \$7K, Interest Earned \$14K
Other Non-Operating Rev-Downtown/BOF \$67K, CDAA Flood \$14K

EXPENSES

Nothing Notable

CAPITAL OUTLAY

Downtown/BOF \$60K, Storm Damage \$55K,

Budget to Actual
Groveland Community Services District

For 3rd Quarter ended Mar. 31, 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	\$ 902,271	\$ (341,159)	27%
Variable rates	381,025	306,625	(74,400)	20%
Other operating revenues	12,000	49,952	37,952	-316%
Other nonoperating revenues	1,354,296	62,581	(1,291,715)	95%
Total Revenue	2,990,751	1,321,429	(1,669,322)	
Salaries	(431,056)	(277,595)	153,461	36%
Benefits	(220,205)	(165,905)	54,300	25%
General Manager	(70,300)	(41,163)	29,137	41%
Utilities	(115,000)	(66,924)	48,076	42%
Legal	(11,780)	(3,568)	8,212	70%
Other operating expenses	(557,800)	(259,554)	298,246	53%
Leases	(39,872)	(37,419)	2,453	6%
Transfer to OPEB Trust	(70,300)	-	70,300	100%
Pension Unfunded Liability	(53,200)	(50,537)	2,663	5%
Total Expenses	(1,569,513)	(902,665)	666,848	
Capital Outlay (fixed assets)	(2,012,497)	(226,079)	1,786,418	89%
Net profit (loss)	\$ (591,259)	\$ 192,685	\$ 783,944	
Debt service collections-1329/No BOF	325,658	259,224	(66,434)	20%
Debt service:Prin/Interest	(320,885)	(317,320)	3,565	1%
	4,773	(58,096)	(62,869)	

Sewer Fund Quarter Summary Notes

REVENUE

Other Operating Rev.-Sewer Connections \$35K

Non-Operating Revenue-Downtown/BOF \$36K, CDAA Flood \$6500, Septage \$16K

EXPENSES

Nothing Notable

CAPITAL OUTLAY

Sludge Drying Bed \$110K, Downtown/BOF \$24K, Culvert/Ponds \$31K, Storm Damage \$31K

Budget to Actual

Groveland Community Services District

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Groveland Community Services District

For 3rd Quarter ended Mar. 31, 2019

Total - Governmental Funds	2018/19 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	1,135,835	652,136	(483,699)	43%
Other operating revenues	21,500	67,092	45,592	-212%
Other nonoperating revenues	170,200	197,246	27,046	-16%
Total Revenues	1,327,535	916,474	(411,061)	
Salaries and benefits	(113,244)	(63,746)	49,498	44%
General Manager-Consulting	(11,100)	(6,499)	4,601	41%
Utilities	(54,000)	(33,835)	20,165	37%
Legal	(1,860)	(474)	1,386	75%
Cal Fire/Amador contract	(1,256,480)	(699,630)	556,850	44%
Other operating expenses	(107,595)	(60,399)	47,196	44%
Transfer to OPEB Trust	(11,100)	-	11,100	100%
Transfer to Pension/Unfunded	(44,400)	(42,333)	2,067	5%
Total Expenses	(1,599,779)	(906,916)	692,863	
Capital outlay (fixed assets)	(287,706)	(212,821)	74,885	26%
Net profit (loss)	\$ (559,950)	\$ (203,263)	\$ 356,687	

Budget to Actual

Groveland Community Services District

For 3rd Quarter ended Mar. 31, 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	\$ 599,965	\$ (445,004)	43%
Other operating revenues	20,000	63,275	43,275	-216%
Other nonoperating revenues	1,000	913	\$ (87)	9%
Total Revenues	1,065,969	664,154	(401,815)	
Salaries and benefits	(41,074)	(19,288)	21,786	53%
General Manager	(1,850)	(1,083)	767	41%
Cal Fire Contract	(996,096)	(699,630)	296,466	30%
Amador Contract	(260,384)	(144,449)	115,935	45%
Utilities	(12,000)	(9,192)	2,808	23%
Legal	(310)	(45)	265	86%
Other operating expenses	(71,106)	(38,511)	32,595	46%
Transfer to OPEB Trust	(1,850)	-	\$ 1,850	100%
Tfr. to PERS Unfunded/Smoothing	(37,400)	(35,683)	\$ 1,717	5%
Total Expenses	(1,422,070)	(947,882)	474,188	
Capital Outlay (fixed assets)	(76,013)	(5,376)	\$ 70,637	
Net Profit (Loss)	\$ (432,114)	\$ (289,104)	\$ 143,010	

Fire Fund Quarter Summary Notes

REVENUE

Property Tax payments are received in Dec/Apr.

Equipment Rental \$55K

EXPENSES

Nothing Notable

Budget to Actual

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For 3rd Quarter ended Mar. 31, 2019

Parks	2018/19 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 90,866	\$ 52,171	\$ (38,695)	43%
Other operating revenues	1,500	3,817	2,317	-154%
Other nonoperating revenues	169,200	196,332	27,132	
Total Revenue	261,566	252,321	(9,245)	
Salaries and benefits	(72,170)	(44,458)	27,712	38%
General Manager	(9,250)	(5,416)	3,834	41%
Utilities	(42,000)	(24,644)	17,356	41%
Legal	(1,550)	(429)	1,121	72%
Other operating expenses	(36,489)	(21,888)	14,601	40%
Transfer to OPEB Trust	(9,250)	0	9,250	100%
Transfer to Pension	(7,000)	(6,650)	350	5%
Total Expenses	(177,709)	(103,484)	74,225	
Capital outlay (fixed assets)	(211,693)	(207,445)	4,248	2%
Net Profit (Loss)	\$ (127,836)	\$ (58,608)	\$ 69,228	

Parks Fund Quarter Summary Notes

REVENUE

Property Tax Payments are received in Dec/Apr.

Cell Tower Rent \$30K

EXPENSES

CAPITAL OUTLAY

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