

February 27, 2024

2nd Quarter Financial Statement Memo for FY 2023-2024

Authored by: Michelle Ronning, Finance Officer

The following is an overview of the Groveland Community Services District Water, Sewer, Fire, and Park Fund revenues and expenses, including capital expenditures for the period of October 1, 2023, through December 31, 2023 (FY24, Q2).

WATER FUND

Water	2023/24 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,654,118	\$ 414,612	\$ 414,605	\$ 829,217	\$ (824,901)	50%
Variable rates	900,148	367,154	219,912	587,066	(313,082)	35%
Other operating revenues	82,550	33,743	36,227	69,970	(12,580)	15%
Other nonoperating revenues	6,845,087	77,915	112,650	190,565	(6,654,522)	97%
Total Revenue	9,481,903	893,424	783,395	1,676,819	(7,805,084)	
Salaries	(1,180,201)	(239,942)	(248,180)	(488,122)	692,079	59%
Benefits	(497,664)	(153,710)	(100,905)	(254,615)	243,049	49%
Cost of water	(166,341)	(30,231)	(40,560)	(70,791)	95,550	57%
Utilities	(168,000)	(50,877)	(52,144)	(103,021)	64,979	39%
Other operating expenses	(1,246,576)	(363,666)	(285,487)	(649,153)	597,423	48%
Leases	(8,287)	(6,051)	(598)	(6,649)	1,638	20%
Pension Unfunded Liability	(138,577)	(126,400)	(0)	(126,400)	12,177	9%
Total Expenses	(3,405,646)	(970,877)	(727,874)	(1,698,751)	1,706,895	
Capital outlay (Fixed assets)	(9,149,547)	(142,391)	(489,023)	(631,414)	8,518,133	93%
Net profit (loss)	\$ (3,073,290)	\$ (219,844)	\$ (433,502)	\$ (653,346)	\$ 2,419,944	

REVENUE

Revenue is in line with the budget at the end of the 2nd quarter. Fixed rates were comparable to the first quarter at \$414,605. Variable Rates were \$219,912 which is slightly lower than the first quarter due to the summer month's consumption. Other Operating Revenue is \$36,227, slightly higher than quarter one and it includes Participation Fees, Late Penalty Charges and Backflow testing. Other Non-Operating Revenue is \$112,650 which is an increase to quarter one by \$34,735 which is attributed to the sale of fixed assets and increased earned interest.

EXPENSES

Expenses are in line with the budget at the end of the 2nd quarter apart from utility costs. Salaries are \$248,180 which included more overtime hours compared to the first quarter, however, this line item is still trending below budget due to the open Operations II position and the retirement of an employee. Benefits totaled \$100,905, a decrease of \$52,805 from the first quarter as there were no workers’ compensation payments due during this period. The Cost of Water is \$40,560 which included tunnel shut down costs, and Utilities continue to trend high totaling \$52,144. Other Operating Expenses are \$285,487 and includes \$64,394 in asphalt patching which is a carryover expense from the previous fiscal year, \$16,513 for the water rate study, as well as credit card merchant fees, chemicals, fuel, and general repair and maintenance. Lease payments totaled \$598 for the mail and copy machines and there were no expenses for the Pension Unfunded Liability.

CAPITAL OUTLAY

The 2nd quarter capital expenses and recap are as follows:

WATER CAPITAL OUTLAY				
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	2023/24 YTD Spent
Downtown Groveland/BOF Water System Rehab Project (CDBG) - Grant	3,267,500	-	10,048	10,048
General Water Improvements	40,000	-	-	-
Water Pump Replacements/Repair	25,000	-	-	-
Treatment Plant General Improvements/Replacements	27,500	-	-	-
Big Creek-2G Clearwell, Butler Way Bypass - Grant	466,998	8,586	249,754	258,340
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	4,944,527	17,618	82,582	100,200
New OSG Unit @ Big Creek	66,000	-	-	-
New OSG Unit @ 2G	66,000	-	-	-
Chlorine analyzer for WTP x 4	50,000	36,331	-	36,331
New AC/Heater Unit for Operations Building	15,000	-	-	-
New (PLCs) Programmable Logic Controllers for Big Creek WTP	110,000	-	-	-
FUND SHARE CAPITAL OUTLAY-56%	71,022	29,647	-	29,647
Unbudgeted Items				
Generator Installations	-	50,209	24,783	74,992
Admin Parking Lot - 5 yr Plan	-	-	24,558	24,558
BC WTP Asphalt Rehab	-	-	86,809	86,809
Water Fill Station	-	-	10,489	10,489
TOTAL WATER CAPITAL OUTLAY	9,149,547	142,391	489,023	631,414
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	470,522	116,187	156,686	262,826

The Downtown Groveland/BOF Water System Rehab Project expenses were \$10,048 invoiced from AM Consulting Engineers for the CDBG Application, completion of technical specifications and contract documents as well as legal fees associated with the project.

The Big Creek - 2G Clearwell, Butler Way Bypass expenses were \$249,754 which consisted of AM Consulting Engineers fees related to working with the contractor, Farr Construction. The main expense was for the removal and replacement of the existing steel floor at tank #5.

The Groveland Drought Resiliency Project expenses were \$82,582, all invoiced from AM Consulting Engineers for the preparation of plans, technical specifications, meeting attendance, progress reports and for permit and construction documents.

The Generator Installation expenses were \$24,783 for replacement of conductors for the Second Garrote generator connection as well as the final retention payment.

The Administration Parking Lot project expenses were \$24,558 for work performed by Moyle Excavation for demolition, concrete, paving, sealing, and installation of a rolling gate.

The Big Creek Water Treatment Plant Asphalt Rehabilitation project expenses were \$86,809 for work performed by Moyle Excavation for demolition, concrete, paving, and crack sealing.

The Water Fill Station expenses were \$10,489 for labor, engineering and schematic submittals performed by Elemech, Inc.

SEWER FUND

Sewer	2023/24 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,772,381	\$ 443,515	\$ 443,904	\$ 887,419	\$ (884,962)	50%
Variable rates	515,645	197,579	126,039	323,618	(192,027)	37%
Other operating revenues	35,450	5,844	13,895	19,739	(15,711)	44%
Other nonoperating revenues	4,417,284	50,517	2,293,109	2,343,626	(2,073,658)	47%
Total Revenue	6,740,760	697,455	2,876,947	3,574,402	(3,166,358)	
Salaries	(941,793)	(194,308)	(206,779)	(401,087)	540,706	57%
Benefits	(381,494)	(120,579)	(78,692)	(199,271)	182,223	48%
Utilities	(172,250)	(46,172)	(39,014)	(85,186)	87,064	51%
Other operating expenses	(840,254)	(233,192)	(163,826)	(397,018)	443,236	53%
Leases	(2,231)	(713)	(406)	(1,119)	1,112	50%
Pension Unfunded Liability	(94,034)	(85,772)	0	(85,772)	8,262	9%
Total Expenses	(2,432,056)	(680,736)	(488,716)	(1,169,452)	1,262,604	
Capital Outlay (fixed assets)	(5,734,264)	(93,231)	(1,813,383)	(1,906,615)	3,827,649	67%
Net profit (loss)	\$ (1,425,560)	\$ (76,512)	\$ 574,847	\$ 498,334	\$ 1,923,894	

REVENUE

Revenue is in line with the budget at the end of the 2nd quarter. Fixed rates are comparable to quarter one at \$443,904 and Variable Rates are \$126,039, slightly lower this quarter due to previous summer months' consumption. Other Operating Revenues are \$13,895 from sewer connection fees and late penalty charges. The district received \$2,293,109 Non-Operating Revenues from reimbursements for the Groveland/BOF Sewer Construction project, the sale of fixed assets and earned interest.

EXPENSES

Expenses are in line with the budget at the end of the 2nd quarter. Much like the water fund, Salaries are slightly higher this quarter at \$209,779 due to additional overtime yet trending lower than the total annual budget. Benefits are \$78,692, a decrease of \$58,113 from the first quarter as there were no workers' compensation payments due during this period. Utilities totaled \$39,014 with TPPA electricity charges being lower than quarter one. Other Operating Expenses are \$163,826 which included \$30,930 for an annual State Water Resources Control Board Permit, as well as merchant fees, fuel, chemicals, repair and maintenance and subscriptions/memberships. Lease payments were made, totaling \$406 for the mail and copy machines.

CAPITAL OUTLAY

The 2nd quarter capital expenses and recap are as follows:

SEWER CAPITAL OUTLAY				
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	2023/24 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project - Grant	4,179,089	31,621	1,647,438	1,679,059
Wastewater Pump Replacements	38,950	-	-	-
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,297,000	-	578	578
Asphalt Rehabilitation	150,831	-	56,300	56,300
Hetch Hetchy RR Project	20,200	9,688	7,804	17,492
FUND SHARE CAPITAL OUTLAY-38%	48,194	13,951	-	13,951
Unbudgeted Items				
Excavation Wand - Vac Con Unit	-	13,589	-	\$ 13,589
Generator Installations	-	24,382	8,261	\$ 32,643
Admin Parking Lot - 5yr Plan	-	-	16,998	\$ 16,998
Road Maintenance	-	-	76,005	\$ 76,005
TOTAL SEWER CAPITAL OUTLAY	5,734,264	93,231	1,813,383	1,906,615
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,555,175	61,610	165,947	227,557

The Downtown Groveland/BOF Sewer Collection Rehab Project expenses were \$1,647,438, invoiced from Moyle Excavation for various progress payments and final payment at completion.

The WWTP Improvement project expenses were \$578 for AM Consulting Engineers progress meeting time and expenses.

The Asphalt Rehabilitation project expenses were \$56,300 for lift station pavement, sealing, and crack treatment performed by Moyle Excavation.

The Hetch Hetchy RR Project totaled \$7,804 for boundary, topography, and drone surveys as well as legal fees related to the project.

The Generator Installation expenses were \$8,261 which was for the final testing and final retention payment for the project.

The Administration Parking Lot project expenses were \$16,998 for work performed by Moyle Excavation for demolition, concrete, paving, sealing and installation of a rolling gate.

The Road Maintenance project expenses were \$76,005 for the final retention payment for Moyle Construction for the completion of the project budgeted in the prior fiscal year.

FIRE FUND

Fire	2023/24 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 1,280,616	\$ 88	\$ 761,385	\$ 761,473	\$ (519,143)	41%
Other operating revenues	425,462	0	372,419	372,419	(53,043)	12%
Other nonoperating revenues	34,928	8,418	9,409	17,827	\$ (17,101)	49%
Total Revenues	1,741,006	8,506	1,143,213	1,151,719	(589,287)	
Salaries and benefits	(156,683)	(25,646)	(18,071)	(43,717)	112,966	72%
Cal Fire Contract	(1,228,400)	(267,646)	1,221	(266,425)	961,975	78%
Utilities	(26,250)	(4,857)	(5,239)	(10,096)	16,154	62%
Leases	(293)	(94)	(53)	(147)	146	50%
Other operating expenses	(183,862)	(36,103)	(44,015)	(80,118)	103,744	56%
Tfr. to PERS Unfunded Liability	(55,958)	(53,461)	0	(53,461)	\$ 2,497	4%
Total Expenses	(1,651,446)	(387,807)	(66,157)	(453,964)	1,197,482	
Capital Outlay (fixed assets)	(507,829)	(9,725)	(26,170)	(35,895)	\$ 471,934	93%
Net Profit (Loss)	\$ (418,269)	\$ (389,026)	\$ 1,050,886	\$ 661,860	\$ 1,080,129	

REVENUE

Revenue is trending better than budget at the end of quarter 2. The district received payments of \$761,385 in property taxes. Other Operating Revenue is \$372,419 which includes \$325,653 reimbursement for the Fuel Infrastructure Grant as well as a \$4,000 donation to CERT, and \$41,230 refund from the CalFire contract for the fourth quarter of fiscal year 2023. Other Non-Operating Revenues totaled \$9,409, which is all from earned interest.

EXPENSES

Expenses are trending better than budget at the end of the 2nd quarter. Salaries and Benefits are \$18,071, lower than the first quarter by \$7,575 due to no worker's compensation insurance payment in the period. There was no billing received for the CalFire contract as it tends to be billed several months after the quarter ends. The district received a credit of \$1,221 due to an adjustment and overpayment made in the first quarter. Utilities are \$5,239 and include a one-time expense for the installation of fiber optic internet lines for the Firehouse with the costs being split with the County. The lease payments for the mail and copy machines totaled \$53. Other Operating Expenses were \$44,015 and include the purchase of grant-funded safety equipment, fuel, office expenses and general repair and maintenance.

CAPITAL OUTLAY

The 2nd quarter capital expenses and recap are as follows:

FIRE CAPITAL OUTLAY				
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	2023/24 YTD Spent
Asphalt repair (driveway/employee parking area)	17,577	-	16,508	16,508
GCSO Infrastructure Fuel Reduction Project	393,711	-	-	-
Hetch Hetchy RR Project	20,200	9,688	7,804	17,492
Kitchen Remodel	70,000	-	-	-
FUND SHARE CAPITAL OUTLAY-5%	6,341	-	-	-
Unbudgeted Items				
Admin Parking Lot - 5yr Plan	-	37	1,859	1,896
TOTAL FIRE CAPITAL OUTLAY	507,829	9,725	26,170	35,895

The Asphalt Repair totaled \$16,508 for demolition, AC dike, pavement, sealing and striping, and concrete valley gutter improvements.

The Hetch Hetchy RR Project totaled \$7,804 for boundary, topography, and drone surveys as well as legal fees related to the project.

The Administration Parking lot expenses were \$1,859 which is the Fire Fund's portion for work performed by Moyle Excavation for demolition, concrete, paving, sealing and installation of a rolling gate.

PARKS FUND

Parks	2023/24 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 111,359	\$ 8	\$ 66,857	\$ 66,865	\$ (44,494)	40%
Other operating revenues	3,250	1,040	1,235	2,275	(975)	30%
Other nonoperating revenues	625,201	73,553	160,489	234,042	(391,159)	63%
Total Revenue	739,810	74,601	228,581	303,182	(436,628)	
Salaries and benefits	(51,764)	(15,970)	(10,878)	(26,848)	24,916	48%
Utilities	(41,700)	(23,708)	(20,397)	(44,105)	(2,405)	-6%
Other operating expenses	(58,262)	(10,140)	(7,927)	(18,067)	40,195	69%
Transfer to Pension	(2,475)	(2,257)	(0)	(2,257)	218	9%
Total Expenses	(154,201)	(52,075)	(39,202)	(91,277)	62,924	
Capital outlay (fixed assets)	(725,354)	(212,597)	(69,218)	(281,815)	443,539	61%
Net Profit (Loss)	\$ (139,745)	\$ (190,071)	\$ 120,161	\$ (69,910)	\$ 69,835	

REVENUE

Revenue is in line with the budget at the end of quarter 2. The district received \$66,857 in property tax payments and \$1,235 in Other Operating Revenues from Dog Park permits and use fees. Other Non-Operating Revenue received was \$160,489 which includes the Clean CA grant reimbursement of \$139,930, cell tower rental fees and earned interest.

EXPENSES

Expenses are in line with the budget at the end of the 2nd quarter apart from utility costs. Salaries and Benefits are \$10,878, a decrease from the first quarter due to no workers' compensation insurance payments this period. Utilities of \$20,397 have exceeded the annual budget at the end of the second quarter which is due to increased water usage for the ballfield irrigation. Other Operating Expenses of \$7,927 include janitorial, end of season Movies in the Park expenses, and general repair and maintenance.

CAPITAL OUTLAY

The 2nd quarter capital expenses and recap are as follows:

PARK CAPITAL OUTLAY				
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	2023/24 YTD Spent
Park Parking Lot Repair	14,625	-	5,172	5,172
Groveland Asset Rehabilitation and Beautification Project	689,261	202,909	55,716	258,625
Hetch Hetchy RR Project	20,200	9,688	7,884	17,572
FUND SHARE CAPITAL OUTLAY-1%	1,268	-	-	-
Unbudgeted Items				
Admin Parking Lot - 5yr Plan	-	-	446	446
TOTAL PARK CAPITAL OUTLAY	725,354	212,597	69,218	281,815

The Parking Lot Repair project totaled \$5,172 for sealing and striping performed by Moyle Excavation.

The Groveland Asset Rehabilitation and Beautification Project expenses totaled \$55,716. These expenses include a progress payment for the park restroom, legal correspondences, and AM Consulting Engineers invoices for design specifications, plan review, and associated project meetings.

The Hetch Hetchy RR Project totaled \$7,884 for boundary, topography, and drone surveys as well as legal fees related to the project.

The Administration Parking lot expenses were \$446 which is the Park Fund's portion for work performed by Moyle Excavation for demolition, concrete, paving, sealing and installation of a rolling gate.

Budget to Actual 2nd Quarter Report

Groveland Community Services District

For 2nd Quarter Ended December, 2023

Total - District-Wide	2023/24 Annual Budget		Quarter 1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining %
Fixed rates	\$ 3,426,499	\$ 858,127	\$ 858,508	\$ 1,716,635	\$ (1,709,864)	50%	
Variable rates	1,415,793	564,733	345,952	910,685	(505,108)	36%	
Property taxes	1,391,975	96	828,242	828,338	(563,637)	40%	
Other operating revenues	546,712	40,627	423,776	464,403	(82,309)	15%	
Other nonoperating revenues	11,922,500	210,403	2,575,657	2,786,060	(9,136,440)	77%	
Total Revenues	18,703,479	1,673,986	5,032,135	6,706,121	(11,997,358)		
Salaries and benefits	(3,209,599)	(750,155)	(663,505)	(1,413,660)	1,795,939	56%	
Cost of water	(166,341)	(30,231)	(40,560)	(70,791)	95,550	57%	
Utilities	(408,200)	(125,614)	(116,794)	(242,408)	165,792	41%	
Cal Fire contract	(1,228,400)	(267,646)	1,221	(266,425)	961,975	78%	
Other operating expenses	(2,328,954)	(643,101)	(501,255)	(1,144,356)	1,184,598	51%	
Leases: prin+interest	(10,811)	(6,858)	(1,057)	(7,915)	2,896	27%	
Transfer to Pension	(291,044)	(267,890)	0	(267,890)	23,154	8%	
Total Expenses	(7,643,349)	(2,091,495)	(1,321,949)	(3,413,444)	4,229,905		
Capital outlay (fixed assets)	(16,116,994)	(457,944)	(2,397,794)	(2,855,739)	13,261,255	82%	
Net profit (loss)	\$ (5,056,864)	\$ (875,453)	\$ 1,312,392	\$ 436,938	\$ 5,493,802		
Debt Service Collections	938,071	238,947	239,199	478,146			
Debt Service: Prin/Interest	(619,876)	(291,924)	(33,268)	(325,192)			
	318,195	(52,977)	205,932	152,955			

Budget to Actual 2nd Quarter Report

Groveland Community Services District

Water	2023/24 Annual Budget		Quarter 1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,654,118	\$ 414,612	\$ 414,605	\$ 829,217	\$ (824,901)	50%	
Variable rates	900,148	367,154	219,912	587,066	(313,082)	35%	
Other operating revenues	82,550	33,743	36,227	69,970	(12,580)	15%	
Other nonoperating revenues	6,845,087	77,915	112,650	190,565	(6,654,522)	97%	
Total Revenue	9,481,903	893,424	783,395	1,676,819	(7,805,084)		
Salaries	(1,180,201)	(239,942)	(248,180)	(488,122)	692,079	59%	
Benefits	(497,664)	(153,710)	(100,905)	(254,615)	243,049	49%	
Cost of water	(166,341)	(30,231)	(40,560)	(70,791)	95,550	57%	
Utilities	(168,000)	(50,877)	(52,144)	(103,021)	64,979	39%	
Other operating expenses	(1,246,576)	(363,666)	(285,487)	(649,153)	597,423	48%	
Leases	(8,287)	(6,051)	(598)	(6,649)	1,638	20%	
Pension Unfunded Liability	(138,577)	(126,400)	(0)	(126,400)	12,177	9%	
Total Expenses	(3,405,646)	(970,877)	(727,874)	(1,698,751)	1,706,895		
Capital outlay (Fixed assets)	(9,149,547)	(142,391)	(489,023)	(631,414)	8,518,133	93%	
Net profit (loss)	\$ (3,073,290)	\$ (219,844)	\$ (433,502)	\$ (653,346)	\$ 2,419,944		
Debt Service Collections	609,472	156,683	156,804	313,487			
Debt Service Prin/Interest	(513,994)	(255,617)	0	(255,617)			
	95,478	(98,934)	156,805	57,871			

Budget to Actual 2nd Quarter Report

Groveland Community Services District

Sewer	2023/24 Annual Budget		Quarter 1		Quarter 2		Year-to-date Actuals		CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,772,381	\$ 443,515	\$ 443,904	\$ 887,419	\$ (884,962)	50%				
Variable rates	515,645	197,579	126,039	323,618	(192,027)	37%				
Other operating revenues	35,450	5,844	13,895	19,739	(15,711)	44%				
Other nonoperating revenues	4,417,284	50,517	2,293,109	2,343,626	(2,073,658)	47%				
Total Revenue	6,740,760	697,455	2,876,947	3,574,402	(3,166,358)					
Salaries	(941,793)	(194,308)	(206,779)	(401,087)	540,706	57%				
Benefits	(381,494)	(120,579)	(78,692)	(199,271)	182,223	48%				
Utilities	(172,250)	(46,172)	(39,014)	(85,186)	87,064	51%				
Other operating expenses	(840,254)	(233,192)	(163,826)	(397,018)	443,236	53%				
Leases	(2,231)	(713)	(406)	(1,119)	1,112	50%				
Pension Unfunded Liability	(94,034)	(85,772)	0	(85,772)	8,262	9%				
Total Expenses	(2,432,056)	(680,736)	(488,716)	(1,169,452)	1,262,604					
Capital Outlay (fixed assets)	(5,734,264)	(93,231)	(1,813,383)	(1,906,615)	3,827,649	67%				
Net profit (loss)	\$ (1,425,560)	\$ (76,512)	\$ 574,847	\$ 498,334	\$ 1,923,894					
Debt Service Collections	328,599	82,264	82,395	164,659						
Debt Service:Prin/Interest	(105,882)	(36,307)	(33,268)	(69,575)						
	222,717	45,957	49,127	95,084						

Budget to Actual 2nd Quarter Report
Groveland Community Services District

Total - Governmental Funds	2023/24 Annual Budget		Quarter 1		Quarter 2		Year-to-date Actuals		CY Actual Vs. CY Budget-Remaining \$		CY Actual Vs. CY Budget-Remaining%	
Property taxes	\$	1,391,975	\$	96	\$	828,242	\$	828,338	\$	(563,637)		40%
Other operating revenues		428,712		1,040		373,654		374,694		(54,018)		13%
Other nonoperating revenues		660,129		81,971		169,898		251,869		(408,260)		62%
Total Revenues		2,480,816		83,107		1,371,794		1,454,901		(1,025,915)		
Salaries and benefits		(208,447)		(41,616)		(28,949)		(70,565)		137,882		66%
Utilities		(67,950)		(28,565)		(25,636)		(54,201)		13,749		20%
Cal Fire Contract		(1,228,400)		(267,646)		1,221		(266,425)		961,975		78%
Other operating expenses		(242,124)		(46,243)		(51,942)		(98,185)		143,939		59%
Leases		(293)		(94)		(53)		(147)		146		50%
Transfer to Pension/Unfunded		(58,433)		(55,718)		0		(55,718)		2,715		5%
Total Expenses		(1,805,647)		(439,882)		(105,359)		(545,241)		1,260,406		
Capital outlay (fixed assets)		(1,233,183)		(222,322)		(95,388)		(317,710)		915,473		74%
Net profit (loss)	\$	(558,014)	\$	(579,097)	\$	1,171,047	\$	591,950	\$	1,149,964		

Budget to Actual 2nd Quarter Report

Groveland Community Services District

Fire	2023/24 Annual Budget		Quarter 1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 1,280,616	\$ 88	\$ 761,385	\$ 761,473	\$ (519,143)	41%	
Other operating revenues	425,462	0	372,419	372,419	(53,043)	12%	
Other nonoperating revenues	34,928	8,418	9,409	17,827	(17,101)	49%	
Total Revenues	1,741,006	8,506	1,143,213	1,151,719	(589,287)		
Salaries and benefits	(156,683)	(25,646)	(18,071)	(43,717)	112,966	72%	
Cal Fire Contract	(1,228,400)	(267,646)	1,221	(266,425)	961,975	78%	
Utilities	(26,250)	(4,857)	(5,239)	(10,096)	16,154	62%	
Leases	(293)	(94)	(53)	(147)	146	50%	
Other operating expenses	(183,862)	(36,103)	(44,015)	(80,118)	103,744	56%	
Tfr. to PERS Unfunded Liability	(55,958)	(53,461)	0	(53,461)	2,497	4%	
Total Expenses	(1,651,446)	(387,807)	(66,157)	(453,964)	1,197,482		
Capital Outlay (fixed assets)	(507,829)	(9,725)	(26,170)	(35,895)	471,934	93%	
Net Profit (Loss)	\$ (418,269)	\$ (389,026)	\$ 1,050,886	\$ 661,860	\$ 1,080,129		

Budget to Actual 2nd Quarter Report

Groveland Community Services District

Parks	2023/24 Annual		Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget- Remaining%
	Budget	Quarter1				
Property taxes	\$ 111,359	\$ 8	\$ 66,857	\$ 66,865	\$ (44,494)	40%
Other operating revenues	3,250	1,040	1,235	2,275	(975)	30%
Other nonoperating revenues	625,201	73,553	160,489	234,042	(391,159)	63%
Total Revenue	739,810	74,601	228,581	303,182	(436,628)	
Salaries and benefits	(51,764)	(15,970)	(10,878)	(26,848)	24,916	48%
Utilities	(41,700)	(23,708)	(20,397)	(44,105)	(2,405)	-6%
Other operating expenses	(58,262)	(10,140)	(7,927)	(18,067)	40,195	69%
Transfer to Pension	(2,475)	(2,257)	(0)	(2,257)	218	9%
Total Expenses	(154,201)	(52,075)	(39,202)	(91,277)	62,924	
Capital outlay (fixed assets)	(725,354)	(212,597)	(69,218)	(281,815)	443,539	61%
Net Profit (Loss)	\$ (139,745)	\$ (190,071)	\$ 120,161	\$ (69,910)	\$ 69,835	

Groveland Community Services District
 Final FY 2023/24 Annual Budget
 Capital Outlay

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	2023/24 YTD Spent
Truck #8 Replacemnt	45,875	43,598	-	43,598
Truck #7 Replacement	80,950	-	-	-
TOTAL FUND SHARE CAPITAL OUTLAY	126,825	43,598	-	43,598

**Groveland Community Services District
Final FY 2023/24 Annual Budget
Capital Outlay**

WATER CAPITAL OUTLAY				
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	2023/24 YTD Spent
Downtown Groveland/BOF Water System Rehab Project (CDBG) - Grant	3,267,500	-	10,048	10,048
General Water Improvements	40,000	-	-	-
Water Pump Replacements/Repair	25,000	-	-	-
Treatment Plant General Improvements/Replacements	27,500	-	-	-
Big Creek-2G Clearwell, Butler Way Bypass - Grant	466,998	8,586	249,754	258,340
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	4,944,527	17,618	82,582	100,200
New OSG Unit @ Big Creek	66,000	-	-	-
New OSG Unit @ 2G	66,000	-	-	-
Chlorine analyzer for WTP x 4	50,000	36,331	-	36,331
New AC/Heater Unit for Operations Building	15,000	-	-	-
New (PLCs) Programmable Logic Controllers for Big Creek WTP	110,000	-	-	-
FUND SHARE CAPITAL OUTLAY-56%	71,022	29,647	-	29,647
Unbudgeted Items				
Generator Installations	-	50,209	24,783	74,992
Admin Parking Lot - 5 yr Plan	-	-	24,558	24,558
BC WTP Asphalt Rehab	-	-	86,809	86,809
Water Fill Station	-	-	10,489	10,489
TOTAL WATER CAPITAL OUTLAY	9,149,547	142,391	489,023	631,414
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	470,522	116,187	156,686	262,826

**Groveland Community Services District
Final FY 2023/24 Annual Budget
Capital Outlay**

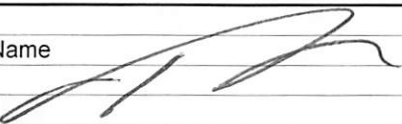
SEWER CAPITAL OUTLAY				
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	2023/24 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project - Grant	4,179,089	31,621	1,647,438	1,679,059
Wastewater Pump Replacements	38,950	-	-	-
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,297,000	-	578	578
Asphalt Rehabilitation	150,831	-	56,300	56,300
Hetch Hetchy RR Project	20,200	9,688	7,804	17,492
FUND SHARE CAPITAL OUTLAY-38%	48,194	13,951	-	13,951
Unbudgeted Items				
Excavation Wand - Vac Con Unit	-	13,589	-	\$ 13,589
Generator Installations	-	24,382	8,261	\$ 32,643
Admin Parking Lot - 5yr Plan	-	-	16,998	\$ 16,998
Road Maintenance	-	-	76,005	\$ 76,005
TOTAL SEWER CAPITAL OUTLAY	5,734,264	93,231	1,813,383	1,906,615
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,555,175	61,610	165,947	227,557

**Groveland Community Services District
Final FY 2023/24 Annual Budget
Capital Outlay**

FIRE CAPITAL OUTLAY				
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	2023/24 YTD Spent
Asphalt repair (driveway/employee parking area)	17,577	-	16,508	16,508
GCSD Infrastructure Fuel Reduction Project	393,711	-	-	-
Hetch Hetchy RR Project	20,200	9,688	7,804	17,492
Kitchen Remodel	70,000	-	-	-
FUND SHARE CAPITAL OUTLAY-5%	6,341	-	-	-
Unbudgeted Items				
Admin Parking Lot - 5yr Plan	-	37	1,859	1,896
TOTAL FIRE CAPITAL OUTLAY	507,829	9,725	26,170	35,895

**Groveland Community Services District
Final FY 2023/24 Annual Budget
Capital Outlay**

PARK CAPITAL OUTLAY				
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	2023/24 YTD Spent
Park Parking Lot Repair	14,625	-	5,172	5,172
Groveland Asset Rehabilitation and Beautification Project	689,261	202,909	55,716	258,625
Hetch Hetchy RR Project	20,200	9,688	7,884	17,572
FUND SHARE CAPITAL OUTLAY-1%	1,268	-	-	-
Unbudgeted Items				
Admin Parking Lot - 5yr Plan	-	-	446	446
TOTAL PARK CAPITAL OUTLAY	725,354	212,597	69,218	281,815

GROVELAND COMMUNITY SERVICES DISTRICT				Enterprise & D/G Funds			Government Funds		
Quarterly Investment/Treasurer's Report									
Quarter Balances @ 12/31/2023									
Cash Accounts	Acct	Interest Rate	YTD Interest Jan-Dec 2023	Water	Sewer	Grunsky	Fire	Parks	G/L Totals
Mechanics Bank Operating Account	4498	0		223,116.83	204,389.20	3,064.37	719,224.24	5,868.67	1,155,663.31
Mechanics Bank Payroll Account	2426	0		80,809.25	81,140.96		11,491.72	11,640.29	185,082.22
LAIF	5001	4.00%	1,325.41	16,281.76	17,726.22	3,208.68	3,585.31	35.32	40,837.29
CA Class Bond Payment Reserve	01-029	5.54%	105,693.23	1,286,348.22	1,061,537.10				2,347,885.32
Mechanics General Investment Fund	1230	5.12%	178,354.00	869,447.86	789,004.00	4,816.86	404,618.39	130,055.90	2,197,943.01
Mechanics Checking	4285	0.00%		1,986,218.29					1,986,218.29
CA Class General Interest	9001	5.54%	\$ 13,863.58	863,878.39	783,949.84	4,786.04	402,026.51	129,222.80	2,183,863.58
Mechanics Park Asset Fund	1235	4.33%	\$ 12,541.06					229,160.84	229,160.84
Cash Drawer				168.00	132.00				300.00
Petty Cash				100.00	100.00				200.00
				5,326,368.60	2,937,979.32	15,875.95	1,540,946.17	505,983.82	10,327,153.86
				-					-
2023 YTD Interest Earned		Jan-Dec	\$ 311,777.28						
"I certify that the District investments have been made in accordance with the Investment Policy. I further certify that the District has adequate revenue to cover its operating expense for the next six months, in accordance with California Government Code Sections 53646 (b) (2) and (3) respectively."									
Name				Title	General Manager		Date	02/28/2024	