

# 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%                                |
| <b>Total Revenue</b>                 | <b>9,481,903</b>      | <b>893,424</b>      | <b>783,395</b>      | <b>1,676,819</b>     | <b>(7,805,084)</b>                   |                                    |
| 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%                                 |
| <b>Total Expenses</b>                | <b>(3,405,646)</b>    | <b>(970,877)</b>    | <b>(727,874)</b>    | <b>(1,698,751)</b>   | <b>1,706,895</b>                     |                                    |
| <b>Capital outlay (Fixed assets)</b> | <b>(9,149,547)</b>    | <b>(142,391)</b>    | <b>(489,023)</b>    | <b>(631,414)</b>     | <b>8,518,133</b>                     | <b>93%</b>                         |
| <b>Net profit (loss)</b>             | <b>\$ (3,073,290)</b> | <b>\$ (219,844)</b> | <b>\$ (433,502)</b> | <b>\$ (653,346)</b>  | <b>\$ 2,419,944</b>                  |                                    |

### **REVENUE**

Revenue is in line with the budget at the end of the 2<sup>nd</sup> 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 2<sup>nd</sup> 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 2<sup>nd</sup> 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          | -              | -              | -                 |
| <b>FUND SHARE CAPITAL OUTLAY-56%</b>                             | <b>71,022</b>    | <b>29,647</b>  | <b>-</b>       | <b>29,647</b>     |
|  |                  |                |                |                   |
| <b>Unbudgeted Items</b>  |                  |                |                |                   |
| 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            |
| <b>TOTAL WATER CAPITAL OUTLAY</b>                                | <b>9,149,547</b> | <b>142,391</b> | <b>489,023</b> | <b>631,414</b>    |
| <b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>                | <b>470,522</b>   | <b>116,187</b> | <b>156,686</b> | <b>262,826</b>    |

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%                                |
| <b>Total Revenue</b>                 | <b>6,740,760</b>      | <b>697,455</b>     | <b>2,876,947</b>   | <b>3,574,402</b>     | <b>(3,166,358)</b>                   |                                    |
| 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%                                 |
| <b>Total Expenses</b>                | <b>(2,432,056)</b>    | <b>(680,736)</b>   | <b>(488,716)</b>   | <b>(1,169,452)</b>   | <b>1,262,604</b>                     |                                    |
| <b>Capital Outlay (fixed assets)</b> | <b>(5,734,264)</b>    | <b>(93,231)</b>    | <b>(1,813,383)</b> | <b>(1,906,615)</b>   | <b>3,827,649</b>                     | 67%                                |
| <b>Net profit (loss)</b>             | <b>\$ (1,425,560)</b> | <b>\$ (76,512)</b> | <b>\$ 574,847</b>  | <b>\$ 498,334</b>    | <b>\$ 1,923,894</b>                  |                                    |

### REVENUE

Revenue is in line with the budget at the end of the 2<sup>nd</sup> 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 2<sup>nd</sup> 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 2<sup>nd</sup> quarter capital expenses and recap are as follows:

| <b>SEWER CAPITAL OUTLAY</b>   |                      |                  |                  |                          |
|---|----------------------|------------------|------------------|--------------------------|
| <b>CIP Project</b>  | <b>Adopted 23/24</b> | <b>Quarter 1</b> | <b>Quarter 2</b> | <b>2023/24 YTD Spent</b> |
| 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                   |
| <b>FUND SHARE CAPITAL OUTLAY-38%</b>  | <b>48,194</b>        | <b>13,951</b>    | <b>-</b>         | <b>13,951</b>            |
| <b>Unbudgeted Items</b>   |                      |                  |                  |                          |
| 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                |
| <b>TOTAL SEWER CAPITAL OUTLAY</b>   | <b>5,734,264</b>     | <b>93,231</b>    | <b>1,813,383</b> | <b>1,906,615</b>         |
| <b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>                                 | <b>1,555,175</b>     | <b>61,610</b>    | <b>165,947</b>   | <b>227,557</b>           |

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%                                |
| <b>Total Revenues</b>                | <b>1,741,006</b>      | <b>8,506</b>        | <b>1,143,213</b>    | <b>1,151,719</b>     | <b>(589,287)</b>                     |                                    |
| 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%                                 |
| <b>Total Expenses</b>                | <b>(1,651,446)</b>    | <b>(387,807)</b>    | <b>(66,157)</b>     | <b>(453,964)</b>     | <b>1,197,482</b>                     |                                    |
| <b>Capital Outlay (fixed assets)</b> | <b>(507,829)</b>      | <b>(9,725)</b>      | <b>(26,170)</b>     | <b>(35,895)</b>      | <b>\$ 471,934</b>                    | <b>93%</b>                         |
| <b>Net Profit (Loss)</b>             | <b>\$ (418,269)</b>   | <b>\$ (389,026)</b> | <b>\$ 1,050,886</b> | <b>\$ 661,860</b>    | <b>\$ 1,080,129</b>                  |                                    |

### 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 2<sup>nd</sup> 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 2<sup>nd</sup> quarter capital expenses and recap are as follows:

| <b>FIRE CAPITAL OUTLAY</b>                      |                      |                  |                  |                          |
|---|----------------------|------------------|------------------|--------------------------|
| <b>CIP Project</b>                              | <b>Adopted 23/24</b> | <b>Quarter 1</b> | <b>Quarter 2</b> | <b>2023/24 YTD Spent</b> |
| 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               | -                | -                | -                        |
| <b>FUND SHARE CAPITAL OUTLAY-5%</b>             | <b>6,341</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 |
| <b>Unbudgeted Items</b>                         |                      |                  |                  |                          |
| Admin Parking Lot - 5yr Plan                    | -                    | 37               | 1,859            | 1,896                    |
| <b>TOTAL FIRE CAPITAL OUTLAY</b>                | <b>507,829</b>       | <b>9,725</b>     | <b>26,170</b>    | <b>35,895</b>            |

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%                                |
| <b>Total Revenue</b>                 | <b>739,810</b>        | <b>74,601</b>       | <b>228,581</b>    | <b>303,182</b>       | <b>(436,628)</b>                     |                                    |
| 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%                                 |
| <b>Total Expenses</b>                | <b>(154,201)</b>      | <b>(52,075)</b>     | <b>(39,202)</b>   | <b>(91,277)</b>      | <b>62,924</b>                        |                                    |
| <b>Capital outlay (fixed assets)</b> | <b>(725,354)</b>      | <b>(212,597)</b>    | <b>(69,218)</b>   | <b>(281,815)</b>     | <b>443,539</b>                       | <b>61%</b>                         |
| <b>Net Profit (Loss)</b>             | <b>\$ (139,745)</b>   | <b>\$ (190,071)</b> | <b>\$ 120,161</b> | <b>\$ (69,910)</b>   | <b>\$ 69,835</b>                     |                                    |

### 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 2<sup>nd</sup> 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 2<sup>nd</sup> quarter capital expenses and recap are as follows:

| <b>PARK CAPITAL OUTLAY</b>                                |                      |                  |                  |                          |
|---|----------------------|------------------|------------------|--------------------------|
| <b>CIP Project</b>  | <b>Adopted 23/24</b> | <b>Quarter 1</b> | <b>Quarter 2</b> | <b>2023/24 YTD Spent</b> |
| 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                   |
| <b>FUND SHARE CAPITAL OUTLAY-1%</b>                       | <b>1,268</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 |
| <b>Unbudgeted Items</b>                                   |                      |                  |                  |                          |
| Admin Parking Lot - 5yr Plan                              | -                    | -                | 446              | 446                      |
| <b>TOTAL PARK CAPITAL OUTLAY</b>                          | <b>725,354</b>       | <b>212,597</b>   | <b>69,218</b>    | <b>281,815</b>           |

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 |                     | Quarter1            | 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%                                  |                                    |
| <b>Total Revenues</b>                | <b>18,703,479</b>     | <b>1,673,986</b>    | <b>5,032,135</b>    | <b>6,706,121</b>   | <b>(11,997,358)</b>  |                                      |                                    |
| 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%                                   |                                    |
| <b>Total Expenses</b>                | <b>(7,643,349)</b>    | <b>(2,091,495)</b>  | <b>(1,321,949)</b>  | <b>(3,413,444)</b> | <b>4,229,905</b>     |                                      |                                    |
| <b>Capital outlay (fixed assets)</b> | <b>(16,116,994)</b>   | <b>(457,944)</b>    | <b>(2,397,794)</b>  | <b>(2,855,739)</b> | 13,261,255           | 82%                                  |                                    |
| <b>Net profit (loss)</b>             | <b>\$ (5,056,864)</b> | <b>\$ (875,453)</b> | <b>\$ 1,312,392</b> | <b>\$ 436,938</b>  | <b>\$ 5,493,802</b>  |                                      |                                    |
| 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%                                  |                                    |
| <b>Total Revenue</b>                 | <b>9,481,903</b>      | <b>893,424</b>      | <b>783,395</b>      | <b>1,676,819</b>    | <b>(7,805,084)</b>   |                                      |                                    |
| 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%                                   |                                    |
| <b>Total Expenses</b>                | <b>(3,405,646)</b>    | <b>(970,877)</b>    | <b>(727,874)</b>    | <b>(1,698,751)</b>  | <b>1,706,895</b>     |                                      |                                    |
| <b>Capital outlay (Fixed assets)</b> | <b>(9,149,547)</b>    | <b>(142,391)</b>    | <b>(489,023)</b>    | <b>(631,414)</b>    | <b>8,518,133</b>     | <b>93%</b>                           |                                    |
| <b>Net profit (loss)</b>             | <b>\$ (3,073,290)</b> | <b>\$ (219,844)</b> | <b>\$ (433,502)</b> | <b>\$ (653,346)</b> | <b>\$ 2,419,944</b>  |                                      |                                    |
| 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% |                      |  |                                      |                                    |
| <b>Total Revenue</b>                 | <b>6,740,760</b>      | <b>697,455</b>     | <b>2,876,947</b>   | <b>3,574,402</b>   | <b>(3,166,358)</b>  |     |                      |  |                                      |                                    |
| 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%  |                      |  |                                      |                                    |
| <b>Total Expenses</b>                | <b>(2,432,056)</b>    | <b>(680,736)</b>   | <b>(488,716)</b>   | <b>(1,169,452)</b> | <b>1,262,604</b>    |     |                      |  |                                      |                                    |
| <b>Capital Outlay (fixed assets)</b> | <b>(5,734,264)</b>    | <b>(93,231)</b>    | <b>(1,813,383)</b> | <b>(1,906,615)</b> | <b>3,827,649</b>    | 67% |                      |  |                                      |                                    |
| <b>Net profit (loss)</b>             | <b>\$ (1,425,560)</b> | <b>\$ (76,512)</b> | <b>\$ 574,847</b>  | <b>\$ 498,334</b>  | <b>\$ 1,923,894</b> |     |                      |  |                                      |                                    |
| 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*

| <b>Total - Governmental Funds</b>    | <b>2023/24 Annual Budget</b> |                    | <b>Quarter 1</b> |                  | <b>Quarter 2</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                       | \$                           | 1,391,975          | \$               | 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% |
| <b>Total Revenues</b>                |                              | <b>2,480,816</b>   |                  | <b>83,107</b>    |                  | <b>1,371,794</b> |                             | <b>1,454,901</b> |   | <b>(1,025,915)</b> |   |     |
| 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%  |
| <b>Total Expenses</b>                |                              | <b>(1,805,647)</b> |                  | <b>(439,882)</b> |                  | <b>(105,359)</b> |                             | <b>(545,241)</b> |   | <b>1,260,406</b>   |   |     |
| <b>Capital outlay (fixed assets)</b> |                              | <b>(1,233,183)</b> |                  | <b>(222,322)</b> |                  | <b>(95,388)</b>  |                             | <b>(317,710)</b> |   | <b>915,473</b>     |   | 74% |
| <b>Net profit (loss)</b>             | \$                           | <b>(558,014)</b>   | \$               | <b>(579,097)</b> | \$               | <b>1,171,047</b> | \$                          | <b>591,950</b>   | \$  | <b>1,149,964</b>   |   |     |

**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%                                  |                                    |
| <b>Total Revenues</b>                | <b>1,741,006</b>      | <b>8,506</b>        | <b>1,143,213</b>    | <b>1,151,719</b>  | <b>(589,287)</b>     |                                      |                                    |
| 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%                                   |                                    |
| <b>Total Expenses</b>                | <b>(1,651,446)</b>    | <b>(387,807)</b>    | <b>(66,157)</b>     | <b>(453,964)</b>  | <b>1,197,482</b>     |                                      |                                    |
| <b>Capital Outlay (fixed assets)</b> | <b>(507,829)</b>      | <b>(9,725)</b>      | <b>(26,170)</b>     | <b>(35,895)</b>   | <b>471,934</b>       | 93%                                  |                                    |
| <b>Net Profit (Loss)</b>             | <b>\$ (418,269)</b>   | <b>\$ (389,026)</b> | <b>\$ 1,050,886</b> | <b>\$ 661,860</b> | <b>\$ 1,080,129</b>  |                                      |                                    |

## Budget to Actual 2nd Quarter Report

### *Groveland Community Services District*

| Parks                                | 2023/24 Annual      |                     | Quarter 2         | Year-to-date<br>Actuals | CY Actual Vs. CY<br>Budget-Remaining \$ | CY Actual Vs. CY<br>Budget-<br>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%                                       |
| <b>Total Revenue</b>                 | <b>739,810</b>      | <b>74,601</b>       | <b>228,581</b>    | <b>303,182</b>          | <b>(436,628)</b>                        |   |
| 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%  |
| <b>Total Expenses</b>                | <b>(154,201)</b>    | <b>(52,075)</b>     | <b>(39,202)</b>   | <b>(91,277)</b>         | <b>62,924</b>                           |   |
| <b>Capital outlay (fixed assets)</b> | <b>(725,354)</b>    | <b>(212,597)</b>    | <b>(69,218)</b>   | <b>(281,815)</b>        | <b>443,539</b>                          | <b>61%</b>                                |
| <b>Net Profit (Loss)</b>             | <b>\$ (139,745)</b> | <b>\$ (190,071)</b> | <b>\$ 120,161</b> | <b>\$ (69,910)</b>      | <b>\$ 69,835</b>                        |   |

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

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



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

| <b>WATER CAPITAL OUTLAY</b>                                      |                      |                  |                  |                          |
|--|----------------------|------------------|------------------|--------------------------|
| <b>CIP Project</b>   | <b>Adopted 23/24</b> | <b>Quarter 1</b> | <b>Quarter 2</b> | <b>2023/24 YTD Spent</b> |
| 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              | -                | -                | -                        |
| <b>FUND SHARE CAPITAL OUTLAY-56%</b>                             | <b>71,022</b>        | <b>29,647</b>    | <b>-</b>         | <b>29,647</b>            |
| <b>Unbudgeted Items</b>  |                      |                  |                  |                          |
| 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                   |
| <b>TOTAL WATER CAPITAL OUTLAY</b>                                | <b>9,149,547</b>     | <b>142,391</b>   | <b>489,023</b>   | <b>631,414</b>           |
| <b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>                | <b>470,522</b>       | <b>116,187</b>   | <b>156,686</b>   | <b>262,826</b>           |

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

| <b>SEWER CAPITAL OUTLAY</b>   |                      |                  |                  |                          |
|---|----------------------|------------------|------------------|--------------------------|
| <b>CIP Project</b>  | <b>Adopted 23/24</b> | <b>Quarter 1</b> | <b>Quarter 2</b> | <b>2023/24 YTD Spent</b> |
| 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                   |
| <b>FUND SHARE CAPITAL OUTLAY-38%</b>  | <b>48,194</b>        | <b>13,951</b>    | <b>-</b>         | <b>13,951</b>            |
| <b>Unbudgeted Items</b>   |                      |                  |                  |                          |
| 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                |
| <b>TOTAL SEWER CAPITAL OUTLAY</b>   | <b>5,734,264</b>     | <b>93,231</b>    | <b>1,813,383</b> | <b>1,906,615</b>         |
| <b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>                                 | <b>1,555,175</b>     | <b>61,610</b>    | <b>165,947</b>   | <b>227,557</b>           |

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

| <b>FIRE CAPITAL OUTLAY</b>                      |                      |                  |                  |                          |
|---|----------------------|------------------|------------------|--------------------------|
| <b>CIP Project</b>                              | <b>Adopted 23/24</b> | <b>Quarter 1</b> | <b>Quarter 2</b> | <b>2023/24 YTD Spent</b> |
| 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               | -                | -                | -                        |
| <b>FUND SHARE CAPITAL OUTLAY-5%</b>             | <b>6,341</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 |
| <b>Unbudgeted Items</b>                         |                      |                  |                  |                          |
| Admin Parking Lot - 5yr Plan                    | -                    | 37               | 1,859            | 1,896                    |
| <b>TOTAL FIRE CAPITAL OUTLAY</b>                | <b>507,829</b>       | <b>9,725</b>     | <b>26,170</b>    | <b>35,895</b>            |

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

| <b>PARK CAPITAL OUTLAY</b>                                |                      |                  |                  |                          |
|---|----------------------|------------------|------------------|--------------------------|
| <b>CIP Project</b>  | <b>Adopted 23/24</b> | <b>Quarter 1</b> | <b>Quarter 2</b> | <b>2023/24 YTD Spent</b> |
| 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                   |
| <b>FUND SHARE CAPITAL OUTLAY-1%</b>                       | <b>1,268</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>                 |
| <b>Unbudgeted Items</b>                                   |                      |                  |                  |                          |
| Admin Parking Lot - 5yr Plan                              | -                    | -                | 446              | 446                      |
| <b>TOTAL PARK CAPITAL OUTLAY</b>                          | <b>725,354</b>       | <b>212,597</b>   | <b>69,218</b>    | <b>281,815</b>           |