

February 25, 2025

2nd Quarter Financial Statement Memo for FY 2024-2025

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The following is an overview of the Groveland Community Services District's revenues and expenses for Water, Sewer, Fire, and Park Funds, including capital expenditures, for the period from October 1, 2024, to December 31, 2024 (FY25, Q2).

WATER FUND

Water	2024/25 Annual Budget		Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,650,064	\$ 415,382	\$ 415,290	\$ 830,672	\$ (819,392)	50%	
Variable rates	934,420	396,053	230,369	\$ 626,422	(307,998)	33%	
Other operating revenues	86,257	26,876	31,635	\$ 58,511	(27,746)	32%	
Other nonoperating revenues	10,309,399	108,026	183,372	\$ 291,398	(10,018,001)	97%	
Total Revenue	12,980,140	946,337	860,666	1,807,003	(11,173,138)		
Salaries	(1,227,936)	(257,439)	(246,383)	(503,822)	724,114	59%	
Benefits	(530,794)	(178,386)	(90,109)	(268,495)	262,299	49%	
Cost of water	(166,341)	(56,586)	(49,654)	(106,240)	60,101	36%	
Utilities	(206,061)	(62,969)	(57,798)	(120,767)	85,294	41%	
Other operating expenses	(1,224,879)	(350,105)	(264,980)	(615,085)	609,794	50%	
Leases	(8,248)	(832)	(5,583)	(6,415)	1,833	22%	
Pension Unfunded Liability	(153,341)	(148,380)	-	(148,380)	4,961	3%	
Total Expenses	(3,517,600)	(1,054,697)	(714,507)	(1,769,204)	1,748,395		
Capital outlay (Fixed assets)	(10,454,944)	(338,125)	(311,494)	(649,619)	9,805,325	94%	
Net profit (loss)	\$ (992,404)	\$ (446,485)	\$ (165,334)	\$ (611,819)	\$ 380,582		
Debt Service Collections	611,154	157,221	157,242	314,463			
Debt Service Prin/Interest	(41,273)	(17,864)	-	(17,864)			
	569,881	139,357	157,242	296,599			

REVENUE

Revenue is in line with the budget at the end of the second quarter. Fixed and Variable Rates revenue are in line with the budget at the end of the second quarter. Fixed Rates totaled \$415,290 (50%) and Variable Rates totaled \$230,369 (67%). Other Operating Revenue is \$31,365 (68%) which includes \$5,153 from flow meter billing, \$2,856 from transfer fees, \$11,163 in late penalty fees, \$4,509 backflow testing and \$3,106 from participation fees, with the remaining amount derived from other fees and late charges.

Other Non-Operating Revenue totaled \$183,372 (3%) which includes grant reimbursements of \$91,405 for the Drought Resiliency Project, \$63,031 for the IRWMP Water Fill Station, and \$28,936 in earned interest. Debt Service Collections totaled \$157,242 (51%).

EXPENSES

Expenses are in line with the budget at the end of the second quarter. Salary expenses totaled \$246,383 (41%), and Benefits amounted to \$90,109 (51%), The Cost of Water was \$49,654 (64%), and Utilities totaled \$57,798 (59%), with \$40,606 of this amount attributed to electricity charges paid to Tuolumne Public Power Agency (TPPA), as well as propane, water, and garbage service expenses.

Other Operating Expenses amounted to \$264,980 (50%) which include \$56,974 for repairs & maintenance, \$34,278 for the annual subscriptions to CSDA, CWEA, OpenGov, & ClearGov, \$22,150 for the purchase of water meters, \$10,249 in merchant fees, \$9,620 for programming, in addition to other expenses such as fuel, office supplies, janitorial services, and telephone. Lease expenses for the copier and mail machines were \$5,583 (78%), which includes the annual lease payment of \$5,000 to Pine Mountain Lake Association for the AWS space rental. The Pension Unfunded Liability was paid in full in the first quarter.

CAPITAL OUTLAY

WATER CAPITAL OUTLAY		Quarter 1	Quarter 2	2024/25 YTD Spent
CIP Project	Adopted 24/25			
Downtown Groveland/BOF Water System Rehab Project (Grant - CDBG)	3,250,754		66,155	66,155
General Water Improvements	40,000			-
Treatment Plant General Improvements/Replacements	27,500			-
Big Creek-2G Clearwell, Butler Way Bypass - (Grant)	-	35,000		35,000
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	6,129,398	106,742	54,886	161,628
New OSG Unit @ 2G	7,943			-
New Programmable Logic Controllers (PLCs) for WTP	121,000		44,793	44,793
New Enclosed Skid Steer	38,720		27,356	27,356
Duramax Flow Meter	5,874			-
Water Fill Station - (Grant)	67,000	1,365	6,603	7,968
HACH Spectrophotometer	11,500		7,561	7,561
Tank 4 Drainage Project	150,000		11,862	11,862
Airport Water Line Relocation	38,500			-
AWS Generator Repair	62,000		31,418	31,418
Versa Tube Building	15,000			-
FUND SHARE CAPITAL OUTLAY-56%	489,755	182,833	26,104	208,937
Unbudgeted Items				
FEMA Agreement - (Grant)	-	1,299	9,480	10,779
Hydro Static Hydraulic Pump	-	10,887		10,887
Hydra Stop Insertion Valve	-		12,339	12,339
DR6000 UV VIS Spectrophotometer			12,937	
TOTAL WATER CAPITAL OUTLAY	10,454,944	338,125	311,494	649,620
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,007,792	193,720	174,370	368,090

Capital Water Fund expenses for the second quarter totaled \$311,494, broken down as follows:

- **Downtown Groveland / BOF Water System Rehab Project:** \$66,155 invoiced by AM Consulting Engineers, Inc. for project design & plans, site visit and progress meetings.
- **Groveland Drought Resiliency Project:** \$54,886, which includes three sub-projects:
 - **Well Design:** \$32,822 for AM Consulting Engineers preparation of construction documents, technical specifications, and design of wellhead treatment facility
 - **Water Tank & Distribution:** \$4,510 for AM Consulting Engineers preparation of construction documents, contractor coordination, updates on encroachment permit traffic control plan submission, and review of pressure ratings and PRV locations.
 - **AWS-ATP Improvements:** \$17,554 for AM Consulting’s preparation of construction documents and design discussions, communication with PG&E, and preparation of streambed alteration permit.
- **New Programmable Logic Controllers (PLCs) for WTP:** \$44,793 paid to Lighthouse Electrical for the 25% deposit for the acceptance of the project, and change order for additional labor startup costs and onsite travel.
- **Enclosed Skid Steer:** \$27,356 paid to Bobcat Central, Inc for the water fund’s portion of the purchase.
- **Water Fill Station:** \$6,603 paid to AM Consulting Engineers to schedule submittal updates, call with contractors regarding NTP, confirmation of water fill equipment, and construction inspections.
- **Hach Spectrophotometer:** \$7,561 paid to Hach for the purchase of DR3900 equipment used for measuring process control for both water & wastewater.
- **Tank 4 Drainage Project:** \$11,862 paid to AM Consulting Engineers for design discussions regarding project components, development of plans.
- **AWS Generator Repair:** \$31,418 paid to Industrial Electric for diagnostic, testing, parts and materials.
- **FEMA Agreement:** \$9,480 paid to AM Consulting Engineers for agreement updates and preconstruction meeting and plan preparation.
- **Hydra Stop Insertion Valve:** \$12,339 paid to Tap Master, Inc for the water relocation project to eliminate water shut down of Unit 12.
- **DR6000 UV VIS Spectrophotometer:** \$12,937 paid to Hach for equipment replacement due to failure.

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Truck 17 Replacement	95,478			-
Truck 3 Replacement	49,085		46,786	46,786
Internet Exchange & Upgrade Project	30,000	15,000		15,000
Employee Housing - 1 Property	350,000	311,487	(172)	311,315
Employee Housing - 1 Property	350,000			-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	46,614	373,100

FUND SHARE CAPITAL OUTLAY-56%	489,755	182,833	26,104	208,937
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- **Water Fund Share Capital Outlay:** \$26,104, which includes:
 - \$26,200 paid to Roseville Chevrolet for the purchase of a 2024 Chevrolet Silverado 1500 to replace Truck #3.
 - \$-96 refund from Fidelity National Title from the purchase of employee housing.

SEWER FUND

Sewer	2024/25 Annual			Year-to-date Actuals	CY Actual Vs. CY	CY Actual Vs. CY
	Budget	Quarter1	Quarter 2		Budget-Remaining	Budget-Remaining%
Fixed rates	\$ 1,777,191	\$ 444,780	\$ 444,493	\$ 889,273	\$ (887,918)	50%
Variable rates	548,256	187,189	133,799	\$ 320,988	(227,268)	41%
Other operating revenues	33,250	6,149	7,332	\$ 13,481	(19,769)	59%
Other nonoperating revenues	2,052,827	770,412	19,760	\$ 790,172	(1,262,655)	62%
Total Revenue	4,411,524	1,408,530	605,384	2,013,914	(2,397,610)	
Salaries	(983,570)	(188,273)	(208,335)	(396,608)	586,962	60%
Benefits	(395,081)	(137,541)	(69,970)	(207,511)	187,570	47%
Utilities	(180,860)	(45,466)	(42,020)	(87,486)	93,374	52%
Other operating expenses	(831,674)	(230,934)	(165,914)	(396,848)	434,826	52%
Leases	(2,204)	(565)	(395)	(960)	1,244	56%
Pension Unfunded Liability	(104,053)	(100,686)	0	(100,686)	3,367	3%
Total Expenses	(2,497,442)	(703,465)	(486,634)	(1,190,099)	1,307,343	
Capital Outlay (fixed assets)	(3,974,640)	(1,034,795)	(1,126,229)	(2,161,025)	1,813,615	46%
Net profit (loss)	\$ (2,060,558)	\$ (329,730)	\$ (1,007,479)	\$ (1,337,210)	\$ 723,348	
Debt Service Collections	330,529	82,699	82,700	165,399		
Debt Service:Prin/Interest	(77,781)	(31,418)	-	(31,418)		
	252,748	51,281	82,700	133,981		

REVENUE

Fixed and Variable Rates revenue are in line with the budget at the end of the second quarter. Fixed Rates totaled \$444,493 (50%) and Variable Rates totaled \$133,799 (59%). Other Operating Revenue received was \$7,332 (41%) for late penalty charges and fees. This line item is trending below budget due to no new sewer connections which was budgeted at \$10,000 for the fiscal year. Other Non-Operating Revenue received was \$19,760 (38%) in earned interest. Debt Service Collections totaled \$82,700 (50%).

EXPENSES

Expenses are in line with the budget at the end of the second quarter. Salaries totaled \$208,335 (40%), and Benefits amounted to \$69,970 (53%). Utilities were \$42,020 (48%), with \$26,527 of this total attributed to TPPA electricity expenses, along with costs for garbage, water and sewer fees.

Other Operating Expenses were \$ 165,914 (48%), which included significant items such as \$36,498 for annual permits \$35,870 for repairs & maintenance, \$21,079 in legal fees, and \$8,918 for chemicals, as well as fuel, lab testing, merchant fees, small tools, safety equipment, and

general engineering. Lease expenses of \$395 (44%) were paid for the copier and mail machines. The Pension Unfunded Liability was paid in full in the first quarter.

CAPITAL OUTLAY

SEWER CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project (Grant)	1,730,273	76,070	888,862	964,932
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,359,170	828,925	137,962	966,887
Sewer Treatment Plant Onsite Chlorine Generators	145,000		19,098	19,098
New Enclosed Skid Steer	82,280		58,133	58,133
Sludge Drying Bed Rehab	40,000			-
LS 2 and 14 Rehabs	270,583			-
Versa Tube Building	15,000			-
FUND SHARE CAPITAL OUTLAY-38%	332,334	124,065	17,713	141,778
Unbudgeted Items				
FEMA Agreement - (Grant)	-	612	4,461	5,073
Hydro Static Hydraulic Pump	-	5,123		5,123
TOTAL SEWER CAPITAL OUTLAY	3,974,640	1,034,795	1,126,229	2,161,024
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	2,244,367	958,113	232,906	1,191,019

Capital Sewer Fund expenses for the second quarter totaled \$1,126,229, broken down as follows:

- **Downtown Groveland/BOF Sewer Collection Rehab Project:** \$888,862 which includes \$867,353 paid to Moyle Excavation Inc for progress payments, \$15,920 to AM Consulting Engineers for construction inspections and State site visit, document and plan reviews.
- **Wastewater Treatment Plant Improvement Project:** \$137,962 which includes \$126,438 paid to Sierra Mountain Construction in progress payments, and \$6,322 was placed in an escrow account at F&M Bank for retention. Engineering fees of \$4,430 were paid to AM Consulting Engineers for construction updates and inspections. The remaining expenses of \$772 were for project light fixtures purchased from Amazon.
- **Sewer Treatment Plant Onsite Chlorine Generators:** \$19,098 paid to Evoqua Water Technologies for the 20% submittal approval for the Xylem OSEC B unit.
- **Enclosed Skid Steer:** \$58,133 paid to Bobcat Central, Inc for the sewer fund's portion of the purchase.
- **FEMA Agreement:** \$4,461 paid to AM Consulting Engineers for agreement updates and preconstruction meeting and plan preparation.

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Truck 17 Replacement	95,478			-
Truck 3 Replacement	49,085		46,786	46,786
Internet Exchange & Upgrade Project	30,000	15,000		15,000
Employee Housing - 1 Property	350,000	311,487	(172)	311,315
Employee Housing - 1 Property	350,000			-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	46,614	373,100

FUND SHARE CAPITAL OUTLAY-38%	332,334	124,065	17,713	141,778
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- **Sewer Fund Share Capital Outlay:** \$17,713, which includes:
 - \$17,778 paid to Roseville Chevrolet for the purchase of a 2024 Chevrolet Silverado 1500 to replace Truck #3.
 - \$-65 refund from Fidelity National Title from the purchase of employee housing.

FIRE FUND

Fire	2024/25 Annual		Year-to-date		CY Actual Vs. CY	CY Actual Vs. CY
	Budget	Quarter1	Quarter 2	Actuals	Budget-Remaining	Budget-Remaining%
Property taxes	\$ 1,345,393	\$ 84,253	\$ 171,544	\$ 255,798	\$ (1,089,595)	81%
Other operating revenues	24,500	7,262	95,604	\$ 102,866	78,366	-320%
Other nonoperating revenues	155,953	89,400	7,967	\$ 97,366	(58,587)	38%
Total Revenues	1,525,846	180,915	275,115	456,030	(1,069,816)	
Salaries and benefits	(159,398)	(24,786)	(16,709)	(41,495)	117,903	74%
Cal Fire Contract	(1,435,548)	0	(511,770)	(511,770)	923,778	64%
Utilities	(26,250)	(5,004)	(4,595)	(9,599)	16,651	63%
Leases	(290)	(74)	(52)	(126)	164	56%
Other operating expenses	(205,484)	(38,337)	(24,088)	(62,425)	143,059	70%
Tfr. to PERS Unfunded Liability	(110,803)	(107,218)	0	(107,218)	3,585	3%
Total Expenses	(1,937,773)	(175,419)	(557,214)	(732,633)	1,205,138	
Capital Outlay (fixed assets)	(63,728)	(16,324)	(2,331)	(18,655)	45,073	71%
Net Profit (Loss)	\$ (475,655)	\$ (10,829)	\$ (284,430)	\$ (295,259)	\$ 180,396	

REVENUE

The Fire Fund revenue is sourced from property taxes, equipment rental revenue, earned interest, and grant funding, with property taxes typically paid in the second and fourth quarters each year. Due to a delay at the County level, the majority of tax revenue will be received in quarters three and four this fiscal year. Total revenue for the second quarter was \$275,115, which is below budget as expected. This is made up of \$171,544 (19%) in Property Taxes. Other Operating Revenues received was \$95,604 (100%) from the rental of fire equipment during the summer months. Other Non-Operating revenue received was \$7,967 (62%) from earned interest.

EXPENSES

The Fire Fund expenses are in line with the budget at the end of the second quarter. Salaries and Benefits totaled \$16,709 (26%). The Schedule A CalFire contract expense was \$511,770 (36%) which covers both the first and second quarters. Utilities totaled \$4,595 (37%), and Lease payments for the copier and mail machine were \$52 (44%).

Other Operating Expenses totaled \$24,088 (30%), which includes \$3,584 for repairs & maintenance, and \$5,447 for fuel. Subscriptions and internet fees totaled \$5,312.46 due to

reclassification of AT&T invoices for the firehouse's fiber optic and VOIP lines billed in the first quarter. Other expenses in this category include office supplies, janitorial, public relations, and legal services. The Pension Unfunded Liability was paid in full in the first quarter.

CAPITAL OUTLAY

FIRE CAPITAL OUTLAY		Quarter 1	Quarter 2	2024/25 YTD Spent
CIP Project	Adopted 24/25			
Firehouse Flooring	20,000			
FUND SHARE CAPITAL OUTLAY-5%	43,728	16,324	2,331	18,655
TOTAL FIRE CAPITAL OUTLAY	63,728	16,324	2,331	18,655

Capital Fire Fund expenses for the second quarter totaled \$2,331, broken down as follows:

- **Firehouse Flooring Project:** \$0 There were no expenses during this period.

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Truck 17 Replacement	95,478			-
Truck 3 Replacement	49,085		46,785	46,785
Internet Exchange & Upgrade Project	30,000	15,000		15,000
Employee Housing - 1 Property	350,000	311,487	(171)	311,316
Employee Housing - 1 Property	350,000			-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	46,614	373,101

FUND SHARE CAPITAL OUTLAY-5%	43,728	16,324	2,331	18,655
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- **Fire Fund Share Capital Outlay:** \$2,331, which includes:
 - \$2,340 paid to Roseville Chevrolet for the purchase of a 2024 Chevrolet Silverado 1500 to replace Truck #3.
 - \$-9 refund from Fidelity National Title from the purchase of employee housing.

PARKS FUND

Parks	2024/25 Annual			Year-to-date Actuals	CY Actual Vs. CY	CY Actual Vs. CY
	Budget	Quarter1	Quarter 2		Budget-Remaining	Budget-Remaining%
Property taxes	\$ 117,667	\$ 7,261	\$ 14,917	\$ 22,178	\$ (95,489)	81%
Other operating revenues	6,850	2,776	1,055	\$ 3,831	(3,019)	44%
Other nonoperating revenues	824,102	22,782	429,220	\$ 452,002	(372,100)	45%
Total Revenue	948,619	32,819	445,192	478,011	(470,608)	
Salaries and benefits	(52,260)	(7,951)	(13,199)	(21,150)	31,110	60%
Utilities	(45,494)	(35,996)	(17,961)	(53,957)	(8,463)	-19%
Leases	(58)	(15)	(10)	(25)	33	56%
Other operating expenses	(47,151)	(12,667)	(14,031)	(26,698)	20,453	43%
Tfr. to PERS Unfunded Liability	(2,738)	(2,650)	0	(2,650)	88	3%
Total Expenses	(147,701)	(59,279)	(45,201)	(104,480)	43,222	
Capital outlay (fixed assets)	(1,099,621)	(410,773)	(441,612)	(852,386)	247,235	22%
Net Profit (Loss)	\$ (298,703)	\$ (437,232)	\$ (41,621)	\$ (478,855)	\$ (180,152)	

REVENUE

The Park Fund revenue is right on budget at the end of the second quarter. Property taxes received totaled \$14,917 (19%), with additional funds expected in the third and fourth quarters. Other Operating Revenue amounted to \$1,055 (56%), which includes use fees and Dog Park permits.

Other Non-Operating Revenue was \$429,220 (55%), consisting of \$396,823 in CalTrans reimbursements for the Clean CA Local Grant – Groveland Asset Rehabilitation and Beautification Project, \$14,927 from cell tower rentals, \$11,995 reimbursement from TCTC for the grant application of the Hetch Hetchy Railroad Trail Project - Phase II, \$1,596 in donations, and \$3,879 in earned interest.

EXPENSES

Park Fund expenses are in line with the budget at the end of the second quarter apart from Utilities which ran higher in the first quarter due to summer activities. Salaries and Benefits totaled \$13,199 (40%). Utilities totaled \$17,961 (119%), primarily due to a \$15,070 charge for GCSD water consumption caused by a water line break and a sprinkler timer malfunction, both of which have since been fixed. This amount also includes garbage and electricity charges. Lease payments of \$10 (44%) were made for the mail and copier machines.

Other operating expenses totaled \$14,031 (57%), with larger expenses consisting of \$7,227 for janitorial services, and \$4,996 for repairs & maintenance as well as costs for the Dog Park, public relations, and supplies. The Pension Unfunded Liability was paid in full in the first quarter.

CAPITAL OUTLAY

PARK CAPITAL OUTLAY				
Projects	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Groveland Asset Rehabilitation and Beautification Project - (Grant)	905,875	384,265	430,955	815,220
Hetch Hetchy RR Trail - Phase I - Grant	185,000	7,234	9,906	17,140
FUND SHARE CAPITAL OUTLAY-1%	8,746	3,265	466	3,731
Hetch Hetchy RR Project Land Acquisition		4,053	285	4,338
Hetch Hetchy RR Project Phase II - TCTC Grant		11,955		11,955
TOTAL PARK CAPITAL OUTLAY	1,099,621	410,773	441,612	852,386
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	8,746	19,274	751	20,025

Capital Park Fund expenses for the second quarter totaled \$441,612, broken down as follows:

- **Groveland Asset Rehabilitation and Beautification Project:** \$430,955 of this amount, \$402,715 was paid to Njirich & Sons for the remaining construction portion of the project, \$11,042 to Vacker Inc. for signage, \$11,785 for AM Consulting Engineers for project change orders, daily reports and construction updates. Other expenses were for sign design, trash can inserts and other hardware and supplies.
- **Hetch Hetchy Railroad Trail Project Phase I:** \$9,906 paid to Provost and Pritchard Consultants for PAED project approval and environmental documentation, design and collaboration meetings.
- **Hetch Hetchy Railroad Project Land Acquisition:** \$285 paid to Benchmark Engineering for meeting time.

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Truck 17 Replacement	95,478			-
Truck 3 Replacement	49,085		46,785	46,785
Internet Exchange & Upgrade Project	30,000	15,000		15,000
Employee Housing - 1 Property	350,000	311,487	(171)	311,316
Employee Housing - 1 Property	350,000			-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	46,614	373,101

FUND SHARE CAPITAL OUTLAY-1%	8,746	3,265	466	3,731
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- **Park Fund Share Capital Outlay:** \$466, which includes:
 - \$468 paid to Roseville Chevrolet for the purchase of a 2024 Chevrolet Silverado 1500 to replace Truck #3.
 - \$-2 refund from Fidelity National Title from the purchase of employee housing.

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 2nd Quarter Ending December 2024

Total - District-Wide	2024/25 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 3,427,255	\$ 860,162	\$ 859,783	\$ 1,719,945	\$ (1,707,310)	50%
Variable rates	1,482,676	583,242	364,168	947,410	(535,266)	36%
Property taxes	1,463,060	91,514	186,461	277,975	(1,185,086)	81%
Other operating revenues	150,857	43,063	135,626	178,688	27,831	-18%
Other nonoperating revenues	13,342,281	990,619	640,319	1,630,939	(11,711,342)	88%
Total Revenues	19,866,129	2,568,600	2,186,357	4,754,957	(15,111,172)	
Salaries and benefits	(3,349,039)	(794,375)	(644,705)	(1,439,080)	1,909,959	57%
Cost of water	(166,341)	(56,586)	(49,654)	(106,240)	60,101	36%
Utilities	(458,665)	(149,435)	(122,374)	(271,809)	186,856	41%
Cal Fire contract	(1,435,548)	-	(511,770)	(511,770)	923,778	64%
Other operating expenses	(2,309,188)	(632,042)	(469,013)	(1,101,056)	1,208,132	52%
Leases: prin+interest	(10,800)	(1,486)	(6,040)	(7,551)	3,249	30%
Transfer to Pension	(370,935)	(358,934)	-	(358,934)	12,001	3%
Total Expenses	(8,100,516)	(1,992,858)	(1,803,556)	(3,796,440)	4,304,075	
Capital outlay (fixed assets)	(15,592,933)	(1,800,017)	(1,881,666)	(3,681,683)	11,911,250	76%
Net profit (loss)	\$ (3,827,320)	\$ (1,224,275)	\$ (1,498,865)	\$ (2,723,166)	\$ 1,104,153	
Debt Service Collections	941,683	239,920	239,942	479,862		
Debt Service: Prin/Interest	(119,054)	(49,282)	-	(49,282)		
	822,629	190,638	239,942	430,580		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Water	2024/25 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,650,064	\$ 415,382	\$ 415,290	\$ 830,672	\$ (819,392)	50%
Variable rates	934,420	396,053	230,369	\$ 626,422	(307,998)	33%
Other operating revenues	86,257	26,876	31,635	\$ 58,511	(27,746)	32%
Other nonoperating revenues	10,309,399	108,026	183,372	\$ 291,398	(10,018,001)	97%
Total Revenue	12,980,140	946,337	860,666	1,807,003	(11,173,138)	
Salaries	(1,227,936)	(257,439)	(246,383)	(503,822)	724,114	59%
Benefits	(530,794)	(178,386)	(90,109)	(268,495)	262,299	49%
Cost of water	(166,341)	(56,586)	(49,654)	(106,240)	60,101	36%
Utilities	(206,061)	(62,969)	(57,798)	(120,767)	85,294	41%
Other operating expenses	(1,224,879)	(350,105)	(264,980)	(615,085)	609,794	50%
Leases	(8,248)	(832)	(5,583)	(6,415)	1,833	22%
Pension Unfunded Liability	(153,341)	(148,380)	-	(148,380)	4,961	3%
Total Expenses	(3,517,600)	(1,054,697)	(714,507)	(1,769,204)	1,748,395	
Capital outlay (Fixed assets)	(10,454,944)	(338,125)	(311,494)	(649,619)	9,805,325	94%
Net profit (loss)	\$ (992,404)	\$ (446,485)	\$ (165,334)	\$ (611,819)	\$ 380,582	
Debt Service Collections	611,154	157,221	157,242	314,463		
Debt Service Prin/Interest	(41,273)	(17,864)	-	(17,864)		
	569,881	139,357	157,242	296,599		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Sewer	2024/25 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,777,191	\$ 444,780	\$ 444,493	\$ 889,273	\$ (887,918)	50%
Variable rates	548,256	187,189	133,799	\$ 320,988	(227,268)	41%
Other operating revenues	33,250	6,149	7,332	\$ 13,481	(19,769)	59%
Other nonoperating revenues	2,052,827	770,412	19,760	\$ 790,172	(1,262,655)	62%
Total Revenue	4,411,524	1,408,530	605,384	2,013,914	(2,397,610)	
Salaries	(983,570)	(188,273)	(208,335)	(396,608)	586,962	60%
Benefits	(395,081)	(137,541)	(69,970)	(207,511)	187,570	47%
Utilities	(180,860)	(45,466)	(42,020)	(87,486)	93,374	52%
Other operating expenses	(831,674)	(230,934)	(165,914)	(396,848)	434,826	52%
Leases	(2,204)	(565)	(395)	(960)	1,244	56%
Pension Unfunded Liability	(104,053)	(100,686)	0	(100,686)	3,367	3%
Total Expenses	(2,497,442)	(703,465)	(486,634)	(1,190,099)	1,307,343	
Capital Outlay (fixed assets)	(3,974,640)	(1,034,795)	(1,126,229)	(2,161,025)	1,813,615	46%
Net profit (loss)	\$ (2,060,558)	\$ (329,730)	\$ (1,007,479)	\$ (1,337,210)	\$ 723,348	
Debt Service Collections	330,529	82,699	82,700	165,399		
Debt Service:Prin/Interest	(77,781)	(31,418)	-	(31,418)		
	252,748	51,281	82,700	133,981		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Total - Governmental Funds	2024/25 Annual Budget	Quarter1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 1,463,060	\$ 91,514	\$ 186,461	\$ 277,975	\$ (1,185,086)	81%
Other operating revenues	\$ 31,350	\$ 10,038	\$ 96,659	106,697	75,347	-240%
Other nonoperating revenues	\$ 980,055	\$ 112,181	\$ 437,187	549,369	(430,686)	44%
Total Revenues	2,474,465	213,733	720,307	934,040	(1,540,425)	
Salaries and benefits	(211,658)	(32,737)	(29,907)	(62,644)	149,014	70%
Utilities	(71,744)	(41,000)	(22,557)	(63,557)	8,187	11%
Cal Fire Contract	(1,435,548)	-	(511,770)	(511,770)	923,778	64%
Other operating expenses	(252,635)	(51,003)	(38,119)	(89,123)	163,512	65%
Leases	(348)	(89)	(62)	(152)	196	56%
Transfer to Pension/Unfunded	(113,541)	(109,868)	-	(109,868)	3,673	3%
Total Expenses	(2,085,474)	(234,697)	(602,416)	(837,113)	1,248,361	
Capital outlay (fixed assets)	(1,163,349)	(427,097)	(443,943)	(871,041)	292,308	25%
Net profit (loss)	\$ (774,358)	\$ (448,061)	\$ (326,052)	\$ (774,114)	\$ 243	

Budget to Actual 1st Quarter Report

Groveland Community Services District

Fire	2024/25 Annual Budget		Quarter 1	Quarter 2	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 1,345,393	\$ 84,253	\$ 171,544	\$ 255,798	\$ (1,089,595)	81%	
Other operating revenues	24,500	7,262	95,604	\$ 102,866	78,366	-320%	
Other nonoperating revenues	155,953	89,400	7,967	\$ 97,366	(58,587)	38%	
Total Revenues	1,525,846	180,915	275,115	456,030	(1,069,816)		
Salaries and benefits	(159,398)	(24,786)	(16,709)	(41,495)	117,903	74%	
Cal Fire Contract	(1,435,548)	0	(511,770)	(511,770)	923,778	64%	
Utilities	(26,250)	(5,004)	(4,595)	(9,599)	16,651	63%	
Leases	(290)	(74)	(52)	(126)	164	56%	
Other operating expenses	(205,484)	(38,337)	(24,088)	(62,425)	143,059	70%	
Tfr. to PERS Unfunded Liability	(110,803)	(107,218)	0	(107,218)	3,585	3%	
Total Expenses	(1,937,773)	(175,419)	(557,214)	(732,633)	1,205,138		
Capital Outlay (fixed assets)	(63,728)	(16,324)	(2,331)	(18,655)	45,073	71%	
Net Profit (Loss)	\$ (475,655)	\$ (10,829)	\$ (284,430)	\$ (295,259)	\$ 180,396		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Parks	2024/25 Annual			Year-to-date	CY Actual Vs. CY	
	Budget	Quarter1	Quarter 2	Actuals	Budget-Remaining \$	Budget-Remaining%
Property taxes	\$ 117,667	\$ 7,261	\$ 14,917	\$ 22,178	\$ (95,489)	81%
Other operating revenues	6,850	2,776	1,055	\$ 3,831	(3,019)	44%
Other nonoperating revenues	824,102	22,782	429,220	\$ 452,002	(372,100)	45%
Total Revenue	948,619	32,819	445,192	478,011	(470,608)	
Salaries and benefits	(52,260)	(7,951)	(13,199)	(21,150)	31,110	60%
Utilities	(45,494)	(35,996)	(17,961)	(53,957)	(8,463)	-19%
Leases	(58)	(15)	(10)	(25)	33	56%
Other operating expenses	(47,151)	(12,667)	(14,031)	(26,698)	20,453	43%
Tfr. to PERS Unfunded Liability	(2,738)	(2,650)	0	(2,650)	88	3%
Total Expenses	(147,701)	(59,279)	(45,201)	(104,480)	43,222	
Capital outlay (fixed assets)	(1,099,621)	(410,773)	(441,612)	(852,386)	247,235	22%
Net Profit (Loss)	\$ (298,703)	\$ (437,232)	\$ (41,621)	\$ (478,856)	\$ (180,152)	

Groveland Community Services District
 FY 2024/25
 Capital Outlay

FUND SHARE CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Truck 17 Replacement	95,478			-
Truck 3 Replacement	49,085		46,786	46,786
Internet Exchange & Upgrade Project	30,000	15,000		15,000
Employee Housing - 1 Property	350,000	311,487	(172)	311,315
Employee Housing - 1 Property	350,000			-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	46,614	373,100

**Groveland Community Services District
FY 2024/25
Capital Outlay**

WATER CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Downtown Groveland/BOF Water System Rehab Project (Grant - CDBG)	3,250,754		66,155	66,155
General Water Improvements	40,000			-
Treatment Plant General Improvements/Replacements	27,500			-
Big Creek-2G Clearwell, Butler Way Bypass - (Grant)	-	35,000		35,000
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	6,129,398	106,742	54,886	161,628
New OSG Unit @ 2G	7,943			-
New Programmable Logic Controllers (PLCs) for WTP	121,000		44,793	44,793
New Enclosed Skid Steer	38,720		27,356	27,356
Duramax Flow Meter	5,874			-
Water Fill Station - (Grant)	67,000	1,365	6,603	7,968
HACH Spectrophotometer	11,500		7,561	7,561
Tank 4 Drainage Project	150,000		11,862	11,862
Airport Water Line Relocation	38,500			-
AWS Generator Repair	62,000		31,418	31,418
Versa Tube Building	15,000			-
FUND SHARE CAPITAL OUTLAY-56%	489,755	182,833	26,104	208,937
Unbudgeted Items				
FEMA Agreement - (Grant)	-	1,299	9,480	10,779
Hydro Static Hydraulic Pump	-	10,887		10,887
Hydra Stop Insertion Valve	-		12,339	12,339
DR6000 UV VIS Spectrophotometer			12,937	
TOTAL WATER CAPITAL OUTLAY	10,454,944	338,125	311,494	649,619
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,007,792	193,720	174,370	368,089

Groveland Community Services District
FY 2024/25
Capital Outlay


SEWER CAPITAL OUTLAY				
CIP Project	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project (Grant)	1,730,273	76,070	888,862	964,932
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,359,170	828,925	137,962	966,887
Sewer Treatment Plant Onsite Chlorine Generators	145,000		19,098	19,098
New Enclosed Skid Steer	82,280		58,133	58,133
Sludge Drying Bed Rehab	40,000			-
LS 2 and 14 Rehabs	270,583			-
Versa Tube Building	15,000			-
FUND SHARE CAPITAL OUTLAY-38%	332,334	124,065	17,713	141,778
Unbudgeted Items				
FEMA Agreement - (Grant)	-	612	4,461	5,073
Hydro Static Hydraulic Pump	-	5,123		5,123
TOTAL SEWER CAPITAL OUTLAY	3,974,640	1,034,795	1,126,229	2,161,025
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	2,244,367	958,113	232,906	1,191,019

Groveland Community Services District
 FY 2024/25
 Capital Outlay

FIRE CAPITAL OUTLAY		Quarter 1	Quarter 2	2024/25 YTD Spent
CIP Project	Adopted 24/25			
Firehouse Flooring	20,000			
FUND SHARE CAPITAL OUTLAY-5%	43,728	16,324	2,331	18,655
TOTAL FIRE CAPITAL OUTLAY	63,728	16,324	2,331	18,655

Groveland Community Services District
 FY 2024/25
 Capital Outlay

PARK CAPITAL OUTLAY				
Projects	Adopted 24/25	Quarter 1	Quarter 2	2024/25 YTD Spent
Groveland Asset Rehabilitation and Beautification Project - (Grant)	905,875	384,265	430,955	815,220
Hetch Hetchy RR Trail - Phase I - Grant	185,000	7,234	9,906	17,140
FUND SHARE CAPITAL OUTLAY-1%	8,746	3,265	466	3,731
Hetch Hetchy RR Project Land Acquisition		4,053	285	4,338
Hetch Hetchy RR Project Phase II - TCTC Grant		11,955		11,955
TOTAL PARK CAPITAL OUTLAY	1,099,621	410,773	441,612	852,386
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	8,746	19,274	751	20,025

GROVELAND COMMUNITY SERVICES DISTRICT									
Quarterly Investment/Treasurer's Report									
Quarter Balances @ 12/31/2024									
Cash Accounts	Acct	Interest Rate	YTD Interest Jan-Dec 2024	Enterprise & D/G Funds			Government Funds		G/L Totals
				Water	Sewer	Grunsky	Fire	Parks	
Mechanics Bank Operating Account	4498	0	-	(23,315.63)	325,710.11	3,888.18	406,021.49	(424,276.98)	288,027.17
Mechanics Bank Payroll Account	2426	0	-	47,428.77	56,974.64		46,814.85	47,537.72	198,755.98
LAIF	5001	4.62%	1,888.21	17,034.61	18,545.82	3,357.03	3,751.09	36.95	42,725.50
CA Class Bond Payment Reserve	01-029	4.64%	120,651.39	1,467,444.17	1,149,218.97				2,616,663.14
CA Class General Interest	9001	4.64%	107,871.61	909,167.54	164,715.84	5,042.72	423,494.22	136,134.41	1,638,554.73
Mechanics General Investment Fund	1230	4.67%	73,682.87	33,239.38	112,964.91	5,057.05	195,530.15	108,941.38	455,732.87
Mechanics Checking	4285		-	1,816,564.01					1,816,564.01
Mechanics Park Asset Fund	1235	4.66%	8,014.13					384.32	384.32
Cash Drawer				168.00	132.00				300.00
Petty Cash				100.00	100.00				200.00
				4,267,830.84	1,828,362.29	17,344.98	1,075,611.80	(131,242.20)	7,057,907.72
2024 YTD Interest Earned		Jan-Dec	\$ 312,108.21						
"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	2-19-2025	