

*November 28, 2023*  
*1st Quarter Financial Statement Memo for*  
*FY 2023-2024*

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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 July 1, 2023, through September 30, 2023 (FY24, Q1).

***WATER FUND***

**REVENUE**

Fixed and Variable Rates revenues are in line with the 1<sup>st</sup> quarter budget figures with Fixed Rates at \$414,612 (25%) and Variable Rates trending higher due to summer months consumption at \$367,154 (41%). Other Operating Revenue is \$33,743 (41%) which is contributed to \$7,225 in Flow Meter billing, \$2,865 for Transfer Fees, \$3,490 for Misc Admin Fees, \$9,943 in Late Penalty Fees and \$8,000 in Participation Fees with the difference being in fees and late charges collected. Other Non-Operating Revenue of \$77,915 (1%) includes \$29,600 in Vehicle Loan Reimbursement, \$16,200 in Insurance Claim refund (2008 Ford F350), and \$31,900 in earned Interest.

**EXPENSES**

Overall, expenses are in line with the budget. Salary expenses are \$239,942 (20%) and Benefits are \$153,710 (31%) which is contributed to the Worker's Compensation full payment. The Cost of Water was \$30,231 (18%), Utilities were \$50,877 (30%) with Tuolumne Public Power Agency (TPPA) being \$44,330 of this total amount. Other Operating Expenses are \$363,666 (29%) which includes \$140,527 for the full payment of the General Liability Insurance, \$28,430 for Memberships/Subscriptions, \$9,832 in Merchant Fees, \$6,384 CPA Audit Fees, \$7,463 Training, as well as Office Supplies, Janitorial, Telephone, Public Relations, etc. Lease expenses were \$6,051 (73%) for the full payment of the Pine Mountain Lake lease and the monthly payments for the copier and mail machines. Pension- Unfunded Liability was also paid in full in the amount of \$126,400 (91%).

## **CAPITAL OUTLAY**

### **1<sup>st</sup> Quarter**

The 1<sup>st</sup> quarter capital expenses and recap are as follows:

The Big Creek - 2G Clearwell, Butler Way Bypass expenses were \$8,586 which consisted of AM Consulting Engineers fees related to working with the contractor and associated progress meetings, as well as Potable Divers for tank cleaning and inspection.

The Groveland Drought Resiliency Project expenses were \$17,618, all invoiced from AM Consulting Engineers for the preparation of plans, progress reports and for permit and construction documents.

The Chlorine Analyzer for WTP expenses were \$36,331 which replaces older units.

The Fund Share Capital Outlay expense for \$29,647 is the Water Fund portion for the purchase of Truck #8 Replacement.

The Generator Installation expenses were \$50,209 which was for the installation and testing for the completion of the project budgeted in the previous fiscal year.

| <b>WATER CAPITAL OUTLAY</b>                                      |                      |                          |
|--|----------------------|--------------------------|
| <b>CIP Project</b>   | <b>Adopted 23/24</b> | <b>2023/24 YTD Spent</b> |
| Downtown Groveland/BOF Water System Rehab Project (CDBG) - Grant | 3,267,500            | -                        |
| 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                    |
| 2022 Groveland Drought Resiliency Project (\$8.4M Grant)         | 4,944,527            | 17,618                   |
| New OSG Unit @ Big Creek   | 66,000               |                          |
| New OSG Unit @ 2G  | 66,000               |                          |
| Chlorine analyzer for WTP x 4                                    | 50,000               | 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>Unbudgeted Items</b>  |                      |                          |
| Generator Installations  |                      | 50,209                   |
| <b>TOTAL WATER CAPITAL OUTLAY</b>                                | <b>9,149,547</b>     | <b>142,391</b>           |
| <b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>                | <b>470,522</b>       | <b>116,187</b>           |

## **SEWER FUND**

### **REVENUE**

Fixed and Variable rates revenues are in line with the 1<sup>st</sup> quarter budget with Fixed Rates at \$443,515 (25%) and Variable rates at \$197,579 (38%) trending higher due to summer months consumption. Other Operating Revenue is trending below budget with \$5,844 (16%) collected for Late Penalty Charges. The Other Non-Operating Revenue budget line item includes project reimbursements for the Groveland/BOF Sewer Construction and the WWTP Emergency Generator that are still in progress and no revenue was recorded during this period. The \$50,517 (1%) received includes \$13,951 in Vehicle Loan Reimbursement, \$7,632 for an Insurance Claim refund (2008 Ford F350), and \$17,600 in earned Interest.

### **EXPENSES**

Much like the Water fund, expenses are in line with the budget. Salaries were \$194,308 (21%) and Benefits were \$120,579 (32%) which included \$26,940 for the full payment of General Liability Insurance. Utilities were \$46,172 (27%) with much of this amount being TPPA expenses for \$40,492 as well as garbage, water, sewer and internet fees. Operating Expenses were \$233,192 (28%) which includes larger line items such as \$93,358 for the full payment of General Liability Insurance, \$44,427 in Repair/Maintenance, \$17,536 for the Springbrook software annual subscription, \$10,214 in Chemicals, \$7,872 Fuel, \$7,030 Lab Testing, as well as Merchant Fees, Small Tools, Safety Equipment, General Engineering, GIS/System Mapping, etc. \$713 (32%) was paid for the Copier and Mail Machine leases and Pension Unfunded Liability was paid in full in the amount of \$85,772 (91%).

### **CAPITAL OUTLAY**

#### **1<sup>st</sup> Quarter**

The 1<sup>st</sup> quarter capital expenses and recap are as follows:

The Downtown Groveland/BOF Sewer Collection Rehab Project expenses were \$31,621, all invoiced from AM Consulting Engineers for preparation of reports and for attending progress meetings with inspectors and contractors.

The Hetch Hetchy RR Project totaled \$9,688 for the first quarter. These expenses are for boundary, topography and drone surveys as well as legal fees related to the project.

The fund share capital outlay expense for \$13,951 is the Sewer Fund portion for the purchase of Truck #8 replacement.

The Excavation Wand – Vac Con Unit expense of \$13,589 is an addition to the recently purchased Vac Con Truck at the end of the last fiscal year.

The Generator Installation expenses were \$24,382 which was for the installation and testing for the completion of the project budgeted in the previous fiscal year.

| <b>SEWER CAPITAL OUTLAY</b>   |                      |                          |
|---|----------------------|--------------------------|
| <b>CIP Project</b>  | <b>Adopted 23/24</b> | <b>2023/24 YTD Spent</b> |
| Downtown Groveland/BOF Sewer Collection Rehab Project - Grant                     | 4,179,089            | 31,621                   |
| Wastewater Pump Replacements  | 38,950               |                          |
| WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump | 1,297,000            |                          |
| Asphalt Rehabilitation  | 150,831              |                          |
| Hetch Hetchy RR Project   | 20,200               | 9,688                    |
| <b>FUND SHARE CAPITAL OUTLAY-38%</b>  | <b>48,194</b>        | <b>13,951</b>            |
| <b>Unbudgeted Items</b>   |                      |                          |
| Excavation Wand - Vac Con Unit  |                      | \$ 13,589                |
| Generator Installations   |                      | \$ 24,382                |
| <b>TOTAL SEWER CAPITAL OUTLAY</b>   | <b>5,734,264</b>     | <b>93,231</b>            |
| <b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>                                 | <b>1,555,175</b>     | <b>61,610</b>            |

## ***FIRE FUND***

### **REVENUE**

The Fire Fund revenue is primarily made up of Property Taxes and the GCSO Fuel Reduction Grant Reimbursement which had minimal activity in the first quarter. Property Taxes are generally paid in the third and fourth quarter each year, and there was no grant activity in this period. Non-Operating revenue of \$11,702 (34%) includes \$3,284 for T.C. Fire reimbursements for the firehouse 50/50 split, \$1,536 for PML Fireworks oversight staffing, and \$8,418 for earned Interest.

### **EXPENSES**

The Fire Fund expenses are in line with the budget with Salaries and Benefits of \$25,646 (16%). The Q1 CalFire Contract is estimated to be \$267,538 (22%), and Utilities were \$4,857 (19%). Lease payments

totaled \$94 (32%) for the copier and mail machine. Other Operating Expenses totaled \$36,103 (20%) which includes \$12,547 for the full payment of General Liability Insurance, \$8,296 in Repair/Maintenance, \$6,278 in Fuel, \$2,420 in Membership Fees, \$1,680 for Telephone, as well as other smaller expenses such as Office Supplies, Janitorial, Public Relations and Legal Services. The PERS Unfunded Liability transfer was also made in the amount of \$53,461 (96%) for the year.

**CAPITAL OUTLAY**

**1<sup>st</sup> Quarter**

The 1<sup>st</sup> quarter capital expenses and recap are as follows:

The Hetch Hetchy RR Project totaled \$9,688 for the first quarter. These expenses are for Boundary and Topography and Drone Surveys as well as legal fees related to the project.

| <b>FIRE CAPITAL OUTLAY</b>                      |                      |                          |
|---|----------------------|--------------------------|
| <b>CIP Project</b>                              | <b>Adopted 23/24</b> | <b>2023/24 YTD Spent</b> |
| Asphalt repair (driveway/employee parking area) | 17,577               |                          |
| GCSD Infrastructure Fuel Reduction Project      | 393,711              |                          |
| Hetch Hetchy RR Project                         | 20,200               | 9,688                    |
| Kitchen Remodel                                 | 70,000               |                          |
| <b>FUND SHARE CAPITAL OUTLAY-5%</b>             | <b>6,341</b>         |                          |
| <b>TOTAL FIRE CAPITAL OUTLAY</b>                | <b>507,829</b>       | <b>9,688</b>             |

**PARKS FUND**

**REVENUE**

Like the Fire Fund, the Property Tax revenue was minimal for this period with the expectation of the funds to be received in the third and fourth quarters. Other Operating Revenue of \$1,040 (32%) is from Use Fees and Dog Park Permits. Other Non-Operating Revenue was \$73,553 (12%) with a majority of this budget line item being the Groveland Asset Rehab & Beautification – Clean CA project. This quarter we received \$50,765 in project reimbursements, \$14,551 for Cell Tower Rentals, \$5,634 in earned Interest, \$1,912 for Movies in the Park, \$500 in Donations.

**EXPENSES**

The Park Fund Expenses are typically higher in this first quarter due to the summer months activities. Salaries and Benefits were \$15,970 (31%). Utilities were \$23,708 (57%) with the billing of GCSD water consumption being the main expense. Other operating expenses were \$10,140 (17%) which includes \$2,509 for the full payment of the General Liability Insurance, \$2,835 in Janitorial Services and \$2,539 in

Repair & Maintenance, \$961 for Movies in the Park expenses as well as other expenses for the Dog Park Public Relations, Supplies, etc.\$2,257 (91%) was transferred for Pension expenses.

**CAPITAL OUTLAY**

**1<sup>st</sup> Quarter**

The 1<sup>st</sup> quarter capital expenses and recap are as follows:

The Groveland Asset Rehabilitation and Beautification Project expenses totaled \$202,909. These expenses are for the design, engineering and construction of the park restroom, Legal Fees and the district also purchased a hanging plant for downtown Groveland.

The Hetch Hetchy RR Project totaled \$9,688 for the first quarter. These expenses are for Boundary and Topography and Drone Surveys as well as legal fees related to the project.

| <b>PARK CAPITAL OUTLAY</b>                                |                      |                          |
|---|----------------------|--------------------------|
| <b>CIP Project</b>  | <b>Adopted 23/24</b> | <b>2023/24 YTD Spent</b> |
| Park Parking Lot Repair                                   | 14,625               |                          |
| Groveland Asset Rehabilitation and Beautification Project | 689,261              | 202,909                  |
| Hetch Hetchy RR Project                                   | 20,200               | 9,688                    |
| <b>FUND SHARE CAPITAL OUTLAY-1%</b>                       | 1,268                |                          |
| <b>TOTAL PARK CAPITAL OUTLAY</b>                          | <b>725,354</b>       | <b>212,597</b>           |

## Budget to Actual 1st Quarter Report

### *Groveland Community Services District*

For 1st Quarter Ended Sept., 2023

| Total - District-Wide                | 2023/24 Annual Budget | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|----------------------|--------------------------------------|------------------------------------|
| Fixed rates                          | \$ 3,426,499          | \$ 858,127           | \$ (2,568,372)                       | 75%                                |
| Variable rates                       | 1,415,793             | 564,733              | \$ (851,060)                         | 60%                                |
| Property taxes                       | 1,391,975             | 95                   | \$ (1,391,880)                       | 100%                               |
| Other operating revenues             | 546,712               | 40,627               | \$ (506,085)                         | 93%                                |
| Other nonoperating revenues          | 11,922,500            | 213,687              | \$ (11,708,813)                      | 98%                                |
| <b>Total Revenues</b>                | <b>18,703,479</b>     | <b>1,677,269</b>     | <b>(17,026,210)</b>                  |                                    |
| Salaries and benefits                | (3,209,599)           | (750,154)            | 2,459,445                            | 77%                                |
| Cost of water                        | (166,341)             | (30,231)             | 136,110                              | 82%                                |
| Utilities                            | (408,200)             | (125,615)            | 282,585                              | 69%                                |
| Cal Fire contract                    | (1,228,400)           | (267,538)            | 960,862                              | 78%                                |
| Other operating expenses             | (2,328,954)           | (643,100)            | 1,685,854                            | 72%                                |
| Leases: prin+interest                | (10,811)              | (6,858)              | 3,953                                | 37%                                |
| Transfer to Pension                  | (291,044)             | (267,890)            | 23,154                               | 8%                                 |
| <b>Total Expenses</b>                | <b>(7,643,349)</b>    | <b>(2,091,386)</b>   | <b>5,551,963</b>                     |                                    |
| <b>Capital outlay (fixed assets)</b> | <b>(16,116,994)</b>   | <b>(457,908)</b>     | 15,659,086                           | 97%                                |
| <b>Net profit (loss)</b>             | <b>\$ (5,056,864)</b> | <b>\$ (872,025)</b>  | <b>\$ 4,184,839</b>                  |                                    |
| Debt Service Collections             | 938,071               | 238,948              |                                      |                                    |
| Debt Service: Prin/Interest          | (619,876)             | (291,923)            |                                      |                                    |
|                                      | 318,195               | (52,976)             |                                      |                                    |

## Budget to Actual 1st Quarter Report

### *Groveland Community Services District*

For 1st Quarter Ended Sept., 2023

| Water                                | 2023/24 Annual Budget | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|----------------------|--------------------------------------|------------------------------------|
| Fixed rates                          | \$ 1,654,118          | \$ 414,612           | \$ (1,239,506)                       | 75%                                |
| Variable rates                       | 900,148               | 367,154              | (532,994)                            | 59%                                |
| Other operating revenues             | 82,550                | 33,743               | (48,807)                             | 59%                                |
| Other nonoperating revenues          | 6,845,087             | 77,915               | (6,767,172)                          | 99%                                |
| <b>Total Revenue</b>                 | <b>9,481,903</b>      | <b>893,423</b>       | <b>(8,588,480)</b>                   |                                    |
| Salaries                             | (1,180,201)           | (239,942)            | 940,260                              | 80%                                |
| Benefits                             | (497,664)             | (153,710)            | 343,955                              | 69%                                |
| Cost of water                        | (166,341)             | (30,231)             | 136,110                              | 82%                                |
| Utilities                            | (168,000)             | (50,877)             | 117,123                              | 70%                                |
| Other operating expenses             | (1,246,576)           | (363,666)            | 882,911                              | 71%                                |
| Leases                               | (8,287)               | (6,051)              | 2,236                                | 27%                                |
| Pension Unfunded Liability           | \$ (138,577)          | \$ (126,400)         | 12,177                               | 9%                                 |
| <b>Total Expenses</b>                | <b>(3,405,646)</b>    | <b>(970,876)</b>     | <b>2,434,770</b>                     |                                    |
| <b>Capital outlay (Fixed assets)</b> | <b>(9,149,547)</b>    | <b>(142,391)</b>     | <b>9,007,156</b>                     | <b>98%</b>                         |
| <b>Net profit (loss)</b>             | <b>\$ (3,073,290)</b> | <b>\$ (219,844)</b>  | <b>\$ 2,853,446</b>                  |                                    |
| Debt Service Collections             | 609,472               | 156,683              |                                      |                                    |
| Debt Service Prin/Interest           | (513,994)             | (255,617)            |                                      |                                    |
|                                      | 95,478                | (98,933)             |                                      |                                    |

## Budget to Actual 1st Quarter Report

### *Groveland Community Services District*

For 1st Quarter Ended Sept., 2023

| Sewer                                | 2023/24 Annual<br>Budget | Year-to-date<br>Actuals | CY Actual Vs. CY<br>Budget-Remaining \$ | CY Actual Vs. CY<br>Budget-<br>Remaining% |
|--------------------------------------|--------------------------|-------------------------|---|---|
| Fixed rates                          | \$ 1,772,381             | \$ 443,515              | \$ (1,328,866)                          | 75%                                       |
| Variable rates                       | 515,645                  | 197,579                 | (318,066)                               | 62%                                       |
| Other operating revenues             | 35,450                   | 5,844                   | (29,606)                                | 84%                                       |
| Other nonoperating revenues          | 4,417,284                | 50,517                  | (4,366,767)                             | 99%                                       |
| <b>Total Revenue</b>                 | <b>6,740,760</b>         | <b>697,455</b>          | <b>(6,043,305)</b>                      |   |
| Salaries                             | (941,793)                | (194,308)               | 747,485                                 | 79%                                       |
| Benefits                             | (381,494)                | (120,579)               | 260,915                                 | 68%                                       |
| Utilities                            | (172,250)                | (46,172)                | 126,078                                 | 73%                                       |
| Other operating expenses             | (840,254)                | (233,192)               | 607,062                                 | 72%                                       |
| Leases                               | (2,231)                  | (713)                   | 1,518                                   | 68%                                       |
| Pension Unfunded Liability           | (94,034)                 | (85,772)                | 8,262                                   | 9%  |
| <b>Total Expenses</b>                | <b>(2,432,056)</b>       | <b>(680,736)</b>        | <b>1,751,320</b>                        |   |
| <b>Capital Outlay (fixed assets)</b> | <b>(5,734,264)</b>       | <b>(93,231)</b>         | <b>5,641,033</b>                        | <b>98%</b>                                |
| <b>Net profit (loss)</b>             | <b>\$ (1,425,560)</b>    | <b>\$ (76,512)</b>      | <b>\$ 1,349,048</b>                     |   |
| Debt Service Collections             | 328,599                  | 82,264                  |   |   |
| Debt Service:Prin/Interest           | (105,882)                | (36,307)                |   |   |
|                                      | 222,717                  | 45,958                  |   |   |

## Budget to Actual 1st Quarter Report

### *Groveland Community Services District*

For 1st Quarter Ended Sept., 2023

| Total - Governmental Funds           | 2023/24 Annual Budget | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|----------------------|--------------------------------------|------------------------------------|
| Property taxes                       | 1,391,975             | 95                   | (1,391,880)                          | 100%                               |
| Other operating revenues             | 428,712               | 1,040                | (427,672)                            | 100%                               |
| Other nonoperating revenues          | 660,129               | 85,255               | (574,874)                            | 87%                                |
| <b>Total Revenues</b>                | <b>2,480,816</b>      | <b>86,391</b>        | <b>(2,394,425)</b>                   |                                    |
| Salaries and benefits                | (208,447)             | (41,616)             | 166,831                              | 80%                                |
| Utilities                            | (67,950)              | (28,565)             | 39,385                               | 58%                                |
| Cal Fire Contract                    | (1,228,400)           | (267,538)            | 960,862                              | 78%                                |
| Other operating expenses             | (242,124)             | (46,243)             | 195,881                              | 81%                                |
| Leases                               | (293)                 | (94)                 | 199                                  | 68%                                |
| Transfer to Pension/Unfunded         | (58,433)              | (55,718)             | 2,715                                | 5%                                 |
| <b>Total Expenses</b>                | <b>(1,805,647)</b>    | <b>(439,774)</b>     | <b>1,365,873</b>                     |                                    |
| <b>Capital outlay (fixed assets)</b> | <b>(1,233,183)</b>    | <b>(222,286)</b>     | <b>1,010,897</b>                     | 82%                                |
| <b>Net profit (loss)</b>             | <b>\$ (558,014)</b>   | <b>\$ (575,669)</b>  | <b>\$ (17,655)</b>                   |                                    |

## Budget to Actual 1st Quarter Report

### *Groveland Community Services District*

For 1st Quarter Ended Sept., 2023

| Fire                                 | 2023/24 Annual Budget | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|----------------------|--------------------------------------|------------------------------------|
| Property taxes                       | \$ 1,280,616          | \$ 88                | \$ (1,280,528)                       | 100%                               |
| Other operating revenues             | 425,462               | 0                    | (425,462)                            | 100%                               |
| Other nonoperating revenues          | 34,928                | 11,702               | \$ (23,226)                          | 66%                                |
| <b>Total Revenues</b>                | <b>1,741,006</b>      | <b>11,790</b>        | <b>(1,729,216)</b>                   |                                    |
| Salaries and benefits                | (156,683)             | (25,646)             | 131,037                              | 84%                                |
| Cal Fire Contract                    | (1,228,400)           | (267,538)            | 960,862                              | 78%                                |
| Utilities                            | (26,250)              | (4,857)              | 21,393                               | 81%                                |
| Leases                               | (293)                 | (94)                 | 199                                  | 68%                                |
| Other operating expenses             | (183,862)             | (36,103)             | 147,759                              | 80%                                |
| Tfr. to PERS Unfunded Liability      | (55,958)              | (53,461)             | \$ 2,497                             | 4%                                 |
| <b>Total Expenses</b>                | <b>(1,651,446)</b>    | <b>(387,699)</b>     | <b>1,263,747</b>                     |                                    |
| <b>Capital Outlay (fixed assets)</b> | <b>(507,829)</b>      | <b>(9,688)</b>       | <b>\$ 498,141</b>                    | <b>98%</b>                         |
| <b>Net Profit (Loss)</b>             | <b>\$ (418,269)</b>   | <b>\$ (385,598)</b>  | <b>\$ 32,671</b>                     |                                    |

## Budget to Actual 1st Quarter Report

### *Groveland Community Services District*

For 1st Quarter Ended Sept., 2023

| Parks                                | 2023/24 Annual Budget | Year-to-date Actuals | CY Actual Vs. CY Budget-Remaining \$ | CY Actual Vs. CY Budget-Remaining% |
|--------------------------------------|-----------------------|----------------------|--------------------------------------|------------------------------------|
| Property taxes                       | \$ 111,359            | \$ 8                 | \$ (111,351)                         | 100%                               |
| Other operating revenues             | 3,250                 | 1,040                | (2,210)                              | 68%                                |
| Other nonoperating revenues          | 625,201               | 73,553               | (551,648)                            | 88%                                |
| <b>Total Revenue</b>                 | <b>739,810</b>        | <b>74,601</b>        | <b>(665,209)</b>                     |                                    |
| Salaries and benefits                | (51,764)              | (15,970)             | 35,794                               | 69%                                |
| Utilities                            | (41,700)              | (23,708)             | 17,992                               | 43%                                |
| Other operating expenses             | (58,262)              | (10,140)             | 48,122                               | 83%                                |
| Transfer to Pension                  | (2,475)               | (2,257)              | 218                                  | 9%                                 |
| <b>Total Expenses</b>                | <b>(154,201)</b>      | <b>(52,075)</b>      | <b>102,126</b>                       |                                    |
| <b>Capital outlay (fixed assets)</b> | <b>(725,354)</b>      | <b>(212,597)</b>     | <b>512,757</b>                       | <b>71%</b>                         |
| <b>Net Profit (Loss)</b>             | <b>\$ (139,745)</b>   | <b>\$ (190,071)</b>  | <b>\$ (50,326)</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>2023/24 YTD Spent</b> |
| Truck #8 Replacemnt                    | 45,875               | 43,598                   |
| Truck #7 Replacement                   | 80,950               |                          |
| <b>TOTAL FUND SHARE CAPITAL OUTLAY</b> | <b>126,825</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>2023/24 YTD Spent</b> |
| Downtown Groveland/BOF Water System Rehab Project (CDBG) - Grant | 3,267,500            | -                        |
| 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                    |
| 2022 Groveland Drought Resiliency Project (\$8.4M Grant)         | 4,944,527            | 17,618                   |
| New OSG Unit @ Big Creek   | 66,000               |                          |
| New OSG Unit @ 2G  | 66,000               |                          |
| Chlorine analyzer for WTP x 4                                    | 50,000               | 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>Unbudgeted Items</b>  |                      |                          |
| Generator Installations  |                      | 50,209                   |
| <b>TOTAL WATER CAPITAL OUTLAY</b>                                | <b>9,149,547</b>     | <b>142,391</b>           |
| <b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>                | <b>470,522</b>       | <b>116,187</b>           |

**Groveland Community Services District  
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| <b>SEWER CAPITAL OUTLAY</b>   |                      |                          |
|---|----------------------|--------------------------|
| <b>CIP Project</b>  | <b>Adopted 23/24</b> | <b>2023/24 YTD Spent</b> |
| Downtown Groveland/BOF Sewer Collection Rehab Project - Grant                     | 4,179,089            | 31,621                   |
| Wastewater Pump Replacements  | 38,950               |                          |
| WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump | 1,297,000            |                          |
| Asphalt Rehabilitation  | 150,831              |                          |
| Hetch Hetchy RR Project   | 20,200               | 9,688                    |
| <b>FUND SHARE CAPITAL OUTLAY-38%</b>  | <b>48,194</b>        | <b>13,951</b>            |
| <b>Unbudgeted Items</b>   |                      |                          |
| Excavation Wand - Vac Con Unit  |                      | \$ 13,589                |
| Generator Installations   |                      | \$ 24,382                |
| <b>TOTAL SEWER CAPITAL OUTLAY</b>   | <b>5,734,264</b>     | <b>93,231</b>            |
| <b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>                                 | <b>1,555,175</b>     | <b>61,610</b>            |

**Groveland Community Services District**  
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| <b>FIRE CAPITAL OUTLAY</b>                      |                      |                          |
|---|----------------------|--------------------------|
| <b>CIP Project</b>                              | <b>Adopted 23/24</b> | <b>2023/24 YTD Spent</b> |
| Asphalt repair (driveway/employee parking area) | 17,577               |                          |
| GCSD Infrastructure Fuel Reduction Project      | 393,711              |                          |
| Hetch Hetchy RR Project                         | 20,200               | 9,688                    |
| Kitchen Remodel                                 | 70,000               |                          |
| <b>FUND SHARE CAPITAL OUTLAY-5%</b>             | <b>6,341</b>         |                          |
| <b>TOTAL FIRE CAPITAL OUTLAY</b>                | <b>507,829</b>       | <b>9,688</b>             |

**Groveland Community Services District**  
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**Capital Outlay**

| PARK CAPITAL OUTLAY                                       |                |                   |
|---|----------------|-------------------|
| CIP Project   | Adopted 23/24  | 2023/24 YTD Spent |
| Park Parking Lot Repair                                   | 14,625         |                   |
| Groveland Asset Rehabilitation and Beautification Project | 689,261        | 202,909           |
| Hetch Hetchy RR Project                                   | 20,200         | 9,688             |
| <b>FUND SHARE CAPITAL OUTLAY-1%</b>                       | 1,268          |                   |
| <b>TOTAL PARK CAPITAL OUTLAY</b>                          | <b>725,354</b> | <b>212,597</b>    |