



SPECIAL MEETING OF THE BOARD OF DIRECTORS

District Office, 18966 Ferretti Road

Groveland, CA 95321

(209) 962-7161 www.gcsd.org

SPECIAL MEETING AGENDA

November 28, 2023

10:00 a.m.

LOCATION: 18966 Ferretti Road, Groveland, CA 95321

MEMBERS OF THE PUBLIC MAY ATTEND IN PERSON AT DISTRICT OFFICE OR VIA VIDEO CONFERENCE AS DETAILED BELOW:

HOW TO OBSERVE AND PARTICIPATE IN THE MEETING:

Computer, tablet or smartphone: Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/7688070165> using a computer with internet access that meets Zoom's system requirements

Telephone: Listen to the meeting live by calling Zoom at (253) 215-8782 or (301) 715-8592. Enter the Meeting ID# 279-281-953 followed by the pound (#) key. More phone numbers can be found on Zoom's website at <https://zoom.us/u/abb4GNs5xM> if the line is busy.

Mobile: Log in through the Zoom mobile app on a smartphone and enter Meeting ID# 279-281-953.

HOW TO SUBMIT PUBLIC COMMENTS:

Written/ Read Aloud: Please email your comments to board@gcsd.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email.

TELEPHONIC / ELECTRONIC COMMENTS:

During the meeting, the Board President or designee will announce the opportunity to make public comments by voice and in writing and identify the cut off time for submission of written comments. Comments can be emailed in advance of the Board meeting and up to the time of Board consideration of the item during the meeting. Send email to board@gcsd.org, and write "Public Comment" in the subject line. Once you have joined the Board meeting online using Zoom, public comments can also be submitted using the Chat function while in the Zoom Meeting. In the body of the email or Chat, include the agenda item number and its title, as well as your comments. The Board President will also public comment to be made verbally prior to consideration of each agenda item and will explain the procedure for making verbal comments during the meeting. Once the public comment period is closed, comments timely received in advance of consideration of the agenda item will be read aloud prior to Board action on the matter. Comments received after the close of the public comment period will be added to the record after the meeting.

ALL AGENDA MATERIAL ARE AVAILABLE ON THE DISTRICT WEBSITE AT WWW.GCSD.ORG OR MAY BE REQUESTED TO BE DELIVERED BY EMAIL OR U.S. MAIL BY CONTACTING THE DISTRICT SECRETARY AT 209-962-7161 OR Board@gcsd.org.

Any person who has any questions concerning this agenda may contact the District Secretary. In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District at 209-962-7161. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting. (28FR35.102-35.104 ADA Title 11)

ACCESSIBILITY INFORMATION:

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Rachel Pearlman, Board Secretary, at least 48 hours before a regular meeting at (209) 962-7161 or rpearlman@gcsd.org. Advanced notification will enable the District to swiftly resolve such requests to ensure accessibility.

AGENDA MATERIAL:

Physical copies of agenda material will not be available at the meeting. All agenda material can be accessed on the District Board Meeting Webpage at <https://www.gcsd.org/board-meetings-meeting-documents>. Physical copies can be obtained through the District office once made available.

PUBLIC RECORDS:

Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time they are distributed to all or a majority of the members of the Board. The Board has designated the District's website located at <https://www.gcsd.org> as the place for making those public records available for inspection. The documents may also be obtained by calling the District office.

ALL AGENDA MATERIAL ARE AVAILABLE ON THE DISTRICT WEBSITE AT WWW.GCSD.ORG OR MAY BE INSPECTED IN THE GROVELAND COMMUNITY SERVICES DISTRICT OFFICE AT 18966 FERRETTI ROAD, GROVELAND, CALIFORNIA

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SPECIAL MEETING OF THE BOARD OF DIRECTORS

District Office, 18966 Ferretti Road

Groveland, CA 95321

(209) 962-7161 www.gcsd.org

WORKSHOP AGENDA

November 28, 2023

10:00 a.m.

LOCATION: 18966 Ferretti Road, Groveland, CA 95321

1. Call to Order

2. Pledge of Allegiance

3. Roll Call of Board Members

Nancy Mora, President
Janice Kwiatkowski, Vice President
John Armstrong, Director
Spencer Edwards, Director
Robert Swan, Director

4. Discussion and Action Items

The Board of Directors intends to consider each of the following items and may take action at this meeting. Public comment is allowed on each individual agenda item listed below, and such comment will be considered in advance of each Board action.

- A. Presentation of FY 2022-2023 4th Quarter Financial Statement
- B. Presentation of FY 2023-2024 1st Quarter Financial Statement and Review of Investment Report

5. Adjournment

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November 28, 2023
4th Quarter Financial Statement Memo for
FY 2022-2023

Authored by: Jennifer Donabedian, Administrative Services Manager

WATER FUND

REVENUE

Fixed rates came right in line with budgeted figure, and variable rates came in 4% under budget. Other operating revenue exceeded the entire fiscal budgeted amount by 110%. This revenue includes \$31,000 in other water sales for flow meters, \$10,000 in backflow installation and testing fees, \$39,000 in late fees and penalties, \$50,000 in participation fees (Resilience Center), and \$8,000 in account transfer fees. Other nonoperating revenue includes \$90,000 in state grant funds for the Big Creek Clearwell Project, \$125,000 in IRWM grant funds for the WWTP Emergency Generator Project, \$2,180,800 in advanced payment funds for the Drought Resilience Grant Project, and \$77,000 in earned interest.

EXPENSES

Overall, District expenses came in under or at budget with overall expenses coming in \$445,702 under budget. Utilities was the one operating budget line item that exceeded the budget by 7%, with TPPA representing \$144,000 of the expense reflected in this line item.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$3,717 in engineering expense for the Drought Resilience Project, \$7,683 for the purchase and installation of new metal door at 2G water plant, \$7,287 in construction costs for the Big Creek/2G Clearwell Project, 47,951 for purchase of Highland Pump generator, \$12,723 fund share expense for Dreamworks Historian software purchase for SCADA improvement project, \$57,812 fund share for the purchase of a skip loader tractor, \$14,725 fund share expense for purchase of new AC/Heat unit for Operations Building, and \$8,979 for the purchase of new hot water heating element for AWS.

2nd Quarter

2nd quarter capital expense includes \$10,272 in engineering expense for the Big Creek/2G Clearwell Project, \$37,156 for the purchase of a new pump control valve for 2G Treatment Plant, \$10,708 in engineering and survey work for the Drought Resiliency Project, \$28,778 for the purchase of four (4)

new flow meters for 2G and Big Creek Treatment Plants, \$6,936 for the purchase of a new chlorine analyzer, and \$3,029 in engineering for the Big Creek Generator Project.

3rd Quarter

3rd Quarter capital expense includes \$14,066 in water pump replacements, \$14,713 in construction expense for the Big Creek/2G Clearwell Project, \$61,448 in generator installation expense, \$12,723 in SCADA upgrade work, and \$74,531 in engineering expense for the Drought Resiliency Project.

4th Quarter

4th quarter capital expense includes \$201,511 in construction expense for the Big Creek/2G Clearwell Project, \$180,988 in generator installations, \$10,906 in SCADA upgrade work, \$57,409 in engineering expense for the Drought Resiliency Project, \$26,372 for the purchase of a new chloramine analyzer, \$87,941 in fund share expense, and \$32,086 in miscellaneous unbudgeted expense.

WATER CAPITAL OUTLAY			
CIP Project	2022-23 Adopted	Jul-Mar 2023 YTD	Jul-June 2023 YTD
General Water Improvements	40,000	-	-
Water Pump Replacements	20,000	14,066	-
Treatment Plant General Improvements/Replacements	27,500	7,683	-
Truck # 6 Replacement	46,910		45,874
Big Creek-2G Clearwell, Butler Way Bypass	500,000	32,665	234,176
Generator Installations	150,000	62,176	243,164
Pump Control and Surge Valves	32,000	37,156	37,156
SCADA Improvements	30,000	25,446	36,352
Highland Pump Kohler Generator	46,310	47,951	47,951
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	2,125,000	88,956	146,365
New AC/Heater Unit for Operations Building	15,000	14,725	14,725
Water Treatment Plant Flow Meters	32,500	28,778	28,778
Big Creek WTP Asphalt Rehab	120,000		-
Skip Loader Tractor	50,000	57,812	57,812
New OSG Unit @ Big Creek	55,000		
New OSG Unit @ 2G	55,000		
Chlorine analyzer for WTP x 4	25,000	6,936	33,308
Chloramine analyzer for WTP x 4	25,000		
FUND SHARE CAPITAL OUTLAY	569,572	187,598	275,539
Unbudgeted Items			
Trimble R2		2,191	-
Big Creek Emergency Generator		3,858	-
Heating Element for AWS		8,979	8,979
Mitsubishi Air Conditioner			9,750
2G Booster Pump			14,066
Tank #4 40H Pump/Motor Repair			8,270
TOTAL WATER CAPITAL OUTLAY	3,964,792	626,976	1,242,265
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	3,774,792	564,800	999,101

SEWER FUND

REVENUE

Fixed and variable rates came right in line with budgeted figure. Other operating revenue exceeded the entire fiscal budgeted amount by 138% and includes \$23,000 in late fees and penalties and \$63,000 in connection fees (Resilience Center). Other non-operating revenue includes \$1,496,720 in grant funds for the Downtown Groveland/BOF Sewer Rehab Project, \$72,000 in grants funds for the LS #16 Rehab Project (final payment), 114,000 in IRWM grant funds for the WWTP Emergency Generator Project, and \$81,000 in earned interest.

EXPENSES

Overall, District expenses came in under or at budget with overall expenses coming in \$379,856 under budget. Utilities was the one operating budget line item that exceeded the budget by 26%, with TPPA representing \$134,000 of the expense reflected in this line item.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$1,029,378 in construction costs for the Downtown Groveland/BOF Sewer Rehab Project, \$20,905 for the purchase of new lift station pump, \$29,913 in engineering expense for the Sewer Treatment Plant Upgrades Project, \$8,218 in engineering expense for the Emergency Generator Replacement Project, \$12,723 fund share expense for Dreamworks Historian software purchase for SCADA improvement project, \$26,507 for the purchase of new emergency generator for Lift Station 1, \$57,812 fund share expense for the purchase of new skip loader tractor, \$14,725 fund share expense for purchase of new AC/Heat unit for Operations Building, \$75,163 in construction costs for the relining of Reservoir 1, and \$17,765 for the purchase of new finish polymer injection system.

2nd Quarter

2nd quarter capital expense includes \$7,029 in engineering expense for the Sewer Treatment Plant Upgrades Project, \$548,303 for the purchase of the District's new vac con truck, \$45,643 for the purchase of two (2) Hach units for I&I monitoring, \$257,150 for construction work for the concrete grading around the WWTP screw press, \$260,530 in construction expense for the relining of Reservoir 1, and \$2,560 in engineering for the Wastewater Treatment Plant Generator Project. \$150,572 fund share expense for the admin parking lot upgrade project was incorrectly booked in the sewer fund, and has since been reclassified.

3rd Quarter

3rd quarter capital expense includes \$284,696 in construction costs for the Downtown Groveland/BOF Sewer Rehab Project, \$12,157 in engineering expense for the Sewer Treatment Plant Upgrades Project,

\$273,567 for the concrete grading by screw press, \$269,219 for generator installations, \$12,723 in SCADA upgrade work, and \$17,258 towards asphalt rehab.

4th Quarter

4th quarter capital includes \$855,268 in construction cost for the Downtown Groveland/BOF Sewer Rehab Project, \$83,370 for generator installations, \$88,264 in fund share expense, \$18,055 in construction expense for the relining of Reservoir 1, and \$44,266 in miscellaneous unbudgeted expense for parts replacement.

SEWER CAPITAL OUTLAY			
CIP Project	2022-23 Adopted	Jul-Mar 2023 YTD	Jul-June 2023 YTD
Downtown Groveland/BOF Sewer Collection Rehab Project	4,294,176	1,350,244	2,205,512
Wastewater Pump Replacements	46,000	20,905	
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,175,556	49,099	49,099
Concrete grading by Screw Press	200,000	275,063	273,750
Vac-Tron Truck	533,075	548,303	548,303
Generator Installations	175,000	277,121	360,491
STP Blower & Gen Room Rehab	10,000		7,683
SCADA Improvements	30,000	25,446	-
Asphalt Rehabilitation	184,700	17,258	17,258
Flow Monitoring Equipment	35,000	45,643	45,643
LS#1 Kohler Generator	26,315	26,507	26,507
LS#7 Kohler Generator	43,300		-
LS#13 Kohler Generator	31,985		-
New AC/Heater Unit for Operations Building	15,000	14,725	14,725
STP Polymer Pump	20,000	17,765	17,765
Skip Loader Tractor	50,000	57,812	57,812
New OSG Pump @ STP	55,000		-
FUND SHARE CAPITAL OUTLAY	374,022	127,299	215,563
Annual Sewer Reserve - Set Aside	100,000		
Unbudgeted Items			
Road Maintenance		-	-
Trimble R2		2,191	-
WWTP Pond 1 Liner		338,219	356,274
WWTP Emergency Generators-IRWMP/DWR		16,623	-
HH RR Park Land Acquisition		1,667	1,667
Mitsubishi Air Conditioner			9,750
Lift Station #10 Pump			20,905
Lift Station # 7 Spare			13,611
TOTAL SEWER CAPITAL OUTLAY	7,399,129	3,210,224	4,242,319
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	3,003,353	1,859,979	2,036,807

FIRE FUND

REVENUE

The District received 13% more in property taxes than was budgeted. Other operating revenue includes \$14,000 in ABH funds, \$45,000 refund from CALFIRE for the previous fiscal year contract overpayment, \$17,000 in grant funds for CERT, \$41,000 in FEMA AFG grant funds, and \$14,000 in grant funds for new radios. Other non-operating revenue includes \$22,500 in earned interest and \$6,600 in VFA grant funds. The District did not receive the budgeted grant funding for the fuel reduction project by the close of the fiscal year.

EXPENSES

The District paid \$1,010,683 to CAL FIRE for the Schedule A contract for the fiscal year, which is \$153,635 under what was budgeted. District expenses came in under budget with overall expenses coming in \$329,411 under budget.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expense includes \$2,525 for constraint analysis report for the Fuel Reduction Project.

2nd Quarter

None.

3rd Quarter

3rd quarter capital expenses include \$37,208 in asphalt repair, \$11,964 for the Fuel Reduction Project, and \$47,170 for the purchase and installation of the new apparatus bay exhaust system.

4th Quarter

4th quarter capital expense includes \$314,464 for the Infrastructure Fuels Reduction Project.

FIRE CAPITAL OUTLAY			
CIP Project	2022-23 Adopted	Jul-Mar 2023 YTD	Jul-June 2023 YTD
Asphalt repair (driveway/employee parking area)	62,785	37,208	37,208
SCBA Fill Station Storage Bottles	14,500		-
GCSD Infrastructure Fuel Reduction Project	410,000	11,751	326,215
FUND SHARE CAPITAL OUTLAY	45,500	16,750	16,660
Unbudgeted Items			
Source Capture Exhaust System		47,170	47,170
HH RR Park Land Acquisition		1,667	1,667
TOTAL FIRE CAPITAL OUTLAY	532,785	65,710	428,920

PARKS FUND

REVENUE

The District received its first disbursement check from the county with \$63,000 being allocated to the Park Fund. Other operating revenue includes \$1,420 in use fees and \$2,000 in dog park permit fees. Other nonoperating revenue includes \$42,000 in cell tower rent and \$8,000 in earned interest.

EXPENSES

Other operating expenses include \$8,500 for the loan issuance fee, \$12,000 for repair and maintenance, and \$12,000 in janitorial fees.

CAPITAL OUTLAY

1st Quarter

1st quarter capital expenses include \$1,610 for in legal fees for the Groveland Asset Rehabilitation and Beautification Project, and \$8,541 in engineering expense for the Hetch Hetchy Railroad Trail Project.

2nd Quarter

2nd quarter capital expense includes \$20,992 in CEQA expense for the Hetch Hetchy Railroad Trail Project.

3rd Quarter

3rd quarter capital expense includes \$40,967 for progress billing invoice for new park restroom and \$48,024 for the trash clean up of the new 37 acre property.

4th Quarter

4th quarter capital expense includes \$159,915 for progress invoice for new park restroom and \$42,321 in park architect and engineering consultant fees for creation of project plans and specifications for bid package.

PARK CAPITAL OUTLAY			
CIP Project	2022-23 Adopted	Jul-Mar 2023 YTD	Jul-June 2023 YTD
General Park Upgrades	10,000		-
Groveland Asset Rehabilitation and Beautification Project	1,027,145	140,323	344,534
FUND SHARE CAPITAL OUTLAY	9,100	3,350	3,332
Unbudgeted Items			
Park Parking Lot Repair		16,665	16,665
Hetch Hetchy RR Project		1,667	1,667
TOTAL PARK CAPITAL OUTLAY	1,046,245	143,673	366,197

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30, 2023

Total - District-Wide	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 3,414,345	\$ 3,425,085	\$ 10,740	0%
Variable rates	1,523,868	1,485,665	\$ (38,203)	3%
Property taxes	1,272,005	1,436,629	\$ 164,624	-13%
Other operating revenues	159,912	381,619	\$ 221,707	-139%
Other nonoperating revenues	8,802,200	4,677,736	\$ (4,124,464)	47%
Total Revenues	15,172,330	11,406,734	(3,765,596)	
Salaries and benefits	(2,999,621)	(2,727,843)	271,778	9%
Cost of water	(223,000)	(161,200)	61,800	28%
Utilities	(374,200)	(412,026)	(37,826)	-10%
Cal Fire contract	(1,164,318)	(1,010,683)	153,635	13%
Other operating expenses	(2,464,073)	(1,746,201)	717,872	29%
Leases: prin+interest	(10,472)	(10,262)	210	2%
Sewer Project Imp Loan	(105,838)	(105,838)	0	
Transfer to Pension	(307,660)	(305,581)	2,079	1%
Total Expenses	(7,649,182)	(6,479,634)	1,169,548	
Capital outlay (fixed assets)	(12,942,951)	(5,249,272)	7,693,679	59%
Net profit (loss)	\$ (5,419,803)	\$ (322,172)	\$ 5,097,631	
Debt Service Collections	935,771	953,088		
Debt Service: Prin/Interest	(811,665)	(811,658)		
	124,106	141,430		

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30, 2023

Water	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,642,227	\$ 1,651,535	\$ 9,308	-1%
Variable rates	975,084	940,641	(34,443)	4%
Other operating revenues	75,162	157,791	82,629	-110%
Other nonoperating revenues	2,743,050	2,477,989	(265,061)	10%
Total Revenue	5,435,523	5,227,956	(207,567)	
Salaries	(1,101,731)	(1,019,865)	81,866	7%
Benefits	(463,817)	(434,103)	29,714	6%
Cost of water	(223,000)	(161,200)	61,800	28%
Utilities	(160,000)	(171,682)	(11,682)	-7%
Other operating expenses	(1,161,348)	(877,198)	284,150	24%
Leases	(8,260)	(8,135)	125	2%
Pension Unfunded Liability	\$ (130,267)	\$ (130,539)	(272)	0%
Total Expenses	(3,248,423)	(2,802,721)	445,702	
Capital outlay (Fixed assets)	(3,964,792)	(1,242,265)	2,722,527	69%
Net profit (loss)	\$ (1,777,692)	\$ 1,182,969	\$ 2,960,661	
Debt Service Collections	607,417	624,566		
Debt Service Prin/Interest	(514,000)	(513,993)		
	93,417	110,573		

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30, 2023

Sewer	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,772,118	\$ 1,773,551	\$ 1,433	0%
Variable rates	548,784	545,024	(3,760)	1%
Other operating revenues	36,750	87,391	50,641	-138%
Other nonoperating revenues	4,639,514	1,687,534	(2,951,980)	64%
Total Revenue	6,997,166	4,093,499	(2,903,667)	
Salaries	(883,336)	(812,449)	70,887	8%
Benefits	(356,530)	(336,559)	19,971	6%
Utilities	(136,000)	(171,285)	(35,285)	-26%
Other operating expenses	(1,009,293)	(684,912)	324,382	32%
Leases	(2,212)	(2,127)	85	4%
Sewer Improvement Project Loan-P/I	(105,838)	(105,838)	0	0%
Pension Unfunded Liability	(88,396)	(88,580)	(184)	0%
Total Expenses	(2,581,605)	(2,201,749)	379,856	
Capital Outlay (fixed assets)	(7,399,129)	(3,211,890)	4,187,239	57%
Net profit (loss)	\$ (2,983,568)	\$ (1,320,140)	\$ 1,663,428	
Debt Service Collections	328,354	328,522		
Debt Service:Prin/Interest	(297,665)	(297,665)		
	30,689	30,857		

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30,2023

Total - Governmental Funds	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	1,272,005	1,436,629	164,624	-13%
Other operating revenues	48,000	136,437	88,437	-184%
Other nonoperating revenues	1,419,636	512,213	(907,423)	64%
Total Revenues	2,739,641	2,085,279	(654,362)	
Salaries and benefits	(194,207)	(124,868)	69,339	36%
Utilities	(78,200)	(69,059)	9,141	12%
Cal Fire Contract	(1,164,318)	(1,010,683)	153,635	13%
Other operating expenses	(293,432)	(184,092)	109,340	37%
Transfer to Pension/Unfunded	(88,997)	(86,462)	2,535	3%
Non-Operating Exp.-Jones Hill			-	
Total Expenses	(1,819,154)	(1,475,164)	343,990	
Capital outlay (fixed assets)	(1,579,030)	(795,117)	783,913	50%
Net profit (loss)	\$ (658,543)	\$ (185,001)	\$ 473,542	

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30,2023

Fire	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget- Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 1,170,246	\$ 1,321,698	\$ 151,452	-13%
Other operating revenues	45,000	131,893	86,893	-193%
Other nonoperating revenues	412,000	43,575	\$ (368,425)	89%
Total Revenues	1,627,246	1,497,166	(130,080)	
Salaries and benefits	(145,658)	(75,979)	69,679	48%
Cal Fire Contract	(1,164,318)	(1,010,683)	153,635	13%
Utilities	(21,000)	(23,731)	(2,731)	-13%
Other operating expenses	(239,517)	(133,229)	106,288	44%
Tfr. to PERS Unfunded Liability	(86,671)	(84,131)	\$ 2,540	3%
Total Expenses	(1,657,164)	(1,327,753)	329,411	
Capital Outlay (fixed assets)	(532,785)	(428,920)	\$ 103,865	
Net Profit (Loss)	\$ (562,703)	\$ (259,506)	\$ 303,197	

Budget to Actual 4th Quarter Report

Groveland Community Services District

For 4th Quarter Ended June 30, 2023

Parks	2022/23 Annual Budget	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 101,759	\$ 114,930	\$ 13,171	-13%
Other operating revenues	3,000	4,544	1,544	-51%
Other nonoperating revenues	1,007,636	468,639	(538,997)	53%
Total Revenue	1,112,395	588,113	(524,282)	
Salaries and benefits	(48,549)	(48,889)	(340)	-1%
Utilities	(57,200)	(45,328)	11,872	21%
Other operating expenses	(53,915)	(50,863)	3,052	6%
Transfer to Pension	(2,326)	(2,331)	(5)	0%
Total Expenses	(161,990)	(147,411)	14,579	
Capital outlay (fixed assets)	(1,046,245)	(366,197)	680,048	65%
Net Profit (Loss)	\$ (95,840)	\$ 74,505	\$ 170,345	

FUND SHARE CAPITAL OUTLAY			
CIP Project	2022-23 Adopted	Jul-Mar 2023 YTD	Jul-June 2023 YTD
Admin Parking Lot Upgrade (5 Yr Plan)	110,000	137,592	137,592
Fuel Tank Painting/Electronic Logging	250,000	1,176	1,176
Truck #8 Replacement 68/32 Split	44,097		
Dump Truck & Trailer 50/50 Split	200,000		177,892
Admin Building Upgrade-Phase 1	20,000	1,795	-
Truck 3 replacement 68/32 Split	44,097		-
Truck #15 Replacement	140,000	103,745	103,745
Tire Machine/ Balancing Machine	16,500	8,315	8,315
Electronic Sign Board	35,000		
Heavy Equipment & Truck Lift	50,000		
Shop Parts Washer	8,500	8,757	8,757
New Collection and Distribution (C&D) Truck	50,000	73,617	73,617
Unmanned Aerial Vehicle (drone) with SAR and Infrared capabilities	30,000		
TOTAL CAPITAL OUTLAY	998,194	334,997	511,095

WATER CAPITAL OUTLAY			
CIP Project	2022-23 Adopted	Jul-Mar 2023 YTD	Jul-June 2023 YTD
General Water Improvements	40,000	-	-
Water Pump Replacements	20,000	14,066	-
Treatment Plant General Improvements/Replacements	27,500	7,683	-
Truck # 6 Replacement	46,910		45,874
Big Creek-2G Clearwell, Butler Way Bypass	500,000	32,665	234,176
Generator Installations	150,000	62,176	243,164
Pump Control and Surge Valves	32,000	37,156	37,156
SCADA Improvements	30,000	25,446	36,352
Highland Pump Kohler Generator	46,310	47,951	47,951
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	2,125,000	88,956	146,365
New AC/Heater Unit for Operations Building	15,000	14,725	14,725
Water Treatment Plant Flow Meters	32,500	28,778	28,778
Big Creek WTP Asphalt Rehab	120,000		-
Skip Loader Tractor	50,000	57,812	57,812
New OSG Unit @ Big Creek	55,000		
New OSG Unit @ 2G	55,000		
Chlorine analyzer for WTP x 4	25,000	6,936	33,308
Chloramine analyzer for WTP x 4	25,000		
FUND SHARE CAPITAL OUTLAY	569,572	187,598	275,539
Unbudgeted Items			
Trimble R2		2,191	-
Big Creek Emergency Generator		3,858	-
Heating Element for AWS		8,979	8,979
Mitsubishi Air Conditioner			9,750
2G Booster Pump			14,066
Tank #4 40H Pump/Motor Repair			8,270
TOTAL WATER CAPITAL OUTLAY	3,964,792	626,976	1,242,265
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	3,774,792	564,800	999,101

SEWER CAPITAL OUTLAY			
CIP Project	2022-23 Adopted	Jul-Mar 2023 YTD	Jul-June 2023 YTD
Downtown Groveland/BOF Sewer Collection Rehab Project	4,294,176	1,350,244	2,205,512
Wastewater Pump Replacements	46,000	20,905	
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,175,556	49,099	49,099
Concrete grading by Screw Press	200,000	275,063	273,750
Vac-Tron Truck	533,075	548,303	548,303
Generator Installations	175,000	277,121	360,491
STP Blower & Gen Room Rehab	10,000		7,683
SCADA Improvements	30,000	25,446	-
Asphalt Rehabilitation	184,700	17,258	17,258
Flow Monitoring Equipment	35,000	45,643	45,643
LS#1 Kohler Generator	26,315	26,507	26,507
LS#7 Kohler Generator	43,300		-
LS#13 Kohler Generator	31,985		-
New AC/Heater Unit for Operations Building	15,000	14,725	14,725
STP Polymer Pump	20,000	17,765	17,765
Skip Loader Tractor	50,000	57,812	57,812
New OSG Pump @ STP	55,000		-
FUND SHARE CAPITAL OUTLAY	374,022	127,299	215,563
Annual Sewer Reserve - Set Aside	100,000		

Unbudgeted Items			
Road Maintenance		-	-
Trimble R2		2,191	-
WWTP Pond 1 Liner		338,219	356,274
WWTP Emergency Generators-IRWMP/DWR		16,623	-
HH RR Park Land Acquisition		1,667	1,667
Mitsubishi Air Conditioner			9,750
Lift Station #10 Pump			20,905
Lift Station # 7 Spare			13,611
TOTAL SEWER CAPITAL OUTLAY	7,399,129	3,210,224	4,242,319
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	3,003,353	1,859,979	2,036,807

FIRE CAPITAL OUTLAY			
CIP Project	2022-23 Adopted	Jul-Mar 2023 YTD	Jul-June 2023 YTD
Asphalt repair (driveway/employee parking area)	62,785	37,208	37,208
SCBA Fill Station Storage Bottles	14,500		-
GCSO Infrastructure Fuel Reduction Project	410,000	11,751	326,215
FUND SHARE CAPITAL OUTLAY	45,500	16,750	16,660
Unbudgeted Items			
Source Capture Exhaust System		47,170	47,170
HH RR Park Land Acquisition		1,667	1,667
TOTAL FIRE CAPITAL OUTLAY	532,785	65,710	428,920

PARK CAPITAL OUTLAY			
CIP Project	2022-23 Adopted	Jul-Mar 2023 YTD	Jul-June 2023 YTD
General Park Upgrades	10,000		-
Groveland Asset Rehabilitation and Beautification Project	1,027,145	140,323	344,534
FUND SHARE CAPITAL OUTLAY	9,100	3,350	3,332
Unbudgeted Items			
Park Parking Lot Repair		16,665	16,665
Hetch Hetchy RR Project		1,667	1,667
TOTAL PARK CAPITAL OUTLAY	1,046,245	143,673	366,197

November 28, 2023
1st 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 July 1, 2023, through September 30, 2023 (FY24, Q1).

WATER FUND

REVENUE

Fixed and Variable Rates revenues are in line with the 1st 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

1st Quarter

The 1st 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.

WATER CAPITAL OUTLAY		
CIP Project	Adopted 23/24	2023/24 YTD Spent
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	
FUND SHARE CAPITAL OUTLAY-56%	71,022	29,647
Unbudgeted Items		
Generator Installations		50,209
TOTAL WATER CAPITAL OUTLAY	9,149,547	142,391
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	470,522	116,187

SEWER FUND

REVENUE

Fixed and Variable rates revenues are in line with the 1st 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

1st Quarter

The 1st 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.

SEWER CAPITAL OUTLAY		
CIP Project	Adopted 23/24	2023/24 YTD Spent
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
FUND SHARE CAPITAL OUTLAY-38%	48,194	13,951
Unbudgeted Items		
Excavation Wand - Vac Con Unit		\$ 13,589
Generator Installations		\$ 24,382
TOTAL SEWER CAPITAL OUTLAY	5,734,264	93,231
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,555,175	61,610

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

1st Quarter

The 1st 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.

FIRE CAPITAL OUTLAY		
CIP Project	Adopted 23/24	2023/24 YTD Spent
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	
FUND SHARE CAPITAL OUTLAY-5%	6,341	
TOTAL FIRE CAPITAL OUTLAY	507,829	9,688

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

1st Quarter

The 1st 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.

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
FUND SHARE CAPITAL OUTLAY-1%	1,268	
TOTAL PARK CAPITAL OUTLAY	725,354	212,597

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%
Total Revenues	18,703,479	1,677,269	(17,026,210)	
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%
Total Expenses	(7,643,349)	(2,091,386)	5,551,963	
Capital outlay (fixed assets)	(16,116,994)	(457,908)	15,659,086	97%
Net profit (loss)	\$ (5,056,864)	\$ (872,025)	\$ 4,184,839	
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%
Total Revenue	9,481,903	893,423	(8,588,480)	
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%
Total Expenses	(3,405,646)	(970,876)	2,434,770	
Capital outlay (Fixed assets)	(9,149,547)	(142,391)	9,007,156	98%
Net profit (loss)	\$ (3,073,290)	\$ (219,844)	\$ 2,853,446	
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 Budget	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-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%
Total Revenue	6,740,760	697,455	(6,043,305)	
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%
Total Expenses	(2,432,056)	(680,736)	1,751,320	
Capital Outlay (fixed assets)	(5,734,264)	(93,231)	5,641,033	98%
Net profit (loss)	\$ (1,425,560)	\$ (76,512)	\$ 1,349,048	
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%
Total Revenues	2,480,816	86,391	(2,394,425)	
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%
Total Expenses	(1,805,647)	(439,774)	1,365,873	
Capital outlay (fixed assets)	(1,233,183)	(222,286)	1,010,897	82%
Net profit (loss)	\$ (558,014)	\$ (575,669)	\$ (17,655)	

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%
Total Revenues	1,741,006	11,790	(1,729,216)	
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%
Total Expenses	(1,651,446)	(387,699)	1,263,747	
Capital Outlay (fixed assets)	(507,829)	(9,688)	\$ 498,141	98%
Net Profit (Loss)	\$ (418,269)	\$ (385,598)	\$ 32,671	

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%
Total Revenue	739,810	74,601	(665,209)	
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%
Total Expenses	(154,201)	(52,075)	102,126	
Capital outlay (fixed assets)	(725,354)	(212,597)	512,757	71%
Net Profit (Loss)	\$ (139,745)	\$ (190,071)	\$ (50,326)	

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

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

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

WATER CAPITAL OUTLAY		
CIP Project	Adopted 23/24	2023/24 YTD Spent
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	
FUND SHARE CAPITAL OUTLAY-56%	71,022	29,647
Unbudgeted Items		
Generator Installations		50,209
TOTAL WATER CAPITAL OUTLAY	9,149,547	142,391
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	470,522	116,187

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

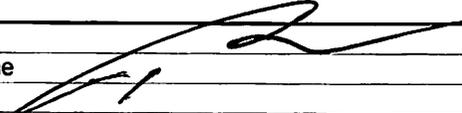
SEWER CAPITAL OUTLAY		
CIP Project	Adopted 23/24	2023/24 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project - Grant	4,179,089	31,621
Wastewater Pump Replacements	38,950	
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,297,000	
Asphalt Rehabilitation	150,831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

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

FIRE CAPITAL OUTLAY		
CIP Project	Adopted 23/24	2023/24 YTD Spent
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	
FUND SHARE CAPITAL OUTLAY-5%	6,341	
TOTAL FIRE CAPITAL OUTLAY	507,829	9,688

Groveland Community Services District
 Final FY 2023/24 Annual Budget
 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
FUND SHARE CAPITAL OUTLAY-1%	1,268	
TOTAL PARK CAPITAL OUTLAY	725,354	212,597

GROVELAND COMMUNITY SERVICES DISTRICT										
Quarterly Investment/Treasurer's Report										
Quarter Balances @09/30/23										
				Enterprise & D/G Funds			Government Funds			
Cash Accounts		Acct	Interest Rate	YTD Interest Jan-Dec 2023	Water	Sewer	Grunsky	Fire	Parks	G/L Totals
Mechanics Bank Operating Account		4498	0	0	2,278,420.87	(381,779.50)	3,061.81	(70,923.79)	(63,932.67)	1,764,846.72
Mechanics Bank Payroll Account		2426	0	0	40,324.42	40,332.07		5,917.92	5,849.23	92,423.64
LAIF		5001	2.74%	873.81	16,119.81	17,549.91	3,176.77	3,549.65	34.97	40,431.11
CA Class Bond Payment Reserve		01-029	4.76%	104284.25	1,060,767.65	937,699.00				1,998,466.65
Mechanics General Investment Fund		1230	4.25%	202584.12	1,713,185.97	1,554,676.96	9,491.34	797,272.13	256,266.03	4,330,892.43
Mechanics Checking (To get interest)		4285			1,000.00					1,000.00
Mechanics Park Asset Fund		1235	4.25%	7837.82					279,176.21	279,176.21
Cash Drawer					168.00	132.00				300.00
Petty Cash					100.00	100.00				200.00
					5,110,086.72	2,168,710.44	15,729.92	735,815.91	477,393.77	8,507,736.76
					-					-
2023 YTD Interest Earned			Jan-Dec	\$ 315,580.00						
"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 <i>GM</i>		Date <i>11-20-2023</i>						