

# August 27, 2024

## 4th 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 April 1, 2024, through June 30, 2024 (FY24, Q4).

### **WATER FUND**

Water	2023/24 Annual Budget		Quarter1	Quarter 2	Quarter 3	Quarter 4	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,654,118	\$ 414,612	\$ 414,605	\$ 415,170	\$ 415,525	\$ 1,659,912	\$ 5,794	0%	
Variable rates	900,148	367,154	219,912	152,203	208,859	948,128	47,980	-5%	
Other operating revenues	82,550	33,743	36,227	16,159	28,994	115,123	32,573	-39%	
Other nonoperating revenues	6,845,087	77,915	112,650	292,078	345,751	828,395	(6,016,692)	88%	
<b>Total Revenue</b>	<b>9,481,903</b>	<b>893,424</b>	<b>783,395</b>	<b>875,610</b>	<b>999,130</b>	<b>3,551,559</b>	<b>(5,930,344)</b>		
Salaries	(1,180,201)	(239,942)	(248,180)	(291,967)	(286,780)	(1,066,869)	113,332	10%	
Benefits	(497,664)	(153,710)	(100,905)	(121,674)	(97,227)	(473,516)	24,148	5%	
Cost of water	(166,341)	(30,231)	(40,560)	(8,966)	(34,894)	(114,651)	51,690	31%	
Utilities	(168,000)	(50,877)	(52,144)	(37,842)	(47,353)	(188,216)	(20,216)	-12%	
Other operating expenses	(1,246,576)	(363,666)	(285,487)	(199,447)	(135,163)	(983,763)	262,813	21%	
Leases	(8,287)	(6,051)	(598)	(985)	(784)	(8,418)	(131)	-2%	
Pension Unfunded Liability	(138,577)	(126,400)	(0)	-	-	(126,400)	12,177	9%	
<b>Total Expenses</b>	<b>(3,405,646)</b>	<b>(970,877)</b>	<b>(727,874)</b>	<b>(660,880)</b>	<b>(602,201)</b>	<b>(2,961,832)</b>	<b>443,814</b>		
<b>Capital outlay (Fixed assets)</b>	<b>(9,149,547)</b>	<b>(142,391)</b>	<b>(489,022)</b>	<b>(487,963)</b>	<b>(395,791)</b>	<b>(1,515,168)</b>	<b>7,634,379</b>	<b>83%</b>	
<b>Net profit (loss)</b>	<b>\$ (3,073,290)</b>	<b>\$ (219,844)</b>	<b>\$ (433,502)</b>	<b>\$ (273,233)</b>	<b>\$ 1,137</b>	<b>\$ (925,441)</b>	<b>\$ 2,147,849</b>		
Debt Service Collections	609,472	156,683	156,804	157,047	157,188	627,722			
Debt Service Prin/Interest	(513,994)	(255,617)	0	(266,710)	-	(522,327)			
	95,478	(98,934)	156,805	(109,664)	157,188	105,395			

### **REVENUE**

Revenue performance for Fixed Rates, Variable Rates and Other Operating Costs for the fiscal year exceeded budget expectations, with Q4 revenue comparable to previous quarters. Other Non-Operating Revenues include grant reimbursements of \$209,978 for the BC/2G Clearwell project, \$14,500 for the IRWMP Generator, \$20,709 for the Water Fill Station, \$40,561 for the Drought Resiliency Project as well as earned interest.

### **EXPENSES**

Operating Expenses for the fiscal year came in under budget by \$443,814. This is a result of having unfilled positions, the tunnel shutdown and overall operating expenses lower than expected. The cost of Utilities

continued to run higher than expected throughout the year causing the line item to be over budget by \$20,216. The fourth quarter Other Operating Expenses included purchases of computer hardware, chemicals, tools, safety supplies, and water rate study fees. Lease payments totaled \$784 and there were no expenses for the Pension Unfunded Liability.

## **CAPITAL OUTLAY**

The 4<sup>th</sup> quarter capital expenses and recap are as follows:

<b>WATER CAPITAL OUTLAY</b>						
<b>CIP Project</b>	<b>Adopted 23/24</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>2023/24 YTD Spent</b>
Downtown Groveland/BOF Water System Rehab Project (CDBG) - Grant	3,267,500	-	10,048	-	-	10,048
General Water Improvements	40,000	-	-	-	-	-
Water Pump Replacements/Repair	25,000	-	-	73,914	-	73,914
Treatment Plant General Improvements/Replacements	27,500	-	-	-	-	-
Big Creek-2G Clearwell, Butler Way Bypass - Grant	466,998	8,586	249,754	166,858	-	425,198
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	4,944,527	17,618	82,582	64,653	262,810	427,663
New OSG Unit @ Big Creek	66,000	-	-	7,943	31,770	39,713
New OSG Unit @ 2G	66,000	-	-	7,943	31,770	39,713
Chlorine analyzer for WTP x 4	50,000	36,331	-	-	-	36,331
New AC/Heater Unit for Operations Building	15,000	-	-	-	-	-
New (PLCs) Programmable Logic Controllers for Big Creek WTP	110,000	-	-	55,200	55,200	110,400
<b>FUND SHARE CAPITAL OUTLAY-56%</b>	<b>71,022</b>	<b>29,647</b>	<b>-</b>	<b>42,289</b>	<b>-</b>	<b>71,936</b>
<b>Unbudgeted Items</b>						
Generator Installations	-	50,209	24,783	-	-	74,992
Admin Parking Lot - 5 yr Plan	-	-	24,558	-	-	24,558
BC WTP Asphalt Rehab	-	-	86,809	-	-	86,809
Water Fill Station - Grant	-	-	10,489	69,164	8,864	88,517
Housing Property #1	-	-	-	-	84	84
FEMA Agreement - Grant	-	-	-	-	5,293	5,293
<b>TOTAL WATER CAPITAL OUTLAY</b>	<b>9,149,547</b>	<b>142,391</b>	<b>489,022</b>	<b>487,963</b>	<b>395,791</b>	<b>1,515,168</b>
<b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>	<b>470,522</b>	<b>116,187</b>	<b>146,197</b>	<b>187,288</b>	<b>118,824</b>	<b>558,449</b>

The Groveland Drought Resiliency Project expenses were \$262,810 invoiced by AM Consulting Engineers for the preparation of AWS relocation plans, progress reports and for permit and construction documents and Well Industries, Inc. for the drilling of two wells located at the Ball Field and Tank 5.

The Onsite Chlorine Generation Systems for both Big Creek and Second Garrotte to EWT Holdings, Inc had expenses of \$31,770 each, invoiced by Evoqua Water Technologies for the purchase of the two units. The Big Creek unit has been installed and the Second Garrotte unit is in process.

The Programmable Logic Controllers for the Big Creek Water Treatment Plant expenses were \$55,000 for the remaining 50% balance to Lighthouse Electric.

The Water Fill Station expenses were \$8,864 for project design revisions and technical specifications performed by AM Consulting Engineers.

The Housing Property #1 expense of \$84 was paid to Lawson Home Services for a home pest inspection.

The District received a FEMA Agreement Grant for storm damage repairs and the related expenses of \$5,293 were invoiced from AM Consulting for topographical surveys.

## SEWER FUND

Sewer	2023/24 Annual					Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining		CY Actual Vs. CY Budget- Remaining%
	Budget	Quarter1	Quarter 2	Quarter 3	Quarter 4		\$	\$	
Fixed rates	\$ 1,772,381	\$ 443,515	\$ 443,904	\$ 444,002	\$ 445,105	\$ 1,776,525	\$ 4,144	0%	
Variable rates	515,645	197,579	126,039	94,962	120,710	\$ 539,290	23,645	-5%	
Other operating revenues	35,450	5,844	13,895	6,147	12,187	\$ 38,073	2,623	-7%	
Other nonoperating revenues	4,417,284	50,517	2,293,109	415,524	64,862	\$ 2,824,012	(1,593,272)	36%	
<b>Total Revenue</b>	<b>6,740,760</b>	<b>697,455</b>	<b>2,876,947</b>	<b>960,635</b>	<b>642,864</b>	<b>5,177,900</b>	<b>(1,562,860)</b>		
Salaries	(941,793)	(194,308)	(206,779)	(216,912)	(210,437)	(828,436)	113,357	12%	
Benefits	(381,494)	(120,579)	(78,692)	(89,862)	(72,036)	(361,169)	20,325	5%	
Utilities	(172,250)	(46,172)	(39,014)	(41,023)	(37,971)	(164,181)	8,069	5%	
Other operating expenses	(840,254)	(233,192)	(163,826)	(88,187)	(118,107)	(603,312)	236,942	28%	
Leases	(2,231)	(713)	(406)	(668)	(532)	(2,319)	(88)	-4%	
Pension Unfunded Liability	(94,034)	(85,772)	0	0	0	(85,772)	8,262	9%	
<b>Total Expenses</b>	<b>(2,432,056)</b>	<b>(680,736)</b>	<b>(488,716)</b>	<b>(436,652)</b>	<b>(439,084)</b>	<b>(2,045,188)</b>	<b>386,868</b>		
<b>Capital Outlay (fixed assets)</b>	<b>(5,734,264)</b>	<b>(93,231)</b>	<b>(1,813,383)</b>	<b>(71,043)</b>	<b>(319,562)</b>	<b>(2,297,220)</b>	<b>3,437,044</b>	<b>60%</b>	
<b>Net profit (loss)</b>	<b>\$ (1,425,560)</b>	<b>\$ (76,512)</b>	<b>\$ 574,847</b>	<b>\$ 452,939</b>	<b>\$ (115,782)</b>	<b>\$ 835,492</b>	<b>\$ 2,261,052</b>		
Debt Service Collections	328,599	82,264	82,395	82,508	82,657	329,824			
Debt Service:Prin/Interest	(105,882)	(36,307)	-	(69,575)	-	(105,882)			
	222,717	45,957	82,395	12,933	82,657	223,942			

## REVENUE

Revenue performance for Fixed Rates, Variable Rates and Other Operating Costs for the fiscal year exceeded budget expectations, with Q4 revenue comparable to previous quarters. Other Non-Operating Revenues for Q4 include IRWMP Generator Grant funds and earned interest.

## EXPENSES

Operating Expenses for the fiscal year came in under budget by \$386,868. This is a result of having unfilled positions and overall operating expenses lower than expected. Salaries, Benefits and Utilities are comparable to previous quarters. Notable Other Operating Expenses for Q4 include \$26,020 for Repair/Maintenance, \$10,922 for Chemicals, and \$7,502 for Computer Hardware/Supplies as well as CC merchant fees, janitorial, legal and office expenses. Lease payments totaled \$532 and there were no expenses for the Pension Unfunded Liability.

## **CAPITAL OUTLAY**

The 4<sup>th</sup> quarter capital expenses and recap are as follows:

<b>SEWER CAPITAL OUTLAY</b>						
<b>CIP Project</b>	<b>Adopted 23/24</b>	<b>Quarter 1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>	<b>2023/24 YTD Spent</b>
Downtown Groveland/BOF Sewer Collection Rehab Project - Grant	4,179,089	31,621	1,647,438	40,373	45,773	1,765,205
Wastewater Pump Replacements	38,950	-	-	-	9,652	9,652
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,297,000	-	578	1,974	256,239	258,790
Asphalt Rehabilitation	150,831	-	56,300	-	-	56,300
Hetch Hetchy RR Project	20,200	9,688	7,804	-	190	17,682
<b>FUND SHARE CAPITAL OUTLAY-38%</b>	<b>48,194</b>	<b>13,951</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,951</b>
<b>Unbudgeted Items</b>						
Excavation Wand - Vac Con Unit	-	13,589	-	-	-	\$ 13,589
Generator Installations	-	24,382	8,261	-	-	\$ 32,643
Admin Parking Lot - 5yr Plan	-	-	16,998	-	-	\$ 16,998
FEMA Agreement - Grant	-	-	-	-	7,651	\$ 7,651
Housing Property #1	-	-	-	-	57	\$ 57
Road Maintenance	-	-	76,005	-	-	\$ 76,005
<b>TOTAL SEWER CAPITAL OUTLAY</b>	<b>5,734,264</b>	<b>93,231</b>	<b>1,813,383</b>	<b>42,347</b>	<b>319,562</b>	<b>2,268,524</b>
<b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>	<b>1,555,175</b>	<b>61,610</b>	<b>165,947</b>	<b>1,974</b>	<b>266,138</b>	<b>495,667</b>

The Downtown Groveland/BOF Sewer Collection Rehab Project expenses were \$45,773 invoiced from AM Consulting Engineers for construction inspections, project updates, progress meetings and construction of LS rehabilitation improvements.

The Wastewater Pump Replacement expenses were \$9,652 invoiced by Thomas & Associates for a replacement effluent pump.

The Wastewater Improvement project expenses were \$256,239 for AM Consulting Engineers submittal reviews, responses to contractor's requests for information, construction updates and information submissions to the State.

The Hetch Hetchy Railroad Project expenses of \$190 for White Brenner legal expenses related to land acquisition, and Benchmark Engineering for land survey meetings.

The District received a FEMA Agreement Grant for storm damage repairs and the expenses of \$7,651 were invoiced from AM Consulting for topographical surveys.

The Housing Property #1 expense of \$57 was paid to Lawson Home Services for a home pest inspection.

## FIRE FUND

Fire	2023/24 Annual Budget					Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining %
	Budget	Quarter 1	Quarter 2	Quarter 3	Quarter 4			
Property taxes	\$ 1,280,616	\$ 88	\$ 761,385	\$ 4,128	\$ 533,965	\$ 1,299,566	\$ 18,950	-1%
Other operating revenues	425,462	0	372,419	0	12,791	385,210	(40,252)	9%
Other nonoperating revenues	34,928	11,702	9,409	14,225	42,235	77,570	42,642	-122%
<b>Total Revenues</b>	<b>1,741,006</b>	<b>11,790</b>	<b>1,143,213</b>	<b>18,353</b>	<b>588,991</b>	<b>1,762,347</b>	<b>21,341</b>	
Salaries and benefits	(156,683)	(25,646)	(18,071)	(23,069)	(22,350)	(89,135)	67,548	43%
Cal Fire Contract	(1,228,400)	(267,646)	1,221	(279,523)	(510,398)	(1,056,345)	172,055	14%
Utilities	(26,250)	(4,857)	(5,239)	(4,773)	(4,390)	(19,259)	6,991	27%
Leases	(293)	(94)	(53)	(88)	(70)	(305)	(12)	-4%
Other operating expenses	(183,862)	(36,103)	(43,015)	(41,926)	(37,460)	(158,504)	25,358	14%
Tfr. to PERS Unfunded Liability	(55,958)	(53,461)	0	0	0	(53,461)	2,497	4%
<b>Total Expenses</b>	<b>(1,651,446)</b>	<b>(387,807)</b>	<b>(65,157)</b>	<b>(349,378)</b>	<b>(574,667)</b>	<b>(1,377,009)</b>	<b>274,437</b>	
<b>Capital Outlay (fixed assets)</b>	<b>(114,118)</b>	<b>(9,725)</b>	<b>(26,170)</b>	<b>(3,776)</b>	<b>(91,599)</b>	<b>(39,671)</b>	<b>74,447</b>	<b>65%</b>
<b>Net Profit (Loss)</b>	<b>\$ (24,558)</b>	<b>\$ (385,742)</b>	<b>\$ 1,051,886</b>	<b>\$ (334,801)</b>	<b>\$ (77,274)</b>	<b>\$ 345,667</b>	<b>\$ 370,225</b>	

### REVENUE

Revenue exceeded the annual budget by \$21,341 with Property Taxes and Non-Operating Revenues performing better than anticipated. The annual Other Operating Revenue budget of \$425,462 consists of the Fuel Infrastructure Grant reimbursement in which the District received \$325,653 during the fiscal year. It also includes CERT and Fire Equipment Rental Revenue which are both variable and did not meet budget expectations. Notable Q4 Other Non-Operating Revenues included \$23,900 Office of Traffic Safety grant and \$7,498 for Volunteer Fire Capacity (VFC) grant reimbursements.

### EXPENSES

Operating Expenses for the fiscal year came in under budget by \$274,437 which is a result of having unfilled positions, the CalFire Schedule A contract billed lower than the budgeted, and overall operating expenses were lower than expected. Q4 expenses are in line with previous quarters and include safety supplies, janitorial, fuel, and administrative office expenses. Lease payments totaled \$70 and there were no expenses for the Pension Unfunded Liability.

### CAPITAL OUTLAY

The 4<sup>th</sup> quarter capital expenses and recap are as follows:

FIRE CAPITAL OUTLAY						
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2023/24 YTD Spent
Asphalt repair (driveway/employee parking area)	17,577	-	16,508	-	-	16,508
GCSD Infrastructure Fuel Reduction Project	-	-	-	-	91,001	91,001
Hetch Hetchy RR Project	20,200	9,688	7,804	-	190	17,682
Kitchen Remodel	70,000	-	-	-	400	400
<b>FUND SHARE CAPITAL OUTLAY-5%</b>	<b>6,341</b>	<b>-</b>	<b>-</b>	<b>3,776</b>	<b>-</b>	<b>3,776</b>
<b>Unbudgeted Items</b>						
Admin Parking Lot - Syr Plan	-	37	1,859	-	-	1,896
Housing Property #1	-	-	-	-	8	8
<b>TOTAL FIRE CAPITAL OUTLAY</b>	<b>114,118</b>	<b>9,725</b>	<b>26,170</b>	<b>3,776</b>	<b>91,599</b>	<b>131,270</b>

The GCSO Infrastructure Fuel Reduction Project is grant funded with \$91,001 invoiced from Crook Logging for clearing work performed on 36.06 acres.

The Hetch Hetchy Railroad Project expenses of \$190 for White Brenner legal expenses related to land acquisition, and Benchmark Engineering for land survey meetings.

The Firehouse Kitchen Remodel expenses of \$400 billed by Les Dean for drafting remodel plans.

The Housing Property #1 expense of \$8 was paid to Lawson Home Services for home pest inspection.

## PARKS FUND

Parks	2023/24 Annual Budget	Quarter1	Quarter 2	Quarter 3	Quarter 4	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 111,359	\$ 8	\$ 66,857	\$ 359	\$ 46,529	\$ 113,753	\$ 2,394	-2%
Other operating revenues	3,250	1,040	1,235	1,695	1,444	5,414	2,164	-67%
Other nonoperating revenues	625,201	73,553	160,489	57,014	44,261	335,317	(289,884)	46%
<b>Total Revenue</b>	<b>739,810</b>	<b>74,601</b>	<b>228,581</b>	<b>59,068</b>	<b>92,235</b>	<b>454,484</b>	<b>(285,326)</b>	
Salaries and benefits	(51,764)	(15,970)	(10,878)	(11,267)	(20,611)	(58,726)	(6,962)	-13%
Utilities	(41,700)	(23,708)	(20,397)	(5,535)	(14,765)	(64,405)	(22,705)	-54%
Leases	(58)	(19)	(11)	(18)	(14)	(61)	(3)	-5%
Other operating expenses	(58,262)	(10,140)	(7,927)	(9,943)	(31,337)	(59,347)	(1,085)	-2%
Transfer to Pension	(2,475)	(2,257)	(0)	0	0	(2,257)	218	9%
<b>Total Expenses</b>	<b>(154,259)</b>	<b>(52,094)</b>	<b>(39,213)</b>	<b>(26,763)</b>	<b>(66,727)</b>	<b>(184,797)</b>	<b>(30,538)</b>	
<b>Capital outlay (fixed assets)</b>	<b>(725,354)</b>	<b>(212,597)</b>	<b>(69,218)</b>	<b>(21,746)</b>	<b>(147,376)</b>	<b>(303,561)</b>	<b>421,793</b>	<b>58%</b>
<b>Net Profit (Loss)</b>	<b>\$ (139,803)</b>	<b>\$ (190,090)</b>	<b>\$ 120,150</b>	<b>\$ 10,559</b>	<b>\$ (121,868)</b>	<b>\$ (33,873)</b>	<b>\$ 105,930</b>	

## REVENUE

Operating Revenue has exceeded budget expectations by \$4,558 due to a small increase in the collection of Property Taxes and increased Use Fees and Dog Park Permits throughout the fiscal year. The annual Other Non-Operating Revenues budget of \$625,201 includes the Clean CA – Groveland Asset Beautification and Rehabilitation Grant Project which is still in process and the remaining grant revenue will be received in FY25. The Q4 Non-Operating Revenue included a \$7,000 Public Assistance Grant for winter storm damage at the Dog Park, and cell tower rental fees.

## EXPENSES

Park Expenses exceeded the annual budget by \$30,538 mainly due to Salaries, Benefits and Utility fees. As noted in previous quarterly reports, these overages are due to additional work and upgrades performed at Dog Park, the Ball Field, and Mary Laveroni throughout the year. Notable fourth-quarter expenses include \$19,005 for Grant Application Assistance which will be reimbursed through T.C. Transportation Council. Lease payments totaled \$14 and there were no expenses for the Pension Unfunded Liability.

**CAPITAL OUTLAY**

The 4<sup>th</sup> quarter capital expenses and recap are as follows:

PARK CAPITAL OUTLAY						
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2023/24 YTD Spent
Park Parking Lot Repair	14,625	-	5,172	-	-	5,172
Groveland Asset Rehabilitation and Beautification Project	689,261	202,909	55,716	20,990	147,104	426,720
Hetch Hetchy RR Project	20,200	9,688	7,884	-	270	17,842
<b>FUND SHARE CAPITAL OUTLAY-1%</b>	<b>1,268</b>	<b>-</b>	<b>-</b>	<b>755</b>	<b>-</b>	<b>755</b>
Unbudgeted Items						
Admin Parking Lot - Syr Plan	-	-	446	-	-	446
Housing Property #1	-	-	-	-	2	2
<b>TOTAL PARK CAPITAL OUTLAY</b>	<b>725,354</b>	<b>212,597</b>	<b>69,218</b>	<b>21,746</b>	<b>147,376</b>	<b>451,523</b>

The Groveland Asset Rehabilitation and Beautification Project expenses totaled \$147,104. These expenses are primarily related to the finalization of the Chamber of Commerce Downtown Groveland Beautification collaboration. Purchases include planters, benches, concrete, and public relations materials.

The Hetch Hetchy Railroad Project expenses of \$270 for White Brenner legal expenses related to land acquisition, and Benchmark Engineering for land survey meetings.

The Housing Property #1 expense of \$2 was paid to Lawson Home Services for home pest inspection.

## Budget to Actual 4th Quarter Report Groveland Community Services District

For 4th Quarter Ended June 2024

Total - District-Wide	2023/24 Annual Budget	Quarter1	Quarter 2	Quarter 3	Quarter 4	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 3,426,499	\$ 858,127	\$ 858,508	\$ 859,172	\$ 860,630	\$ 3,436,437	\$ 9,938	0%
Variable rates	1,415,793	564,733	345,952	247,165	\$ 329,569	1,487,419	71,626	-5%
Property taxes	1,391,975	96	828,242	4,487	\$ 580,495	1,413,319	21,344	-2%
Other operating revenues	546,712	40,627	423,776	24,001	\$ 55,416	543,821	(2,891)	1%
Other nonoperating revenues	11,922,500	213,687	2,575,657	778,840	\$ 497,110	4,065,295	(7,857,205)	66%
<b>Total Revenues</b>	<b>18,703,479</b>	<b>1,677,270</b>	<b>5,032,135</b>	<b>1,913,666</b>	<b>2,323,219</b>	<b>10,946,291</b>	<b>(7,757,188)</b>	
Salaries and benefits	(3,209,599)	(750,155)	(663,505)	(754,750)	(709,441)	(2,877,851)	331,748	10%
Cost of water	(166,341)	(30,231)	(40,560)	(8,966)	(34,894)	(114,651)	51,690	31%
Utilities	(408,200)	(125,614)	(116,794)	(89,174)	(104,479)	(436,061)	(27,861)	-7%
Cal Fire contract	(1,228,400)	(267,646)	1,221	(279,523)	(510,398)	(1,056,345)	172,055	14%
Other operating expenses	(2,328,954)	(643,101)	(500,255)	(339,503)	(322,067)	(1,804,926)	524,028	23%
Leases: prin+interest	(10,811)	(6,858)	(1,057)	(1,741)	(1,400)	(11,103)	(292)	-3%
Transfer to Pension	(291,044)	(267,890)	0	-	-	(267,890)	23,154	8%
<b>Total Expenses</b>	<b>(7,643,349)</b>	<b>(2,091,495)</b>	<b>(1,320,950)</b>	<b>(1,473,657)</b>	<b>(1,682,678)</b>	<b>(6,568,827)</b>	<b>1,074,522</b>	
<b>Capital outlay (fixed assets)</b>	<b>(15,723,283)</b>	<b>(457,944)</b>	<b>(2,397,794)</b>	<b>(584,528)</b>	<b>(954,327)</b>	<b>(3,440,266)</b>	<b>12,283,017</b>	<b>78%</b>
<b>Net profit (loss)</b>	<b>\$ (4,663,153)</b>	<b>\$ (872,169)</b>	<b>\$ 1,313,392</b>	<b>\$ (144,518)</b>	<b>\$ (313,786)</b>	<b>\$ 937,198</b>	<b>\$ 5,600,351</b>	
Debt Service Collections	938,071	238,947	239,199	239,554	239,845	957,546		
Debt Service: Prin/Interest	(619,876)	(291,924)	0	(336,285)	-	(628,208)		
	318,195	(52,977)	239,200	(96,730)	239,845	329,338		



**Budget to Actual 4th Quarter Report**  
**Groveland Community Services District**

Water	2023/24 Annual Budget	Quarter1	Quarter 2	Quarter 3	Quarter 4	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Fixed rates	\$ 1,654,118	\$ 414,612	\$ 414,605	\$ 415,170	\$ 415,525	\$ 1,659,912	\$ 5,794	0%
Variable rates	900,148	367,154	219,912	152,203	208,859	\$ 948,128	47,980	-5%
Other operating revenues	82,550	33,743	36,227	16,159	28,994	\$ 115,123	32,573	-39%
Other nonoperating revenues	6,845,087	77,915	112,650	292,078	345,751	\$ 828,395	(6,016,692)	88%
<b>Total Revenue</b>	<b>9,481,903</b>	<b>893,424</b>	<b>783,395</b>	<b>875,610</b>	<b>999,130</b>	<b>3,551,559</b>	<b>(5,930,344)</b>	
Salaries	(1,180,201)	(239,942)	(248,180)	(291,967)	(286,780)	(1,066,869)	113,332	10%
Benefits	(497,664)	(153,710)	(100,905)	(121,674)	(97,227)	(473,516)	24,148	5%
Cost of water	(166,341)	(30,231)	(40,560)	(8,966)	(34,894)	(114,651)	51,690	31%
Utilities	(168,000)	(50,877)	(52,144)	(37,842)	(47,353)	(188,216)	(20,216)	-12%
Other operating expenses	(1,246,576)	(363,666)	(285,487)	(199,447)	(135,163)	(983,763)	262,813	21%
Leases	(8,287)	(6,051)	(598)	(985)	(784)	(8,418)	(131)	-2%
Pension Unfunded Liability	(138,577)	(126,400)	(0)	-	-	(126,400)	12,177	9%
<b>Total Expenses</b>	<b>(3,405,646)</b>	<b>(970,877)</b>	<b>(727,874)</b>	<b>(660,880)</b>	<b>(602,201)</b>	<b>(2,961,832)</b>	<b>443,814</b>	
<b>Capital outlay (Fixed assets)</b>	<b>(9,149,547)</b>	<b>(142,391)</b>	<b>(489,022)</b>	<b>(487,963)</b>	<b>(395,791)</b>	<b>(1,515,168)</b>	<b>7,634,379</b>	<b>83%</b>
<b>Net profit (loss)</b>	<b>\$ (3,073,290)</b>	<b>\$ (219,844)</b>	<b>\$ (433,502)</b>	<b>\$ (273,233)</b>	<b>\$ 1,137</b>	<b>\$ (925,441)</b>	<b>\$ 2,147,849</b>	
Debt Service Collections	609,472	156,683	156,804	157,047	157,188	627,722		
Debt Service Prin/Interest	(513,994)	(255,617)	0	(266,710)	-	(522,327)		
	95,478	(98,934)	156,805	(109,664)	157,188	105,395		

**Budget to Actual 4th Quarter Report**  
*Groveland Community Services District*

Sewer	2023/24 Annual Budget					Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$		CY Actual Vs. CY Budget-Remaining%
	Budget	Quarter1	Quarter 2	Quarter 3	Quarter 4		Budget-Remaining \$	Remaining%	
Fixed rates	\$ 1,772,381	\$ 443,515	\$ 443,904	\$ 444,002	\$ 445,105	\$ 1,776,525	\$ 4,144	0%	
Variable rates	515,645	197,579	126,039	94,962	120,710	\$ 539,290	23,645	-5%	
Other operating revenues	35,450	5,844	13,895	6,147	12,187	\$ 38,073	2,623	-7%	
Other nonoperating revenues	4,417,284	50,517	2,293,109	415,524	64,862	\$ 2,824,012	(1,593,272)	36%	
<b>Total Revenue</b>	<b>6,740,760</b>	<b>697,455</b>	<b>2,876,947</b>	<b>960,635</b>	<b>642,864</b>	<b>5,177,900</b>	<b>(1,562,860)</b>		
Salaries	(941,793)	(194,308)	(206,779)	(216,912)	(210,437)	(828,436)	113,357	12%	
Benefits	(381,494)	(120,579)	(78,692)	(89,862)	(72,036)	(361,169)	20,325	5%	
Utilities	(172,250)	(46,172)	(39,014)	(41,023)	(37,971)	(164,181)	8,069	5%	
Other operating expenses	(840,254)	(233,192)	(163,826)	(88,187)	(118,107)	(603,312)	236,942	28%	
Leases	(2,231)	(713)	(406)	(668)	(532)	(2,319)	(88)	-4%	
Pension Unfunded Liability	(94,034)	(85,772)	0	0	0	(85,772)	8,262	9%	
<b>Total Expenses</b>	<b>(2,432,056)</b>	<b>(680,736)</b>	<b>(488,716)</b>	<b>(436,652)</b>	<b>(439,084)</b>	<b>(2,045,188)</b>	<b>386,868</b>		
<b>Capital Outlay (fixed assets)</b>	<b>(5,734,264)</b>	<b>(93,231)</b>	<b>(1,813,383)</b>	<b>(71,043)</b>	<b>(319,562)</b>	<b>(2,297,220)</b>	<b>3,437,044</b>	60%	
<b>Net profit (loss)</b>	<b>\$ (1,425,560)</b>	<b>\$ (76,512)</b>	<b>\$ 574,847</b>	<b>\$ 452,939</b>	<b>\$ (115,782)</b>	<b>\$ 835,492</b>	<b>\$ 2,261,052</b>		
Debt Service Collections	328,599	82,264	82,395	82,508	82,657	329,824			
Debt Service:Prin/Interest	(105,882)	(36,307)	-	(69,575)	-	(105,882)			
	222,717	45,957	82,395	12,933	82,657	223,942			

**Budget to Actual 4th Quarter Report**  
*Groveland Community Services District*

Total - Governmental Funds	2023/24 Annual Budget					Year-to-date Actuals		CY Actual Vs. CY Budget-Remaining \$		CY Actual Vs. CY Budget-Remaining%
	Budget	Quarter1	Quarter 2	Quarter 3	Quarter 4	Actuals	Budget-Remaining \$			
Property taxes	\$ 1,391,975	\$ 96	\$ 828,242	\$ 4,487	\$ 580,495	\$ 1,413,319	\$ 21,344		-2%	
Other operating revenues	428,712	1,040	373,654	1,695	14,235	390,624	(38,088)		9%	
Other nonoperating revenues	660,129	85,255	169,898	71,239	86,496	412,888	(247,241)		37%	
<b>Total Revenues</b>	<b>2,480,816</b>	<b>86,391</b>	<b>1,371,794</b>	<b>77,421</b>	<b>681,226</b>	<b>2,216,831</b>	<b>(263,985)</b>			
Salaries and benefits	(208,447)	(41,616)	(28,949)	(34,336)	(42,961)	(147,861)	60,586		29%	
Utilities	(67,950)	(28,565)	(25,636)	(10,308)	(19,155)	(83,664)	(15,714)		-23%	
Cal Fire Contract	(1,228,400)	(267,646)	1,221	(279,523)	(510,398)	(1,056,345)	172,055		14%	
Other operating expenses	(242,124)	(46,243)	(51,942)	(51,869)	(68,796)	(217,851)	24,273		10%	
Leases	(293)	(94)	(53)	(88)	(70)	(305)	(12)		-4%	
Transfer to Pension/Unfunded	(58,433)	(55,718)	-	-	-	(55,718)	2,715		5%	
<b>Total Expenses</b>	<b>(1,805,647)</b>	<b>(439,882)</b>	<b>(105,359)</b>	<b>(376,124)</b>	<b>(641,380)</b>	<b>(1,561,745)</b>	<b>243,902</b>			
<b>Capital outlay (fixed assets)</b>	<b>(839,472)</b>	<b>(222,322)</b>	<b>(95,388)</b>	<b>(25,521)</b>	<b>(238,974)</b>	<b>(343,232)</b>	<b>496,240</b>		59%	
<b>Net profit (loss)</b>	<b>\$ (164,303)</b>	<b>\$ (575,813)</b>	<b>\$ 1,171,046</b>	<b>\$ (324,225)</b>	<b>\$ (199,128)</b>	<b>\$ 311,855</b>	<b>\$ 476,158</b>			

**Budget to Actual 4th Quarter Report**  
*Groveland Community Services District*

Fire	2023/24 Annual Budget		Quarter1	Quarter 2	Quarter 3	Quarter 4	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 1,280,616	\$ 88	\$ 761,385	\$ 4,128	\$ 533,965	\$ 1,299,566	\$ 18,950	-1%	
Other operating revenues	425,462	0	372,419	0	12,791	\$ 385,210	(40,252)	9%	
Other nonoperating revenues	34,928	11,702	9,409	14,225	42,235	\$ 77,570	42,642	-122%	
<b>Total Revenues</b>	<b>1,741,006</b>	<b>11,790</b>	<b>1,143,213</b>	<b>18,353</b>	<b>588,991</b>	<b>1,762,347</b>	<b>21,341</b>		
Salaries and benefits	(156,683)	(25,646)	(18,071)	(23,069)	(22,350)	(89,135)	67,548	43%	
Cal Fire Contract	(1,228,400)	(267,646)	1,221	(279,523)	(510,398)	(1,056,345)	172,055	14%	
Utilities	(26,250)	(4,857)	(5,239)	(4,773)	(4,390)	(19,259)	6,991	27%	
Leases	(293)	(94)	(53)	(88)	(70)	(305)	(12)	-4%	
Other operating expenses	(183,862)	(36,103)	(43,015)	(41,926)	(37,460)	(158,504)	25,358	14%	
Tfr. to PERS Unfunded Liability	(55,958)	(53,461)	0	0	0	(53,461)	2,497	4%	
<b>Total Expenses</b>	<b>(1,651,446)</b>	<b>(387,807)</b>	<b>(65,157)</b>	<b>(349,378)</b>	<b>(574,667)</b>	<b>(1,377,009)</b>	<b>274,437</b>		
<b>Capital Outlay (fixed assets)</b>	<b>(114,118)</b>	<b>(9,725)</b>	<b>(26,170)</b>	<b>(3,776)</b>	<b>(91,599)</b>	<b>(39,671)</b>	<b>74,447</b>	<b>65%</b>	
<b>Net Profit (Loss)</b>	<b>\$ (24,558)</b>	<b>\$ (385,742)</b>	<b>\$ 1,051,886</b>	<b>\$ (334,801)</b>	<b>\$ (77,274)</b>	<b>\$ 345,667</b>	<b>\$ 370,225</b>		

**Budget to Actual 4th Quarter Report**  
*Groveland Community Services District*

<b>Parks</b>	<b>2023/24 Annual</b>					<b>Year-to-date</b>	<b>CY Actual Vs. CY</b>	
	<b>Budget</b>	<b>Quarter1</b>	<b>Quarter 2</b>	<b>Quarter 3</b>	<b>Quarter 4</b>		<b>Actuals</b>	<b>Budget-Remaining \$</b>
Property taxes	\$ 111,359	\$ 8	\$ 66,857	\$ 359	\$ 46,529	\$ 113,753	\$ 2,394	-2%
Other operating revenues	3,250	1,040	1,235	1,695	1,444	\$ 5,414	2,164	-67%
Other nonoperating revenues	625,201	73,553	160,489	57,014	44,261	\$ 335,317	(289,884)	46%
<b>Total Revenue</b>	<b>739,810</b>	<b>74,601</b>	<b>228,581</b>	<b>59,068</b>	<b>92,235</b>	<b>454,484</b>	<b>(285,326)</b>	
Salaries and benefits	(51,764)	(15,970)	(10,878)	(11,267)	(20,611)	(58,726)	(6,962)	-13%
Utilities	(41,700)	(23,708)	(20,397)	(5,535)	(14,765)	(64,405)	(22,705)	-54%
Leases	(58)	(19)	(11)	(18)	(14)	(61)	(3)	-5%
Other operating expenses	(58,262)	(10,140)	(7,927)	(9,943)	(31,337)	(59,347)	(1,085)	-2%
Transfer to Pension	(2,475)	(2,257)	(0)	0	0	(2,257)	218	9%
<b>Total Expenses</b>	<b>(154,259)</b>	<b>(52,094)</b>	<b>(39,213)</b>	<b>(26,763)</b>	<b>(66,727)</b>	<b>(184,797)</b>	<b>(30,538)</b>	
<b>Capital outlay (fixed assets)</b>	<b>(725,354)</b>	<b>(212,597)</b>	<b>(69,218)</b>	<b>(21,746)</b>	<b>(147,376)</b>	<b>(303,561)</b>	<b>421,793</b>	<b>58%</b>
<b>Net Profit (Loss)</b>	<b>\$ (139,803)</b>	<b>\$ (190,090)</b>	<b>\$ 120,150</b>	<b>\$ 10,559</b>	<b>\$ (121,868)</b>	<b>\$ (33,873)</b>	<b>\$ 105,930</b>	

Groveland Community Services District

FY24

Capital Outlay

FUND SHARE CAPITAL OUTLAY						
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2023/24 YTD Spent
Truck #8 Replacemnt	45,875	43,598	-	-	-	43,598
Truck #7 Replacement	80,950			75,516		
<b>TOTAL FUND SHARE CAPITAL OUTLAY</b>	<b>126,825</b>	<b>43,598</b>	<b>-</b>	<b>75,516</b>	<b>-</b>	<b>43,598</b>

Groveland Community Services District

FY24

Capital Outlay

WATER CAPITAL OUTLAY						
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2023/24 YTD Spent
Downtown Groveland/BOF Water System Rehab Project (CDBG) - Grant	3,267,500	-	10,048	-	-	10,048
General Water Improvements	40,000	-	-	-	-	-
Water Pump Replacements/Repair	25,000	-	-	73,914	-	73,914
Treatment Plant General Improvements/Replacements	27,500	-	-	-	-	-
Big Creek-2G Clearwell, Butler Way Bypass - Grant	466,998	8,586	249,754	166,858	-	425,198
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	4,944,527	17,618	82,582	64,653	262,810	427,663
New OSG Unit @ Big Creek	66,000	-	-	7,943	31,770	39,713
New OSG Unit @ 2G	66,000	-	-	7,943	31,770	39,713
Chlorine analyzer for WTP x 4	50,000	36,331	-	-	-	36,331
New AC/Heater Unit for Operations Building	15,000	-	-	-	-	-
New (PLCs) Programmable Logic Controllers for Big Creek WTP	110,000	-	-	55,200	55,200	110,400
<b>FUND SHARE CAPITAL OUTLAY-56%</b>	<b>71,022</b>	<b>29,647</b>	<b>-</b>	<b>42,289</b>	<b>-</b>	<b>71,936</b>
<b>Unbudgeted Items</b>						
Generator Installations	-	50,209	24,783	-	-	74,992
Admin Parking Lot - 5 yr Plan	-	-	24,558	-	-	24,558
BC WTP Asphalt Rehab	-	-	86,809	-	-	86,809
Water Fill Station - Grant	-	-	10,489	69,164	8,864	88,517
Housing Property #1	-	-	-	-	84	84
FEMA Agreement - Grant	-	-	-	-	5,293	5,293
<b>TOTAL WATER CAPITAL OUTLAY</b>	<b>9,149,547</b>	<b>142,391</b>	<b>489,022</b>	<b>487,963</b>	<b>395,791</b>	<b>1,515,168</b>
<b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>	<b>470,522</b>	<b>116,187</b>	<b>146,197</b>	<b>187,288</b>	<b>118,824</b>	<b>558,449</b>

Groveland Community Services District

FY24

Capital Outlay

SEWER CAPITAL OUTLAY						
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2023/24 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project - Grant	4,179,089	31,621	1,647,438	40,373	45,773	1,765,205
Wastewater Pump Replacements	38,950	-	-	-	9,652	9,652
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,297,000	-	578	1,974	256,239	258,790
Asphalt Rehabilitation	150,831	-	56,300	-	-	56,300
Hetch Hetchy RR Project	20,200	9,688	7,804	-	190	17,682
<b>FUND SHARE CAPITAL OUTLAY-38%</b>	<b>48,194</b>	<b>13,951</b>	<b>-</b>	<b>28,696</b>	<b>-</b>	<b>42,647</b>
<b>Unbudgeted Items</b>						
Excavation Wand - Vac Con Unit	-	13,589	-	-	-	\$ 13,589
Generator Installations	-	24,382	8,261	-	-	\$ 32,643
Admin Parking Lot - 5yr Plan	-	-	16,998	-	-	\$ 16,998
FEMA Agreement - Grant	-	-	-	-	7,651	\$ 7,651
Housing Property #1	-	-	-	-	57	\$ 57
Road Maintenance	-	-	76,005	-	-	\$ 76,005
<b>TOTAL SEWER CAPITAL OUTLAY</b>	<b>5,734,264</b>	<b>93,231</b>	<b>1,813,383</b>	<b>71,043</b>	<b>319,562</b>	<b>2,297,220</b>
<b>TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)</b>	<b>1,555,175</b>	<b>61,610</b>	<b>165,947</b>	<b>30,670</b>	<b>266,138</b>	<b>524,364</b>



Groveland Community Services District


FY24

Capital Outlay

FIRE CAPITAL OUTLAY						
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2023/24 YTD Spent
Asphalt repair (driveway/employee parking area)	17,577	-	16,508	-	-	16,508
GCSO Infrastructure Fuel Reduction Project		-	-	-	91,001	91,001
Hetch Hetchy RR Project	20,200	9,688	7,804	-	190	17,682
Kitchen Remodel	70,000	-	-	-	400	400
<b>FUND SHARE CAPITAL OUTLAY-5%</b>	<b>6,341</b>	<b>-</b>	<b>-</b>	<b>3,776</b>	<b>-</b>	<b>3,776</b>
<b>Unbudgeted Items</b>						
Admin Parking Lot - 5yr Plan	-	37	1,859	-	-	1,896
Housing Property #1	-	-	-	-	8	8
<b>TOTAL FIRE CAPITAL OUTLAY</b>	<b>114,118</b>	<b>9,725</b>	<b>26,170</b>	<b>3,776</b>	<b>91,599</b>	<b>131,270</b>

Groveland Community Services District  
 FY24  
 Capital Outlay

PARK CAPITAL OUTLAY						
CIP Project	Adopted 23/24	Quarter 1	Quarter 2	Quarter 3	Quarter 4	2023/24 YTD Spent
Park Parking Lot Repair	14,625	-	5,172	-	-	5,172
Groveland Asset Rehabilitation and Beautification Project	689,261	202,909	55,716	20,990	147,104	426,720
Hetch Hetchy RR Project	20,200	9,688	7,884		270	17,842
<b>FUND SHARE CAPITAL OUTLAY-1%</b>	1,268	-	-	755	-	755
<b>Unbudgeted Items</b>						
Admin Parking Lot - 5yr Plan	-	-	446	-	-	446
Housing Property #1	-	-	-	-	2	2
<b>TOTAL PARK CAPITAL OUTLAY</b>	<b>725,354</b>	<b>212,597</b>	<b>69,218</b>	<b>21,746</b>	<b>147,376</b>	<b>451,523</b>

GROVELAND COMMUNITY SERVICES DISTRICT				Enterprise & D/G Funds			Government Funds		
Quarterly Investment/Treasurer's Report									
Quarter Balances @ 06/30/2024									
Cash Accounts	Acct	Interest Rate	YTD Interest Jan-Dec 2024	Water	Sewer	Grunsky	Fire	Parks	G/L Totals
Mechanics Bank Operating Account	4498	0	-	405,363.98	623,892.66	3,064.37	526,491.30	20,464.74	1,579,277.05
Mechanics Bank Payroll Account	2426	0	-	(21,229.42)	(3,129.07)		17,459.40	11,852.34	4,953.25
LAIF	5001	4.30%	902.03	16,641.40	18,117.76	3,279.55	3,664.51	36.10	41,739.32
CA Class Bond Payment Reserve	01-029	5.43%	60,476.94	1,374,982.97	1,106,708.86				2,481,691.83
Mechanics General Investment Fund	1230	5.12%	49,938.30	278,332.89	653,471.59	4,939.28	395,803.06	128,656.48	1,461,203.30
Mechanics Checking	4285	0.00%	-	1,644,172.84					1,644,172.84
CA Class General Interest	9001	5.43%	59,588.74	887,450.11	805,340.63	4,916.66	412,996.17	132,748.75	2,243,452.32
Mechanics Park Asset Fund	1235	4.39%	4,764.23					207,668.81	207,668.81
Cash Drawer				168.00	132.00				300.00
Petty Cash				100.00	100.00				200.00
				4,585,982.76	3,204,634.43	16,199.86	1,356,414.44	501,427.22	9,664,658.72
<b>2024 YTD Interest Earned</b>		Jan-Dec	<u>\$ 175,670.24</u>						
"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	GM			Date	8/27/2024