

*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 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 GCSF 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 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%
<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  
Final FY 2023/24 Annual Budget  
Capital Outlay**

<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>

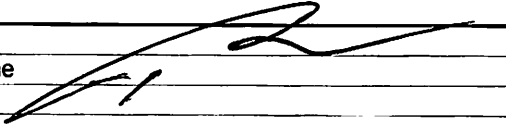
**Groveland Community Services District**  
**Final FY 2023/24 Annual Budget**  
**Capital Outlay**

<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  
 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
<b>FUND SHARE CAPITAL OUTLAY-1%</b>	1,268	
<b>TOTAL PARK CAPITAL OUTLAY</b>	<b>725,354</b>	<b>212,597</b>

GROVELAND COMMUNITY SERVICES DISTRICT									
Quarterly Investment/Treasurer's Report				Enterprise & D/G Funds			Government Funds		
Quarter Balances @09/30/23									
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
				-					-
<b>2023 YTD Interest Earned</b>		<b>Jan-Dec</b>	<b>\$ 315,580.00</b>						
"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	11-20-2023