

December 17, 2025

1st Quarter Financial Statement Memo for FY 2025-2026

Authored by: Michelle Ronning, Finance Officer

The following is an overview of the Groveland Community Services District's revenues and expenses for Water, Sewer, Fire, and Park Funds, including capital expenditures, for the period from July 1, 2025 to September 30, 2025 (FY26, Q1).

WATER FUND

Water	2025/26 Annual Budget	Quarter1	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget- Remaining%
Fixed rates	\$ 1,911,280	\$ 482,441	\$ 482,441	\$ (1,428,839)	75%
Variable rates	1,481,514	596,764	\$ 596,764	(884,750)	60%
Other operating revenues	100,724	28,606	\$ 28,606	(72,118)	72%
Other nonoperating revenues	8,879,595	72,669	\$ 72,669	(8,806,926)	99%
Total Revenue	12,373,113	1,180,480	1,180,480	(11,192,633)	
Salaries	1,516,650	293,811	293,811	(1,222,839)	81%
Benefits	631,193	165,708	165,708	(465,485)	74%
Cost of water	174,734	59,463	59,463	(115,271)	66%
Utilities	249,248	56,942	56,942	(192,306)	77%
Other operating expenses	1,286,409	428,422	428,422	(857,987)	67%
Leases	8,411	5,765	5,765	(2,646)	31%
Pension Unfunded Liability	174,313	46,343	46,343	(127,970)	73%
Total Expenses	4,040,958	1,056,454	1,056,454	(2,984,504)	
Capital outlay (Fixed assets)	(9,178,699)	(3,484,644)	(3,484,644)	5,694,055	62%
Net profit (loss)	\$ 7,235,372	\$ (1,247,710)	\$ (1,247,710)	\$ (8,483,082)	
Debt Service Collections	629,124	157,443	157,443		
Debt Service Prin/Interest	26,756	12,212	12,212		
	655,880	169,655	169,655		

REVENUE

Water fund revenues are on target at the end of the first quarter. Fixed Rates revenue are in line right in line with the budget, totaling \$482,441 (25%). Variable Rate revenue is trending higher at \$596,764 (40%) due to increased consumption during the summer months.

Other Operating Revenue totals \$28,606 (28%) and includes \$4,652 from other water sales and charges, \$2,924 in transfer fees, \$5,034 in miscellaneous administrative fees, \$11,252 in late penalty fees, and the remaining amount from other fees and late charges.

Other Non-Operating Revenue totals \$72,669 (1%) and includes \$35,984 in grant reimbursements of which \$23,598 was for the FEMA Winter Storms Project, \$2,409 for the TPPA Small Energy Efficiency Grant, \$1,157 for the IRWMP Water Fill Station, and \$8,821 for the CDBG Groveland BOF Water Distribution Project. It also includes \$23,357 in expense refunds from Mountain Tunnel Constructors for the reinstallation of a turbine pump at Big Creek and \$4,637.45 for the SDRMA billing audit reimbursement, along with \$13,234 in earned interest.

EXPENSES

Overall, expenses are in line with the budget at the end of the first quarter. Salary expenses totaled \$293,811 (19%), and Benefits totaled \$165,708 (26%), which includes the full \$39,940 payment for workers' compensation insurance.

The Cost of Water was \$59,463 (34%), and Utilities totaled \$56,942 (23%), with \$45,919 of that amount attributed to electricity charges paid to the Tuolumne Public Power Agency (TPPA), and the remaining costs covering propane and garbage services.

Other Operating Expenses amounted to \$428,422 (33%) and include \$186,184 for the full payment of general liability insurance, \$45,064 for repairs and maintenance, \$61,996 for memberships and subscriptions, \$11,657 in merchant fees, and \$6,384 for CPA audit fees, along with various other expenses such as office supplies, janitorial services, and telephone charges.

Lease expenses totaled \$5,765 (69%), which included \$765 for the copier and mail machines and \$5,000 paid to the Pine Mountain Lake Association for the AWS lease agreement.

The Pension Unfunded Liability was \$46,343 (27%). In previous years, this liability was paid in full each July, however, due to cash-flow considerations, the District has chosen to make monthly payments for the Miscellaneous Classic annual billing, while the Safety Personnel and Miscellaneous PEPRA rate plans were paid in full.

CAPITAL OUTLAY

WATER CAPITAL OUTLAY			
CIP Project	Adopted 25/26	Quarter 1	2024/25 YTD Spent
Downtown Groveland / BOF Construction - Grant	3,116,023	1,884,792	1,884,792
General Water Distribution Improvement	40,000	-	-
Treatment Plant Pipe / Paint	27,500	-	-
2022 Drought Resiliency Project - Admin - Grant	-	9,136	9,136
2022 Drought Resiliency Project - Well Design - Grant	647,000	72,190	72,190
2022 Drought Resiliency Project - Water Tank & Distribution - Grant	289,529	334,808	334,808
2022 Drought Resiliency Project - AWS - ATP Improvements - Grant	4,392,500	1,138,856	1,138,856
FEMA Agreement - Winter Storms - Grant	76,500	8,793	8,793
2G WTP OSG	90,000	-	-
Power Monitoring Project	49,000	34,834	34,834
PRV Maintenance	45,000	-	-
Tank 4 Overflow Improvements Project	172,167	-	-
VFD Project	187,000	-	-
FUND SHARE CAPITAL OUTLAY-56%	46,480	-	-
Unbudgeted Items			
Water Fill Station - IRWMP - Grant	-	174	174
Pump Control / Surge Valves	-	148	148
Airport Water Line Relocation	-	913	913
TOTAL WATER CAPITAL OUTLAY	9,178,699	3,484,644	3,484,644
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	610,667	35,895	35,895

First quarter capital expenses totaled \$3,484,644, distributed as follows:

- **Downtown Groveland / BOF Water System Rehab Project:** \$1,844,792 - Progress payments made to Sierra Mountain Construction totaled \$1,744,551 with an additional \$91,818 deposited in an escrow account for the project retainage. AM Consulting Engineers invoices totaled \$38,174 for project updates, preconstruction meetings, and agreement reviews. Other expenses included General Plumbing Supply and legal services.
- **Groveland Drought Resiliency Project:** \$1,554,990, which includes three sub-projects
 - **Project Administration:** \$9,136 of which \$ 6,354 was paid to AM Consulting Engineers for project administration and \$2,782 for legal services.
 - **Well Design:** \$72,190 of which \$67,925 was paid to Njirich & Sons, Inc for progress payment, \$3,460 to AM Consulting Engineers for project management, and \$805 for project signs.
 - **Water Tank & Distribution:** \$334,808 of which \$332,585 was paid to Njirich & Sons, Inc. for progress payment #8 and \$2,223 to AM Consulting Engineers for preparation of plans, DDW coordination, preparation of construction documents.
 - **AWS-ATP Improvements:** \$1,138,856 of which \$705,069 was paid to R Sutton Enterprises for the water line relocation progress payment, \$332,738 paid to Njirich & Sons. Inc for the site prep work and equipment relocation. AM Consultants were paid \$55,853 for construction document preparation,

construction inspection and coordination. PG&E permits were \$43,562, and \$805 for project signs.

- **FEMA Agreement:** \$8,793 paid to CA Fish & Wildlife for a standard agreement, and \$2,106 to the State Water Resources Control Board for permits.
- **Power Monitoring Project** - \$34,834 paid to Industrial Control and Design for progress payment #1 for installation of equipment at Big Creek and Second Garrotte wastewater treatment plants and integrate to SCADA.
- **Water Fill Station:** \$174 paid to T&C Signs for project signs.
- **Pump Control / Surge Valves:** \$148 paid to PML Hardware for project supplies.
- **Airport Waterline Relocation:** \$913 paid to John Gnipp to prepare a corner record and set a property pin that was destroyed during the project.

SEWER FUND

Sewer	2025/26 Annual		Year-to-date	CY Actual Vs. CY	CY Actual Vs. CY
	Budget	Quarter1	Actuals	Budget-Remaining	Budget-Remaining%
Fixed rates	\$ 2,891,342	\$ 713,311	\$ 713,311	\$ (2,178,031)	75%
Variable rates	192,500	91,884	\$ 91,884	(100,616)	52%
Other operating revenues	38,114	22,127	\$ 22,127	(15,987)	42%
Other nonoperating revenues	682,144	37,559	\$ 37,559	(644,585)	94%
Total Revenue	3,804,100	864,881	864,881	(2,939,219)	
Salaries	1,163,340	222,255	222,255	(941,085)	81%
Benefits	469,281	126,208	126,208	(343,073)	73%
Utilities	185,999	73,126	73,126	(112,873)	61%
Other operating expenses	942,012	280,459	280,459	(661,553)	70%
Leases	2,315	519	519	(1,796)	78%
Pension Unfunded Liability	118,284	31,447	31,447	(86,837)	73%
Total Expenses	2,881,231	734,014	734,014	(2,147,217)	
Capital Outlay (fixed assets)	(833,029)	(6,798)	(6,798)	826,231	99%
Net profit (loss)	\$ 5,852,302	\$ 1,592,097	\$ 1,592,097	\$ (4,260,205)	
Debt Service Collections	330,000	82,866	82,866		
Debt Service:Prin/Interest	96,537	26,403	26,403		
	426,537	109,269	109,269		

REVENUE

Sewer fund revenues are on track with the budget at the end of the first quarter. Fixed Rate revenue totaled \$713,311 (25%), aligning exactly with the budget. Variable Rate revenue came in at \$91,884 (48%), which reflects activity from the summer months, which typically run higher than other quarters.

Other Operating Revenue totaled \$22,127 (58%), including \$14,000 in connection fees and \$6,022 in late penalties and other fees.

Other Non-Operating Revenue totaled \$37,559 (6%) and included \$23,598 in grant reimbursement from FEMA for the Winter Storms Projects, \$9,520 in earned interest, \$1,125 from the sale of fixed assets, and \$2,182 from SDRMA as a result of their annual billing reconciliation.

EXPENSES

Expenses are in line with the budget at the end of the first quarter. Salaries totaled \$222,255 (19%), and Benefits amounted to \$126,208 (27%), which includes the full annual workers’ compensation payment of \$33,906.

Utilities totaled \$73,126 (39%), including \$36,556 for water and sewer fees and \$31,874 in electric charges from the Tuolumne Public Power Agency (TPPA), with the remaining costs covering propane and garbage services.

Other Operating Expenses were \$280,459 (30%). This amount includes the annual general liability insurance payment of \$126,339 and \$29,534 in annual subscriptions and memberships. Additional expenses in this category include \$8,852 for chemicals, \$15,736 for legal counsel, and \$41,923 for repairs and maintenance, along with costs for janitorial services, fuel, lab testing, merchant fees, small tools, safety equipment, and general engineering.

Lease payments of \$519 (22%) were made for the copier and mail machines.

The Pension Unfunded Liability was \$31,447 (27%) for the full payment for the Safety Personnel and Miscellaneous PEPPRA plans and the first quarter of Miscellaneous Classic payments.

CAPITAL OUTLAY

SEWER CAPITAL OUTLAY			
CIP Project	Adopted 25/26	Quarter 1	2024/25 YTD Spent
Downtown Groveland / BOF Sewer Rehab - Grant	634,489	45,362	45,362
Headworks LS2 Rec Irrigation	-	(59,538)	(59,538)
FEMA Agreement - Grant	36,000	4,581	4,581
WWTPO OSG Installation	25,000	-	-
Collections System I&I Study	85,000	-	-
Power Monitoring Project	21,000	16,393	16,393
FUND SHARE CAPITAL OUTLAY-38%	31,540	-	-
TOTAL SEWER CAPITAL OUTLAY	833,029	6,798	6,798
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	162,540	(43,145)	(43,145)

First quarter capital expenses totaled \$6,798, distributed as follows:

- **Downtown Groveland/BOF Sewer Collection Rehab Project:** \$45,362 with payments of \$23,992 paid to Moyle Excavation for the final retainage payment and \$18,795 made to AM Consulting Engineers for project updates, contractor communications, change

orders, construction observations, and \$2,575 to Trotter Welding for custom steel work needed for the project.

- **Headworks LS2 Rec Irrigation:** \$(59,538) refund received from F&M bank escrow account for the retention payment which was paid in full to the vendor via the final invoice.
- **FEMA Agreement:** \$4,581 paid to CA Fish & Wildlife for a standard agreement, and \$2,106 to the State Water Resources Control Board for permits.
- **Power Monitoring Project:** \$16,393 paid to Industrial Control and Design for progress payment #1 for installation of equipment at Big Creek and Second Garrotte wastewater treatment plants and to integrate to SCADA.

FIRE FUND

Fire	2025/26 Annual Budget	Quarter1	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
Property taxes	\$ 1,475,554	\$ 119,096	\$ 119,096	\$ (1,356,458)	92%
Other operating revenues	55,640	21,158	\$ 21,158	(34,482)	62%
Other nonoperating revenues	28,144	8,267	\$ 8,267	(19,877)	71%
Total Revenues	1,559,338	148,521	148,521	(1,410,817)	
Salaries and benefits	184,138	25,579	25,579	(158,559)	86%
Cal Fire Contract	1,615,147	0	0	(1,615,147)	100%
Utilities	30,188	5,276	5,276	(24,912)	83%
Leases	304	68	68	(236)	78%
Other operating expenses	263,561	47,175	47,175	(216,386)	82%
Loan Payment & Interest	1,705	0	0	(1,705)	100%
Tfr. to PERS Unfunded Liability	121,190	106,079	106,079	(15,111)	12%
Total Expenses	2,216,233	184,177	184,177	(2,032,056)	
Capital Outlay (fixed assets)	(19,150)	0	0	19,150	100%
Net Profit (Loss)	\$ 3,756,421	\$ 332,698	\$ 332,698	\$ (3,423,723)	

REVENUE

Fire Fund revenue is trending as expected at the end of the first quarter. Total revenue for the quarter was \$148,521, with the primary source being Property Tax collections totaling \$119,096 (8%).

Other Operating Revenues amounted to \$21,158 (38%), the majority of which came from fire equipment rental revenue, along with \$3,456 received from Tuolumne County under the firehouse cost-share agreement. Other Non-Operating Revenue totaled \$8,267 (29%) from earned interest.

EXPENSES

The figures indicate that the Fire Fund is significantly under budget at the end of the quarter, largely due to the outstanding Schedule A contract invoice, which is expected to be recorded in the second quarter and bring the fund back in line with the budget.

Salaries and Benefits totaled \$25,579 (14%), trending better than budget while also including \$3,968 for workers’ compensation insurance annual payment. The CalFire Schedule “A” contract invoice had not been received at the time of this memo and is expected to be paid in the second quarter.

Utilities totaled \$5,276 (17%), with 50% to be billed to Tuolumne County per the firehouse cost-share agreement.

Lease payments for the copier and mail machine were \$68 (22%).

Other Operating Expenses totaled \$47,175 (18%), including \$16,624 for the annual general liability insurance payment, \$9,434 for apparatus and general maintenance, and \$3,649 for annual subscriptions. Other expenses this quarter included fuel, janitorial services, public relations expenses, office supplies, etc.

The Pension Unfunded Liability was \$106,079 (88%). The Safety Personnel liability was paid in full and includes the first quarter of the monthly Miscellaneous Classic liability installments.

CAPITAL OUTLAY

FIRE CAPITAL OUTLAY		Quarter 1	2024/25 YTD Spent
CIP Project	Adopted 25/26		
Firehouse West Wall Paint Repair	15,000	-	-
FUND SHARE CAPITAL OUTLAY-5%	4,150	-	-
TOTAL FIRE CAPITAL OUTLAY	19,150	-	-

There were no capital purchases in quarter one.

PARKS FUND

Parks	2025/26 Annual		Year-to-date	CY Actual Vs. CY	CY Actual Vs. CY
	Budget	Quarter1	Actuals	Budget-Remaining	Budget-Remaining%
	\$	\$	\$	\$	
Property taxes	128,245	10,356	10,356	(117,889)	92%
Other operating revenues	10,464	2,211	2,211	(8,253)	79%
Other nonoperating revenues	468,885	81,443	81,443	(387,442)	83%
Total Revenue	607,594	94,010	94,010	(513,584)	
Salaries and benefits	62,255	15,010	15,010	(47,245)	76%
Utilities	60,820	50,517	50,517	(10,303)	17%
Leases	62	14	14	(48)	77%
Other operating expenses	61,646	17,572	17,572	(44,074)	71%
Loan Payment & Interest	12,225	11,922	11,922	(303)	2%
Tfr. to PERS Unfunded Liability	3,113	828	828	(2,285)	73%
Total Expenses	200,121	95,863	95,863	(104,258)	
Capital outlay (fixed assets)	(386,330)	(8,530)	(8,530)	377,800	98%
Net Profit (Loss)	\$ 421,385	\$ 181,343	\$ 181,343	\$ (240,042)	

REVENUE

Park fund revenue is trending as expected at the end of the first quarter. Property Taxes received totaled \$10,356 (8%). Other Operating Revenue amounted to \$2,211 (21%), primarily from Movies in the Park concession sales, Dog Park permit sales, and park use fees.

Other Non-Operating Revenue totaled \$81,443 (17%), including \$64,083 in expense reimbursements from the ATP grant for the Hetch Hetchy Railroad Trails Project (PAED Phase), \$15,297 from cell tower rentals, \$2,026 in park donations, and \$37 in earned interest.

EXPENSES

Park fund expenses are generally in line with budget at the end of the first quarter, however, utility costs are running higher than expected.

Salaries and benefits totaled \$15,010 (24% of budget), which includes the full payment of \$3,948 for workers' compensation insurance.

Utilities totaled \$50,517 (83%), primarily driven by water usage of \$47,358, along with TPPA electric and trash service. This first quarter total is high due to summer usage and is expected to decrease over the next two quarters as irrigation at the parks has been shut off for the season. Lease payments of \$14 (23%) were made for mail and copier machines.

Other operating expenses totaled \$17,572 (29%), including \$7,354 for janitorial services, \$3,325 for full general liability insurance, \$2,851 for repair and maintenance, and \$1,471 for Movies in the Park, which covered movie licensing and concession inventory. Additional costs included legal fees, computer hardware, and general office supplies.

A payment of \$11,922 (98%) was made for the annual municipal park improvement loan, and \$828 (27%) was paid toward the pension unfunded liability for Safety Personnel and Miscellaneous PEPRA as well as the monthly installments of the Miscellaneous Classic liability.

CAPITAL OUTLAY

PARK CAPITAL OUTLAY			
Projects	Adopted 25/26	Quarter 1	2024/25 YTD Spent
Hetch Hetchy Railroad Trails Project - PA&ED - Grant	30,000	8,530	8,530
Hetch Hetchy Railroad Trails Project - Grant	200,000	-	-
Hetch Hetchy Railroad Trails Project - Grant	150,000	-	-
Hetch Hetchy Railroad Trails Project - Acquisition - Grant	5,500	-	-
FUND SHARE CAPITAL OUTLAY-1%	830	-	-
TOTAL PARK CAPITAL OUTLAY	386,330	8,530	8,530
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	830	8,530	8,530

First quarter capital expenses totaled \$8,530, distributed as follows:

- **Hetch Hetchy Railroad Trail Project Phase I:** \$8,530 paid to Provost and Pritchard Consultants for PAED progress billing for project approval and environmental documentation, design and collaboration meetings.

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended September 2025

Total - District-Wide	2025/26 Annual Budget		Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
		Quarter1			
Fixed rates	\$ 4,802,622	\$ 1,195,752	\$ 1,195,752	\$ (3,606,870)	75%
Variable rates	1,674,014	688,648	688,648	(985,366)	59%
Property taxes	1,603,799	129,452	129,452	(1,474,347)	92%
Other operating revenues	204,942	74,102	74,102	(130,840)	64%
Other nonoperating revenues	10,058,768	199,938	199,938	(9,858,830)	98%
Total Revenues	18,344,145	2,287,892	2,287,892	(16,056,253)	
Salaries and benefits	4,026,857	848,571	848,571	(3,178,286)	79%
Cost of water	174,734	59,463	59,463	(115,271)	66%
Utilities	526,255	185,861	185,861	(340,394)	65%
Cal Fire contract	1,615,147	-	-	(1,615,147)	100%
Other operating expenses	2,553,628	773,628	773,628	(1,780,000)	70%
Leases: prin+interest	11,092	6,366	6,366	(4,726)	43%
Transfer to Pension	416,900	184,697	184,697	(232,203)	56%
Total Expenses	9,324,613	2,058,586	2,058,586	(7,266,027)	
Capital outlay (fixed assets)	(10,417,208)	(3,499,972)	(3,499,972)	6,917,236	66%
Net profit (loss)	\$ 17,251,550	\$ 846,506	\$ 846,506	\$ (16,405,044)	
Debt Service Collections	959,124	240,309	240,309		
Debt Service: Prin/Interest	123,293	38,615	38,615		
	1,082,417	278,924	278,924		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Water	2025/26 Annual Budget		Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
		Quarter1			
Fixed rates	\$ 1,911,280	\$ 482,441	\$ 482,441	\$ (1,428,839)	75%
Variable rates	1,481,514	596,764	\$ 596,764	(884,750)	60%
Other operating revenues	100,724	28,606	\$ 28,606	(72,118)	72%
Other nonoperating revenues	8,879,595	72,669	\$ 72,669	(8,806,926)	99%
Total Revenue	12,373,113	1,180,480	1,180,480	(11,192,633)	
Salaries	1,516,650	293,811	293,811	(1,222,839)	81%
Benefits	631,193	165,708	165,708	(465,485)	74%
Cost of water	174,734	59,463	59,463	(115,271)	66%
Utilities	249,248	56,942	56,942	(192,306)	77%
Other operating expenses	1,286,409	428,422	428,422	(857,987)	67%
Leases	8,411	5,765	5,765	(2,646)	31%
Pension Unfunded Liability	174,313	46,343	46,343	(127,970)	73%
Total Expenses	4,040,958	1,056,454	1,056,454	(2,984,504)	
Capital outlay (Fixed assets)	(9,178,699)	(3,484,644)	(3,484,644)	5,694,055	62%
Net profit (loss)	\$ 7,235,372	\$ (1,247,710)	\$ (1,247,710)	\$ (8,483,082)	
Debt Service Collections	629,124	157,443	157,443		
Debt Service Prin/Interest	26,756	12,212	12,212		
	655,880	169,655	169,655		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Sewer	2025/26 Annual Budget		Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
		Quarter1			
Fixed rates	\$ 2,891,342	\$ 713,311	\$ 713,311	\$ (2,178,031)	75%
Variable rates	192,500	91,884	\$ 91,884	(100,616)	52%
Other operating revenues	38,114	22,127	\$ 22,127	(15,987)	42%
Other nonoperating revenues	682,144	37,559	\$ 37,559	(644,585)	94%
Total Revenue	3,804,100	864,881	864,881	(2,939,219)	
Salaries	1,163,340	222,255	222,255	(941,085)	81%
Benefits	469,281	126,208	126,208	(343,073)	73%
Utilities	185,999	73,126	73,126	(112,873)	61%
Other operating expenses	942,012	280,459	280,459	(661,553)	70%
Leases	2,315	519	519	(1,796)	78%
Pension Unfunded Liability	118,284	31,447	31,447	(86,837)	73%
Total Expenses	2,881,231	734,014	734,014	(2,147,217)	
Capital Outlay (fixed assets)	(833,029)	(6,798)	(6,798)	826,231	99%
Net profit (loss)	\$ 5,852,302	\$ 1,592,097	\$ 1,592,097	\$ (4,260,205)	
Debt Service Collections	330,000	82,866	82,866		
Debt Service:Prin/Interest	96,537	26,403	26,403		
	426,537	109,269	109,269		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Total - Governmental Funds	2025/26 Annual Budget	Quarter1	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 1,603,799	\$ 129,452	\$ 129,452	\$ (1,474,347)	92%
Other operating revenues	\$ 66,104	\$ 23,369	23,369	(42,735)	65%
Other nonoperating revenues	\$ 497,029	\$ 89,710	89,710	(407,319)	82%
Total Revenues	2,166,932	242,531	242,531	(1,924,401)	
Salaries and benefits	246,393	40,589	40,589	(205,804)	84%
Utilities	91,008	55,793	55,793	(35,215)	39%
Cal Fire Contract	1,615,147	-	-	(1,615,147)	100%
Other operating expenses	325,207	64,747	64,747	(260,460)	80%
Leases	366	82	68	(298)	81%
Transfer to Pension/Unfunded	124,303	106,907	106,907	(17,396)	14%
Total Expenses	2,402,424	268,118	268,104	(2,134,320)	
Capital outlay (fixed assets)	(405,480)	(8,530)	(8,530)	396,950	98%
Net profit (loss)	\$ 4,163,876	\$ 502,119	\$ 502,105	\$ (3,661,771)	

Budget to Actual 1st Quarter Report

Groveland Community Services District

Fire	2025/26 Annual Budget	Quarter1	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 1,475,554	\$ 119,096	\$ 119,096	\$ (1,356,458)	92%
Other operating revenues	55,640	21,158	\$ 21,158	(34,482)	62%
Other nonoperating revenues	28,144	8,267	\$ 8,267	(19,877)	71%
Total Revenues	1,559,338	148,521	148,521	(1,410,817)	
Salaries and benefits	184,138	25,579	25,579	(158,559)	86%
Cal Fire Contract	1,615,147	0	0	(1,615,147)	100%
Utilities	30,188	5,276	5,276	(24,912)	83%
Leases	304	68	68	(236)	78%
Other operating expenses	263,561	47,175	47,175	(216,386)	82%
Loan Payment & Interest	1,705	0	0	(1,705)	100%
Tfr. to PERS Unfunded Liability	121,190	106,079	106,079	(15,111)	12%
Total Expenses	2,216,233	184,177	184,177	(2,032,056)	
Capital Outlay (fixed assets)	(19,150)	0	0	19,150	100%
Net Profit (Loss)	\$ 3,756,421	\$ 332,698	\$ 332,698	\$ (3,423,723)	

Budget to Actual 1st Quarter Report

Groveland Community Services District

Parks	2025/26 Annual Budget	Quarter1	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 128,245	\$ 10,356	\$ 10,356	\$ (117,889)	92%
Other operating revenues	10,464	2,211	\$ 2,211	(8,253)	79%
Other nonoperating revenues	468,885	81,443	\$ 81,443	(387,442)	83%
Total Revenue	607,594	94,010	94,010	(513,584)	
Salaries and benefits	62,255	15,010	15,010	(47,245)	76%
Utilities	60,820	50,517	50,517	(10,303)	17%
Leases	62	14	14	(48)	77%
Other operating expenses	61,646	17,572	17,572	(44,074)	71%
Loan Payment & Interest	12,225	11,922	11,922	(303)	2%
Tfr. to PERS Unfunded Liability	3,113	828	828	(2,285)	73%
Total Expenses	200,121	95,863	95,863	(104,258)	
Capital outlay (fixed assets)	(386,330)	(8,530)	(8,530)	377,800	98%
Net Profit (Loss)	\$ 421,385	\$ 181,343	\$ 181,343	\$ (240,042)	

Groveland Community Services District
FY 2025/26
Adopted Budget
Capital Outlay

FUND SHARE CAPITAL OUTLAY			
CIP Project	Adopted 25/26	Quarter 1	2025/26 YTD Spent
New Service Truck	83,000		-
TOTAL FUND SHARE CAPITAL OUTLAY	83,000	-	-

Groveland Community Services District
FY 2025/26
Adopted Budget
Capital Outlay

WATER CAPITAL OUTLAY			
CIP Project	Adopted 25/26	Quarter 1	2024/25 YTD Spent
Downtown Groveland / BOF Construction - Grant	3,116,023	1,884,792	1,884,792
General Water Distribution Improvement	40,000	-	-
Treatment Plant Pipe / Paint	27,500	-	-
2022 Drought Resiliency Project - Admin - Grant	-	9,136	9,136
2022 Drought Resiliency Project - Well Design - Grant	647,000	72,190	72,190
2022 Drought Resiliency Project - Water Tank & Distribution - Grant	289,529	334,808	334,808
2022 Drought Resiliency Project - AWS - ATP Improvements - Grant	4,392,500	1,138,856	1,138,856
FEMA Agreement - Winter Storms - Grant	76,500	8,793	8,793
2G WTP OSG	90,000	-	-
Power Monitoring Project	49,000	34,834	34,834
PRV Maintenance	45,000	-	-
Tank 4 Overflow Improvements Project	172,167	-	-
VFD Project	187,000	-	-
FUND SHARE CAPITAL OUTLAY-56%	46,480	-	-
Unbudgeted Items			
Water Fill Station - IRWMP - Grant	-	174	174
Pump Control / Surge Valves	-	148	148
Airport Water Line Relocation	-	913	913
TOTAL WATER CAPITAL OUTLAY	9,178,699	3,484,644	3,484,644
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	610,667	35,895	35,895

Groveland Community Services District
FY 2025/26
Adopted Budget
Capital Outlay

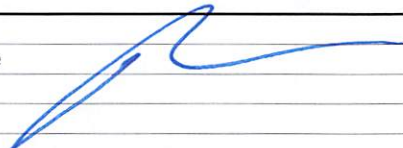
SEWER CAPITAL OUTLAY			
CIP Project	Adopted 25/26	Quarter 1	2024/25 YTD Spent
Downtown Groveland / BOF Sewer Rehab - Grant	634,489	45,362	45,362
Headworks LS2 Rec Irrigation	-	(59,538)	(59,538)
FEMA Agreement - Grant	36,000	4,581	4,581
WWTPO OSG Installation	25,000	-	-
Collections System I&I Study	85,000	-	-
Power Monitoring Project	21,000	16,393	16,393
FUND SHARE CAPITAL OUTLAY-38%	31,540	-	-
TOTAL SEWER CAPITAL OUTLAY	833,029	6,798	6,798
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	162,540	(43,145)	(43,145)

Groveland Community Services District
FY 2025/26
Adopted Budget
Capital Outlay

FIRE CAPITAL OUTLAY		Quarter 1	2024/25 YTD Spent
CIP Project	Adopted 25/26		
Firehouse West Wall Paint Repair	15,000	-	-
FUND SHARE CAPITAL OUTLAY-5%	4,150	-	-
TOTAL FIRE CAPITAL OUTLAY	19,150	-	-

Groveland Community Services District
FY 2025/26
Adopted Budget
Capital Outlay

PARK CAPITAL OUTLAY			
Projects	Adopted 25/26	Quarter 1	2024/25 YTD Spent
Hetch Hetchy Railroad Trails Project - PA&ED - Grant	30,000	8,530	8,530
Hetch Hetchy Railroad Trails Project - Grant	200,000	-	-
Hetch Hetchy Railroad Trails Project - Grant	150,000	-	-
Hetch Hetchy Railroad Trails Project - Acquisition - Grant	5,500	-	-
FUND SHARE CAPITAL OUTLAY-1%	830	-	-
TOTAL PARK CAPITAL OUTLAY	386,330	8,530	8,530
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	830	8,530	8,530

GROVELAND COMMUNITY SERVICES DISTRICT									
Quarterly Investment/Treasurer's Report				Enterprise & D/G Funds			Government Funds		
Quarter Balances @ 09/30/2025									
Cash Accounts	Acct	Interest Rate	YTD Interest Jan-Dec 2025	Water	Sewer	Grunsky	Fire	Parks	G/L Totals
Mechanics Bank Operating Account	4498	-	-	(729,136.32)	714,430.22	3,887.27	834,561.92	(43,617.96)	780,125.13
Mechanics Bank Payroll Account	2426	-	-	40,776.96	40,477.24		7,105.55	10,391.72	98,751.47
LAIF	5001	4.21%	1,421.13	17,601.21	19,162.68	3,468.70	3,875.86	38.18	44,146.63
CA Class Bond Payment Reserve	01-029	4.28%	75,657.39	467,524.28	134,744.50				602,268.78
CA Class General Interest	9001	4.28%	24,700.20	752.73	322.04	5,172.20	157,007.95		163,254.92
Mechanics General Investment Fund	1230	4.13%	13,390.90	504,882.72	850,060.47	5,324.19	205,856.39		1,566,123.77
Mechanics Checking	4285	-	-	1,154,064.01					1,154,064.01
Mechanics Park Asset Fund	1235	4.13%	96.24					3,470.56	3,470.56
Cash Drawer				168.00	132.00				300.00
Petty Cash				100.00	100.00				200.00
				1,456,733.58	1,759,429.15	17,852.36	1,208,407.67	(29,717.50)	4,412,705.27
2025 YTD Interest Earned		<u>Jan-Dec</u>	<u>\$ 115,265.86</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: General Manager			Date	12/10/2025	