

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