

December 19, 2024
1st Quarter Financial Statement Memo for
FY 2024-2025

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, 2024, to September 30, 2024 (FY25, Q1).

WATER FUND

REVENUE

Fixed and Variable Rates revenue is in line with the first quarter budget, with Fixed Rates totaling \$415,382 (25%) and Variable Rates trending higher due to increased consumption during the summer months, at \$396,053 (42%). Other Operating Revenue is \$26,876 (11%) and is broken down as follows: \$3,833 from Flow Meter billing, \$3,469 from Transfer Fees, \$10,352.74 in Late Penalty Fees, and \$3,654 from Participation Fees, with the remaining amount derived from other fees and late charges.

Other Non-Operating Revenue totals \$108,026 (1%) and includes \$59,709 in grant reimbursement for the Drought Resiliency Project, \$18,362 in Expense Refunds related to damage to a hydrant and water meter box, and \$29,955 in earned interest.

EXPENSES

Overall, expenses are in line with the budget. Salary expenses total \$257,439 (21%), and Benefits amount to \$178,386 (34%), which includes the full payment of \$48,038 for Worker's Compensation Insurance. The Cost of Water was \$56,586 (34%), and Utilities totaled \$62,969 (31%), with \$53,311 of this amount attributed to the electricity charges paid to Tuolumne Public Power Agency (TPPA).

Other Operating Expenses amounted to \$350,105 (29%) and includes costs such as \$158,884 for the full payment of General Liability Insurance, \$30,860 for Repairs & Maintenance, \$22,540 for Memberships/Subscriptions, \$11,265 in Merchant Fees, \$6,384 for CPA Audit Fees, along with various other expenses like Office Supplies, Janitorial Services, and Telephone. Lease expenses for the copier and mail machines were \$832 (10%). The Pension Unfunded Liability was paid in full, totaling \$148,380 (97%).

CAPITAL OUTLAY

Capital Water Fund expenses for the first quarter totaled \$338,125, broken down as follows:

- **Big Creek - 2G Clearwell, Butler Way Bypass:** \$35,000 for the final retention release payment to Farr Construction.
- **Groveland Drought Resiliency Project:** \$106,743, which includes three sub-projects:
 - **Well Design:** \$27,362 for AM Consulting’s preparation of construction documents, technical specifications, and pump test coordination.
 - **Water Tank & Distribution:** \$32,364 for AM Consulting’s preparation of construction documents, contractor coordination, and meeting attendance.
 - **AWS-ATP Improvements:** \$47,016 for AM Consulting’s preparation of construction documents and design discussions.
- **Water Fill Station:** \$1,365 paid to AM Consulting for scheduling and submitting project updates, as well as confirming equipment details.
- **FEMA Agreement:** \$1,299 for the preparation of construction plans for improvements.
- **Hydro Static Hydraulic Pump for Vac Con Blower Motor:** \$10,887 purchased from Municipal Maintenance Equipment.
- **Water Fund Share Capital Outlay:** \$182,833, which includes:
 - \$8,400 for the Internet Exchange and Upgrade Project
 - \$174,433 for the purchase of Employee Housing

WATER CAPITAL OUTLAY			
CIP Project	Adopted 24/25	Quarter 1	2024/25 YTD Spent
Downtown Groveland/BOF Water System Rehab Project (CDBG)	3,250,754		-
General Water Improvements	40,000		-
Treatment Plant General Improvements/Replacements	27,500		-
Big Creek-2G Clearwell, Butler Way Bypass - Grant	-	35,000	35,000
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	6,129,398	106,742	106,742
New OSG Unit @ 2G	7,943		-
New (PLCs) Programmable Logic Controllers for WTP	121,000		-
New Enclosed Skid Steer	38,720		-
Duramax Flow Meter	5,874		-
Water Fill Station - Grant	67,000	1,365	1,365
HACH Spectrophotometer	11,500		-
Tank 4 Drainage Project	150,000		-
Airport Water Line Relocation	38,500		-
AWS Generator Repair	62,000		-
Versa Tube Building	15,000		-
FUND SHARE CAPITAL OUTLAY-56%	489,755	182,833	182,833
Unbudgeted Items			
FEMA Agreement	-	1,299	1,299
Hydro Static Hydraulic Pump	-	10,887	10,887
TOTAL WATER CAPITAL OUTLAY	10,454,944	338,125	338,125
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,007,792	195,019	195,019

SEWER FUND

REVENUE

Fixed and Variable Rates revenues are in line with the first-quarter budget, with Fixed Rates totaling \$444,780 (25%) and Variable Rates at \$187,189 (34%), trending higher due to increased summer months consumption. Other Operating Revenue is slightly below budget, with \$6,149 (18%) collected for Late Penalty Charges and Fees.

Other Non-Operating Revenue amounts to \$770,412 (1%), primarily consisting of a reimbursement for the Groveland/BOF Sewer Construction Project for \$738,160 and \$30,332 in earned interest and \$1,920 in expense refunds.

EXPENSES

Expenses are in line with the budget for the first quarter. Salaries totaled \$188,273 (19%), and Benefits amounted to \$137,541 (35%), which included \$40,713 for the full payment of Worker's Compensation Insurance. Utilities were \$45,466 (25%), with \$40,031 of this total attributed to TPPA electricity expenses, along with costs for garbage, water, sewer, and internet services.

Operating Expenses were \$230,934 (28%), which include significant items such as \$107,814 for the full payment of General Liability Insurance, \$17,058 for Repairs & Maintenance, \$23,737 for the annual Springbrook software subscription, and \$13,437 for chemicals, as well as fuel, lab testing, merchant fees, small tools, safety equipment, and general engineering.

Lease expenses of \$565 (26%) were paid for the copier and mail machines. The Pension Unfunded Liability was paid in full, totaling \$100,686 (97%).

CAPITAL OUTLAY

Capital Sewer Fund expenses for the first quarter totaled \$1,034,795, broken down as follows:

- **Downtown Groveland/BOF Sewer Collection Rehab Project:** \$76,070. This includes \$44,426 in invoices from AM Consulting Engineers for updates to the Environmental Study, construction inspections, and document reviews, as well as a progress payment of \$31,644 to Moyle Excavation Inc.
- **Wastewater Treatment Plant Improvement Project:** \$828,925. Of this amount, \$756,252 was paid to Sierra Mountain Construction for progress payments, and \$52,474 was placed in an escrow account at F&M Bank for retention. Engineering fees of \$12,320 were paid to AM Consulting for construction updates and inspections. The remaining additional expenses of \$7,879 include supplies from General Plumbing and labor/materials from J.S. West Propane Gas.
- **FEMA Agreement:** \$612 for preparation of construction plans for improvements.

- **Hydro Static Hydraulic Pump for Vac Con Blower Motor:** \$5,123, purchased from Municipal Maintenance Equipment.
- **Sewer Fund Share Capital Outlay:** \$124,065, which includes:
 - \$5,700 for the Internet Exchange and Upgrade Project
 - \$118,365 for the purchase of Employee Housing.

SEWER CAPITAL OUTLAY			
CIP Project	Adopted 24/25	Quarter 1	2024/25 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project (Grant)	1,730,273	76,070	76,070
Wastewater Pump Replacements	-		-
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,359,170	828,925	828,925
Road Maintenance	-		-
Generator Installations	-		-
Asphalt Rehabilitation	-		-
Sewer Treatment Plant Onsite Chlorine Generators	145,000		-
Hetch Hetchy RR Project - Phase 1	-		-
Excavation Wand - Vac Con Unit	-		-
Admin Parking Lot - 5yr Plan	-		-
New Enclosed Skid Steer	82,280		-
Sludge Drying Bed Rehab	40,000		-
LS 2 and 14 Rehabs	270,583		-
Versa Tube Building	15,000		-
FUND SHARE CAPITAL OUTLAY-38%	332,334	124,065	124,065
Unbudgeted Items			
FEMA Agreement - Grant	-	612	612
Hydro Static Hydraulic Pump	-	5,123	5,123
TOTAL SEWER CAPITAL OUTLAY	3,974,640	1,034,795	1,034,795
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	2,244,367	958,113	958,113

FIRE FUND

REVENUE

The Fire Fund revenue primarily consists of Property Taxes, Equipment Rental Revenue, Earned Interest, and Grant Funding, with property taxes typically paid in the second and fourth quarters each year. Total revenue for the first quarter was \$180,915, which is below budget as expected. This is made up of \$84,253 (6%) in Property Taxes, \$7,262 (30%) in Other Operating Revenues which include \$5,009 from equipment rentals and \$1,600 in CERT grant funding from Adventist Health Sonora and reimbursement of \$400 for engine staging for the PML Fireworks show.

Non-Operating revenue amounts to \$89,400 (73%), which includes \$79,809 from the GCSD Fuel Infrastructure Grant reimbursement and \$9,591 in earned interest.

EXPENSES

Fire Fund expenses are in line with the budget. Salaries and Benefits totaled \$24,786 (16%), and the estimated Q1 CalFire contract expense is \$253,398 (18%) for which we have not received the invoice. Utilities amounted to \$5,004 (19%), and Lease payments for the copier and mail machine totaled \$74 (32%).

Other Operating Expenses totaled \$38,337 (19%), which include \$14,186 for the full payment of General Liability Insurance, \$3,876 for Repairs & Maintenance, and \$3,179 for Fuel. Additional expenses include Office Supplies, Janitorial, Public Relations, and Legal Services. The Pension Unfunded Liability full payment was \$107,217 (97%).

CAPITAL OUTLAY

Capital Fire Fund expenses for the first quarter totaled \$16,324, broken down as follows:

- **Fire Fund Share Capital Outlay:** \$16,324, which includes:
 - \$750 for the Internet Exchange and Upgrade Project
 - \$15,574 for the purchase of Employee Housing.

FIRE CAPITAL OUTLAY		Quarter 1	2024/25 YTD Spent
CIP Project	Adopted 24/25		
Firehouse Flooring	20,000		0
FUND SHARE CAPITAL OUTLAY-5%	43,728	16,324	16,324
TOTAL FIRE CAPITAL OUTLAY	63,728	16,324	16,324

PARKS FUND

REVENUE

Like the Fire Fund, the first quarter revenue is below budget due to the primary source of revenue being Property Tax Revenue. Property Taxes received in the first quarter totaled \$7,261 (6%), with additional funds expected in the second and fourth quarters. Other Operating Revenue amounted to \$2,776 (41%), which includes Use Fees, Dog Park Permits, and a \$2,021 expense refund for returned trash receptacle items to Big Belly Solar, LLC.

Other Non-Operating Revenue was \$22,781 (3%), consisting of \$14,870 from Cell Tower Rentals, \$5,697 in earned interest, and \$2,214 from Movies in the Park concessions.

EXPENSES

Park Fund expenses are typically higher in the first quarter due to summer activities. Salaries and Benefits totaled \$7,951 (15%). Utilities amounted to \$35,996 (79%), with the primary expense being GCSD water consumption. Lease payments of \$15 (26%) were made for the mail and copier machines.

Other operating expenses totaled \$12,667 (17%), which includes \$2,837 for the full payment of General Liability Insurance, \$6,414 for Janitorial Services, and \$579 for Repairs & Maintenance. Additional expenses include \$1,383 for Movies in the Park, as well as costs for the Dog Park, Public Relations, and Supplies. The Pension Unfunded Liability was paid in full, totaling \$2,650 (97%).

CAPITAL OUTLAY

1st Quarter

Capital Park Fund expenses for the first quarter totaled \$410,812, broken down as follows:

- **The Groveland Asset Rehabilitation and Beautification Project:** \$384,265. Construction began during this quarter, with expenses covering progress payments to Njirich & Sons, Inc., as well as the purchase of bike racks, park benches, signage, and irrigation supplies.
- **The Hetch Hetchy Railroad Project:** \$23,282. Expenses consist of Benchmark Engineering for survey work and White Brenner for legal fees. Green Dot Transportation Solutions was paid for grant application assistance, and these costs were reimbursed by the Tuolumne County Transportation Council (TCTC).
- **Park Fund Share Capital Outlay:** \$3,265, which includes:
 - \$150 for the Internet Exchange and Upgrade Project
 - \$3,115 for the purchase of Employee Housing.

PARK CAPITAL OUTLAY			
Projects	Adopted 24/25	Quarter 1	2024/25 YTD Spent
Groveland Asset Rehabilitation and Beautification Project	905,875	384,265	384,265
Hetch Hetchy RR Project Phase 1	185,000	23,282	23,282
FUND SHARE CAPITAL OUTLAY-1%	8,746	3,265	3,265
TOTAL PARK CAPITAL OUTLAY	1,099,621	410,812	410,812

Budget to Actual 1st Quarter Report

Groveland Community Services District

For 1st Quarter Ended September 2024

Total - District-Wide	2024/25 Annual Budget		Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
		Quarter1			
Fixed rates	\$ 3,427,255	\$ 860,162	\$ 860,162	\$ (2,567,093)	75%
Variable rates	1,482,676	583,242	583,242	(899,434)	61%
Property taxes	1,463,060	91,514	91,514	(1,371,546)	94%
Other operating revenues	150,857	43,063	43,063	(107,794)	71%
Other nonoperating revenues	13,342,281	990,619	990,619	(12,351,662)	93%
Total Revenues	19,866,129	2,568,599	2,568,599	(17,297,530)	
Salaries and benefits	(3,349,039)	(794,375)	(794,375)	2,554,664	76%
Cost of water	(166,341)	(56,586)	(56,586)	109,755	66%
Utilities	(458,665)	(149,435)	(149,435)	309,230	67%
Cal Fire contract	(1,435,548)	-	-	1,435,548	100%
Other operating expenses	(2,309,188)	(632,042)	(632,042)	1,677,146	73%
Leases: prin+interest	(10,800)	(1,486)	(1,486)	9,314	86%
Transfer to Pension	(370,935)	(358,934)	(358,934)	12,001	3%
Total Expenses	(8,100,516)	(1,992,858)	(1,992,858)	6,107,658	
Capital outlay (fixed assets)	(15,592,933)	(1,800,057)	(1,800,057)	13,792,876	88%
Net profit (loss)	\$ (3,827,320)	\$ (1,224,316)	\$ (1,224,316)	\$ 2,603,004	
Debt Service Collections	941,683	239,920	239,920		
Debt Service: Prin/Interest	(119,054)	(49,282)	(49,282)		
	822,629	190,638	190,638		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Water	2024/25 Annual Budget		Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget-Remaining%
		Quarter1			
Fixed rates	\$ 1,650,064	\$ 415,382	\$ 415,382	\$ (1,234,682)	75%
Variable rates	934,420	396,053	\$ 396,053	(538,367)	58%
Other operating revenues	86,257	26,876	\$ 26,876	(59,381)	69%
Other nonoperating revenues	10,309,399	108,026	\$ 108,026	(10,201,373)	99%
Total Revenue	12,980,140	946,336	946,336	(12,033,804)	
Salaries	(1,227,936)	(257,439)	(257,439)	970,497	79%
Benefits	(530,794)	(178,386)	(178,386)	352,408	66%
Cost of water	(166,341)	(56,586)	(56,586)	109,755	66%
Utilities	(206,061)	(62,969)	(62,969)	143,092	69%
Other operating expenses	(1,224,879)	(350,105)	(350,105)	874,774	71%
Leases	(8,248)	(832)	(832)	7,416	90%
Pension Unfunded Liability	(153,341)	(148,380)	(148,380)	4,961	3%
Total Expenses	(3,517,600)	(1,054,697)	(1,054,697)	2,462,903	
Capital outlay (Fixed assets)	(10,454,944)	(338,125)	(338,125)	10,116,819	97%
Net profit (loss)	\$ (992,404)	\$ (446,486)	\$ (446,486)	\$ 545,918	
Debt Service Collections	611,154	157,221	157,221		
Debt Service Prin/Interest	(41,273)	(17,864)	(17,864)		
	569,881	139,357	139,357		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Sewer	2024/25 Annual		Year-to-date	CY Actual Vs. CY	
	Budget	Quarter1	Actuals	Budget-Remaining \$	Budget-Remaining%
Fixed rates	\$ 1,777,191	\$ 444,780	\$ 444,780	\$ (1,332,411)	75%
Variable rates	548,256	187,189	\$ 187,189	(361,067)	66%
Other operating revenues	33,250	6,149	\$ 6,149	(27,101)	82%
Other nonoperating revenues	2,052,827	770,412	\$ 770,412	(1,282,415)	62%
Total Revenue	4,411,524	1,408,530	1,408,530	(3,002,994)	
Salaries	(983,570)	(188,273)	(188,273)	795,298	81%
Benefits	(395,081)	(137,541)	(137,541)	257,540	65%
Utilities	(180,860)	(45,466)	(45,466)	135,394	75%
Other operating expenses	(831,674)	(230,934)	(230,934)	600,740	72%
Leases	(2,204)	(565)	(565)	1,639	74%
Pension Unfunded Liability	(104,053)	(100,686)	(100,686)	3,367	3%
Total Expenses	(2,497,442)	(703,464)	(703,464)	1,793,978	
Capital Outlay (fixed assets)	(3,974,640)	(1,034,795)	(1,034,795)	2,939,845	74%
Net profit (loss)	\$ (2,060,558)	\$ (329,729)	\$ (329,729)	\$ 1,730,829	
Debt Service Collections	330,529	82,699	82,699		
Debt Service:Prin/Interest	(77,781)	(31,418)	(31,418)		
	252,748	51,281	51,281		

Budget to Actual 1st Quarter Report

Groveland Community Services District

Total - Governmental Funds	2024/25 Annual Budget	Quarter1	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 1,463,060	\$ 91,514	\$ 91,514	\$ (1,371,546)	94%
Other operating revenues	\$ 31,350	\$ 10,038	10,038	(21,312)	68%
Other nonoperating revenues	\$ 980,055	\$ 112,181	112,181	(867,874)	89%
Total Revenues	2,474,465	213,733	213,733	(2,260,732)	
Salaries and benefits	(211,658)	(32,737)	(32,737)	178,921	85%
Utilities	(71,744)	(41,000)	(41,000)	30,744	43%
Cal Fire Contract	(1,435,548)	-	-	1,435,548	100%
Other operating expenses	(252,635)	(51,003)	(51,003)	201,632	80%
Leases	(348)	(89)	(74)	274	79%
Transfer to Pension/Unfunded	(113,541)	(109,868)	(109,868)	3,673	3%
Total Expenses	(2,085,474)	(234,697)	(234,682)	1,850,792	
Capital outlay (fixed assets)	(1,163,349)	(427,137)	(427,137)	736,212	63%
Net profit (loss)	\$ (774,358)	\$ (448,101)	\$ (448,086)	\$ 326,272	

Budget to Actual 1st Quarter Report

Groveland Community Services District

Fire	2024/25 Annual Budget	Quarter1	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 1,345,393	\$ 84,253	\$ 84,253	\$ (1,261,140)	94%
Other operating revenues	24,500	7,262	\$ 7,262	(17,238)	70%
Other nonoperating revenues	155,953	89,400	\$ 89,400	(66,553)	43%
Total Revenues	1,525,846	180,915	180,915	(1,344,931)	
Salaries and benefits	(159,398)	(24,786)	(24,786)	134,612	84%
Cal Fire Contract	(1,435,548)	0	0	1,435,548	100%
Utilities	(26,250)	(5,004)	(5,004)	21,246	81%
Leases	(290)	(74)	(74)	216	74%
Other operating expenses	(205,484)	(38,337)	(38,337)	167,147	81%
Tfr. to PERS Unfunded Liability	(110,803)	(107,218)	(107,218)	3,585	3%
Total Expenses	(1,937,773)	(175,419)	(175,419)	1,762,354	
Capital Outlay (fixed assets)	(63,728)	(16,324)	(16,324)	47,404	74%
Net Profit (Loss)	\$ (475,655)	\$ (10,829)	\$ (10,829)	\$ 464,826	

Budget to Actual 1st Quarter Report

Groveland Community Services District

Parks	2024/25 Annual Budget	Quarter1	Year-to-date Actuals	CY Actual Vs. CY Budget-Remaining \$	CY Actual Vs. CY Budget- Remaining%
Property taxes	\$ 117,667	\$ 7,261	\$ 7,261	\$ (110,406)	94%
Other operating revenues	6,850	2,776	\$ 2,776	(4,074)	59%
Other nonoperating revenues	824,102	22,782	\$ 22,782	(801,320)	97%
Total Revenue	948,619	32,818	32,818	(915,801)	
Salaries and benefits	(52,260)	(7,951)	(7,951)	44,309	85%
Utilities	(45,494)	(35,996)	(35,996)	9,498	21%
Leases	(58)	(15)	(15)	43	74%
Other operating expenses	(47,151)	(12,667)	(12,667)	34,484	73%
Tfr. to PERS Unfunded Liability	(2,738)	(2,650)	(2,650)	88	3%
Total Expenses	(147,701)	(59,278)	(59,278)	88,423	
Capital outlay (fixed assets)	(1,099,621)	(410,812)	(410,812)	688,808	63%
Net Profit (Loss)	\$ (298,703)	\$ (437,272)	\$ (437,272)	\$ (138,570)	

Groveland Community Services District

FY 2024/25

Capital Outlay

FUND SHARE CAPITAL OUTLAY			
CIP Project	Adopted 24/25	Quarter 1	2024/25 YTD Spent
Truck 17 Replacement	95,478		-
Truck 3 Replacement	49,085		-
Internet Exchange & Upgrade Project	30,000	15,000	15,000
Employee Housing - 1 Property	350,000	311,487	311,487
Employee Housing - 1 Property	350,000		-
TOTAL FUND SHARE CAPITAL OUTLAY	874,563	326,487	326,487

Groveland Community Services District

FY 2024/25

Capital Outlay

WATER CAPITAL OUTLAY			
CIP Project	Adopted 24/25	Quarter 1	2024/25 YTD Spent
Downtown Groveland/BOF Water System Rehab Project (CDBG)	3,250,754		-
General Water Improvements	40,000		-
Treatment Plant General Improvements/Replacements	27,500		-
Big Creek-2G Clearwell, Butler Way Bypass - Grant	-	35,000	35,000
2022 Groveland Drought Resiliency Project (\$8.4M Grant)	6,129,398	106,742	106,742
New OSG Unit @ 2G	7,943		-
New (PLCs) Programmable Logic Controllers for WTP	121,000		-
New Enclosed Skid Steer	38,720		-
Duramax Flow Meter	5,874		-
Water Fill Station - Grant	67,000	1,365	1,365
HACH Spectrophotometer	11,500		-
Tank 4 Drainage Project	150,000		-
Airport Water Line Relocation	38,500		-
AWS Generator Repair	62,000		-
Versa Tube Building	15,000		-
FUND SHARE CAPITAL OUTLAY-56%	489,755	182,833	182,833
Unbudgeted Items			
FEMA Agreement - Grant	-	1,299	1,299
Hydro Static Hydraulic Pump	-	10,887	10,887
TOTAL WATER CAPITAL OUTLAY	10,454,944	338,125	338,125
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	1,007,792	195,019	195,019

Groveland Community Services District

FY 2024/25

Capital Outlay

SEWER CAPITAL OUTLAY			
CIP Project	Adopted 24/25	Quarter 1	2024/25 YTD Spent
Downtown Groveland/BOF Sewer Collection Rehab Project (Grant)	1,730,273	76,070	76,070
Wastewater Pump Replacements	-		-
WWTP Improvements, Phase 2-Headworks, LS2, Irrigation, Sludge Pump, Influent Pump	1,359,170	828,925	828,925
Road Maintenance	-		-
Generator Installations			-
Asphalt Rehabilitation	-		-
Sewer Treatment Plant Onsite Chlorine Generators	145,000		-
Hetch Hetchy RR Project - Phase 1	-		-
Excavation Wand - Vac Con Unit	-		-
Admin Parking Lot - 5yr Plan	-		-
New Enclosed Skid Steer	82,280		-
Sludge Drying Bed Rehab	40,000		-
LS 2 and 14 Rehabs	270,583		-
Versa Tube Building	15,000		-
FUND SHARE CAPITAL OUTLAY-38%	332,334	124,065	124,065
Unbudgeted Items			
FEMA Agreement - Grant	-	612	612
Hydro Static Hydraulic Pump	-	5,123	5,123
TOTAL SEWER CAPITAL OUTLAY	3,974,640	1,034,795	1,034,795
TOTAL CAPITAL OUTLAY (LESS GRANT PROJECTS)	2,244,367	958,113	958,113

Groveland Community Services District

FY 2024/25

Capital Outlay

FIRE CAPITAL OUTLAY		Quarter 1	2024/25 YTD Spent
CIP Project	Adopted 24/25		
Firehouse Flooring	20,000		0
FUND SHARE CAPITAL OUTLAY-5%	43,728	16,324	16,324
TOTAL FIRE CAPITAL OUTLAY	63,728	16,324	16,324

Groveland Community Services District

FY 2024/25

Capital Outlay

PARK CAPITAL OUTLAY			
Projects	Adopted 24/25	Quarter 1	2024/25 YTD Spent
Groveland Asset Rehabilitation and Beautification Project	905,875	384,265	384,265
Hetch Hetchy RR Project Phase 1	185,000	23,282	23,282
FUND SHARE CAPITAL OUTLAY-1%	8,746	3,265	3,265
TOTAL PARK CAPITAL OUTLAY	1,099,621	410,812	410,812

GROVELAND COMMUNITY SERVICES DISTRICT									
Quarterly Investment/Treasurer's Report									
Quarter Balances @ 09/30/2024									
Cash Accounts	Acct	Interest Rate	YTD Interest Jan-Dec 2024	Enterprise & D/G Funds			Government Funds		G/L Totals
				Water	Sewer	Grunsky	Fire	Parks	
Mechanics Bank Operating Account	4498	0	-	61,748.84	703,955.64	3,888.18	370,498.10	(408,466.82)	731,623.94
Mechanics Bank Payroll Account	2426	0	-	30,070.40	30,173.77		18,010.81	17,909.17	96,164.15
LAIF	5001	4.71%	1,397.01	16,838.75	18,332.61	3,318.44	3,707.97	36.53	42,234.30
CA Class Bond Payment Reserve	01-029	5.26%	90,520.62	1,292,693.94	1,053,310.81				2,346,004.75
CA Class General Interest	9001	5.26%	88,166.41	898,233.91	162,734.97	4,982.10	418,401.29	134,497.26	1,618,849.53
Mechanics General Investment Fund	1230	5.12%	64,226.30	132,202.32	912,933.01	5,001.80	292,699.33	127,612.63	1,470,449.09
Mechanics Checking	4285	0.00%	-	1,816,564.01					1,816,564.01
Mechanics Park Asset Fund	1235	4.80%	7,101.56					182,939.98	182,939.98
Cash Drawer				168.00	132.00				300.00
Petty Cash				100.00	100.00				200.00
				4,248,620.16	2,881,672.81	17,190.52	1,103,317.50	54,528.75	8,305,329.75
2024 YTD Interest Earned		Jan-Dec	\$ 251,411.90						
"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	<i>Peter Kasuya</i>			Title	<i>GM</i>		Date	<i>12-10-2024</i>	