

Graton CSD - Sanitation
Statement of Cash Flows
4-30-2022

Fund ID	77101	1	2	3	4	5	6	7	8	9	10	11	12	Budget																
														Budget	Actual & Estimates Balance	YTD Over & Under Budget														
		July	August	September	October	November	December	January	February	March	April	Year-to-Date	May	June	Budget	Actual & Estimates Balance	YTD Over & Under Budget													
EFS		Beginning Cash Balance:													743,861	630,298	618,099	455,103	403,900	368,953	813,040	716,721	686,508	500,115		885,695	854,877			
Account	Account Description	ACTUALS											Estimates		YTD	Budget	Actual & Estimates Balance	YTD Over & Under Budget												
40003	Direct Charges - CY	-	-	-	-	-	541,489	-	-	-	-	432,244	973,733.16	-	1,000,497	998,340	(2,157)	24,607												
40005	Prop Taxes - RDA Increment	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,000)	(5,000)	(5,000)													
40050	Property Tax Accrual	-	(26,837)	-	-	-	-	8,596	-	-	-	-	(18,241)	-	6,671	(6,671)	18,241													
40101	Prop Taxes - CY, Unsecured	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
40111	Supplemental Prop Taxes - CY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
40202	Direct Charges - Prior Year	-	-	-	-	-	1,850	-	-	-	-	25,345	27,195	-	4,266	(21,462)	(17,195)													
40211	Prop Taxes - PY, Unsecured	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
40999	Penalties and Costs on Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	1,925	(1,925)	-													
41134	Sewer Permit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
42281	State Emergency Preparedness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
42291	State Homeowners Prop Tax Relf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
42360	State Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
42441	Federal FEMA Disaster Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
44002	Interest on Pooled Cash	-	-	-	809	-	-	594	-	-	-	922	2,325	-	946	1,729	2,675													
44050	Unrealized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	3,329	(6,329)	(3,000)													
45221	Sewer/Water Usage Fees	-	-	-	-	12,726	-	-	630	670	17,003	31,029	-	31,029	15,000	(16,029)	(16,029)													
45313	Sale - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
46021	Capital Grants - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
46027	Insurance Claims Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
46029	Donations/Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
46040	Miscellaneous Revenue	-	-	124	-	-	-	173	-	115	-	413	-	102	514	(514)	(413)													
46050	Cancelled/Stale Dated Warrants	-	-	-	-	-	447	-	-	-	-	447	-	-	447	(447)	(447)													
46200	Revenue Appl PY Misc Revenue	-	-	2,748	-	-	-	-	-	938	-	3,686	-	-	3,686	(3,686)	(3,686)													
47101	Transfers In - within a Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
48004	Residual Equity Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-													
TOTAL REVENUES		-	(26,837)	2,873	809	12,726	543,786	9,363	630	1,723	475,514	1,020,587	-	62,245	1,082,832	1,020,340	(62,492)													

EFS		EFS											Year-to-Date		YTD	Budget	Actual & Estimates Balance	YTD Over & Under Budget
Account	Account Description																	
50701	Perm Position - Local Bds	10,503	-	12,755	7,479	3,983	7,260	9,073	-	11,078	-	62,130	13,429	5,416	80,976	340,000	259,024	277,870
50702	Extra Help - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50703	Overtime - Local Bds	641	-	151	454	1,477	2,618	2,976	-	2,600	-	10,916	573	305	11,795	(11,795)	(10,916)	
50705	Premium Pay - Local Bds	-	-	-	-	-	202	-	-	-	-	202	-	202	-	(202)	(202)	
50706	Vacation Pay - Local Bds	2,918	-	1,513	504	-	-	355	-	-	-	5,290	-	26,634	31,924	(31,924)	(5,290)	
50707	Standby Pay - Local Bds	3,978	-	4,705	2,571	1,613	2,622	4,134	-	4,134	-	23,758	2,554	1,358	27,671	(27,671)	(23,758)	
50710	Sick Pay - Local Boards	919	-	1,500	345	-	627	1,851	-	72	-	5,313	591	787	6,692	(6,692)	(5,313)	
50711	Holiday Pay - Local Boards	447	-	504	-	-	1,008	1,513	-	1,008	-	4,481	-	854	5,335	(5,335)	(4,481)	
50753	FICA Retirement - Local Bds	1,203	-	1,310	704	439	889	1,234	-	1,171	-	6,950	1,063	2,192	10,205	(10,205)	(6,950)	
50755	PERS - Local Bds	1,143	-	1,235	632	302	675	971	-	923	-	5,882	1,084	580	7,546	20,000	14,118	
50756	Medicare - Local Bds	281	-	306	165	103	208	289	-	274	-	1,625	249	513	2,387	(2,387)	(1,625)	
50757	HSA Reimbursement - Local Bds	-	-	636	-	-	-	-	-	-	-	636	-	-	636	(636)	(636)	
50801	Health Ins - Local Bds	-	2,267	756	793	793	-	1,587	793	793	-	7,783	1,527	-	9,310	(9,310)	(7,783)	
50803	Dental - Local Bds	125	350	135	135	135	-	270	135	135	-	1,419	429	-	1,849	(1,849)	(1,419)	
50805	Vision - Local Bds	(69)	31	10	10	10	-	21	10	10	-	35	41	-	76	(76)	(35)	
50806	Unemployment - Local Bds	-	-	-	-	-	-	434	-	-	-	434	-	-	434	(434)	(434)	
50808	Worker's Comp - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Salaries & Employee Benefits		22,090	2,647	25,516	13,793	8,855	16,108	24,708	939	22,199	-	136,855	21,542	38,640	197,036	360,000	162,964	223,145
51021	Communication Expense	-	596	316	289	357	106	817	783	705	195	4,165	282	681	5,127	8,500	3,373	4,335
51031	Waste Disposal Services	100	-	-	141	-	-	226	-	212	149	828	69	896	2,500	1,604	1,672	
51041	Insurance - Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51072	Landscaping Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51042	Insurance - Premiums	-	21,894	8,957	-	-	-	-	48	-	-	30,900	-	48	30,948	38,000	7,052	7,100
51046	Insurance - Workers Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	16,100	16,100	-	
51061	Maintenance - Equipment	-	11	705	1,676	16,416	219	26,804	17,240	10,990	-	74,062	89	4,133	78,284	25,000	(53,284)	(49,062)
51071	Maintenance - Bldg & Improve	-	5,000	-	7,269	-	2,088	2,900	3,209	-	-	20,465	-	7,445	27,910	8,000	(19,910)	(12,465)
51201	Administration Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51202	Election Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51204	Property Tax/Assessment Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51205	Advertising/Marketing Svc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51206	Accounting/Auditing Services	-	-	-	-	-	4,500	-	-	-	-	4,500	-	-	4,500	16,500	12,000	12,000
51207	Client Acct Svcs	-	-	-	350	-	3,944	-	1,349	2,052	753	8,448	189	1,738	10,375	32,000	21,625	23,552
51211	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51212	Outside Counsel - Legal Advice	2,997	-	6,750	-	1,342	6,273	948	1,360	-	2,880	22,550	670	2,358	25,578	25,000	(578)	2,450
51218	Actuarial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
51225	Training Services	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500	1,500	
51226	Consulting Services	-	3,059	-	-	-	-	-	-	-	12,493	15,552	-	3,078	18,630	35,000	16,371	19,449

Graton CSD - Sanitation
Statement of Cash Flows
4-30-2022

Fund ID		1	2	3	4	5	6	7	8	9	10	11	12	Budg.
12100	Accounts Receivable	2,434	-	-	-	-	-	-	-	-	-	-	-	-
12115	Other Receivables	-	26,837	-	-	-	-	-	-	-	-	-	-	-
16300	Due from Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
15200	Prepaid Expenses	-	23,852	-	-	-	-	-	-	-	-	-	-	-
18500	Other Long-term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
19299	Accum Depreciation - B & I	-	-	-	-	-	-	-	-	-	-	-	-	-
19399	Accum Depreciation - M & E	-	-	-	-	-	-	-	-	-	-	-	-	-
19699	Accum Depr - Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-
19820	Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
20100	Vouchers Payable	(24,862)	-	-	-	-	-	-	-	-	-	-	-	-
20300	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
21100	Accrued Salaries and Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
21105	Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
21400	Loan Interest Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
27200	Advances from Other Govts	-	-	-	-	-	-	-	-	-	-	-	-	-
27550	Net Pension Liability	(2,686)	-	-	-	-	-	-	-	-	-	-	-	-
31300	Net Position - Unrestricted Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		(25,114)	50,689	0	0	0	0	0	0	0	0	0	0	0

Fund 77103		July	August	September	October	November	December	January	February	March	April	Year-to-Date	May	June	BUDGET	Remaining Balance	YTD Over & Under Budget	
Account	Account Description	26,456	63,801	363,559	353,777	354,053	453,743	443,935	443,152	449,169	371,911		370,066	289,362				
ACTUALS												Estimates	YTD					
42281	State Emergency Preparedness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42358	State Other Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42360	State Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42441	Federal FEMA Disaster Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44002	Interest on Pooled Cash	-	-	-	276	-	-	482	-	-	572	1,330	-	106	-	1,437	(1,437)	(1,330)
44003	Other Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44050	Unrealized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	-	491	-	491	(491)	-
46021	Capital Grants - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46022	Capital Grants - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46024	Connection Fees	-	-	-	-	100,414	-	-	6,879	8,282	-	115,575	-	-	115,575	124,224	8,649	8,649
46027	Insurance Claims Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46050	Cancelled/State Dated Warrants	-	-	-	-	-	2,773	-	-	-	-	2,773	-	-	2,773	-	(2,773)	(2,773)
46200	Revenue Appl PY Misc Revenue	-	300,000	-	-	-	-	-	-	-	-	300,000	-	50,000	350,000	-	(350,000)	(300,000)
47101	Transfers In - within a Fund	-	-	103,450	-	-	-	-	-	103,450	-	206,900	-	-	206,900	206,900	-	-
49004	Administrative Control Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49005	Admin Control Acct Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		-	300,000	103,450	276	100,414	2,773	482	6,879	111,732	572	626,577.35	-	50,598	677,175	331,124	(346,051)	(295,453)

EFS		July	August	September	October	November	December	January	February	March	April	Year-to-Date	Estimates	YTD	BUDGET	Remaining Balance	YTD Over & Under Budget	
Account	Account Description																	
19820	Acq-Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19831	CIP - Bldg & Impr	1,505	242	9,782	-	724	12,581	1,265	862	85,539	2,418	114,917	80,704	211,942	80,000	(131,942)	(34,917)	
19832	Acq-CIP-Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	175,000	175,000	175,000	
19851	Intangible Assets - Non-amort	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53103	Interest on LT Debt	-	-	23,877	-	-	-	-	-	43,830	-	67,707	-	21,364	89,071	89,071	(0)	21,364
53104	Other Interest	-	-	-	-	-	-	-	-	-	-	-	-	3,864	-	(3,864)	-	
53109	Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
53403	Loss - Disposed Capital Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
54405	CIP - Bldg & Impr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
59004	Administrative Control Account	-	-	58,209	-	-	-	-	-	59,620	-	117,829	-	117,829	117,829	(0)	(0)	
59005	Admin Control Acct Clearing	-	-	(58,209)	-	-	-	-	(59,620)	-	-	(117,829)	-	(117,829)	(117,829)	0	0	
TOTAL EXPENSES		1,505	242	33,659	-	724	12,581	1,265	862	129,369	2,418	182,624	80,704	41,549	304,877	344,071	39,194	161,447
ADJ: ACTIVITY IN G/L ACCTS		38,850	-	(79,573)	-	-	-	-	-	(59,620)	-	-	-	-	-	-	-	
Ending Cash Balance:		63,801	363,559	353,777	354,053	453,743	443,935	443,152	449,169	371,911	370,066	289,362	298,410					

TCA	Description	Beg. Bal.	July	August	September	October	November	December	January	February	March	April	May	June	YTD TOTALS	Project to Date Balance	Capitalized Interest	Year Ending Balance
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Graton CSD - Sanitation
Statement of Cash Flows
4-30-2022

Fund ID		1	2	3	4	5	6	7	8	9	10	11	12	Budg.			
GCS501	Receiving Station	176,987	474	242	8,595	-	724	9,687	45	862	-	1,063	-	21,690.78	198,678	-	198,678
GCS504	Plant Improvement	10,131,577	1,031	-	1,187	-	-	2,894	1,220	-	85,539	1,355	-	93,226.06	10,224,803	-	10,224,803
GCS505	Groundwater Mointoring Wells	1,868	-	-	-	-	-	-	-	-	-	-	-	-	1,868	-	1,868
	TOTALS	10,310,432	1,505	242	9,782	-	724	12,581	1,265	862	85,539	2,418	-	114,917	10,425,348	-	10,425,348
	Acct. 19405/19831	10,310,432	10,311,937	10,312,178	10,321,960	10,321,960	10,322,684	10,335,265	10,336,530	10,337,392	10,422,931	10,425,348	10,425,348				

EFS G/L	EFS G/L Description	July	August	September	October	November	December	January	February	March	April	May	June
10105	Petty Cash	-	-	-	-	-	-	-	-	-	-	-	-
10200	Cash with Fiscal Agent	-	-	-	-	-	-	-	-	-	-	-	-
10400	Unrealized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	-
12100	Accounts Receivable	50,000	-	-	-	-	-	-	-	-	-	-	-
12115	Other Receivables	-	-	-	-	-	-	-	-	-	-	-	-
15300	Deposits with Others	-	-	-	-	-	-	-	-	-	-	-	-
16300	Due from Other Governments	-	-	-	-	-	-	-	-	-	-	-	-
18500	Other Long-term Assets	-	-	-	-	-	-	-	-	-	-	-	-
19405	Construct in Prog - B & I	-	-	-	-	-	-	-	-	-	-	-	-
20100	Vouchers Payable	(11,151)	-	-	-	-	-	-	-	-	-	-	-
20300	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-
21200	Retention Payable	-	-	-	-	-	-	-	-	-	-	-	-
21400	Loan Interest Payable	-	-	(21,364)	-	-	-	-	-	-	-	-	-
26700	Capital Lease Oblig - Current	-	-	(58,209)	-	-	-	-	-	(59,620)	-	-	-
27250	Notes Payable - Non-current	-	-	-	-	-	-	-	-	-	-	-	-
27200	Advances from Other Govts	-	-	-	-	-	-	-	-	-	-	-	-
27600	Capital Lease Oblig - Non-cur	-	-	-	-	-	-	-	-	-	-	-	-
Keying error													
Rounding													
	TOTAL	38,850	0	(79,573)	0	0	0	0	0	(59,620)	0	0	0

GRATON CSD : Month End Cash Balance												
	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
Operations	630,298	618,099	455,103	403,900	368,953	813,040	716,721	686,508	500,115	885,695	854,877	827,987
Construction	63,801	363,559	353,777	354,053	453,743	443,935	443,152	449,169	371,911	370,066	289,362	298,410
TOTAL	694,099	981,658	808,880	757,953	822,697	1,256,974	1,159,873	1,135,677	872,026	1,255,761	1,144,239	1,126,397