

Graton CSD - Sanitation
Statement of Cash Flows

6-30-2023		Final												Budget					
Fund ID	77101	1	2	3	4	5	6	7	8	9	10	11	12	BUDGET	Estimates	Estimated %	Budget	FY 21-22 Actuals	
EFS		July	August	September	October	November	December	January	February	March	April	May	June						
Beginning Cash Balance:		739,821	658,905	538,902	336,370	247,688	176,539	598,160	551,802	474,805	289,173	657,830	619,769						
Account	Account Description	Actuals												YTD					
40003	Direct Charges - CY	-	-	-	-	-	505,311	-	-	-	469,426	-	33,928	1,008,664	1,123,340	114,676	-	114,676	997,301
40005	Prop Taxes - RDA Increment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40050	Property Tax Accrual	-	(15,659)	-	-	-	-	8,725	-	-	-	-	20,391	13,458	(5,000)	(18,458)	-	(18,458)	(17,537)
40101	Prop Taxes - CY, Unsecured	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(16)
40111	Supplemental Prop Taxes - CY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40202	Direct Charges - Prior Year	-	-	-	-	-	1,700	-	-	-	2,698	-	-	4,399	10,000	5,601	-	5,601	28,179
40211	Prop Taxes - PY, Unsecured	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40999	Penalties and Costs on Taxes	-	-	-	-	-	-	-	-	-	-	-	620	620	-	(620)	-	(620)	11,648
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	-	-	-	1,406	-	-	1,173	-	-	2,275	-	3,532	8,385	5,000	(3,385)	-	(3,385)	3,813
44050	Unrealized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	6,796	6,796	(3,000)	(9,796)	-	(9,796)	(25,679)
45221	Sewer/Water Usage Fees	-	-	-	-	-	-	-	-	-	-	14,405	-	14,405	45,000	30,595	-	30,595	31,265
45313	Sale - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46021	Capital Grants - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46027	Insurance Claims Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,278
46029	Donations/Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46040	Miscellaneous Revenue	-	-	263	-	-	291	-	-	156	-	-	310	1,019	100	(919)	-	(919)	1,091
46050	Cancelled/Stale Dated Warrants	-	1,665	-	-	-	-	-	-	-	-	-	-	1,665	-	(1,665)	-	(1,665)	447
46200	Revenue Appl PY Misc Revenue	-	11	965	-	-	-	-	-	-	92,236	7,672,351	-	7,765,563	-	(7,765,563)	-	(7,765,563)	4,434
46201	Adjustments from AR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	88,300
47101	Transfers In - within a Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48004	Residual Equity Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES		-	(13,983)	1,227	1,406	-	507,303	9,898	-	156	566,634	7,686,757	65,576	8,824,974	1,175,440	(7,649,534)	-	-	1,149,526

EFS		EFS												Budget					
Account	Account Description	1	2	3	4	5	6	7	8	9	10	11	12	BUDGET	Estimates	Estimated %	YTD Over & Under Budget	FY 21-22 Actuals	
		YTD																	
50701	Perm Position - Local Bds	6,061	14,723	16,513	12,252	7,261	22,565	4,614	13,977	22,160	14,710	-	38,523	173,360	290,000	116,641	-	116,641	107,241
50702	Extra Help - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50703	Overtime - Local Bds	-	76	312	238	79	1,071	786	2,893	2,428	1,878	-	442	10,202	-	(10,202)	-	(10,202)	12,429
50705	Premium Pay - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	202
50706	Vacation Pay - Local Bds	187	-	-	-	-	529	-	-	832	-	-	2,607	4,155	-	(4,155)	-	(4,155)	13,711
50707	Standby Pay - Local Bds	1,513	3,020	2,888	2,916	1,694	4,288	1,592	2,897	4,054	2,965	-	7,174	35,000	-	(35,000)	-	(35,000)	35,506
50710	Sick Pay - Local Boards	193	504	252	794	-	541	1,059	1,150	-	-	-	1,184	5,676	-	(5,676)	-	(5,676)	6,150
50711	Holiday Pay - Local Boards	920	-	945	-	-	1,891	1,891	1,891	1,891	945	-	1,361	11,736	-	(11,736)	-	(11,736)	5,401
50751	Retirement - Local Bds	257	-	-	257	-	-	257	257	-	-	-	-	1,030	-	(1,030)	-	(1,030)	-
50753	FICA Retirement - Local Bds	550	1,136	1,296	1,004	560	1,915	616	1,414	1,893	1,322	-	3,180	14,888	-	(14,888)	-	(14,888)	11,227
50755	PERs - Local Bds	559	1,156	1,267	990	551	1,937	574	1,292	1,825	1,251	-	3,157	14,560	20,000	5,440	-	5,440	9,628
50756	Medicare - Local Bds	129	266	303	235	131	448	144	331	443	309	-	744	3,482	-	(3,482)	-	(3,482)	2,626
50757	HSA Reimbursement - Local Bds	-	-	-	2,976	-	-	-	-	-	-	-	-	2,976	-	(2,976)	-	(2,976)	636
50801	Health Ins - Local Bds	-	-	793	806	806	806	806	806	806	806	806	806	8,044	-	(8,044)	-	(8,044)	11,749
50803	Dental - Local Bds	-	260	1,005	260	260	260	260	260	260	260	260	260	3,605	-	(3,605)	-	(3,605)	1,689
50805	Vision - Local Bds	-	27	27	27	27	27	27	27	27	27	27	27	298	-	(298)	-	(298)	55
50806	Unemployment - Local Bds	-	-	-	-	-	-	616	252	-	-	-	-	868	-	(868)	-	(868)	868
50808	Worker's Comp - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salaries & Employee Benefits		10,369	21,168	25,602	22,756	11,369	36,278	12,984	27,445	36,044	25,306	1,093	59,465	289,878	310,000	20,122	6%	20,122	219,120
51021	Communication Expense	-	1,754	523	725	523	519	713	519	524	(722)	1,129	577	6,783	8,500	1,717	20%	1,717	7,114
51031	Waste Disposal Services	149	-	139	3,947	14	-	149	-	520	14	-	92	5,009	2,500	(2,509)	-100%	(2,509)	940
51041	Insurance - Liability	-	-	-	-	-	-	-	-	-	-	-	-	38,000	38,000	100%	-	38,000	-
51072	Landscaping Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-
51042	Insurance - Premiums	-	29,457	-	-	-	-	-	-	(29,457)	-	-	-	-	-	0%	-	-	30,900
51046	Insurance - Workers Comp	-	-	-	-	-	-	-	-	-	-	-	-	16,100	16,100	100%	-	16,100	-
51061	Maintenance - Equipment	-	3,527	1,563	4,847	1,353	1,958	457	1,497	10,989	3,664	3,421	7,121	40,396	75,000	34,604	46%	34,604	81,855
51071	Maintenance - Bldg & Improve	3,418	93	2,457	1,929	-	952	-	4,293	5,000	207	-	6,800	25,149	10,000	(15,149)	-151%	(15,149)	32,685
51201	Administration Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-
51202	Election Services	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	100%	-	20,000	-
51204	Property Tax/Assessment Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-
51205	Advertising/Marketing Svc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-
51206	Accounting/Auditing Services	-	-	10,717	-	4,593	-	-	-	-	14,085	1,562	-	30,957	16,500	(14,457)	-88%	(14,457)	4,500
51207	Client Acct Svcs	-	-	-	-	6,689	9,303	703	776	5,376	3,260	3,542	2,305	31,954	32,000	46	0%	46	21,376
51211	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-
51212	Outside Counsel - Legal Advice	-	237	-	1,920	-	1,082	-	-	1,550	-	378	-	5,166	15,000	9,834	66%	9,834	25,998
51218	Actuarial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-	-	-
51225	Training Services	-	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500	100%	-	1,500	-
51226	Consulting Services	-	10,434	10,396	12,573	12,369	20,332	16,622	10,320	10,690	33,789	11,960	36,644	186,128	30,000	(156,128)	-520%	(156,128)	51,580
51231	Testing/Analysis	965	3,406	-	5,980	2,403	729	767	5,378	1,421	6,737	2,646	600	31,032	20,000	(11,032)	-55%	(11,032)	18,490
51237	Process Service	122	396	396	396	266	525	266	266	388	396	-	1,058	4,475	4,430	(45)	-1%	(45)	4,523
51242	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	16	16	-	(16)	0%		

Graton CSD - Sanitation
Statement of Cash Flows

6-30-2023		Final												Budg.
Fund ID		1	2	3	4	5	6	7	8	9	10	11	12	
17750	PNSN ProjsAct Invest earn-DOR	-	-	-	-	-	-	-	-	-	-	-	-	-
17800	PNSN Chg in Prop Share/Contrib	-	-	-	-	-	-	-	-	-	-	-	-	-
17850	PNSN Chg in Assumption	-	-	-	-	-	-	-	-	-	-	-	-	-
17900	PNSN Chg in Experience	-	-	-	-	-	-	-	-	-	-	-	-	-
18500	Other Long-term Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
19299	Accum Depreciation - B & I	-	-	-	-	-	-	-	-	-	-	-	-	-
19399	Accum Depreciation - M & E	-	-	-	-	-	-	-	-	-	-	-	1,622	-
19601	Infrastructure	-	-	-	-	-	-	-	-	-	-	(9,281,404)	-	-
19699	Accum Depr - Infrastructure	-	-	-	-	-	-	-	-	-	-	1,624,245	382,397	-
19820	Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
19831	Acq-CIP-Bldg & Impr	-	-	-	-	-	-	-	-	-	-	1,513	-	-
20100	Vouchers Payable	(59,753)	-	-	-	-	-	-	-	-	-	-	-	34,691
20300	Accounts Payable	-	-	-	-	-	-	-	-	(175,107)	-	-	-	-
21100	Accrued Salaries and Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
21105	Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	2,236	-
21400	Loan Interest Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
21600	Other Current Liabilities	-	-	-	-	-	-	-	-	-	1,513	-	-	-
25700	PNSN Chg in Experience	-	-	-	-	-	-	-	-	-	-	-	-	-
25750	PNSN ProjsAct Invest Earn-DIR	-	-	-	-	-	-	-	-	-	-	-	-	-
25800	PNSN Chg in Prop Share/Contrib	-	-	-	-	-	-	-	-	-	-	-	-	-
25850	PNSN Chg in Assumption	-	-	-	-	-	-	-	-	-	-	-	-	-
27200	Advances from Other Govts	-	-	-	-	-	-	-	-	-	-	-	-	-
27550	Net Pension Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
31300	Net Position - Unrestricted Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		(59,753)	15,659	0	0	0	0	0	0	0	(173,594)	(7,670,838)	409,575	

Fund 77103		July	August	September	October	November	December	January	February	March	April	May	June	BUDGET		Balance	Budget		FY 21-22 Actuals
EFS		380,330	380,330	380,081	381,574	382,296	382,296	382,296	383,678	383,678	383,678	383,982	308,318	YTD					
Account	Account Description	ACTUALS																	
42281	State Emergency Preparedness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42358	State Other Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42360	State Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42441	Federal FEMA Disaster Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44002	Interest on Pooled Cash	-	-	-	949	-	-	1,382	-	-	-	1,817	-	2,137	6,285	-	(6,285)	(6,285)	2,024
44003	Other Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44050	Unrealized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	1,981	1,981	-	(1,981)	(1,981)	(12,520)	
46021	Capital Grants - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46022	Capital Grants - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46024	Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	510,000	510,000	510,000	134,208	
46027	Insurance Claims Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46050	Cancelled/Stale Dated Warrants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,773
46200	Revenue Appl PY Misc Revenue	-	-	1,719	-	-	-	-	-	-	-	(10,468,428)	-	(10,466,709)	-	10,466,709	10,466,709	301,633	
46201	Adjustments from AR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(149,968)
47101	Transfers In - within a Fund	-	-	103,450	-	-	-	-	-	103,450	-	-	-	206,900	282,564	75,664	75,664	206,900	-
49004	Administrative Control Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49005	Admin Control Acct Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		-	-	105,169	949	-	-	1,382	-	103,450	1,817	(10,468,428)	4,118	(10,251,543)	792,564	11,044,107	11,044,107	485,050	-

Fund 77103		July	August	September	October	November	December	January	February	March	April	May	June	BUDGET		Balance	Budget		FY 21-22 Actuals
EFS		380,330	380,330	380,081	381,574	382,296	382,296	382,296	383,678	383,678	383,678	383,982	308,318	YTD					
Account	Account Description	ACTUALS																	
19820	Acq-Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19831	CIP - Bldg & Impr	-	249	226	226	-	-	-	-	-	-	-	(401,100)	(701)	(401,100)	401,100	401,100	126,733	-
19832	Acq-CIP-Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	660,664	660,664	660,664	-	-
19851	Intangible Assets - Non-amort	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51226	Consulting Services	-	-	-	-	-	-	-	-	-	-	-	701	701	-	(701)	(701)	-	-
51916	County Services Chgs	-	-	-	-	-	-	-	-	-	-	-	600	600	-	(600)	(600)	393	-
53103	Interest on LT Debt	-	-	22,369	-	-	-	-	-	40,903	-	-	18,599	81,872	89,071	7,199	7,199	87,722	-
53104	Other Interest	-	-	-	-	-	-	-	-	-	-	-	3,864	3,864	-	(3,864)	(3,864)	3,864	-
53109	Capitalized Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53403	Loss - Disposed Capital Asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54405	CIP - Bldg & Impr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59004	Administrative Control Account	-	-	61,066	-	-	-	-	-	62,547	-	-	-	123,613	117,829	(5,784)	(5,784)	117,829	-
59005	Admin Control Acct Clearing	-	-	(61,066)	-	-	-	-	-	(62,547)	-	-	-	(123,613)	(117,829)	5,784	5,784	(117,829)	-
TOTAL EXPENSES		-	249	22,596	226	-	-	-	-	40,903	-	(401,100)	23,063	(314,063)	749,735	1,063,798	1,063,798	218,712	-
ADJ: ACTIVITY IN G/L ACCTS		-	-	(81,081)	-	-	-	-	-	(62,547)	(1,513)	9,991,664	20,482						

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6-30-2023		Final												Budg.	
Fund ID		1	2	3	4	5	6	7	8	9	10	11	12		
Ending Cash Balance:		380,330	380,081	381,574	382,296	382,296	382,296	383,678	383,678	383,678	383,982	308,318	309,856		

TCA		Beg. Bal.	July	August	September	October	November	December	January	February	March	April	May	June	YTD TOTALS	Balance	Interest	Balance
GCS0501	Receiving Station	201,887	-	250	226	226	-	-	-	-	-	-	-	-	701.96	202,589	-	202,589
GCS0504	Plant Improvement	10,233,410	-	-	-	-	-	-	-	-	-	-	-	-	-	10,233,410	-	10,233,410
GCS0505	Groundwater Mointoring Wells	1,868	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,868
TOTALS		10,437,164	-	250	226	226	-	-	-	-	-	-	-	-	702	10,437,866	-	10,437,866
Acct. 19405/19831		10,437,164	10,437,164	10,437,414	10,437,640	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866			

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	-	-	-	-	-	-	-	-	-	-	-	(1,981)
12100	Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-	-
12115	Other Receivables	-	-	-	-	-	-	-	-	-	-	-	-
15300	Deposits with Others	-	-	-	-	-	-	-	-	-	-	-	-
16300	Due from Other Governments	-	-	-	-	-	-	-	-	-	-	-	-
18500	Other Long-term Assets	-	-	-	-	-	-	-	-	-	-	-	3,864
19399	Accum Depreciation - M & E	-	-	-	-	-	-	-	-	-	-	-	-
19405	Construct in Prog - B & I	-	-	-	-	-	-	-	-	-	-	10,067,328	-
19699	Accum Depr - Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
19831	Acq-CIP-Bldg & Impr	-	-	-	-	-	-	-	-	-	-	-	-
20100	Vouchers Payable	-	-	-	-	-	-	-	-	-	-	-	-
20300	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-
21200	Retention Payable	-	-	-	-	-	-	-	-	-	-	-	-
21400	Loan Interest Payable	-	-	(20,015)	-	-	-	-	-	-	-	-	18,599
21600	Other Current Liabilities	-	-	-	-	-	-	-	-	(1,513)	-	-	-
26700	Capital Lease Oblig - Current	-	-	(61,066)	-	-	-	-	(62,547)	-	-	-	129,681
27250	Notes Payable - Non-current	-	-	-	-	-	-	-	-	-	-	-	-
27200	Advances from Other Govts	-	-	-	-	-	-	-	-	-	-	-	-
27600	Capital Lease Oblig - Non-cur	-	-	-	-	-	-	-	-	-	-	453,983	(129,681)
31100	Net Investmt in Capital Assets	-	-	-	-	-	-	-	-	-	(529,647)	-	-
Keying error Rounding													
TOTAL		0	0	(81,081)	0	0	0	0	0	(62,547)	(1,513)	9,991,664	20,482

GRATON CSD : Month End Cash Balance													
	July	August	September	October	November	December	January	February	March	April	May	June	
Operations	658,905	538,902	336,370	247,688	176,539	598,160	551,802	474,805	289,173	657,830	619,769	563,184	
Construction	380,330	380,081	381,574	382,296	382,296	382,296	383,678	383,678	383,678	383,982	308,318	309,856	
TOTAL	1,039,235	918,983	717,943	629,984	558,835	980,456	935,480	858,483	672,851	1,041,813	928,087	873,040	