



**Graton Community Services District
BOARD OF DIRECTORS
STAFF REPORT**

DATE: February 16, 2026

TO: Members of the Board of Directors

FROM: Chad Davisson, Management Consultant

SUBJECT: APPROVE THE DECEMBER 2025 AND JANUARY 2026 MONTHLY FINANCIAL REPORTS

STATEMENT OF ISSUE:

The District utilizes the County of Sonoma as a fiscal agent. The County provides monthly financial reports for review and approval by the Board. There are two months of reports with this item, as the Board did not take action to approve the December 2025 reports at their January 16, 2026 meeting.

STAFF'S RECOMMENDATION TO THE BOARD:

Staff is recommending the Board approve both the December 2025 and January 2026 Monthly Financial Reports.

COST OR FINANCIAL IMPACTS: There are no costs associated with the approval of these financial reports. They intend to provide the Board with a clear understanding of the fiscal health of the District. Based on the financial information provided within financial reports, the Board can make decisions which could have a cost or financial impact. However, taking a Board action to approve these monthly financial reports does not have a specific financial impact or cost.

SCHEDULE FOR COMPLETION: Staff recommends the Board take action at this Meeting.

Staff Report

DATE: *February 16, 2026*

**SUBJECT: APPROVE THE DECEMBER 2025 AND JANUARY 2026 MONTHLY
FINANCIAL REPORTS**

ALTERNATIVES/CONSIDERATIONS: The Board could decide not to approve the financial reports and request additional or different information.

DISCUSSION: The Board can and also has requested that staff work with the County to provide Financial information more clearly within these reports. Staff continues to work with the County to tailor these reports to make them the most useful for the Board.

Graton Community Services District
Cash Balance Summary
01-31-2026

Fund	Title	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025	1/31/2026
77101	Operations	150,519	39,397	(23,211)	(72,584)	(193,439)	(252,687)	249,726	286,063
77103	Construction	697,295	696,695	696,695	593,244	600,056	600,056	703,506	709,839
77104	Town Square	(56,576)	(76,972)	(80,531)	(87,844)	(94,968)	(99,798)	(107,687)	(99,623)
Total Graton CSD		791,238	659,120	592,953	432,816	311,649	247,571	845,545	896,279

**Graton Community Services District
Summary Report
01-31-2026**

% of Year Complete 58.33%

OPERATIONS	Actuals Year to Date	Budget	\$ Over (Under) Budget	% of Budget	Notes
Beginning of Fiscal Year Cash	\$ 150,519				
Revenues					
Property Taxes	\$ 700,722	\$ 1,338,800	(638,078)	52.3%	
Interest Revenue	(866)	10,200	(11,066)	-8.5%	
Sewer Fees	18,402	60,600	(42,198)	30.4%	
State Other Funding	119,000	-	119,000	100.0%	
Other Miscellaneous	2,420	1,000	1,420	242.0%	
Total Revenue	839,679	1,410,600	(570,921)	59.5%	
Expenses					
Salaries & Employee Benefits	186,905	425,800	(238,895)	43.9%	
Utilities	21,662	34,800	(13,139)	62.2%	
Legal Services	10,452	4,660	5,792	224.3%	
Contract Services	12,619	175,000	(162,382)	7.2%	
Testing (Brelje & Race)	10,521	24,699	(14,178)	42.6%	
Chemicals	37,661	111,600	(73,939)	33.7%	
Accounting (Auditor) Services	16,673	19,450	(2,777)	85.7%	
Consulting Services	76,557	130,000	(53,443)	58.9%	
Equipment	-	-	-	0.0%	
Transfers Out (To Construction) - Debt Svc	103,450	282,565	(179,115)	36.6%	
Other Miscellaneous	170,846	217,760	(46,914)	78.5%	
Total Expenses	\$ 647,346	\$ 1,426,334	\$ (778,988)	45.4%	
Net Cost (Revenue Less Expenses)	\$ 192,333	\$ (15,734)			
Accumulated Fiscal Year Adjustments	(56,790)				Adjustment due to accounts payable paid in current year
Ending Cash Balance - Operations:	\$ 286,063				
mathcheck:	-				

**Graton Community Services District
Summary Report
01-31-2026**

% of Year Complete 58.33%

CONSTRUCTION	Actuals Year to Date	Budget	\$ Over (Under) Budget	% of Budget	Notes
Beginning of Fiscal Year Cash	\$ 697,295				
Revenues					
Connection Fees	\$ -	\$ 341,616	(341,616)	0.0%	
Interest Revenue	13,145	13,125	20	100.1%	
State Grant Revenue (adjusted to Revenue)	-	-	-	0.0%	
Transfers In (From Operations) - Debt Service	103,450	282,565	(179,115)	36.6%	
Other Miscellaneous	-	-	-	0.0%	
Total Revenue	116,595	637,306	(520,712)	18.3%	
Expenses					
Capital Asset Expenses	-	25,000	(25,000)	0.0%	
County Services Chgs	-	-	-	0.0%	
Interest Expense - Municipal Finance & Solar Loan	17,386	72,111	(54,725)	24.1%	
Total Expenses	\$ 17,386	\$ 97,111	\$ (79,725)	17.9%	

Net Cost (Revenue Less Expenses) \$ 99,208 \$ 540,195

Accumulated Fiscal Year Adjustments (86,664)

Ending Cash Balance - Construction: \$ 709,839
mathcheck: (0)

Capital Project Summary	Proj Balance 7/1/2023	Year to Date Expenses	Project Total Life to Date
- Receiving Station (GCSD501)	1,320.88	-	1,321
- Plant Improvements (GCSD504)	-	-	-
- Groundwater Monitoring Wells (GCSD505)	-	-	-
- Totals	1,321	-	1,321

**Graton Community Services District
Summary Report
01-31-2026**

% of Year Complete 58.33%

Town Square	Actuals Year to Date	Budget	\$ Over (Under) Budget	% of Budget	Notes
Beginning of Fiscal Year Cash	\$ (56,576)				
Revenues					
Interest on Pooled Cash	\$ (1,796)	\$ -	(1,796)	100.0%	
Donations/Contributions	16,500	25,000	(8,500)	66.0%	
Other Grants	-	750,000	(750,000)	0.0%	
Other Miscellaneous	-	25,000	(25,000)	0.0%	
Total Revenue	14,704	775,000	(760,296)	1.9%	
Expenses					
Capital Asset - Land Purchase	-	-	-	0.0%	
Waste Disposal Services	460	498	(38)	92.4%	
Maintenance - Bldg & Improve	-	10,300	(10,300)	0.0%	
Landscaping Services	-	10,300	(10,300)	0.0%	
Consulting Services	34,500	82,400	(47,900)	41.9%	
Permits/License/Fees	1,592	5,000	(3,408)	31.8%	
Appraisal Services	-	-	-	0.0%	
Rents and Leases - Equipment	-	5,000	(5,000)	0.0%	
Special Department Expense	-	1,000	(1,000)	0.0%	
Utilities Expense	12,204	-	12,204	100.0%	
Interest On Debt	15,050	20,000	(4,950)	75.3%	
Taxes and Assessments	-	-	-	0.0%	
Other Miscellaneous	336	-	336	100.0%	
Total Expenses	\$ 64,142	\$ 134,498	\$ (70,356)	47.7%	
Net Cost (Revenue Less Expenses)	\$ (49,438)	\$ 640,502			
Accumulated Fiscal Year Adjustments	6,392				
Ending Cash Balance - Town Square:	\$ (99,623)				
mathcheck:	-				

GCSD YTD Budget vs Actual

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Department, Account; Balances = Prior Year Adjusted Budget, Prior Fiscal Year Actual, Prior Year Remaining Balance
Fund [771*]

Run: 2026-02-03 08:55 AM

		FY 2026				
Account	Account Description	Year-To-Date Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Remaining Balance	% of Budget Used
Fund: 77101 – Graton CSD - Sanitation						
Account Type: 00004 – All Revenues						
Account Character: 40000 – Tax Revenue						
Total 40000 – Tax Revenue		(1,338,800.00)	-	(700,722.23)	(638,077.77)	52%
Account Character: 42000 – Intergovernmental Revenues						
42461	Federal Other Funding	-	(118,999.96)	(118,999.96)	118,999.96	
Total 42000 – Intergovernmental Revenues		-	(118,999.96)	(118,999.96)	118,999.96	0%
Account Character: 44000 – Revenue - Use of Money & Prop						
44002	Interest on Pooled Cash	(10,200.00)	984.75	865.94	(11,065.94)	
Total 44000 – Revenue - Use of Money & Prop		(10,200.00)	984.75	865.94	(11,065.94)	-8%
Account Character: 45000 – Charges for Services						
45221	Sewer/Water Usage Fees	(60,600.00)	-	(18,402.27)	(42,197.73)	
Total 45000 – Charges for Services		(60,600.00)	-	(18,402.27)	(42,197.73)	30%
Account Character: 46000 – Miscellaneous Revenues						
Total 46000 – Miscellaneous Revenues		(1,000.00)	-	(2,420.29)	1,420.29	
Total 00004 – All Revenues		(1,410,600.00)	(118,015.21)	(839,678.81)	(570,921.19)	60%
Account Type: 00005 – All Expense/Expenditure Accts						
Account Character: 50000 – Salaries and Employee Benefits						
Total 50000 – Salaries and Employee Benefits		350,800.00	21,024.39	186,904.79	163,895.21	53%
Account Character: 51000 – Services and Supplies						
Total 51000 – Services and Supplies		630,580.00	60,654.11	356,468.39	274,111.61	57%
Account Character: 53000 – Other Charges						
Total 53000 – Other Charges		368,000.00	-	522.45	367,477.55	0%
Account Character: 57000 – Other Financing Uses						
57011	Transfers Out - within a Fund	282,565.00	-	103,450.00	179,115.00	37%
Total 57000 – Other Financing Uses		282,565.00	-	103,450.00	179,115.00	37%
Total 00005 – All Expense/Expenditure Accts		1,631,945.00	81,678.50	647,345.63	984,599.37	40%
Total 77101 – Graton CSD - Sanitation		221,345.00	(36,336.71)	(192,333.18)	413,678.18	-87%

GCSD YTD Budget vs Actual

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Department, Account; Balances = Prior Year Adjusted Budget,Prior Fiscal Year Actual,Prior Year Remaining Fund [771*]

Run: 2026-02-03 08:55 AM

		FY 2026				
Account	Account Description	Year-To-Date Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Remaining Balance	% of Budget Used
Fund: 77103 – Graton CSD - Sanitation Const.						
Account Type: 00001 – All Asset Accounts						
Account Character: 19000 – Capital Assets						
19832	Acq-CIP-Infrastructure	25,000.00	-	-	25,000.00	0%
Total 19000 – Capital Assets		25,000.00	-	-	25,000.00	
Total 00001 – All Asset Accounts		25,000.00	-	-	25,000.00	
Account Type: 00004 – All Revenues						
Account Character: 44000 – Revenue - Use of Money & Prop						
44002	Interest on Pooled Cash	(13,125.00)	(6,332.29)	(13,144.50)	19.50	100%
Total 44000 – Revenue - Use of Money & Prop		(13,125.00)	(6,332.29)	(13,144.50)	19.50	
Account Character: 46000 – Miscellaneous Revenues						
46024	Connection Fees	(341,616.00)	-	-	(341,616.00)	0%
Total 46000 – Miscellaneous Revenues		(341,616.00)	-	-	(341,616.00)	
Account Character: 47000 – Other Financing Sources						
47101	Transfers In - within a Fund	(282,565.00)	-	(103,450.00)	(179,115.00)	37%
Total 47000 – Other Financing Sources		(282,565.00)	-	(103,450.00)	(179,115.00)	37%
Total 00004 – All Revenues		(637,306.00)	(6,332.29)	(116,594.50)	(520,711.50)	18%
Account Type: 00005 – All Expense/Expenditure Accts						
Account Character: 53000 – Other Charges						
Total 53000 – Other Charges		76,111.00	-	17,386.41	58,724.59	23%
Account Character: 59000 – Administrative Control Accts						
Total 59000 – Administrative Control Accts		-	-	-	-	
Total 00005 – All Expense/Expenditure Accts		76,111.00	-	17,386.41	58,724.59	23%
Total 77103 – Graton CSD - Sanitation Const.		(536,195.00)	(6,332.29)	(99,208.09)	(436,986.91)	19%

GCSD YTD Budget vs Actual

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Department, Account; Balances = Prior Year Adjusted Budget, Prior Fiscal Year Actual, Prior Year Remainin
Fund [771*]

Run: 2026-02-03 08:55 AM

		FY 2026				
Account	Account Description	Year-To-Date Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Remaining Balance	% of Budget Used
Fund: 77104 – Graton CSD - Town Square Proj						
Account Type: 00001 – All Asset Accounts						
Account Character: 19000 – Capital Assets						
19810	Acq-Land	600,000.00	-	-	600,000.00	
Total 19000 – Capital Assets		600,000.00	-	-	600,000.00	
Total 00001 – All Asset Accounts		600,000.00	-	-	600,000.00	0.00%
Account Type: 00004 – All Revenues						
Account Character: 44000 – Revenue - Use of Money & Prop						
44002	Interest on Pooled Cash	-	997.82	1,795.80	(1,795.80)	
Total 44000 – Revenue - Use of Money & Prop		-	997.82	1,795.80	(1,795.80)	
Account Character: 46000 – Miscellaneous Revenues						
Total 46000 – Miscellaneous Revenues		(800,000.00)	(8,000.00)	(16,500.00)	(783,500.00)	2.06%
Total 00004 – All Revenues		(800,000.00)	(7,002.18)	(14,704.20)	(785,295.80)	1.84%
Account Type: 00005 – All Expense/Expenditure Accts						
Account Character: 51000 – Services and Supplies						
Total 51000 – Services and Supplies		114,498.00	8,937.60	49,092.47	65,405.53	42.88%
Account Character: 53000 – Other Charges						
53103	Interest on LT Debt	20,000.00	-	15,050.00	4,950.00	75.25%
Total 53000 – Other Charges		20,000.00	-	15,050.00	4,950.00	75.25%
Total 00005 – All Expense/Expenditure Accts		134,498.00	8,937.60	64,142.47	70,355.53	47.69%
Total 77104 – Graton CSD - Town Square Proj		(65,502.00)	1,935.42	49,438.27	(114,940.27)	-75.48%
		(380,352.00)	(40,733.58)	(242,103.00)	(138,249.00)	63.65%

Graton Rev. & Exp. Monthly Trans Detail

Fiscal Date [@prior-fiscal-month] and Fund [7710*] and Account [4*, 5*]

Run: 2026-02-03 08:46 AM

Journal Date	Fund	Account	Account Description	TCA Description	Amount	Journal Line Description	Supplier Name
Fund: 77101 – Graton CSD - Sanitation							
Account Character: 42000 – Intergovernmental Revenues							
Account: 42461 – Federal Other Funding							
1/7/2026	77101	42461	Federal Other Funding		(118,999.96)	SOLAR PANEL FED TAX CREDIT	
Total 42461 – Federal Other Funding					(118,999.96)		
Total 42000 – Intergovernmental Revenues					(118,999.96)		
Account Character: 44000 – Revenue - Use of Money & Prop							
Account: 44002 – Interest on Pooled Cash							
1/13/2026	77101	44002	Interest on Pooled Cash		984.75	2nd Qtr Interest Apportionment	
Total 44002 – Interest on Pooled Cash					984.75		
Total 44000 – Revenue - Use of Money & Prop					984.75		
Account Character: 50000 – Salaries and Employee Benefits							
Account: 50701 – Perm Position - Local Bds							
1/20/2026	77101	50701	Perm Position - Local Bds	Graton CSD - Admin & General	8,489.00	GCSO Payroll PPE 12-31-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50701 – Perm Position - Local Bds					8,489.00		
Account: 50703 – Overtime - Local Bds							
1/20/2026	77101	50703	Overtime - Local Bds	Graton CSD - Admin & General	1,924.39	GCSO Payroll PPE 12-31-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50703 – Overtime - Local Bds					1,924.39		
Account: 50707 – Standby Pay - Local Bds							
1/20/2026	77101	50707	Standby Pay - Local Bds	Graton CSD - Admin & General	1,708.10	GCSO Payroll PPE 12-31-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50707 – Standby Pay - Local Bds					1,708.10		
Account: 50710 – Sick Pay - Local Boards							
1/20/2026	77101	50710	Sick Pay - Local Boards	Graton CSD - Admin & General	588.50	GCSO Payroll PPE 12-31-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50710 – Sick Pay - Local Boards					588.50		
Account: 50711 – Holiday Pay - Local Boards							
1/20/2026	77101	50711	Holiday Pay - Local Boards	Graton CSD - Admin & General	1,662.50	GCSO Payroll PPE 12-31-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50711 – Holiday Pay - Local Boards					1,662.50		
Account: 50753 – FICA Retirement - Local Bds							
1/20/2026	77101	50753	FICA Retirement - Local Bds	Graton CSD - Admin & General	891.09	GCSO Payroll PPE 12-31-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50753 – FICA Retirement - Local Bds					891.09		
Account: 50755 – PERS - Local Bds							
1/20/2026	77101	50755	PERS - Local Bds	Graton CSD - Admin & General	854.91	GCSO Payroll PPE 12-31-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50755 – PERS - Local Bds					854.91		
Account: 50756 – Medicare - Local Bds							
1/20/2026	77101	50756	Medicare - Local Bds	Graton CSD - Admin & General	208.40	GCSO Payroll PPE 12-31-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50756 – Medicare - Local Bds					208.40		
Account: 50801 – Health Ins - Local Bds							
1/20/2026	77101	50801	Health Ins - Local Bds	Graton CSD - Admin & General	3,671.02	Health Insurance February	California Choice
Total 50801 – Health Ins - Local Bds					3,671.02		
Account: 50803 – Dental - Local Bds							
1/20/2026	77101	50803	Dental - Local Bds	Graton CSD - Admin & General	260.00	Dental & Vision Ins. Feb.	WOLFPACK INSURANCE SERVICES INC
Total 50803 – Dental - Local Bds					260.00		
Account: 50805 – Vision - Local Bds							
1/20/2026	77101	50805	Vision - Local Bds	Graton CSD - Admin & General	27.10	Dental & Vision Ins. Feb.	WOLFPACK INSURANCE SERVICES INC
Total 50805 – Vision - Local Bds					27.10		
Account: 50806 – Unemployment - Local Bds							
1/20/2026	77101	50806	Unemployment - Local Bds	Graton CSD - Admin & General	739.38	GCSO Payroll PPE 12-31-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50806 – Unemployment - Local Bds					739.38		
Total 50000 – Salaries and Employee Benefits					21,024.39		
Account Character: 51000 – Services and Supplies							
Account: 51021 – Communication Expense							
1/5/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	195.00	Answering Svc. November	HARTLEY & ASSOC INC
1/1/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	303.93	Communication Expense	US BANK NATIONAL ASSOCIATION
1/1/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	230.39	Communication Expense	US BANK NATIONAL ASSOCIATION
Total 51021 – Communication Expense					729.32		
Account: 51031 – Waste Disposal Services							
1/20/2026	77101	51031	Waste Disposal Services	Graton CSD - Admin & General	174.03	Jan-Mar 2026 Waste Service	RECOLOGY SONOMA MARIN
Total 51031 – Waste Disposal Services					174.03		
Account: 51061 – Maintenance - Equipment							
1/20/2026	77101	51061	Maintenance - Equipment	Graton CSD - Collection	1,302.00	Maintenance of Equip.	MIKSIS SERVICES INC
1/1/2026	77101	51061	Maintenance - Equipment	Graton CSD - Treatment	266.30	Maintenance Equipment	US BANK NATIONAL ASSOCIATION
1/1/2026	77101	51061	Maintenance - Equipment	Graton CSD - Admin & General	(49.69)	Maintenance Equipment	US BANK NATIONAL ASSOCIATION
1/1/2026	77101	51061	Maintenance - Equipment	Graton CSD - Admin & General	39.67	Maintenance Equipment	US BANK NATIONAL ASSOCIATION
1/1/2026	77101	51061	Maintenance - Equipment	Graton CSD - Admin & General	49.69	Maintenance Equipment	US BANK NATIONAL ASSOCIATION
Total 51061 – Maintenance - Equipment					1,607.97		
Account: 51206 – Accounting/Auditing Services							
1/20/2026	77101	51206	Accounting/Auditing Services	Graton CSD - Admin & General	16,673.00	June 2025 Audit	MAZE & ASSOCIATES ACCOUNTING CORPORATION
Total 51206 – Accounting/Auditing Services					16,673.00		
Account: 51207 – Client Accounting Services							
1/14/2026	77101	51207	Client Accounting Services	Graton CSD - Admin & General	1,109.26	CLIENT ACCT SVC PPE 1/5/2026	
1/2/2026	77101	51207	Client Accounting Services	Graton CSD - Admin & General	4,028.28	CLIENT ACCT SVC PPE 12/22/2025	
Total 51207 – Client Accounting Services					5,137.54		
Account: 51212 – Outside Counsel - Legal Advice							
1/21/2026	77101	51212	Outside Counsel - Legal Advice	Graton CSD - Admin & General	109.82	Neighbors for a Clean Graton	Myers nave
1/20/2026	77101	51212	Outside Counsel - Legal Advice	Graton CSD - Admin & General	62.40	Legal Services December	GALLERY & BARTON A PROFESSIONAL LAW CORP
Total 51212 – Outside Counsel - Legal Advice					172.22		
Account: 51226 – Consulting Services							
1/5/2026	77101	51226	Consulting Services	Graton CSD - Admin & General	8,800.00	GM Svcs. November	CHAD ANTHONY DAVISSON
1/5/2026	77101	51226	Consulting Services	Graton CSD - Admin & General	8,800.00	GM Svcs. December	CHAD ANTHONY DAVISSON
1/5/2026	77101	51226	Consulting Services	Graton CSD - Admin & General	1,900.00	Bookkeeper Svcs Dec.	LUNDA MARTINEZ
Total 51226 – Consulting Services					19,500.00		

Account: 51231 – Testing/Analysis						
1/20/2026	77101 51231	Testing/Analysis	Graton CSD - Treatment	<u>2,848.00</u>	Samples Submitted in December	BRELJE & RACE LABORATORIES INC
Total 51231 – Testing/Analysis				2,848.00		
Account: 51237 – Process Service						
1/20/2026	77101 51237	Process Service	Graton CSD - Admin & General	<u>287.21</u>	GCSO Payroll PPE 12-31-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 51237 – Process Service				287.21		
Account: 51602 – Business Travel/Mileage						
1/1/2026	77101 51602	Business Travel/Mileage	Graton CSD - Admin & General	<u>6.00</u>	Business Travel	US BANK NATIONAL ASSOCIATION
Total 51602 – Business Travel/Mileage				6.00		
Account: 51902 – Telecommunication Usage						
1/1/2026	77101 51902	Telecommunication Usage	Graton CSD - Admin & General	7.95	Telecommunication	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 51902	Telecommunication Usage	Graton CSD - Admin & General	<u>80.25</u>	Telecommunication	US BANK NATIONAL ASSOCIATION
Total 51902 – Telecommunication Usage				88.20		
Account: 52061 – Fuel/Gas/Oil						
1/1/2026	77101 52061	Fuel/Gas/Oil	Graton CSD - Admin & General	125.00	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 52061	Fuel/Gas/Oil	Graton CSD - Admin & General	84.21	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 52061	Fuel/Gas/Oil	Graton CSD - Admin & General	<u>59.00</u>	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
Total 52061 – Fuel/Gas/Oil				268.21		
Account: 52063 – Vehicle Parts						
1/1/2026	77101 52063	Vehicle Parts	Graton CSD - Admin & General	<u>76.93</u>	Vehicle Parts	US BANK NATIONAL ASSOCIATION
Total 52063 – Vehicle Parts				76.93		
Account: 52071 – Materials and Supplies Expense						
1/1/2026	77101 52071	Materials and Supplies Expense	Graton CSD - Admin & General	129.69	Materials & Supplies	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 52071	Materials and Supplies Expense	Graton CSD - Admin & General	<u>351.07</u>	Materials & Supply Expense	US BANK NATIONAL ASSOCIATION
Total 52071 – Materials and Supplies Expense				480.76		
Account: 52072 – Chemicals						
1/20/2026	77101 52072	Chemicals	Graton CSD - Treatment	3,728.75	Hydrofloc 820	AQUA BEN CORPORATION
1/20/2026	77101 52072	Chemicals	Graton CSD - Treatment	1,283.30	55 Gallon Drum Hydrofloc 748E	AQUA BEN CORPORATION
1/20/2026	77101 52072	Chemicals	Graton CSD - Treatment	1,408.71	SOD HYPO 12.5 Liquid Chlorine	UNIVAR SOLUTIONS USA LLC
1/20/2026	77101 52072	Chemicals	Graton CSD - Treatment	3,735.12	275 Gallon tote Hydrofloc 820	AQUA BEN CORPORATION
1/1/2026	77101 52072	Chemicals	Graton CSD - Treatment	155.11	Chemicals	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 52072	Chemicals	Graton CSD - Treatment	<u>66.28</u>	Chemicals	US BANK NATIONAL ASSOCIATION
Total 52072 – Chemicals				10,377.27		
Account: 52111 – Office Supplies						
1/1/2026	77101 52111	Office Supplies	Graton CSD - Admin & General	<u>207.59</u>	Office Supplies	US BANK NATIONAL ASSOCIATION
Total 52111 – Office Supplies				207.59		
Account: 52115 – Books/Media/Subscriptions						
1/5/2026	77101 52115	Books/Media/Subscriptions	Graton CSD - Admin & General	700.00	Reimb. Website Sub Nov. & Dec.	CHAD ANTHONY DAVISSON
1/1/2026	77101 52115	Books/Media/Subscriptions	Graton CSD - Admin & General	2.99	Media Subscriptions	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 52115	Books/Media/Subscriptions	Graton CSD - Admin & General	<u>16.99</u>	Media Subscriptions	US BANK NATIONAL ASSOCIATION
Total 52115 – Books/Media/Subscriptions				719.98		
Account: 52162 – Special Department Expense						
1/1/2026	77101 52162	Special Department Expense	Graton CSD - Admin & General	193.44	Special Department Expense	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 52162	Special Department Expense	Graton CSD - Admin & General	<u>193.44</u>	Special Department Expense	US BANK NATIONAL ASSOCIATION
Total 52162 – Special Department Expense				386.88		
Account: 52181 – Business Meals/Supplies						
1/1/2026	77101 52181	Business Meals/Supplies	Graton CSD - Admin & General	186.50	Business Meals/Supplies	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 52181	Business Meals/Supplies	Graton CSD - Admin & General	102.75	Business Meals/Supplies	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 52181	Business Meals/Supplies	Graton CSD - Admin & General	66.93	Business Meals/Supplies	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 52181	Business Meals/Supplies	Graton CSD - Admin & General	64.91	Business Meals/Supplies	US BANK NATIONAL ASSOCIATION
1/1/2026	77101 52181	Business Meals/Supplies	Graton CSD - Admin & General	<u>17.02</u>	Business Meals/Supplies	US BANK NATIONAL ASSOCIATION
Total 52181 – Business Meals/Supplies				438.11		
Account: 52191 – Utilities Expense						
1/20/2026	77101 52191	Utilities Expense	Graton CSD - Treatment	<u>474.89</u>	15239-6 Nov. Svcs.	PACIFIC GAS & ELECTRIC
Total 52191 – Utilities Expense				474.89		
Total 51000 – Services and Supplies				<u>60,654.11</u>		
Total 77101 – Graton CSD - Sanitation				(36,336.71)		

Graton Rev. & Exp. Monthly Trans Detail

Fiscal Date [*@prior-fiscal-month*] and Fund [7710*] and Account [4*, 5*]

Run: 2026-02-03 08:46 AM

Journal

Date	Fund	Account	Account Description	Amount	Journal Line Description	Supplier Name
Fund: 77103 – Graton CSD - Sanitation Const.						
Account Character: 44000 – Revenue - Use of Money & Prop						
Account: 44002 – Interest on Pooled Cash						
1/13/2026	77103	44002	Interest on Pooled Cash	(6,332.29)	2nd Qtr Interest Apportionment	
Total 44002 – Interest on Pooled Cash				(6,332.29)		
Total 44000 – Revenue - Use of Money & Prop				(6,332.29)		
Total 77103 – Graton CSD - Sanitation Const.				(6,332.29)		

Graton Rev. & Exp. Monthly Trans Detail

Fiscal Date [@prior-fiscal-month] and Fund [7710*] and Account [4*, 5*]

Run: 2026-02-03 08:46 AM

Journal							
Date	Fund	Account	Account Description	TCA Description	Amount	Journal Line Description	Supplier Name
Fund: 77104 – Graton CSD - Town Square Proj							
Account Character: 44000 – Revenue - Use of Money & Prop							
Account: 44002 – Interest on Pooled Cash							
1/13/2026	77104	44002	Interest on Pooled Cash		997.82	2nd Qtr Interest Apportionment	
Total 44002 – Interest on Pooled Cash					<u>997.82</u>		
Total 44000 – Revenue - Use of Money & Prop					997.82		
Account Character: 46000 – Miscellaneous Revenues							
Account: 46029 – Donations/Contributions							
1/7/2026	77104	46029	Donations/Contributions		(8,000.00)	GCSO TOWN SQUARE DONATIONS	
Total 46029 – Donations/Contributions					<u>(8,000.00)</u>		
Total 46000 – Miscellaneous Revenues					(8,000.00)		
Account Character: 51000 – Services and Supplies							
Account: 51226 – Consulting Services							
1/1/2026	77104	51226	Consulting Services	Graton CSD - Plant Improvement	1,500.00	Plant Improvements	US BANK NATIONAL ASSOCIATION
Total 51226 – Consulting Services					<u>1,500.00</u>		
Account: 52191 – Utilities Expense							
1/20/2026	77104	52191	Utilities Expense		7,437.60	Electrical Services	KNIGHTS ELECTRIC INC
Total 52191 – Utilities Expense					<u>7,437.60</u>		
Total 51000 – Services and Supplies					<u>8,937.60</u>		
Total 77104 – Graton CSD - Town Square Proj					<u>1,935.42</u>		
					(40,733.58)		

Graton Fund Balance Report

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Account; Periods = 1..12,998
Fund [7710*]

Run: 2026-02-03 09:05 AM

Account	Account Description	FY 2026	
		Beginning Balance	Ending Balance
Fund: 77101 – Graton CSD - Sanitation			
Account Type: 00001 – All Asset Accounts			
10100	Equity in Pooled Cash	-	-
10100	Equity in Pooled Cash	150,519.26	286,062.70
10200	Cash with Fiscal Agent	36,816.40	37,114.40
10400	Unrealized Gains and Losses	136.78	136.78
12115	Other Receivables	10,470.40	10,470.40
15200	Prepaid Expenses	3,492.28	3,492.28
17600	Pension ER Contributions	18,394.85	18,394.85
17750	PNSN ProjvsAct Invest earn-DOR	1,573.17	1,573.17
17800	PNSN Chg in Prop Share/Contrib	8,000.83	8,000.83
17850	PNSN Chg in Assumption	702.36	702.36
17900	PNSN Chg in Experience	2,362.66	2,362.66
18150	Long-Term Accounts Receivable	19,830.08	19,830.08
19101	Land	417,205.08	417,205.08
19305	Machinery and Equipment	139,068.61	139,068.61
19399	Accum Depreciation - M & E	(139,068.61)	(139,068.61)
19601	Infrastructure	17,343,695.16	17,343,695.16
19699	Accum Depr - Infrastructure	(6,971,989.96)	(6,971,989.96)
19702	Intangible Assets-nonamortizbl	19,055.00	19,055.00
Total 00001 – All Asset Accounts		11,060,264.35	11,196,105.79
Account Type: 00002 – All Liability Accounts			
20100	Vouchers Payable	(56,491.74)	-
20300	Accounts Payable	(32,086.35)	(32,086.35)
21105	Compensated Absences Payable	(35,020.66)	(35,020.66)
25700	PNSN Chg in Experience	(92.19)	(92.19)
25800	PNSN Chg in Prop Share/Contrib	(6,276.47)	(6,276.47)
27100	Compensated Abs Pay - Non-cur	(17,362.04)	(17,362.04)
27550	Net Pension Liability	(27,326.83)	(27,326.83)
Total 00002 – All Liability Accounts		(174,656.28)	(118,164.54)
Account Type: 00003 – Fund Balance and Net Position			
31100	Net Investmt in Capital Assets	(11,131,270.94)	(11,131,270.94)
31300	Net Position - Unrestricted	245,662.87	245,662.87
39999	Net Revenues & Expenditures	-	(192,333.18)
Total 00003 – Fund Balance and Net Position		(10,885,608.07)	(11,077,941.25)
Total 77101 – Graton CSD - Sanitation		(0.00)	-

****Note Net Position is not the same as fund balance available for budgeting**

Graton Fund Balance Report

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Account; Periods = 1..12,998

Fund [7710*]

Run: 2026-02-03 09:05 AM

Account	Account Description	FY 2026	
		Beginning Balance	Ending Balance
Fund: 77103 – Graton CSD - Sanitation Const.			
Account Type: 00001 – All Asset Accounts			
10100	Equity in Pooled Cash	-	-
10100	Equity in Pooled Cash	697,294.88	709,839.08
10200	Cash with Fiscal Agent	1,900.00	2,500.00
10400	Unrealized Gains and Losses	638.86	638.86
19406	Construct in Prog - Infrastrct	1,320.88	1,320.88
Total 00001 – All Asset Accounts		701,154.62	714,298.82
Account Type: 00002 – All Liability Accounts			
20100	Vouchers Payable	-	-
21400	Loan Interest Payable	(16,385.92)	(829.67)
26700	Financed Purchase - Current	(208,432.93)	(137,925.29)
27600	Financed Purchase - Non-cur	(1,427,353.65)	(1,427,353.65)
Total 00002 – All Liability Accounts		(1,652,172.50)	(1,566,108.61)
Account Type: 00003 – Fund Balance and Net Position			
31100	Net Investmt in Capital Assets	1,833,943.20	1,833,943.20
31300	Net Position - Unrestricted	(882,925.32)	(882,925.32)
39999	Net Revenues & Expenditures	-	(99,208.09)
Total 00003 – Fund Balance and Net Position		951,017.88	851,809.79
Total 77103 – Graton CSD - Sanitation Const.		0.00	-

****Note Net Position is not the same as fund balance available for budgeting**

Graton Fund Balance Report

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Account; Periods = 1..12,998

Fund [7710*]

Run: 2026-02-03 09:05 AM

Account	Account Description	FY 2026	
		Beginning Balance	Ending Balance
Fund: 77104 – Graton CSD - Town Square Proj			
Account Type: 00001 – All Asset Accounts			
10100	Equity in Pooled Cash	-	-
10100	Equity in Pooled Cash	(56,575.88)	(99,622.50)
10400	Unrealized Gains and Losses	(51.37)	(51.37)
19101	Land	865,014.00	865,014.00
Total 00001 – All Asset Accounts		808,386.75	765,340.13
Account Type: 00002 – All Liability Accounts			
20100	Vouchers Payable	(3,608.35)	-
20300	Accounts Payable	(3,939.73)	(3,939.73)
25100	Unearned revenue	(7,200.00)	(17,200.00)
27250	Notes Payable - Non-current	(645,000.00)	(645,000.00)
Total 00002 – All Liability Accounts		(659,748.08)	(666,139.73)
Account Type: 00003 – Fund Balance and Net Position			
31100	Net Investmt in Capital Assets	(220,014.00)	(220,014.00)
31300	Net Position - Unrestricted	71,375.33	71,375.33
39999	Net Revenues & Expenditures	-	49,438.27
Total 00003 – Fund Balance and Net Position		(148,638.67)	(99,200.40)
Total 77104 – Graton CSD - Town Square Proj		0.00	-
		(0.00)	-

****Note Net Position is not the same as fund balance available for budgeting**

**Graton Community Services District
Cash Balance Summary
12-31-2025**

Fund	Title	6/30/2025	7/31/2025	8/31/2025	9/30/2025	10/31/2025	11/30/2025	12/31/2025
77101	Operations	150,519	39,397	(23,211)	(72,584)	(193,439)	(252,687)	249,726
77103	Construction	697,295	696,695	696,695	593,244	600,056	600,056	703,506
77104	Town Square	(56,576)	(76,972)	(80,531)	(87,844)	(94,968)	(99,798)	(107,687)
Total Graton CSD		791,238	659,120	592,953	432,816	311,649	247,571	845,545

**Graton Community Services District
Summary Report
12-31-2025**

% of Year Complete 50.00%

OPERATIONS	Actuals Year to Date	Budget	\$ Over (Under) Budget	% of Budget	Notes
Beginning of Fiscal Year Cash	\$ 150,519				
Revenues					
Property Taxes	\$ 700,722	\$ 1,338,800	(638,078)	52.3%	
Interest Revenue	119	10,200	(10,081)	1.2%	
Sewer Fees	18,402	60,600	(42,198)	30.4%	
State Other Funding	-	-	-	0.0%	
Other Miscellaneous	2,420	1,000	1,420	242.0%	
Total Revenue	721,664	1,410,600	(688,936)	51.2%	
Expenses					
Salaries & Employee Benefits	165,880	425,800	(259,920)	39.0%	
Utilities	21,187	34,800	(13,613)	60.9%	
Legal Services	10,280	4,660	5,620	220.6%	
Contract Services	12,619	175,000	(162,382)	7.2%	
Testing (Brelje & Race)	7,673	24,699	(17,026)	31.1%	
Chemicals	27,284	111,600	(84,316)	24.4%	
Accounting (Auditor) Services	-	-	-	0.0%	
Consulting Services	57,057	130,000	(72,943)	43.9%	
Equipment	-	-	-	0.0%	
Transfers Out (To Construction) - Debt Srvc	103,450	282,565	(179,115)	36.6%	
Other Miscellaneous	160,238	217,760	(57,522)	73.6%	
Total Expenses	\$ 565,667	\$ 1,406,884	\$ (841,217)	40.2%	

Net Cost (Revenue Less Expenses)	\$ 155,996	\$ 3,716
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Accumulated Fiscal Year Adjustments (56,790)

Adjustment due to accounts payable paid in current year

**Graton Community Services District
Summary Report
12-31-2025**

% of Year Complete 50.00%

CONSTRUCTION	Actuals Year to Date	Budget	\$ Over (Under) Budget	% of Budget	Notes
Beginning of Fiscal Year Cash	\$ 697,295				
Revenues					
Connection Fees	\$ -	\$ 341,616	(341,616)	0.0%	
Interest Revenue	6,812	13,125	(6,313)	51.9%	
State Grant Revenue (adjusted to Revenue)	-	-	-	0.0%	
Transfers In (From Operations) - Debt Service	103,450	282,565	(179,115)	36.6%	
Other Miscellaneous	-	-	-	0.0%	
Total Revenue	110,262	637,306	(527,044)	17.3%	
Expenses					
Capital Asset Expenses	-	25,000	(25,000)	0.0%	
County Services Chgs	-	-	-	0.0%	
Interest Expense - Municipal Finance & Solar Loan	17,386	72,111	(54,725)	24.1%	
Total Expenses	\$ 17,386	\$ 97,111	\$ (79,725)	17.9%	

Net Cost (Revenue Less Expenses)	\$ 92,876	\$ 540,195
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Accumulated Fiscal Year Adjustments (86,664)

Ending Cash Balance - Construction:	\$ 703,507
mathcheck:	(0)

Capital Project Summary	Proj Balance 7/1/2023	Year to Date Expenses	Project Total Life to Date
- Receiving Station (GCSD501)	1,320.88	-	1,321
- Plant Improvements (GCSD504)	-	-	-
- Groundwater Monitoring Wells (GCSD505)	-	-	-
- Totals	1,321	-	1,321

**Graton Community Services District
Summary Report
12-31-2025**

% of Year Complete 50.00%

Town Square	Actuals Year to Date	Budget	\$ Over (Under) Budget	% of Budget	Notes
Beginning of Fiscal Year Cash	\$ (56,576)				
Revenues					
Interest on Pooled Cash	\$ (798)	\$ -	(798)	100.0%	
Donations/Contributions	8,500	25,000	(16,500)	34.0%	
Other Grants	-	750,000	(750,000)	0.0%	
Other Miscellaneous	-	25,000	(25,000)	0.0%	
Total Revenue	7,702	775,000	(767,298)	1.0%	
			-	0.0%	
Expenses					
Capital Asset - Land Purchase	-	-	-	0.0%	
Waste Disposal Services	460	498	(38)	92.4%	
Maintenance - Bldg & Improve	-	10,300	(10,300)	0.0%	
Landscaping Services	-	10,300	(10,300)	0.0%	
Consulting Services	33,000	82,400	(49,400)	40.0%	
Permits/License/Fees	1,592	5,000	(3,408)	31.8%	
Appraisal Services	-	-	-	0.0%	
Rents and Leases - Equipment	-	5,000	(5,000)	0.0%	
Special Department Expense	-	1,000	(1,000)	0.0%	
Utilities Expense	4,766	-	4,766	100.0%	
Interest On Debt	15,050	20,000	(4,950)	75.3%	
Taxes and Assessments	-	-	-	0.0%	
Other Miscellaneous	336	-	336	100.0%	
Total Expenses	\$ 55,205	\$ 134,498	\$ (79,293)	41.0%	

Net Cost (Revenue

Less Expenses)

\$ (47,503) \$ 640,502

Accumulated Fiscal Year Adjustments

(3,608)

Ending Cash Balance - Town Square:

\$ (107,687)

mathcheck:

-

**Graton Community Services District
 Summary Report
 12-31-2025**

% of Year Complete 50.00%

Graton Community Services District - Debt Summary					
Municipal Finance Corporation					
- Interest Rate: 4.85%					
- Maturity Date: 4/5/2033					
- Outstanding Balance 6/30/25: \$1,358,460.03					
Payments:	<u>Jul- Sep</u>	<u>Oct - Dec</u>	<u>Jan - Mar</u>	<u>Apr - Jun</u>	<u>Totals</u>
- Principal	70,508	-	72,217	-	142,725
- Interest	32,943	-	31,233	-	64,176
Total MFC Payments	103,450	-	103,450	-	206,901
GCSD US Bank Solar Loan					
- Interest Rate:					
- Outstanding Balance 6/30/25: \$277,326.55					
Payments:	<u>Jul- Sep</u>	<u>Oct - Dec</u>	<u>Jan - Mar</u>	<u>Apr - Jun</u>	<u>Totals</u>
- Principal	-	-	-	65,708	65,708
- Interest	-	-	-	9,956	9,956
Total US Bank Solar Loan	-	-	-	75,664	75,664

GCSD YTD Budget vs Actual

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Department, Account; Balances = Prior Year Adjusted Budget, Prior Fiscal Year Actual, Prior Year Remaining Balance
Fund [771*]

Run: 2026-01-06 08:16 AM

		FY 2026				
Account	Account Description	Year-To-Date Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Remaining Balance	% of Budget Used
Fund: 77101 – Graton CSD - Sanitation						
Account Type: 00004 – All Revenues						
Account Character: 40000 – Tax Revenue						
Total 40000 – Tax Revenue		(1,338,800.00)	(700,722.23)	(700,722.23)	(638,077.77)	52%
Account Character: 44000 – Revenue - Use of Money & Prop						
44002	Interest on Pooled Cash	(10,200.00)	-	(118.81)	(10,081.19)	
Total 44000 – Revenue - Use of Money & Prop		(10,200.00)	-	(118.81)	(10,081.19)	1%
Account Character: 45000 – Charges for Services						
45221	Sewer/Water Usage Fees	(60,600.00)	-	(18,402.27)	(42,197.73)	
Total 45000 – Charges for Services		(60,600.00)	-	(18,402.27)	(42,197.73)	30%
Account Character: 46000 – Miscellaneous Revenues						
Total 46000 – Miscellaneous Revenues		(1,000.00)	(1,421.81)	(2,420.29)	1,420.29	
Total 00004 – All Revenues		(1,410,600.00)	(702,144.04)	(721,663.60)	(688,936.40)	51%
Account Type: 00005 – All Expense/Expenditure Accts						
Account Character: 50000 – Salaries and Employee Benefits						
Total 50000 – Salaries and Employee Benefits		350,800.00	39,658.12	165,880.40	184,919.60	47%
Account Character: 51000 – Services and Supplies						
Total 51000 – Services and Supplies		630,580.00	56,623.10	295,814.28	334,765.72	47%
Account Character: 53000 – Other Charges						
Total 53000 – Other Charges		368,000.00	-	522.45	367,477.55	0%
Account Character: 57000 – Other Financing Uses						
57011	Transfers Out - within a Fund	282,565.00	103,450.00	103,450.00	179,115.00	37%
Total 57000 – Other Financing Uses		282,565.00	103,450.00	103,450.00	179,115.00	37%
Total 00005 – All Expense/Expenditure Accts		1,631,945.00	199,731.22	565,667.13	1,066,277.87	35%
Total 77101 – Graton CSD - Sanitation		221,345.00	(502,412.82)	(155,996.47)	377,341.47	-70%

GCSD YTD Budget vs Actual

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Department, Account; Balances = Prior Year Adjusted Budget, Prior Fiscal Year Actual, Prior Year Remaining Fund [771*]

Run: 2026-01-06 08:16 AM

		FY 2026				
Account	Account Description	Year-To-Date Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Remaining Balance	% of Budget Used
Fund: 77103 – Graton CSD - Sanitation Const.						
Account Type: 00001 – All Asset Accounts						
Account Character: 19000 – Capital Assets						
19832	Acq-CIP-Infrastructure	25,000.00	-	-	25,000.00	0%
Total 19000 – Capital Assets		25,000.00	-	-	25,000.00	
Total 00001 – All Asset Accounts		25,000.00	-	-	25,000.00	
Account Type: 00004 – All Revenues						
Account Character: 44000 – Revenue - Use of Money & Prop						
44002	Interest on Pooled Cash	(13,125.00)	-	(6,812.21)	(6,312.79)	52%
Total 44000 – Revenue - Use of Money & Prop		(13,125.00)	-	(6,812.21)	(6,312.79)	
Account Character: 46000 – Miscellaneous Revenues						
46024	Connection Fees	(341,616.00)	-	-	(341,616.00)	0%
Total 46000 – Miscellaneous Revenues		(341,616.00)	-	-	(341,616.00)	
Account Character: 47000 – Other Financing Sources						
47101	Transfers In - within a Fund	(282,565.00)	(103,450.00)	(103,450.00)	(179,115.00)	37%
Total 47000 – Other Financing Sources		(282,565.00)	(103,450.00)	(103,450.00)	(179,115.00)	37%
Total 00004 – All Revenues		(637,306.00)	(103,450.00)	(110,262.21)	(527,043.79)	17%
Account Type: 00005 – All Expense/Expenditure Accts						
Account Character: 53000 – Other Charges						
Total 53000 – Other Charges		76,111.00	-	17,386.41	58,724.59	23%
Account Character: 59000 – Administrative Control Accts						
Total 59000 – Administrative Control Accts		-	-	-	-	
Total 00005 – All Expense/Expenditure Accts		76,111.00	-	17,386.41	58,724.59	23%
Total 77103 – Graton CSD - Sanitation Const.		(536,195.00)	(103,450.00)	(92,875.80)	(443,319.20)	17%

GCSD YTD Budget vs Actual

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Department, Account; Balances = Prior Year Adjusted Budget,Prior Fiscal Year Actual,Prior Year Remainir
Fund [771*]

Run: 2026-01-06 08:16 AM

		FY 2026				
Account	Account Description	Year-To-Date Adjusted Budget	Month-To-Date Actual	Year-To-Date Actual	Remaining Balance	% of Budget Used
Fund: 77104 – Graton CSD - Town Square Proj						
Account Type: 00001 – All Asset Accounts						
Account Character: 19000 – Capital Assets						
19810	Acq-Land	600,000.00	-	-	600,000.00	0.00%
Total 19000 – Capital Assets		600,000.00	-	-	600,000.00	
Total 00001 – All Asset Accounts		600,000.00	-	-	600,000.00	
Account Type: 00004 – All Revenues						
Account Character: 44000 – Revenue - Use of Money & Prop						
44002	Interest on Pooled Cash	-	-	797.98	(797.98)	
Total 44000 – Revenue - Use of Money & Prop		-	-	797.98	(797.98)	
Account Character: 46000 – Miscellaneous Revenues						
Total 46000 – Miscellaneous Revenues		(800,000.00)	-	(8,500.00)	(791,500.00)	1.06%
Total 00004 – All Revenues		(800,000.00)	-	(7,702.02)	(792,297.98)	0.96%
Account Type: 00005 – All Expense/Expenditure Accts						
Account Character: 51000 – Services and Supplies						
Total 51000 – Services and Supplies		114,498.00	7,888.74	40,154.87	74,343.13	35.07%
Account Character: 53000 – Other Charges						
53103	Interest on LT Debt	20,000.00	-	15,050.00	4,950.00	75.25%
Total 53000 – Other Charges		20,000.00	-	15,050.00	4,950.00	75.25%
Total 00005 – All Expense/Expenditure Accts		134,498.00	7,888.74	55,204.87	79,293.13	41.05%
Total 77104 – Graton CSD - Town Square Proj		(65,502.00)	7,888.74	47,502.85	(113,004.85)	-72.52%
		(380,352.00)	(597,974.08)	(201,369.42)	(178,982.58)	52.94%

Graton Rev. & Exp. Monthly Trans Detail

Fiscal Date [prior-fiscal-month] and Fund [7710*] and Account [4*, 5*]

Run: 2026-01-06 08:12 AM

Journal Date	Fund	Account	Account Description	TCA Description	Amount	Journal Line Description	Supplier Name
Fund: 77101 – Graton CSD - Sanitation							
Account Character: 40000 – Tax Revenue							
Account: 40003 – Direct Charges - CY							
12/15/2025	77101	40003	Direct Charges - CY	CSA #41 ZN2 GRATON WTR	(695,278.90)	Direct Charges - CY	
12/9/2025	77101	40003	Direct Charges - CY	CSA #41 ZN2 GRATON WTR	<u>10,952.41</u>	Direct Charges - CY	
Total 40003 – Direct Charges - CY					(684,326.49)		
Account: 40050 – Property Tax Accrual							
12/18/2025	77101	40050	Property Tax Accrual		<u>(10,952.41)</u>	RECLASS TAX COLL ADMIN FEE	
Total 40050 – Property Tax Accrual					(10,952.41)		
Account: 40202 – Direct Charges - Prior Year							
12/3/2025	77101	40202	Direct Charges - Prior Year	CSA #41 ZN2 GRATON WTR	<u>(5,443.33)</u>	Direct Charges - Prior Year	
Total 40202 – Direct Charges - Prior Year					(5,443.33)		
Total 40000 – Tax Revenue					<u>(700,722.23)</u>		
Account Character: 46000 – Miscellaneous Revenues							
Account: 46040 – Miscellaneous Revenue							
12/4/2025	77101	46040	Miscellaneous Revenue		<u>(420.36)</u>	US BANK CARD CASH BACK	
Total 46040 – Miscellaneous Revenue					(420.36)		
Account: 46050 – Cancelled/Stale Dated Warrants							
12/11/2025	77101	46050	Cancelled/Stale Dated Warrants		(832.45)	2108510	
12/11/2025	77101	46050	Cancelled/Stale Dated Warrants		<u>(169.00)</u>	2108510	
Total 46050 – Cancelled/Stale Dated Warrants					<u>(1,001.45)</u>		
Total 46000 – Miscellaneous Revenues					(1,421.81)		
Account Character: 50000 – Salaries and Employee Benefits							
Account: 50701 – Perm Position - Local Bds							
12/24/2025	77101	50701	Perm Position - Local Bds	Graton CSD - Admin & General	8,352.93	GCSD Payroll PPE 12-15-2025	GRATON COMMUNITY SERVICES DISTRICT
12/16/2025	77101	50701	Perm Position - Local Bds	Graton CSD - Admin & General	5,943.00	GCSD Payroll PPE 11-30-2025	GRATON COMMUNITY SERVICES DISTRICT
12/1/2025	77101	50701	Perm Position - Local Bds	Graton CSD - Admin & General	<u>6,300.00</u>	GCSD Payroll PPE 11-15-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50701 – Perm Position - Local Bds					20,595.93		
Account: 50703 – Overtime - Local Bds							
12/16/2025	77101	50703	Overtime - Local Bds	Graton CSD - Admin & General	357.00	GCSD Payroll PPE 11-30-2025	GRATON COMMUNITY SERVICES DISTRICT
12/1/2025	77101	50703	Overtime - Local Bds	Graton CSD - Admin & General	<u>259.65</u>	GCSD Payroll PPE 11-15-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50703 – Overtime - Local Bds					616.65		
Account: 50706 – Vacation Pay - Local Bds							
12/24/2025	77101	50706	Vacation Pay - Local Bds	Graton CSD - Admin & General	342.80	GCSD Payroll PPE 12-15-2025	GRATON COMMUNITY SERVICES DISTRICT
12/16/2025	77101	50706	Vacation Pay - Local Bds	Graton CSD - Admin & General	952.00	GCSD Payroll PPE 11-30-2025	GRATON COMMUNITY SERVICES DISTRICT
12/1/2025	77101	50706	Vacation Pay - Local Bds	Graton CSD - Admin & General	<u>856.80</u>	GCSD Payroll PPE 11-15-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50706 – Vacation Pay - Local Bds					2,151.60		
Account: 50707 – Standby Pay - Local Bds							
12/24/2025	77101	50707	Standby Pay - Local Bds	Graton CSD - Admin & General	1,621.30	GCSD Payroll PPE 12-15-2025	GRATON COMMUNITY SERVICES DISTRICT
12/16/2025	77101	50707	Standby Pay - Local Bds	Graton CSD - Admin & General	1,670.40	GCSD Payroll PPE 11-30-2025	GRATON COMMUNITY SERVICES DISTRICT
12/1/2025	77101	50707	Standby Pay - Local Bds	Graton CSD - Admin & General	<u>1,609.80</u>	GCSD Payroll PPE 11-15-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50707 – Standby Pay - Local Bds					4,901.50		
Account: 50710 – Sick Pay - Local Boards							
12/24/2025	77101	50710	Sick Pay - Local Boards	Graton CSD - Admin & General	411.95	GCSD Payroll PPE 12-15-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50710 – Sick Pay - Local Boards					411.95		
Account: 50711 – Holiday Pay - Local Boards							
12/16/2025	77101	50711	Holiday Pay - Local Boards	Graton CSD - Admin & General	1,529.00	GCSD Payroll PPE 11-30-2025	GRATON COMMUNITY SERVICES DISTRICT
12/1/2025	77101	50711	Holiday Pay - Local Boards	Graton CSD - Admin & General	<u>1,053.00</u>	GCSD Payroll PPE 11-15-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50711 – Holiday Pay - Local Boards					2,582.00		
Account: 50753 – FICA Retirement - Local Bds							
12/24/2025	77101	50753	FICA Retirement - Local Bds	Graton CSD - Admin & General	665.19	GCSD Payroll PPE 12-15-2025	GRATON COMMUNITY SERVICES DISTRICT
12/16/2025	77101	50753	FICA Retirement - Local Bds	Graton CSD - Admin & General	647.99	GCSD Payroll PPE 11-30-2025	GRATON COMMUNITY SERVICES DISTRICT
12/1/2025	77101	50753	FICA Retirement - Local Bds	Graton CSD - Admin & General	<u>624.91</u>	GCSD Payroll PPE 11-15-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50753 – FICA Retirement - Local Bds					1,938.09		
Account: 50755 – PERS - Local Bds							
12/24/2025	77101	50755	PERS - Local Bds	Graton CSD - Admin & General	724.97	GCSD Payroll PPE 12-15-2025	GRATON COMMUNITY SERVICES DISTRICT
12/16/2025	77101	50755	PERS - Local Bds	Graton CSD - Admin & General	670.55	GCSD Payroll PPE 11-30-2025	GRATON COMMUNITY SERVICES DISTRICT
12/1/2025	77101	50755	PERS - Local Bds	Graton CSD - Admin & General	<u>653.50</u>	GCSD Payroll PPE 11-15-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50755 – PERS - Local Bds					2,049.02		
Account: 50756 – Medicare - Local Bds							
12/24/2025	77101	50756	Medicare - Local Bds	Graton CSD - Admin & General	155.57	GCSD Payroll PPE 12-15-2025	GRATON COMMUNITY SERVICES DISTRICT
12/16/2025	77101	50756	Medicare - Local Bds	Graton CSD - Admin & General	151.54	GCSD Payroll PPE 11-30-2025	GRATON COMMUNITY SERVICES DISTRICT
12/1/2025	77101	50756	Medicare - Local Bds	Graton CSD - Admin & General	<u>146.15</u>	GCSD Payroll PPE 11-15-2025	GRATON COMMUNITY SERVICES DISTRICT
Total 50756 – Medicare - Local Bds					453.26		
Account: 50801 – Health Ins - Local Bds							
12/9/2025	77101	50801	Health Ins - Local Bds	Graton CSD - Admin & General	<u>3,671.02</u>	Health Insurance January	California Choice
Total 50801 – Health Ins - Local Bds					3,671.02		
Account: 50803 – Dental - Local Bds							
12/16/2025	77101	50803	Dental - Local Bds	Graton CSD - Admin & General	<u>260.00</u>	Dental & Vision Ins January	WOLFPACK INSURANCE SERVICES INC
Total 50803 – Dental - Local Bds					260.00		
Account: 50805 – Vision - Local Bds							
12/16/2025	77101	50805	Vision - Local Bds	Graton CSD - Admin & General	<u>27.10</u>	Dental & Vision Ins January	WOLFPACK INSURANCE SERVICES INC
Total 50805 – Vision - Local Bds					27.10		
Total 50000 – Salaries and Employee Benefits					<u>39,658.12</u>		
Account Character: 51000 – Services and Supplies							
Account: 51021 – Communication Expense							
12/9/2025	77101	51021	Communication Expense	Graton CSD - Admin & General	195.00	Answering Svc. October	HARTLEY & ASSOC INC
12/1/2025	77101	51021	Communication Expense	Graton CSD - Admin & General	364.99	Communication Expense	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	51021	Communication Expense	Graton CSD - Admin & General	177.42	Communication Expense	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	51021	Communication Expense	Graton CSD - Admin & General	177.42	Communication Expense	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	51021	Communication Expense	Graton CSD - Admin & General	<u>230.21</u>	Communication Expense	US BANK NATIONAL ASSOCIATION
Total 51021 – Communication Expense					1,145.04		

Account: 51061 – Maintenance - Equipment							
12/22/2025	77101	51061	Maintenance - Equipment	Graton CSD - Treatment	2,559.20	Maintenance of Equip.	TELSTAR INSTRUMENTS INC
12/9/2025	77101	51061	Maintenance - Equipment	Graton CSD - Treatment	419.80	Maintenance of Equip.	BARTLEY PUMP PM LLC
12/1/2025	77101	51061	Maintenance - Equipment	Graton CSD - Treatment	26.67	Maintenance Equip.	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	51061	Maintenance - Equipment	Graton CSD - Treatment	100.21	Maintenance Equip.	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	51061	Maintenance - Equipment	Graton CSD - Treatment	2,260.10	Maintenance Equip.	ELECTRICAL EQUIPMENT CO INC
12/1/2025	77101	51061	Maintenance - Equipment	Graton CSD - Treatment	24.30	Maintenance Equip	US BANK NATIONAL ASSOCIATION
Total 51061 – Maintenance - Equipment					<u>5,390.28</u>		
Account: 51207 – Client Accounting Services							
12/17/2025	77101	51207	Client Accounting Services	Graton CSD - Admin & General	3,884.62	CLIENT ACCT SVC PPE 12/8/2025	
12/3/2025	77101	51207	Client Accounting Services	Graton CSD - Admin & General	<u>3,326.77</u>	CLIENT ACCT SVC PPE 11/24/2025	
Total 51207 – Client Accounting Services					7,211.39		
Account: 51212 – Outside Counsel - Legal Advice							
12/9/2025	77101	51212	Outside Counsel - Legal Advice	Graton CSD - Admin & General	468.00	GCSO Legal Svcs November	GALLERY & BARTON A PROFESSIONAL LAW CORP
12/9/2025	77101	51212	Outside Counsel - Legal Advice	Graton CSD - Admin & General	4,617.60	GCSO Legal Svcs. August	GALLERY & BARTON A PROFESSIONAL LAW CORP
12/1/2025	77101	51212	Outside Counsel - Legal Advice	Graton CSD - Admin & General	<u>658.94</u>	Neighbors for Clean Graton	Myers nave
Total 51212 – Outside Counsel - Legal Advice					5,744.54		
Account: 51226 – Consulting Services							
12/1/2025	77101	51226	Consulting Services	Graton CSD - Admin & General	<u>1,900.00</u>	Bookkeeper Svcs. November	LINDA MARTINEZ
Total 51226 – Consulting Services					1,900.00		
Account: 51231 – Testing/Analysis							
12/16/2025	77101	51231	Testing/Analysis	Graton CSD - Treatment	<u>910.00</u>	Samples Submitted for November	BRELJE & RACE LABORATORIES INC
Total 51231 – Testing/Analysis					910.00		
Account: 51237 – Process Service							
12/24/2025	77101	51237	Process Service	Graton CSD - Admin & General	149.91	GCSO Payroll PPE 12-15-2025	GRATON COMMUNITY SERVICES DISTRICT
12/16/2025	77101	51237	Process Service	Graton CSD - Admin & General	287.21	GCSO Payroll PPE 11-30-2025	GRATON COMMUNITY SERVICES DISTRICT
12/1/2025	77101	51237	Process Service	Graton CSD - Admin & General	149.91	GCSO Payroll PPE 11-15-2025	GRATON COMMUNITY SERVICES DISTRICT
12/1/2025	77101	51237	Process Service	Graton CSD - Admin & General	5.06	Process Fee	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	51237	Process Service	Graton CSD - Admin & General	<u>5.06</u>	Process Fee	US BANK NATIONAL ASSOCIATION
Total 51237 – Process Service					597.15		
Account: 51244 – Permits/License/Fees							
12/1/2025	77101	51244	Permits/License/Fees	Graton CSD - Admin & General	8,829.00	WD-0301308	St of CA Water Resources Control Board
12/1/2025	77101	51244	Permits/License/Fees	Graton CSD - Admin & General	<u>3,945.00</u>	WD-0301101	St of CA Water Resources Control Board
Total 51244 – Permits/License/Fees					12,774.00		
Account: 51801 – Other Services							
12/18/2025	77101	51801	Other Services	Graton CSD - Admin & General	<u>10,952.41</u>	GCSO RECLASS TX COLL ADMIN FEE	
Total 51801 – Other Services					10,952.41		
Account: 51902 – Telecommunication Usage							
12/1/2025	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	7.95	Telecomm	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	117.70	Telecomm	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	117.70	Telecomm	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	<u>80.25</u>	Telecomm	US BANK NATIONAL ASSOCIATION
Total 51902 – Telecommunication Usage					323.60		
Account: 52042 – Janitorial Supplies							
12/1/2025	77101	52042	Janitorial Supplies	Graton CSD - Admin & General	<u>34.01</u>	Janitorial Supplies	US BANK NATIONAL ASSOCIATION
Total 52042 – Janitorial Supplies					34.01		
Account: 52061 – Fuel/Gas/Oil							
12/1/2025	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	125.00	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	<u>61.00</u>	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
Total 52061 – Fuel/Gas/Oil					186.00		
Account: 52071 – Materials and Supplies Expense							
12/1/2025	77101	52071	Materials and Supplies Expense	Graton CSD - Admin & General	<u>45.27</u>	Materials & Supplies	US BANK NATIONAL ASSOCIATION
Total 52071 – Materials and Supplies Expense					45.27		
Account: 52072 – Chemicals							
12/23/2025	77101	52072	Chemicals	Graton CSD - Treatment	1,468.19	SOD HYPO 12.5 Liquid Chlor	UNIVAR SOLUTIONS USA LLC
12/16/2025	77101	52072	Chemicals	Graton CSD - Treatment	3,743.26	Hydrofloc 820	AQUA BEN CORPORATION
12/1/2025	77101	52072	Chemicals	Graton CSD - Treatment	2,721.42	Floc Aid A01 55 Gal Drum	HERON INNOVATORS INC
12/1/2025	77101	52072	Chemicals	Graton CSD - Treatment	65.53	Chemicals	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	52072	Chemicals	Graton CSD - Treatment	<u>1,261.66</u>	SOD HYPO 12.5 Liquid Chlor	UNIVAR SOLUTIONS USA LLC
Total 52072 – Chemicals					9,260.06		
Account: 52111 – Office Supplies							
12/4/2025	77101	52111	Office Supplies	Graton CSD - Admin & General	(56.07)	REFUND OCT. CREDIT CARD	
12/1/2025	77101	52111	Office Supplies	Graton CSD - Admin & General	61.44	Office Supplies	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	52111	Office Supplies	Graton CSD - Admin & General	(61.44)	Office Supplies Return	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	52111	Office Supplies	Graton CSD - Admin & General	43.88	Office Supplies	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	52111	Office Supplies	Graton CSD - Admin & General	<u>56.07</u>	Credit Card Charge in Error	US BANK NATIONAL ASSOCIATION
Total 52111 – Office Supplies					43.88		
Account: 52114 – Freight/Postage							
12/1/2025	77101	52114	Freight/Postage	Graton CSD - Admin & General	<u>24.80</u>	Postage	US BANK NATIONAL ASSOCIATION
Total 52114 – Freight/Postage					24.80		
Account: 52115 – Books/Media/Subscriptions							
12/1/2025	77101	52115	Books/Media/Subscriptions	Graton CSD - Admin & General	16.99	Media Subscriptions	US BANK NATIONAL ASSOCIATION
12/1/2025	77101	52115	Books/Media/Subscriptions	Graton CSD - Admin & General	<u>2.99</u>	Media Subscriptions	US BANK NATIONAL ASSOCIATION
Total 52115 – Books/Media/Subscriptions					19.98		
Account: 52181 – Business Meals/Supplies							
12/1/2025	77101	52181	Business Meals/Supplies	Graton CSD - Admin & General	<u>60.69</u>	Business Meals	US BANK NATIONAL ASSOCIATION
Total 52181 – Business Meals/Supplies					60.69		
Total 51000 – Services and Supplies					56,623.10		
Account Character: 57000 – Other Financing Uses							
Account: 57011 – Transfers Out - within a Fund							
12/16/2025	77101	57011	Transfers Out - within a Fund		<u>103,450.00</u>	TRANSFER FRM OPS TO CONST	
Total 57011 – Transfers Out - within a Fund					103,450.00		
Total 57000 – Other Financing Uses					<u>103,450.00</u>		
Total 77101 – Graton CSD - Sanitation					(502,412.82)		

Graton Rev. & Exp. Monthly Trans Detail

Fiscal Date [*@prior-fiscal-month*] and Fund [7710*] and Account [4*, 5*]

Run: 2026-01-06 08:12 AM

Journal

Date	Fund	Account	Account Description	Amount	Journal Line Description	Supplier Name
Fund: 77103 – Graton CSD - Sanitation Const.						
Account Character: 47000 – Other Financing Sources						
Account: 47101 – Transfers In - within a Fund						
12/16/2025	77103	47101	Transfers In - within a Fund	(103,450.00)	TRANSFER FRM OPS TO CONST	
Total 47101 – Transfers In - within a Fund				(103,450.00)		
Total 47000 – Other Financing Sources				(103,450.00)		
Total 77103 – Graton CSD - Sanitation Const.				(103,450.00)		

Graton Rev. & Exp. Monthly Trans Detail

Fiscal Date [*@prior-fiscal-month*] and Fund [7710*] and Account [4*, 5*]

Run: 2026-01-06 08:12 AM

Journal						
Date	Fund	Account	Account Description	Amount	Journal Line Description	Supplier Name
Fund: 77104 – Graton CSD - Town Square Proj						
Account Character: 51000 – Services and Supplies						
Account: 51031 – Waste Disposal Services						
12/1/2025	77104	51031	Waste Disposal Services	155.00	Waste Disposal Svcs.	US BANK NATIONAL ASSOCIATION
12/1/2025	77104	51031	Waste Disposal Services	150.00	Waste Disposal Svcs.	US BANK NATIONAL ASSOCIATION
12/1/2025	77104	51031	Waste Disposal Services	155.00	Waste Disposal Svcs.	US BANK NATIONAL ASSOCIATION
Total 51031 – Waste Disposal Services				460.00		
Account: 51226 – Consulting Services						
12/23/2025	77104	51226	Consulting Services	5,500.00	Fundraising & Grant Writing	MATTHEW JORGENSEN
Total 51226 – Consulting Services				5,500.00		
Account: 51244 – Permits/License/Fees						
12/1/2025	77104	51244	Permits/License/Fees	1,592.44	Permits	US BANK NATIONAL ASSOCIATION
Total 51244 – Permits/License/Fees				1,592.44		
Account: 52071 – Materials and Supplies Expense						
12/23/2025	77104	52071	Materials and Supplies Expense	336.30	Banners/Signage	MATTHEW JORGENSEN
Total 52071 – Materials and Supplies Expense				336.30		
Total 51000 – Services and Supplies				7,888.74		
Total 77104 – Graton CSD - Town Square Proj				7,888.74		
				(597,974.08)		

Graton Fund Balance Report

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Account; Periods = 1..12,998

Fund [7710*]

Run: 2026-01-06 08:38 AM

Account	Account Description	FY 2026	
		Beginning Balance	Ending Balance
Fund: 77101 – Graton CSD - Sanitation			
Account Type: 00001 – All Asset Accounts			
10100	Equity in Pooled Cash	-	-
10100	Equity in Pooled Cash	150,519.26	249,725.99
10200	Cash with Fiscal Agent	36,816.40	37,114.40
10400	Unrealized Gains and Losses	136.78	136.78
12115	Other Receivables	10,470.40	10,470.40
15200	Prepaid Expenses	3,492.28	3,492.28
17600	Pension ER Contributions	18,394.85	18,394.85
17750	PNSN ProjvsAct Invest earn-DOR	1,573.17	1,573.17
17800	PNSN Chg in Prop Share/Contrib	8,000.83	8,000.83
17850	PNSN Chg in Assumption	702.36	702.36
17900	PNSN Chg in Experience	2,362.66	2,362.66
18150	Long-Term Accounts Receivable	19,830.08	19,830.08
19101	Land	417,205.08	417,205.08
19305	Machinery and Equipment	139,068.61	139,068.61
19399	Accum Depreciation - M & E	(139,068.61)	(139,068.61)
19601	Infrastructure	17,343,695.16	17,343,695.16
19699	Accum Depr - Infrastructure	(6,971,989.96)	(6,971,989.96)
19702	Intangible Assets-nonamortizbl	19,055.00	19,055.00
Total 00001 – All Asset Accounts		11,060,264.35	11,159,769.08
Account Type: 00002 – All Liability Accounts			
20100	Vouchers Payable	(56,491.74)	-
20300	Accounts Payable	(32,086.35)	(32,086.35)
21105	Compensated Absences Payable	(35,020.66)	(35,020.66)
25700	PNSN Chg in Experience	(92.19)	(92.19)
25800	PNSN Chg in Prop Share/Contrib	(6,276.47)	(6,276.47)
27100	Compensated Abs Pay - Non-cur	(17,362.04)	(17,362.04)
27550	Net Pension Liability	(27,326.83)	(27,326.83)
Total 00002 – All Liability Accounts		(174,656.28)	(118,164.54)
Account Type: 00003 – Fund Balance and Net Position			
31100	Net Investmt in Capital Assets	(11,131,270.94)	(11,131,270.94)
31300	Net Position - Unrestricted	245,662.87	245,662.87
39999	Net Revenues & Expenditures	-	(155,996.47)
Total 00003 – Fund Balance and Net Position		(10,885,608.07)	(11,041,604.54)
Total 77101 – Graton CSD - Sanitation		(0.00)	-

****Note Net Position is not the same as fund balance available for budgeting**

Graton Fund Balance Report

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Account; Periods = 1..12,998
Fund [7710*]

Run: 2026-01-06 08:38 AM

Account	Account Description	FY 2026	
		Beginning Balance	Ending Balance
Fund: 77103 – Graton CSD - Sanitation Const.			
Account Type: 00001 – All Asset Accounts			
10100	Equity in Pooled Cash	-	-
10100	Equity in Pooled Cash	697,294.88	703,506.79
10200	Cash with Fiscal Agent	1,900.00	2,500.00
10400	Unrealized Gains and Losses	638.86	638.86
19406	Construct in Prog - Infrastrct	1,320.88	1,320.88
Total 00001 – All Asset Accounts		701,154.62	707,966.53
Account Type: 00002 – All Liability Accounts			
20100	Vouchers Payable	-	-
21400	Loan Interest Payable	(16,385.92)	(829.67)
26700	Financed Purchase - Current	(208,432.93)	(137,925.29)
27600	Financed Purchase - Non-cur	(1,427,353.65)	(1,427,353.65)
Total 00002 – All Liability Accounts		(1,652,172.50)	(1,566,108.61)
Account Type: 00003 – Fund Balance and Net Position			
31100	Net Investmt in Capital Assets	1,833,943.20	1,833,943.20
31300	Net Position - Unrestricted	(882,925.32)	(882,925.32)
39999	Net Revenues & Expenditures	-	(92,875.80)
Total 00003 – Fund Balance and Net Position		951,017.88	858,142.08
Total 77103 – Graton CSD - Sanitation Const.		0.00	-

****Note Net Position is not the same as fund balance available for budgeting**

Graton Fund Balance Report

As Of = @prior-fiscal-month-end; Years = 1; Chart Fields = Fund, Account; Periods = 1..12,998
Fund [7710*]

Run: 2026-01-06 08:38 AM

Account	Account Description	FY 2026	
		Beginning Balance	Ending Balance
Fund: 77104 – Graton CSD - Town Square Proj			
Account Type: 00001 – All Asset Accounts			
10100	Equity in Pooled Cash	-	-
10100	Equity in Pooled Cash	(56,575.88)	(107,687.08)
10400	Unrealized Gains and Losses	(51.37)	(51.37)
19101	Land	865,014.00	865,014.00
Total 00001 – All Asset Accounts		808,386.75	757,275.55
Account Type: 00002 – All Liability Accounts			
20100	Vouchers Payable	(3,608.35)	-
20300	Accounts Payable	(3,939.73)	(3,939.73)
25100	Unearned revenue	(7,200.00)	(7,200.00)
27250	Notes Payable - Non-current	(645,000.00)	(645,000.00)
Total 00002 – All Liability Accounts		(659,748.08)	(656,139.73)
Account Type: 00003 – Fund Balance and Net Position			
31100	Net Investmt in Capital Assets	(220,014.00)	(220,014.00)
31300	Net Position - Unrestricted	71,375.33	71,375.33
39999	Net Revenues & Expenditures	-	47,502.85
Total 00003 – Fund Balance and Net Position		(148,638.67)	(101,135.82)
Total 77104 – Graton CSD - Town Square Proj		0.00	-
		(0.00)	-

****Note Net Position is not the same as fund balance available for budgeting**