

**Graton CSD - Sanitation**  
Statement of Cash Flows

9-30-2023

Fund ID

77101

Fund ID	Account	Account Description	1	2	3	Year-to-Date	4	5	6	7	8	9	10	11	12	YTD	Budget			
			Beginning Cash Balance:	July	August		September	October	November	December	January	February	March	April	May		June	BUDGET	Estimates Balance	Estimated % Over/Under Budget
77101	40003	Direct Charges - CY	563,184	528,493	374,720	-	-	-	505,311	-	-	-	469,426	-	33,928	1,008,664	1,250,000	241,336	-	1,250,000
	40005	Prop Taxes - RDA Increment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	40050	Property Tax Accrual	-	(21,012)	-	(21,012)	-	-	-	8,725	-	-	-	-	20,391	8,105	(6,230)	(14,335)	-	14,782
	40101	Prop Taxes - CY, Unsecured	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	40111	Supplemental Prop Taxes - CY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	40202	Direct Charges - Prior Year	-	-	-	-	-	-	1,700	-	-	-	-	-	-	-	6,000	1,601	-	6,000
	40211	Prop Taxes - PY, Unsecured	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	40999	Penalties and Costs on Taxes	-	-	-	-	-	-	-	-	-	-	-	-	620	620	-	(620)	-	-
	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	6,000	(2,385)	-	6,000
	44050	Unrealized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	-	6,796	6,796	(25,000)	(31,796)	-	(25,000)
	45221	Sewer/Water Usage Fees	-	-	1,155	1,155	-	-	-	-	-	-	-	14,405	-	15,560	500	(15,060)	-	(655)
	45313	Sale - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	46021	Capital Grants - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	46027	Insurance Claims Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000	35,000	-	35,000
	46029	Donations/Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	46040	Miscellaneous Revenue	-	-	245	245	-	-	291	-	-	156	-	-	310	1,002	100	(902)	-	(145)
	46050	Cancelled/Stale Dated Warrants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	46200	Revenue Appl PY Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	46201	Adjustments from AR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	47101	Transfers In - within a Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	48004	Residual Equity Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>TOTAL REVENUES</b>	-	(21,012)	1,400	(19,612)	1,406	-	507,303	9,898	-	156	474,399	14,405	65,576	1,053,531	1,266,370	212,839	-	-

Account	Account Description	Year-to-Date	12,252	7,261	22,565	4,614	13,977	22,160	14,710	-	38,523	164,420	290,000	125,580	43%	261,642
50701	Perm Position - Local Bds	28,358	12,252	7,261	22,565	4,614	13,977	22,160	14,710	-	38,523	164,420	290,000	125,580	43%	261,642
50702	Extra Help - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
50703	Overtime - Local Bds	794	238	79	1,071	786	2,893	2,428	1,878	-	442	10,609	-	(10,609)	0%	(794)
50705	Premium Pay - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
50706	Vacation Pay - Local Bds	2,950	53	3,003	-	529	-	-	832	-	2,607	6,970	-	(6,970)	0%	(3,003)
50707	Standby Pay - Local Bds	2,670	2,916	5,578	2,916	1,694	4,288	1,592	2,897	4,054	2,965	7,174	-	(33,157)	0%	(5,578)
50710	Sick Pay - Local Boards	783	794	1,312	794	541	1,059	1,150	1,184	-	1,184	33,157	-	(6,039)	0%	(1,312)
50711	Holiday Pay - Local Boards	945	-	945	-	-	1,891	1,891	1,891	945	1,361	10,815	-	(10,815)	0%	(945)
50751	Retirement - Local Bds	-	257	-	257	257	-	257	772	-	-	772	-	(772)	0%	-
50753	FICA Retirement - Local Bds	1,185	1,004	2,479	1,004	560	1,915	616	1,414	1,893	1,322	3,180	-	(14,385)	0%	(2,479)
50755	PERS - Local Bds	1,196	990	2,575	990	551	1,937	574	1,292	1,825	1,251	3,157	16,000	1,846	12%	13,425
50756	Medicare - Local Bds	277	235	580	235	131	448	144	331	443	309	744	-	(3,364)	0%	(580)
50757	HSA Reimbursement - Local Bds	2,069	2,976	2,069	2,976	-	-	-	-	-	-	5,045	-	(5,045)	0%	(2,069)
50801	Health Ins - Local Bds	806	806	1,611	806	806	806	806	806	806	806	8,862	-	(8,862)	0%	(1,611)
50803	Dental - Local Bds	520	260	780	260	260	260	260	260	260	260	3,120	-	(3,120)	0%	(780)
50805	Vision - Local Bds	54	27	81	27	27	27	27	27	27	27	325	-	(325)	0%	(81)
50806	Unemployment - Local Bds	-	-	-	-	-	616	-	252	-	-	868	-	(868)	0%	-
50808	Worker's Comp - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
	<b>Salaries &amp; Employee Benefits</b>	25,227	22,756	50,166	22,756	11,369	36,278	12,984	27,445	36,044	25,306	59,465	306,000	23,095	8%	255,834
51021	Communication Expense	2,976	725	2,976	725	523	519	713	519	524	(722)	1,129	8,500	1,017	12%	5,524
51031	Waste Disposal Services	126	3,947	126	3,947	-	-	149	-	14	520	92	5,000	153	3%	4,875
51041	Insurance - Liability	-	-	-	-	-	-	-	-	-	-	-	38,000	38,000	100%	38,000
51072	Landscaping Services	-	-	-	-	-	-	-	-	-	-	-	15,000	15,000	0%	15,000
51042	Insurance - Premiums	36,069	-	36,069	-	-	-	-	-	-	(29,457)	-	-	6,612	0%	(36,069)
51046	Insurance - Workers Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51061	Maintenance - Equipment	3,962	4,847	14,820	4,847	1,353	1,958	457	1,497	10,989	3,664	3,421	75,000	24,874	33%	60,180
51071	Maintenance - Bldg & Improve	4,602	1,929	4,602	1,929	952	-	-	4,293	5,000	207	6,800	30,000	6,217	21%	25,398
51201	Administration Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51202	Election Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51204	Property Tax/Assessment Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51205	Advertising/Marketing Svc	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51206	Accounting/Auditing Services	-	-	-	-	4,593	-	-	-	-	-	14,085	15,000	(5,240)	-35%	15,000
51207	Client Acct Svcs	-	-	-	-	6,689	9,303	703	776	5,376	3,260	3,542	40,000	8,046	20%	40,000
51211	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51212	Outside Counsel - Legal Advice	3,163	1,920	3,560	1,920	-	1,082	-	-	1,550	-	378	11,653	(1,653)	-17%	3,277
51218	Actuarial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51225	Training Services	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51226	Consulting Services	10,320	12,573	20,944	12,573	12,369	20,332	16,622	10,320	10,690	33,789	36,644	175,000	(11,242)	-6%	154,056
51231	Testing/Analysis	4,820	5,980	7,280	5,980	2,403	729	767	5,378	1,421	6,737	2,646	35,000	1,059	3%	27,720
51237	Process Service	409	396	818	396	266	525	266	266	388	396	-	5,000	620	12%	4,182



**Graton CSD - Sanitation**  
**Statement of Cash Flows**  
**9-30-2023**

<b>Fund ID</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>Budg.</b>
16300	Due from Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	
15200	Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
17520	OPEB Chg in Prop Share	-	-	-	-	-	-	-	-	-	-	-	-	
17600	Pension ER Contributions	-	-	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	-	-	
19601	Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	
19699	Accum Depr - Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	
19820	Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	
19831	Acq-CIP-Bldg & Impr	-	-	-	-	-	-	-	-	-	-	-	-	
20100	Vouchers Payable	(34,691)	-	-	-	-	-	-	-	-	-	-	-	
20300	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	
21100	Accrued Salaries and Benefits	-	-	-	-	-	-	-	-	-	-	-	-	
21105	Compensated Absences Payable	-	-	-	-	-	-	-	-	-	-	-	-	
21400	Loan Interest Payable	-	-	-	-	-	-	-	-	-	-	-	-	
21600	Other Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL</b>		<b>(34,691)</b>	<b>21,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,513</b>	<b>0</b>	<b>0</b>	

<b>Fund</b>	<b>77103</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>Year-to-Date</b>	<b>October</b>	<b>November</b>	<b>December</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>	<b>BUDGET</b>	<b>Balance</b>	<b>Budget</b>		
EFS	EFS	309,856	309,856	309,856		318,137	317,911	317,911	317,911	317,911	317,911	277,008	277,008	678,108					
<b>Account</b>	<b>Account Description</b>	<b>Actuals</b>				<b>Estimates</b>										<b>YTD</b>			
42281	State Emergency Preparedness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42358	State Other Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42360	State Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42441	Federal FEMA Disaster Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44002	Interest on Pooled Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44003	Other Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44050	Unralized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46021	Capital Grants - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46022	Capital Grants - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46024	Connection Fees	-	-	8,282	8,282	-	-	-	-	-	-	-	-	-	16,563	(16,563)	(8,282)		
46027	Insurance Claims Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46050	Cancelled/Stale Dated Warrants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46200	Revenue Appl PY Misc Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46201	Adjustments from AR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
47101	Transfers In - within a Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49004	Administrative Control Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
49005	Admin Control Acct Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
				<b>8,282</b>	<b>8,282</b>										<b>16,563</b>	<b>(16,563)</b>	<b>(8,282)</b>		

<b>Account</b>	<b>Account Description</b>	<b>Year-to-Date</b>	<b>BUDGET</b>	<b>Balance</b>	<b>Budget</b>
19820	Acq-Machinery and Equipment	-	-	-	-
19831	CIP - Bldg & Impr	-	226	401,575	-
19832	Acq-CIP-Infrastructure	-	-	-	-
19851	Intangible Assets - Non-amort	-	-	-	-
51226	Consulting Services	-	-	701	(701)
51916	County Services Chgs	-	-	600	(600)
53103	Interest on LT Debt	-	-	18,599	(59,503)
53104	Other Interest	-	-	3,864	(3,864)
53109	Capitalized Interest	-	-	-	-
53403	Loss - Disposed Capital Asset	-	-	-	-
54405	CIP - Bldg & Impr	-	-	-	-
59004	Administrative Control Account	-	62,547	62,547	(62,547)

**Graton CSD - Sanitation**  
**Statement of Cash Flows**  
**9-30-2023**

Fund ID		1	2	3	4	5	6	7	8	9	10	11	12	Budg.			
59005	Admin Control Acct Clearing	-	-	-	-	-	-	-	-	(62,547)	-	-	-	(62,547)	-	62,547	-
<b>TOTAL EXPENSES</b>		-	-	-	226	-	-	-	-	40,903	-	(401,100)	23,063	(336,907)	-	336,907	-
<b>ADJ: ACTIVITY IN G/L ACCTS</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Cash Balance:</b>		<b>309,856</b>	<b>309,856</b>	<b>318,137</b>		<b>317,911</b>	<b>317,911</b>	<b>317,911</b>	<b>317,911</b>	<b>317,911</b>	<b>277,008</b>	<b>277,008</b>	<b>678,108</b>	<b>655,044</b>			

**Current Net Cost (Revenue Less Expenses)**      -      -      8,281.60      8,281.60      (226.20)      -      -      -      -      (40,903.32)      -      401,099.85      (23,063.11)

TCA	Description	Beg. Bal.	July	August	September	October	November	December	January	February	March	April	May	June	YTD TOTALS	Balance	Interest	Balance
GCSD501	Receiving Station	202,589	-	-	-	-	-	-	-	-	-	-	-	-	-	202,589	-	202,589
GCSD504	Plant Improvement	10,233,410	-	-	-	-	-	-	-	-	-	-	-	-	-	10,233,410	-	10,233,410
GCSD505	Groundwater Mointoring Wells	1,868	-	-	-	-	-	-	-	-	-	-	-	-	-	1,868	-	1,868
<b>TOTALS</b>		<b>10,437,866</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,437,866</b>	<b>-</b>	<b>10,437,866</b>
<b>Acct. 19405/19831</b>		<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>				

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	-	-	-	-	-	-	-	-	-	-	-	-
12115	Other Receivables	-	-	-	-	-	-	-	-	-	-	-	-
15300	Deposits with Others	-	-	-	-	-	-	-	-	-	-	-	-
16300	Due from Other Governments	-	-	-	-	-	-	-	-	-	-	-	-
18500	Other Long-term Assets	-	-	-	-	-	-	-	-	-	-	-	-
19399	Accum Depreciation - M & E	-	-	-	-	-	-	-	-	-	-	-	-
19405	Construct in Prog - B & I	-	-	-	-	-	-	-	-	-	-	-	-
19699	Accum Depr - Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
19831	Acq-CIP-Bldg & Impr	-	-	-	-	-	-	-	-	-	-	-	-
20100	Vouchers Payable	-	-	-	-	-	-	-	-	-	-	-	-
20300	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-
21200	Retention Payable	-	-	-	-	-	-	-	-	-	-	-	-
21400	Loan Interest Payable	-	-	-	-	-	-	-	-	-	-	-	-
21600	Other Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
26700	Capital Lease Oblig - Current	-	-	-	-	-	-	-	-	-	-	-	-
27250	Notes Payable - Non-current	-	-	-	-	-	-	-	-	-	-	-	-
27200	Advances from Other Govts	-	-	-	-	-	-	-	-	-	-	-	-
27600	Capital Lease Oblig - Non-cur	-	-	-	-	-	-	-	-	-	-	-	-
31100	Net Investmt in Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-
Keying error													
Rounding													
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>GRATON CSD : Month End Cash Balance</b>													
	July	August	September	October	November	December	January	February	March	April	May	June	
Operations	528,493	374,720	193,266	104,584	33,435	455,056	408,698	331,701	146,069	596,085	558,023	91,863	
Construction	309,856	309,856	318,137	317,911	317,911	317,911	317,911	317,911	277,008	277,008	678,108	655,044	
<b>TOTAL</b>	<b>838,348</b>	<b>684,576</b>	<b>511,403</b>	<b>422,495</b>	<b>351,346</b>	<b>772,967</b>	<b>726,609</b>	<b>649,612</b>	<b>423,077</b>	<b>873,092</b>	<b>1,236,130</b>	<b>746,907</b>	