



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

DATE: March 23, 2026

TO: Members of the Board of Directors

FROM: Chad Davisson, Management Consultant

SUBJECT: APPROVE THE FEBRUARY 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.

STAFF'S RECOMMENDATION TO THE BOARD:

Staff is recommending the Board approve the February 2026 Monthly Financial Reports as prepared by the County of Sonoma and presented by staff.

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.

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
Summary Report
02-28-2026**

% of Year Complete 66.67%

OPERATIONS	Actuals Year to Date	Budget	\$ Over (Under) Budget	% of Budget	Notes
Beginning of Fiscal Year Cash	\$ 150,519				
Revenues					
Property Taxes	\$ 700,722	\$ 1,310,963	(610,241)	53.5%	
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	1,382,763	(543,084)	60.7%	
Expenses					
Salaries & Employee Benefits	219,621	293,663	(74,042)	74.8%	
Utilities	91,434	50,000	41,434	182.9%	
Legal Services	10,514	10,000	514	105.1%	
Contract Services	12,994	175,000	(162,007)	7.4%	
Testing (Brelje & Race)	17,095	37,156	(20,061)	46.0%	
Chemicals	53,138	107,112	(53,974)	49.6%	
Accounting (Auditor) Services	17,550	19,450	(1,900)	90.2%	
Consulting Services	87,257	170,000	(82,743)	51.3%	
Equipment	-	-	-	0.0%	
Transfers Out (To Construction) - Debt Srvc	103,450	282,565	(179,115)	36.6%	
Other Miscellaneous	192,028	263,933	(71,905)	72.8%	
Total Expenses	\$ 805,081	\$ 1,408,879	\$ (603,798)	57.1%	
Net Cost (Revenue Less Expenses)	\$ 34,598	\$ (26,116)			
Accumulated Fiscal Year Adjustments	(64,983)				Adjustment due to accounts payable paid in current year
Ending Cash Balance - Operations:	\$ 120,134				
mathcheck:		0			

**Graton Community Services District
Summary Report
02-28-2026**

% of Year Complete 66.67%

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	-	13,145	100.0%	
State Grant Revenue (adjusted to Revenue)	-	-	-	0.0%	
Transfers In (From Operations) - Debt Service	103,450	532,565	(429,115)	19.4%	
Other Miscellaneous	-	-	-	0.0%	
Total Revenue	116,595	874,181	(757,587)	13.3%	
Expenses					
Capital Asset Expenses	-	250,000	(250,000)	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	\$ 322,111	\$ (304,725)	5.4%	

Net Cost (Revenue Less Expenses) \$ 99,208 \$ 552,070

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
02-28-2026**

% of Year Complete 66.67%

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	925	993	(68)	93.2%	
Maintenance - Bldg & Improve	-	10,300	(10,300)	0.0%	
Landscaping Services	-	10,300	(10,300)	0.0%	
Consulting Services	45,500	82,400	(36,900)	55.2%	
Permits/License/Fees	1,642	5,000	(3,358)	32.8%	
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	1,087	769	318	141.4%	
Total Expenses	\$ 76,409	\$ 135,762	\$ (59,353)	56.3%	

Net Cost (Revenue Less Expenses) \$ (61,704) \$ 639,238

Accumulated Fiscal Year Adjustments 6,392

Ending Cash Balance - Town Square: \$ (111,889)

mathcheck: -

**Graton Community Services District
Summary Report
02-28-2026**

% of Year Complete **66.67%**

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:					
- Maturity Date: 6/1/2029					
- 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
Fund [771*]

Run: 2026-03-03 08:43 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: 00001 – All Asset Accounts						
Account Character: 19000 – Capital Assets						
19824	Acq-Computer Equipment	250,000.00	-	-	250,000.00	
Total 19000 – Capital Assets		250,000.00	-	-	250,000.00	
Total 00001 – All Asset Accounts		250,000.00	-	-	250,000.00	0%
Account Type: 00004 – All Revenues						
Account Character: 40000 – Tax Revenue						
Total 40000 – Tax Revenue		(1,312,963.00)	-	(700,722.23)	(612,240.77)	53%
Account Character: 42000 – Intergovernmental Revenues						
42461	Federal Other Funding	-	-	(118,999.96)	118,999.96	
Total 42000 – Intergovernmental Revenues		-	-	(118,999.96)	118,999.96	0%
Account Character: 44000 – Revenue - Use of Money & Prop						
44002	Interest on Pooled Cash	(10,200.00)	-	865.94	(11,065.94)	
Total 44000 – Revenue - Use of Money & Prop		(10,200.00)	-	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	242%
Total 00004 – All Revenues		(1,384,763.00)	-	(839,678.81)	(545,084.19)	61%
Account Type: 00005 – All Expense/Expenditure Accts						
Account Character: 50000 – Salaries and Employee Benefits						
Total 50000 – Salaries and Employee Benefits		218,663.00	32,716.44	219,621.23	(958.23)	100%
Account Character: 51000 – Services and Supplies						
Total 51000 – Services and Supplies		749,445.00	125,018.64	481,487.03	267,957.97	64%
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		1,618,673.00	157,735.08	805,080.71	813,592.29	50%
Total 77101 – Graton CSD - Sanitation		483,910.00	157,735.08	(34,598.10)	518,508.10	-7%

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: 2026-03-03 08:43 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	250,000.00	-	-	250,000.00	0%
Total 19000 – Capital Assets		250,000.00	-	-	250,000.00	
Total 00001 – All Asset Accounts		250,000.00	-	-	250,000.00	
Account Type: 00004 – All Revenues						
Account Character: 44000 – Revenue - Use of Money & Prop						
44002	Interest on Pooled Cash	-	-	(13,144.50)	13,144.50	0%
Total 44000 – Revenue - Use of Money & Prop		-	-	(13,144.50)	13,144.50	
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	(532,565.00)	-	(103,450.00)	(429,115.00)	19%
Total 47000 – Other Financing Sources		(532,565.00)	-	(103,450.00)	(429,115.00)	19%
Total 00004 – All Revenues		(874,181.00)	-	(116,594.50)	(757,586.50)	13%
Account Type: 00005 – All Expense/Expenditure Accts						
Account Character: 53000 – Other Charges						
53103	Interest on LT Debt	72,111.00	-	17,386.41	54,724.59	
Total 53000 – Other Charges		72,111.00	-	17,386.41	54,724.59	24%
Account Character: 59000 – Administrative Control Accts						
Total 59000 – Administrative Control Accts		-	-	-	-	
Total 00005 – All Expense/Expenditure Accts		72,111.00	-	17,386.41	54,724.59	24%
Total 77103 – Graton CSD - Sanitation Const.		(552,070.00)	-	(99,208.09)	(452,861.91)	18%

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: 2026-03-03 08:43 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	640,000.00	-	-	640,000.00	
Total 19000 – Capital Assets		640,000.00	-	-	640,000.00	
Total 00001 – All Asset Accounts		640,000.00	-	-	640,000.00	0.00%
Account Type: 00004 – All Revenues						
Account Character: 44000 – Revenue - Use of Money & Prop						
44002	Interest on Pooled Cash	-	-	1,795.80	(1,795.80)	
Total 44000 – Revenue - Use of Money & Prop		-	-	1,795.80	(1,795.80)	
Account Character: 46000 – Miscellaneous Revenues						
Total 46000 – Miscellaneous Revenues		(800,000.00)	-	(16,500.00)	(783,500.00)	2.06%
Total 00004 – All Revenues		(800,000.00)	-	(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		115,762.00	12,266.11	61,358.58	54,403.42	53.00%
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		135,762.00	12,266.11	76,408.58	59,353.42	56.28%
Total 77104 – Graton CSD - Town Square Proj		(24,238.00)	12,266.11	61,704.38	(85,942.38)	-254.58%
		(92,398.00)	170,001.19	(72,101.81)	(20,296.19)	78.03%

Graton Rev. & Exp. Monthly Trans Detail

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

Run: 2026-03-03 08:39 AM

Journal Date	Fund	Account	Account Description	TCA Description	Amount	Journal Line Description	Supplier Name
Fund: 77101 – Graton CSD - Sanitation							
Account Character: 50000 – Salaries and Employee Benefits							
Account: 50701 – Perm Position - Local Bds							
2/24/2026	77101	50701	Perm Position - Local Bds	Graton CSD - Admin & General	4,119.50	GCSD Payroll PPE 02-15-2026	GRATON COMMUNITY SERVICES DISTRICT
2/19/2026	77101	50701	Perm Position - Local Bds	Graton CSD - Admin & General	3,987.09	GCSD Payroll PPE 01-31-2026	GRATON COMMUNITY SERVICES DISTRICT
2/2/2026	77101	50701	Perm Position - Local Bds	Graton CSD - Admin & General	<u>4,913.96</u>	GCSD Payroll PPE 01-15-2026	GRATON COMMUNITY SERVICES DISTRICT
Total 50701 – Perm Position - Local Bds					13,020.55		
Account: 50703 – Overtime - Local Bds							
2/24/2026	77101	50703	Overtime - Local Bds	Graton CSD - Admin & General	1,500.00	GCSD Payroll PPE 02-15-2026	GRATON COMMUNITY SERVICES DISTRICT
2/19/2026	77101	50703	Overtime - Local Bds	Graton CSD - Admin & General	1,787.57	GCSD Payroll PPE 01-31-2026	GRATON COMMUNITY SERVICES DISTRICT
2/2/2026	77101	50703	Overtime - Local Bds	Graton CSD - Admin & General	<u>1,187.29</u>	GCSD Payroll PPE 01-15-2026	GRATON COMMUNITY SERVICES DISTRICT
Total 50703 – Overtime - Local Bds					4,474.86		
Account: 50707 – Standby Pay - Local Bds							
2/24/2026	77101	50707	Standby Pay - Local Bds	Graton CSD - Admin & General	1,765.50	GCSD Payroll PPE 02-15-2026	GRATON COMMUNITY SERVICES DISTRICT
2/19/2026	77101	50707	Standby Pay - Local Bds	Graton CSD - Admin & General	1,883.20	GCSD Payroll PPE 01-31-2026	GRATON COMMUNITY SERVICES DISTRICT
2/2/2026	77101	50707	Standby Pay - Local Bds	Graton CSD - Admin & General	<u>1,693.40</u>	GCSD Payroll PPE 01-15-2026	GRATON COMMUNITY SERVICES DISTRICT
Total 50707 – Standby Pay - Local Bds					5,342.10		
Account: 50710 – Sick Pay - Local Boards							
2/19/2026	77101	50710	Sick Pay - Local Boards	Graton CSD - Admin & General	132.41	GCSD Payroll PPE 01-31-2026	GRATON COMMUNITY SERVICES DISTRICT
2/2/2026	77101	50710	Sick Pay - Local Boards	Graton CSD - Admin & General	<u>279.54</u>	GCSD Payroll PPE 01-15-2026	GRATON COMMUNITY SERVICES DISTRICT
Total 50710 – Sick Pay - Local Boards					411.95		
Account: 50711 – Holiday Pay - Local Boards							
2/24/2026	77101	50711	Holiday Pay - Local Boards	Graton CSD - Admin & General	588.50	GCSD Payroll PPE 02-15-2026	GRATON COMMUNITY SERVICES DISTRICT
2/19/2026	77101	50711	Holiday Pay - Local Boards	Graton CSD - Admin & General	588.50	GCSD Payroll PPE 01-31-2026	GRATON COMMUNITY SERVICES DISTRICT
2/2/2026	77101	50711	Holiday Pay - Local Boards	Graton CSD - Admin & General	<u>1,074.00</u>	GCSD Payroll PPE 01-15-2026	GRATON COMMUNITY SERVICES DISTRICT
Total 50711 – Holiday Pay - Local Boards					2,251.00		
Account: 50753 – FICA Retirement - Local Bds							
2/24/2026	77101	50753	FICA Retirement - Local Bds	Graton CSD - Admin & General	494.40	GCSD Payroll PPE 02-15-2026	GRATON COMMUNITY SERVICES DISTRICT
2/19/2026	77101	50753	FICA Retirement - Local Bds	Graton CSD - Admin & General	519.48	GCSD Payroll PPE 01-31-2026	GRATON COMMUNITY SERVICES DISTRICT
2/2/2026	77101	50753	FICA Retirement - Local Bds	Graton CSD - Admin & General	<u>567.18</u>	GCSD Payroll PPE 01-15-2026	GRATON COMMUNITY SERVICES DISTRICT
Total 50753 – FICA Retirement - Local Bds					1,581.06		
Account: 50755 – PERS - Local Bds							
2/24/2026	77101	50755	PERS - Local Bds	Graton CSD - Admin & General	374.76	GCSD Payroll PPE 02-15-2026	GRATON COMMUNITY SERVICES DISTRICT
2/19/2026	77101	50755	PERS - Local Bds	Graton CSD - Admin & General	374.76	GCSD Payroll PPE 01-31-2026	GRATON COMMUNITY SERVICES DISTRICT
2/2/2026	77101	50755	PERS - Local Bds	Graton CSD - Admin & General	<u>498.89</u>	GCSD Payroll PPE 01-15-2026	GRATON COMMUNITY SERVICES DISTRICT
Total 50755 – PERS - Local Bds					1,248.41		
Account: 50756 – Medicare - Local Bds							
2/24/2026	77101	50756	Medicare - Local Bds	Graton CSD - Admin & General	115.63	GCSD Payroll PPE 02-15-2026	GRATON COMMUNITY SERVICES DISTRICT
2/19/2026	77101	50756	Medicare - Local Bds	Graton CSD - Admin & General	121.49	GCSD Payroll PPE 01-31-2026	GRATON COMMUNITY SERVICES DISTRICT
2/2/2026	77101	50756	Medicare - Local Bds	Graton CSD - Admin & General	<u>132.65</u>	GCSD Payroll PPE 01-15-2026	GRATON COMMUNITY SERVICES DISTRICT
Total 50756 – Medicare - Local Bds					369.77		
Account: 50801 – Health Ins - Local Bds							
2/11/2026	77101	50801	Health Ins - Local Bds	Graton CSD - Admin & General	<u>3,671.02</u>	Health Insurance March	California Choice
Total 50801 – Health Ins - Local Bds					3,671.02		
Account: 50803 – Dental - Local Bds							
2/19/2026	77101	50803	Dental - Local Bds	Graton CSD - Admin & General	<u>260.00</u>	Dental & Vision Ins. March	WOLFPACK INSURANCE SERVICES INC
Total 50803 – Dental - Local Bds					260.00		
Account: 50805 – Vision - Local Bds							
2/19/2026	77101	50805	Vision - Local Bds	Graton CSD - Admin & General	<u>27.10</u>	Dental & Vision Ins. March	WOLFPACK INSURANCE SERVICES INC
Total 50805 – Vision - Local Bds					27.10		
Account: 50806 – Unemployment - Local Bds							
2/2/2026	77101	50806	Unemployment - Local Bds	Graton CSD - Admin & General	<u>58.62</u>	GCSD Payroll PPE 01-15-2026	GRATON COMMUNITY SERVICES DISTRICT
Total 50806 – Unemployment - Local Bds					58.62		
Total 50000 – Salaries and Employee Benefits					32,716.44		
Account Character: 51000 – Services and Supplies							
Account: 51021 – Communication Expense							
2/24/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	182.48	Communications Expense	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	364.99	Communication Expense	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	205.62	Communication Expense	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	182.48	Communications Expense	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	364.99	Communications Expense	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	182.48	Communication Expense	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	182.48	Communication Expense	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	265.29	Communications Expense	US BANK NATIONAL ASSOCIATION
2/11/2026	77101	51021	Communication Expense	Graton CSD - Admin & General	<u>195.00</u>	Answering Svc. Dec. - Jan.	HARTLEY & ASSOC INC
Total 51021 – Communication Expense					2,125.81		
Account: 51031 – Waste Disposal Services							
2/24/2026	77101	51031	Waste Disposal Services	Graton CSD - Disposal	<u>219.00</u>	Waste Disposable Services	US BANK NATIONAL ASSOCIATION
Total 51031 – Waste Disposal Services					219.00		
Account: 51061 – Maintenance - Equipment							
2/24/2026	77101	51061	Maintenance - Equipment	Graton CSD - Admin & General	77.01	Maintenance Equipment	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51061	Maintenance - Equipment	Graton CSD - Treatment	4,826.72	Maintenance Equipment	ELECTRICAL EQUIPMENT CO INC
2/24/2026	77101	51061	Maintenance - Equipment	Graton CSD - Admin & General	3,742.41	Maintenance Equipment	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51061	Maintenance - Equipment	Graton CSD - Treatment	55.52	Maintenance Equipment	US BANK NATIONAL ASSOCIATION
2/19/2026	77101	51061	Maintenance - Equipment	Graton CSD - Treatment	<u>144.25</u>	EEMAX Element Part	PACE SUPPLY CORP
Total 51061 – Maintenance - Equipment					8,845.91		
Account: 51206 – Accounting/Auditing Services							
2/24/2026	77101	51206	Accounting/Auditing Services	Graton CSD - Admin & General	<u>877.00</u>	Financial Statements 6-30-25	MAZE & ASSOCIATES ACCOUNTING CORPORATION
Total 51206 – Accounting/Auditing Services					877.00		
Account: 51207 – Client Accounting Services							
2/19/2026	77101	51207	Client Accounting Services	Graton CSD - Admin & General	3,821.23	CLIENT ACCT SVC PPE 2/2/2026	
2/9/2026	77101	51207	Client Accounting Services	Graton CSD - Admin & General	<u>1,753.42</u>	CLIENT ACCT SVC PPE 1/19/2026	
Total 51207 – Client Accounting Services					5,574.65		

Account: 51212 – Outside Counsel - Legal Advice							
2/11/2026	77101	51212	Outside Counsel - Legal Advice	Graton CSD - Admin & General	62.40	GCSL Legal Svcs. Jan	GALLERY & BARTON A PROFESSIONAL LAW CORP
Total 51212 – Outside Counsel - Legal Advice					62.40		
Account: 51226 – Consulting Services							
2/9/2026	77101	51226	Consulting Services	Graton CSD - Admin & General	8,800.00	GM Svcs. January	CHAD ANTHONY DAVISSON
2/2/2026	77101	51226	Consulting Services	Graton CSD - Admin & General	1,900.00	Bookkeeper Svcs. January	LINDA MARTINEZ
Total 51226 – Consulting Services					10,700.00		
Account: 51231 – Testing/Analysis							
2/24/2026	77101	51231	Testing/Analysis	Graton CSD - Treatment	1,778.00	Fish Toxicity Test January	BRELJE & RACE LABORATORIES INC
2/19/2026	77101	51231	Testing/Analysis	Graton CSD - Treatment	1,670.00	Past Due Feb. 2025 Invoice	BRELJE & RACE LABORATORIES INC
2/19/2026	77101	51231	Testing/Analysis	Graton CSD - Disposal	1,304.00	Dioxins by EPA test	ALPHA ANALYTICAL LABORATORIES
2/19/2026	77101	51231	Testing/Analysis	Graton CSD - Disposal	117.60	Coliform Test	ALPHA ANALYTICAL LABORATORIES
2/11/2026	77101	51231	Testing/Analysis	Graton CSD - Treatment	1,704.00	Samples Submitted in January	BRELJE & RACE LABORATORIES INC
Total 51231 – Testing/Analysis					6,573.60		
Account: 51237 – Process Service							
2/24/2026	77101	51237	Process Service	Graton CSD - Admin & General	287.21	GCSL Payroll PPE 02-15-2026	GRATON COMMUNITY SERVICES DISTRICT
2/19/2026	77101	51237	Process Service	Graton CSD - Admin & General	85.80	GCSL Payroll PPE 01-31-2026	GRATON COMMUNITY SERVICES DISTRICT
2/2/2026	77101	51237	Process Service	Graton CSD - Admin & General	149.91	GCSL Payroll PPE 01-15-2026	GRATON COMMUNITY SERVICES DISTRICT
Total 51237 – Process Service					522.92		
Account: 51803 – Other Contract Services							
2/19/2026	77101	51803	Other Contract Services	Graton CSD - Admin & General	375.00	On Call Engineering Services	WEST YOST ASSOCIATES INC
Total 51803 – Other Contract Services					375.00		
Account: 51902 – Telecommunication Usage							
2/24/2026	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	80.25	Telecomm	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	216.95	Telecomm	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	117.70	Telecomm	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	7.95	Telecomm	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	117.70	Telecomm	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	117.70	Telecomm	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	80.25	Telecomm	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	7.95	Telecomm	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	51902	Telecommunication Usage	Graton CSD - Admin & General	117.70	Telecomm	US BANK NATIONAL ASSOCIATION
Total 51902 – Telecommunication Usage					864.15		
Account: 52042 – Janitorial Supplies							
2/24/2026	77101	52042	Janitorial Supplies	Graton CSD - Admin & General	51.15	Janitorial Supplies	US BANK NATIONAL ASSOCIATION
Total 52042 – Janitorial Supplies					51.15		
Account: 52061 – Fuel/Gas/Oil							
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	77.02	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	70.13	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	67.25	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	75.09	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	125.00	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	32.75	Maintenance Equipment	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	79.24	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	52.16	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	90.83	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	125.00	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52061	Fuel/Gas/Oil	Graton CSD - Admin & General	88.82	Fuel for District Vehicle	US BANK NATIONAL ASSOCIATION
Total 52061 – Fuel/Gas/Oil					883.29		
Account: 52063 – Vehicle Parts							
2/24/2026	77101	52063	Vehicle Parts	Graton CSD - Admin & General	201.74	Vehicles Parts	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52063	Vehicle Parts	Graton CSD - Admin & General	60.36	Vehicle Parts	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52063	Vehicle Parts	Graton CSD - Admin & General	(22.00)	Returned Battery Core	US BANK NATIONAL ASSOCIATION
Total 52063 – Vehicle Parts					240.10		
Account: 52071 – Materials and Supplies Expense							
2/24/2026	77101	52071	Materials and Supplies Expense	Graton CSD - Admin & General	92.49	Materials & Supplies	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52071	Materials and Supplies Expense	Graton CSD - Admin & General	214.58	Materials & Supplies	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52071	Materials and Supplies Expense	Graton CSD - Admin & General	76.99	Materials & Supplies	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52071	Materials and Supplies Expense	Graton CSD - Treatment	14.19	Materials & Supplies	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52071	Materials and Supplies Expense	Graton CSD - Admin & General	35.86	Materials & Supplies	US BANK NATIONAL ASSOCIATION
Total 52071 – Materials and Supplies Expense					434.11		
Account: 52072 – Chemicals							
2/24/2026	77101	52072	Chemicals	Graton CSD - Treatment	3,678.75	Hydrofloc 820	AQUA BEN CORPORATION
2/24/2026	77101	52072	Chemicals	Graton CSD - Treatment	74.83	Chlorine	US BANK NATIONAL ASSOCIATION
2/19/2026	77101	52072	Chemicals	Graton CSD - Treatment	1,315.30	SOD Bisulfite 38-40%	UNIVAR SOLUTIONS USA LLC
2/19/2026	77101	52072	Chemicals	Graton CSD - Treatment	1,388.88	SOD Hypo Liquid Chlorine	UNIVAR SOLUTIONS USA LLC
2/19/2026	77101	52072	Chemicals	Graton CSD - Treatment	5,012.75	Hydrofloc 820	AQUA BEN CORPORATION
2/19/2026	77101	52072	Chemicals	Graton CSD - Treatment	2,721.42	Floc Aid A01 55 Gallon Drum	HERON INNOVATORS INC
2/2/2026	77101	52072	Chemicals	Graton CSD - Treatment	1,284.33	Hydrofloc 748E	AQUA BEN CORPORATION
Total 52072 – Chemicals					15,476.26		
Account: 52081 – Medical/Laboratory Supplies							
2/24/2026	77101	52081	Medical/Laboratory Supplies	Graton CSD - Treatment	735.87	Laboratory Supplies	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52081	Medical/Laboratory Supplies	Graton CSD - Admin & General	59.35	Laboratory Supplies	US BANK NATIONAL ASSOCIATION
Total 52081 – Medical/Laboratory Supplies					795.22		
Account: 52111 – Office Supplies							
2/24/2026	77101	52111	Office Supplies	Graton CSD - Admin & General	56.93	Office Supplies	US BANK NATIONAL ASSOCIATION
Total 52111 – Office Supplies					56.93		
Account: 52115 – Books/Media/Subscriptions							
2/24/2026	77101	52115	Books/Media/Subscriptions	Graton CSD - Admin & General	2.99	Media Subscriptions	US BANK NATIONAL ASSOCIATION
2/24/2026	77101	52115	Books/Media/Subscriptions	Graton CSD - Admin & General	16.99	Media Subscriptions	US BANK NATIONAL ASSOCIATION
2/9/2026	77101	52115	Books/Media/Subscriptions	Graton CSD - Admin & General	350.00	Reimbursement for Website Sub	CHAD ANTHONY DAVISSON
Total 52115 – Books/Media/Subscriptions					369.98		
Account: 52118 – Printing and Binding Supplies							
2/24/2026	77101	52118	Printing and Binding Supplies	Graton CSD - Admin & General	100.05	Printing Services	US BANK NATIONAL ASSOCIATION
Total 52118 – Printing and Binding Supplies					100.05		
Account: 52141 – Minor Equipment/Small Tools							
2/24/2026	77101	52141	Minor Equipment/Small Tools	Graton CSD - Treatment	51.88	Minor Equipment/Small Tools	US BANK NATIONAL ASSOCIATION
Total 52141 – Minor Equipment/Small Tools					51.88		

Account: 52181 – Business Meals/Supplies

2/24/2026 77101 52181 Business Meals/Supplies
Total 52181 – Business Meals/Supplies

Graton CSD - Admin & General

46.70 Business Meals
46.70

US BANK NATIONAL ASSOCIATION

Account: 52191 – Utilities Expense

2/24/2026 77101 52191 Utilities Expense
2/24/2026 77101 52191 Utilities Expense
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2/24/2026 77101 52191 Utilities Expense
2/19/2026 77101 52191 Utilities Expense

Graton CSD - Treatment
Graton CSD - Collection
Graton CSD - Collection
Graton CSD - Collection
Graton CSD - Admin & General
Graton CSD - Treatment
Graton CSD - Treatment

51,293.76 Graton Plant Jan. Gas Svc
667.14 Graton Plant Jan. Gas Svc
26.65 Graton Plant Jan. Gas Svc
15,593.33 Graton Plant Jan. Gas Svc
14.76 Graton Plant Jan. Gas Svc
1,210.86 Account 15239-6 Jan. Svc
966.03 Acct 15239-6 Dec. Svcs

PACIFIC GAS & ELECTRIC
PACIFIC GAS & ELECTRIC
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PACIFIC GAS & ELECTRIC

Total 52191 – Utilities Expense
Total 51000 – Services and Supplies
Total 77101 – Graton CSD - Sanitation

69,772.53
125,018.64
157,735.08

Graton Rev. & Exp. Monthly Trans Detail

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

Run: 2026-03-03 08:39 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						
2/24/2026	77104	51031	Waste Disposal Services	155.00	Waste Disposal Services	US BANK NATIONAL ASSOCIATION
2/24/2026	77104	51031	Waste Disposal Services	155.00	Waste Disposal Services	US BANK NATIONAL ASSOCIATION
2/24/2026	77104	51031	Waste Disposal Services	155.00	Waste Disposal Services	US BANK NATIONAL ASSOCIATION
Total 51031 – Waste Disposal Services				465.00		
Account: 51042 – Insurance - Premiums						
2/24/2026	77104	51042	Insurance - Premiums	105.00	Event Insurance Premium	US BANK NATIONAL ASSOCIATION
Total 51042 – Insurance - Premiums				105.00		
Account: 51226 – Consulting Services						
2/19/2026	77104	51226	Consulting Services	5,500.00	Fundraising & Grant Writing	MATTHEW JORGENSEN
2/19/2026	77104	51226	Consulting Services	5,500.00	Fundraising & Grant Writing	MATTHEW JORGENSEN
Total 51226 – Consulting Services				11,000.00		
Account: 51244 – Permits/License/Fees						
2/24/2026	77104	51244	Permits/License/Fees	50.00	ADR24-0058 9155 GRATON RD	County of Sonoma PRMD
Total 51244 – Permits/License/Fees				50.00		
Account: 52101 – Other Supplies						
2/24/2026	77104	52101	Other Supplies	466.14	Other Supplies	US BANK NATIONAL ASSOCIATION
Total 52101 – Other Supplies				466.14		
Account: 52115 – Books/Media/Subscriptions						
2/24/2026	77104	52115	Books/Media/Subscriptions	16.99	Media Subscriptions	US BANK NATIONAL ASSOCIATION
2/24/2026	77104	52115	Books/Media/Subscriptions	2.99	Media Subscriptions	US BANK NATIONAL ASSOCIATION
Total 52115 – Books/Media/Subscriptions				19.98		
Account: 52181 – Business Meals/Supplies						
2/24/2026	77104	52181	Business Meals/Supplies	159.99	Business Meals	US BANK NATIONAL ASSOCIATION
Total 52181 – Business Meals/Supplies				159.99		
Total 51000 – Services and Supplies				12,266.11		
Total 77104 – Graton CSD - Town Square Proj				12,266.11		
				170,001.19		

Graton Fund Balance Report

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

Fund [7710*]

Run: 2026-03-03 08:58 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	120,133.87
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	147,262.36
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	11,038,370.71
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	-	(34,598.10)
Total 00003 – Fund Balance and Net Position		(10,885,608.07)	(10,920,206.17)
Total 77101 – Graton CSD - Sanitation		(0.00)	-

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



PO Box 779000
Rocklin CA 95677

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2343175
Graton Community Services District
PO Box 534
Graton CA 95444

Date	2/28/26	Page	1
Enclosures			

Public Money Market		Number of Enclosures		0
Account Number	Ending 5014	Statement Dates	2/01/26 thru	2/28/26
Previous Balance	28,642.13	Average Ledger		28,642.13
Deposits/Credits	.00	Average Collected		28,642.13
Checks/Debits	.00	Annual Percentage Yield Earned		4.02%
Service Charge	.00	2026 Interest Paid		191.37
Current Balance	28,729.00	Interest Paid		86.87

Deposits and Additions		
Date	Description	Amount
2/28	Interest Deposit	86.87

Daily Balance Information			
Date	Balance		
2/02	28,642.13	2/28	28,729.00

Interest Rate Summary	
Date	Rate
2/01	4.025000%
2/06	3.931000%

NOTICE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION



