

Graton CSD - Sanitation
Statement of Cash Flows

9-30-2022

Fund ID 77101	Account	9-30-2022												Budget				
		1 July	2 August	3 September	Year-to-Date	4 October	5 November	6 December	7 January	8 February	9 March	10 April	11 May	12 June	BUDGET	Actual & Estimates Balance	YTD Over & Under Budget	
	Beginning Cash Balance:	739,821	658,905	538,902		336,370	285,166	250,220	694,306	597,988	567,775	381,381	766,962	684,122				
	Account Description	Actuals						Estimates						YTD				
40003	Direct Charges - CY	-	-	-	-	-	-	541,489	-	-	-	432,244	-	23,568	997,301	1,123,340	126,039	1,123,340
40005	Prop Taxes - RDA Increment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40050	Property Tax Accrual	-	(15,659)	-	(15,659)	-	-	-	8,596	-	-	-	705	(6,359)	(5,000)	1,359	10,659	
40101	Prop Taxes - CY, Unsecured	-	-	-	-	-	-	-	-	-	-	-	(16)	(16)	-	16	-	
40111	Supplemental Prop Taxes - CY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40202	Direct Charges - Prior Year	-	-	-	-	-	-	1,850	-	-	-	25,345	984	28,179	10,000	(18,179)	10,000	
40211	Prop Taxes - PY, Unsecured	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40999	Penalties and Costs on Taxes	-	-	-	-	-	-	-	-	-	-	-	11,648	11,648	-	(11,648)	-	
41134	Sewer Permit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42281	State Emergency Preparedness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42291	State Homeowners Prop Tax Relf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42360	State Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
42441	Federal FEMA Disaster Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
44002	Interest on Pooled Cash	-	-	-	-	809	-	-	594	-	-	922	1,489	3,813	5,000	1,187	5,000	
44050	Unrealized Gains and Losses	-	-	-	-	-	-	-	-	-	-	(25,679)	(25,679)	(3,000)	22,679	(3,000)		
45221	Sewer/Water Usage Fees	-	-	-	-	-	12,726	-	-	630	670	17,003	236	31,265	45,000	13,735	45,000	
45313	Sale - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46021	Capital Grants - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46027	Insurance Claims Reimbursement	-	-	-	-	-	-	-	-	-	-	-	26,278	26,278	-	(26,278)	-	
46029	Donations/Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46040	Miscellaneous Revenue	-	-	263	263	-	-	-	173	-	115	-	679	1,230	100	(1,130)	(163)	
46050	Cancelled/Stale Dated Warrants	-	1,665	-	1,665	-	-	447	-	-	-	-	-	2,112	-	(2,112)	(1,665)	
46200	Revenue Appl PY Misc Revenue	-	11	965	976	-	-	-	-	-	938	-	747	2,661	-	(2,661)	(976)	
46201	Adjustments from AR	-	-	-	-	-	-	-	-	-	-	-	88,300	88,300	-	(88,300)	-	
47101	Transfers In - within a Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
48004	Residual Equity Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL REVENUES	-	(13,983)	1,227	(12,756)	809	12,726	543,786	9,363	630	1,723	475,514	-	128,939	1,160,734	1,175,440	14,706	

EFS		EFS												Budget				
Account	Account Description	Year-to-Date	1	2	3	4	5	6	7	8	9	10	11	12	YTD	BUDGET	Actual & Estimates Balance	YTD Over & Under Budget
50701	Perm Position - Local Bds	37,298	6,061	14,723	16,513	7,479	3,983	7,260	9,073	-	11,078	-	18,375	26,736	121,281	290,000	168,719	252,702
50702	Extra Help - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50703	Overtime - Local Bds	-	76	312	388	454	1,477	2,618	2,976	-	2,600	-	908	605	12,025	-	(12,025)	(388)
50705	Premium Pay - Local Bds	-	-	-	-	-	-	202	-	-	-	-	-	-	202	-	(202)	-
50706	Vacation Pay - Local Bds	187	-	-	187	504	-	-	355	-	-	-	25	8,395	9,468	-	(9,468)	(187)
50707	Standby Pay - Local Bds	1,513	3,020	2,888	7,421	2,571	1,613	2,622	4,134	-	4,134	-	6,151	5,597	34,244	-	(34,244)	(7,421)
50710	Sick Pay - Local Boards	193	504	252	949	345	-	627	1,851	-	72	-	782	56	4,681	-	(4,681)	(949)
50711	Holiday Pay - Local Boards	920	-	945	1,866	-	-	1,008	1,513	-	1,008	-	920	6,315	-	(6,315)	(1,866)	
50751	Retirement - Local Bds	257	-	-	257	-	-	-	-	-	-	-	-	257	-	-	(257)	-
50753	FICA Retirement - Local Bds	550	1,136	1,296	2,983	704	439	889	1,234	-	1,171	-	1,655	2,623	11,697	-	(11,697)	(2,983)
50755	PERS - Local Bds	559	1,156	1,267	2,981	632	302	675	971	-	923	-	1,490	2,256	10,231	20,000	9,769	17,019
50756	Medicare - Local Bds	129	266	303	698	165	103	208	289	-	274	-	387	613	2,736	-	(2,736)	(698)
50757	HSA Reimbursement - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50801	Health Ins - Local Bds	-	-	793	793	793	793	793	1,587	793	793	-	1,587	2,380	9,520	-	(9,520)	(793)
50803	Dental - Local Bds	-	260	1,005	1,265	135	135	-	270	135	135	-	270	-	2,345	-	(2,345)	(1,265)
50805	Vision - Local Bds	-	27	27	54	10	10	-	21	10	10	-	21	137	-	(137)	(54)	
50806	Unemployment - Local Bds	-	-	-	-	-	-	-	434	-	-	-	152	282	868	-	(868)	-
50808	Worker's Comp - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Salaries & Employee Benefits	10,369	21,168	25,602	57,139	13,793	8,855	16,108	24,708	939	22,199	-	31,803	50,463	226,006	310,000	83,994	252,861
51021	Communication Expense	-	1,754	523	2,277	289	357	106	817	783	705	195	857	2,092	8,478	8,500	22	6,223
51031	Waste Disposal Services	149	-	139	288	141	-	-	226	-	212	149	113	-	1,128	2,500	1,372	2,212
51041	Insurance - Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	38,000	38,000	-	38,000
51072	Landscaping Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51042	Insurance - Premiums	-	29,457	-	29,457	-	-	-	-	48	-	-	-	-	29,506	-	(29,506)	(29,457)
51046	Insurance - Workers Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,100	16,100	-
51061	Maintenance - Equipment	-	3,527	1,563	5,089	1,676	16,416	219	26,804	17,240	10,990	-	2,983	4,811	86,229	75,000	(11,229)	69,911
51071	Maintenance - Bldg & Improve	3,418	93	2,457	5,968	7,269	-	2,088	2,900	3,209	-	-	125	12,095	33,653	10,000	(23,653)	4,032
51201	Administration Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51202	Election Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000	20,000	20,000
51204	Property Tax/Assessment Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51205	Advertising/Marketing Svc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51206	Accounting/Auditing Services	-	-	10,717	10,717	-	-	4,500	-	-	-	-	-	-	15,217	16,500	1,283	5,783
51207	Client Acct Svcs	-	-	-	-	350	-	3,944	-	1,349	2,052	753	191	12,737	21,376	32,000	10,624	32,000
51211	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51212	Outside Counsel - Legal Advice	-	237	-	237	-	1,342	6,273	948	1,360	-	2,880	608	2,839	16,488	15,000	(1,488)	14,763
51218	Actuarial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51225	Training Services	-	-	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500	-	1,500
51226	Consulting Services	-	10,434	10,396	20,830	-	-	-	-	-	-	12,493	9,630	26,399	69,351	30,000	(39,351)	9,170

Graton CSD - Sanitation
Statement of Cash Flows

9-30-2022

Fund ID		1	2	3	4	5	6	7	8	9	10	11	12	Budg.
12115	Other Receivables	-	15,659	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
19699	Accum Depr - Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-
19820	Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
20100	Vouchers Payable	(59,753)	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL	(59,753)	15,659	0	0	0	0	0	0	0	0	0	0	0

Fund 77103		July	August	September	Year-to-Date	October	November	December	January	February	March	April	May	June	YTD	BUDGET	Remaining Balance	YTD Over & Under Budget
Account	Account Description	380,330	380,330	380,081		381,574	381,849	481,540	471,731	470,948	476,965	459,328	457,483	447,813				
42281	State Emergency Preparedness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42358	State Other Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42360	State Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42441	Federal FEMA Disaster Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44002	Interest on Pooled Cash	-	-	-	-	276	-	-	482	-	-	572	-	693	2,024	-	(2,024)	-
44003	Other Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44050	Unrealized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	-	(12,520)	(12,520)	-	12,520	-
46021	Capital Grants - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46022	Capital Grants - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46024	Connection Fees	-	-	-	-	-	100,414	-	-	6,879	8,282	-	-	18,634	134,208	510,000	375,792	510,000
46027	Insurance Claims Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46050	Cancelled/State Dated Warrants	-	-	-	-	-	-	2,773	-	-	-	-	-	-	2,773	-	(2,773)	-
46200	Revenue Appl PY Misc Revenue	-	-	1,719	1,719	-	-	-	-	-	-	-	-	1,633	3,352	-	(3,352)	(1,719)
46201	Adjustments from AR	-	-	-	-	-	-	-	-	-	-	-	(149,968)	(149,968)	-	-	149,968	-
47101	Transfers In - within a Fund	-	-	103,450	103,450	-	-	-	-	-	103,450	-	-	-	206,900	282,564	75,664	179,114
49004	Administrative Control Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49005	Admin Control Acct Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				105,169	105,169	276	100,414	2,773	482	6,879	111,732	572	-	(141,527)	186,769	792,564	605,795	687,395

Account	Account Description	Year-to-Date	YTD	BUDGET	Remaining Balance	YTD Over & Under Budget
19820	Acq-Machinery and Equipment	-	-	-	-	-
19831	CIP - Bldg & Impr	249	226	475	-	(475)
19832	Acq-CIP-Infrastructure	-	-	724	12,581	660,664
19851	Intangible Assets - Non-amort	-	-	-	-	-
51916	County Services Chgs	-	-	-	-	(393)
53103	Interest on LT Debt	-	22,369	22,369	-	2,857
53104	Other Interest	-	-	-	-	(3,864)
53109	Capitalized Interest	-	-	-	-	-
53403	Loss - Disposed Capital Asset	-	-	-	-	-
54405	CIP - Bldg & Impr	-	-	-	-	-
59004	Administrative Control Account	61,066	61,066	-	-	(2,857)

Graton CSD - Sanitation
Statement of Cash Flows

9-30-2022

Fund ID		1	2	3	4	5	6	7	8	9	10	11	12		Budg.			
59005	Admin Control Acct Clearing	-	-	(61,066)	(61,066)	-	-	-	-	(59,620)	-	-	-	(120,686)	(117,829)	2,857	(56,763)	
TOTAL EXPENSES		-	249	22,596	22,844	-	724	12,581	1,265	862	129,369	2,418	9,670	26,418	206,151	749,735	543,584	726,891
ADJ: ACTIVITY IN G/L ACCTS		-	-	(81,081)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance:		380,330	380,081	381,574		381,849	481,540	471,731	470,948	476,965	459,328	457,483	447,813	279,867				

TCA	Description	Beg. Bal.	July	August	September	October	November	December	January	February	March	April	May	June	YTD TOTALS	Project to Date Balance	Capitalized Interest	Year Ending Balance
GCS0501	Receiving Station	201,887	-	250	226	-	-	-	-	-	-	-	-	-	475.76	202,362	-	202,362
GCS0504	Plant Improvement	10,233,410	-	-	-	-	-	-	-	-	-	-	-	-	-	10,233,410	-	10,233,410
GCS0505	Groundwater Mointoring Wells	1,868	-	-	-	-	-	-	-	-	-	-	-	-	-	1,868	-	1,868
TOTALS		10,437,164	-	250	226	-	-	-	-	-	-	-	-	-	476	10,437,640	-	10,437,640
Acct. 19405/19831		10,437,164	10,437,164	10,437,414	10,437,640	10,437,640	10,437,640	10,437,640	10,437,640	10,437,640	10,437,640	10,437,640	10,437,640	10,437,640				

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	-	-	-	-	-	-	-	-	-	-	-	-
20100	Vouchers Payable	-	-	-	-	-	-	-	-	-	-	-	-
20300	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-
21200	Retention Payable	-	-	-	-	-	-	-	-	-	-	-	-
21400	Loan Interest Payable	-	-	(20,015)	-	-	-	-	-	-	-	-	-
21600	Other Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
26700	Capital Lease Oblig - Current	-	-	(61,066)	-	-	-	-	-	-	-	-	-
27250	Notes Payable - Non-current	-	-	-	-	-	-	-	-	-	-	-	-
27200	Advances from Other Govts	-	-	-	-	-	-	-	-	-	-	-	-
27600	Capital Lease Oblig - Non-cur	-	-	-	-	-	-	-	-	-	-	-	-
Keying error													
Rounding													
TOTAL		0	0	(81,081)	0	0	0	0	0	0	0	0	0

GRATON CSD : Month End Cash Balance

	July	August	September	October	November	December	January	February	March	April	May	June
Operations	658,905	538,902	336,370	285,166	250,220	694,306	597,988	567,775	381,381	766,962	684,122	631,411
Construction	380,330	380,081	381,574	381,849	481,540	471,731	470,948	476,965	459,328	457,483	447,813	279,867
TOTAL	1,039,235	918,983	717,943	667,016	731,760	1,166,037	1,068,936	1,044,740	840,709	1,224,444	1,131,934	911,279