

Graton CSD - Sanitation
Statement of Cash Flows
10-31-2023

Fund ID 77101	EFS	Beginning Cash Balance:												YTD	Budget														
		1 July	2 August	3 September	4 October	Year-to-Date	5 November	6 December	7 January	8 February	9 March	10 April	11 May		12 June	Budget	Estimates Balance	Estimated % Over/Under Budget	Budget										
Account	Account Description	Actuals												Estimates												Budget	Estimates Balance	Estimated % Over/Under Budget	Budget
40003	Direct Charges - CY	-	-	-	-	-	-	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	-	-	-	2,698	-	-	4,399	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	-	-	-	3,020	3,020	-	-	1,173	-	-	2,275	-	3,532	9,999	6,000	(3,999)	-	2,980										
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
	TOTAL REVENUES	-	(21,012)	1,400	3,020	(16,592)	-	507,303	9,898	-	156	474,399	14,405	65,576	1,055,145	1,266,370	211,225	-	-										

EFS		EFS												YTD	Budget					
Account	Account Description	1	2	3	4	Year-to-Date	5	6	7	8	9	10	11		12	Budget	Estimates Balance	Estimated % Over/Under Budget	YTD Over & Under Budget	
50701	Perm Position - Local Bds	-	10,978	17,380	7,034	35,392	7,261	22,565	4,614	13,977	22,160	14,710	-	38,523	159,202	290,000	130,798	45%	254,608	
50702	Extra Help - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
50703	Overtime - Local Bds	-	794	-	-	794	79	1,071	786	2,893	2,428	1,878	-	442	10,371	-	(10,371)	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	2,908	1,407	6,985	1,694	4,288	1,592	2,897	4,054	2,965	-	7,174	31,648	-	(31,648)	0%	(6,985)	
50710	Sick Pay - Local Boards	-	783	529	-	1,312	-	541	1,059	1,150	-	-	-	1,184	5,245	-	(5,245)	0%	(1,312)	
50711	Holiday Pay - Local Boards	-	945	-	945	1,891	-	1,891	1,891	1,891	1,891	945	-	1,361	11,761	-	(11,761)	0%	(1,891)	
50751	Retirement - Local Bds	-	-	-	-	-	-	-	-	257	257	-	-	-	515	-	(515)	0%	-	
50753	FICA Retirement - Local Bds	-	1,185	1,294	582	3,061	560	1,915	616	1,414	1,893	1,322	-	3,180	13,962	-	(13,962)	0%	(3,061)	
50755	PERS - Local Bds	-	1,196	1,380	613	3,188	551	1,937	574	1,292	1,825	1,251	-	3,157	13,776	16,000	2,224	14%	12,812	
50756	Medicare - Local Bds	-	277	303	136	716	131	448	144	331	443	309	-	744	3,265	-	(3,265)	0%	(716)	
50757	HSA Reimbursement - Local Bds	-	2,069	-	-	2,069	-	-	-	-	-	-	-	-	2,069	-	(2,069)	0%	(2,069)	
50801	Health Ins - Local Bds	-	806	806	-	1,611	806	806	806	806	806	806	806	806	8,056	-	(8,056)	0%	(1,611)	
50803	Dental - Local Bds	-	520	260	260	1,040	260	260	260	260	260	260	260	260	3,120	-	(3,120)	0%	(1,040)	
50805	Vision - Local Bds	-	54	27	27	108	27	27	27	27	27	27	27	27	325	-	(325)	0%	(108)	
50806	Unemployment - Local Bds	-	-	-	-	-	-	-	616	252	-	-	-	-	868	-	(868)	0%	-	
50808	Worker's Comp - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
	Salaries & Employee Benefits	-	25,227	24,940	11,004	61,170	11,369	36,278	12,984	27,445	36,044	25,306	1,093	59,465	271,153	306,000	34,847	11%	244,830	
51021	Communication Expense	-	2,976	-	1,452	4,428	523	519	713	519	524	(722)	1,129	577	8,209	8,500	291	3%	4,072	
51031	Waste Disposal Services	-	126	-	347	473	-	149	-	-	14	520	-	92	1,247	5,000	3,753	75%	4,527	
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	-	(6,612)	0%	(36,069)	
51046	Insurance - Workers Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51061	Maintenance - Equipment	-	3,962	10,858	559	15,378	1,353	1,958	457	1,497	10,989	3,664	3,421	7,121	45,838	75,000	29,162	39%	59,622	
51071	Maintenance - Bldg & Improve	-	4,602	-	6,580	11,182	-	952	-	4,293	5,000	207	-	6,800	28,433	30,000	1,567	5%	18,819	
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	1,562	-	20,240	15,000	(5,240)	-35%	15,000	
51207	Client Acct Svcs	-	-	-	5,663	5,663	6,689	9,303	703	776	5,376	3,260	3,542	2,305	37,617	40,000	2,383	6%	34,337	
51211	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51212	Outside Counsel - Legal Advice	-	3,163	3,560	1,183	7,906	-	1,082	-	-	1,550	-	378	-	10,915	10,000	(915)	-9%	2,094	
51218	Actuarial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51225	Training Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51226	Consulting Services	-	10,320	10,624	1,710	22,654	12,369	20,332	16,622	10,320	10,690	33,789	11,960	36,644	175,378	175,000	(378)	0%	152,346	
51231	Testing/Analysis	-	4,820	2,460	1,203	8,483	2,403	729	767	5,378	1,421	6,737	2,646	600	29,164	35,000	5,836	17%	26,517	
51237	Process Service	-	409	409	136	954	266	525	266	266	388	396	-	1,058	4,120	5,000	880	18%	4,046	
51242	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	-	16	16	-	(16)	0%	-	

Graton CSD - Sanitation
Statement of Cash Flows

10-31-2023		1	2	3	4	5	6	7	8	9	10	11	12	Budg.
Fund ID														
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	-	-	-	-	-	-	-	-	-	1,513	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL		(34,691)	21,012	0	0	0	0	0	0	0	0	1,513	0	

Fund 77103		July	August	September	October	Year-to-Date	November	December	January	February	March	April	May	June	BUDGET	Balance		Budget		
EFS		309,856	309,856	309,856	318,137		320,240	320,240	320,240	320,240	320,240	279,337	279,337	680,437						
Account	Account Description	Actuals					Estimates										YTD			
42281	State Emergency Preparedness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
42358	State Other Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
42360	State Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
42441	Federal FEMA Disaster Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
44002	Interest on Pooled Cash	-	-	-	2,103	2,103	-	-	-	-	-	-	-	-	-	4,206	(4,206)	(2,103)		
44003	Other Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
44050	Unrealized 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
				8,282	2,103	10,385	-	-	-	-	-	-	-	-	20,769	(20,769)		(10,385)		

Fund 77103		July	August	September	October	Year-to-Date	November	December	January	February	March	April	May	June	BUDGET	Balance		Budget		
EFS		309,856	309,856	309,856	318,137		320,240	320,240	320,240	320,240	320,240	279,337	279,337	680,437						
Account	Account Description	Actuals					Estimates										YTD			
19820	Acq-Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
19831	CIP - Bldg & Impr	-	-	-	-	-	-	-	-	-	-	-	(401,100)	(701)	(401,801)	401,801	-	-		
19832	Acq-CIP-Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
19851	Intangible Assets - Non-amort	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
51226	Consulting Services	-	-	-	-	-	-	-	-	-	-	-	-	701	701	(701)	-	-		
51916	County Services Chgs	-	-	-	-	-	-	-	-	-	-	-	-	600	600	(600)	-	-		
53103	Interest on LT Debt	-	-	-	-	-	-	-	-	-	40,903	-	-	18,599	59,503	(59,503)	-	-		
53104	Other Interest	-	-	-	-	-	-	-	-	-	-	-	-	3,864	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)	-	-		
59005	Admin Control Acct Clearing	-	-	-	-	-	-	-	-	-	(62,547)	-	-	-	(62,547)	62,547	-	-		

Graton CSD - Sanitation
Statement of Cash Flows
10-31-2023

Fund ID	1	2	3	4	5	6	7	8	9	10	11	12	Budg.			
TOTAL EXPENSES	-	-	-	-	-	-	-	-	40,903	-	(401,100)	23,063	(337,133)	-	337,133	-
ADJ: ACTIVITY IN G/L ACCTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance:	309,856	309,856	318,137	320,240	320,240	320,240	320,240	320,240	279,337	279,337	680,437	657,374				
Current Net Cost (Revenue Less Expenses)	-	-	8,281.60	2,103.04	-	-	-	-	(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
GCS501	Receiving Station	202,589	-	-	-	-	-	-	-	-	-	-	-	-	-	202,589	-	202,589
GCS504	Plant Improvement	10,233,410	-	-	-	-	-	-	-	-	-	-	-	-	-	10,233,410	-	10,233,410
GCS505	Groundwater Mointoring Wells	1,868	-	-	-	-	-	-	-	-	-	-	-	-	-	1,868	-	1,868
	TOTALS	10,437,866	-	-	-	-	-	-	-	-	-	-	-	-	-	10,437,866	-	10,437,866
	Acct. 19405/19831	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866	10,437,866				

EFS G/L	EFS G/L Description	July	August	September	October	November	December	January	February	March	April	May	June
10105	Petty Cash	-	-	-	-	-	-	-	-	-	-	-	-
10200	Cash with Fiscal Agent	-	-	-	-	-	-	-	-	-	-	-	-
10400	Unrealized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	-
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													
TOTAL		0	0	0	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	528,493	374,720	193,266	157,892	86,743	508,363	462,006	385,009	199,377	649,392	611,330	145,170	
Construction	309,856	309,856	318,137	320,240	320,240	320,240	320,240	320,240	279,337	279,337	680,437	657,374	
TOTAL	838,348	684,576	511,403	478,132	406,983	828,604	782,246	705,249	478,714	928,729	1,291,767	802,544	