

**Graton Community Services District
Cash Balance Summary
03-31-2026**

| 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 | 2/28/2026 | 3/31/2026 | Estimates | | |
|-------------------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------|
| | | | | | | | | | | | | 4/30/2026 | 5/31/2026 | 6/30/2026 |
| 77101 | Operations | 150,519 | 39,397 | (23,211) | (72,584) | (193,439) | (252,687) | 249,726 | 286,063 | 120,134 | (38,142) | 424,958 | 272,282 | 183,868 |
| 77103 | Construction | 697,295 | 696,695 | 696,695 | 593,244 | 600,056 | 600,056 | 703,506 | 709,839 | 709,839 | 701,645 | 708,292 | 694,632 | 701,402 |
| 77104 | Town Square | (56,576) | (76,972) | (80,531) | (87,844) | (94,968) | (99,798) | (107,687) | (99,623) | (111,889) | (89,651) | (123,969) | (129,602) | (140,813) |
| Total Graton CSD | | 791,238 | 659,120 | 592,953 | 432,816 | 311,649 | 247,571 | 845,545 | 896,279 | 718,084 | 573,852 | 1,009,282 | 837,312 | 744,458 |

**Graton Community Services District
Summary Report
03-31-2026**

% of Year Complete 75.00%

| OPERATIONS | Actuals Year to Date | Budget | \$ Over (Under) Budget | % of Budget | Notes |
|---|----------------------|---------------------|------------------------|--------------|---|
| Beginning of Fiscal Year Cash | \$ 150,519 | | | | |
| Revenues | | | | | |
| Property Taxes | \$ 700,722 | \$ 1,310,963 | (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 | 2,656 | 1,000 | 1,656 | 265.6% | |
| Total Revenue | 839,915 | 1,382,763 | (542,848) | 60.7% | |
| Expenses | | | | | |
| Salaries & Employee Benefits | 236,861 | 293,663 | (56,802) | 80.7% | |
| Utilities | 76,377 | 50,000 | 26,377 | 152.8% | |
| Legal Services | 10,514 | 10,000 | 514 | 105.1% | |
| Contract Services | 2,550 | 175,000 | (172,450) | 1.5% | |
| Testing (Brelje & Race) | 18,799 | 37,156 | (18,357) | 50.6% | |
| Chemicals | 66,040 | 107,112 | (41,072) | 61.7% | |
| Accounting (Auditor) Services | 17,550 | 19,450 | (1,900) | 90.2% | |
| Consulting Services | 97,957 | 170,000 | (72,043) | 57.6% | |
| Equipment | - | - | - | 0.0% | |
| Transfers Out (To Construction) - Debt Srvc | 206,900 | 282,565 | (75,665) | 73.2% | |
| Other Miscellaneous | 206,152 | 263,933 | (57,781) | 78.1% | |
| Total Expenses | \$ 939,700 | \$ 1,408,879 | \$ (469,179) | 66.7% | |
| Net Cost (Revenue Less Expenses) | \$ (99,785) | \$ (26,116) | | | |
| Accumulated Fiscal Year Adjustments | (88,876) | | | | Adjustment due to accounts payable paid in current year |
| Ending Cash Balance - Operations: | \$ (38,142) | | | | |
| mathcheck: | 0 | | | | |

**Graton Community Services District
Summary Report
03-31-2026**

% of Year Complete 75.00%

| 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 | \$ (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 | 1,080 | 993 | 87 | 108.8% | |
| Maintenance - Bldg & Improve | - | 10,300 | (10,300) | 0.0% | |
| Landscaping Services | - | 10,300 | (10,300) | 0.0% | |
| Consulting Services | 51,000 | 82,400 | (31,400) | 61.9% | |
| 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 | 8,264 | - | 8,264 | 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 | \$ 78,124 | \$ 135,762 | \$ (57,638) | 57.5% | |
| Net Cost (Revenue Less Expenses) | \$ (63,420) | \$ 639,238 | | | |
| Accumulated Fiscal Year Adjustments | 2,452 | | | | |
| FIVE STAR BANK CASH BALANCE ADJUSTMENT | 27,892 | | | | |
| Ending Cash Balance - Town Square: | \$ (89,651) | | | | |
| mathcheck: | - | | | | |

**Graton Community Services District
Summary Report
03-31-2026**

% of Year Complete 75.00%

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 Fund [771*]

Run: 2026-04-01 08:29 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) | (236.16) | (2,656.45) | 1,656.45 | 266% |
| Total 00004 – All Revenues | | (1,384,763.00) | (236.16) | (839,914.97) | (544,848.03) | 61% |
| Account Type: 00005 – All Expense/Expenditure Accts | | | | | | |
| Account Character: 50000 – Salaries and Employee Benefits | | | | | | |
| Total 50000 – Salaries and Employee Benefits | | 218,663.00 | 17,239.65 | 236,860.88 | (18,197.88) | 108% |
| Account Character: 51000 – Services and Supplies | | | | | | |
| Total 51000 – Services and Supplies | | 749,445.00 | 13,930.05 | 495,417.08 | 254,027.92 | 66% |
| 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 | 206,900.00 | 75,665.00 | 73% |
| Total 57000 – Other Financing Uses | | 282,565.00 | 103,450.00 | 206,900.00 | 75,665.00 | 73% |
| Total 00005 – All Expense/Expenditure Accts | | 1,618,673.00 | 134,619.70 | 939,700.41 | 678,972.59 | 58% |
| Total 77101 – Graton CSD - Sanitation | | 483,910.00 | 134,383.54 | 99,785.44 | 384,124.56 | 21% |

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: 2026-04-01 08:29 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 | | | | | | |
| 19820 | Acq-Machinery and Equipment | - | 8,193.75 | 8,193.75 | (8,193.75) | |
| 19832 | Acq-CIP-Infrastructure | 250,000.00 | - | - | 250,000.00 | 0% |
| Total 19000 – Capital Assets | | 250,000.00 | 8,193.75 | 8,193.75 | 241,806.25 | |
| Total 00001 – All Asset Accounts | | 250,000.00 | 8,193.75 | 8,193.75 | 241,806.25 | |
| 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) | (206,900.00) | (325,665.00) | 39% |
| Total 47000 – Other Financing Sources | | (532,565.00) | (103,450.00) | (206,900.00) | (325,665.00) | 39% |
| Total 00004 – All Revenues | | (874,181.00) | (103,450.00) | (220,044.50) | (654,136.50) | 25% |
| Account Type: 00005 – All Expense/Expenditure Accts | | | | | | |
| Account Character: 53000 – Other Charges | | | | | | |
| 53103 | Interest on LT Debt | 72,111.00 | 31,232.84 | 48,619.25 | 23,491.75 | |
| Total 53000 – Other Charges | | 72,111.00 | 31,232.84 | 48,619.25 | 23,491.75 | 67% |
| Account Character: 59000 – Administrative Control Accts | | | | | | |
| Total 59000 – Administrative Control Accts | | - | - | - | - | |
| Total 00005 – All Expense/Expenditure Accts | | 72,111.00 | 31,232.84 | 48,619.25 | 23,491.75 | 67% |
| Total 77103 – Graton CSD - Sanitation Const. | | (552,070.00) | (64,023.41) | (163,231.50) | (388,838.50) | 30% |

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: 2026-04-01 08:29 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) | (584,811.26) | (601,311.26) | (198,688.74) | 75.16% |
| Total 00004 – All Revenues | | (800,000.00) | (584,811.26) | (599,515.46) | (200,484.54) | 74.94% |
| Account Type: 00005 – All Expense/Expenditure Accts | | | | | | |
| Account Character: 51000 – Services and Supplies | | | | | | |
| Total 51000 – Services and Supplies | | 115,762.00 | 1,715.27 | 63,073.85 | 52,688.15 | 54.49% |
| 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 | 1,715.27 | 78,123.85 | 57,638.15 | 57.54% |
| Total 77104 – Graton CSD - Town Square Proj | | (24,238.00) | (583,095.99) | (521,391.61) | 497,153.61 | 2151.13% |
| | | (92,398.00) | (512,735.86) | (584,837.67) | 492,439.67 | 632.95% |

Graton Rev. & Exp. Monthly Trans Detail

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

Run: 2026-04-01 08:19 AM

| Journal Date | Fund | Account | Account Description | TCA Description | Amount | Journal Line Description | Supplier Name |
|--|-------|---------|-------------------------------|------------------------------|-------------------|-------------------------------|------------------------------------|
| Fund: 77101 – Graton CSD - Sanitation | | | | | | | |
| Account Character: 46000 – Miscellaneous Revenues | | | | | | | |
| Account: 46040 – Miscellaneous Revenue | | | | | | | |
| 3/5/2026 | 77101 | 46040 | Miscellaneous Revenue | | (236.16) | US BANK CARD CASH BACK | |
| Total 46040 – Miscellaneous Revenue | | | | | <u>(236.16)</u> | | |
| Total 46000 – Miscellaneous Revenues | | | | | (236.16) | | |
| Account Character: 50000 – Salaries and Employee Benefits | | | | | | | |
| Account: 50701 – Perm Position - Local Bds | | | | | | | |
| 3/24/2026 | 77101 | 50701 | Perm Position - Local Bds | Graton CSD - Admin & General | 4,119.50 | GCSO Payroll PPE 03-15-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| 3/11/2026 | 77101 | 50701 | Perm Position - Local Bds | Graton CSD - Admin & General | 4,119.50 | GCSO Payroll PPE 02-28-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| Total 50701 – Perm Position - Local Bds | | | | | <u>8,239.00</u> | | |
| Account: 50703 – Overtime - Local Bds | | | | | | | |
| 3/24/2026 | 77101 | 50703 | Overtime - Local Bds | Graton CSD - Admin & General | 1,500.68 | GCSO Payroll PPE 03-15-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| 3/11/2026 | 77101 | 50703 | Overtime - Local Bds | Graton CSD - Admin & General | 1,147.58 | GCSO Payroll PPE 02-28-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| Total 50703 – Overtime - Local Bds | | | | | <u>2,648.26</u> | | |
| Account: 50707 – Standby Pay - Local Bds | | | | | | | |
| 3/24/2026 | 77101 | 50707 | Standby Pay - Local Bds | Graton CSD - Admin & General | 1,765.50 | GCSO Payroll PPE 03-15-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| 3/11/2026 | 77101 | 50707 | Standby Pay - Local Bds | Graton CSD - Admin & General | 1,530.10 | GCSO Payroll PPE 02-28-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| Total 50707 – Standby Pay - Local Bds | | | | | <u>3,295.60</u> | | |
| Account: 50711 – Holiday Pay - Local Boards | | | | | | | |
| 3/24/2026 | 77101 | 50711 | Holiday Pay - Local Boards | Graton CSD - Admin & General | 588.50 | GCSO Payroll PPE 03-15-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| 3/11/2026 | 77101 | 50711 | Holiday Pay - Local Boards | Graton CSD - Admin & General | 588.50 | GCSO Payroll PPE 02-28-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| Total 50711 – Holiday Pay - Local Boards | | | | | <u>1,177.00</u> | | |
| Account: 50753 – FICA Retirement - Local Bds | | | | | | | |
| 3/24/2026 | 77101 | 50753 | FICA Retirement - Local Bds | Graton CSD - Admin & General | 494.40 | GCSO Payroll PPE 03-15-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| 3/11/2026 | 77101 | 50753 | FICA Retirement - Local Bds | Graton CSD - Admin & General | 457.91 | GCSO Payroll PPE 02-28-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| Total 50753 – FICA Retirement - Local Bds | | | | | <u>952.31</u> | | |
| Account: 50755 – PERS - Local Bds | | | | | | | |
| 3/24/2026 | 77101 | 50755 | PERS - Local Bds | Graton CSD - Admin & General | 374.76 | GCSO Payroll PPE 03-15-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| 3/11/2026 | 77101 | 50755 | PERS - Local Bds | Graton CSD - Admin & General | 374.76 | GCSO Payroll PPE 02-28-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| Total 50755 – PERS - Local Bds | | | | | <u>749.52</u> | | |
| Account: 50756 – Medicare - Local Bds | | | | | | | |
| 3/24/2026 | 77101 | 50756 | Medicare - Local Bds | Graton CSD - Admin & General | 115.63 | GCSO Payroll PPE 03-15-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| 3/11/2026 | 77101 | 50756 | Medicare - Local Bds | Graton CSD - Admin & General | 107.09 | GCSO Payroll PPE 02-28-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| Total 50756 – Medicare - Local Bds | | | | | <u>222.72</u> | | |
| Account: 50757 – HSA Reimbursement - Local Bds | | | | | | | |
| 3/19/2026 | 77101 | 50757 | HSA Reimbursement - Local Bds | Graton CSD - Admin & General | (1,876.96) | Reimburse HSA 24-25 | |
| 3/19/2026 | 77101 | 50757 | HSA Reimbursement - Local Bds | Graton CSD - Admin & General | (2,995.80) | Reimburse HSA | |
| Total 50757 – HSA Reimbursement - Local Bds | | | | | <u>(4,872.76)</u> | | |
| Account: 50801 – Health Ins - Local Bds | | | | | | | |
| 3/10/2026 | 77101 | 50801 | Health Ins - Local Bds | Graton CSD - Admin & General | 4,540.90 | Health Insurance April | California Choice |
| Total 50801 – Health Ins - Local Bds | | | | | <u>4,540.90</u> | | |
| Account: 50803 – Dental - Local Bds | | | | | | | |
| 3/16/2026 | 77101 | 50803 | Dental - Local Bds | Graton CSD - Admin & General | 260.00 | Dental & Vision Ins. April | WOLFPACK INSURANCE SERVICES INC |
| Total 50803 – Dental - Local Bds | | | | | <u>260.00</u> | | |
| Account: 50805 – Vision - Local Bds | | | | | | | |
| 3/16/2026 | 77101 | 50805 | Vision - Local Bds | Graton CSD - Admin & General | 27.10 | Dental & Vision Ins. April | WOLFPACK INSURANCE SERVICES INC |
| Total 50805 – Vision - Local Bds | | | | | <u>27.10</u> | | |
| Total 50000 – Salaries and Employee Benefits | | | | | <u>17,239.65</u> | | |
| Account Character: 51000 – Services and Supplies | | | | | | | |
| Account: 51021 – Communication Expense | | | | | | | |
| 3/24/2026 | 77101 | 51021 | Communication Expense | Graton CSD - Admin & General | 364.08 | Communication Expense | US BANK NATIONAL ASSOCIATION |
| 3/24/2026 | 77101 | 51021 | Communication Expense | Graton CSD - Admin & General | 182.02 | Communication Expense | US BANK NATIONAL ASSOCIATION |
| 3/24/2026 | 77101 | 51021 | Communication Expense | Graton CSD - Admin & General | 204.77 | Communication Expense | US BANK NATIONAL ASSOCIATION |
| 3/24/2026 | 77101 | 51021 | Communication Expense | Graton CSD - Admin & General | 182.02 | Communication Expense | US BANK NATIONAL ASSOCIATION |
| 3/10/2026 | 77101 | 51021 | Communication Expense | Graton CSD - Admin & General | 195.00 | Answering Service January | HARTLEY & ASSOC INC |
| Total 51021 – Communication Expense | | | | | <u>1,127.89</u> | | |
| Account: 51042 – Insurance - Premiums | | | | | | | |
| 3/19/2026 | 77101 | 51042 | Insurance - Premiums | Graton CSD - Admin & General | (1,713.31) | 24-25 Workers Comp Audit | |
| Total 51042 – Insurance - Premiums | | | | | <u>(1,713.31)</u> | | |
| Account: 51061 – Maintenance - Equipment | | | | | | | |
| 3/24/2026 | 77101 | 51061 | Maintenance - Equipment | Graton CSD - Treatment | 437.50 | Replaced Breaker | BARTLEY PUMP PM LLC |
| 3/10/2026 | 77101 | 51061 | Maintenance - Equipment | Graton CSD - Treatment | 12,441.00 | Fuzzy Filter Replacement | TELSTAR INSTRUMENTS INC |
| 3/9/2026 | 77101 | 51061 | Maintenance - Equipment | Graton CSD - Treatment | 36.00 | Balance of 703845 | ELECTRICAL EQUIPMENT CO INC |
| Total 51061 – Maintenance - Equipment | | | | | <u>12,914.50</u> | | |
| Account: 51226 – Consulting Services | | | | | | | |
| 3/17/2026 | 77101 | 51226 | Consulting Services | Graton CSD - Admin & General | 8,800.00 | District Management February | GOVERNMENT SERVICES ADVISORY GROUP |
| 3/4/2026 | 77101 | 51226 | Consulting Services | Graton CSD - Admin & General | 1,900.00 | Bookkeeper Svcs February | LINDA MARTINEZ |
| Total 51226 – Consulting Services | | | | | <u>10,700.00</u> | | |
| Account: 51231 – Testing/Analysis | | | | | | | |
| 3/10/2026 | 77101 | 51231 | Testing/Analysis | Graton CSD - Treatment | 1,704.00 | Samples Submitted in February | BRELJE & RACE LABORATORIES INC |
| Total 51231 – Testing/Analysis | | | | | <u>1,704.00</u> | | |
| Account: 51237 – Process Service | | | | | | | |
| 3/24/2026 | 77101 | 51237 | Process Service | Graton CSD - Admin & General | 149.91 | GCSO Payroll PPE 03-15-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| 3/11/2026 | 77101 | 51237 | Process Service | Graton CSD - Admin & General | 149.91 | GCSO Payroll PPE 02-28-2026 | GRATON COMMUNITY SERVICES DISTRICT |
| Total 51237 – Process Service | | | | | <u>299.82</u> | | |

| | | | | | | |
|--|-------|-------|--------------------------------|------------------------------|--------------------|--------------------------------|
| Account: 51803 – Other Contract Services | | | | | | |
| 3/19/2026 | 77101 | 51803 | Other Contract Services | Collection Sys Assessment | <u>(10,443.50)</u> | Collector System Assessment |
| Total 51803 – Other Contract Services | | | | | (10,443.50) | |
| Account: 51902 – Telecommunication Usage | | | | | | |
| 3/24/2026 | 77101 | 51902 | Telecommunication Usage | Graton CSD - Admin & General | 117.70 | Telecomm |
| 3/24/2026 | 77101 | 51902 | Telecommunication Usage | Graton CSD - Admin & General | 80.25 | Telecomm |
| 3/24/2026 | 77101 | 51902 | Telecommunication Usage | Graton CSD - Admin & General | 117.70 | Telecomm |
| 3/24/2026 | 77101 | 51902 | Telecommunication Usage | Graton CSD - Admin & General | <u>7.95</u> | Telecomm |
| Total 51902 – Telecommunication Usage | | | | | 323.60 | |
| Account: 52061 – Fuel/Gas/Oil | | | | | | |
| 3/24/2026 | 77101 | 52061 | Fuel/Gas/Oil | Graton CSD - Admin & General | 86.19 | Fuel for District Vehicle |
| 3/24/2026 | 77101 | 52061 | Fuel/Gas/Oil | Graton CSD - Admin & General | 92.52 | Fuel for District Vehicle |
| 3/24/2026 | 77101 | 52061 | Fuel/Gas/Oil | Graton CSD - Admin & General | 103.86 | Fuel for District Vehicle |
| 3/24/2026 | 77101 | 52061 | Fuel/Gas/Oil | Graton CSD - Admin & General | 90.25 | Fuel for District Vehicle |
| 3/24/2026 | 77101 | 52061 | Fuel/Gas/Oil | Graton CSD - Admin & General | <u>62.38</u> | Fuel for District Vehicle |
| Total 52061 – Fuel/Gas/Oil | | | | | 435.20 | |
| Account: 52071 – Materials and Supplies Expense | | | | | | |
| 3/24/2026 | 77101 | 52071 | Materials and Supplies Expense | Graton CSD - Admin & General | 71.99 | Personal charge will be reimb. |
| 3/24/2026 | 77101 | 52071 | Materials and Supplies Expense | Graton CSD - Admin & General | <u>9.82</u> | Personal charge will be reimb. |
| Total 52071 – Materials and Supplies Expense | | | | | 81.81 | |
| Account: 52072 – Chemicals | | | | | | |
| 3/24/2026 | 77101 | 52072 | Chemicals | Graton CSD - Treatment | 3,667.22 | Hydrofloc 820 |
| 3/17/2026 | 77101 | 52072 | Chemicals | Graton CSD - Treatment | 2,852.52 | Floc Aid A01 - 55 Gallon Drum |
| 3/16/2026 | 77101 | 52072 | Chemicals | Graton CSD - Treatment | 1,488.02 | SOD HYPO LIQUICHLOR |
| 3/10/2026 | 77101 | 52072 | Chemicals | Graton CSD - Treatment | 3,671.21 | Hydrofloc 820 |
| 3/4/2026 | 77101 | 52072 | Chemicals | Graton CSD - Treatment | <u>1,223.87</u> | Hydrofloc 748E |
| Total 52072 – Chemicals | | | | | 12,902.84 | |
| Account: 52115 – Books/Media/Subscriptions | | | | | | |
| 3/24/2026 | 77101 | 52115 | Books/Media/Subscriptions | Graton CSD - Admin & General | 2.99 | Media Subscriptions |
| 3/24/2026 | 77101 | 52115 | Books/Media/Subscriptions | Graton CSD - Admin & General | 16.99 | Media Subscriptions |
| 3/17/2026 | 77101 | 52115 | Books/Media/Subscriptions | Graton CSD - Admin & General | <u>350.00</u> | Reimbursement of Website Fee |
| Total 52115 – Books/Media/Subscriptions | | | | | 369.98 | |
| Account: 52181 – Business Meals/Supplies | | | | | | |
| 3/24/2026 | 77101 | 52181 | Business Meals/Supplies | Graton CSD - Admin & General | 80.67 | Business Meals |
| 3/24/2026 | 77101 | 52181 | Business Meals/Supplies | Graton CSD - Admin & General | 69.08 | Business Meals |
| 3/24/2026 | 77101 | 52181 | Business Meals/Supplies | Graton CSD - Admin & General | <u>134.25</u> | Business Meals |
| Total 52181 – Business Meals/Supplies | | | | | 284.00 | |
| Account: 52191 – Utilities Expense | | | | | | |
| 3/19/2026 | 77101 | 52191 | Utilities Expense | Graton CSD - Treatment | 1,560.57 | 25-26 portion of v157465 corr |
| 3/19/2026 | 77101 | 52191 | Utilities Expense | Graton CSD - Admin & General | 72.53 | 25-26 portion of v157465 corr |
| 3/19/2026 | 77101 | 52191 | Utilities Expense | Graton CSD - Admin & General | <u>(17,185.72)</u> | Utilities |
| 3/19/2026 | 77101 | 52191 | Utilities Expense | Graton CSD - Collection | 495.84 | 25-26 portion of v157465 corr |
| Total 52191 – Utilities Expense | | | | | <u>(15,056.78)</u> | |
| Total 51000 – Services and Supplies | | | | | 13,930.05 | |
| Account Character: 57000 – Other Financing Uses | | | | | | |
| Account: 57011 – Transfers Out - within a Fund | | | | | | |
| 3/10/2026 | 77101 | 57011 | Transfers Out - within a Fund | | <u>103,450.00</u> | TRANSFER FRM OPS TO CONST |
| Total 57011 – Transfers Out - within a Fund | | | | | <u>103,450.00</u> | |
| Total 57000 – Other Financing Uses | | | | | <u>103,450.00</u> | |
| Total 77101 – Graton CSD - Sanitation | | | | | 134,383.54 | |

Graton Rev. & Exp. Monthly Trans Detail

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

Run: 2026-04-01 08:19 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 | | | | | | |
| 3/10/2026 | 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) | | |
| Account Character: 53000 – Other Charges | | | | | | |
| Account: 53103 – Interest on LT Debt | | | | | | |
| 3/12/2026 | 77103 | 53103 | Interest on LT Debt | 31,232.84 | Graton April Debt Payment | Westamerica Bank |
| Total 53103 – Interest on LT Debt | | | | 31,232.84 | | |
| Total 53000 – Other Charges | | | | 31,232.84 | | |
| Account Character: 59000 – Administrative Control Accts | | | | | | |
| Account: 59004 – Administrative Control Account | | | | | | |
| 3/12/2026 | 77103 | 59004 | Administrative Control Account | 72,217.46 | Graton April Debt Payment | Westamerica Bank |
| Total 59004 – Administrative Control Account | | | | 72,217.46 | | |
| Account: 59005 – Admin Control Acct Clearing | | | | | | |
| 3/12/2026 | 77103 | 59005 | Admin Control Acct Clearing | (72,217.46) | Graton April Debt Payment | Westamerica Bank |
| Total 59005 – Admin Control Acct Clearing | | | | (72,217.46) | | |
| Total 59000 – Administrative Control Accts | | | | - | | |
| Total 77103 – Graton CSD - Sanitation Const. | | | | (72,217.16) | | |

Graton Rev. & Exp. Monthly Trans Detail

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

Run: 2026-04-01 08:19 AM

| Journal | Date | Fund | Account | Account Description | TCA Description | Amount | Journal Line Description | Supplier Name |
|--|---|-------|---------|----------------------------|------------------------------|---------------------|--------------------------------|------------------------------|
| Fund: 77104 – Graton CSD - Town Square Proj | | | | | | | | |
| Account Character: 46000 – Miscellaneous Revenues | | | | | | | | |
| Account: 46200 – PY Revenue - Miscellaneous | | | | | | | | |
| | 3/19/2026 | 77104 | 46200 | PY Revenue - Miscellaneous | | (584,811.26) | Graton Green Park Don/Cap Cont | |
| | Total 46200 – PY Revenue - Miscellaneous | | | | | <u>(584,811.26)</u> | | |
| | Total 46000 – Miscellaneous Revenues | | | | | (584,811.26) | | |
| Account Character: 51000 – Services and Supplies | | | | | | | | |
| Account: 51031 – Waste Disposal Services | | | | | | | | |
| | 3/24/2026 | 77104 | 51031 | Waste Disposal Services | | 155.00 | Waste Disposal | US BANK NATIONAL ASSOCIATION |
| | Total 51031 – Waste Disposal Services | | | | | <u>155.00</u> | | |
| Account: 51226 – Consulting Services | | | | | | | | |
| | 3/16/2026 | 77104 | 51226 | Consulting Services | | 5,500.00 | Fundraising & Grant Writing | MATTHEW JORGENSEN |
| | Total 51226 – Consulting Services | | | | | <u>5,500.00</u> | | |
| Account: 52191 – Utilities Expense | | | | | | | | |
| | 3/19/2026 | 77104 | 52191 | Utilities Expense | Graton CSD - Admin & General | (3,939.73) | Electrical Svcs Town Square | |
| | Total 52191 – Utilities Expense | | | | | <u>(3,939.73)</u> | | |
| | Total 51000 – Services and Supplies | | | | | <u>1,715.27</u> | | |
| | Total 77104 – Graton CSD - Town Square Proj | | | | | <u>(583,095.99)</u> | | |
| | | | | | | (520,929.61) | | |

Graton Fund Balance Report

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

Fund [7710*]

Run: 2026-04-01 08:39 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 | (38,142.27) |
| 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 | 10,871,900.82 |
| Account Type: 00002 – All Liability Accounts | | | |
| 20100 | Vouchers Payable | (56,491.74) | - |
| 20300 | Accounts Payable | (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) | (86,078.19) |
| 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 | - | 99,785.44 |
| Total 00003 – Fund Balance and Net Position | | (10,885,608.07) | (10,785,822.63) |
| Total 77101 – Graton CSD - Sanitation | | (0.00) | - |

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