

Graton CSD - Sanitation
Statement of Cash Flows

7-31-2023

Fund ID
77101

Account	Account Description	Actuals												YTD	Budget				
		1 July	2 August	3 September	4 October	5 November	6 December	7 January	8 February	9 March	10 April	11 May	12 June		BUDGET	Estimates Balance	Estimated %	Budget	
EFS Beginning Cash Balance:		563,184	528,493	392,830	190,298	101,617	30,468	452,088	405,731	328,733	143,101	685,353	(961,762)						
40003	Direct Charges - CY	-	-	-	-	-	-	505,311	-	-	-	469,426	-	33,928	1,008,664	-	(1,008,664)	-	-
40005	Prop Taxes - RDA Increment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40050	Property Tax Accrual	-	(15,659)	-	-	-	-	-	8,725	-	-	-	-	20,391	13,458	-	(13,458)	-	-
40101	Prop Taxes - CY, Unsecured	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40111	Supplemental Prop Taxes - CY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40202	Direct Charges - Prior Year	-	-	-	-	-	-	1,700	-	-	-	2,698	-	-	4,399	-	(4,399)	-	-
40211	Prop Taxes - PY, Unsecured	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40999	Penalties and Costs on Taxes	-	-	-	-	-	-	-	-	-	-	-	-	620	620	-	(620)	-	-
41134	Sewer Permit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42281	State Emergency Preparedness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42291	State Homeowners Prop Tax Relf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42360	State Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42441	Federal FEMA Disaster Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44002	Interest on Pooled Cash	-	-	-	1,406	-	-	-	1,173	-	-	2,275	-	3,532	8,385	-	(8,385)	-	-
44050	Unrealized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	-	6,796	6,796	-	(6,796)	-	-
45221	Sewer/Water Usage Fees	-	-	-	-	-	-	-	-	-	-	-	14,405	-	14,405	-	(14,405)	-	-
45313	Sale - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46021	Capital Grants - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46027	Insurance Claims Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46029	Donations/Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46040	Miscellaneous Revenue	-	-	263	-	-	-	291	-	-	156	-	-	310	1,019	-	(1,019)	-	-
46050	Cancelled/Stale Dated Warrants	-	1,665	-	-	-	-	-	-	-	-	-	-	-	1,665	-	(1,665)	-	-
46200	Revenue Appl PY Misc Revenue	-	11	965	-	-	-	-	-	-	-	92,236	7,672,351	-	7,765,563	-	(7,765,563)	-	-
46201	Adjustments from AR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47101	Transfers In - within a Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48004	Residual Equity Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES		-	(13,983)	1,227	1,406	-	507,303	9,898	-	156	566,634	7,686,757	65,576	8,824,974	-	(8,824,974)	-	-	

Account	Account Description	Actuals												YTD	Budget				
		1 July	2 August	3 September	4 October	5 November	6 December	7 January	8 February	9 March	10 April	11 May	12 June		BUDGET	Estimates Balance	Estimated %	YTD Over & Under Budget	
EFS Beginning Cash Balance:		563,184	528,493	392,830	190,298	101,617	30,468	452,088	405,731	328,733	143,101	685,353	(961,762)						
50701	Perm Position - Local Bds	-	14,723	16,513	12,252	7,261	22,565	4,614	13,977	22,160	14,710	-	38,523	167,298	-	(167,298)	-	-	
50702	Extra Help - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50703	Overtime - Local Bds	-	76	312	238	79	1,071	786	2,893	2,428	1,878	-	442	10,202	-	(10,202)	-	-	
50705	Premium Pay - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
50706	Vacation Pay - Local Bds	-	-	-	-	-	529	-	-	-	832	-	2,607	3,968	-	(3,968)	-	-	
50707	Standby Pay - Local Bds	-	3,020	2,888	2,916	1,694	4,288	1,592	2,897	4,054	2,965	-	7,174	33,487	-	(33,487)	-	-	
50710	Sick Pay - Local Boards	-	504	252	794	-	541	1,059	1,150	-	-	-	1,184	5,483	-	(5,483)	-	-	
50711	Holiday Pay - Local Boards	-	-	945	-	-	1,891	1,891	1,891	1,891	945	-	1,361	10,815	-	(10,815)	-	-	
50751	Retirement - Local Bds	-	-	-	257	-	-	-	257	257	-	-	-	772	-	(772)	-	-	
50753	FICA Retirement - Local Bds	-	1,136	1,296	1,004	560	1,915	616	1,414	1,893	1,322	-	3,180	14,338	-	(14,338)	-	-	
50755	PERS - Local Bds	-	1,156	1,267	990	551	1,937	574	1,292	1,825	1,251	-	3,157	14,001	-	(14,001)	-	-	
50756	Medicare - Local Bds	-	266	303	235	131	448	144	331	443	309	-	744	3,353	-	(3,353)	-	-	
50757	HSA Reimbursement - Local Bds	-	-	-	2,976	-	-	-	-	-	-	-	-	2,976	-	(2,976)	-	-	
50801	Health Ins - Local Bds	-	-	793	806	806	806	806	806	806	806	806	806	8,044	-	(8,044)	-	-	
50803	Dental - Local Bds	-	260	1,005	260	260	260	260	260	260	260	260	260	3,605	-	(3,605)	-	-	
50805	Vision - Local Bds	-	27	27	27	27	27	27	27	27	27	27	27	298	-	(298)	-	-	
50806	Unemployment - Local Bds	-	-	-	-	-	-	616	252	-	-	-	-	868	-	(868)	-	-	
50808	Worker's Comp - Local Bds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Salaries & Employee Benefits		-	21,168	25,602	22,756	11,369	36,278	12,984	27,445	36,044	25,306	1,093	59,465	279,509	-	(279,509)	#DIV/0!	-	
51021	Communication Expense	-	1,754	523	725	523	519	713	519	524	(722)	1,129	577	6,783	-	(6,783)	#DIV/0!	-	
51031	Waste Disposal Services	-	-	139	3,947	-	-	149	-	14	520	-	92	4,860	-	(4,860)	#DIV/0!	-	
51041	Insurance - Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-
51072	Landscaping Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51042	Insurance - Premiums	-	29,457	-	-	-	-	-	-	-	(29,457)	-	-	-	-	-	-	0%	-
51046	Insurance - Workers Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-
51061	Maintenance - Equipment	-	3,527	1,563	4,847	1,353	1,958	457	1,497	10,989	3,664	3,421	7,121	40,396	-	(40,396)	#DIV/0!	-	
51071	Maintenance - Bldg & Improve	-	93	2,457	1,929	-	952	-	4,293	5,000	207	-	6,800	21,731	-	(21,731)	#DIV/0!	-	
51201	Administration Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51202	Election Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-
51204	Property Tax/Assessment Admin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51205	Advertising/Marketing Svc	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51206	Accounting/Auditing Services	-	-	10,717	-	4,593	-	-	-	-	14,085	1,562	-	30,957	-	(30,957)	#DIV/0!	-	
51207	Client Acct Svcs	-	-	-	-	6,689	9,303	703	776	5,376	3,260	3,542	2,305	31,954	-	(31,954)	#DIV/0!	-	
51211	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51212	Outside Counsel - Legal Advice	-	237	-	1,920	-	1,082	-	-	1,550	-	378	-	5,166	-	(5,166)	#DIV/0!	-	
51218	Actuarial Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
51225	Training Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	-
51226	Consulting Services	-	10,434	10,396	12,573	12,369	20,332	16,622	10,320	10,690	33,789	11,960	36,644	186,128	-	(186,128)	#DIV/0!	-	
51231	Testing/Analysis	-	3,406	-	5,980	2,403	729	767	5,378	1,421	6,737	2,646	600	30,067	-	(30,067)	#DIV/0!	-	
51237	Process Service	-	396	396	396	266	525	266	266	388	396	-	1,058	4,353	-	(4,353)	#DIV/0!	-	
51242	Bank Charges	-	-	-	-	-	-	-	-	-	-	-	16	16	-	(16)	-	0%	-

Graton CSD - Sanitation
Statement of Cash Flows

7-31-2023		1	2	3	4	5	6	7	8	9	10	11	12	Budg.
Fund ID														
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	-	-	-	-	-	-	-	-	-	(9,281,404)	-	-	-
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)	0	0	0	0	0	0	0	0	0	(9,279,891)	0	

Fund 77103		July	Year-to-Date	August	September	October	November	December	January	February	March	April	May	June	YTD	BUDGET	Balance	Budget
Account	Account Description	Actuals		309,856	309,607	287,011	286,785	286,785	286,785	286,785	286,785	245,882	245,882	10,714,310				
42281	State Emergency Preparedness	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42358	State Other Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42360	State Grant Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42441	Federal FEMA Disaster Funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44002	Interest on Pooled Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44003	Other Interest Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
44050	Unralized Gains and Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46021	Capital Grants - Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46022	Capital Grants - State	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46024	Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Fund 77103		Year-to-Date	August	September	October	November	December	January	February	March	April	May	June	YTD	BUDGET	Balance	Budget	
Account	Account Description		249	226	226	-	-	-	-	40,903	-	(401,100)	(701)	(401,100)	-	401,100	-	
19820	Acq-Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19831	CIP - Bldg & Impr	-	249	226	226	-	-	-	-	-	-	(401,100)	(701)	(401,100)	-	401,100	-	
19832	Acq-CIP-Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19851	Intangible Assets - Non-amort	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51226	Consulting Services	-	-	-	-	-	-	-	-	-	-	-	701	701	-	(701)	-	
51916	County Services Chgs	-	-	-	-	-	-	-	-	-	-	600	600	600	-	(600)	-	
53103	Interest on LT Debt	-	-	22,369	-	-	-	-	-	40,903	-	-	18,599	81,872	-	(81,872)	-	
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	-	-	61,066	-	-	-	-	-	62,547	-	-	-	123,613	-	(123,613)	-	
59005	Admin Control Acct Clearing	-	-	(61,066)	-	-	-	-	-	(62,547)	-	-	-	(123,613)	-	123,613	-	
TOTAL EXPENSES		-	249	22,596	226	-	-	-	-	40,903	-	(401,100)	23,063	(314,063)	-	314,063	-	
ADJ: ACTIVITY IN G/L ACCTS		-	-	-	-	-	-	-	-	-	-	10,067,328	-	-	-	-	-	

Graton CSD - Sanitation
Statement of Cash Flows
7-31-2023

Fund ID	1	2	3	4	5	6	7	8	9	10	11	12
Ending Cash Balance:	309,856	309,607	287,011	286,785	286,785	286,785	286,785	286,785	245,882	245,882	10,714,310	10,691,247

Budg.

TCA	Description	Beg. Bal.	July	August	September	October	November	December	January	February	March	April	May	June	YTD TOTALS	Balance	Interest	Balance
GCSD501	Receiving Station	202,589	-	-	-	-	-	-	-	-	-	-	-	-	-	202,589	-	202,589
GCSD504	Plant Improvement	10,233,410	-	-	-	-	-	-	-	-	-	-	-	-	-	10,233,410	-	10,233,410
GCSD505	Groundwater Mointoring Wells	1,868	-	-	-	-	-	-	-	-	-	-	-	-	-	1,868	-	1,868
	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	-	-	-	-	-	-	-	-	-	10,067,328	-	-
19699	Accum Depr - Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
19831	Acq-CIP-Bldg & Impr	-	-	-	-	-	-	-	-	-	-	-	-
20100	Vouchers Payable	-	-	-	-	-	-	-	-	-	-	-	-
20300	Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-
21200	Retentions 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	10,067,328	0

GRATON CSD : Month End Cash Balance													
	July	August	September	October	November	December	January	February	March	April	May	June	
Operations	528,493	392,830	190,298	101,617	30,468	452,088	405,731	328,733	143,101	685,353	(961,762)	(1,427,922)	
Construction	309,856	309,607	287,011	286,785	286,785	286,785	286,785	286,785	245,882	245,882	10,714,310	10,691,247	
TOTAL	838,348	702,437	477,309	388,402	317,253	738,873	692,516	615,519	388,983	931,234	9,752,548	9,263,325	