



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

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**DATE:** April 27, 2026

**TO:** Members of the Board of Directors

**FROM:** Chad Davisson, Management Consultant

**SUBJECT: FY 2026-27 ANNUAL PRELIMINARY BUDGET**

**STATEMENT OF ISSUE:**

The District utilizes the County of Sonoma as a fiscal agent. The County requires the District to prepare and provide preliminary and final budgets.

**STAFF'S RECOMMENDATION TO THE BOARD:**

Staff is recommending the Board ADOPT Resolution No. 260427A adopting the FY 2026-27 Annual Preliminary Budget.

**COST OR FINANCIAL IMPACTS:** The budget will establish approved revenues and expenditures for all funds. Any proposed sewer rate increase must be approved prior to July 1, 2026 for the upcoming fiscal year.

**SCHEDULE FOR COMPLETION:** Staff recommends the Board take action at this Meeting in order to meet the deadline requested by the County of Sonoma.

**DISCUSSION:**

This proposed budget was completed using a "Budget Template" provided by the County of Sonoma. The budget template included current fiscal year expenses and revenues through 3/31/26 to provide a basis for next year's projections.

The County requires the Board to approve a preliminary budget in advance of the current fiscal year end so that they can ensure that funds for FY 2026-27 are available on July 1<sup>st</sup>. This is a preliminary budget, because limited financial information is available due to there still being three months left of the current fiscal year. The District

will have an opportunity to refine the budget, if needed, once the County completes their FY 2025-26 year end closing, and provides complete financial history.

FY 2026-27 Preliminary Budget Highlights:

- Operations fund revenue reflects the Board approved sewer rate adjustment.
- Operations fund consulting expenses reflect 80% of Management Consultant and Bookkeeper and 20% of these expenses are now reflected in the Town Square fund.
- Projected FYE Operations fund balance increase of \$276,515.
- Construction fund revenue projects connection of 8525 Graton Road development.
- Construction fund budget includes funding \$250,000 of sewer collection and treatment plant improvements.
- Projected Construction fund balance increase of \$334,877.
- Town Square fund balance decrease of \$42,779.

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# GRATON COMMUNITY SERVICES DISTRICT

250 ROSS LANE • MAIL: PO BOX 534, GRATON, CALIFORNIA 95444 • 707/823-1542 • FAX 707/823-3713



04/27/2026

RESOLUTION NO. 260427A

RESOLUTION OF THE BOARD OF DIRECTORS OF THE GRATON COMMUNITY SERVICES DISTRICT APPROVING THE FISCAL YEAR 2026-27 PRELIMINARY BUDGETS FOR THE WASTEWATER OPERATIONS, WASTEWATER CONSTRUCTION AND TOWN SQUARE FUNDS.

WHEREAS, The Graton Community Services District (GCSD) is responsible for providing sewer and recreational services to the community of Graton; and

WHEREAS, the District must adopt an annual budget of revenues and expenses each fiscal year; and

WHEREAS, the District contracts with the County of Sonoma for financial management services; and

WHEREAS, the County of Sonoma requires the Board to adopt a preliminary budget by May 31, 2026.

NOW, THEREFORE, The Board of Directors of the Graton Community Services District hereby finds, determines, declares and resolves:

1. The Board of Directors adopts the Fiscal Year 2026-27 Preliminary Budget.
2. The Board of Directors recognizes that this preliminary budget may be brought back to the Board at a future meeting to finalize and adopt a “final” Fiscal Year 2026-27 annual budget.

In regular meeting of the Board of Directors of the Graton Community Service District, passed, approved and adopted this 27th day of April 2026 on regular roll call of the members of the said Board by the following vote:

DIRECTORS:

\_\_\_UPCHURCH, \_\_\_MCINTYRE, \_\_\_BUTLER, \_\_\_WILMARTH \_\_\_CLEMMER

AYES \_\_\_; NOES \_\_\_; ABSTAIN \_\_\_; ABSENT \_\_\_.

WHEREUPON, the President declared the foregoing resolution adopted, and SO ORDERED.

Approved:

\_\_\_\_\_  
Jennifer Butler, President, Board of Directors  
Graton Community Services District

Attest:

\_\_\_\_\_  
Joseph McIntyre, Secretary, Board of Directors  
Graton Community Services District

Graton Community Services District  
Operations Fund 77101  
Department ID 62030100

Account	Account Description	FY 24-25	FY 25-26	FY 25-26	FY 26-27	FY 25-26/FY 26-27	FY 25-26/FY 26-27	Notes
		Actuals	Approved Budget	Actuals as of 3/31/2025	Preliminary Budget	Change Budget	% Change	
40003	Direct Charges - CY	\$ 1,006,596	\$ 1,288,519	\$ 684,326	\$ 1,481,797	\$ 797,471	116.5%	Includes Board approved increase of 15% for FY 2026-27. Does not include Manzanita Industrial Discharge (Included in line 45221)
40050	Property Tax Accrual	8,828	8,828	10,952	10,952	\$ -	0.0%	Sonoma County - Prop Tax admin fee
40202	Direct Charges - Prior Year	13,616	13,616	5,443	5,443	\$ -	0.0%	Direct charges collected from a prior year assessment.
40999	Penalties and Costs on Taxes	2,438	2,000	-	2,000	\$ 2,000	N/A	
<b>40000</b>	<b>Total Tax Revenue</b>	<b>1,031,478</b>	<b>1,312,963</b>	<b>700,721</b>	<b>1,500,192</b>	<b>\$ 799,471</b>	<b>114.3%</b>	
42358	State Other Funding	135,229	-	-	-	\$ -	N/A	
42461	Federal Other Funding	-	-	119,000	-	\$ -	N/A	FY 25-26 revenue is a solar panel federal tax credit.
<b>44000</b>	<b>Total Intergovernmental revenues</b>	<b>135,229</b>	<b>-</b>	<b>119,000</b>	<b>-</b>	<b>\$(119,000)</b>	<b>-100.0%</b>	
44002	Interest on Pooled Cash	7,125	10,200	(866)	(866)	\$ 866	-100.0%	Interest earned from Treasury Pool
44050	Unrealized Gains and Losses	6,544	-	-	-	\$ -	N/A	GASB 31 reporting requirement - estimate if all Treasury investments were sold as of 6/30. Non-cash & no FB effect. Do not need to budget for it.
<b>44000</b>	<b>Total Revenue - Use of Money &amp; Prop</b>	<b>13,669</b>	<b>10,200</b>	<b>(866)</b>	<b>(866)</b>	<b>\$ 866</b>	<b>-100.0%</b>	
45221	Sewer/Water Usage Fees	51,823	60,600	18,402	69,690	\$ 51,288	278.7%	Includes Board approved increase of 15% for FY 2026-27. Oak Grove Waste Water Collection yearly revenue and Manzanita Industrial Discharge
45313	Sale - Water	-	-	-	-	\$ -	N/A	
<b>45000</b>	<b>Total Charges for Services</b>	<b>51,823</b>	<b>60,600</b>	<b>18,402</b>	<b>69,690</b>	<b>\$ 51,288</b>	<b>278.7%</b>	
46027	Insurance Claims Reimbursement	-	-	-	-	\$ -	N/A	
46029	Donations/Contributions	-	-	-	-	\$ -	N/A	
46040	Miscellaneous Revenue	854	1,000	1,058	1,058	\$ -	0.0%	Calcard cash back
46050	Cancelled/State Dated Warrants	-	-	1,358	-	\$ (1,358)	-100.0%	
46200	Prior Year Revenue-Miscellaneous	(1,240)	-	240	-	\$ (240)	-100.0%	Typically Audit Adjustments and cannot be budgeted accurately based on County input
<b>46000</b>	<b>Total Miscellaneous Revenues</b>	<b>(386)</b>	<b>1,000</b>	<b>2,656</b>	<b>1,058</b>	<b>\$(1,598)</b>	<b>-60.7%</b>	
47101	Transfers In - within a Fund	-	-	-	-	\$ -	N/A	
<b>47000</b>	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>N/A</b>	
49004	Administrative Control Account	-	-	-	-	\$ -	N/A	
49005	Admin Control Acct Clearing	-	-	-	-	\$ -	N/A	
<b>49000</b>	<b>Total Administrative Control Accts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>N/A</b>	
<b>Grand Total Revenues</b>		<b>\$ 1,231,813.00</b>	<b>\$ 1,384,763.00</b>	<b>\$ 839,913.00</b>	<b>\$ 1,570,939.85</b>	<b>\$ 731,027</b>	<b>87.0%</b>	<b>Reduction in Revenue is due to the State Collection System Grant not being budgeted this year as project is complete</b>
50701	Perm Position - Admin Services	325,623	200,859	\$ 225,933	\$ 301,244	\$ 75,311	33.3%	All S&B except PERS. Budgeted to one account for easy but can be separated into each account if calculated.
50755	PERS - Local Bids	17,285	17,804	10,928	18,000	\$ 7,072	64.7%	
<b>50000</b>	<b>Total Salaries and Employee Benefits</b>	<b>352,908</b>	<b>218,663</b>	<b>236,861</b>	<b>319,244</b>	<b>\$ 82,383</b>	<b>34.8%</b>	
51021	Communication Expense	18,512	19,000	9,601	19,000	\$ 9,399	97.9%	AT&T Business phone
51031	Waste Disposal Services	956	1,000	1,186	1,500	\$ 314	26.5%	
51042	Insurance - Premiums	4,046	43,000	49,489	50,000	\$ 511	1.0%	Property insurance and Workers' Comp
51046	Insurance - Workers Comp	-	10,200	-	-	\$ -	N/A	
51061	Maintenance - Equipment	54,796	75,000	47,420	75,000	\$ 27,580	58.2%	
51071	Maintenance - Bldg & Improve	50,698	53,233	-	55,000	\$ 55,000	N/A	
51072	Landscaping Services	-	15,000	-	15,000	\$ 15,000	N/A	
51201	Administration Services	-	-	-	-	\$ -	N/A	MacHold Investigations
51202	Election Services	2,826	-	-	2,500	\$ 2,500	N/A	
51206	Accounting/Auditing Services	16,995	19,450	17,550	20,000	\$ 2,450	14.0%	Maze and Associates yearly audit
51207	Client Accounting Services	43,947	42,000	35,008	44,000	\$ 8,992	25.7%	County of Sonoma ACTTC accounting services
51212	Outside Counsel- Legal Services	5,594	10,000	10,514	15,000	\$ 4,486	42.7%	Myers Nave
51225	Training Services	-	-	-	-	\$ -	N/A	
51226	Consulting Services	168,349	170,000	97,957	113,280	\$ 15,323	15.6%	Director and Bookkeeper salaries
51231	Testing/Analysis	27,055	37,156	18,799	30,000	\$ 11,201	59.6%	Breje & Race Labs
51237	Process Service (ADP)	5,307	5,500	3,787	5,500	\$ 1,713	45.2%	Payroll processing
51242	Bank Charges	236	250	-	250	\$ 250	N/A	
51244	Permits/License/Fees	30,612	31,530	20,050	31,500	\$ 11,451	57.1%	St of CA Water resource and Permit Sonoma
51245	Appraisal Services	-	-	-	-	\$ -	N/A	
51249	Other Professional Services	-	-	-	-	\$ -	N/A	
51301	Publications and Legal Notices	-	-	-	-	\$ -	N/A	
51401	Rents and Leases - Equipment	46	2,000	-	2,000	\$ 2,000	N/A	
51421	Rents and Leases - Bldg./Land	-	-	-	-	\$ -	N/A	
51601	Training/Conference Expenses	232	2,500	-	2,500	\$ 2,500	N/A	CSDA Conferences, etc.
51602	Business Travel/Mileage	3,960	4,079	996	1,000	\$ 4	0.4%	GM Mileage
51801	Other Services	8,877	9,500	14,438	15,000	\$ 562	3.9%	
51803	Other Contract Services	147,939	25,000	2,550	10,000	\$ 7,450	29.2%	Engineering Svcs
51902	Telecommunications Usage	2,016	2,076	2,816	3,500	\$ 684	24.3%	AT&T & SONIC
51916	County Services Chgs	4,149	5,500	-	6,707	\$ 6,707	N/A	Sonoma County ACTTC general accounting processing charges
51934	ER System Charges	620	530	61	529	\$ 468	76.4%	Sonoma County ERP financial fee
51935	Unclaimable ERP System Charges	(102)	-	2	-	\$ (2)	-100.0%	Sonoma County ERP financial fee - future replacement fee
<b>Subtotal Services</b>		<b>597,666</b>	<b>583,504</b>	<b>332,222</b>	<b>518,766</b>	<b>\$ 186,544</b>	<b>56.2%</b>	
52021	Clothing, Uniforms, Personal	1,596	1,643	168	1,500	\$ 1,332	79.1%	
52041	Household Supplies Expense	-	-	-	-	\$ -	N/A	cleaning supplies
52042	Janitorial Supplies	288	297	205	300	\$ 95	46.1%	cleaning supplies
52043	Safety Supplies	942	970	66	1,000	\$ 934	141.6%	
52061	Fuel/Gas/Oil	5,867	6,043	2,983	6,000	\$ 3,017	101.2%	
52063	Vehicle Parts	1,007	1,037	745	1,000	\$ 255	34.2%	
52071	Materials and Supplies Expense	2,520	2,596	1,878	2,600	\$ 722	38.5%	
52072	Chemicals	79,720	82,112	66,040	85,000	\$ 18,960	28.7%	
52081	Medical/Laboratory Supplies	2,940	3,028	935	3,000	\$ 2,065	220.9%	
52091	Memberships/Certifications	6,049	6,230	4,875	6,300	\$ 1,425	29.9%	CSDA membership
52101	Other Supplies	3,020	3,111	-	3,000	\$ 3,000	N/A	
52111	Office Supplies	1,503	1,548	605	1,500	\$ 895	147.9%	
52114	Freight/Postage	163	168	25	200	\$ 175	70.6%	
52115	Books/Media/Subscriptions	3,909	4,026	3,660	4,000	\$ 340	9.3%	
52117	Mail and Postage Supplies	216	222	226	300	\$ 74	32.7%	
52118	Printing and Binding Supplies	132	-	100	150	\$ 50	49.9%	
52141	Minor Equipment/Small Tools/ Special Exp	2,129	2,193	559	2,500	\$ 1,941	347.0%	
52142	Computer Equipment/Accessories	-	-	249	500	\$ 251	101.2%	
52161	Special Department Expense	(15,388)	-	3,351	2,500	\$ 149	6.3%	LAFCO fee
52181	Business Meals/Supplies	695	717	1,148	1,500	\$ 352	30.7%	
52191	Utilities Expense	108,782	50,000	76,377	50,000	\$ (26,377)	-34.5%	GAS/PG&E
<b>Subtotal Supplies</b>		<b>206,091</b>	<b>165,941</b>	<b>163,195</b>	<b>172,850</b>	<b>\$ 9,655</b>	<b>5.9%</b>	
<b>51000</b>	<b>Total Services and Supplies</b>	<b>803,757</b>	<b>749,445</b>	<b>495,417</b>	<b>691,616</b>	<b>\$ 196,199</b>	<b>39.6%</b>	
53105	Costs of Issuance	-	-	-	-	\$ -	N/A	
53202	Penalties and Fines	-	-	522	1,000	\$ 478	91.4%	Cal Card late fees & PY Effluent Limit Violation
53403	Depreciation Expense	323,304	368,000	-	350,000	\$ 350,000	N/A	Depreciation expense on capital asset - adjusted from Net cost calculation
<b>53000</b>	<b>Total Other Charges</b>	<b>323,304</b>	<b>368,000</b>	<b>522</b>	<b>351,000</b>	<b>\$ 350,478</b>	<b>67083.3%</b>	
55011	Appropriation for Contingency	-	-	-	-	\$ -	N/A	
<b>55000</b>	<b>Total Appropriations for Contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>N/A</b>	
57011	Transfers Out - within a Fund	274,773	282,565	206,900	282,565	\$ 75,665	36.6%	Transfer to Construction Fund to pay debt payments.
<b>57000</b>	<b>Total Other Financing Uses</b>	<b>274,773</b>	<b>282,565</b>	<b>206,900</b>	<b>282,565</b>	<b>\$ 75,665</b>	<b>36.6%</b>	
58010	Reimb. - General	-	-	-	-	\$ -	N/A	
<b>58000</b>	<b>Total Reimbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>N/A</b>	
59004	Administrative Control Account	-	-	-	-	\$ -	N/A	
59005	Admin Control Acct Clearing	-	-	-	-	\$ -	N/A	
<b>58000</b>	<b>Total Reimbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>N/A</b>	
19820	Acquire-Machinery and Equipment	-	-	-	-	\$ -	N/A	
19824	Acquire-Computer Equipment	-	-	-	-	\$ -	N/A	
19831	Acquire-CIP-Building & Impr	-	250,000	-	-	\$ -	N/A	
<b>19000</b>	<b>Total Capital Assets</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>N/A</b>	
<b>Grand Total Expenditures</b>		<b>\$ 1,754,742</b>	<b>\$ 1,868,673</b>	<b>\$ 939,700</b>	<b>\$ 1,644,425</b>	<b>\$ 704,725</b>	<b>75.0%</b>	
Adjustment for Depreciation		\$ 323,304	\$ 368,000	\$ -	\$ 350,000	\$ 350,000	N/A	
Adjustment for GASB 31 (non-cash)		(6,544)	-	-	-	\$ -	N/A	
Adjustment for GASB 101 (Compensated Abs)		35,970	-	-	-	\$ -		
Audit Adjustments/Rounding		(84,245)	-	-	-	\$ -		
<b>Increase/(Decrease) to Fund Balance</b>		<b>\$ (254,444)</b>	<b>\$ (115,910)</b>	<b>\$ (99,787)</b>	<b>\$ 276,515</b>	<b>\$ 376,302</b>	<b>-37.1%</b>	

<b>Beginning Fund Balance</b>	<b>386,994</b>	<b>132,550</b>	<b>132,550</b>	<b>32,763</b>
<b>Total Revenue</b>	<b>1,231,813</b>	<b>1,384,763</b>	<b>839,913</b>	<b>1,570,940</b>
<b>Total Expenses</b>	<b>1,754,742</b>	<b>1,868,673</b>	<b>939,700</b>	<b>1,644,425</b>
Subtotal Net Cost	(522,929)	(483,910)	(99,787)	(73,485)
Less Adjustments	268,485	368,000	-	350,000
<b>Change in Fund Balance</b>	<b>(254,444)</b>	<b>(115,910)</b>	<b>(99,787)</b>	<b>276,515</b>
<b>Ending Fund Balance</b>	<b>132,550</b>	<b>16,640</b>	<b>32,763</b>	<b>309,277</b>

Graton Community Services District  
 Construction Fund 77103  
 Department ID 62030300

Account	Account Description	FY 24-25	FY 25-26	FY 25-26	FY 26-27	FY 25-26/FY 26-27	FY 25-26/FY 26-27	Notes
		Actuals	Approved Budget	Actuals as of 3/31/2025	Preliminary Budget	Change Budget	% Change	
40003	Direct Charges - CY	\$ -	-	-	-	\$ -	-	N/A
40050	Property Tax Accrual	-	-	-	-	\$ -	-	N/A
40202	Direct Charges - Prior Year	-	-	-	-	\$ -	-	N/A
40999	Penalties and Costs on Taxes	-	-	-	-	\$ -	-	N/A
<b>40000</b>	<b>Total Tax Revenue</b>	-	-	-	-	\$ -	-	N/A
44002	Interest on Pooled Cash	26,541	-	13,145	17,526	\$ 4,382	-	N/A Interest earned from Treasury Pool
44050	Unrealized Gains and Losses	9,936	-	-	-	\$ -	-	N/A GASB 31 reporting requirement - estimate if all Treasury investments were sold as of 6/30. Non-cash & no FB effect.
<b>44000</b>	<b>Total Revenue - Use of Money &amp; Prop</b>	<b>36,477</b>	-	<b>13,145</b>	<b>17,526</b>	<b>\$ 4,382</b>	-	N/A
45221	Sewer/Water Usage Fees	-	-	-	-	\$ -	-	N/A
45313	Sale - Water	-	-	-	-	\$ -	-	N/A
<b>45000</b>	<b>Total Charges for Services</b>	-	-	-	-	\$ -	-	N/A
46024	Connection Fees- Estimated at 12 new connections in 2021-22	16,563	341,616	-	350,000	\$ 350,000	-	#DIV/0! 8525 Graton Road (Two Crows)
46027	Insurance Claims Reimbursement	-	-	-	-	\$ -	-	N/A
46040	Miscellaneous Revenue	-	-	-	-	\$ -	-	N/A
46050	Cancelled/State Dated Warrants	-	-	-	-	\$ -	-	N/A
46200	Prior Year Revenue-Miscellaneous	-	-	-	-	\$ -	-	N/A
<b>46000</b>	<b>Total Miscellaneous Revenues</b>	<b>16,563</b>	<b>341,616</b>	-	<b>350,000</b>	<b>\$ 350,000</b>	-	#DIV/0!
47101	Transfers In - within a Fund	274,773	532,565	206,900	282,565	\$ 75,665	36.6%	Transfer of cash from Operations to pay for debt payments
<b>47000</b>	<b>Total Other Financing Sources</b>	<b>274,773</b>	<b>532,565</b>	<b>206,900</b>	<b>282,565</b>	<b>\$ 75,665</b>	<b>36.6%</b>	
49004	Administrative Control Account	-	-	-	-	\$ -	-	N/A
49005	Admin Control Acct Clearing	-	-	-	-	\$ -	-	N/A
<b>49000</b>	<b>Total Administrative Control Accts</b>	-	-	-	-	\$ -	-	N/A
	<b>Grand Total Revenues</b>	<b>\$ 327,813.00</b>	<b>\$ 874,181.00</b>	<b>\$ 220,044.50</b>	<b>\$ 650,091.00</b>	<b>\$ 430,047</b>	<b>195.4%</b>	
50701	Perm Position - Admin Services	-	-	-	-	\$ -	-	N/A
50755	PERS - Local Bds	-	-	-	-	\$ -	-	N/A All S&B except PERS.
<b>50000</b>	<b>Total Salaries and Employee Benefits</b>	-	-	-	-	\$ -	-	N/A
51021	Communication Expense	-	-	-	-	\$ -	-	N/A
51031	Waste Disposal Services	-	-	-	-	\$ -	-	N/A
51041	Insurance - Premiums	-	-	-	-	\$ -	-	N/A
51046	Insurance - Workers Comp	-	-	-	-	\$ -	-	N/A
51061	Maintenance - Equipment	-	-	-	-	\$ -	-	N/A
51071	Maintenance - Bldg. & Improve	-	-	-	-	\$ -	-	N/A
51072	Landscaping Services	-	-	-	-	\$ -	-	N/A
51202	Election Services	-	-	-	-	\$ -	-	N/A
51206	Accounting/Auditing Services	-	-	-	-	\$ -	-	N/A
51207	Client Accounting Services	-	-	-	-	\$ -	-	N/A
51212	Outside Counsel- Legal Services	-	-	-	-	\$ -	-	N/A
51225	Training Services	-	-	-	-	\$ -	-	N/A
51226	Consulting Services	-	-	-	-	\$ -	-	N/A General Myers Nave - Clean Graton
51231	Testing/Analysis	-	-	-	-	\$ -	-	N/A
51237	Process Service (ADP)	-	-	-	-	\$ -	-	N/A
51242	Bank Charges	-	-	-	-	\$ -	-	N/A
51244	Permits/License/Fees	-	-	-	-	\$ -	-	N/A
51245	Appraisal Services	-	-	-	-	\$ -	-	N/A
51249	Other Professional Services	-	-	-	-	\$ -	-	N/A
51301	Publications and Legal Notices	-	-	-	-	\$ -	-	N/A
51401	Rents and Leases - Equipment	-	-	-	-	\$ -	-	N/A
51421	Rents and Leases-Bldg./Land	-	-	-	-	\$ -	-	N/A
51601	Training/Conference Expenses	-	-	-	-	\$ -	-	N/A
51602	Business Travel/Mileage	-	-	-	-	\$ -	-	N/A
51801	Other Services	-	-	-	-	\$ -	-	N/A
51803	Other Contract Services	-	-	-	-	\$ -	-	N/A
51902	Telecommunications Usage	-	-	-	-	\$ -	-	N/A
51916	County Services Chgs	124	-	-	-	\$ -	-	N/A Sonoma County ACTTC general accounting processing charges
51934	ER System Charges	-	-	-	-	\$ -	-	N/A
51935	Unclaimable ERP System Charges	-	-	-	-	\$ -	-	N/A
	<b>Subtotal Services</b>	<b>124</b>	-	-	-	<b>\$ -</b>	-	N/A
52021	Clothing, Uniforms, Personal	-	-	-	-	\$ -	-	N/A
52041	Household Supplies Expense	-	-	-	-	\$ -	-	N/A
52042	Janitorial Supplies	-	-	-	-	\$ -	-	N/A
52043	Safety Supplies	-	-	-	-	\$ -	-	N/A
52061	Fuel/Gas/Oil	-	-	-	-	\$ -	-	N/A
52063	Vehicle Parts	-	-	-	-	\$ -	-	N/A
52071	Materials and Supplies Expense	-	-	-	-	\$ -	-	N/A
52072	Chemicals	-	-	-	-	\$ -	-	N/A
52081	Medical/Laboratory Supplies	-	-	-	-	\$ -	-	N/A
52091	Memberships/Certifications	-	-	-	-	\$ -	-	N/A
52101	Other Supplies	-	-	-	-	\$ -	-	N/A
52111	Office Supplies	-	-	-	-	\$ -	-	N/A
52114	Freight/Postage	-	-	-	-	\$ -	-	N/A
52141	Minor Equipment/Small Tools/ Special Exp	-	-	-	-	\$ -	-	N/A
52162	Special Department Expense	-	-	-	-	\$ -	-	N/A
52181	Business Meals/Supplies	-	-	-	-	\$ -	-	N/A
52191	Utilities Expense	-	-	-	-	\$ -	-	N/A
	<b>Subtotal Supplies</b>	-	-	-	-	<b>\$ -</b>	-	N/A
<b>51000</b>	<b>Total Services and Supplies</b>	<b>124</b>	-	-	-	<b>\$ -</b>	-	N/A
53103	Interest on LT Debt - Municipal Finance Loan Payments & Solar	81,339	72,111	48,619	65,214	\$ 16,595	34.1%	
53104	Other Interest Expense	3,864	-	-	-	\$ -	-	N/A Refinancing debt amortization accrual
53105	Costs of Issuance	-	-	-	-	\$ -	-	N/A
53202	Penalties and Fines	-	-	-	-	\$ -	-	N/A
53402	Depreciation Expense	-	-	-	-	\$ -	-	N/A
<b>53000</b>	<b>Total Other Charges</b>	<b>85,203</b>	<b>72,111</b>	<b>48,619</b>	<b>65,214</b>	<b>\$ 16,595</b>	<b>34.1%</b>	
55011	Appropriation for Contingency	-	-	-	-	\$ -	-	N/A
<b>55000</b>	<b>Total Appropriations for Contingencies</b>	-	-	-	-	<b>\$ -</b>	-	N/A
57011	Transfers Out - within a Fund	-	-	-	-	\$ -	-	N/A
<b>57000</b>	<b>Total Other Financing Uses</b>	-	-	-	-	<b>\$ -</b>	-	N/A
58010	Reimb. - General	-	-	-	-	\$ -	-	N/A
<b>58000</b>	<b>Total Reimbursements</b>	-	-	-	-	<b>\$ -</b>	-	N/A
59004	Administrative Control Account	136,047	142,725	142,725	215,439	\$ 72,714	50.9%	Debt Payments - budget control account
59005	Admin Control Acct Clearing	(136,047)	(142,725)	(142,725)	(215,439)	\$ (72,714)	50.9%	Debt Payments - budget control account
<b>59000</b>	<b>Total Reimbursements</b>	-	-	-	-	<b>\$ -</b>	-	N/A
19820	Acquire-Machinery and Equipment	-	-	8,194	-	\$ (8,194)	-	N/A
19831	Acquire-CIP-Building & Impr	-	-	-	-	\$ -	-	N/A
19832	Acq-CIP-Infrastructure- Misc. Plant Improvements	-	150,000	-	150,000	\$ 150,000	-	#DIV/0! Based on Rate Model
19832	Acq-CIP-Infrastructure	-	-	-	-	\$ -	-	N/A
19832	Acq-CIP-Infrastructure - Collection System Improvements (GCSD504)	-	100,000	-	100,000	\$ 100,000	-	#DIV/0! Based on Rate Model
19824	Acquire-Computer Equipment	-	-	-	-	\$ -	-	N/A
19406	Construct in Prog. - Infrastrct	1,321	-	-	-	\$ -	-	N/A
<b>19000</b>	<b>Total Capital Assets</b>	<b>1,321</b>	<b>250,000</b>	<b>8,194</b>	<b>250,000</b>	<b>\$ 241,806</b>	<b>2951.0%</b>	
	<b>Grand Total Expenditures</b>	<b>\$ 86,648</b>	<b>\$ 322,111</b>	<b>\$ 56,813</b>	<b>\$ 315,214</b>	<b>\$ 258,401</b>	<b>454.8%</b>	
	Debt related Adjustments	(204,569)	-	-	-	\$ -	-	
	Adjustment for GASB 31 (non-cash)	(9,936)	-	-	-	\$ -	-	
	Audit Adjustments/rounding	(2,543)	-	-	-	\$ -	-	
	<b>Increase/(Decrease) to Fund Balance</b>	<b>\$ 24,117</b>	<b>\$ 552,070</b>	<b>\$ 163,232</b>	<b>\$ 334,877</b>	<b>\$ 171,645</b>	<b>105.2%</b>	

Beginning Fund Balance	450,259	474,376	474,376	637,608
Total Revenue	327,813	874,181	220,045	650,091
Total Expenses	86,648	322,111	56,813	315,214
Subtotal Net Cost	241,165	552,070	163,232	334,877
Less Adjustments	(217,048)	-	-	-
<b>Change in Fund Balance</b>	<b>24,117</b>	<b>552,070</b>	<b>163,232</b>	<b>334,877</b>
<b>Ending Fund Balance</b>	<b>474,376</b>	<b>1,026,446</b>	<b>637,608</b>	<b>972,484</b>

Graton Community Services District  
Town Square Project 77104  
Department ID 62030400

Account	Account Description	FY 24-25 Actuals	FY 25-26 Approved Budget	FY 25-26 Actuals as of 3/31/2025	FY 26-27 Preliminary Budget	FY 25-26/FY 26-27 Change Budget	FY 25-26/FY 26-27 % Change	Notes
40003	Direct Charges - CY	-	-	-	-	-	N/A	
40050	Property Tax Accrual	-	-	-	-	-	N/A	
40202	Direct Charges - Prior Year	-	-	-	-	-	N/A	
40999	Penalties and Costs on Taxes	-	-	-	-	-	N/A	
<b>40000</b>	<b>Total Tax Revenue</b>	-	-	-	-	-	N/A	
44002	Interest on Pooled Cash	(799)	-	(1,795)	-	-	N/A	Interest earned from Treasury Pool. In FY 25-26 it is negative because of a negative cash balance in this fund.
44003	Other Interest Earnings	881	-	-	-	-	N/A	
44050	Unrealized Gains and Losses	222	-	-	-	-	N/A	GASB 31 reporting requirement - estimate if all Treasury investments were sold as of 6/30. Non-cash & no FB effect.
<b>44000</b>	<b>Total Revenue - Use of Money &amp; Prop</b>	<b>304</b>	<b>-</b>	<b>(1,795)</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
45221	Sewer/Water Usage Fees	-	-	-	-	-	N/A	
45313	Sale - Water	-	-	-	-	-	N/A	
<b>45000</b>	<b>Total Charges for Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
46027	Insurance Claims Reimbursement	-	-	-	-	-	N/A	
46029	Donations/Contributions	646,422	25,000	16,500	25,000	-	N/A	FY 24-25 actuals includes Graton Green Park donation
46040	Miscellaneous Revenue	100	25,000	-	50,000	(25,000)	-100.0%	Grants and Fundraising and Events
46050	Cancelled/State Dated Warrants	-	-	-	-	-	N/A	
46200	Prior Year Revenue-Miscellaneous	4,765	-	-	-	-	N/A	
46215	Other Grants	25,000	750,000	-	30,000	720,000	96.0%	Ag and Open Space grant remaining fund disbursement
<b>46000</b>	<b>Total Miscellaneous Revenues</b>	<b>676,287</b>	<b>800,000</b>	<b>16,500</b>	<b>105,000</b>	<b>(25,000)</b>	<b>-3.3%</b>	
47101	Transfers In - within a Fund	-	-	-	-	-	N/A	
<b>47000</b>	<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
49004	Administrative Control Account	-	-	-	-	-	N/A	
49005	Admin Control Acct Clearing	-	-	-	-	-	N/A	
<b>49000</b>	<b>Total Administrative Control Accts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
<b>Grand Total Revenues</b>		<b>\$ 676,591.00</b>	<b>\$ 800,000.00</b>	<b>\$ 14,705.00</b>	<b>\$ 105,000.00</b>	<b>\$ 695,000.00</b>	<b>86.9%</b>	
50701	Perm Position - Admin Services	-	-	-	-	\$ -	N/A	
50755	PERS - Local Bds	-	-	-	-	-	N/A	
<b>50000</b>	<b>Total Salaries and Employee Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
51021	Communication Expense	-	-	-	-	-	N/A	
51031	Waste Disposal Services	723	993	1,080	1,440	(447)	-45.0%	
51041	Insurance - Premiums	560	769	-	-	769	100.0%	
51042	Insurance - Premiums	-	-	105	500	-	N/A	
51046	Insurance - Workers Comp	-	-	-	-	-	N/A	
51051	Maintenance - Equipment	-	-	-	-	-	N/A	
51071	Maintenance - Bldg & Improve	-	10,300	-	-	10,300	100.0%	
51072	Landscaping Services	-	10,300	-	10,000	300	2.9%	Site Maintenance both the TS and GG
51202	Election Services	-	-	-	-	-	N/A	
51205	Advertising/Marketing Svc	279	-	-	-	-	N/A	
51206	Accounting/Auditing Services	-	-	-	-	-	N/A	
51207	Client Accounting Services	-	-	-	-	-	N/A	
51212	Outside Counsel- Legal Services	-	-	-	-	-	N/A	
51225	Training Services	-	-	-	-	-	N/A	
51226	Consulting Services	53,227	82,400	51,000	94,320	(11,920)	-14.5%	Predevelopment, Jorgensen, Planning and Design and 20% Management Consultant time
51231	Testing/Analysis	-	-	-	-	-	N/A	
51237	Process Service (ADP)	-	-	-	-	-	N/A	
51242	Bank Charges	-	-	-	-	-	N/A	
51244	Permits/License/Fees	507	5,000	1,642	3,000	2,000	40.0%	Use Permit and Event Permits
51245	Appraisal Services	3,250	-	-	-	-	N/A	
51249	Other Professional Services	-	-	-	-	-	N/A	
51301	Publications and Legal Notices	-	-	-	-	-	N/A	
51401	Rents and Leases - Equipment	1,503	5,000	-	5,000	-	0.0%	
51421	Rents and Leases - Bldg./Land	-	-	-	-	-	N/A	
51601	Training/Conference Expenses	-	-	-	-	-	N/A	
51602	Business Travel/Mileage	-	-	-	-	-	N/A	
51801	Other Services	-	-	-	-	-	N/A	
51803	Other Contract Services	-	-	-	-	-	N/A	
51902	Telecommunications Usage	-	-	-	-	-	N/A	
51916	County Services Chgs	-	-	-	-	-	N/A	
51934	ER System Charges	-	-	-	-	-	N/A	
51935	Unclaimable ERP System Charges	-	-	-	-	-	N/A	
<b>Subtotal Services</b>		<b>60,549</b>	<b>114,762</b>	<b>53,827</b>	<b>114,260</b>	<b>1,002</b>	<b>0.9%</b>	
52021	Clothing, Uniforms, Personal	-	-	-	-	-	N/A	
52041	Household Supplies Expense	-	-	-	-	-	N/A	
52042	Janitorial Supplies	-	-	-	-	-	N/A	
52043	Safety Supplies	-	-	-	-	-	N/A	
52061	Fuel/Gas/Oil	-	-	-	-	-	N/A	
52063	Vehicle Parts	-	-	-	-	-	N/A	
52071	Materials and Supplies Expense	-	-	336	500	(500)	N/A	
52072	Chemicals	-	-	-	-	-	N/A	
52081	Medical/Laboratory Supplies	-	-	-	-	-	N/A	
52091	Memberships/Certifications	-	-	-	-	-	N/A	
52101	Other Supplies	441	-	466	500	(500)	N/A	
52111	Office Supplies	-	-	-	-	-	N/A	
52114	Freight/Postage	-	-	-	-	-	N/A	
52115	Books/Media/Subscriptions	-	-	20	100	-	N/A	
52117	Mail and Postage Supplies	1,377	-	-	-	-	N/A	
52141	Minor Equipment/Small Tools/ Special Exp	-	-	-	-	-	N/A	
52162	Special Department Expense	17,334	1,000	-	20,000	(19,000)	-1900.0%	Event Expenses
52181	Business Meals/Supplies	219	-	160	200	(200)	N/A	
52191	Utilities Expense	3,940	-	8,264	12,219	(12,219)	N/A	PGE and Water Expense
<b>Subtotal Supplies</b>		<b>23,311</b>	<b>1,000</b>	<b>9,246</b>	<b>33,519</b>	<b>(32,519)</b>	<b>-3251.9%</b>	
<b>51000</b>	<b>Total Services and Supplies</b>	<b>83,860</b>	<b>115,762</b>	<b>63,073</b>	<b>147,779</b>	<b>(32,017)</b>	<b>-27.7%</b>	
53103	Interest on LT Debt - Town Square Project	45,150	20,000	15,050	-	20,000	100.0%	Interest only monthly payment
53104	Other Interest Expense	-	-	-	-	-	N/A	
53301	Taxes and Assessments	-	-	-	-	-	N/A	
53402	Depreciation Expense	-	-	-	-	-	N/A	
<b>53000</b>	<b>Total Other Charges</b>	<b>45,150</b>	<b>20,000</b>	<b>15,050</b>	<b>-</b>	<b>20,000</b>	<b>100.0%</b>	
55011	Appropriation for Contingency	-	-	-	-	-	N/A	
<b>55000</b>	<b>Total Appropriations for Contingencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
57011	Transfers Out - within a Fund	-	-	-	-	-	N/A	
<b>57000</b>	<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
58010	Reimb. - General	-	-	-	-	-	N/A	
<b>58000</b>	<b>Total Reimbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
59004	Administrative Control Account	-	-	-	-	-	N/A	Budgetary control for any Debt principal payments
59005	Admin Control Acct Clearing	-	-	-	-	-	N/A	Budgetary control for any Debt principal payments
<b>59000</b>	<b>Total Reimbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	
19810	Acquire-Land	584,811	640,000	-	-	640,000	100.0%	
19811	Acquire-Land Improvements	-	-	-	-	-	N/A	Any cost to make improvements to the land such as sidewalks or parking lots for projects that will be completed by the end of the fiscal year.
19812	Acquire-Land CIP	-	-	-	-	-	N/A	Any addition cost to either acquire the land or prepared the land for its ended purpose such as remove existing structures.
19820	Acquire-Machinery and Equipment	-	-	-	-	-	N/A	
19824	Acquire-Computer Equipment	-	-	-	-	-	N/A	
19831	Acquire-CIP-Land improvements	-	-	-	-	-	N/A	Any cost to make improvements to the land such as sidewalks or parking lots for projects that will go multiple years.
19831	Acquire-CIP-Building & Impr	-	-	-	-	-	N/A	And cost to add structures or improve existing structures.
<b>19000</b>	<b>Total Capital Assets</b>	<b>584,811</b>	<b>640,000</b>	<b>-</b>	<b>-</b>	<b>640,000</b>	<b>100.0%</b>	
<b>Grand Total Expenditures</b>		<b>\$ 713,821</b>	<b>\$ 775,762</b>	<b>\$ 78,123</b>	<b>\$ 147,779</b>	<b>\$ 627,983</b>	<b>81.0%</b>	
Adjustment for GASB 31 (Non-cash)		(222)	-	-	-	-	-	
<b>Increase/(Decrease) to Fund Balance</b>		<b>\$ (37,452)</b>	<b>\$ 24,238</b>	<b>\$ (63,418)</b>	<b>\$ (42,779)</b>	<b>\$ 67,017</b>	<b>276.5%</b>	

Beginning Fund Balance	11,230	(26,222)	(26,222)	(89,640)
Total Revenue	676,591	800,000	14,705	105,000
Total Expenses	713,821	775,762	78,123	147,779
Subtotal Net Cost	(37,230)	24,238	(63,418)	(42,779)
Less Adjustments	(222)	-	-	-
<b>Change in Fund Balance</b>	<b>(37,452)</b>	<b>24,238</b>	<b>(63,418)</b>	<b>(42,779)</b>
<b>Ending Fund Balance</b>	<b>(26,222)</b>	<b>(1,984)</b>	<b>(89,640)</b>	<b>(132,419)</b>

**FY 2024-25 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY**

Department: GRATON COMMUNITY SERVICES DISTRICT  
 Section: GRATON COMMUNITY SERVICES DISTRICT - OPERATIONS  
 Dept ID / Fund: 62030100 / 77101

DESCRIPTION OF FUND ACTIVITY	Original Budget FY20-21	Actuals FY20-21	Over (Under) Budget	Original Budget FY21-22	Actuals FY21-22	Over (Under) Budget	Original Budget FY22-23	Actuals FY22-23	Over (Under) Budget	Original Budget FY23-24	Actuals FY 23-24	Over (Under) Budget	Original Budget FY24-25	Actuals FY 24-25	Over (Under) Budget	Original Budget	Estimated FY 25-26
<b>Beginning Available for Budgeting</b> (See Detailed Components Below)		\$629,271		\$743,536			\$518,320			\$468,643			\$386,994				\$132,550
<b>Annual Revenues and Expenditures:</b>																	
Revenues - Increase fund balance	1,077,391	1,027,763	(49,629)	1,033,350	975,955	(57,395)	1,175,440	1,060,387	(115,053)	1,266,370	1,134,627	(131,743)	1,547,600	1,231,813	(315,787)	1,410,600	1,410,600
Expenditures - (Decrease) fund balance	(1,724,750)	(914,914)	(809,836)	(1,585,130)	(1,333,242)	251,888	(1,703,294)	(1,521,148)	182,146	(1,333,464)	(1,577,076)	(243,612)	(1,808,511)	(1,754,742)	53,769	(1,631,949)	(1,631,949)
<b>Net Surplus or Deficit - Increase/(Decrease) to Fund Balance</b>	(647,359)	112,849	(859,465)	(551,780)	(357,287)	194,493	(527,854)	(460,761)	67,093	(67,094)	(442,449)	(375,355)	(260,911)	(522,929)	(262,018)	(221,349)	(221,349)
<b>Adjustments to Reserves/Encumbrances:</b>																	
Depreciation		-		151,984			375,711			330,637			323,304			368,000	368,000
GASB 31 Adjustment (Non-Cash)		3,769		25,679			(6,796)			(12,695)			(6,544)			-	-
GASB 68 Adjustments (Pensions)		(2,353)		(45,591)			(3,089)									-	-
GASB 101 Adjustments (Compensated Abs)													35,970				
Audit Adjustments/Rounding		-		(0)			45,256			42,858			(84,245)				
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>		1,416		132,071			411,083			360,800			268,485				368,000
<b>Adjusted Net Surplus (Deficit)</b>		114,265		(225,216)			(49,678)			(81,649)			(254,444)				146,651

<b>Available for Budgeting</b>		\$743,536		\$518,320			\$468,643			\$386,994			\$132,550				\$279,201
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<b>Fund Balance Components at Beginning of FY</b>	7/1/2020	7/1/2021	7/1/2022	7/1/2023	7/1/2024	7/1/2025
10100 Cash	\$614,355	\$743,861	\$739,821	\$563,183	\$458,566	\$150,519
10200 Cash with Fiscal Agent	10,233	10,233	20,435	19,192	19,862	36,816
12100 Dual Period Receivable						
12115 Other Receivables	48,815	29,271	15,659	21,012	27,782	10,470
15200 Prepaid Expenses	36,608	23,852	-	-	-	3,492
18150 Long-term Accounts receivable	-	-	-	-	-	19,830
16300 Due from other governments					121,040	
20100 Vouchers Payable	(70,111)	(24,862)	(59,753)	(34,691)	(125,434)	(56,492)
20300 Accounts Payable	-	-	(175,107)	(73,569)	(78,852)	(32,086)
21400 Interest Payable						
21600 Other Current Liabilities	-	-	1,513	-	-	-
21105 Compensated Absences Payable	(10,629)	(38,819)	(24,249)	(26,485)	(35,970)	-
26700 Capital Lease Obligation - Current						
<b>Total Fund Balance available for budgeting</b>	\$629,271	\$743,536	\$518,320	\$468,643	\$386,994	\$132,551
	-	-	\$0	\$0	(\$0)	(\$0)

FY 2024-25 BUDGET																					
STATEMENT OF SPECIAL FUND ACTIVITY																					
Department:		Graton Community Services District																			
Section:		Graton Community Services District - Construction																			
Dept ID / Fund:		62030300 / 77103																			
DESCRIPTION OF FUND ACTIVITY	Original Budget FY19-20	Actuals FY 19-20	Over (Under) Budget	Original Budget FY20-21	Actuals FY 20-21	Over (Under) Budget	Original Budget FY21-22	Actuals FY 21-22	Over (Under) Budget	Original Budget FY22-23	Actuals FY 22-23	Over (Under) Budget	Original Budget FY23-24	Actuals FY 23-24	Over (Under) Budget	Original Budget FY24-25	Actuals FY 24-25	Over (Under) Budget	Original Budget FY25-26	Estimated FY 25-26	
<b>Beginning Available for Budgeting</b> (See Detailed Components Below)		(141,873)		(68,487)			(71,387)			250,794			109,368			450,259				474,376	
<b>Annual Revenues and Expenditures:</b>																					
Revenues - Increase fund balance	(350,850)	417,526	768,376	543,250	344,059	(199,191)	331,124	642,544	311,420	792,564	216,885	(575,679)	792,564	637,280	(155,284)	284,773	327,813	43,040	874,181	874,181	
Expenditures - (Decrease) fund balance	(209,580)	(235,231)	(25,651)	(494,850)	(233,502)	(261,348)	(369,071)	(91,979)	277,092	(747,735)	(113,100)	634,635	(747,735)	(95,662)	652,073	(225,365)	(86,648)	138,717	(322,111)	(322,111)	
<b>Net Surplus or Deficit - Increase/(Decrease) to fund balance</b>	(560,430)	182,294	742,724	48,400	110,558	(460,539)	(37,947)	550,565	588,512	44,829	103,786	58,957	44,829	541,618	496,789	59,408	241,165	181,757	552,070	552,070	
<b>Adjustments to Reserves/Encumbrances:</b>																					
GASB 31 Adjustment (Non-Cash)		(456)			507			12,520			(1,981)			(1,250)			(9,936)			-	
Deferred Amt on Refunding		3,864			3,864			3,864			3,864			3,864			3,864			-	
Principal Payment - Loan		(107,060)			(112,316)			(117,829)			(123,613)			(129,681)			(136,047)			-	
Change in Capital Lease Obligation (current)		(5,255)			(5,513)			(5,784)			(67,300)			(8,565)			(8,955)			-	
Principal Payment - Solar Loan		-			-			-			-			(61,232)			(63,431)			-	
Audit Adjustment/Rounding		-			-			(121,155)			(56,182)			(3,864)			(2,543)			-	
<b>Net Adjustment - Increase/(Decrease) to Fund Balance</b>		(108,908)			(113,458)			(228,384)			(245,213)			(200,727)			(217,048)			-	
<b>Adjusted Net Surplus (Deficit)</b>		\$73,386			(\$2,900)			\$322,181			(\$141,427)			\$340,891			24,117			\$552,070	
<b>Available for Budgeting</b>		(68,487)			(71,387)			250,794			109,368			450,259			474,376			1,026,446	
<b>Fund Balance Components at Beginning of FY</b>		7/1/2019			7/1/2020			7/1/2021			7/1/2022			7/1/2023			7/1/2024			7/1/2025	
10100 Cash		5,138			86,415			26,456			380,330			309,856			661,507			697,295	
10200 Cash with Fiscal Agent		2,500			2,500			2,500			2,500			2,500			2,500			1,900	
18500 Other Long Term Assets		-			-			-			11,592			7,728			3,864			-	
20100 Vouchers Payable		(18,575)			(22,436)			(11,151)			-			-			-			-	
21400 Interest Payable		(23,876)			(22,650)			(21,384)			(20,015)			(19,802)			(18,134)			(16,386)	
26700 Cap Lease Obligation - Current		(107,060)			(112,316)			(117,829)			(123,613)			(190,913)			(199,478)			(208,433)	
<b>Total Fund Balance available for budgeting</b>		(141,873)			(68,487)			(71,387)			250,794			109,368			450,259			474,376	
		-			(0)			-			0			(0)			0			-	

**FY 2024-25 BUDGET  
STATEMENT OF SPECIAL FUND ACTIVITY**

**Department:** Graton Community Services District  
**Section:** Graton Community Services District - Town Square  
**Dept ID / Fund:** 62030400 / 77104

DESCRIPTION OF FUND ACTIVITY	Original Budget FY23-24	Actuals FY 23-24	Over (Under) Budget	Original Budget FY24-25	Actuals FY 24-25	Over (Under) Budget	Original Budget FY25-26	Estimated FY 25-26
<b>Beginning Available for Budgeting</b> (See Detailed Components Below)		-			11,230			(26,220)
<b>Annual Revenues and Expenditures:</b>								
Revenues - Increase fund balance	150,000	287,518	137,518	284,773	676,591	391,818	800,000	800,000
Expenditures - (Decrease) fund balance	(147,650)	(56,548)	91,102	(225,365)	(713,821)	(488,456)	(775,762)	(775,762)
<b>Net Surplus or Deficit</b> - Increase/(Decrease) to fund balance	2,350	230,970	228,620	59,408	(37,230)	(96,638)	24,238	24,238
<b>Adjustments to Reserves/Encumbrances:</b>								
GASB 31 Adjustment (Non-Cash)		274			(222)			-
Audit Adjustment/Rounding		(220,014)			2			-
<b>Net Adjustment</b> - Increase/(Decrease) to Fund Balance		(219,740)			(220)			-
<b>Adjusted Net Surplus (Deficit)</b>		\$11,230			(\$37,450)			\$24,238
<b>Available for Budgeting</b>		11,230			(26,220)			(1,982)
<b>Total Increase/(Decrease) in Fund Balance for Fiscal Year</b> <i>(Difference between Beginning and Ending Balance)</i>		11,230			(37,450)			24,238
<b>Fund Balance Components at Beginning of FY</b>	7/1/2023			7/1/2024			7/1/2025	
10100 Cash				19,747			(56,576)	
10200 Cash with Fiscal Agent							45,104	
12100 Dual Period Receivable								
12115 Other Receivables								
15200 Prepaid Expenses				7,525				
18500 Other Long Term Assets								
16300 Due from Other Governments								
20100 Vouchers Payable					(10,791)			(3,608)
20300 Accounts Payable					(5,250)			(3,940)
21400 Interest Payable								
21600 Other Current Liabilities								
21105 Compensated Absences Payable								
22100 Due to other Funds								
25100 Unearned revenue								(7,200)
26700 Cap Lease Obligation - Current								
<b>Total Fund Balance available for budgeting</b>	-			11,231				(26,220)
		-			(1)			-