

**Graton Community Services District  
Summary Report  
3-31-2024**

OPERATIONS	Estimates				Actuals Year to Date July - March	Estimate through June Actuals Year to Date + Estimates based on PY actuals	Budget
	July-Sept	Oct-Dec	Jan - March	April-June			
<b>Beginning Cash Balance:</b>	563,184	193,266	523,266	(101,574)			
<b>Revenues</b>							
Property Taxes	(21,012)	555,977	-	527,063	534,965	1,062,028	1,249,770
Sewer Fees	1,155	-	-	14,405	1,155	15,560	500
Disaster Reimbursement / Grants	-	-	-	-	-	-	-
Sewer Permits	-	-	-	-	-	-	-
Other Miscellaneous	245	7,884	30,723	12,911	38,853	51,764	16,100
<b>Total Revenue</b>	<b>(19,612)</b>	<b>563,861</b>	<b>30,723</b>	<b>554,380</b>	<b>574,972</b>	<b>1,129,353</b>	<b>1,266,370</b>
<b>Expenses</b>							
Salaries & Employee Benefits	50,166	69,837	95,864	85,863	215,867	301,730	306,000
Utilities	39,998	32,009	51,724	18,692	123,730	142,422	60,000
Legal Services	-	-	-	378	-	378	-
Contract Services	2,356	13,822	14,025	-	30,202	30,202	98,000
Testing (Brejle & Race)	7,280	4,796	9,553	9,983	21,629	31,612	35,000
Chemicals	12,741	5,403	39,230	14,360	57,375	71,735	60,000
Accounting Services	-	-	16,336	15,647	16,336	31,983	15,000
Consulting Services	20,944	44,278	39,720	82,392	104,942	187,334	175,000
Depreciation	-	-	-	384,019	-	384,019	-
Equipment	-	-	-	-	-	-	-
Transfers Out (To Construction) - Debt Svc	-	-	206,900	-	206,900	206,900	282,564
Other Miscellaneous	203,142	63,716	182,213	(244,735)	449,070	204,335	301,900
<b>Total Expenses</b>	<b>336,627</b>	<b>233,860</b>	<b>655,564</b>	<b>366,600</b>	<b>1,226,051</b>	<b>1,592,650</b>	<b>1,333,464</b>
<b>Current Net Cost (Revenue Less Expenses)</b>	<b>(356,238)</b>	<b>330,001</b>	<b>(624,840)</b>	<b>187,781</b>	<b>(651,078)</b>	<b>(463,298)</b>	<b>(67,094)</b>
<b>Other Cash Inflows/Outflows:</b>							
- SRF Loan Proceeds	-	-	-	-	-	-	-
- Audit Adjustment - PY SRF Loan proceeds	-	-	-	-	-	-	-
Cash Adjustments (Accruals):	(13,680)	-	0	1,513	-	-	-
<b>Ending Cash Balance - Operations:</b>	<b>193,266</b>	<b>523,266</b>	<b>(101,574)</b>	<b>87,720</b>			

CONSTRUCTION	Estimates				Actuals Year to Date July - March	Estimate through June Actuals Year to Date + Estimates based on PY actuals	Budget
	July-Sept	Oct-Dec	Jan - March	April-June			
<b>Beginning Cash Balance:</b>	309,856	318,137	320,240	321,412			
<b>Revenues</b>							
Connection Fees	8,282	-	-	-	8,282	8,282	510,000
State Grant Revenue (adjusted to Revenue)	-	-	-	-	-	-	-
Transfers In (From Operations) - Debt Service	-	-	206,900	-	206,900	206,900	282,564
Other Miscellaneous	-	2,103	2,493	-	4,596	4,596	-
<b>Total Revenue</b>	<b>8,282</b>	<b>2,103</b>	<b>209,393</b>	<b>-</b>	<b>219,778</b>	<b>219,778</b>	<b>792,564</b>
<b>Expenses</b>							
Capital Asset Expenses	-	-	1,321	701	1,321	2,022	160,000
County Services Chgs	-	-	-	600	-	600	-
Interest Expense - Municipal Finance	-	-	58,620	22,463	58,620	81,083	91,651
Disposed Capital Asset	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>59,941</b>	<b>23,764</b>	<b>59,941</b>	<b>83,705</b>	<b>251,651</b>
<b>Current Net Cost (Revenue Less Expenses)</b>	<b>8,282</b>	<b>2,103</b>	<b>149,452</b>	<b>(23,764)</b>	<b>159,837</b>	<b>136,073</b>	<b>540,913</b>
<b>Other Cash Inflows / Outflows:</b>							
- SRF Loan Proceeds	-	-	-	-	-	-	-
- Principal Payments - Municipal Finance	-	-	(68,449)	-	-	-	-
- Audit Adjustment - PY SRF Loan proceeds	-	-	-	-	-	-	-
Cash Adjustments (Accruals):	-	-	(79,832)	-	-	-	-
<b>Ending Cash Balance - Construction:</b>	<b>318,137</b>	<b>320,240</b>	<b>321,412</b>	<b>297,648</b>			

Town Square	Estimates				Actuals Year to Date July - March	Estimate through June Actuals Year to Date + Estimates based on PY actuals	Budget
	July-Sept	Oct-Dec	Jan - Feb	March-June			
<b>Beginning Cash Balance:</b>	-	-	30,771	284,611			
<b>Revenues</b>							
Interest on Pooled Cash	-	-	240	-	240	240	-
Donations/Contributions	-	30,771	-	-	30,771	30,771	-
Other Grants	-	-	253,600	-	253,600	253,600	-
Other Miscellaneous	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>30,771</b>	<b>253,840</b>	<b>-</b>	<b>284,611</b>	<b>284,611</b>	<b>-</b>
<b>Expenses</b>							
Capital Asset Expenses	-	-	-	243,500	-	243,500	-
Consulting Services	-	-	-	-	-	-	-
Other Contract Services	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>243,500</b>	<b>-</b>	<b>243,500</b>	<b>-</b>
<b>Current Net Cost (Revenue Less Expenses)</b>	<b>-</b>	<b>30,771</b>	<b>253,840</b>	<b>(243,500)</b>	<b>284,611</b>	<b>41,111</b>	<b>-</b>
<b>Other Cash Inflows / Outflows:</b>							
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
Cash Adjustments (Accruals):	-	-	-	-	-	-	-
<b>Ending Cash Balance - Town Square:</b>	<b>-</b>	<b>30,771</b>	<b>284,611</b>	<b>41,111</b>			

Capital Project Summary	Proj Balance 7/1/2023	Year to Date Expenses	Project Total Life to Date
- Receiving Station (GCSD501)	202,588.61	1,321	203,909
- Plant Improvements (GCSD504)	10,233,410	-	10,233,410
- Groundwater Monitoring Wells (GCSD505)	1,868	-	1,868
<b>- Totals</b>	<b>10,437,866</b>	<b>1,321</b>	<b>10,439,187</b>

Graton Community Services District - Debt Summary						
Municipal Finance Corporation						
- Interest Rate: 4.85%						
- Maturity Date: 4/5/2033						
- Outstanding Balance 6/30/23: \$1,624,187.90						
Payments:	Jul- Sep	Oct - Dec	Jan - Mar	Apr - Jun	Totals	Principal Balance YE
- Principal	64,064	-	65,617	-	129,681	1,616,120
- Interest	39,387	-	37,833	17,114	77,220	
<b>Total MFC Payments</b>	<b>103,450</b>	<b>-</b>	<b>103,450</b>	<b>17,114</b>	<b>206,901</b>	