

**Graton CSD - Sanitation**  
**Statement of Cash Flows**

Fund ID 77101		1	2	3	4	5	6	7	8	9	10	11	12	Budg.					
EFS		July	August	September	October	November	December	January	February	March	April	May	June	BUDGET	Estimates Balance	Estimated %	Budget		
Beginning Cash Balance:		563,184	528,493	374,720	193,266	157,892	68,270	489,890	443,533	366,535	180,903	630,919	592,857						
Account	Account Description	Actuals						Year-to-Date	Estimates						YTD				
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)	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>TOTAL REVENUES</b>		-	(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													BUDGET	Estimates Balance	Estimated %	YTD Over & Under Budget	
Account	Account Description	Year-to-Date														YTD			
50701	Perm Position - Local Bds	51,331	22,565	4,614	13,977	22,160	14,710	-	38,523	167,880	290,000	122,120	42%	238,669					
50702	Extra Help - Local Bds	-	-	-	-	-	-	-	-	-	-	-	0%	-					
50703	Overtime - Local Bds	794	1,071	786	2,893	2,428	1,878	-	442	10,291	-	(10,291)	0%	(794)					
50705	Premium Pay - Local Bds	-	-	-	-	-	-	-	-	-	-	-	0%	-					
50706	Vacation Pay - Local Bds	2,950	529	-	832	-	-	-	2,607	6,970	-	(6,970)	0%	(3,003)					
50707	Standby Pay - Local Bds	2,670	4,288	1,592	2,897	4,054	2,965	-	7,174	32,939	-	(32,939)	0%	(9,970)					
50710	Sick Pay - Local Boards	783	541	1,059	1,150	6,244	-	-	1,184	6,244	-	(6,244)	0%	(2,312)					
50711	Holiday Pay - Local Boards	945	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	1,915	616	1,414	1,893	1,322	-	3,180	14,637	-	(14,637)	0%	(4,297)					
50755	PERS - Local Bds	1,196	1,937	574	1,292	1,825	1,251	-	3,157	14,526	16,000	1,474	9%	11,511					
50756	Medicare - Local Bds	277	448	144	331	443	309	-	744	3,423	-	(3,423)	0%	(1,005)					
50757	HSA Reimbursement - Local Bds	2,069	-	-	-	-	-	-	2,069	-	-	(2,069)	0%	(2,069)					
50801	Health Ins - Local Bds	806	806	806	806	806	806	806	806	12,841	-	(12,841)	0%	(7,202)					
50803	Dental - Local Bds	520	260	260	260	260	260	260	260	3,120	-	(3,120)	0%	(1,300)					
50805	Vision - Local Bds	54	27	27	27	27	27	27	27	325	-	(325)	0%	(136)					
50806	Unemployment - Local Bds	-	-	-	616	-	252	-	-	868	-	(868)	0%	-					
50808	Worker's Comp - Local Bds	-	-	-	-	-	-	-	-	-	-	-	0%	-					
<b>Salaries &amp; Employee Benefits</b>		89,796	36,278	12,984	27,445	36,044	25,306	1,093	59,465	288,410	306,000	17,590	6%	216,204					
51021	Communication Expense	2,976	519	713	519	524	(722)	1,129	577	7,686	8,500	814	10%	4,072					
51031	Waste Disposal Services	126	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	-	-	-	-	-	-	-	6,612	-	(6,612)	0%	(36,069)					
51046	Insurance - Workers Comp	-	-	-	-	-	-	-	-	-	-	-	0%	-					
51061	Maintenance - Equipment	3,962	1,958	457	1,497	10,989	3,664	3,421	7,121	44,485	75,000	30,515	41%	59,622					
51071	Maintenance - Bldg & Improve	4,602	952	-	4,293	5,000	207	-	6,800	28,858	30,000	1,142	4%	18,394					
51201	Administration Services	-	-	-	-	-	-	-	-	-	-	-	0%	-					
51202	Election Services	-	-	-	-	-	-	-	-	-	-	-	0%	-					
51204	Property Tax/Assessment Admin	-	-	-	-	-	-	-	-	-	-	-	0%	-					
51205	Advertising/Marketing Svc	-	-	-	-	-	-	-	-	-	-	-	0%	-					
51206	Accounting/Auditing Services	-	-	-	-	-	-	14,085	1,562	15,647	15,000	(647)	-4%	15,000					
51207	Client Acct Svcs	-	5,663	717	776	5,376	3,260	3,542	2,305	31,644	40,000	8,356	21%	33,620					
51211	Legal Services	-	-	-	-	-	-	-	-	-	-	-	0%	-					
51212	Outside Counsel - Legal Advice	3,163	1,082	-	-	1,550	-	-	378	13,113	10,000	(3,113)	-31%	(104)					
51218	Actuarial Services	-	-	-	-	-	-	-	-	-	-	-	0%	-					
51225	Training Services	-	-	-	-	-	-	-	-	-	-	-	0%	-					
51226	Consulting Services	10,320	20,332	16,622	10,320	10,690	33,789	11,960	36,644	194,953	175,000	(19,953)	-11%	120,402					
51231	Testing/Analysis	4,820	729	767	5,378	1,421	6,737	2,646	600	27,924	35,000	7,076	20%	25,354					
51237	Process Service	409	525	266	266	388	396	-	1,058	4,262	5,000	738	15%	3,637					



**Graton CSD - Sanitation**  
**Statement of Cash Flows**

11-30-2023		1	2	3	4	5	6	7	8	9	10	11	12	Budg.
Fund ID														
12115	Other Receivables	-	21,012	-	-	-	-	-	-	-	-	-	-	-
16300	Due from Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-
15200	Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
17520	OPEB Chg in Prop Share	-	-	-	-	-	-	-	-	-	-	-	-	-
17600	Pension ER Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
17750	PNSN ProjvsAct 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 ProjvsAct 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	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>(34,691)</b>	<b>21,012</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,513</b>	<b>0</b>	

Fund 77103		July	August	September	October	November	Year-to-Date	December	January	February	March	April	May	June	BUDGET	Balance	Budget			
Account	Account Description	309,856	309,856	309,856	318,137	320,240		320,240	320,240	320,240	320,240	279,337	279,337	680,437						
		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	(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	(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)			

Account	Account Description	Year-to-Date	YTD	BUDGET	Balance	Budget
19820	Acq-Machinery and Equipment	-	-	-	-	-
19831	CIP - Bldg & Impr	-	-	-	(401,100)	-
19832	Acq-CIP-Infrastructure	-	-	-	(701)	-
19851	Intangible Assets - Non-amort	-	-	-	(401,801)	-
51226	Consulting Services	-	-	-	701	(701)
51916	County Services Chgs	-	-	-	600	(600)
53103	Interest on LT Debt	-	-	-	40,903	(59,503)
53104	Other Interest	-	-	-	3,864	(3,864)
53109	Capitalized Interest	-	-	-	-	-
53403	Loss - Disposed Capital Asset	-	-	-	-	-
54405	CIP - Bldg & Impr	-	-	-	-	-

**Graton CSD - Sanitation**

**Statement of Cash Flows**

**11-30-2023**

Fund ID		1	2	3	4	5	6	7	8	9	10	11	12		Budg.		
59004	Administrative Control Account	-	-	-	-	-	-	-	-	62,547	-	-	-	62,547	-	(62,547)	-
59005	Admin Control Acct Clearing	-	-	-	-	-	-	-	-	(62,547)	-	-	-	(62,547)	-	62,547	-
<b>TOTAL EXPENSES</b>		-	-	-	-	-	-	-	-	<b>40,903</b>	-	<b>(401,100)</b>	<b>23,063</b>	<b>(337,133)</b>	-	<b>337,133</b>	-

**ADJ: ACTIVITY IN G/L ACCTS**

<b>Ending Cash Balance:</b>	<b>309,856</b>	<b>309,856</b>	<b>318,137</b>	<b>320,240</b>	<b>320,240</b>	<b>320,240</b>	<b>320,240</b>	<b>320,240</b>	<b>320,240</b>	<b>279,337</b>	<b>279,337</b>	<b>680,437</b>	<b>657,374</b>
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**Current Net Cost (Revenue Less Expenses)**

	-	-	8,281.60	2,103.04	-	-	-	-	-	(40,903.32)	-	401,099.85	(23,063.11)
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TCA	Description	Beg. Bal.	July	August	September	October	November	December	January	February	March	April	May	June	YTD TOTALS	Balance	Interest	Balance 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
<b>TOTALS</b>		<b>10,437,866</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>10,437,866</b>	-	<b>10,437,866</b>
Acct. 19405/19831		<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>	<b>10,437,866</b>				

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	68,270	489,890	443,533	366,535	180,903	630,919	592,857	126,697	
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	
<b>TOTAL</b>	<b>838,348</b>	<b>684,576</b>	<b>511,403</b>	<b>478,132</b>	<b>388,510</b>	<b>810,130</b>	<b>763,773</b>	<b>686,776</b>	<b>460,240</b>	<b>910,256</b>	<b>1,273,294</b>	<b>784,071</b>	