# Graton CSD - Sanitation

**Statement of Cash Flows**

**2-28-2023**

| Fund ID 77101 EFS | | 1 July | 2 August | 3 September | 4 October | 5 November | 6 December | 7 January | 8 February | Year-to-Date | 9 March | 10 April | 11 May | 12 June | YTD | Budg. BUDGET | Actual & Estimates Balance | YTD Over & Under Budget | FY 21-22 Actuals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Beginning Cash Balance: | 739,821 | 658,905 | 538,902 | 336,370 | 247,688 | 176,539 | 598,160 | 551,802 | | 474,805 | 288,411 | 673,992 | 591,152 | | | | | |
| **Account** | **Account Description** | **Actuals** | | | | | | | | | **Estimates** | | | | | | | | |
| 40003 | Direct Charges - CY | - | - | - | - | - | 505,311 | - | - | 505,311 | - | 432,244 | - | 23,568 | 961,123 | 1,123,340 | 162,217 | 618,029 | 997,301 |
| 40005 | Prop Taxes - RDA Increment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40050 | Property Tax Accrual | - | (15,659) | - | - | - | - | 8,725 | - | (6,934) | - | - | - | 705 | (6,229) | (5,000) | 1,229 | 1,934 | (17,537) |
| 40101 | Prop Taxes - CY, Unsecured | - | - | - | - | - | - | - | - | - | - | - | - | (16) | (16) | - | 16 | - | (16) |
| 40111 | Supplemental Prop Taxes - CY | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40202 | Direct Charges - Prior Year | - | - | - | - | - | 1,700 | - | - | 1,700 | - | 25,345 | - | 984 | 28,029 | 10,000 | (18,029) | 8,300 | 28,179 |
| 40211 | Prop Taxes - PY, Unsecured | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40999 | Penalties and Costs on Taxes | - | - | - | - | - | - | - | - | - | - | - | - | 11,648 | 11,648 | - | (11,648) | - | 11,648 |
| 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 | - | 2,579 | - | 922 | - | 1,489 | 4,989 | 5,000 | 11 | 2,421 | 3,813 |
| 44050 | Unrealized Gains and Losses | - | - | - | - | - | - | - | - | - | - | - | - | (25,679) | (25,679) | (3,000) | 22,679 | (3,000) | (25,679) |
| 45221 | Sewer/Water Usage Fees | - | - | - | - | - | - | - | - | - | 670 | 17,003 | - | 236 | 17,909 | 45,000 | 27,091 | 45,000 | 31,265 |
| 45313 | Sale - Water | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46021 | Capital Grants - Federal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46027 | Insurance Claims Reimbursement | - | - | - | - | - | - | - | - | - | - | - | - | 26,278 | 26,278 | - | (26,278) | - | 26,278 |
| 46029 | Donations/Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46040 | Miscellaneous Revenue | - | - | 263 | - | - | 291 | - | - | 554 | 115 | - | - | 679 | 1,348 | 100 | (1,248) | (454) | 1,091 |
| 46050 | Cancelled/Stale Dated Warrants | - | 1,665 | - | - | - | - | - | - | 1,665 | - | - | - | - | 1,665 | - | (1,665) | (1,665) | 447 |
| 46200 | Revenue Appl PY Misc Revenue | - | 11 | 965 | - | - | - | - | - | 976 | 938 | - | - | 747 | 2,661 | - | (2,661) | (976) | 4,434 |
| 46201 | Adjustments from AR | - | - | - | - | - | - | - | - | - | - | - | - | 88,300 | 88,300 | - | (88,300) | - | 88,300 |
| 47101 | Transfers In - within a Fund | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48004 | Residual Equity Transfers | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | **TOTAL REVENUES** | **-** | **(13,983)** | **1,227** | **1,406** | **-** | **507,303** | **9,898** | **-** | 505,851 | **1,723** | **475,514** | **-** | **128,939** | **1,112,028** | **1,175,440** | **63,413** | | **1,149,526** |

| EFS Account | EFS Account Description | | | | | | | | | Year-to-Date | | | | | YTD | BUDGET | Actual & Estimates Balance | YTD Over & Under Budget | FY 21-22 Actuals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 50701 | Perm Position - Local Bds | 6,061 | 14,723 | 16,513 | 12,252 | 7,261 | 22,565 | 4,614 | 13,977 | 97,966 | 11,078 | - | 18,375 | 26,736 | 154,154 | 290,000 | 135,846 | 192,034 | 107,241 |
| 50702 | Extra Help - Local Bds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50703 | Overtime - Local Bds | - | 76 | 312 | 238 | 79 | 1,071 | 786 | 2,893 | 5,455 | 2,600 | - | 908 | 605 | 9,567 | - | (9,567) | (5,455) | 12,429 |
| 50705 | Premium Pay - Local Bds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 202 |
| 50706 | Vacation Pay - Local Bds | 187 | - | - | - | - | 529 | - | - | 717 | - | - | 25 | 8,395 | 9,137 | - | (9,137) | (717) | 13,711 |
| 50707 | Standby Pay - Local Bds | 1,513 | 3,020 | 2,888 | 2,916 | 1,694 | 4,288 | 1,592 | 2,897 | 20,807 | 4,134 | - | 6,151 | 5,597 | 36,690 | - | (36,690) | (20,807) | 35,506 |
| 50710 | Sick Pay - Local Boards | 193 | 504 | 252 | 794 | - | 541 | 1,059 | 1,150 | 4,493 | 72 | - | 782 | 56 | 5,401 | - | (5,401) | (4,493) | 6,150 |
| 50711 | Holiday Pay - Local Boards | 920 | - | 945 | - | - | 1,891 | 1,891 | 1,891 | 7,538 | 1,008 | - | - | 920 | 9,467 | - | (9,467) | (7,538) | 5,401 |
| 50751 | Retirement - Local Bds | 257 | - | - | 257 | - | - | - | 257 | 772 | - | - | - | - | 772 | - | (772) | (772) | - |
| 50753 | FICA Retirement - Local Bds | 550 | 1,136 | 1,296 | 1,004 | 560 | 1,915 | 616 | 1,414 | 8,492 | 1,171 | - | 1,655 | 2,623 | 13,941 | - | (13,941) | (8,492) | 11,227 |
| 50755 | PERS - Local Bds | 559 | 1,156 | 1,267 | 990 | 551 | 1,937 | 574 | 1,292 | 8,326 | 923 | - | 1,490 | 2,256 | 12,995 | 20,000 | 7,005 | 11,674 | 9,628 |
| 50756 | Medicare - Local Bds | 129 | 266 | 303 | 235 | 131 | 448 | 144 | 331 | 1,986 | 274 | - | 387 | 613 | 3,260 | - | (3,260) | (1,986) | 2,626 |
| 50757 | HSA Reimbursement - Local Bds | - | - | - | 2,976 | - | - | - | - | 2,976 | - | - | - | - | 2,976 | - | (2,976) | (2,976) | 636 |
| 50801 | Health Ins - Local Bds | - | - | 793 | 806 | 806 | 806 | 806 | 806 | 4,821 | 793 | - | 1,587 | 2,380 | 9,582 | - | (9,582) | (4,821) | 11,749 |
| 50803 | Dental - Local Bds | - | 260 | 1,005 | 260 | 260 | 260 | 260 | 260 | 2,565 | 135 | - | 270 | - | 2,970 | - | (2,970) | (2,565) | 1,689 |
| 50805 | Vision - Local Bds | - | 27 | 27 | 27 | 27 | 27 | 27 | 27 | 190 | 10 | - | 21 | - | 221 | - | (221) | (190) | 55 |
| 50806 | Unemployment - Local Bds | - | - | - | - | - | - | 616 | 252 | 868 | - | - | 152 | 282 | 1,302 | - | (1,302) | (868) | 868 |
| 50808 | Worker's Comp - Local Bds | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Salaries & Employee Benefits** | 10,369 | 21,168 | 25,602 | 22,756 | 11,369 | 36,278 | 12,984 | 27,445 | 167,971 | 22,199 | - | 31,803 | 50,463 | 272,435 | 310,000 | 37,565 | 142,029 | 219,120 |
| 51021 | Communication Expense | - | 1,754 | 523 | 725 | 523 | 519 | 713 | 519 | 5,276 | 705 | 195 | 857 | 2,092 | 9,125 | 8,500 | (625) | 3,224 | 7,114 |
| 51031 | Waste Disposal Services | 149 | - | 139 | 3,947 | - | - | 149 | - | 4,384 | 212 | 149 | 113 | - | 4,857 | 2,500 | (2,357) | (1,884) | 940 |
| 51041 | Insurance - Liability | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 38,000 | 38,000 | 38,000 | - |
| 51072 | Landscaping Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51042 | Insurance - Premiums | - | 29,457 | - | - | - | - | - | - | 29,457 | - | - | - | - | 29,457 | - | (29,457) | (29,457) | 30,900 |
| 51046 | Insurance - Workers Comp | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 16,100 | 16,100 | 16,100 | - |
| 51061 | Maintenance - Equipment | - | 3,527 | 1,563 | 4,847 | 1,353 | 1,958 | 457 | 1,497 | 15,201 | 10,990 | - | 2,983 | 4,811 | 33,984 | 75,000 | 41,016 | 59,799 | 81,855 |
| 51071 | Maintenance - Bldg & Improve | 3,418 | 93 | 2,457 | 1,929 | - | 952 | - | 4,293 | 13,142 | - | - | 125 | 12,095 | 25,363 | 10,000 | (15,363) | (3,142) | 32,685 |
| 51201 | Administration Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51202 | Election Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 20,000 | 20,000 | 20,000 | - |
| 51204 | Property Tax/Assessment Admin | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51205 | Advertising/Marketing Svc | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51206 | Accounting/Auditing Services | - | - | 10,717 | - | 4,593 | - | - | - | 15,310 | - | - | - | - | 15,310 | 16,500 | 1,190 | 1,190 | 4,500 |
| 51207 | Client Acct Svcs | - | - | - | - | 6,689 | 9,303 | 703 | 776 | 17,471 | 2,052 | 753 | 191 | 12,737 | 33,204 | 32,000 | (1,204) | 14,529 | 21,376 |
| 51211 | Legal Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51212 | Outside Counsel - Legal Advice | - | 237 | - | 1,920 | - | 1,082 | - | - | 3,239 | - | 2,880 | 608 | 2,839 | 9,566 | 15,000 | 5,434 | 11,761 | 25,998 |
| 51218 | Actuarial Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51225 | Training Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,500 | 1,500 | 1,500 | - |
| 51226 | Consulting Services | - | 10,434 | 10,396 | 12,573 | 12,369 | 20,332 | 16,622 | 10,320 | 93,046 | - | 12,493 | 9,630 | 26,399 | 141,567 | 30,000 | (111,567) | (63,046) | 51,580 |
| 51231 | Testing/Analysis | 965 | 3,406 | - | 5,980 | 2,403 | 729 | 767 | 5,378 | 19,628 | 2,088 | - | 4,235 | 1,650 | 27,601 | 20,000 | (7,601) | 372 | 18,490 |
| 51237 | Process Service | 122 | 396 | 396 | 396 | 266 | 525 | 266 | 266 | 2,633 | 640 | - | 625 | 899 | 4,797 | 4,430 | (367) | 1,797 | 4,523 |
| 51242 | Bank Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51244 | Permits/License/Fees | 2,332 | - | - | 34 | 77 | 3,453 | - | 4,085 | 9,981 | - | - | - | - | 9,981 | 12,000 | 2,019 | 2,019 | 8,032 |
| 51245 | Appraisal Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51249 | Other Professional Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51301 | Publications and Legal Notices | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,500 | 1,500 | 1,500 | 988 |

# Graton CSD - Sanitation

**Statement of Cash Flows**

**2-28-2023**

| Fund ID | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | 9 | 10 | 11 | 12 | | Budg. | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 51401 | Rents and Leases - Equipment | - | 2,565 | - | - | - | - | - | - | 2,565 | 4,000 | - | 2,462 | 3,269 | 12,296 | 2,500 | (9,796) | (65) | 9,731 |
| 51402 | Rents and Leases - Heavy Eqt | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51421 | Rents and Leases - Bldg/Land | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,200 | 1,200 | 1,200 | - |
| 51601 | Training/Conference Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,500 | 1,500 | 1,500 | - |
| 51602 | Business Travel/Mileage | - | 660 | 330 | 330 | 330 | 330 | 330 | 330 | 2,640 | - | 461 | - | 2,477 | 5,578 | 1,500 | (4,078) | (1,140) | 3,202 |
| 51603 | Transport and Deportation Svc | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 26,663 |
| 51604 | Other Transportation | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51801 | Other Services | - | 480 | - | - | - | - | 8,725 | - | 9,205 | - | - | - | - | 9,205 | 9,000 | (205) | (205) | 8,946 |
| 51802 | Public Safety Realignment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 373 |
| 51803 | Other Contract Services | - | 6,272 | 10,976 | 6,272 | 7,056 | 7,644 | 4,704 | - | 42,924 | 11,760 | 67,809 | 10,620 | 44,584 | 177,697 | 125,000 | (52,697) | 82,076 | 216,921 |
| 51902 | Telecommunication Usage | - | 362 | 98 | 99 | 101 | 103 | 104 | 105 | 971 | 174 | - | 27 | 204 | 1,376 | - | (1,376) | (971) | 1,485 |
| 51916 | County services | - | - | - | - | - | - | - | - | - | - | - | - | 4,942 | 4,942 | 7,500 | 2,558 | 7,500 | 4,942 |
| 51919 | EFS Charges | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51928 | Unclaimable EFS | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51934 | ERP System Charges | - | - | - | 331 | - | - | - | - | 331 | - | - | - | 67 | 398 | - | (398) | (331) | 378 |
| 51935 | Unclaimable ERP System Charges | - | - | - | 6 | - | - | - | - | 6 | - | - | - | 3 | 9 | - | (9) | (6) | 11 |
| 52021 | Clothing, Uniforms, Personal | - | 289 | - | - | - | - | - | - | 289 | - | - | - | 1,679 | 1,968 | 1,500 | (468) | 1,211 | 1,783 |
| 52031 | Food | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52041 | Household Supplies Expense | - | - | - | - | - | - | - | - | - | - | - | 50 | - | 50 | - | (50) | - | 50 |
| 52042 | Janitorial Supplies | - | - | - | - | 176 | - | - | - | 176 | 44 | - | - | 136 | 356 | 500 | 144 | 324 | 214 |
| 52043 | Safety Supplies/Equipment | - | 134 | 377 | 135 | 158 | - | 125 | 270 | 1,199 | - | - | - | 180 | 1,380 | - | (1,380) | (1,199) | 898 |
| 52061 | Fuel/Gas/Oil | - | 2,142 | 573 | 777 | 489 | 356 | 382 | 355 | 5,075 | 4,236 | - | 458 | 1,067 | 10,836 | 6,000 | (4,836) | 925 | 8,383 |
| 52062 | Tires/Lubes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52063 | Vehicle Parts | - | 188 | - | 304 | - | - | - | 196 | 687 | 1,049 | - | 417 | 314 | 2,468 | 3,000 | 532 | 2,313 | 1,891 |
| 52071 | Materials and Supplies Expense | - | 3,494 | 9 | 799 | 121 | 958 | 259 | 190 | 5,829 | - | - | 1,542 | - | 7,371 | - | (7,371) | (5,829) | 2,705 |
| 52072 | Chemicals | 3,808 | 10,028 | 2,923 | 5,075 | 7,296 | 961 | 481 | 11,906 | 42,478 | 9,233 | - | 14,432 | 2,930 | 69,072 | 45,000 | (24,072) | 2,522 | 63,373 |
| 52081 | Medical/Laboratory Supplies | - | 865 | 123 | - | - | - | - | 44 | 1,032 | 104 | - | 667 | 123 | 1,925 | 500 | (1,425) | (532) | 1,098 |
| 52091 | Memberships/Certifications | - | - | - | 4,358 | - | - | - | - | 4,358 | - | - | - | - | 4,358 | 5,000 | 642 | 642 | 4,054 |
| 52101 | Other Supplies | - | 355 | 4 | - | 1,967 | - | - | - | 2,327 | 468 | - | 485 | - | 3,280 | 1,500 | (1,780) | (827) | 1,112 |
| 52111 | Office Supplies | - | 1,147 | - | 200 | 868 | 200 | 625 | 387 | 3,427 | 589 | - | 140 | 1,572 | 5,728 | 1,500 | (4,228) | (1,927) | 3,019 |
| 52114 | Freight/Postage | - | 384 | - | - | - | - | - | - | 384 | - | - | - | - | 384 | - | (384) | (384) | - |
| 52115 | Books/Media/Subscriptions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52117 | Mail and Postage Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 166 |
| 52118 | Printing and Binding Supplies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52141 | Minor Equipment/Small Tools | - | 7 | (2,804) | 63 | 57 | - | 715 | 711 | (1,251) | 50 | - | 36 | 3,186 | 2,021 | 3,000 | 979 | 4,251 | 3,540 |
| 52142 | Computer Equipment/Accessories | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52162 | Special Department Expense | - | - | - | - | 1,948 | - | - | - | 1,948 | - | 1,888 | - | - | 3,836 | 1,500 | (2,336) | (448) | 1,888 |
| 52191 | Utilities | - | 21,745 | 35,909 | 16,231 | 7,939 | - | 7,144 | 7,925 | 96,893 | 14,074 | 3,305 | 334 | 605 | 115,211 | 110,000 | (5,211) | 13,107 | 86,466 |
| 52181 | Business Meals/Supplies | - | - | - | - | - | - | - | - | - | - | - | - | 116 | 116 | 500 | 384 | 500 | 314 |
| | **Services & Supplies** | 10,794 | 100,421 | 74,707 | 67,332 | 56,780 | 49,405 | 43,271 | 49,552 | 452,262 | 62,468 | 89,934 | 51,037 | 130,975 | 786,675 | 630,730 | (155,945) | 178,468 | 742,584 |
| 53101 | Principal Payments - LT Debt | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53103 | Interest on LT Debt | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53105 | Costs of Issuance | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53202 | Penalties and Fines | - | 91 | - | - | 3,000 | - | - | - | 3,091 | - | - | - | 212 | 3,303 | - | (3,303) | (3,091) | 212 |
| 53402 | Depreciation Expense | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 475,000 | 475,000 | 475,000 | - |
| 53501 | Contributions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Other Charges** | **-** | **91** | **-** | **-** | **3,000** | **-** | **-** | **-** | 3,091 | **-** | **-** | **-** | **212** | **3,303** | **475,000** | **471,697** | **471,909** | **212** |
| 19820 | Machinery and Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,000 | 4,000 | 4,000 | - |
| 54333 | Computer Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,000 | 5,000 | 5,000 | - |
| 54405 | CIP - Bldg & Impr | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 55011 | Appropriation for Contingenc | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57011 | Transfers Out - within a Fund | - | - | 103,450 | - | - | - | - | - | 103,450 | 103,450 | - | - | - | 206,900 | 282,564 | 75,664 | 179,114 | 206,900 |
| **TOTAL OTHER FINANCING USES** | | **-** | **-** | **103,450** | **-** | **-** | **-** | **-** | **-** | **103,450** | **103,450** | **-** | **-** | **-** | **206,900** | **291,564** | **84,664** | **188,114** | **206,900** |
| **TOTAL EXPENSES** | | **21,163** | **121,679** | **203,759** | **90,087** | **71,149** | **85,682** | **56,256** | **76,997** | | **188,117** | **89,934** | **82,840** | **181,650** | **1,269,314** | **1,707,294** | **437,980** | **980,520** | **1,168,816** |
| **ADJ: ACTIVITY IN G/L ACCTS** | | (59,753) | 15,659 | - | - | - | - | - | - | | - | - | - | - | | | | | |
| **Ending Cash Balance:** | | **658,905** | **538,902** | **336,370** | **247,688** | **176,539** | **598,160** | **551,802** | **474,805** | | **288,411** | **673,992** | **591,152** | **538,441** | | | | | |

| 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 | - | 15,659 | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - |
| 19699 | Accum Depr - Infrastructure | - | - | - | - | - | - | - | - | - | - | - | - |
| 19820 | Machinery and Equipment | - | - | - | - | - | - | - | - | - | - | - | - |
| 20100 | Vouchers Payable | (59,753) | - | - | - | - | - | - | - | - | - | - | - |

# Graton CSD - Sanitation

**Statement of Cash Flows**

**2-28-2023**

| Fund ID | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Budg. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | | | | | | | | | | | - | | |
| | TOTAL | (59,753) | 15,659 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |

**Fund 77103**

| EFS Account | EFS Account Description | July | August | September | October | November | December | January | February | Year-to-Date | March | April | May | June | YTD | BUDGET | Remaining Balance | YTD Over & Under Budget | FY 21-22 Actuals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| EFS | EFS | 380,330 | 380,330 | 380,081 | 381,574 | 382,296 | 382,296 | 382,296 | 383,678 | | 383,678 | 366,041 | 364,195 | 354,525 | | | | | |
| | | ACTUALS | | | | | | | | | Estimates | | | | | | | | |
| 42281 | State Emergency Preparedness | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42358 | State Other Funding | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42360 | State Grant Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42441 | Federal FEMA Disaster Funding | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44002 | Interest on Pooled Cash | - | - | - | 949 | - | - | 1,382 | - | 2,330 | - | 572 | - | 693 | 3,596 | - | (3,596) | (2,330) | 2,024 |
| 44003 | Other Interest Earnings | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 44050 | Unralized Gains and Losses | - | - | - | - | - | - | - | - | - | - | - | - | (12,520) | (12,520) | - | 12,520 | - | (12,520) |
| 46021 | Capital Grants - Federal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46022 | Capital Grants - State | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46024 | Connection Fees | - | - | - | - | - | - | - | - | - | 8,282 | - | - | 18,634 | 26,915 | 510,000 | 483,085 | 510,000 | 134,208 |
| 46027 | Insurance Claims Reimbursement | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46050 | Cancelled/Stale Dated Warrants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,773 |
| 46200 | Revenue Appl PY Misc Revenue | - | - | 1,719 | - | - | - | - | - | 1,719 | - | - | - | 1,633 | 3,352 | - | (3,352) | (1,719) | 301,633 |
| 46201 | Adjustments from AR | - | - | - | - | - | - | - | - | - | - | - | - | (149,968) | (149,968) | - | 149,968 | - | (149,968) |
| 47101 | Transfers In - within a Fund | - | - | 103,450 | - | - | - | - | - | 103,450 | 103,450 | - | - | - | 206,900 | 282,564 | 75,664 | 179,114 | 206,900 |
| 49004 | Administrative Control Account | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 49005 | Admin Control Acct Clearing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | - | - | 105,169 | 949 | - | - | 1,382 | - | 107,500 | 111,732 | 572 | - | (141,527) | 78,276 | 792,564 | 714,288 | 685,064 | 485,050 |

| EFS Account | EFS Account Description | | | | | | | | | Year-to-Date | | | | | YTD | BUDGET | Remaining Balance | YTD Over & Under Budget | FY 21-22 Actuals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 19820 | Acq-Machinery and Equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 19831 | CIP - Bldg & Impr | - | 249 | 226 | 226 | - | - | - | - | 701 | 85,539 | 2,418 | 9,670 | 2,146 | 100,474 | - | (100,474) | (701) | 126,733 |
| 19832 | Acq-CIP-Infrastructure | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 660,664 | 660,664 | 660,664 | - |
| 19851 | Intangible Assets - Non-amort | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51916 | County Services Chgs | - | - | - | - | - | - | - | - | - | - | - | - | 393 | 393 | - | (393) | - | 393 |
| 53103 | Interest on LT Debt | - | - | 22,369 | - | - | - | - | - | 22,369 | 43,830 | - | - | 20,015 | 86,214 | 89,071 | 2,857 | 66,702 | 87,722 |
| 53104 | Other Interest | - | - | - | - | - | - | - | - | - | - | - | - | 3,864 | 3,864 | - | (3,864) | - | 3,864 |
| 53109 | Capitalized Interest | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53403 | Loss - Disposed Capital Asset | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 54405 | CIP - Bldg & Impr | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 59004 | Administrative Control Account | - | - | 61,066 | - | - | - | - | - | 61,066 | 59,620 | - | - | - | 120,686 | 117,829 | (2,857) | 56,763 | 117,829 |
| 59005 | Admin Control Acct Clearing | - | - | (61,066) | - | - | - | - | - | (61,066) | (59,620) | - | - | - | (120,686) | (117,829) | 2,857 | (56,763) | (117,829) |
| | | | | | | | | | | - | | | | | - | - | - | - | - |
| **TOTAL EXPENSES** | | - | 249 | 22,596 | 226 | - | - | - | - | 23,070 | 129,369 | 2,418 | 9,670 | 26,418 | 190,945 | 749,735 | 558,790 | 726,665 | 218,712 |
| **ADJ: ACTIVITY IN G/L ACCTS** | | - | - | (81,081) | - | - | - | - | - | | - | - | - | - | | | | | |
| **Ending Cash Balance:** | | 380,330 | 380,081 | 381,574 | 382,296 | 382,296 | 382,296 | 383,678 | 383,678 | | 366,041 | 364,195 | 354,525 | 186,580 | | | | | |

| TCA | Description | Beg. Bal. | July | August | September | October | November | December | January | February | March | April | May | June | YTD TOTALS | Project to Date Balance | Capitalized Interest | Year Ending Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GCSD501 | Receiving Station | 201,887 | - | 250 | 226 | 226 | - | - | - | - | - | - | - | - | 701.96 | 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** | 10,437,164 | - | 250 | 226 | 226 | - | - | - | - | - | - | - | - | 702 | 10,437,866 | - | 10,437,866 |
| | **Acct. 19405/19831** | 10,437,164 | 10,437,164 | 10,437,414 | 10,437,640 | 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 | - | - | - | - | - | - | - | - | - | - | - | - |

# Graton CSD - Sanitation

**Statement of Cash Flows**

**2-28-2023**

| Fund ID | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | Budg. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 20100 | Vouchers Payable | - | - | - | - | - | - | - | - | - | - | - | - | |
| 20300 | Accounts Payable | - | - | - | - | - | - | - | - | - | - | - | - | |
| 21200 | Retention Payable | - | - | - | - | - | - | - | - | - | - | - | - | |
| 21400 | Loan Interest Payable | - | - | (20,015) | - | - | - | - | - | - | - | - | - | |
| 21600 | Other Current Liabilities | - | - | - | - | - | - | - | - | - | - | - | - | |
| 26700 | Capital Lease Oblig - Current | - | - | (61,066) | - | - | - | - | - | - | - | - | - | |
| 27250 | Notes Payable - Non-current | - | - | - | - | - | - | - | - | - | - | - | - | |
| 27200 | Advances from Other Govts | - | - | - | - | - | - | - | - | - | - | - | - | |
| 27600 | Capital Lease Oblig - Non-cur | - | - | - | - | - | - | - | - | - | - | - | - | |
| Keying error | | | | | | | | | | | | | | |
| Rounding | | | | | | | | | | | | | | |
| | TOTAL | 0 | 0 | (81,081) | 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 | 658,905 | 538,902 | 336,370 | 247,688 | 176,539 | 598,160 | 551,802 | 474,805 | 288,411 | 673,992 | 591,152 | 538,441 |
| Construction | 380,330 | 380,081 | 381,574 | 382,296 | 382,296 | 382,296 | 383,678 | 383,678 | 366,041 | 364,195 | 354,525 | 186,580 |
| TOTAL | 1,039,235 | 918,983 | 717,943 | 629,984 | 558,835 | 980,456 | 935,480 | 858,483 | 654,452 | 1,038,187 | 945,677 | 725,021 |