

Graton Community Services District
Operations Fund 77101
Department ID 62030100

Account	Account Description	FY 22-23 Actuals	FY23-24 Actuals as of 5/23/2024	FY 23-24 Approved Budget	FY 24-25 Preliminary Budget	FY 23-24/FY 24-25 Change Budgeted	% Change	Notes
40003	Direct Charges - CY	\$ 1,008,664	\$ 984,262	\$ 1,250,000	\$ 1,250,000	\$ -	0.0%	
40050	Property Tax Accrual	13,458	(12,286)	(6,230)	(13,000)	6,770	-108.7%	Sonoma County - Prop Tax admin fee & Direct Charges Receivable
40002	Direct Charges - Prior Year	4,399	3,570	6,000	4,000	2,000	33.3%	Direct charges collected from a prior year assessment.
40999	Penalties and Costs on Taxes	620	-	-	-	-	N/A	
40000	Total Tax Revenue	1,027,141	975,545	1,249,770	1,241,000	8,770	0.7%	
42358	State Other Funding	-	64,359	-	-	-	-	SCRCB clean water project
44000	Total Intergovernmental revenues	-	64,359	-	-	-	-	
44002	Interest on Pooled Cash	8,385	6,046	6,000	6,000	-	0.0%	Interest earned from Treasury Pool
44050	Unrealized Gains and Losses	6,796	-	(25,000)	-	(25,000)	100.0%	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.
44000	Total Revenue - Use of Money & Prop	15,181	6,046	(19,000)	6,000	(25,000)	131.6%	
45221	Sewer/Water Usage Fees	14,405	14,867	500	500	-	0.0%	Oak Grove Waste Water Collection yearly revenue
45313	Sale - Water	-	-	-	-	-	N/A	
45000	Total Charges for Services	14,405	14,867	500	500	-	0.0%	
46027	Insurance Claims Reimbursement	-	-	35,000	35,000	-	0.0%	
46029	Donations/Contributions	-	-	-	-	-	N/A	
46040	Miscellaneous Revenue	1,019	961	100	100	-	0.0%	Calcard cash back
46050	Cancelled/State Dated Warrants	1,665	246	-	-	-	N/A	
46200	Prior Year Revenue-Miscellaneous	976	-	-	-	-	N/A	
46000	Total Miscellaneous Revenues	3,660	1,206	35,100	35,100	-	0.0%	
	Grand Total Revenues	\$ 1,060,387.31	\$ 1,062,024.02	\$ 1,266,370.00	\$ 1,282,600.00	\$ (16,230.00)	-1.3%	
50701	Perm Position - Admin Services	\$ 275,318	\$ 253,700	\$ 290,000	\$ 301,020	\$ (11,020)	-3.8%	All S&B except PERS. Budgeted to one account for easy but can be seperated into each account if calculated.
50755	PERS - Local Bds	14,560	13,092	16,000	16,480	(480)	-3.0%	
50000	Total Salaries and Employee Benefits	289,878	266,793	306,000	317,500	(11,500)	-3.8%	
51021	Communication Expense	6,783	10,589	8,500	10,068	(1,568)	-18.4%	AT&T Business phone
51031	Waste Disposal Services	5,009	998	5,000	1,500	3,500	70.0%	
51042	Insurance - Premiums	-	1,061	38,000	38,000	-	0.0%	Property insurance and Workers' Comp
51061	Maintenance - Equipment	40,396	25,920	75,000	30,206	44,794	59.7%	
51071	Maintenance - Bldg. & Improve	23,149	35,004	30,000	40,000	(10,000)	-33.3%	
51072	Landscaping Services	-	9,000	15,000	15,000	-	0.0%	
51201	Administration Services	-	6,920	-	-	-	N/A	MacHold Investigations
51206	Accounting/Auditing Services	30,957	16,336	15,000	15,000	-	0.0%	Maze and Associates yearly audit
51207	Client Accounting Services	31,954	32,267	40,000	40,000	-	0.0%	County of Sonoma ACTTC accounting services
51212	Outside Counsel- Legal Services	5,166	10,707	10,000	10,000	-	0.0%	Myers Nave
51225	Training Services	-	-	-	-	-	N/A	
51226	Consulting Services	186,128	126,266	175,000	134,871	40,129	22.9%	Director and Bookkeeper salaries
51231	Testing/Analysis	31,032	23,670	35,000	25,000	10,000	28.6%	Brelje & Race Labs
51237	Process Service (ADP)	4,475	3,764	5,000	4,000	1,000	20.0%	Payroll processing
51242	Bank Charges	16	75	-	100	(100)	N/A	
51244	Permits/License/Fees	10,168	11,539	10,000	12,000	(2,000)	-20.0%	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	-	-	5,000	2,000	3,000	60.0%	
51421	Rents and Leases- Bldg./Land	-	-	-	-	-	N/A	
51601	Training/Conference Expenses	-	2,025	-	2,500	(2,500)	N/A	
51602	Business Travel/Mileage	4,290	3,300	6,000	6,000	-	0.0%	GM Mileage
51801	Other Services	9,205	9,065	9,000	9,500	(500)	-5.6%	
51803	Other Contract Services	42,924	48,604	98,000	45,000	53,000	54.1%	Engineering Svcs
51902	Telecommunications Usage	2,125	2,896	1,200	3,500	(2,300)	-191.7%	AT&T & SONIC
51916	County Services Chgs	5,983	-	5,000	5,000	-	0.0%	Sonoma County ACTTC general accounting processing charges
51934	ER System Charges	692	413	500	500	-	0.0%	Sonoma County ERP financial fee
51935	Unclaimable ERP System Charges	11	7	-	-	-	N/A	Sonoma County ERP financial fee - future replacement fee
	Subtotal Services	442,462	380,425	586,200	449,745	136,455	23.3%	
52021	Clothing, Uniforms, Personal	289	-	2,000	1,000	1,000	50.0%	
52041	Household Supplies Expense	410	33	500	100	400	80.0%	cleaning supplies
52042	Janitorial Supplies	295	271	500	250	250	50.0%	cleaning supplies
52043	Safety Supplies	1,566	391	1,500	1,000	500	33.3%	
52061	Fuel/Gas/Oil	5,391	3,728	6,000	3,864	2,136	35.6%	
52063	Vehicle Parts	1,922	374	2,500	1,000	1,500	60.0%	
52071	Materials and Supplies Expense	3,247	1,386	3,000	4,500	1,500	33.3%	
52072	Chemicals	58,107	63,154	60,000	69,685	(9,685)	-16.1%	
52081	Medical/Laboratory Supplies	1,221	318	1,000	600	500	50.0%	
52091	Memberships/Certifications	4,358	4,095	5,000	5,000	-	0.0%	CSDA membership
52101	Other Supplies	18,579	418	2,500	600	1,900	76.0%	
52111	Office Supplies	3,893	4,627	3,000	5,000	(2,000)	-66.7%	
52114	Freight/Postage	488	125	-	150	(150)	N/A	
52115	Books/Media/Subscriptions	-	562	-	-	-	N/A	
52141	Minor Equipment/Small Tools/ Special Exp	1,053	1,696	3,000	2,000	1,000	33.3%	
52162	Special Department Expense	1,948	1,185	1,500	1,500	-	0.0%	LAFCO fee
52181	Business Meals/Supplies	196	871	200	200	-	0.0%	
52191	Utilities Expense	91,926	124,302	60,000	150,000	(90,000)	-150.0%	GAS/PG&E
	Subtotal Supplies	194,889	207,537	153,700	244,849	(91,149)	-59.3%	
51000	Total Services and Supplies	637,351	587,961	739,900	694,594	45,306	6.1%	
53105	Costs of Issuance	-	-	-	-	-	N/A	
53202	Penalties and Fines	3,000	539	-	-	-	N/A	Cal Card late fees & PY Effluent Limit Violation
53402	Depreciation Expense	384,019	-	390,705	359,700	31,005	7.9%	Page 1 of 2 Operations
53000	Total Other Charges	387,019	539	390,705	359,700	31,005	7.9%	Depreciation expense on capital asset - adjusted from Net cost calculation
55011	Appropriation for Contingency	-	-	-	-	-	N/A	

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55000	Total Appropriations for Contingencies	-	-	-	-	-	N/A	
57011	Transfers Out - within a Fund	206,900	206,900	282,564	274,773	7,791	2.8%	Transfer to Construction Fund to pay debt payments.
57000	Total Other Financing Uses	206,900	206,900	282,564	274,773	7,791	2.8%	
58010	Reimb - General	-	-	-	-	-	N/A	
58000	Total Reimbursements	-	-	-	-	-	N/A	
59004	Administrative Control Account	-	-	-	-	-	N/A	
59005	Admin Control Acct Clearing	-	-	-	-	-	N/A	
58000	Total Reimbursements	-	-	-	-	-	N/A	
19820	Acquire-Machinery and Equipment	-	-	-	-	-	N/A	
18924	Acquire-Computer Equipment	-	-	5,000	5,000	-	0.0%	
19831	Acquire-CIP-Building & Impr	1,513	-	-	-	-	N/A	
19000	Total Capital Assets	1,513	-	5,000	5,000	-	0.0%	
	Grand Total Expenditures	\$ 1,522,661	\$ 1,062,193	\$ 1,724,169	\$ 1,651,567	\$ 72,602	4.2%	
	Adjustment for Depreciation	\$ (384,019)	\$ -	\$ (390,705)	\$ (359,700)	\$ (31,005)	7.9%	
	Increase/(Decrease) to Fund Balance	\$ (78,255)	\$ (169)	\$ (67,094)	\$ (9,267)	\$ (57,827)	86.2%	