

# **MUIR BEACH COMMUNITY SERVICES DISTRICT**

19 Seacape Drive . Muir Beach, CA 94965 . 415-388-7804 . www.muirbeachcsd.com



**Wed, November 13, 2013  
7:00 PM – Regular Meeting**

**Board of Directors  
Community Center  
19 Seacape Drive  
Muir Beach, CA 94965**

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## **TIMING OF ITEMS ON AGENDA**

The Board attempts to hear all items in order as stated on the agenda, however it reserves the right to take items out of the order listed at any time during the course of the meeting.

## **SPECIAL NEEDS**

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District Manager at 415-388-7804. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure participation in the meeting.

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## **AGENDA**

### **Item 1 CALL TO ORDER**

Steve Shaffer, Board President  
Scott Bender, Director  
Dan Fitzpatrick, Director  
Peter Lambert, Director  
Peter Rudnick, Director

Leighton Hills, District Manager

### **Item 2 MOTION TO APPROVE CONSENT CALENDAR**

*All items on the Consent Calendar are considered to be either routine or non-controversial, and will be enacted by a single blanket action of the Board. Upon request from a Board member or any member of the public, individual items may be removed from the Consent Calendar in which case they will be discussed later in the meeting (under items removed from the Consent Calendar).*

- A. **Financial Reports** – As attached: Income statement, balance sheet and transactions for current fiscal year to date (July 1, 2013 through Sep 30, 2013), as well as for the prior fiscal year July 1, 2012 through June 30, 2013.

### **Item 3 NATIONAL PARK SERVICE REPORT**

Representatives of the National Park Service may be present to update the community on various ongoing NPS projects.

**Requested Resolution** – Gerry Pearlman has requested a resolution be passed by the CSD calling for a moratorium precluding future activities in West Marin by NPS. It has not been the policy of the CSD to offer such resolutions. Gerry can provide background on his request.

#### **Item 4 NPS DOG POLICY FOR MUIR BEACH**

**Requested Resolution** – Joanie Wynn will provided background on this topic and request that the Board pass and provide a resolution to NPS supporting her position related to dog policies at Muir Beach.

#### **Item 5 FIRE DEPARTMENT**

**Report by Fire Chief** – Steve Wynn will be available to report on the activities of the fire department.

#### **Item 6 DISTRICT MANAGER REPORT**

**Road Policy** – As was reported to the Board recently, Charlotte's Way was significantly upgraded by the CSD and the user residents. Thornton Paving installed 3" of recycled concrete type gravel on a newly graded roadbed. Total project cost was \$21,000 of which the CSD paid \$14,220, and the resident users paid the balance. At the last meeting we indicated we would adopt a road policy since it was unclear if a former policy of a former board was still in effect. The following policy tracks what the CSD has done since 2000.

##### *Maintenance Policy for the Non-County Roads at Muir Beach:*

- |  |  |
|--|--|
| 1. Paved Roads with CSD water mains      | CSD will maintain, repair and upgrade                          |
| 2. Unpaved Roads with CSD water mains    | CSD will maintain, but not undertake major repairs or upgrades |
| 3. Unpaved Roads without CSD water mains | No CSD involvement   |

Examples: Of #1, Sunset and Pacific Ways, of #2, Charlotte's Way, of #3 White Way.

If the policy is acceptable to the Board, a resolution should be passed adopting it as a policy of the CSD.

**Sunset Way Improvements Next Spring** – As part of Peter Lambert's home construction project at 100 Sunset Way, he has agreed to repave and restore damage to the roadbed for Sunset Way from the entrance at Hwy 1 to the intersection with Cove Lane (where heavy trucks would turn around). We will use this opportunity to replace the water main, improve drainage, widen the paving area where convenient, all under the direction of a civil engineer retained by the CSD for this purpose.

The question has come up if landscaping planted by residents in portions of the 30 foot wide CSD roadway will preclude use of those areas for community roadway needs. While the CSD doesn't go out of its way to disturb landscaping, the property remains there for the community roadway. The CSD retains the right to use all portions needed for roadway purposes, and goes to lengths to ensure that no permanent limitations occur within the roadway limits – such as no fence improvements, no legally required offsite parking and nothing else that would become a hindrance to the intended use of the road right-of-way.

**Vacation Rentals** – Any quick look at VRBO or Air BNB websites will show a large number of short term rentals at Muir Beach. Many residents have noticed the impacts of these short term rentals and have asked what can be done to manage (or tax) these impacts. The County has recently upped its enforcement of a 10% occupancy tax levied on these rentals. The CSD looked into if it

could also implement an occupancy tax and learned that the CA government code expressly limits these taxes to being imposed by cities and counties – and no other government bodies. Recently, Supervisor Steve Kinsey expressed a willingness to share a portion of these tax revenues with those communities impacted by vacation rentals. Paul Jeschke may have an update on this topic based on his contact with Kinsey's office. In addition, it would be a good topic for discussion at an upcoming meeting with Steve Kinsey (12/4, more below). So far as managing impacts, it would be helpful if landlords would caution renters against driving too fast, excessive parking and other impacts we have all noticed by visitors unfamiliar with Muir Beach's limitations. If accomplished voluntarily this will make it easier for all of us.

#### **Item 7 RECREATION ITEMS**

**Community Center Playground Upgrades; Trail through Seacape Park** – Scott Bender has been working on these projects, will report and take comments from the audience.

**Pool Table** – Gerry Pearlman has a suggestion to relocate the pool table from its present location in the Piotter's garage. The suggestion location, the upstairs room at the Community Center, has already been offered to and is being used by the Volunteer Fireman's Association as an office and meeting space for the VFA.

Comments or updates from members of the audience.

#### **Item 8 ITEMS REMOVED FROM THE CONSENT CALENDAR, IF ANY**

Discussion and action on items, if any, removed from the Consent Calendar to the Regular Agenda.

#### **Item 8 PUBLIC OPEN TIME**

1. *Topics should be within the jurisdiction of the CSD (water, roads, fire & public recreation).*
2. *The topic should not be elsewhere on the agenda.*
3. *The Board and staff may only briefly respond to statements and questions (legal requirement for items not posted on an agenda which lets members of the community know a topic is up for discussion).*
4. *Public comments are limited to 3 minutes per speaker, unless waived by the Board.*
5. *The period for public open time is limited to 15 minutes, unless waived by the Board.*

#### **Item 9 STEVE KINSEY VISIT DECEMBER 4**

Supervisor Steve Kinsey will come to Muir Beach on December 4, 7:00 pm here at the Community Center, for an opportunity for discussion on all County topics affecting Muir Beach. High on the list is the County's involvement with NPS to help manage congestion on Frank Valley Road/Muir Woods Road stemming from visitation to Muir Woods. Please be on hand to hear the County's new proposals and to comment on any other County activities.

#### **Item 10 SELECTION OF DATE FOR NEXT MEETING**

#### **Item 11 ADJOURNMENT**

Financials – July 1, 2012 through June 30, 2013

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Accrual Basis

**Muir Beach CSD**  
**Profit & Loss**  
**July 2012 through June 2013**

	<u>Jul '12 - Jun 13</u>
Ordinary Income/Expense	
Income	
Water Operations Income	
Water Service Income	78,872
Connection Charge	6,500
Water Correspondence	0
Misc Water Income	685
Total Water Operations Income	86,057
Water Capital Improvement Revs	
Capital Improvement Fees	49,700
Capital Impr Allocation	19,718
Total Water Capital Improvement Revs	69,418
Prop Tax Revenues	
Property Taxes	82,324
ERAF Revs	57,923
Total Prop Tax Revenues	140,247
Fire Parcel Tax	32,010
Recreational Activities Income	
Rental Income	9,725
Community Functions Income	
Phone Book Income	20
Tai Chi Income	1,648
Total Community Functions Income	1,668
Total Recreational Activities Income	11,393
Donations	
Unrestricted	300
Total Donations	300
Grant Revenues	
MBVFA Donation	7,000
Total Grant Revenues	7,000
Interest Income	1,198
Other Income	10,051
Total Income	357,674
Expense	
Accounting & Bookkeeping	15,377
Community Classes & Functions	
Bistro Expenses	1,200
Event Costs	1,632
Tai Chi Expense	951

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Accrual Basis

**Muir Beach CSD**  
**Profit & Loss**  
**July 2012 through June 2013**

	<u>Jul '12 - Jun 13</u>
Total Community Classes & Functions	3,783
Dues & Memberships	497
Health Ins	
Hills Health Ins	7,558
Pearlman Health Ins	2,427
Total Health Ins	9,985
Firefighting Exp	
Event Exp	134
Office	48
Training for Volunteers	2,898
Truck Exp	2,681
Firefighting Equip	3,402
Radio Communications	450
Emergency Med Supplies, Other	2,425
Total Firefighting Exp	12,038
Insurance - Prop and Liab	4,423
Legal & Professional	
Legal Fees	2,353
Total Legal & Professional	2,353
Licenses, Permits & Fees	3,708
Misc Operating Expenses	
Meeting Expense	45
Bank & Merchant Fees	2,420
Total Misc Operating Expenses	2,465
Office Expense	
Office Equipment	1,045
Office Supply	559
Printing & Photocopies	1
Postage & Delivery	319
Total Office Expense	1,924
Payroll Expenses	
Empr PR Taxes	4,739
Payroll Service	2,387
Wages	61,947
Workers Comp	5,792
Total Payroll Expenses	74,865
Repair & Maint (non-water)	6,695
Supplies (non-water)	5,264
Vehicle Expense	1,860
Uncategorized Exp	80

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Accrual Basis

**Muir Beach CSD**  
**Profit & Loss**  
**July 2012 through June 2013**

	<u>Jul '12 - Jun 13</u>
<b>Utilities</b>	
Electric	7,514
Propane	246
Refuse Service	756
Telephone	<u>2,781</u>
<b>Total Utilities</b>	11,297
<b>Water Expenses</b>	
Water Dept. Expense	13,405
Water Testing	1,227
Water Treatment	<u>7,453</u>
<b>Total Water Expenses</b>	<u>22,086</u>
<b>Total Expense</b>	<u>178,698</u>
<b>Net Ordinary Income</b>	<u>178,976</u>
<b>Net Income</b>	<u><u>178,976</u></u>

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Accrual Basis

**Muir Beach CSD**  
**Balance Sheet**  
**As of June 30, 2013**

	<u>Jun 30, 13</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Morgan Stanley	
Government Dept. Cash	
General Fund Cash	110,351
Fire Dept Cash	94,678
Total Government Dept. Cash	205,029
Water Cap Impr Fund Cash	(12,854)
Total Morgan Stanley	192,174
First National Bank Gen'l Fund	636,056
Total Checking/Savings	828,230
Accounts Receivable	
Receivables	26,343
Total Accounts Receivable	26,343
<b>Other Current Assets</b>	
Prepaid Expenses	
Calpers Prepaid	6,594
Total Prepaid Expenses	6,594
Undeposited Funds	3,153
Total Other Current Assets	9,747
Total Current Assets	864,319
<b>Fixed Assets</b>	
Building	
Glass Roof-cost	13,134
Building-Cost	384,335
Building Accum Depr	(185,142)
Shed -Cost	52,103
Total Building	264,430
Fire Station	
Building	26,845
Land	147,918
Total Fire Station	174,764
Fire Truck-cost	103,871
Equipment	
Equipment-Cost	142,588
Equipment Accum Depr	(93,194)



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Accrual Basis

**Muir Beach CSD  
Balance Sheet  
As of June 30, 2013**

	<u>Jun 30, 13</u>
Total Equipment	49,394
Roads & Easements	
CC Steps & Walls	<u>31,854</u>
Total Roads & Easements	31,854
Water System	
Water System-Cost	
Other Water System Cost	13,066
Land	546,323
Upper Tank Replacement	653,893
Water Mains & Valves	152,776
Water Equipment & Controls	29,381
Water Well	<u>21,620</u>
Total Water System-Cost	1,417,059
Water System Accum Depr	<u>(345,401)</u>
Total Water System	1,071,658
Land	<u>74,673</u>
Total Fixed Assets	<u>1,770,644</u>
<b>TOTAL ASSETS</b>	<b><u>2,634,964</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>9,867</u>
Total Accounts Payable	9,867
Credit Cards	
Chase VISA 5153	<u>936</u>
Total Credit Cards	936
Other Current Liabilities	
Vehicle Expense Reserve	680
Customer Deposits	705
Water Security Deposits	<u>11,300</u>
Total Other Current Liabilities	12,685
Total Current Liabilities	<u>23,488</u>
Total Liabilities	23,488
Equity	
Retained Earnings	2,432,500

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Accrual Basis

**Muir Beach CSD**  
**Balance Sheet**  
As of June 30, 2013

	Jun 30, 13
Net Income	178,976
Total Equity	2,611,476
TOTAL LIABILITIES & EQUITY	<b>2,634,964</b>

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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**November 2012 through June 2013**

Date	Name	Memo	Amount
<b>Accounting &amp; Bookkeeping</b>			
04/30/2013	Mullin, Sharon	April bookkeeping	1,131
12/31/2012	Mullin, Sharon	December bookkeeping	910
12/31/2012	Mullin, Sharon	December bookkeeping	128
02/28/2013	Mullin, Sharon	February bookkeeping	1,080
01/31/2013	Mullin, Sharon	January bookkeeping	1,224
01/31/2013	Mullin, Sharon	January bookkeeping	510
06/30/2013	Mullin, Sharon	June bookkeeping	986
03/31/2013	Mullin, Sharon	March bookkeeping	833
05/31/2013	Mullin, Sharon	May bookkeeping & expense reimb	893
11/30/2012	Mullin, Sharon	November bookkeeping	1,777
11/30/2012	Mullin, Sharon	November bookkeeping	485
Total Accounting & Bookkeeping			9,954
<b>Community Classes &amp; Functions</b>			
<b>Bistro Expenses</b>			
01/01/2013	Richmond, Lonna {v}	Bistro concession fee	1,200
Total Bistro Expenses			1,200
<b>Event Costs</b>			
11/02/2012	Eigsti, Lisa	Day of the Dead	102
11/03/2012	Shaffer, Steven	Day of the Dead band	390
11/03/2012	Pearlman, Harvey - V	Day of the Dead supplies/costs	178
03/01/2013	Jeschke, Paul	Elderberries event costs	226
12/07/2012	Marin Resource Recovery	MB Quilter's Holiday Faire	25
Total Event Costs			921
<b>Tai Chi Expense</b>			
11/30/2012	Wang, Emiko	Tai Chi instruction	121
01/31/2013	Wang, Emiko	Tai Chi instruction	108
03/31/2013	Wang, Emiko	Tai Chi instruction	180
Total Tai Chi Expense			409
Total Community Classes & Functions			2,529
<b>Dues &amp; Memberships</b>			
01/07/2013	Anything Email	4 yr domain name renewal	164
04/17/2013	California Rural Water Assn.	Annual membership dues	333
Total Dues & Memberships			497
<b>Health Ins</b>			
<b>Hills Health Ins</b>			
11/15/2012	CalPers	Emp'ee health; Empr Code 7467	574
11/15/2012	CalPers	Emp'ee health; Empr Code 7467	1
12/15/2012	CalPers	Emp'ee health; Empr Code 7467	667
12/15/2012	CalPers	Emp'ee health; Empr Code 7467	2
01/15/2013	CalPers	Emp'ee health; Empr Code 7467	667
01/15/2013	CalPers	Emp'ee health; Empr Code 7467	2
02/15/2013	CalPers	Emp'ee health; Empr Code 7467	667
02/15/2013	CalPers	Emp'ee health; Empr Code 7467	2
03/15/2013	CalPers	Emp'ee health; Empr Code 7467	667
03/15/2013	CalPers	Emp'ee health; Empr Code 7467	2
04/15/2013	CalPers	Emp'ee health; Empr Code 7467	667
04/15/2013	CalPers	Emp'ee health; Empr Code 7467	2
05/15/2013	CalPers	Emp'ee health; Empr Code 7467	667
05/15/2013	CalPers	Emp'ee health; Empr Code 7467	2
06/15/2013	CalPers	Emp'ee health; Empr Code 7467	667
06/15/2013	CalPers	Emp'ee health; Empr Code 7467	2
Total Hills Health Ins			5,256
<b>Pearlman Health Ins</b>			
12/06/2012	Pearlman, Harvey - V	Kaiser co-pay differential	10
01/14/2013	Pearlman, Harvey - V	Kaiser co-pay differential	10
11/01/2012	Pearlman, Harvey - V	Kaiser premium	99
12/01/2012	Pearlman, Harvey - V	Kaiser premium	99
01/01/2013	Pearlman, Harvey - V	Kaiser premium	99
02/01/2013	Pearlman, Harvey - V	Kaiser premium	99
03/01/2013	Pearlman, Harvey - V	Kaiser premium	99

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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**November 2012 through June 2013**

Date	Name	Memo	Amount
04/01/2013	Pearlman, Harvey - V	Kaiser premium	99
05/01/2013	Pearlman, Harvey - V	Kaiser premium	99
06/01/2013	Pearlman, Harvey - V	Kaiser premium	99
11/01/2012	Pearlman, Harvey - V	Medicare premium	100
12/01/2012	Pearlman, Harvey - V	Medicare premium	100
01/01/2013	Pearlman, Harvey - V	Medicare premium	100
02/01/2013	Pearlman, Harvey - V	Medicare premium	100
03/01/2013	Pearlman, Harvey - V	Medicare premium	100
04/01/2013	Pearlman, Harvey - V	Medicare premium	100
05/01/2013	Pearlman, Harvey - V	Medicare premium	100
06/01/2013	Pearlman, Harvey - V	Medicare premium	100
Total Pearlman Health Ins			1,611
Total Health Ins			6,868
<b>Insurance - Prop and Liab</b>			
11/06/2012	VFIS	Fire Dept / C36214; VFIS-TR-2056080-05	71
05/23/2013	VFIS	Fire Dept / C36214; VFIS-TR-2056080-06	4,352
Total Insurance - Prop and Liab			4,423
<b>Legal &amp; Professional</b>			
<b>Legal Fees</b>			
03/07/2013	Marin County Tax Collector	County counsel - Oct-Dec 12	103
12/31/2012	Bollibokka Land Company	Reimb for CSD legal pd by BLC	2,250
Total Legal Fees			2,353
Total Legal & Professional			2,353
<b>Licenses, Permits &amp; Fees</b>			
05/16/2013	California Special District		616
06/14/2013	Morgan Stanley Smith Barney	Annual fee	150
04/15/2013	Marin County Treasurer	County Administration Fees	628
04/15/2013	Marin County Treasurer	County Administration Fees	80
12/14/2012	Marin County Treasurer	County Administration Fees - Fire Tax	239
12/14/2012	Marin County Treasurer	County Administration Fees - Property Tax	628
05/24/2013	Costco	Renewal	55
11/09/2012	California Dept. of Public Health	Sm water syst annual fee; Syst #2100508	936
05/10/2013	DMV Renewal	VIN: 1A924102133461171	10
11/13/2012	State Board of Equalization	Water rights fee; 094-12736	152
Total Licenses, Permits & Fees			3,493
<b>Misc Operating Expenses</b>			
<b>Meeting Expense</b>			
12/05/2012	Mill Valley Market	Refreshments for meeting	28
12/06/2012	Peets Coffee & Tea	Refreshments for meeting	17
Total Meeting Expense			45
<b>Bank &amp; Merchant Fees</b>			
11/04/2012	Merchant service fees	Fee ID=918299200	6
11/18/2012	Merchant service fees	Fee ID=919859402	2
11/20/2012	Merchant service fees	Fee ID=920099336	167
11/30/2012	Merchant service fees	Fee ID=921008392	3
11/30/2012	Merchant service fees	Fee ID=921166790	83
11/30/2012	Merchant service fees	Fee ID=921730632	10
12/21/2012	Merchant service fees	Fee ID=924711548	2
12/31/2012		Fee ID=925509596	1
12/31/2012		Fee ID=926046640	10
12/31/2012		Fee ID=926624016	17
01/30/2013		Fee ID=929587894	289
02/05/2013		Fee ID=931487704	8
01/31/2013		Fee ID=931598986	2
02/07/2013		Fee ID=931857062	5
01/31/2013		Fee ID=932459332	131
01/31/2013		Fee ID=933010134	10
02/28/2013		Fee ID=946997572	1
02/28/2013		Fee ID=947589732	10
02/28/2013		Fee ID=947776184	5
03/06/2013		Fee ID=948336450	2

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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**November 2012 through June 2013**

Date	Name	Memo	Amount
03/12/2013		Fee ID=949043390	4
04/02/2013		Fee ID=951400962	136
03/31/2013		Fee ID=952002328	12
03/31/2013		Fee ID=952002330	10
03/31/2013		Fee ID=952002332	3
04/09/2013		Fee ID=953613616	1
04/30/2013		Fee ID=957686350	75
04/30/2013		Fee ID=957686352	110
05/21/2013		Fee ID=960873554	1
05/24/2013		Fee ID=961337080	5
05/31/2013		Fee ID=962533690	10
05/31/2013		Fee ID=962533692	51
06/03/2013		Fee ID=963587888	145
06/30/2013		Fee ID=967489494	10
06/30/2013		Fee ID=967489496	49
11/30/2012	First National Bank	Service Charge	10
12/31/2012		Service Charge	10
01/31/2013		Service Charge	10
02/28/2013		Service Charge	10
03/29/2013		Service Charge	10
04/30/2013		Service Charge	10
05/31/2013		Service Charge	10
05/31/2013		Service Charge	25
06/28/2013		Service Charge	10
Total Bank & Merchant Fees			1,491
Total Misc Operating Expenses			1,536
<b>Office Expense</b>			
<b>Office Supply</b>			
03/05/2013	Code 42 Software	Backup software for office	60
01/02/2013	Amazon.com	Computer supply	12
12/28/2012	Amazon.com	Computer supply	39
06/05/2013	NEBS	Envelopes	173
01/09/2013	Cole Hardware	Office supplies	22
02/22/2013	Hills, Leighton	QuickBooks accounting software	152
04/29/2013	Robert Allen	Reimb for Fire Dept expenditures	66
Total Office Supply			523
<b>Printing &amp; Photocopies</b>			
01/31/2013	Mullin, Sharon	January bookkeeping	1
Total Printing & Photocopies			1
<b>Postage &amp; Delivery</b>			
04/30/2013	Mullin, Sharon	April bookkeeping	46
12/31/2012	Mullin, Sharon	December bookkeeping	36
01/31/2013	Mullin, Sharon	January bookkeeping	46
05/31/2013	Mullin, Sharon	May bookkeeping & expense reimb	18
11/30/2012	Mullin, Sharon	November bookkeeping	36
Total Postage & Delivery			182
Total Office Expense			707
<b>Payroll Expenses</b>			
<b>Payroll Service</b>			
11/02/2012	Paychex, Inc.	Payroll processing service	97
11/16/2012	Paychex, Inc.	Payroll processing service	88
11/30/2012	Paychex, Inc.	Payroll processing service	83
12/14/2012	Paychex, Inc.	Payroll processing service	83
12/28/2012	Paychex, Inc.	Payroll processing service	83
01/15/2013	Paychex, Inc.	Payroll processing service	205
01/29/2013	Paychex, Inc.	Payroll processing service	88
02/12/2013	Paychex, Inc.	Payroll processing service	88
03/12/2013	Paychex, Inc.	Payroll processing service	88
03/26/2013	Paychex, Inc.	Payroll processing service	88
03/27/2013	Paychex, Inc.	Payroll processing service	83
04/09/2013	Paychex, Inc.	Payroll processing service	98
05/07/2013	Paychex, Inc.	Payroll processing service	88

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**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**November 2012 through June 2013**

Date	Name	Memo	Amount
04/23/2013	Paychex, Inc.	Payroll processing service	92
05/21/2013	Paychex, Inc.	Payroll processing service	88
06/04/2013	Paychex, Inc.	Payroll processing service	138
06/18/2013	Paychex, Inc.	Payroll processing service	93
Total Payroll Service			1,675
<b>Workers Comp</b>			
02/12/2013	State Compensation Insurance Fund	Deposit	-534
01/11/2013	SDRMA	Worker's Comp; #6885	76
01/11/2013	SDRMA	Worker's Comp; #6885	229
01/11/2013	SDRMA	Worker's Comp; #6885	7
01/11/2013	SDRMA	Worker's Comp; #6885	75
01/11/2013	SDRMA	Worker's Comp; #6885	18
01/11/2013	SDRMA	Worker's Comp; #6885	236
01/11/2013	SDRMA	Worker's Comp; #6885	708
01/11/2013	SDRMA	Worker's Comp; #6885	21
01/11/2013	SDRMA	Worker's Comp; #6885	232
01/11/2013	SDRMA	Worker's Comp; #6885	56
02/28/2013	SDRMA	Worker's Comp; #6885	236
02/28/2013	SDRMA	Worker's Comp; #6885	708
02/28/2013	SDRMA	Worker's Comp; #6885	21
02/28/2013	SDRMA	Worker's Comp; #6885	232
02/28/2013	SDRMA	Worker's Comp; #6885	56
06/06/2013	SDRMA	Worker's Comp; #6885	260
06/06/2013	SDRMA	Worker's Comp; #6885	698
06/06/2013	SDRMA	Worker's Comp; #6885	21
06/06/2013	SDRMA	Worker's Comp; #6885	234
06/06/2013	SDRMA	Worker's Comp; #6885	65
Total Workers Comp			3,658
Total Payroll Expenses			5,333
<b>Repair &amp; Maint (non-water)</b>			
05/13/2013	Shamrock Materials	Asphalt	90
05/30/2013	Shamrock Materials	Asphalt	90
01/08/2013	Winkelmann, Bob	Chipper repair	250
05/09/2013	Winkelmann, Bob	Chipper repair	65
03/21/2013	Alfresco Heating	Discount on repair at CC	-50
02/20/2013	Goodman Building Supply	Duct tape for CC	13
06/13/2013	Marin Resource Recovery	Dump fees	48
03/01/2013	Mueller Mirror and Glass	Glass for CC	2,155
03/04/2013	Golubev, Kedri	Install sliding doors at CC	699
12/28/2012	Shoreline Cleaners	Launder CC dish cloths	16
03/08/2013	Goodman Building Supply	Paint brushes, key	13
02/28/2013	Goodman Building Supply	Paint, key	21
01/05/2013	Home Depot	Patio doors for Community Center	1,468
01/29/2013	United Site Services, Inc.	Portable Restroom - Pumphouse	33
05/03/2013	United Site Services, Inc.	Portable Restroom - Pumphouse	33
06/27/2013	Pearlman, Harvey - V	Reimb for OOP expenses	12
05/10/2013	Pearlman, Harvey - V	Reimb for supply purchase	82
03/20/2013	Alfresco Heating	Repair heater at CC	291
01/07/2013	Shamrock Materials	Roads and Maintenance	44
03/11/2013	Inter-Communications	Scanner repair	100
02/01/2013	Imprints Landscape Architecture	Starbuck easement trail design	738
02/20/2013	Home Depot	Supply for Community Center	146
Total Repair & Maint (non-water)			6,357
<b>Supplies (non-water)</b>			
02/13/2013	Big 4 Rents	118 chairs	1,309
01/29/2013	Big 4 Rents	2 chairs	22
04/29/2013	Cardmember Service (for reimb to LH CC)	2732 (Reimb for traffic mirror)	741
05/09/2013	Smart n Final	CC Supplies	7
06/27/2013	Hagel	CC supplies	70
06/07/2013	Goodman Building Supply	Concrete	12
11/02/2012	Goodman Building Supply	Day of the Dead expenses	16
12/06/2012	Container Store	Dish rack	53
12/08/2012	Container Store	Drying mat	9
12/04/2012	Goodman Building Supply	Fire starter	30

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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**November 2012 through June 2013**

Date	Name	Memo	Amount
11/26/2012	Home Depot	Floor stripper	39
02/07/2013	Goodman Building Supply	Garbage bags	16
02/21/2013	Hills, Leighton	Garbage disposal for CC	188
05/28/2013	Cardmember Service (for reimb to LH CC)	Google Earth Pro	399
01/31/2013	Mullin, Sharon	January bookkeeping	13
02/14/2013	Armor Locksmith Services	Keys	5
05/22/2013	Harbor Freight	Misc supply & tools	18
05/22/2013	Goodman Building Supply	Misc supply for CC	19
06/05/2013	Goodman Building Supply	Misc supply for CC	25
12/19/2012	Pearlman, Harvey - V	Paper supplies for CC	61
05/05/2013	Chevron	Propane tanks	85
04/05/2013	Pearlman, Harvey - V	Reimb for CC purchases	31
02/15/2013	Piel, Laurie	Reimb for CC supplies	10
06/27/2013	Pearlman, Harvey - V	Reimb for OOP expenses	71
12/06/2012	Goodman Building Supply	Supplies for CC	31
11/29/2012	Goodman Building Supply	Supplies for CC & Water Dept	108
12/17/2012	Goodman Building Supply	Supplies for CC & Water Dept.	11
06/28/2013	Cardmember Service (for reimb to LH CC)	Supplies for mosquito project	453
06/28/2013	Cardmember Service (for reimb to LH CC)	Supplies for mosquito project	454
02/20/2013	Hertz	Supply for CC	27
04/05/2013	Home Depot	Supply for Community Center	22
11/24/2012	Container Store	Supply for storage container	112
05/21/2013	Home Depot	Tape	16
06/12/2013	Goodman Building Supply	Traffic mirror	42
Total Supplies (non-water)			4,525
<b>Vehicle Expense</b>			
05/31/2013	Mullin, Sharon	May bookkeeping & expense reimb	60
11/30/2012	Pearlman, Harvey - V	Mileage allowance	150
12/31/2012	Pearlman, Harvey - V	Mileage allowance	150
01/31/2013	Pearlman, Harvey - V	Mileage allowance	150
02/28/2013	Pearlman, Harvey - V	Mileage allowance	150
03/31/2013	Pearlman, Harvey - V	Mileage allowance	150
04/30/2013	Pearlman, Harvey - V	Mileage allowance	150
05/31/2013	Pearlman, Harvey - V	Mileage allowance	150
06/30/2013	Pearlman, Harvey - V	Mileage allowance	150
Total Vehicle Expense			1,260
<b>Uncategorized Exp</b>			
11/02/2012	Salvador Gonzalez		9
11/19/2012	ADAMS, Keith (1128)		0
11/19/2012	VEYS, Victoria (1031)		0
11/19/2012	LEAHY, Karl & Lucy		0
11/19/2012	PRASZKER, Ken (1099)		0
11/19/2012	ADAMS, Keith (1128)		0
11/19/2012	VEYS, Victoria (1031)		0
11/16/2012	Salvador Gonzalez		-9
01/29/2013	JESCHKE, Paul (1132)		0
01/29/2013	KLEIN, Matt (1133)		0
01/29/2013	PRASZKER, Ken (1099)		0
01/29/2013	SAMPSON, Scott (1006)		0
01/29/2013	STEVENSON, Carol (1037-B)		0
04/01/2013	WEINER, Richard (1015)		0
04/01/2013	WYNN, Rob (1089)		0
06/29/2013	Amazon.com		36
06/30/2013	Amazon.com		44
Total Uncategorized Exp			80
<b>Utilities</b>			
<b>Electric</b>			
11/16/2012	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	108
12/18/2012	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	128
01/17/2013	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	51
02/19/2013	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	56
03/20/2013	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	63
04/18/2013	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	48
05/20/2013	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	77
06/19/2013	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	49

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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**November 2012 through June 2013**

Date	Name	Memo	Amount
11/16/2012	SMITH, Brent (1104)	Credit for electricity usage	8
12/16/2012	SMITH, Brent (1104)	Credit for electricity usage	8
01/16/2013	SMITH, Brent (1104)	Credit for electricity usage	8
02/16/2013	SMITH, Brent (1104)	Credit for electricity usage	8
03/16/2013	SMITH, Brent (1104)	Credit for electricity usage	8
04/16/2013	SMITH, Brent (1104)	Credit for electricity usage	8
05/16/2013	SMITH, Brent (1104)	Credit for electricity usage	8
06/16/2013	SMITH, Brent (1104)	Credit for electricity usage	8
11/16/2012	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	153
12/18/2012	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	135
01/17/2013	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	154
02/19/2013	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	111
03/20/2013	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	123
04/18/2013	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	122
05/20/2013	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	170
06/21/2013	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	172
11/16/2012	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	391
12/18/2012	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	308
01/17/2013	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	293
02/19/2013	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	289
03/20/2013	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	311
04/18/2013	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	328
05/20/2013	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	429
06/19/2013	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	460
Total Electric			4,595
<b>Propane</b>			
06/25/2013	Chevron	Propane	67
12/31/2012	McPhail's	Propane for CC	83
Total Propane			149
<b>Refuse Service</b>			
01/01/2013	Redwood Empire Disposal	Refuse Com Ctr; WMD-1180783	186
04/01/2013	Redwood Empire Disposal	Refuse Com Ctr; WMD-1180783	198
Total Refuse Service			384
<b>Telephone</b>			
12/26/2012	AT&T	Emergency radio link for fire dept 415 388-0157	39
01/26/2013	AT&T	Emergency radio link for fire dept 415 388-0157	39
02/26/2013	AT&T	Emergency radio link for fire dept 415 388-0157	53
03/26/2013	AT&T	Emergency radio link for fire dept 415 388-0157	46
04/26/2013	AT&T	Emergency radio link for fire dept 415 388-0157	46
05/26/2013	AT&T	Emergency radio link for fire dept 415 388-0157	46
06/26/2013	AT&T	Emergency radio link for fire dept 415 388-0157	46
11/02/2012	AT&T Wireless	Harvey's cell phone	68
12/02/2012	AT&T Wireless	Harvey's cell phone	68
01/02/2013	AT&T Wireless	Harvey's cell phone	68
02/02/2013	AT&T Wireless	Harvey's cell phone	68
03/02/2013	AT&T Wireless	Harvey's cell phone	68
04/02/2013	AT&T Wireless	Harvey's cell phone	68
05/02/2013	AT&T Wireless	Harvey's cell phone	68
06/02/2013	AT&T Wireless	Harvey's cell phone	68
12/26/2012	AT&T	Phone @ fire barn; 415 380-9627	56
01/26/2013	AT&T	Phone @ fire barn; 415 380-9627	57
02/26/2013	AT&T	Phone @ fire barn; 415 380-9627	70
03/26/2013	AT&T	Phone @ fire barn; 415 380-9627	66
04/26/2013	AT&T	Phone @ fire barn; 415 380-9627	65
05/26/2013	AT&T	Phone @ fire barn; 415 380-9627	65
06/26/2013	AT&T	Phone @ fire barn; 415 380-9627	65
12/26/2012	AT&T	Summary billing services for phone lines	4
01/26/2013	AT&T	Summary billing services for phone lines	4
02/26/2013	AT&T	Summary billing services for phone lines	4
03/26/2013	AT&T	Summary billing services for phone lines	4
04/26/2013	AT&T	Summary billing services for phone lines	4
05/26/2013	AT&T	Summary billing services for phone lines	4
06/26/2013	AT&T	Summary billing services for phone lines	4
11/02/2012	Ooma	Telephone	4
11/03/2012	Ooma	Telephone	4



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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**November 2012 through June 2013**

Date	Name	Memo	Amount
11/16/2012	Ooma	Telephone	4
11/22/2012	Ooma	Telephone	14
12/02/2012	Ooma	Telephone	4
12/03/2012	Ooma	Telephone	4
12/17/2012	Ooma	Telephone	4
12/22/2012	Ooma	Telephone	14
01/07/2013	Ooma	Telephone	4
01/16/2013	Ooma	Telephone	4
01/08/2013	Ooma	Telephone	4
02/02/2013	Ooma	Telephone	4
02/03/2013	Ooma	Telephone	4
01/22/2013	Ooma	Telephone	14
02/16/2013	Ooma	Telephone	4
02/22/2013	Ooma	Telephone	14
03/02/2013	Ooma	Telephone	4
03/03/2013	Ooma	Telephone	4
03/16/2013	Ooma	Telephone	4
04/02/2013	Ooma	Telephone	4
03/22/2013	Ooma	Telephone	14
04/03/2013	Ooma	Telephone	4
04/16/2013	Ooma	Telephone	4
04/22/2013	Ooma	Telephone	14
05/02/2013	Ooma	Telephone	4
05/03/2013	Ooma	Telephone	4
05/16/2013	Ooma	Telephone	4
05/22/2013	Ooma	Telephone	14
06/02/2013	Ooma	Telephone	4
06/03/2013	Ooma	Telephone	4
06/16/2013	Ooma	Telephone	4
06/22/2013	Ooma	Telephone	14
11/02/2012	Maxemail	Voicemail Service	9
12/02/2012	Maxemail	Voicemail Service	9
01/02/2013	Maxemail	Voicemail Service	9
02/02/2013	Maxemail	Voicemail Service	9
03/02/2013	Maxemail	Voicemail Service	9
04/02/2013	Maxemail	Voicemail Service	9
05/02/2013	Maxemail	Voicemail Service	9
06/02/2013	Maxemail	Voicemail Service	9
Total Telephone			1,601
Total Utilities			6,729
<b>Water Expenses</b>			
<b>Water Dept. Expense</b>			
03/19/2013	Batteries Plus	Backup battery for water system	136
11/06/2012	Goodman Building Supply	Bolt cutter, copper tubing	63
11/07/2012	Office Depot	Calendar	16
12/20/2012	Chris Gove	Clean up of Pumphouse	210
11/07/2012	Jackson's Hardware	Climbing gear	30
11/02/2012	Discount Supply Source	Folding ladder	528
12/14/2012	Martin Bros. Supply	Gravel and Misc	412
12/19/2012	Amazon.com	Heater for Pumphouse	53
12/14/2012	Amazon.com	Heaters for Pumphouse	97
12/14/2012	Amazon.com	Ink for fax machine	29
01/02/2013	Goodman Building Supply	Keys	7
01/22/2013	Fedex	Laminate	1
01/22/2013	Amazon.com	Metal detector	649
03/29/2013	Goodman Building Supply	Misc parts	40
04/14/2013	Goodman Building Supply	Misc parts	45
02/28/2013	Pace Supply Corp.	Misc parts, water meter	391
06/29/2013	Goodman Building Supply	Misc supplies	23
03/06/2013	Hills, Leighton	Misc tools	123
05/23/2013	Pace Supply Corp.	Misc water supply	24
11/19/2012	Pace Supply Corp.	Misc water system parts/ 13575-00	30
11/21/2012	Pace Supply Corp.	Misc water system parts/ 13575-00	208
12/16/2012	Ideal Stationers	Office supplies for Pumphouse	94
12/12/2012	Office Depot	Office supplies for Pumphouse	263
05/24/2013	Cellular World	Parts for cell phone	16

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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**November 2012 through June 2013**

Date	Name	Memo	Amount
11/02/2012	Discount Supply Source	Prior purchase not received	-528
03/06/2013	Ralph Frey	Reimb for Water Dept supplies purchased	699
11/06/2012	Goodman Building Supply	Return bolt cutter	-55
11/13/2012	Accent Control Systems	Silica pump for water system	1,157
11/21/2012	Building Supply Center	Sm tools for Water Dept	398
12/04/2012	West Marine	Small tools for Water Dept.	166
12/02/2012	OSH	Small tools for Water Dept.	688
12/28/2012	Ferguson Enterprises	Small water system parts	118
02/10/2013	Goodman Building Supply	Small water system parts	68
02/11/2013	Goodman Building Supply	Small water system parts	63
02/15/2013	Goodman Building Supply	Small water system parts	44
11/14/2012	Goodman Building Supply	Spotlight	26
06/12/2013	Goodman Building Supply	Stool	29
11/29/2012	Goodman Building Supply	Supplies for CC & Water Dept	12
12/17/2012	Goodman Building Supply	Supplies for CC & Water Dept.	9
12/12/2012	OSH	Supplies for Water Dept.	225
12/06/2012	West Marine	Supplies for Water Dept.	9
11/26/2012	Pace Supply Corp.	Tools	162
11/26/2012	Home Depot	Towels	26
02/21/2013	Hills, Leighton	Water controls	20
01/29/2013	CVS	Water Dept supplies	6
02/04/2013	Goodman Building Supply	Water Dept supplies	54
02/04/2013	Goodman Building Supply	Water Dept supplies	63
02/05/2013	Harbor Freight	Water Dept supplies	7
03/27/2013	Phoenix, Fleche	Water main repair	125
05/20/2013	Fedex	Water Quality Report	117
06/24/2013	Clarkson Laboratory & Supply	Water supply	243
02/19/2013	Best Buy	Water system controls	433
02/21/2013	Weeks Drilling & Pump Co.	Well maintenance	1,980
Total Water Dept. Expense			9,852
<b>Water Testing</b>			
11/06/2012	Marin County Public Health Laboratory	Lab tests	40
12/12/2012	Marin County Public Health Laboratory	Lab tests	60
03/20/2013	Marin County Public Health Laboratory	Lab tests	40
03/26/2013	Marin County Public Health Laboratory	Lab tests	40
03/26/2013	Marin County Public Health Laboratory	Lab tests	40
04/23/2013	Marin County Public Health Laboratory	Lab tests	40
05/08/2013	Marin County Public Health Laboratory	Lab tests	40
02/27/2013	Brelje and Race Laboratories, Inc.	Water testing	433
04/12/2013	Brelje and Race Laboratories, Inc.	Water testing	98
Total Water Testing			831
<b>Water Treatment</b>			
11/07/2012	Herb's Pool Service	Chlorine	51
12/19/2012	Herb's Pool Service	Chlorine	51
01/22/2013	Herb's Pool Service	Chlorine	52
03/04/2013	Herb's Pool Service	Chlorine	52
04/19/2013	Herb's Pool Service	Chlorine	52
05/23/2013	Herb's Pool Service	Chlorine	52
01/09/2013	Brenntag Pacific	Return of empty sodium silicate drums	-160
05/31/2013	Brenntag Pacific	Return of empty sodium silicate drums	-160
03/06/2013	Brenntag Pacific	Sodium Silicate for Water Treatment	2,244
05/28/2013	Brenntag Pacific	Sodium Silicate for Water Treatment	2,932
Total Water Treatment			5,166
Total Water Expenses			15,849
<b>TOTAL</b>			<b>72,492</b>

## COMPENSATION REPORT

Name		11-1-2012 to 6/30/2013	7-1-2013 to 9/30/2013	Notes
Pearlman Harvey	\$	16,717	\$ 7,134	Hourly rate increased 16% 11/13/2012 to \$29/hr from \$25/hr.
Hills Leighton		15,692	6,462	Salary
Gonzales Salvador		5,175	1,920	Hourly rate increased 18% 11/13/2012 to \$20/hr from \$17/hr.
Gonzales Juana		3,636	1,512	Hourly rate increased 20% 11/13/2012 to \$18/hr from \$15/hr.
Alcala Jose		1,800	400	Hourly rate increased 25% 11/13/2012 to \$25/hr from \$20/hr.
Hills Taylor		825	-	Legal work (CSD revs from County) 5.5 hrs at \$150/hr.
Sward Jes		240	460	Hourly rate \$20/hr.
Pearlman Ely		-	2,385	Paid \$30 per house - mosquito project
Schaaf Namgyal		-	855	Paid \$30 per house - mosquito project
	\$	44,084	\$ 21,128	

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Accrual Basis

**Muir Beach CSD**  
**Expenditures for Fixed Assets**  
**As of June 30, 2013**

Date	Num	Name	Memo	Amount
<b>Fire Station</b>				
<b>Building</b>				
11/30/2012	6072	Robertson Engineering, Inc.	Engineering - new Fire Station	119.52
11/30/2012	5-113...	Wood Biological Consulting, Inc.	Biological assessment RE new firehouse	1,250.00
12/04/2012	1	Scott L. Hochstrasser	Planning for new firehouse	3,600.00
12/13/2012		Miller Pacific Engineering Group	Geotechnical svcs - firehouse	566.00
04/01/2013	2796	Marin County Community Development Agency	Permits	11,801.23
04/29/2013		Schwartz & Associates	Printing/scanning for new firehouse	822.66
06/25/2013		Schwartz & Associates	Printing/scanning for new firehouse	21.64
Total Building				18,181.05
<b>Land</b>				
Total Land				
<b>Fire Station - Other</b>				
03/27/2013	223913	Ram Print and Communications	VOID: Printing RE: new fire station	0.00
Total Fire Station - Other				0.00
Total Fire Station				18,181.05
<b>Fire Truck-cost</b>				
Total Fire Truck-cost				
<b>Equipment</b>				
<b>Equipment-Cost</b>				
12/14/2012		Provantage	Scanner	3,715.69
Total Equipment-Cost				3,715.69
Total Equipment				3,715.69
<b>Roads &amp; Easements</b>				
<b>CC Steps &amp; Walls</b>				
Total CC Steps & Walls				
Total Roads & Easements				
<b>Water System</b>				
<b>Water System-Cost</b>				
<b>Other Water System Cost</b>				
11/26/2012		Grid Connect	Water system controls	1,004.00
01/12/2013		Clarkson Laboratory & Supply	Water system controls	2,289.00
03/18/2013		Clarkson Laboratory & Supply	Water system controls	2,299.10
Total Other Water System Cost				5,592.10
<b>Upper Tank Replacement</b>				
Total Upper Tank Replacement				
<b>Water Mains &amp; Valves</b>				
Total Water Mains & Valves				
<b>Water Equipment &amp; Controls</b>				
Total Water Equipment & Controls				
<b>Water Well</b>				
Total Water Well				
Total Water System-Cost				5,592.10
Total Water System				5,592.10
<b>Land</b>				
Total Land				
<b>TOTAL</b>				<b>27,488.84</b>

Financials – July 1, 2013 through September 30, 2013

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11/09/13

Accrual Basis

**Muir Beach CSD**  
**Profit & Loss**  
July through September 2013

	<u>Jul - Sep 13</u>
Ordinary Income/Expense	
Income	
Water Operations Income	
Water Service Income	40,194
Misc Water Income	45
	<hr/>
Total Water Operations Income	40,239
Water Capital Improvement Revs	
Capital Improvement Fees	550
Capital Impr Allocation	4,442
	<hr/>
Total Water Capital Improvement Revs	4,992
Prop Tax Revenues	
Property Taxes	299
	<hr/>
Total Prop Tax Revenues	299
Fire Parcel Tax	350
Recreational Activities Income	
Rental Income	1,700
Community Functions Income	
Tai Chi Income	338
	<hr/>
Total Community Functions Income	338
Total Recreational Activities Income	2,038
Donations	
Unrestricted	72
	<hr/>
Total Donations	72
Interest Income	180
Other Income	4,850
	<hr/>
Total Income	53,019
Expense	
Labor Expense	1,800
Accounting & Bookkeeping	3,043
Chipper Program	890
Health Ins	
Hills Health Ins	2,008
Pearlman Health Ins	597
	<hr/>
Total Health Ins	2,604
Firefighting Exp	
Training for Volunteers	459
Truck Exp	7,522
Firefighting Equip	1,839
Emergency Med Supplies, Other	975
	<hr/>

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Accrual Basis

**Muir Beach CSD**  
**Profit & Loss**  
July through September 2013

	<u>Jul - Sep 13</u>
Total Firefighting Exp	10,796
Insurance - Prop and Liab	5,937
Legal & Professional	
Legal Fees	(2,533)
Total Legal & Professional	(2,533)
Licenses, Permits & Fees	614
Misc Operating Expenses	
Meeting Expense	47
Bank & Merchant Fees	774
Total Misc Operating Expenses	821
Office Expense	
Postage & Delivery	194
Total Office Expense	194
Payroll Expenses	
Empr PR Taxes	1,614
Payroll Service	697
Wages	21,128
Workers Comp	(2,367)
Total Payroll Expenses	21,072
Repair & Maint (non-water)	4,035
Supplies (non-water)	9,222
Vehicle Expense	450
Uncategorized Exp	827
Utilities	
Electric	2,232
Refuse Service	192
Telephone	667
Total Utilities	3,090
Water Expenses	
Water Dept. Expense	7,318
Water Testing	227
Water Treatment	2,963
Total Water Expenses	10,508
Total Expense	73,370
Net Ordinary Income	(20,351)
Net Income	<u><u>(20,351)</u></u>

# Muir Beach CSD

## Balance Sheet

As of September 30, 2013

Accrual Basis

	Sep 30, 13
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
First National Bank Gen'l Fund	759,319
Morgan Stanley	
Government Dept. Cash	
Fire Dept Cash	82,813
General Fund Cash	(32,399)
Total Government Dept. Cash	50,413
Water Cap Impr Fund Cash	(8,579)
Total Morgan Stanley	41,834
Cash Clearing	(29)
Total Checking/Savings	801,124
Accounts Receivable	
Receivables	33,506
Total Accounts Receivable	33,506
Other Current Assets	
Prepaid Expenses	
Calpers Prepaid	8,108
Total Prepaid Expenses	8,108
Undeposited Funds	1,131
Total Other Current Assets	9,238
Total Current Assets	843,868
Fixed Assets	
Water System	
Water System-Cost	
Upper Tank Replacement	653,893
Land	546,323
Water Mains & Valves	152,776
Water Equipment & Controls	29,381
Water Well	21,620
Other Water System Cost	13,066
Total Water System-Cost	1,417,059
Water System Accum Depr	(345,401)
Total Water System	1,071,658
Building	
Building-Cost	388,519
Shed -Cost	52,103
Glass Roof-cost	13,134
Building Accum Depr	(185,142)
Total Building	268,614
Fire Station	
Land	147,918
Building	27,970
Total Fire Station	175,889
Fire Truck-cost	103,871
Land	74,673
Equipment	
Equipment-Cost	142,588
Equipment Accum Depr	(93,194)



Accrual Basis

**Muir Beach CSD**  
**Balance Sheet**  
As of September 30, 2013

	Sep 30, 13
Total Equipment	49,394
Roads & Easements	
CC Steps & Walls	31,854
Total Roads & Easements	31,854
Total Fixed Assets	1,775,953
<b>TOTAL ASSETS</b>	<b>2,619,821</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	12,386
Total Accounts Payable	12,386
Other Current Liabilities	
Water Security Deposits	11,300
Vehicle Expense Reserve	905
Total Other Current Liabilities	12,205
Credit Cards	
Chase VISA 5153	4,495
Total Credit Cards	4,495
Total Current Liabilities	29,086
Total Liabilities	29,086
Equity	
Retained Earnings	2,611,476
Net Income	(20,741)
Total Equity	2,590,735
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,619,821</b>

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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**July through September 2013**

Date	Name	Memo	Amount
<b>Accounting &amp; Bookkeeping</b>			
08/31/2013	Mullin, Sharon	August bookkeeping	2,210
07/31/2013	Mullin, Sharon	July bookkeeping	238
09/30/2013	Mullin, Sharon	September bookkeeping	595
Total Accounting & Bookkeeping			3,043
<b>Health Ins</b>			
<b>Hills Health Ins</b>			
09/15/2013	CalPers	Emp'ee health; Agency #444-813-9363	667
09/15/2013	CalPers	Emp'ee health; Agency #444-813-9363	2
07/15/2013	CalPers	Emp'ee health; Empr Code 7467	667
07/15/2013	CalPers	Emp'ee health; Empr Code 7467	2
08/15/2013	CalPers	Emp'ee health; Empr Code 7467	667
08/15/2013	CalPers	Emp'ee health; Empr Code 7467	2
Total Hills Health Ins			2,008
<b>Pearlman Health Ins</b>			
07/01/2013	Pearlman, Harvey - V	Kaiser premium	99
08/01/2013	Pearlman, Harvey - V	Kaiser premium	99
09/01/2013	Pearlman, Harvey - V	Kaiser premium	99
07/01/2013	Pearlman, Harvey - V	Medicare premium	100
08/01/2013	Pearlman, Harvey - V	Medicare premium	100
09/01/2013	Pearlman, Harvey - V	Medicare premium	100
Total Pearlman Health Ins			597
Total Health Ins			2,604
<b>Insurance - Prop and Liab</b>			
07/18/2013	Glatfelter Public Practice	Prop & Liab / C28773; GPPA-PF-6051796-03	5,937
Total Insurance - Prop and Liab			5,937
<b>Legal &amp; Professional</b>			
<b>Legal Fees</b>			
07/10/2013	Marin County Tax Collector	County Counsel	513
07/22/2013	Bechtel Communication	Reimb of Legal Fees for AT&T cell phone project	-3,045
Total Legal Fees			-2,533
Total Legal & Professional			-2,533
<b>Licenses, Permits &amp; Fees</b>			
08/22/2013	Bay Cities Fire Protection	5 year inspection of CC	400
07/01/2013	Marin County Tax Collector	LAFCO charges - Fiscal year 13/14	214
Total Licenses, Permits & Fees			614
<b>Misc Operating Expenses</b>			
<b>Meeting Expense</b>			
08/29/2013	Peets Coffee & Tea	Refreshments for meeting	17
08/28/2013	Mill Valley Market	Refreshments for meeting	30
Total Meeting Expense			47
<b>Bank &amp; Merchant Fees</b>			
07/31/2013		Fee ID=972575238	20
07/31/2013		Fee ID=972575240	10
08/11/2013		Fee ID=974318518	327
08/12/2013		Fee ID=974476198	3
08/23/2013		Fee ID=975850022	23
08/28/2013		Fee ID=976396540	8
08/31/2013		Fee ID=977349042	10
08/31/2013		Fee ID=977349044	141
09/08/2013		Fee ID=979001972	82
09/30/2013		Fee ID=982254440	10
09/30/2013		Fee ID=982254442	111
07/31/2013		Service Charge	10
08/30/2013		Service Charge	10
09/30/2013		Service Charge	10
Total Bank & Merchant Fees			774

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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**July through September 2013**

Date	Name	Memo	Amount
Total Misc Operating Expenses			821
<b>Office Expense</b>			
<b>Postage &amp; Delivery</b>			
07/31/2013	Mullin, Sharon	July bookkeeping	46
09/04/2013	Hills, Leighton	Reimb for postage purchase	99
09/30/2013	Mullin, Sharon	September bookkeeping	49
Total Postage & Delivery			194
Total Office Expense			194
<b>Payroll Expenses</b>			
<b>Payroll Service</b>			
07/16/2013	Paychex, Inc.	Payroll processing service	98
07/02/2013	Paychex, Inc.	Payroll processing service	93
07/30/2013	Paychex, Inc.	Payroll processing service	147
08/13/2013	Paychex, Inc.	Payroll processing service	94
08/27/2013	Paychex, Inc.	Payroll processing service	89
09/10/2013	Paychex, Inc.	Payroll processing service	89
09/24/2013	Paychex, Inc.	Payroll processing service	89
Total Payroll Service			697
<b>Workers Comp</b>			
09/26/2013	Marin County Treasurer	Reimb for fire crew WC costs	-3,788
08/27/2013	SDRMA	Worker's Comp; #6885	260
08/27/2013	SDRMA	Worker's Comp; #6885	698
08/27/2013	SDRMA	Worker's Comp; #6885	21
08/27/2013	SDRMA	Worker's Comp; #6885	234
08/27/2013	SDRMA	Worker's Comp; #6885	65
09/05/2013	SDRMA	Worker's Comp; #6885	73
09/05/2013	SDRMA	Worker's Comp; #6885	10
09/05/2013	SDRMA	Worker's Comp; #6885	5
09/05/2013	SDRMA	Worker's Comp; #6885	35
09/05/2013	SDRMA	Worker's Comp; #6885	20
Total Workers Comp			-2,367
Total Payroll Expenses			-1,669
<b>Repair &amp; Maint (non-water)</b>			
09/26/2013	FRISCHMANN, Justine (1081)	Charlotte's Way re-graveling	-1,130
09/26/2013	FISCHER, Norman & Kathy (1082)	Charlotte's Way re-graveling	-1,130
09/26/2013	ELLIOTT, Ted (1085)	Charlotte's Way re-graveling	-2,160
09/26/2013	BIONDI, Beverly (1080)	Charlotte's Way re-graveling	-1,130
07/01/2013	Goodman Building Supply	Mosquito project	90
07/02/2013	Goodman Building Supply	Mosquito project	80
07/26/2013	Goodman Building Supply	Mosquito project	39
08/10/2013	Treacy, John	Mosquito project labor	660
07/29/2013	Hills, Leighton	Mosquito project supplies	210
07/19/2013	United Site Services, Inc.	Portable Restroom - Pumphouse	34
09/10/2013	United Site Services, Inc.	Portable Restroom - Pumphouse	34
09/10/2013	Schwartz & Associates	Sunset Way culvert	8,437
Total Repair & Maint (non-water)			4,035
<b>Supplies (non-water)</b>			
08/23/2013	Bed, Bath & Beyond		-34
08/17/2013	Smart n Final	CC Supplies	20
07/10/2013	Martin Bros. Supply	Cement for garbage shed	63
07/23/2013	Ross Stores	Clock	9
08/31/2013	Bed, Bath & Beyond	Coffee filter	12
08/19/2013	Bed, Bath & Beyond	Coffee maker & filter	60
07/25/2013	Charles Kingsbury	Construction of garbage enclosure at CC	980
08/22/2013	Divine Electric	Electric work at picnic grounds	136
08/31/2013	Stack Fold Church4Less	Folding chair dolly	285
09/04/2013	Stack Fold Church4Less	Folding chair dolly	134
08/22/2013	Charles Kingsbury	Garbage enclosure at CC	368
07/05/2013	Raphael Lumber	Garbage shed	631
07/09/2013	Raphael Lumber	Garbage shed	98
07/03/2013	Harbor Freight	Misc supply & tools	9

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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**July through September 2013**

Date	Name	Memo	Amount
08/01/2013	Best Buy	Monitor	243
09/23/2013	Home Depot	Parts for gate	663
09/24/2013	Goodman Building Supply	Parts for gate	95
09/24/2013	Goodman Building Supply	Parts for gate	22
09/25/2013	Goodman Building Supply	Parts for gate	16
08/22/2013	Felix, Mark	Shed roof at pump house for chipper	86
08/22/2013	Moore, Michael (v)	Shed roof at pump house for chipper	1,802
09/12/2013	London Chimney	Woodstove for CC	3,526
Total Supplies (non-water)			9,222
<b>Vehicle Expense</b>			
07/31/2013	Pearlman, Harvey - V	Mileage allowance	150
08/31/2013	Pearlman, Harvey - V	Mileage allowance	150
09/30/2013	Pearlman, Harvey - V	Mileage allowance	150
Total Vehicle Expense			450
<b>Uncategorized Exp</b>			
08/09/2013	BRUNNER-CURRY (1033)		0
08/09/2013	BRUNNER-CURRY (1033)		0
08/09/2013	CROSBY, Tim (1041)		0
08/09/2013	DYBSKY, Stephen (1086)		0
08/09/2013	GOSLING, Roland (1049)		0
08/09/2013	KIDD, Greg (1131)		0
08/09/2013	KLEIN, Matt (1133)		0
08/09/2013	PANDAPAS, Mark & Laura (1014)		0
08/09/2013	PRASZKER, Ken (1099)		0
08/09/2013	VILLERE, Bethany (1016)		0
08/09/2013	WYNN, Rob (1089)		0
07/01/2013	Amazon.com		242
07/01/2013	Amazon.com		12
07/01/2013	Amazon.com		20
07/01/2013	Amazon.com		15
07/01/2013	Amazon.com		12
07/02/2013	Amazon.com		71
07/01/2013	TWP		454
Total Uncategorized Exp			827
<b>Utilities</b>			
<b>Electric</b>			
09/18/2013	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	63
07/18/2013	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	54
08/19/2013	PG&E at Comm Ctr 019-6	Community Center elec (Net of Solar)	56
07/16/2013	SMITH, Brent (1104)	Credit for electricity usage	8
08/16/2013	SMITH, Brent (1104)	Credit for electricity usage	8
09/16/2013	SMITH, Brent (1104)	Credit for electricity usage	8
09/18/2013	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	159
07/18/2013	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	204
08/19/2013	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Tanks	173
09/18/2013	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	541
07/18/2013	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	515
08/19/2013	PG&E Pumping from Wells 745-7	Electric - Pumping from Well to Lower Tank	443
Total Electric			2,232
<b>Refuse Service</b>			
07/01/2013	Redwood Empire Disposal	Refuse Com Ctr; WMD-1180783	192
Total Refuse Service			192
<b>Telephone</b>			
07/26/2013	AT&T	Emergency radio link for fire dept 415 388-0157	47
08/26/2013	AT&T	Emergency radio link for fire dept 415 388-0157	50
09/26/2013	AT&T	Emergency radio link for fire dept 415 388-0157	49
07/02/2013	AT&T Wireless	Harvey's cell phone	74
08/02/2013	AT&T Wireless	Harvey's cell phone	70
09/02/2013	AT&T Wireless	Harvey's cell phone	68
08/24/2013	Google	Online storage	5
07/26/2013	AT&T	Phone @ fire barn; 415 380-9627	67
08/26/2013	AT&T	Phone @ fire barn; 415 380-9627	71
09/26/2013	AT&T	Phone @ fire barn; 415 380-9627	71

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Accrual Basis

**Muir Beach CSD**  
**Expenditures excl Payroll & Cap Assets**  
**July through September 2013**

Date	Name	Memo	Amount
07/26/2013	AT&T	Summary billing services for phone lines	4
08/26/2013	AT&T	Summary billing services for phone lines	4
09/26/2013	AT&T	Summary billing services for phone lines	4
07/02/2013	Ooma	Telephone	4
07/03/2013	Ooma	Telephone	4
07/16/2013	Ooma	Telephone	4
07/22/2013	Ooma	Telephone	14
08/02/2013	Ooma	Telephone	4
08/03/2013	Ooma	Telephone	4
08/16/2013	Ooma	Telephone	4
08/22/2013	Ooma	Telephone	14
09/02/2013	Ooma	Telephone	4
09/03/2013	Ooma	Telephone	4
07/02/2013	Maxemail	Voicemail Service	9
08/02/2013	Maxemail	Voicemail Service	9
09/02/2013	Maxemail	Voicemail Service	9
Total Telephone			667
Total Utilities			3,090
<b>Water Expenses</b>			
<b>Water Dept. Expense</b>			
07/01/2013	Goodman Building Supply	Electrical parts	76
07/23/2013	Nova Tech International	Equipment for water system	1,039
08/10/2013	Hills, Leighton	Misc tools	31
07/19/2013	Office Depot	Office supplies for Pumphouse	73
08/02/2013	Office Depot	Office supplies for Pumphouse	137
08/05/2013	Water Components & Building Supply, Inc.	Small parts	38
08/05/2013	Water Components & Building Supply, Inc.	Small parts	27
07/30/2013	Goodman Building Supply	Small supplies	151
09/21/2013	Goodman Building Supply	Small supplies	16
09/13/2013	Irrigation Direct	Small water parts	84
07/03/2013	Pace Supply Corp.	Steel water cover	107
08/20/2013	Water Components & Building Supply, Inc.	Sunset culvert work	1,656
08/22/2013	Water Components & Building Supply, Inc.	Sunset culvert work	133
08/23/2013	Water Components & Building Supply, Inc.	Sunset culvert work	107
08/22/2013	Water Components & Building Supply, Inc.	Sunset culvert work	427
08/22/2013	Water Components & Building Supply, Inc.	Sunset culvert work	1,181
08/10/2013	Pearlman, Harvey - V	Table for pump house	40
08/28/2013	Forster Pump & Engineering, Inc.	Well pump system repairs	1,995
Total Water Dept. Expense			7,318
<b>Water Testing</b>			
07/08/2013	Marin County Public Health Laboratory	Lab tests	40
07/12/2013	Brelje and Race Laboratories, Inc.	Water testing	98
08/01/2013	Public Health Laboratory	Water testing; acct. 733	46
09/03/2013	Public Health Laboratory	Water testing; acct. 733	43
Total Water Testing			227
<b>Water Treatment</b>			
07/01/2013	Herb's Pool Service	Chlorine	52
08/07/2013	Herb's Pool Service	Chlorine	52
09/13/2013	Herb's Pool Service	Chlorine	17
09/13/2013	Herb's Pool Service	Chlorine	52
09/05/2013	Brenntag Pacific	Sodium Silicate for Water Treatment	2,791
Total Water Treatment			2,963
Total Water Expenses			10,508
<b>TOTAL</b>			<b>37,143</b>

## COMPENSATION REPORT

Name		11-1-2012 to 6/30/2013	7-1-2013 to 9/30/2013	Notes
Pearlman	Harvey	\$ 16,717	\$ 7,134	Hourly rate increased 16% 11/13/2012 to \$29/hr from \$25/hr.
Hills	Leighton	15,692	6,462	Salary
Gonzales	Salvador	5,175	1,920	Hourly rate increased 18% 11/13/2012 to \$20/hr from \$17/hr.
Gonzales	Juana	3,636	1,512	Hourly rate increased 20% 11/13/2012 to \$18/hr from \$15/hr.
Alcala	Jose	1,800	400	Hourly rate increased 25% 11/13/2012 to \$25/hr from \$20/hr.
Hills	Taylor	825	-	Legal work (CSD revs from County) 5.5 hrs at \$150/hr.
Sward	Jes	240	460	Hourly rate \$20/hr.
Pearlman	Ely	-	2,385	Paid \$30 per house - mosquito project
Schaaf	Namgyal	-	855	Paid \$30 per house - mosquito project
		<u>\$ 44,084</u>	<u>\$ 21,128</u>	

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Accrual Basis

**Muir Beach CSD**  
**Expenditures for Fixed Assets**  
**As of September 30, 2013**

Date	Num	Name	Memo	Amount
<b>Fire Station</b>				
<b>Building</b>				
07/12/2013		Scott L. Hochstrasser	Planning for new firehouse	1,125.00
Total Building				1,125.00
<b>Land</b>				
Total Land				
Total Fire Station				1,125.00
<b>Fire Truck-cost</b>				
Total Fire Truck-cost				
<b>Equipment</b>				
<b>Equipment-Cost</b>				
Total Equipment-Cost				
Total Equipment				
<b>Roads &amp; Easements</b>				
<b>CC Steps &amp; Walls</b>				
Total CC Steps & Walls				
Total Roads & Easements				
<b>Water System</b>				
<b>Water System-Cost</b>				
<b>Other Water System Cost</b>				
Total Other Water System Cost				
<b>Upper Tank Replacement</b>				
Total Upper Tank Replacement				
<b>Water Mains &amp; Valves</b>				
Total Water Mains & Valves				
<b>Water Equipment &amp; Controls</b>				
Total Water Equipment & Controls				
<b>Water Well</b>				
Total Water Well				
Total Water System-Cost				
Total Water System				
<b>Land</b>				
Total Land				
<b>TOTAL</b>				<b>1,125.00</b>