

# Muir Beach Community Services District

## Balance Sheet

Accrual Basis

As of January 31, 2023

	Jan 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	347,499
TriC Lower Tank Reserve	140,001
TriC Pipes & Equip Reserve	47,232
TriC Checking - Other	42,296
Prop 68 20% Matching Reserve	(3,646)
TriC Water	(47,507)
TriC General Fund	(227,450)
Total TriC Checking	298,424
TriC MMF - General Fund	201,665
Clearing	58
Total Checking/Savings	500,147
Other Current Assets	
Due from Water Ops to Gen'l Fd	47,507
Undeposited Funds	1,022
Total Other Current Assets	48,529
Accounts Receivable	
Receivables	7,877
Total Accounts Receivable	7,877
Total Current Assets	556,554
Fixed Assets	
Other Fixed Assets	
Road Improvements	1,305,973
Land	755,573
Buildings	615,666
Playground Upgrades	174,189
Equipment	153,535
Land - Fire Station	147,918
Equipment - Fire Trucks	103,871
Buildings - Fire Station	57,085
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(1,176,531)
Total Other Fixed Assets	2,158,401
Water System Assets	
100-Year Equipment Post 2008	652,370
Historic Water System Equipment	546,323
40-Year Equipment Post 2008	354,261
Mains and Valves (historic)	60,939
Other Water System Assets	54,217
10-Year Equipment Post 2008	52,206
15-Year Equipment Post 2008	44,944
Wells (historic)	21,620
20-Year Equipment Post 2008	7,312
Equipt and Controls (historic)	6,973
5-Year Equipment Post 2008	4,084
Accumulated Depreciation	(766,600)

## Muir Beach Community Services District

## Balance Sheet

Accrual Basis

As of January 31, 2023

	Jan 31, 23
Total Water System Assets	1,038,650
Total Fixed Assets	3,197,051
TOTAL ASSETS	3,753,605
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	47,507
Total Other Current Liabilities	47,507
Accounts Payable	
Accounts Payable	3,524
Total Accounts Payable	3,524
Credit Cards	
Credit Card	2,352
Total Credit Cards	2,352
Total Current Liabilities	53,383
Total Liabilities	53,383
Equity	
Retained Earnings	3,547,447
Net Income	152,775
Total Equity	3,700,222
TOTAL LIABILITIES & EQUITY	3,753,605

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02/03/23

Accrual Basis

**Muir Beach Community Services District**  
**Profit & Loss - Excluding Water (Operations, WCI)**  
**January 2023**

	Jan 23
<b>Income</b>	
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	3,043
Total Property Tax Revenues	3,043
Total Combined Tax Revenues	3,043
Interest Income	3
<b>Total Income</b>	3,046
<b>Expense</b>	
Payroll Expenses	
Wages	4,808
Employer Payroll Taxes	802
Payroll Service	422
Total Payroll Expenses	6,032
Fire Dept Expenses	
Fire Chief Stipend	2,500
Uniforms & Stationwear	254
Equipment & Tools	183
Phone, Radio Link for Bolinas	51
Total Fire Dept Expenses	2,989
Bookkeeping	1,845
Health Insurance	917
Repairs & Maint (non-water)	450
Grounds Maintenance/Gardening	450
Grant Spending	437
Utilities	
Refuse Service	256
Electric	138
Telephone	6
Total Utilities	401
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Office and Postage	140
Supplies (non-water)	63
Other Operating Expenses	49
Meeting Expense	15
Website Hosting & Maintenance	5
Interest Expense	2
<b>Total Expense</b>	14,143
<b>Net Income</b>	<b>(11,097)</b>

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02/03/23

Accrual Basis

**Muir Beach Community Services District**  
**Profit & Loss - Water (Operations,WCI)**  
**January 2023**

	Jan 23
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	14,564
Misc Water Revenues	90
Field for Billing Notices	0
Total Water Operations Revenues	14,654
Water Capital Improvement Revs	
Capital Improvement Revenues	12,720
Total Water Capital Improvement Revs	12,720
Total Combined Water Revenues	27,374
Total Income	27,374
Expense	
Payroll Expenses	
Wages	6,578
Total Payroll Expenses	6,578
Water Enterprise	
Water Expense & Repairs	1,580
Water Testing	91
Total Water Enterprise	1,671
Utilities	
Electric	1,190
Telephone	18
Total Utilities	1,208
Bank Fees & Credit Card Fees	646
Bookkeeping	527
Permits & Fees	304
Total Expense	10,933
Net Income	16,441

**Muir Beach Community Services District**  
**Expenditures excl Payroll & Cap Assets**  
**January 2023**

Date	Name	Memo	Amount
<b>Bank Fees &amp; Credit Card Fees</b>			
01/03/2023	Intuit Payment Soln Acct Fee		20
01/27/2023	Intuit Pymt Soln Tran Fee		620
01/30/2023	Intuit Pymt Soln Tran Fee		6
Total Bank Fees & Credit Card Fees			646
<b>Bookkeeping</b>			
01/31/2023	Mullin, Sharon	Bookkeeping/water billing	1,845
01/31/2023	Mullin, Sharon	Bookkeeping/water billing	527
Total Bookkeeping			2,372
<b>Fire Dept Expenses</b>			
<b>Equipment &amp; Tools</b>			
01/13/2023	Amazon.com	Pulse oximeter replacement	183
Total Equipment & Tools			183
<b>Phone, Radio Link for Bolinas</b>			
01/11/2023	CalNet	Phone @ fire barn; 415 380-9627	51
Total Phone, Radio Link for Bolinas			51
Total Fire Dept Expenses			234
<b>Health Insurance</b>			
01/17/2023	CALPERS	Halley	917
Total Health Insurance			917
<b>Office and Postage</b>			
01/31/2023	Mullin, Sharon	1099s, 1096	16
01/22/2023	Microsoft	MS Office subscription	100
01/19/2023	Staples	Office supplies	15
01/31/2023	Mullin, Sharon	Postage	9
Total Office and Postage			140
<b>Other Operating Expenses</b>			
01/31/2023	Mullin, Sharon	Parking & tolls	49
Total Other Operating Expenses			49
<b>Permits &amp; Fees</b>			
01/10/2023	CDTFA	Water rights determination fee: 7-1-22 / 6-30-23	304
Total Permits & Fees			304
<b>Repairs &amp; Maint (non-water)</b>			
01/19/2023	Eleazar Ortega	CC grounds/garden maintenance	450
Total Repairs & Maint (non-water)			450
<b>Supplies (non-water)</b>			
01/16/2023	Pearlman, Harvey - V	Paper towels	63
Total Supplies (non-water)			63
<b>Utilities</b>			
<b>Electric</b>			
01/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
01/25/2023	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	112
01/25/2023	PG&E Firehouse 6226-2	Electric - Firehouse	26
01/25/2023	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	332
01/25/2023	PG&E Pumping from Wells 745-7	Pumping	850
Total Electric			1,328
<b>Refuse Service</b>			
01/20/2023	United Site Services, Inc.	Portable restroom - Volleyball court	38
01/01/2023	Recology	Refuse service	218

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02/03/23

Accrual Basis

**Muir Beach Community Services District**  
**Expenditures excl Payroll & Cap Assets**  
**January 2023**

Date	Name	Memo	Amount
Total Refuse Service			256
<b>Telephone</b>			
01/01/2023	Ooma	Telephone	6
01/04/2023	Ooma	Telephone	6
01/17/2023	Ooma	Telephone	6
01/29/2023	Ooma	Telephone	6
Total Telephone			24
Total Utilities			1,608
<b>Water Enterprise</b>			
<b>Water Expense &amp; Repairs</b>			
01/15/2023	Hanna Instruments	LT chlorine analyzer	398
01/23/2023	Grid Connect	Monitoring components	303
01/15/2023	Goodman Building Supply	Replacement of missing hose, shovel	122
01/17/2023	Berntsen International	Water main marker posts	756
Total Water Expense & Repairs			1,580
<b>Water Testing</b>			
01/03/2023	Public Health Laboratory	Water testing; acct. 733	91
Total Water Testing			91
Total Water Enterprise			1,671
<b>TOTAL</b>			<b>8,454</b>



# COMPENSATION REPORT

Name	7/1/2021 to 7/1/2022 to		Notes
	6/30/2022	1/31/2023	
Halley	79,137	47775	Hire date 7/10/17. Salary incr to \$72,000 eff 6/1/19. Incr to \$78,000 7/21. 5% CPI incr to \$81,900 eff 5/22.
Blank	13,767	8949	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	11,275	8280	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	5,967	3078	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	2,400	1400	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Karel	3,749	1094	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gove	2,500	0	Hire date 6/1/21. Salary \$30,000. 8/1/21 change to independent contractor. No change in de minimus pay.
\$ 118,795		\$ 70,576	

**Muir Beach Community Services District: Budget vs. Actual - year-to-date**

**General - Revenue and Expenses Apportioned To All Departments**

1/31/2023

Gen Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Property Taxes (Unassigned)	131,500	78,427	60%
	Excess ERAF (Unassigned)	100,000	60,985	61%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	40	24	60%
	Other Income (Unassigned)	-		
	<b>Gen Revenue Total:</b>	<b>231,540</b>	<b>139,436</b>	<b>60%</b>

Gen Expense	Category	FY22/23 Budget	FY23/23 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	9,500	9,751	103%
	Bookkeeping	15,000	7,047	47%
	Dues & Memberships	1,700	2,191	129%
	Insurance (DM Health) *	10,100	6,133	61%
	Insurance (Umbrella)	5,500		0%
	Insurance (Board Workers Comp)	110		0%
	Insurance (DM Workers Comp) *	1,580	(535)	-34%
	Interest Expense	3,621	3,623	100%
	Legal Fees	1,000	246	25%
	Meetings (inc Minutes) *	3,500	105	3%
	Office & Postage *	2,500	2,975	119%
	Other Operating	300	203	68%
	Payroll (DM) - Total *	82,000	47,775	58%
	Payroll Employer Taxes (DM) *	6,273	3,655	58%
	Payroll Service *	1,800	1,279	71%
	Permits & Fees	2,500	846	34%
	Repair & Maint (non-water)	500	-	0%
	Tree Management Program	6,000		0%
	Supplies	50		0%
	Utilities (Telephone-RingCentral)	400	400	100%
	Website & Document Managment *	500	35	7%
	<b>General Expense Total:</b>	<b>154,434</b>	<b>85,729</b>	<b>56%</b>
<b>General Expenses (Net of Dept Allocations Total:</b>		<b>107,333</b>	<b>57,260</b>	<b>53%</b>
<b>General Balance (Prior to Dept Allocations) :</b>		<b>77,106</b>	<b>53,707</b>	<b>70%</b>
<b>Gen Balance (After Dept Allocations):</b>		<b>124,207</b>	<b>82,176</b>	<b>66%</b>
<b>Loan Payment(Marin County 12/5/19-3yr):</b>		<b>(103,460)</b>	<b>(103,460)</b>	<b>100%</b>
<b>Gen Balance (After Loan Payment):</b>		<b>20,747</b>	<b>(21,284)</b>	

**General Notes:** 1.)Apportionment: General Expenses are assigned to departments by the following percentages:  
 General = 60%, Water = 40% \*(DM Salary, DM Payroll taxes + service, DM Healthcare, DM WC, Audits, Website, Postage and Office, Board Meeting Expenditures incl Minutes) Capital Improvement Projects: Fire = 10%, Rec = 10%, Roads = 10% (DM Salary, DM Payroll taxes + service, DM Healthcare, DM WC)



**Muir Beach Community Services District: Budget vs. Actual - year-to-date**

Fire Department				
1/31/2023				
Fire Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Special Parcel Tax for Fire	41,308	22,955	56%
	Grants/Donations for Fire (Misc)	-		
	Grants for Fire (Measure C)	12,000	588	5%
	Grants for Fire (Measure W)	50,000	32,700	65%
	Grants for Fire (FVA Firehouse)	50,000		
	Grants for Fire (West Marin)	8,400		0%
	<b>Fire Revenue incl Cap Imp Rev:</b>	<b>161,708</b>	<b>56,243</b>	<b>35%</b>
	Deduct Cap Imp Revenue:	(50,000)	-	
	<b>Fire Operations Revenue:</b>	<b>111,708</b>	<b>56,243</b>	<b>50%</b>

  

Fire Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Dedicated Expenses:</b>			
	Credit Card Receipts Outstanding		-	
	Emergency Preparedness	2,500	-	0%
	Dues: Membership	330	237	72%
	Fire Chief Stipend	30,000	17,500	58%
	Fire Equip & Tools	10,000	1,134	11%
	Fire Training/Certification	2,100		0%
	Fire Truck Maint & Repair	8,000	1,745	22%
	Grant Spending	9,000		0%
	Insurance: VFIS	5,611	5,611	100%
	Insurance: Workers Comp	2,500		0%
	Legal	500		0%
	Other Operating (Fire)	1,500	3,612	241%
	Supplies: Medical	1,000		0%
	Supplies: Sta wear/Turnouts	2,000	291	15%
	Utilities: Electric	300	90	30%
	Utilities: Phone, Radio	600	362	60%
	<b>Dedicated Expense Sub-Total:</b>	<b>75,941</b>	<b>30,582</b>	<b>40%</b>
	<b>Fire Operations Expense Total:</b>	<b>75,941</b>	<b>30,582</b>	<b>40%</b>
	<b>Fire Operations Balance:</b>	<b>35,767</b>	<b>25,661</b>	<b>72%</b>
	<b>Fire Station Donations/Grants</b>	<b>40,000</b>		
	<b>Fire Station Expenditures</b>	<b>26,815</b>		
	<b>Funds Remaining</b>	<b>13,185</b>		

**Muir Beach Community Services District: Budget vs. Actual - year-to-date**

Recreation Department				
1/31/2023				
Rec Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	1,000	-	
	Grants/Donations for Rec	177,952	10,000	
	Measure A Tax	16,393	20,139	123%
	Rentals	6,000	2,925	
	<b>Rec Operations Revenue Total:</b>	<b>201,345</b>	<b>33,064</b>	<b>16%</b>
	<b>Rec Ops non-Measure A Total:</b>	<b>184,952</b>	<b>12,925</b>	<b>7%</b>

  

Rec Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Dedicated Expenses:</b>			
	Community Center Classes	-	-	
	Community Center Functions	8,000	4,085	51%
	Grant Spending (Rec)	177,952	8,129	5%
	Legal Fees (Rec)	-	-	
	Measure A Projects	16,393	8,702	53%
	Other Operating (Rec)	100		0%
	Grounds Maintenance	11,400	6,300	55%
	Payroll (Rec)	7,500	4,478	60%
	Payroll (Rental Coordinator)	4,200	2,450	58%
	Payroll Employer Taxes (Rec)	574	343	60%
	Payroll (WC-Rec)	600		0%
	Rental Expenses (CC)	500		0%
	Repairs & Maintenance (Rec)	1,500	1,075	72%
	Trails Maintenance	1,800	250	14%
	Supplies (CC)	500	249	50%
	Utilities: Elec (CC)	800	453	57%
	Utilities: Phone (CC-Ooma)	65	36	55%
	Utilities: Propane (CC)	150		0%
	Utilities: Refuse (Rec)	1,800	974	54%
	<b>Dedicated Expense Sub-Total:</b>	<b>233,834</b>	<b>37,524</b>	<b>16%</b>
	<b>Non-Measure A Expense Total:</b>	<b>217,441</b>	<b>28,822</b>	<b>13%</b>
	<b>Rec Ops Balance(including Restricted Revenue):</b>	<b>(32,489)</b>	<b>(4,460)</b>	<b>14%</b>
	<b>Rec Ops Balance(non-Measure A)):</b>	<b>(32,489)</b>	<b>(15,897)</b>	<b>49%</b>
	<b>Budget for Capital Spending:</b>			
	Measure A: CC Deck/Siding-Oil	8,000	8,702	
	Measure A: CC Deck Curtains	8,000		
	Measure A: Trail Improvement-SC	19,000		
	Prop 68: Parking Project	192,952		
	<b>Total Spending:</b>	<b>227,952</b>		

**Muir Beach Community Services District: Budget vs. Actual - year-to-date**

Roads Department				
1/31/2023				
Roads Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	-	
	<b>Roads Operations Revenue Total:</b>	-	-	
Roads Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Gen Exp (10% Share): p/project</b>			
	<b>Dedicated Expenses:</b>			
	Compromise Agreement			
	Legal Fees (Roads)	1,000		
	Other Operating (Roads)	-	15	
	Pay (Maintenance Sub-Contractor)			
	Payroll (Roads)	-		
	Payroll Employer Taxes (Roads)	-	-	
	Payroll (WC-Roads)	-	-	
	Repairs & Maintenance (Roads)	10,000	1,615	16%
	Supplies (Roads)	-	-	
	<b>Dedicated Expense Sub-Total:</b>	<b>11,000</b>	<b>1,630</b>	<b>15%</b>
	<b>Roads Operations Expense Total:</b>	<b>11,000</b>	<b>1,630</b>	<b>15%</b>
	<b>Roads Operations Balance:</b>	<b>(11,000)</b>	<b>(1,630)</b>	<b>15%</b>
	<b>Capital Spending:</b>			
	<b>Capital Expenditures</b>			
	<b>Total Capital Project Balance:</b>	-	-	-



**Muir Beach Community Services District: Budget vs. Actual - year-to-date**

<b>Water Department</b>				
1/31/2023				
<b>Water Revenue</b>	<b>Category</b>	<b>FY22/23 Budget</b>	<b>FY22/23 Actual</b>	<b>% of Budget</b>
	Water Service Revenue	159,600	101,278	63%
	Water Conservation Discount	(49,500)	(32,392)	65%
	Meter Reading Fee	8,260	5,368	65%
	Water Service Revenue (Misc)	2,000	360	18%
	Water Service fee Net Revenue	120,360	74,614	62%
	Meter Charge (CIP Reserves)	74,835	50,274	67%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	<b>Water Revenue incl Meter Charge:</b>	<b>195,195</b>	<b>124,888</b>	<b>64%</b>
	Move Meter Charge to Reserves:	(74,835)	(50,274)	67%
	<b>Water Operations Revenue:</b>	<b>120,360</b>	<b>74,614</b>	<b>62%</b>
	<b>Water CIP (PE Reserves):</b>	<b>34,835</b>	<b>23,607</b>	<b>68%</b>
	<b>Water CIP (LT Reserves):</b>	<b>40,000</b>	<b>26,667</b>	<b>67%</b>
<b>Water Expense</b>	<b>Category</b>	<b>FY22/23 Budget</b>	<b>FY22/23 Actual</b>	<b>% of Budget</b>
	<b>General Expenses (40% Share):*</b>	<b>47,101</b>	<b>28,469</b>	<b>60%</b>
	Audit	3,800	3,900	103%
	Health Insurance (DM)	4,040	2,453	61%
	Insurance (Workers Comp)	632	(214)	-34%
	Meetings (incl Minutes)	1,400	42	3%
	Office & Postage	1,000	1,190	119%
	Payroll (DM) - Total	32,800	19,110	58%
	Payroll Employer Taxes (DM)	2,509	1,462	58%
	Payroll Service	720	512	71%
	Website & Doc Management	200	14	7%
	<b>Gen Exp (Water Ops 40% Share):</b>	<b>47,101</b>	<b>28,469</b>	<b>60%</b>
	<b>Dedicated Expenses:</b>			
	Bank & Credit Card Fees(Customer)	4,500	3,049	68%
	Bookkeeping (Water)	5,860	2,805	48%
	Debt (Due to DT - 10yrs/no int)	1,000	-	0%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Dues & Memberships (Water)	475	(149)	-31%
	Grant Spending	-	-	
	Insurance (Water)	3,000	-	0%
	Legal Fees (Water)	1,000	-	0%
	Other Operating (Water)	500	-	0%
	Pay (Maintenance Sub-contractor)	-	-	
	Payroll (Compromise - WM)	-	-	
	Payroll (Water Team)	29,400	18,323	62%
	Payroll (Other water salaries)	-	-	

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Water Department			
	1/31/2023		
Payroll Employer Taxes (Water)	2,249	1,402	62%
Payroll Employer (WC)	1,600		0%
Permits & Fees (Water)	1,650	1,837	111%
Rep & Maint incl Grant Spending	10,000	9,999	100%
Supplies (Water)	-	-	
Testing (Water)	6,000	932	16%
Treatment (Water)	5,000	533	11%
Utilities: Electric (Water)	11,000	6,377	58%
Utilities: Telephone (Water-Ooma)	420	279	66%
<b>Dedicated Expense Sub-Total:</b>	<b>86,254</b>	<b>45,387</b>	<b>53%</b>
<b>Water Operations Expense Total:</b>	<b>133,355</b>	<b>73,856</b>	<b>55%</b>
 <b>Water Conservation Reserve (Beginning Balance):</b>	 <b>49,500</b>	 <b>49,500</b>	
<b>Water Conservation Reserve (Discounts):</b>	<b>(49,500)</b>	<b>(32,392)</b>	<b>65%</b>
<b>Water Conservation Reserve (Ending balance):</b>	<b>-</b>	<b>17,108</b>	
 <b>Water Operations Balance :</b>	 <b>(12,995)</b>	 <b>758</b>	 <b>-6%</b>
 <b>Water Capital Improvements (Beginning PE Balance):</b>	 <b>40,375</b>	 <b>40,375</b>	
<b>Water Capital Improvement (Balance to PE Reserves):</b>	<b>34,835</b>	<b>23,607</b>	<b>68%</b>
<b>Water Capital Improvement (Capital spending):</b>	<b>-</b>	<b>(16,750)</b>	
<b>Water Capital Improvement (Change to PE Reserve):</b>	<b>75,210</b>	<b>47,232</b>	<b>63%</b>
<b>Water Capital Improvements (Beginning LT Balance):</b>	<b>113,335</b>	<b>113,335</b>	<b>100%</b>
<b>Water Capital Improvement (Balance to LT Reserves):</b>	<b>40,000</b>	<b>26,667</b>	<b>67%</b>
<b>Water Capital Improvement (Change to LT Reserve):</b>	<b>153,335</b>	<b>140,002</b>	<b>91%</b>
<b>Water Capital Improvement (Net PE and LT Reserves):</b>	<b>228,545</b>	<b>187,234</b>	<b>82%</b>

**Notes:** Meter Reading Charge (\$2400) + Water Bookkeeping (\$5860) = \$8260