

# Muir Beach Community Services District

## Balance Sheet

Accrual Basis

As of February 28, 2023

	Feb 28, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	345,628
TriC Lower Tank Reserve	140,001
TriC Pipes & Equip Reserve	47,232
Prop 68 20% Matching Reserve	(3,646)
TriC Water	(53,055)
TriC General Fund	(191,631)
Total TriC Checking	284,529
TriC MMF - General Fund	201,668
Clearing	558
Total Checking/Savings	486,755
Other Current Assets	
Due from Water Ops to Gen'l Fd	53,055
Undeposited Funds	2,314
Total Other Current Assets	55,369
Accounts Receivable	
Receivables	286
Total Accounts Receivable	286
Total Current Assets	542,410
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 February 28, 2023

	Feb 28, 23
Total Water System Assets	1,038,650
Total Fixed Assets	3,197,051
<b>TOTAL ASSETS</b>	<b>3,739,461</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	53,055
Total Other Current Liabilities	53,055
Accounts Payable	
Accounts Payable	2,983
Total Accounts Payable	2,983
Credit Cards	
Credit Card	760
Total Credit Cards	760
Total Current Liabilities	56,798
Total Liabilities	56,798
Equity	
Retained Earnings	3,547,447
Net Income	135,217
Total Equity	3,682,663
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>3,739,461</b>

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

	Feb 23
<b>Income</b>	
<b>Combined Tax Revenues</b>	
Measure C Revenues	
Measure C - Local	3,426
Measure C - D Space	3,426
<b>Total Measure C Revenues</b>	6,852
<b>Property Tax Revenues</b>	
Property Tax Revenues	162
<b>Total Property Tax Revenues</b>	162
<b>Total Combined Tax Revenues</b>	7,014
<b>Recreational Activities Income</b>	
Rental Income	250
<b>Total Recreational Activities Income</b>	250
<b>Interest Income</b>	3
<b>Total Income</b>	7,267
<b>Expense</b>	
<b>Receipts Outstanding</b>	
CG Receipts Outstanding	6,521
<b>Total Receipts Outstanding</b>	6,521
<b>Payroll Expenses</b>	
Wages	4,808
Employer Payroll Taxes	728
Payroll Service	141
<b>Total Payroll Expenses</b>	5,677
<b>Fire Dept Expenses</b>	
Fire Chief Stipend	2,500
Uniforms & Stationwear	254
Phone, Radio Link for Bolinas	52
<b>Total Fire Dept Expenses</b>	2,806
Health Insurance	917
Bookkeeping	816
Grounds Maintenance/Gardening	675
<b>Utilities</b>	
Electric	547
Telephone	12
<b>Total Utilities</b>	559
Grant Spending	510
<b>Community Classes &amp; Functions</b>	
Rental Expense	350
<b>Total Community Classes &amp; Functions</b>	350
Repairs & Maint (non-water)	225
Office and Postage	110
Other Operating Expenses	21
Meeting Expense	15
Website Hosting & Maintenance	5
<b>Total Expense</b>	19,208
<b>Net Income</b>	<b>(11,941)</b>

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03/06/23

Accrual Basis

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

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	Feb 23
Income	0
Expense	
Payroll Expenses	
Wages	4,714
Total Payroll Expenses	4,714
Bank Fees & Credit Card Fees	220
Bookkeeping	170
Utilities	
Electric	160
Telephone	6
Total Utilities	166
Water Enterprise	
Water Testing	91
Water Expense & Repairs	0
Total Water Enterprise	91
Receipts Outstanding	
HP Receipts Outstanding	47
Total Receipts Outstanding	47
Total Expense	5,408
Net Income	(5,408)

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Accrual Basis

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

Date	Name	Memo	Amount
<b>Bank Fees &amp; Credit Card Fees</b>			
02/01/2023	Intuit Pymt Soln Tran Fee		10
02/01/2023	Intuit Pymt Soln Tran Fee		148
02/03/2023	Intuit Pymt Soln Tran Fee		41
02/28/2023		Batch Fee ID=-49228324425	20
Total Bank Fees & Credit Card Fees			220
<b>Bookkeeping</b>			
02/28/2023	Mullin, Sharon	Bookkeeping/water billing	816
02/28/2023	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			986
<b>Fire Dept Expenses</b>			
<b>Phone, Radio Link for Bolinas</b>			
02/11/2023	CalNet	Phone @ fire barn; 415 380-9627	52
Total Phone, Radio Link for Bolinas			52
Total Fire Dept Expenses			52
<b>Health Insurance</b>			
02/14/2023	CALPERS	Halley	917
Total Health Insurance			917
<b>Office and Postage</b>			
02/06/2023	Norton	Annual subscription	110
Total Office and Postage			110
<b>Other Operating Expenses</b>			
02/28/2023	Mullin, Sharon	Parking & tolls	21
Total Other Operating Expenses			21
<b>Repairs &amp; Maint (non-water)</b>			
02/16/2023	Eleazar Ortega	CC grounds/garden maintenance	225
Total Repairs & Maint (non-water)			225
<b>Utilities</b>			
<b>Electric</b>			
02/24/2023	PG&E Pumping from Wells 745-7		529
02/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
02/24/2023	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	36
02/24/2023	PG&E Firehouse 6226-2	Electric - Firehouse	-38
02/24/2023	PG&E Firehouse 6226-2	Electric - Firehouse	21
02/24/2023	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	152
Total Electric			708
<b>Telephone</b>			
02/01/2023	Ooma	Telephone	6
02/04/2023	Ooma	Telephone	6
02/17/2023	Ooma	Telephone	6
Total Telephone			18
Total Utilities			726
<b>Water Enterprise</b>			
<b>Water Expense &amp; Repairs</b>			
02/02/2023	LEIS, Gabriel	Reimbursement for new meter install	-370
02/02/2023	Alcala, Jose - v	To be reimb by Leis	370
Total Water Expense & Repairs			0
<b>Water Testing</b>			
02/01/2023	Public Health Laboratory	Water testing; acct. 733	91

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Accrual Basis

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

Date	Name	Memo	Amount
	Total Water Testing		91
	Total Water Enterprise		91
TOTAL			3,347



# COMPENSATION REPORT

Name	7/1/2021 to 7/1/2022 to		Notes	
	6/30/2022	2/28/2023		
Halley	Mary	79,137	54600	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. \$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours. \$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours. Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr. Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400. \$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours. Hire date 6/1/21. Salary \$30,000. 8/1/21 change to independent contractor. No change in de minimus pay.
Blank	Thiemo	13,767	9921	
Blank	Stephanie	11,275	9252	
Gonzales	Juana	5,967	3591	
Pearlman	Harvey	2,400	1600	
Karel	Ernst	3,749	1134	
Gove	Christopher	2,500	0	
		\$ 118,795	\$ 80,098	

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

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

2/28/2023

Gen Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Property Taxes (Unassigned)	131,500	78,590	60%
	Excess ERAF (Unassigned)	100,000	60,985	61%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	40	27	68%
	Other Income (Unassigned)	-		
	<b>Gen Revenue Total:</b>	<b>231,540</b>	<b>139,602</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	7,863	52%
	Dues & Memberships	1,700	2,191	129%
	Insurance (DM Health) *	10,100	7,050	70%
	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	120	3%
	Office & Postage *	2,500	3,081	123%
	Other Operating	300	224	75%
	Payroll (DM) - Total *	82,000	54,600	67%
	Payroll Employer Taxes (DM) *	6,273	4,177	67%
	Payroll Service *	1,800	1,419	79%
	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	40	8%
	<b>General Expense Total:</b>	<b>154,434</b>	<b>95,096</b>	<b>62%</b>
	<b>General Expenses (Net of Dept Allocations Total:</b>	<b>107,333</b>	<b>63,215</b>	<b>59%</b>
	<b>General Balance (Prior to Dept Allocations) :</b>	<b>77,106</b>	<b>44,506</b>	<b>58%</b>
	<b>Gen Balance (After Dept Allocations):</b>	<b>124,207</b>	<b>76,387</b>	<b>61%</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>(27,073)</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**

<b>Fire Department</b>				
2/28/2023				
<b>Fire Revenue</b>	<b>Category</b>	<b>FY22/23 Budget</b>	<b>FY22/23 Actual</b>	<b>% of Budget</b>
	Special Parcel Tax for Fire	41,308	22,955	56%
	Grants/Donations for Fire (Misc)	-		
	Grants for Fire (Measure C)	12,000	7,440	62%
	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>63,095</b>	<b>39%</b>
	Deduct Cap Imp Revenue:	(50,000)	-	
	<b>Fire Operations Revenue:</b>	<b>111,708</b>	<b>63,095</b>	<b>56%</b>
<b>Fire Expense</b>	<b>Category</b>	<b>FY22/23 Budget</b>	<b>FY22/23 Actual</b>	<b>% of Budget</b>
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Dedicated Expenses:</b>			
	Credit Card Receipts Outstanding		6,521	
	Emergency Preparedness	2,500	-	0%
	Dues: Membership	330	237	72%
	Fire Chief Stipend	30,000	20,000	67%
	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	545	27%
	Utilities: Electric	300	72	24%
	Utilities: Phone, Radio	600	415	69%
	<b>Dedicated Expense Sub-Total:</b>	<b>75,941</b>	<b>39,892</b>	<b>53%</b>
	<b>Fire Operations Expense Total:</b>	<b>75,941</b>	<b>39,892</b>	<b>53%</b>
	<b>Fire Operations Balance:</b>	<b>35,767</b>	<b>23,203</b>	<b>65%</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				
2/28/2023				
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	3,175	
	<b>Rec Operations Revenue Total:</b>	<b>201,345</b>	<b>33,314</b>	<b>17%</b>
	<b>Rec Ops non-Measure A Total:</b>	<b>184,952</b>	<b>13,175</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	8,639	5%
	Legal Fees (Rec)	-	-	
	Measure A Projects	16,393	8,702	53%
	Other Operating (Rec)	100		0%
	Grounds Maintenance	11,400	6,975	61%
	Payroll (Rec)	7,500	5,191	69%
	Payroll (Rental Coordinator)	4,200	2,800	67%
	Payroll Employer Taxes (Rec)	574	397	69%
	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	1,018	127%
	Utilities: Phone (CC-Ooma)	65	48	74%
	Utilities: Propane (CC)	150		0%
	Utilities: Refuse (Rec)	1,800	974	54%
	<b>Dedicated Expense Sub-Total:</b>	<b>233,834</b>	<b>40,403</b>	<b>17%</b>
	<b>Non-Measure A Expense Total:</b>	<b>217,441</b>	<b>31,701</b>	<b>15%</b>
	<b>Rec Ops Balance(including Restricted Revenue):</b>	<b>(32,489)</b>	<b>(7,089)</b>	<b>22%</b>
	<b>Rec Ops Balance(non-Measure A):</b>	<b>(32,489)</b>	<b>(18,526)</b>	<b>57%</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**

2/28/2023

<b>Roads Revenue</b>	<b>Category</b>	<b>FY22/23 Budget</b>	<b>FY22/23 Actual</b>	<b>% of Budget</b>
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	-	
	<b>Roads Operations Revenue Total:</b>	-	-	

<b>Roads Expense</b>	<b>Category</b>	<b>FY22/23 Budget</b>	<b>FY22/23 Actual</b>	<b>% of Budget</b>
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Gen Exp (10% Share): p/project</b>			

**Dedicated Expenses:**

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	1,840	18%	
Supplies (Roads)	-	-		
<b>Dedicated Expense Sub-Total:</b>	<b>11,000</b>	<b>1,855</b>	<b>17%</b>	
<b>Roads Operations Expense Total:</b>	<b>11,000</b>	<b>1,855</b>	<b>17%</b>	
<b>Roads Operations Balance:</b>	<b>(11,000)</b>	<b>(1,855)</b>	<b>17%</b>	

**Capital Spending:**

**Capital Expenditures**

<b>Total Capital Project Balance:</b>	-	-	-	
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**Muir Beach Community Services District: Budget vs. Actual - year-to-date**

**Water Department**

2/28/2023

<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>31,881</b>	<b>68%</b>
	Audit	3,800	3,900	103%
	Health Insurance (DM)	4,040	2,820	70%
	Insurance (Workers Comp)	632	(214)	-34%
	Meetings (incl Minutes)	1,400	48	3%
	Office & Postage	1,000	1,232	123%
	Payroll (DM) - Total	32,800	21,840	67%
	Payroll Employer Taxes (DM)	2,509	1,671	67%
	Payroll Service	720	568	79%
	Website & Doc Management	200	16	8%
	<b>Gen Exp (Water Ops 40% Share):</b>	<b>47,101</b>	<b>31,881</b>	<b>68%</b>
	<b>Dedicated Expenses:</b>			
	Bank & Credit Card Fees(Customer)	4,500	3,269	73%
	Bookkeeping (Water)	5,860	2,975	51%
	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	47	9%
	Pay (Maintenance Sub-contractor)	-	-	
	Payroll (Compromise - WM)	-	-	
	Payroll (Water Team)	29,400	20,307	69%
	Payroll (Other water salaries)	-	-	

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

<b>Water Department</b>			
	2/28/2023		
Payroll Employer Taxes (Water)	2,249	1,553	69%
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	1,023	17%
Treatment (Water)	5,000	674	13%
Utilities: Electric (Water)	11,000	6,537	59%
Utilities: Telephone (Water-Ooma)	420	285	68%
<b>Dedicated Expense Sub-Total:</b>	<b>86,254</b>	<b>48,357</b>	<b>56%</b>
<b>Water Operations Expense Total:</b>	<b>133,355</b>	<b>80,239</b>	<b>60%</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>(5,625)</b>	 <b>43%</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