

Muir Beach Community Services District

Balance Sheet

As of March 31, 2023

Accrual Basis

	Mar 31, 23
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	342,609
TriC Lower Tank Reserve	146,667
TriC Pipes & Equip Reserve	53,285
Prop 68 20% Matching Reserve	(4,501)
TriC Water	(45,877)
TriC General Fund	(205,471)
Total TriC Checking	286,712
TriC MMF - General Fund	201,672
Clearing	558
Total Checking/Savings	488,942
Other Current Assets	
Due from Water Ops to Gen'l Fd	45,877
Undeposited Funds	1,050
Total Other Current Assets	46,927
Accounts Receivable	
Receivables	8,627
Total Accounts Receivable	8,627
Total Current Assets	544,496
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 March 31, 2023

	Mar 31, 23
Total Water System Assets	1,038,650
Total Fixed Assets	3,197,051
TOTAL ASSETS	3,741,547
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	45,877
Total Other Current Liabilities	45,877
Accounts Payable	
Accounts Payable	10,087
Total Accounts Payable	10,087
Credit Cards	
Credit Card	935
Total Credit Cards	935
Total Current Liabilities	56,900
Total Liabilities	56,900
Equity	
Retained Earnings	3,547,447
Net Income	137,201
Total Equity	3,684,647
TOTAL LIABILITIES & EQUITY	3,741,547

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

	Mar 23
Income	
Combined Tax Revenues	
Measure A Revenues	4,177
Property Tax Revenues	
Property Tax Revenues	590
Total Property Tax Revenues	590
Total Combined Tax Revenues	4,767
Donations & Grants	1,000
Recreational Activities Income	
Rental Income	600
Total Recreational Activities Income	600
Interest Income	3
Total Income	6,371
Expense	
Payroll Expenses	
Wages	4,808
Employer Payroll Taxes	786
Payroll Service	141
Total Payroll Expenses	5,734
Insurance - Fire, P&L, Umbrella	5,078
Fire Dept Expenses	
Fire Chief Stipend	2,500
Uniforms & Stationwear	130
Phone, Radio Link for Bolinas	52
Total Fire Dept Expenses	2,682
Bookkeeping	1,046
Grant Spending	823
Office and Postage	676
Grounds Maintenance/Gardening	675
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Permits & Fees	246
Repairs & Maint (non-water)	225
Receipts Outstanding	
CG Receipts Outstanding	176
Total Receipts Outstanding	176
Legal Expense	150
Utilities	
Propane	70
Refuse Service	38
Telephone	6
Total Utilities	115
Supplies (non-water)	113
Website Hosting & Maintenance	50
Other Operating Expenses	35
Meeting Expense	16
Total Expense	18,190
Net Income	(11,819)

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04/21/23

Accrual Basis

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

	Mar 23
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	13,814
Misc Water Revenues	45
Field for Billing Notices	0
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Total Water Operations Revenues	13,859
Water Capital Improvement Revs	
Capital Improvement Revenues	12,720
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Total Water Capital Improvement Revs	12,720
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Total Combined Water Revenues	26,579
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Total Income	26,579
Expense	
Payroll Expenses	
Wages	5,465
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Total Payroll Expenses	5,465
Insurance - Fire, P&L, Umbrella	2,734
Bank Fees & Credit Card Fees	692
Bookkeeping	629
Water Enterprise	
Water Testing	91
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Total Water Enterprise	91
Utilities	
Telephone	23
Electric	8
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Total Utilities	31
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Total Expense	9,643
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Net Income	16,937
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Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
March 2023

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
03/28/2023	Intuit Pymt Soln Tran Fee		548
03/29/2023	Intuit Pymt Soln Tran Fee		6
03/31/2023	Intuit Payment Solution Transaction...		10
03/31/2023	Intuit Payment Solution Transaction...		128
Total Bank Fees & Credit Card Fees			692
Bookkeeping			
03/31/2023	Mullin, Sharon	Bookkeeping/water billing	1,046
03/31/2023	Mullin, Sharon	Bookkeeping/water billing	629
Total Bookkeeping			1,675
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
03/11/2023	CalNet	Phone @ fire barn; 415 380-9627	52
Total Phone, Radio Link for Bolinas			52
Total Fire Dept Expenses			52
Insurance - Fire, P&L, Umbrella			
03/24/2023	CRWRMA	Coverage 4/1/23 - 4/1/24	5,078
03/24/2023	CRWRMA	Coverage 4/1/23 - 4/1/24	2,734
Total Insurance - Fire, P&L, Umbrella			7,812
Legal Expense			
03/15/2023	Epstein & Holtzapple	Brown Act requirements for remote meetings	150
Total Legal Expense			150
Office and Postage			
03/13/2023	Carbonite	1 year subscription thru 6/2024 - Mary's computer	84
03/21/2023	Carbonite	3 year subscription - office computer	227
03/08/2023	Adobe	Annual subscription	240
03/21/2023	North Bay Computer Systems	Reset office computer password	125
Total Office and Postage			676
Other Operating Expenses			
03/31/2023	Mullin, Sharon	Parking & tolls	35
Total Other Operating Expenses			35
Permits & Fees			
03/16/2023	Marin County Registrar of Voters	Nov 8, 2022 Board elections	246
Total Permits & Fees			246
Repairs & Maint (non-water)			
03/16/2023	Eleazar Ortega	CC grounds/garden maintenance	225
Total Repairs & Maint (non-water)			225
Supplies (non-water)			
03/05/2023	Transbay Security Svc	Keys for containers	10
03/27/2023	Home Depot	Miscellaneous supplies	103
Total Supplies (non-water)			113
Utilities			
Electric			
03/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
Total Electric			8
Propane			
03/27/2023	McPhail's	Propane tank rental for CC to 3/25/24	70
Total Propane			70

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04/21/23

Accrual Basis

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

Date	Name	Memo	Amount
Refuse Service			
03/17/2023	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
Telephone			
03/01/2023	Ooma	Telephone	6
03/03/2023	Ooma	Telephone	6
03/05/2023	Ooma	Telephone	6
03/17/2023	Ooma	Telephone	6
03/29/2023	Ooma	Telephone	6
Total Telephone			30
Total Utilities			146
Water Enterprise			
Water Testing			
03/01/2023	Public Health Laboratory	Water testing; acct. 733	91
Total Water Testing			91
Total Water Enterprise			91
TOTAL			11,913

COMPENSATION REPORT

Name	7/1/2021 to 7/1/2022 to		Notes
	6/30/2022	3/31/2023	
Halley	Mary	61425	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	Thiemo	11290	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	Stephanie	10133	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	Juana	4104	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	Harvey	1800	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Karel	Ernst	1619	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gove	Christopher	0	Hire date 6/1/21. Salary \$30,000. 8/1/21 change to independent contractor. No change in de minimus pay.
		\$ 118,795	\$ 90,371

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

General - Revenue and Expenses Apportioned To All Departments

3/31/2023

Gen Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Property Taxes (Unassigned)	131,500	79,180	60%
	Excess ERAF (Unassigned)	100,000	60,985	61%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	40	30	75%
	Other Income (Unassigned)	-		
	Gen Revenue Total:	231,540	140,195	61%

Gen Expense	Category	FY22/23 Budget	FY23/23 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	9,500	9,751	103%
	Bookkeeping	15,000	8,908	59%
	Dues & Memberships	1,700	2,191	129%
	Insurance (DM Health) *	10,100	7,050	70%
	Insurance (Umbrella)	5,500	5,078	92%
	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	396	40%
	Meetings (inc Minutes) *	3,500	136	4%
	Office & Postage *	2,500	3,761	150%
	Other Operating	300	259	86%
	Payroll (DM) - Total *	82,000	61,425	75%
	Payroll Employer Taxes (DM) *	6,273	4,699	75%
	Payroll Service *	1,800	1,560	87%
	Permits & Fees	2,500	1,093	44%
	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	90	18%
	General Expense Total:	154,434	109,885	71%
General Expenses (Net of Dept Allocations Total:		107,333	74,710	70%

General Balance (Prior to Dept Allocations) :	77,106	30,310	39%
Gen Balance (After Dept Allocations):	124,207	65,485	53%
Loan Payment(Marin County 12/5/19-3yr):	(103,460)	(103,460)	100%
Gen Balance (After Loan Payment):	20,747	(37,975)	

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				
3/31/2023				
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	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%
	Fire Revenue incl Cap Imp Rev:	161,708	63,095	39%
	Deduct Cap Imp Revenue:	(50,000)	-	
	Fire Operations Revenue:	111,708	63,095	56%
Fire Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Credit Card Receipts Outstanding		6,697	
	Emergency Preparedness	2,500	-	0%
	Dues: Membership	330	237	72%
	Fire Chief Stipend	30,000	22,500	75%
	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	837	42%
	Utilities: Electric	300	72	24%
	Utilities: Phone, Radio	600	466	78%
	Dedicated Expense Sub-Total:	75,941	42,911	57%
	Fire Operations Expense Total:	75,941	42,911	57%
	Fire Operations Balance:	35,767	20,184	56%
	Fire Station Donations/Grants	40,000		
	Fire Station Expenditures	26,815		
	Funds Remaining	13,185		

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

Recreation Department				
3/31/2023				
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	11,000	
	Measure A Tax	16,393	24,316	148%
	Rentals	6,000	3,775	
	Rec Operations Revenue Total:	201,345	39,091	19%
	Rec Ops non-Measure A Total:	184,952	14,775	8%

Rec Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Community Center Classes	-	-	
	Community Center Functions	8,000	4,085	51%
	Grant Spending (Rec)	177,952	12,623	7%
	Legal Fees (Rec)	-	-	
	Measure A Projects	16,393	8,702	53%
	Other Operating (Rec)	100		0%
	Grounds Maintenance	11,400	7,650	67%
	Payroll (Rec)	7,500	5,904	79%
	Payroll (Rental Coordinator)	4,200	3,150	75%
	Payroll Employer Taxes (Rec)	574	452	79%
	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	362	72%
	Utilities: Elec (CC)	800	1,018	127%
	Utilities: Phone (CC-Ooma)	65	54	83%
	Utilities: Propane (CC)	150	70	47%
	Utilities: Refuse (Rec)	1,800	1,050	58%
	Dedicated Expense Sub-Total:	233,834	46,445	20%
	Non-Measure A Expense Total:	217,441	37,743	17%
	Rec Ops Balance(including Restricted Revenue):	(32,489)	(7,354)	23%
	Rec Ops Balance(non-Measure A):	(32,489)	(22,968)	71%
	Budget for Capital Spending:			
	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		
	Total Spending:	227,952		

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

Roads Department

3/31/2023

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

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

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	2,065	21%	
Supplies (Roads)	-	-		
Dedicated Expense Sub-Total:	11,000	2,080	19%	
Roads Operations Expense Total:	11,000	2,080	19%	
 Roads Operations Balance:	 (11,000)	 (2,080)	 19%	

Capital Spending:

Capital Expenditures

Total Capital Project Balance:	-	-	-
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Muir Beach Community Services District: Budget vs. Actual - year-to-date

Water Department				
3/31/2023				
Water Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Water Service Revenue	159,600	120,799	76%
	Water Conservation Discount	(49,500)	(39,185)	79%
	Meter Reading Fee	8,260	6,726	81%
	Water Service Revenue (Misc)	2,000	450	23%
	Water Service fee Net Revenue	120,360	88,790	74%
	Meter Charge (CIP Reserves)	74,835	62,994	84%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	195,195	151,784	78%
	Move Meter Charge to Reserves:	(74,835)	(62,994)	84%
	Water Operations Revenue:	120,360	88,790	74%
	Water CIP (PE Reserves):	34,835	29,660	85%
	Water CIP (LT Reserves):	40,000	33,333	83%
Water Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	General Expenses (40% Share):*	47,101	35,175	75%
	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	54	4%
	Office & Postage	1,000	1,504	150%
	Payroll (DM) - Total	32,800	24,570	75%
	Payroll Employer Taxes (DM)	2,509	1,880	75%
	Payroll Service	720	624	87%
	Website & Doc Management	200	36	18%
	Gen Exp (Water Ops 40% Share):	47,101	35,175	75%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	4,500	3,806	85%
	Bookkeeping (Water)	5,860	3,604	62%
	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	2,734	91%
	Legal Fees (Water)	1,000	-	0%
	Other Operating (Water)	500		0%
	Pay (Maintenance Sub-contractor)			
	Payroll (Compromise - WM)			
	Payroll (Water Team)	29,400	23,042	78%
	Payroll (Other water salaries)	-	-	

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

Water Department			
	3/31/2023		
Payroll Employer Taxes (Water)	2,249	1,763	78%
Payroll Employer (WC)	1,600		0%
Permits & Fees (Water)	1,650	1,837	111%
Rep & Maint incl Grant Spending	10,000	10,290	103%
Supplies (Water)	-	-	
Testing (Water)	6,000	1,114	19%
Treatment (Water)	5,000	674	13%
Utilities: Electric (Water)	11,000	6,545	60%
Utilities: Telephone (Water-Ooma)	420	308	73%
Dedicated Expense Sub-Total:	86,254	55,568	64%
Water Operations Expense Total:	133,355	90,743	68%
 Water Conservation Reserve (Beginning Balance):	 49,500	 49,500	
Water Conservation Reserve (Discounts):	(49,500)	(39,185)	79%
Water Conservation Reserve (Ending balance):	-	10,315	
 Water Operations Balance :	 (12,995)	 (1,953)	 15%
 Water Capital Improvements (Beginning PE Balance):	 40,375	 40,375	
Water Capital Improvement (Balance to PE Reserves):	34,835	29,660	85%
Water Capital Improvement (Capital spending):	-	(16,750)	
Water Capital Improvement (Change to PE Reserve):	75,210	53,285	71%
Water Capital Improvements (Beginning LT Balance):	113,335	113,335	100%
Water Capital Improvement (Balance to LT Reserves):	40,000	33,333	83%
Water Capital Improvement (Change to LT Reserve):	153,335	146,668	96%
Water Capital Improvement (Net PE and LT Reserves):	228,545	199,953	87%

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