

## Muir Beach Community Services District

## Balance Sheet

As of April 30, 2023

Accrual Basis

	Apr 30, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	356,302
TriC Lower Tank Reserve	146,667
TriC Pipes & Equip Reserve	53,285
Prop 68 20% Matching Reserve	(4,501)
TriC Water	(55,404)
TriC General Fund	(125,902)
Total TriC Checking	370,447
TriC MMF - General Fund	201,675
Clearing	58
Total Checking/Savings	572,180
Other Current Assets	
Due from Water Ops to Gen'l Fd	55,404
Undeposited Funds	1,766
Total Other Current Assets	57,170
Accounts Receivable	
Receivables	4,673
Total Accounts Receivable	4,673
Total Current Assets	634,022
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
Equip 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 April 30, 2023

	Apr 30, 23
Total Water System Assets	1,038,650
Total Fixed Assets	3,197,051
TOTAL ASSETS	3,831,074
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	55,404
Total Other Current Liabilities	55,404
Accounts Payable	
Accounts Payable	4,455
Total Accounts Payable	4,455
Credit Cards	
Credit Card	776
Total Credit Cards	776
Total Current Liabilities	60,635
Total Liabilities	60,635
Equity	
Retained Earnings	3,547,447
Net Income	222,992
Total Equity	3,770,439
TOTAL LIABILITIES & EQUITY	3,831,074

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

	Apr 23
<b>Income</b>	
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	53,712
Refund - Educational Deductions	37,781
Total Property Tax Revenues	91,492
\$200 Parcel Tax for Fire	16,523
Total Combined Tax Revenues	108,015
Lease Income	2,500
Interest Income	3
<b>Total Income</b>	110,519
<b>Expense</b>	
Payroll Expenses	
Wages	4,808
Employer Payroll Taxes	762
Payroll Service	15
Total Payroll Expenses	5,585
Fire Dept Expenses	
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	52
Total Fire Dept Expenses	2,552
Repairs & Maint (non-water)	1,364
Permits & Fees	925
Health Insurance	917
Tree Management	675
Bookkeeping	663
Supplies (non-water)	595
Community Classes & Functions	
Rental Expense	350
Community Center Functions	225
Total Community Classes & Functions	575
Grounds Maintenance/Gardening	450
Utilities	
Refuse Service	281
Electric	101
Telephone	7
Total Utilities	388
Website Hosting & Maintenance	305
Office and Postage	189
Receipts Outstanding	
CG Receipts Outstanding	131
Total Receipts Outstanding	131
Meeting Expense	32
Other Operating Expenses	14
Interest Expense	1
<b>Total Expense</b>	15,362
<b>Net Income</b>	95,157

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05/08/23

Accrual Basis

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

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	Apr 23
Income	0
Expense	
Payroll Expenses	
Wages	5,151
Total Payroll Expenses	5,151
Utilities	
Electric	1,089
Telephone	19
Total Utilities	1,109
Water Enterprise	
Water Expense & Repairs	473
Water Testing	136
Total Water Enterprise	609
Bookkeeping	170
Bank Fees & Credit Card Fees	47
Total Expense	7,085
Net Income	<u><u>(7,085)</u></u>

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05/08/23

Accrual Basis

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

Date	Name	Memo	Amount
<b>Bank Fees &amp; Credit Card Fees</b>			
04/10/2023	Intuit Pymt Soln Tran Fee		27
04/30/2023		Batch Fee ID=-49585569645	20
Total Bank Fees & Credit Card Fees			47
<b>Bookkeeping</b>			
04/30/2023	Mullin, Sharon	Bookkeeping/water billing	663
04/30/2023	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			833
<b>Fire Dept Expenses</b>			
<b>Phone, Radio Link for Bolinas</b>			
04/11/2023	CalNet	Phone @ fire barn; 415 380-9627	52
Total Phone, Radio Link for Bolinas			52
Total Fire Dept Expenses			52
<b>Health Insurance</b>			
04/14/2023	CALPERS	Halley	917
Total Health Insurance			917
<b>Office and Postage</b>			
04/12/2023	USPS	Stamps	189
Total Office and Postage			189
<b>Other Operating Expenses</b>			
04/30/2023		Balance Adjustment	0
04/30/2023	Mullin, Sharon	Parking & tolls	14
Total Other Operating Expenses			14
<b>Permits &amp; Fees</b>			
04/13/2023	Marin County Treasurer	County Administration Fees	846
04/13/2023	Marin County Treasurer	County Administration Fees	79
Total Permits & Fees			925
<b>Repairs &amp; Maint (non-water)</b>			
04/13/2023	Eleazar Ortega	CC grounds/garden maintenance	450
04/04/2023	Goodman Building Supply	CC walkway light & post	166
04/06/2023	Goodman Building Supply	CC walkway light & post	28
04/07/2023	Alcala, Jose - v	Clear drains and mudslides on Sunset & Charlott...	450
04/07/2023	Alcala, Jose - v	Repair walkway lights at CC	270
Total Repairs & Maint (non-water)			1,364
<b>Supplies (non-water)</b>			
04/07/2023	Alcala, Jose - v	MBCC firewood	595
Total Supplies (non-water)			595
<b>Utilities</b>			
<b>Electric</b>			
04/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
04/26/2023	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	66
04/26/2023	PG&E Firehouse 6226-2	Electric - Firehouse	35
04/26/2023	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	283
04/26/2023	PG&E Pumping from Wells 745-7	Pumping	798
Total Electric			1,190
<b>Refuse Service</b>			
04/14/2023	United Site Services, Inc.	Portable restroom - Volleyball court	38
04/01/2023	Recology	Refuse service	243
Total Refuse Service			281

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05/08/23

Accrual Basis

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

Date	Name	Memo	Amount
<b>Telephone</b>			
04/01/2023	Ooma	Telephone	6
04/04/2023	Ooma	Telephone	7
04/17/2023	Ooma	Telephone	7
04/29/2023	Ooma	Telephone	7
Total Telephone			26
Total Utilities			1,497
<b>Water Enterprise</b>			
<b>Water Expense &amp; Repairs</b>			
04/07/2023	Alcala, Jose - v	Clear clogged drain at upper water tank shed	375
04/26/2023	Fedex	Water quality rpts, agenda for Board	98
Total Water Expense & Repairs			473
<b>Water Testing</b>			
04/11/2023	Brelje and Race Laboratories, Inc.	Monthly bacs	136
Total Water Testing			136
Total Water Enterprise			609
<b>TOTAL</b>			<b>7,042</b>



# COMPENSATION REPORT

Name	7/1/2021 to 7/1/2022 to		Notes	
	6/30/2022	4/30/2023		
Halley	Mary	79,137	68,250	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	13,767	12,501	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	Stephanie	11,275	10,852	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	Juana	5,967	4,617	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	Harvey	2,400	2,000	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Karel	Ernst	3,749	2,110	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gove	Christopher	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	\$ 100,330	

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

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

4/30/2023

Gen Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Property Taxes (Unassigned)	131,500	132,892	101%
	Excess ERAF (Unassigned)	100,000	98,765	99%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	40	34	85%
	Other Income (Unassigned)	-	2,500	
	<b>Gen Revenue Total:</b>	<b>231,540</b>	<b>234,191</b>	<b>101%</b>

Gen Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	9,500	9,751	103%
	Bookkeeping	15,000	9,571	64%
	Dues & Memberships	1,700	2,191	129%
	Insurance (DM Health) *	10,100	8,883	88%
	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	3,624	100%
	Legal Fees	1,000	396	40%
	Meetings (inc Minutes) *	3,500	168	5%
	Office & Postage *	2,500	3,950	158%
	Other Operating	300	273	91%
	Payroll (DM) - Total *	82,000	68,250	83%
	Payroll Employer Taxes (DM) *	6,273	5,221	83%
	Payroll Service *	1,800	1,575	88%
	Permits & Fees	2,500	1,939	78%
	Repair & Maint (non-water)	500	-	0%
	Tree Management Program	6,000	675	11%
	Supplies	50		0%
	Utilities (Telephone-RingCentral)	400	400	100%
	Website & Document Managment *	500	395	79%
	<b>General Expense Total:</b>	<b>154,434</b>	<b>121,805</b>	<b>79%</b>
	<b>General Expenses (Net of Dept Allocations Total):</b>	<b>107,333</b>	<b>82,742</b>	<b>77%</b>

<b>General Balance (Prior to Dept Allocations) :</b>	<b>77,106</b>	<b>112,386</b>	<b>146%</b>
<b>Gen Balance (After Dept Allocations):</b>	<b>124,207</b>	<b>151,449</b>	<b>122%</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>47,989</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				
4/30/2023				
Fire Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Special Parcel Tax for Fire	41,308	39,478	96%
	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>79,618</b>	<b>49%</b>
	Deduct Cap Imp Revenue:	(50,000)	-	
	<b>Fire Operations Revenue:</b>	<b>111,708</b>	<b>79,618</b>	<b>71%</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		6,829	
	Emergency Preparedness	2,500	-	0%
	Dues: Membership	330	316	96%
	Fire Chief Stipend	30,000	25,000	83%
	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	140	47%
	Utilities: Phone, Radio	600	518	86%
	<b>Dedicated Expense Sub-Total:</b>	<b>75,941</b>	<b>45,742</b>	<b>60%</b>
	<b>Fire Operations Expense Total:</b>	<b>75,941</b>	<b>45,742</b>	<b>60%</b>
	<b>Fire Operations Balance:</b>	<b>35,767</b>	<b>33,876</b>	<b>95%</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				
4/30/2023				
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	
	<b>Rec Operations Revenue Total:</b>	<b>201,345</b>	<b>39,091</b>	<b>19%</b>
	<b>Rec Ops non-Measure A Total:</b>	<b>184,952</b>	<b>14,775</b>	<b>8%</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	4,310	54%
	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	8,100	71%
	Payroll (Rec)	7,500	6,617	88%
	Payroll (Rental Coordinator)	4,200	3,500	83%
	Payroll Employer Taxes (Rec)	574	506	88%
	Payroll (WC-Rec)	600		0%
	Rental Expenses (CC)	500		0%
	Repairs & Maintenance (Rec)	1,500	1,539	103%
	Trails Maintenance	1,800	250	14%
	Supplies (CC)	500	957	191%
	Utilities: Elec (CC)	800	632	79%
	Utilities: Phone (CC-Ooma)	65	61	94%
	Utilities: Propane (CC)	150	70	47%
	Utilities: Refuse (Rec)	1,800	1,330	74%
	<b>Dedicated Expense Sub-Total:</b>	<b>233,834</b>	<b>49,197</b>	<b>21%</b>
	<b>Non-Measure A Expense Total:</b>	<b>217,441</b>	<b>40,495</b>	<b>19%</b>
	<b>Rec Ops Balance(including Restricted Revenue):</b>	<b>(32,489)</b>	<b>(10,106)</b>	<b>31%</b>
	<b>Rec Ops Balance(non-Measure A):</b>	<b>(32,489)</b>	<b>(25,720)</b>	<b>79%</b>
	<b>Budget for Capital Spending:</b>			
	<b>Measure A: CC Deck/Siding-Oil</b>	<b>8,000</b>	<b>8,702</b>	
	<b>Measure A: CC Deck Curtains</b>	<b>8,000</b>		
	<b>Measure A: Trail Improvement-SC</b>	<b>19,000</b>		
	<b>Prop 68: Parking Project</b>	<b>192,952</b>		
	<b>Total Spending:</b>	<b>227,952</b>		

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

**Roads Department**

4/30/2023

<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><i>Roads Operations Revenue Total:</i></b>	-	-	

<b>Roads Expense</b>	<b>Category</b>	<b>FY22/23 Budget</b>	<b>FY22/23 Actual</b>	<b>% of Budget</b>
	<b><i>General Expenses (0% Share):</i></b>	NA	NA	NA
	<b><i>Gen Exp (10% Share): p/project</i></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	2,965	30%	
Supplies (Roads)	-	-		
<b><i>Dedicated Expense Sub-Total:</i></b>	<b><i>11,000</i></b>	<b><i>2,980</i></b>	<b><i>27%</i></b>	
<b><i>Roads Operations Expense Total:</i></b>	<b><i>11,000</i></b>	<b><i>2,980</i></b>	<b><i>27%</i></b>	
 <b><i>Roads Operations Balance:</i></b>	 <b><i>(11,000)</i></b>	 <b><i>(2,980)</i></b>	 <b><i>27%</i></b>	

***Capital Spending:***

***Capital Expenditures***

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

<b>Water Department</b>				
4/30/2023				
<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	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	-	-	
	<b>Water Revenue incl Meter Charge:</b>	<b>195,195</b>	<b>151,784</b>	<b>78%</b>
	Move Meter Charge to Reserves:	(74,835)	(62,994)	84%
	<b>Water Operations Revenue:</b>	<b>120,360</b>	<b>88,790</b>	<b>74%</b>
	<b>Water CIP (PE Reserves):</b>	<b>34,835</b>	<b>29,660</b>	<b>85%</b>
	<b>Water CIP (LT Reserves):</b>	<b>40,000</b>	<b>33,333</b>	<b>83%</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>39,063</b>	<b>83%</b>
	Audit	3,800	3,900	103%
	Health Insurance (DM)	4,040	3,553	88%
	Insurance (Workers Comp)	632	(214)	-34%
	Meetings (incl Minutes)	1,400	67	5%
	Office & Postage	1,000	1,580	158%
	Payroll (DM) - Total	32,800	27,300	83%
	Payroll Employer Taxes (DM)	2,509	2,088	83%
	Payroll Service	720	630	88%
	Website & Doc Management	200	158	79%
	<b>Gen Exp (Water Ops 40% Share):</b>	<b>47,101</b>	<b>39,063</b>	<b>83%</b>
	<b>Dedicated Expenses:</b>			
	Bank & Credit Card Fees(Customer)	4,500	3,872	86%
	Bookkeeping (Water)	5,860	3,774	64%
	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	25,463	87%
	Payroll (Other water salaries)	-	-	

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

<b>Water Department</b>			
	4/30/2023		
Payroll Employer Taxes (Water)	2,249	1,948	87%
Payroll Employer (WC)	1,600		0%
Permits & Fees (Water)	1,650	1,837	111%
Rep & Maint incl Grant Spending	10,000	10,763	108%
Supplies (Water)	-	-	
Testing (Water)	6,000	1,250	21%
Treatment (Water)	5,000	912	18%
Utilities: Electric (Water)	11,000	9,159	83%
Utilities: Telephone (Water-Ooma)	420	328	78%
<b>Dedicated Expense Sub-Total:</b>	<b>86,254</b>	<b>61,891</b>	<b>72%</b>
<b>Water Operations Expense Total:</b>	<b>133,355</b>	<b>100,954</b>	<b>76%</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>(39,185)</b>	<b>79%</b>
<b>Water Conservation Reserve (Ending balance):</b>	<b>-</b>	<b>10,315</b>	
 <b>Water Operations Balance :</b>	 <b>(12,995)</b>	 <b>(12,164)</b>	 <b>94%</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>29,660</b>	<b>85%</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>53,285</b>	<b>71%</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>33,333</b>	<b>83%</b>
<b>Water Capital Improvement (Change to LT Reserve):</b>	<b>153,335</b>	<b>146,668</b>	<b>96%</b>
<b>Water Capital Improvement (Net PE and LT Reserves):</b>	<b>228,545</b>	<b>199,953</b>	<b>87%</b>

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