

Muir Beach Community Services District

Balance Sheet

Accrual Basis

As of May 31, 2023

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	358,295
TriC Lower Tank Reserve	153,334
TriC Pipes & Equip Reserve	59,338
Prop 68 20% Matching Reserve	(8,817)
TriC Water	(51,325)
TriC General Fund	(135,678)
Total TriC Checking	375,147
TriC MMF - General Fund	201,679
Clearing	116
Total Checking/Savings	576,942
Other Current Assets	
Due from Water Ops to Gen'l Fd	51,325
Undeposited Funds	3,292
Total Other Current Assets	54,617
Accounts Receivable	
Receivables	10,280
Total Accounts Receivable	10,280
Total Current Assets	641,840
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	57,571
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(1,176,531)
Total Other Fixed Assets	2,158,887
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 May 31, 2023

	May 31, 23
Total Water System Assets	1,038,650
Total Fixed Assets	3,197,537
TOTAL ASSETS	3,839,377
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	51,325
Total Other Current Liabilities	51,325
Accounts Payable	
Accounts Payable	5,720
Total Accounts Payable	5,720
Credit Cards	
Credit Card	1,267
Total Credit Cards	1,267
Total Current Liabilities	58,312
Total Liabilities	58,312
Equity	
Retained Earnings	3,547,447
Net Income	233,618
Total Equity	3,781,065
TOTAL LIABILITIES & EQUITY	3,839,377

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Accrual Basis

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

	May 23
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	19,345
Field for Billing Notices	0
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Total Water Operations Revenues	19,345
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	32,065
Total Income	32,065
Expense	
Water Enterprise	
Water Testing	3,172
Water Expense & Repairs	2,200
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Total Water Enterprise	5,372
Payroll Expenses	
Wages	5,306
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Total Payroll Expenses	5,306
Utilities	
Electric	844
Telephone	20
	<hr/>
Total Utilities	864
Bookkeeping	680
Bank Fees & Credit Card Fees	661
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Total Expense	12,883
Net Income	<hr/> 19,182 <hr/>

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

	May 23
Income	
Combined Tax Revenues	
Measure C Revenues	
Measure C - D Space	2,516
Measure C - Local	2,516
Total Measure C Revenues	5,032
Property Tax Revenues	
Property Tax Revenues	1,013
Total Property Tax Revenues	1,013
Total Combined Tax Revenues	6,045
Lease Income	2,500
Recreational Activities Income	
Rental Income	100
Total Recreational Activities Income	100
Interest Income	3
Total Income	8,648
Expense	
Payroll Expenses	
Wages	4,691
Employer Payroll Taxes	765
Total Payroll Expenses	5,456
Grant Spending	4,316
Fire Dept Expenses	
Fire Chief Stipend	2,500
Medical Supplies	453
Phone, Radio Link for Bolinas	48
Fire Truck Repair & Maint	10
Total Fire Dept Expenses	3,011
Bookkeeping	1,080
Health Insurance	917
Grounds Maintenance/Gardening	900
Office and Postage	549
Legal Expense	431
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Supplies (non-water)	202
Utilities	
Electric	76
Refuse Service	38
Telephone	7
Total Utilities	121
Other Operating Expenses	28
Meeting Expense	16
Website Hosting & Maintenance	5
Uncategorized Expenses	0
Total Expense	17,382
Net Income	(8,734)

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

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
05/09/2023	Intuit Pymt Soln Tran Fee		43
05/22/2023	Intuit Pymt Soln Tran Fee		615
05/23/2023	Intuit Pymt Soln Tran Fee		3
Total Bank Fees & Credit Card Fees			661
Bookkeeping			
05/31/2023	Mullin, Sharon	Bookkeeping/water billing	1,080
05/31/2023	Mullin, Sharon	Bookkeeping/water billing	680
Total Bookkeeping			1,760
Fire Dept Expenses			
Fire Truck Repair & Maint			
05/10/2023	DMV Renewal	4DU6240 Arrow trailer	10
Total Fire Truck Repair & Maint			10
Phone, Radio Link for Bolinas			
05/10/2023	CalNet	Phone @ fire barn; 415 380-9627	48
Total Phone, Radio Link for Bolinas			48
Total Fire Dept Expenses			58
Health Insurance			
05/14/2023	CALPERS	Halley	917
Total Health Insurance			917
Legal Expense			
05/10/2023	Epstein & Holtzapple	Brown Act & cyber security questions	240
05/05/2023	Marin County Tax Collector	Employee work accomodation	191
Total Legal Expense			431
Office and Postage			
05/25/2023	Intuit QuickBooks	QuickBooks Pro 2023 annual subscription	549
Total Office and Postage			549
Other Operating Expenses			
05/31/2023	Mullin, Sharon	Parking & tolls	28
Total Other Operating Expenses			28
Supplies (non-water)			
05/11/2023	Home Depot	Vacume cleaner, other supplies	202
Total Supplies (non-water)			202
Utilities			
Electric			
05/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
05/25/2023	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	48
05/25/2023	PG&E Firehouse 6226-2	Electric - Firehouse	28
05/25/2023	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	220
05/25/2023	PG&E Pumping from Wells 745-7	Pumping	617
Total Electric			921
Refuse Service			
05/12/2023	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
Telephone			
05/02/2023	Ooma	Telephone	7
05/04/2023	Ooma	Telephone	7
05/17/2023	Ooma	Telephone	7
05/29/2023	Ooma	Telephone	7

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Accrual Basis

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

Date	Name	Memo	Amount
Total Telephone			27
Total Utilities			986
Water Enterprise			
Water Expense & Repairs			
05/01/2023	Maggiora & Ghilotti Inc.	Inv 17987; relocate elec lines at Upper Tank	2,200
Total Water Expense & Repairs			2,200
Water Testing			
05/26/2023	Brelje and Race Laboratories, Inc.	Full panel	1,696
05/18/2023	Brelje and Race Laboratories, Inc.	Perchlorate, EPA 515.3, carbofuran, 2002 & 200...	1,216
05/01/2023	Public Health Laboratory	Water testing; acct. 733	260
Total Water Testing			3,172
Total Water Enterprise			5,372
TOTAL			10,964

COMPENSATION REPORT

Name	7/1/2021 to		Notes
	6/30/2022	5/31/2023	
Halley Mary	79,137	75,075	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	13,672	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank Stephanie	11,275	12,179	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales Juana	5,967	5,013	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman Harvey	2,400	2,200	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Karel Ernst	3,749	2,189	\$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	\$ 110,328	

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

General - Revenue and Expenses Apportioned To All Departments

5/31/2023

Gen Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Property Taxes (Unassigned)	131,500	133,904	102%
	Excess ERAF (Unassigned)	100,000	98,765	99%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	40	37	93%
	Other Income (Unassigned)	-	5,000	
	Gen Revenue Total:	231,540	237,706	103%

Gen Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	9,500	9,751	103%
	Bookkeeping	15,000	10,651	71%
	Dues & Memberships	1,700	2,191	129%
	Insurance (DM Health) *	10,100	9,800	97%
	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	827	83%
	Meetings (inc Minutes) *	3,500	184	5%
	Office & Postage *	2,500	4,499	180%
	Other Operating	300	301	100%
	Payroll (DM) - Total *	82,000	75,075	92%
	Payroll Employer Taxes (DM) *	6,273	5,743	92%
	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	399	80%
	General Expense Total:	154,434	132,177	86%
	General Expenses (Net of Dept Allocations Total:	107,333	89,581	83%
	General Balance (Prior to Dept Allocations) :	77,106	105,529	137%
	Gen Balance (After Dept Allocations):	124,207	148,125	119%
	Loan Payment(Marin County 12/5/19-3yr):	(103,460)	(103,460)	100%
	Gen Balance (After Loan Payment):	20,747	44,665	

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				
5/31/2023				
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	12,472	104%
	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	84,650	52%
	Deduct Cap Imp Revenue:	(50,000)	-	
	Fire Operations Revenue:	111,708	84,650	76%
Fire Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Credit Card Receipts Outstanding		85	
	Emergency Preparedness	2,500	-	0%
	Dues: Membership	330	316	96%
	Fire Chief Stipend	30,000	27,500	92%
	Fire Equip & Tools	10,000	1,265	13%
	Fire Training/Certification	2,100	176	8%
	Fire Truck Maint & Repair	8,000	7,549	94%
	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	3,768	251%
	Supplies: Medical	1,000	453	45%
	Supplies: Sta wear/Turnouts	2,000	837	42%
	Utilities: Electric	300	168	56%
	Utilities: Phone, Radio	600	566	94%
	Dedicated Expense Sub-Total:	75,941	48,294	64%
	Fire Operations Expense Total:	75,941	48,294	64%
	Fire Operations Balance:	35,767	36,356	102%
	Fire Station Donations/Grants	40,000		
	Fire Station Expenditures	27,301		
	Funds Remaining	12,699		

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

Recreation Department				
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5/31/2023

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	3,875	
	Rec Operations Revenue Total:	201,345	39,191	19%
	Rec Ops non-Measure A Total:	184,952	14,875	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	4,310	54%
	Grant Spending (Rec)	177,952	16,939	10%
	Legal Fees (Rec)	-	-	
	Measure A Projects	16,393	8,702	53%
	Other Operating (Rec)	100		0%
	Grounds Maintenance	11,400	9,000	79%
	Payroll (Rec)	7,500	7,213	96%
	Payroll (Rental Coordinator)	4,200	3,850	92%
	Payroll Employer Taxes (Rec)	574	552	96%
	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	1,160	232%
	Utilities: Elec (CC)	800	680	85%
	Utilities: Phone (CC-Ooma)	65	68	105%
	Utilities: Propane (CC)	150	70	47%
	Utilities: Refuse (Rec)	1,800	1,368	76%
	Dedicated Expense Sub-Total:	233,834	55,701	24%
	Non-Measure A Expense Total:	217,441	46,999	22%

Rec Ops Balance(including Restricted Revenue):	(32,489)	(16,510)	51%
Rec Ops Balance(non-Measure A):	(32,489)	(32,124)	99%

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

5/31/2023

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

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

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)	-	-		
<i>Dedicated Expense Sub-Total:</i>	11,000	2,980	27%	
<i>Roads Operations Expense Total:</i>	11,000	2,980	27%	
<i>Roads Operations Balance:</i>	(11,000)	(2,980)	27%	

Capital Spending:

Capital Expenditures

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

Water Department

5/31/2023

Water Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Water Service Revenue	159,600	146,144	92%
	Water Conservation Discount	(49,500)	(46,896)	95%
	Meter Reading Fee	8,260	8,084	98%
	Water Service Revenue (Misc)	2,000	495	25%
	Water Service fee Net Revenue	120,360	107,827	90%
	Meter Charge (CIP Reserves)	74,835	75,714	101%
	Connection Fees	-	-	
	Donations & Grants	-	-	
Water Revenue incl Meter Charge:		195,195	183,541	94%
Move Meter Charge to Reserves:		(74,835)	(75,714)	101%
Water Operations Revenue:		120,360	107,827	90%
Water CIP (PE Reserves):		34,835	35,714	103%
Water CIP (LT Reserves):		40,000	40,000	100%

Water Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	General Expenses (40% Share):*	47,101	42,596	90%
	Audit	3,800	3,900	103%
	Health Insurance (DM)	4,040	3,920	97%
	Insurance (Workers Comp)	632	(214)	-34%
	Meetings (incl Minutes)	1,400	74	5%
	Office & Postage	1,000	1,800	180%
	Payroll (DM) - Total	32,800	30,030	92%
	Payroll Employer Taxes (DM)	2,509	2,297	92%
	Payroll Service	720	630	88%
	Website & Doc Management	200	160	80%
	Gen Exp (Water Ops 40% Share):	47,101	42,596	90%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	4,500	4,533	101%
	Bookkeeping (Water)	5,860	4,454	76%
	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	28,040	95%
	Payroll (Other water salaries)	-	-	

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

Water Department			
	5/31/2023		
Payroll Employer Taxes (Water)	2,249	2,145	95%
Payroll Employer (WC)	1,600		0%
Permits & Fees (Water)	1,650	1,837	111%
Rep & Maint incl Grant Spending	10,000	12,963	130%
Supplies (Water)	-	-	
Testing (Water)	6,000	4,422	74%
Treatment (Water)	5,000	912	18%
Utilities: Electric (Water)	11,000	10,003	91%
Utilities: Telephone (Water-Ooma)	420	348	83%
Dedicated Expense Sub-Total:	86,254	72,242	84%
Water Operations Expense Total:	133,355	114,839	86%
 Water Conservation Reserve (Beginning Balance):	 49,500	 49,500	
Water Conservation Reserve (Discounts):	(49,500)	(46,896)	95%
Water Conservation Reserve (Ending balance):	-	2,604	
 Water Operations Balance :	 (12,995)	 (7,012)	 54%
 Water Capital Improvements (Beginning PE Balance):	 40,375	 40,375	
Water Capital Improvement (Balance to PE Reserves):	34,835	35,714	103%
Water Capital Improvement (Capital spending):	-	(16,750)	
Water Capital Improvement (Change to PE Reserve):	75,210	59,339	79%
Water Capital Improvements (Beginning LT Balance):	113,335	113,335	100%
Water Capital Improvement (Balance to LT Reserves):	40,000	40,000	100%
Water Capital Improvement (Change to LT Reserve):	153,335	153,335	100%
Water Capital Improvement (Net PE and LT Reserves):	228,545	212,674	93%

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