

Muir Beach Community Services District

Balance Sheet

Accrual Basis

As of June 30, 2023

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	390,540
TriC Lower Tank Reserve	153,334
TriC Pipes & Equip Reserve	59,338
Prop 68 20% Matching Reserve	(9,725)
TriC Water	(60,691)
TriC General Fund	(123,114)
Total TriC Checking	409,683
TriC MMF - General Fund	201,682
Clearing	15,842
Total Checking/Savings	627,207
Other Current Assets	
Due from Water Ops to Gen'l Fd	60,691
Undeposited Funds	93
Total Other Current Assets	60,784
Accounts Receivable	
Receivables	4,100
Total Accounts Receivable	4,100
Total Current Assets	692,091
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
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 June 30, 2023

	Jun 30, 23
Total Water System Assets	1,038,650
Total Fixed Assets	3,197,537
TOTAL ASSETS	3,889,628
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	60,691
Total Other Current Liabilities	60,691
Accounts Payable	
Accounts Payable	30,798
Total Accounts Payable	30,798
Credit Cards	
Credit Card	1,081
Total Credit Cards	1,081
Total Current Liabilities	92,570
Total Liabilities	92,570
Equity	
Retained Earnings	3,547,447
Net Income	249,611
Total Equity	3,797,058
TOTAL LIABILITIES & EQUITY	3,889,628

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

	Jun 23
Income	
Combined Tax Revenues	
Measure W Revenues	42,059
Property Tax Revenues	
Property Tax Revenues	6,145
Total Property Tax Revenues	6,145
\$200 Parcel Tax for Fire	1,859
Total Combined Tax Revenues	50,062
Lease Income	2,500
Interest Income	3
Total Income	52,566
Expense	
Payroll Expenses	
Wages	4,808
Employer Payroll Taxes	765
Payroll Service	141
Total Payroll Expenses	5,713
Fire Dept Expenses	
Equipment & Tools	3,156
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	50
Total Fire Dept Expenses	5,706
Grant Spending	3,408
Community Classes & Functions	
Community Center Functions	1,700
Rental Expense	350
Other Community Expenses	90
Total Community Classes & Functions	2,140
Meeting Expense	1,516
Bookkeeping	918
Health Insurance	917
Grounds Maintenance/Gardening	810
Receipts Outstanding	
CG Receipts Outstanding	563
Total Receipts Outstanding	563
Utilities	
Electric	107
Telephone	7
Total Utilities	114
Other Operating Expenses	21
Supplies (non-water)	17
Website Hosting & Maintenance	5
Total Expense	21,848
Net Income	30,718

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Accrual Basis

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

June 2023

	Jun 23
Income	0
Expense	
Payroll Expenses	
Wages	5,191
Total Payroll Expenses	5,191
Utilities	
Electric	1,068
Telephone	20
Total Utilities	1,088
Water Enterprise	
Water Expense & Repairs	441
Water Testing	125
Total Water Enterprise	566
Dues & Memberships	488
Bank Fees & Credit Card Fees	172
Bookkeeping	170
Grounds Maintenance/Gardening	90
Total Expense	7,764
Net Income	(7,764)

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

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
06/02/2023	Intuit Payment Soln Acct Fee		20
06/07/2023	Intuit Pyrm Soln Tran Fee		152
Total Bank Fees & Credit Card Fees			172
Bookkeeping			
06/30/2023	Mullin, Sharon	Bookkeeping/water billing	918
06/30/2023	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			1,088
Dues & Memberships			
06/01/2023	California Rural Water Assn.	Annual membership dues 2023-2024	488
Total Dues & Memberships			488
Fire Dept Expenses			
Equipment & Tools			
06/24/2023	360 Rescue LLC	Emergency rescue equalizer	2,876
06/19/2023	Fire King Fire Protection, Inc.	Service extinguishers at fire barn	280
Total Equipment & Tools			3,156
Phone, Radio Link for Bolinas			
06/11/2023	CalNet	Phone @ fire barn; 415 380-9627	50
Total Phone, Radio Link for Bolinas			50
Total Fire Dept Expenses			3,206
Health Insurance			
06/14/2023	CALPERS	Halley	917
Total Health Insurance			917
Other Operating Expenses			
06/30/2023	Mullin, Sharon	Parking & tolls	21
Total Other Operating Expenses			21
Supplies (non-water)			
06/16/2023	Goodman Building Supply	Supplies for CC	17
Total Supplies (non-water)			17
Utilities			
Electric			
06/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
06/26/2023	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	71
06/26/2023	PG&E Firehouse 6226-2	Electric - Firehouse	36
06/26/2023	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	297
06/26/2023	PG&E Pumping from Wells 745-7	Pumping	763
Total Electric			1,175
Telephone			
06/01/2023	Ooma	Telephone	7
06/04/2023	Ooma	Telephone	7
06/17/2023	Ooma	Telephone	7
06/29/2023	Ooma	Telephone	7
Total Telephone			27
Total Utilities			1,202
Water Enterprise			
Water Expense & Repairs			
06/30/2023	Blank, Stephanie	Water team mileage for FY 22-23	441
Total Water Expense & Repairs			441

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Accrual Basis

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

Date	Name	Memo	Amount
Water Testing			
06/01/2023	Public Health Laboratory	Water testing; acct. 733	125
Total Water Testing			125
Total Water Enterprise			566
TOTAL			7,676

COMPENSATION REPORT

Name	7/1/2021 to 7/1/2022 to		Notes
	6/30/2022	6/30/2023	
Halley Mary	79,137	81,900	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	14,922	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank Stephanie	11,275	13,150	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales Juana	5,967	5,526	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman Harvey	2,400	2,400	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Karel Ernst	3,749	2,428	\$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	\$ 120,326	

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

General - Revenue and Expenses Apportioned To All Departments

6/30/2023

Gen Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Property Taxes (Unassigned)	131,500	140,049	107%
	Excess ERAF (Unassigned)	100,000	98,765	99%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	40	40	100%
	Other Income (Unassigned)	-	7,500	
	Gen Revenue Total:	231,540	246,354	106%

Gen Expense	Category	FY22/23 Budget	FY23/23 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	9,500	9,751	103%
	Bookkeeping	15,000	11,569	77%
	Dues & Memberships	1,700	2,191	129%
	Insurance (DM Health) *	10,100	10,717	106%
	Insurance (Umbrella)	5,500	5,078	92%
	Insurance (Board Workers Comp)	110		0%
	Insurance (DM Workers Comp) *	1,580	1,208	76%
	Interest Expense	3,621	3,624	100%
	Legal Fees	1,000	827	83%
	Meetings (inc Minutes) *	3,500	1,700	49%
	Office & Postage *	2,500	4,499	180%
	Other Operating	300	322	107%
	Payroll (DM) - Total *	82,000	81,900	100%
	Payroll Employer Taxes (DM) *	6,273	6,265	100%
	Payroll Service *	1,800	1,715	95%
	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	404	81%
	General Expense Total:	154,434	144,784	94%
	General Expenses (Net of Dept Allocations Total):	107,333	97,521	91%

General Balance (Prior to Dept Allocations) :	77,106	101,570	132%
Gen Balance (After Dept Allocations):	124,207	148,833	120%
Loan Payment(Marin County 12/5/19-3yr):	(103,460)	(103,460)	100%
Gen Balance (After Loan Payment):	20,747	45,373	

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				
6/30/2023				
Fire Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Special Parcel Tax for Fire	41,308	41,337	100%
	Grants/Donations for Fire (Misc)	-		
	Grants for Fire (Measure C)	12,000	12,472	104%
	Grants for Fire (Measure W)	50,000	74,759	150%
	Grants for Fire (FVA Firehouse)	50,000		
	Grants for Fire (West Marin)	8,400		0%
	Fire Revenue incl Cap Imp Rev:	161,708	128,568	80%
	Deduct Cap Imp Revenue:	(50,000)	-	
	Fire Operations Revenue:	111,708	128,568	115%
Fire Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Credit Card Receipts Outstanding		648	
	Emergency Preparedness	2,500	-	0%
	Dues: Membership	330	316	96%
	Fire Chief Stipend	30,000	30,000	100%
	Fire Equip & Tools	10,000	4,421	44%
	Fire Training/Certification	2,100	176	8%
	Fire Truck Maint & Repair	8,000	7,549	94%
	Grant Spending	9,000	2,500	28%
	Insurance: VFIS	5,611	5,611	100%
	Insurance: Workers Comp	2,500	2,867	115%
	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	204	68%
	Utilities: Phone, Radio	600	616	103%
	Dedicated Expense Sub-Total:	75,941	59,966	79%
	Fire Operations Expense Total:	75,941	59,966	79%
	Fire Operations Balance:	35,767	68,602	192%
	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

6/30/2023

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	3,875	
	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	6,010	75%
	Grant Spending (Rec)	177,952	17,847	10%
	Legal Fees (Rec)	-	-	
	Measure A Projects	16,393	8,702	53%
	Other Operating (Rec)	100	90	90%
	Grounds Maintenance	11,400	9,675	85%
	Payroll (Rec)	7,500	7,926	106%
	Payroll (Rental Coordinator)	4,200	4,200	100%
	Payroll Employer Taxes (Rec)	574	606	106%
	Payroll (WC-Rec)	600	709	118%
	Rental Expenses (CC)	500		0%
	Repairs & Maintenance (Rec)	1,500	1,539	103%
	Trails Maintenance	1,800	250	14%
	Supplies (CC)	500	1,177	235%
	Utilities: Elec (CC)	800	751	94%
	Utilities: Phone (CC-Ooma)	65	75	115%
	Utilities: Propane (CC)	150	70	47%
	Utilities: Refuse (Rec)	1,800	1,406	78%
	Dedicated Expense Sub-Total:	233,834	61,033	26%
	Non-Measure A Expense Total:	217,441	52,331	24%
	Rec Ops Balance(including Restricted Revenue):	(32,489)	(21,842)	67%
	Rec Ops Balance(non-Measure A):	(32,489)	(37,456)	115%

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

6/30/2023

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)	-	150		
Pay (Maintenance Sub-Contractor)				
Payroll (Roads)	-			
Payroll Employer Taxes (Roads)	-	-		
Payroll (WC-Roads)	-	-		
Repairs & Maintenance (Roads)	10,000	2,965		30%
Supplies (Roads)	-	-		
Dedicated Expense Sub-Total:	11,000	3,115		28%
Roads Operations Expense Total:	11,000	3,115		28%
 Roads Operations Balance:	 (11,000)	 (3,115)		 28%

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				
6/30/2023				
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	47,264	100%
	Audit	3,800	3,900	103%
	Health Insurance (DM)	4,040	4,287	106%
	Insurance (Workers Comp)	632	483	76%
	Meetings (incl Minutes)	1,400	680	49%
	Office & Postage	1,000	1,800	180%
	Payroll (DM) - Total	32,800	32,760	100%
	Payroll Employer Taxes (DM)	2,509	2,506	100%
	Payroll Service	720	686	95%
	Website & Doc Management	200	162	81%
	Gen Exp (Water Ops 40% Share):	47,101	47,264	100%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	4,500	4,705	105%
	Bookkeeping (Water)	5,860	4,624	79%
	Debt (Due to DT - 10yrs/no int)	1,000	-	0%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Dues & Memberships (Water)	475	339	71%
	Grant Spending	-	-	
	Insurance (Water)	3,000	2,734	91%
	Legal Fees (Water)	1,000	-	0%
	Other Operating (Water)	500	90	18%
	Pay (Maintenance Sub-contractor)			
	Payroll (Compromise - WM)			
	Payroll (Water Team)	29,400	30,500	104%
	Payroll (Other water salaries)	-	-	

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

Water Department			
	6/30/2023		
Payroll Employer Taxes (Water)	2,249	2,333	104%
Payroll Employer (WC)	1,600	1,603	100%
Permits & Fees (Water)	1,650	1,837	111%
Rep & Maint incl Grant Spending	10,000	13,404	134%
Supplies (Water)	-	-	
Testing (Water)	6,000	4,547	76%
Treatment (Water)	5,000	912	18%
Utilities: Electric (Water)	11,000	11,071	101%
Utilities: Telephone (Water-Ooma)	420	368	88%
Dedicated Expense Sub-Total:	86,254	79,067	92%
Water Operations Expense Total:	133,355	126,331	95%
 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)	 (18,504)	 142%
 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