

Muir Beach Community Services District

Balance Sheet

As of July 31, 2023

Accrual Basis

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	381,417
TriC Pipes & Equip Reserve	65,391
TriC Lower Tank Reserve	30,001
TriC General Fund	(11,803)
TriC Water	(49,240)
Prop 68 20% Matching Reserve	(49,933)
Total TriC Checking	365,833
TriC MMF - General Fund	201,685
Total Checking/Savings	567,519
Other Current Assets	
Due from Gen Fd to Lwr Tk Res	130,000
Due from Water Ops to Gen'l Fd	49,240
Undeposited Funds	3,714
Total Other Current Assets	182,954
Accounts Receivable	
Receivables	22,905
Total Accounts Receivable	22,905
Total Current Assets	773,378
Fixed Assets	
Other Fixed Assets	
Road Improvements	1,336,973
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	2,189,887
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)
Total Water System Assets	1,038,650

Muir Beach Community Services District

Balance Sheet

Accrual Basis

As of July 31, 2023

	Jul 31, 23
Total Fixed Assets	3,228,537
TOTAL ASSETS	4,001,915
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Lwr Tk Res from Gen Fd	130,000
Due to Gen'l Fd from Water Ops	49,240
Total Other Current Liabilities	179,240
Accounts Payable	
Accounts Payable	3,622
Total Accounts Payable	3,622
Credit Cards	
Credit Card	1,495
Total Credit Cards	1,495
Total Current Liabilities	184,357
Total Liabilities	184,357
Equity	
Retained Earnings	3,796,620
Net Income	20,938
Total Equity	3,817,558
TOTAL LIABILITIES & EQUITY	4,001,915

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Accrual Basis

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

	Jul 23
Income	
Combined Tax Revenues	
Measure A Revenues	21,957
Property Tax Revenues	
Property Tax Revenues	872
Total Property Tax Revenues	872
\$200 Parcel Tax for Fire	207
Total Combined Tax Revenues	23,036
Lease Income	2,500
Interest Income	3
Total Income	25,539
Expense	
Grant Spending	9,208
Payroll Expenses	
Wages	4,963
Employer Payroll Taxes	797
Payroll Service	144
Total Payroll Expenses	5,904
Insurance - Fire, P&L, Umbrella	5,596
Fire Dept Expenses	
Fire Chief Stipend	2,500
Other Fire Dept Expenses	131
Phone, Radio Link for Bolinas	54
Total Fire Dept Expenses	2,686
Bookkeeping	1,284
Health Insurance	917
Grounds Maintenance/Gardening	900
Utilities	
Telephone	406
Refuse Service	281
Electric	101
Total Utilities	788
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Permits & Fees	226
Receipts Outstanding	
CG Receipts Outstanding	176
Total Receipts Outstanding	176
Office and Postage	109
Other Operating Expenses	35
Meeting Expense	16
Supplies (non-water)	9
Website Hosting & Maintenance	5
Total Expense	28,208
Net Income	(2,669)

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Accrual Basis

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

	Jul 23
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	19,548
Total Water Operations Revenues	19,548
Water Capital Improvement Revs	
Capital Improvement Revenues	12,720
Total Water Capital Improvement Revs	12,720
Total Combined Water Revenues	32,268
Total Income	32,268
Expense	
Payroll Expenses	
Wages	5,449
Total Payroll Expenses	5,449
Utilities	
Electric	1,094
Telephone	27
Total Utilities	1,121
Bank Fees & Credit Card Fees	846
Bookkeeping	689
Water Enterprise	
Water Expense & Repairs	420
Water Testing	136
Total Water Enterprise	556
Total Expense	8,661
Net Income	23,607

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Accrual Basis

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

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
07/14/2023	TriCounties Bank	Analysis/Treasury Charges	50
07/31/2023		Batch Fee ID=-50133060705	20
07/03/2023		Batch Fee ID=-50133060705	20
07/20/2023		Batch Fee ID=44354628655	716
07/21/2023		Batch Fee ID=44354654395	15
07/26/2023		Batch Fee ID=44365688905	26
Total Bank Fees & Credit Card Fees			846
Bookkeeping			
07/31/2023	Mullin, Sharon	Bookkeeping/water billing	1,284
07/31/2023	Mullin, Sharon	Bookkeeping/water billing	689
Total Bookkeeping			1,972
Fire Dept Expenses			
Other Fire Dept Expenses			
07/20/2023	Marin County Tax Collector	Fuel charges	131
Total Other Fire Dept Expenses			131
Phone, Radio Link for Bolinas			
07/11/2023	CalNet	Phone @ fire barn; 415 380-9627	50
07/09/2023	AT&T	Phone @ fire barn; 415 380-9627	4
Total Phone, Radio Link for Bolinas			54
Total Fire Dept Expenses			186
Health Insurance			
07/14/2023	CALPERS	Halley	917
Total Health Insurance			917
Insurance - Fire, P&L, Umbrella			
07/01/2023	VFIS	7/1/23 - 7/1/24	5,596
Total Insurance - Fire, P&L, Umbrella			5,596
Office and Postage			
07/11/2023	Amazon.com	Backup auxillary drive for DM laptop	70
07/28/2023	Costco	Paper, chocolate	39
Total Office and Postage			109
Other Operating Expenses			
07/31/2023	Mullin, Sharon	Parking & tolls	35
Total Other Operating Expenses			35
Permits & Fees			
07/19/2023	Marin County Tax Collector	LAFCO fees	226
Total Permits & Fees			226
Supplies (non-water)			
07/05/2023	Goodman Building Supply	Supplies for CC	9
Total Supplies (non-water)			9
Utilities			
Electric			
07/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
07/26/2023	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	64
07/26/2023	PG&E Firehouse 6226-2	Electric - Firehouse	38
07/26/2023	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	305
07/26/2023	PG&E Pumping from Wells 745-7	Pumping	781
Total Electric			1,195
Refuse Service			

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Accrual Basis

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

Date	Name	Memo	Amount
07/07/2023	United Site Services, Inc.	Portable restroom - Volleyball court	38
07/01/2023	Recology	Refuse service	243
Total Refuse Service			281
Telephone			
07/21/2023	Ring Central	Phone subscription	406
07/02/2023	Ooma	Telephone	7
07/17/2023	Ooma	Telephone	7
07/29/2023	Ooma	Telephone	7
07/04/2023	Ooma	Telephone	7
Total Telephone			433
Total Utilities			1,909
Water Enterprise			
Water Expense & Repairs			
07/12/2023	Hach Company	Silica Reagent Set, Chlorine Reagent Powder	417
07/17/2023	Amazon.com	Supply	3
Total Water Expense & Repairs			420
Water Testing			
07/07/2023	Brelje and Race Laboratories, Inc.	Monthly bacs	136
Total Water Testing			136
Total Water Enterprise			556
TOTAL			12,361

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Accrual Basis

Muir Beach Community Services District
Expenditures for Fixed Assets
 As of July 31, 2023

Date	Num	Name	Memo	Amount
Water System Assets				
Historic Water System Equipment				
Total Historic Water System Equipment				
Mains and Valves (historic)				
Total Mains and Valves (historic)				
Equipt and Controls (historic)				
Total Equipt and Controls (historic)				
Wells (historic)				
Total Wells (historic)				
100-Year Equipment Post 2008				
Total 100-Year Equipment Post 2008				
40-Year Equipment Post 2008				
Total 40-Year Equipment Post 2008				
20-Year Equipment Post 2008				
Total 20-Year Equipment Post 2008				
15-Year Equipment Post 2008				
Total 15-Year Equipment Post 2008				
10-Year Equipment Post 2008				
Total 10-Year Equipment Post 2008				
5-Year Equipment Post 2008				
Total 5-Year Equipment Post 2008				
Other Water System Assets				
Total Other Water System Assets				
Total Water System Assets				
Other Fixed Assets				
Playground Upgrades				
Total Playground Upgrades				
Land				
Total Land				
Land - Fire Station				
Total Land - Fire Station				
Buildings				
Total Buildings				
Buildings - Fire Station				
Total Buildings - Fire Station				
Equipment				
Total Equipment				
Equipment - Fire Trucks				
Total Equipment - Fire Trucks				
Electric Gate				
Total Electric Gate				
Furniture & Fixtures - CC				
Total Furniture & Fixtures - CC				
Road Improvements				
07/10/2023		Rodas Trucking, Inc. DBA Roda...	Deposit on CC parking contract	1,000.00
07/10/2023		Rodas Trucking, Inc. DBA Roda...	CC parking contract	30,000.00
Total Road Improvements				31,000.00
Shed Roof				

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Accrual Basis

Muir Beach Community Services District
Expenditures for Fixed Assets
As of July 31, 2023

Date	Num	Name	Memo	Amount
		Total Shed Roof		
		Total Other Fixed Assets		31,000.00
		TOTAL		31,000.00

COMPENSATION REPORT

Name	7/1/2022 to		7/1/2023 to		Notes
	6/30/2023	6/30/2024	6/30/2023	6/30/2024	
Hailey	Mary	81,900	7,083	Hire 7/10/17; sal incr to \$72,000 eff 6/1/19; incr to \$78,000 7/21; 5% CPI incr to \$81,900 eff 5/22; incr to \$85,000 eff 7/23	
Blank	Thiemo	14,922	1,210	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.	
Blank	Stephanie	13,150	1,288	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.	
Gonzales	Juana	5,526	513	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.	
Pearlman	Harvey	2,400	200	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.	
Karel	Ernst	2,428	118	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.	
		\$ 120,326	\$ 10,412		

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

General - Revenue and Expenses Apportioned To All Departments

7/31/2023

Gen Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Property Taxes (Unassigned)	141,500	872	1%
	Excess ERAF (Unassigned)	100,000	-	0%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	40	3	8%
	Other Income (Unassigned)	30,000	2,500	
	Gen Revenue Total:	271,540	3,375	1%

Gen Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	11,200	-	0%
	Bookkeeping	12,000	1,284	11%
	Dues & Memberships	2,200	-	0%
	Insurance (DM Health) *	10,700	917	9%
	Insurance (Umbrella)	5,100	-	0%
	Insurance (Board Workers Comp)	110	-	0%
	Insurance (DM Workers Comp) *	1,640	-	0%
	Interest Expense	-	-	#DIV/0!
	Legal Fees	1,000	-	0%
	Meetings (inc Minutes) *	1,500	16	1%
	Office & Postage *	2,500	109	4%
	Other Operating	330	35	11%
	Payroll (DM) - Total *	85,000	7,083	8%
	Payroll Employer Taxes (DM) *	6,503	542	8%
	Payroll Service *	1,720	144	8%
	Permits & Fees	2,000	226	11%
	Repair & Maint (non-water)	500	-	0%
	Tree Management Program	1,000	-	0%
	Supplies	50		0%
	Utilities (Telephone-RingCentral)	400	406	102%
	Website & Document Managment *	500	5	1%
	General Expense Total:	145,953	10,767	7%
	General Expenses (Net of Dept Allocations Total:	97,448	7,241	7%

General Balance (Prior to Dept Allocations) :	125,588	(7,392)	-6%
Gen Balance (After Dept Allocations):	174,093	(3,866)	-2%
Loan Payment(Marin County 12/5/19-3yr):	-	-	0%
Gen Balance (After Loan Payment):	174,093	(3,866)	

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				
7/31/2023				
Fire Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Special Parcel Tax for Fire	43,042	207	0%
	Grants/Donations for Fire (Misc)	-		
	Grants for Fire (Measure C)	12,000	-	0%
	Grants for Fire (Measure W)	75,000	-	0%
	Grants for Fire (FVA Firehouse)	-		
	Grants for Fire (West Marin)	16,800		0%
	Fire Revenue incl Cap Imp Rev:	146,842	-	0%
	Deduct Cap Imp Revenue:	-	-	
	Fire Operations Revenue:	146,842	-	0%
Fire Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Credit Card Receipts Outstanding		176	
	Emergency Preparedness	500	-	0%
	Dues: Membership	320	-	0%
	Fire Chief Stipend	30,000	2,500	8%
	Fire Equip & Tools	5,000	-	0%
	Fire Training/Certification	2,000	-	0%
	Fire Truck Maint & Repair	8,000	-	0%
	Grant Spending	20,000	-	0%
	Insurance: VFIS	5,596	5,596	100%
	Insurance: Workers Comp	3,000	-	0%
	Legal	500	-	0%
	Other Operating (Fire)	3,000	131	4%
	Supplies: Medical	500	-	0%
	Supplies: Sta wear/Turnouts	2,000	-	0%
	Utilities: Electric	220	38	17%
	Utilities: Phone, Radio	620	54	9%
	Dedicated Expense Sub-Total:	81,256	8,495	10%
	Fire Operations Expense Total:	81,256	8,495	10%
	Fire Operations Balance:	65,586	(8,495)	-13%
	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				
7/31/2023				
Rec Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	1,000	-	
	Grants/Donations for Rec	177,952	-	
	Measure A Tax	43,168	21,957	51%
	Rentals	4,000	-	
	Rec Operations Revenue Total:	226,120	21,957	10%
	Rec Ops non-Measure A Total:	182,952	-	0%

Rec Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Community Center Classes	-	-	
	Community Center Functions	8,000	-	0%
	Grant Spending (Rec)	177,952	9,208	5%
	Legal Fees (Rec)	-	-	
	Measure A Projects	69,000		0%
	Other Operating (Rec)	100	-	0%
	Grounds Maintenance	9,700	675	7%
	Payroll (Rec)	7,950	713	9%
	Payroll (Rental Coordinator)	4,200	350	8%
	Payroll Employer Taxes (Rec)	608	-	0%
	Payroll (WC-Rec)	750	-	0%
	Rental Expenses (CC)	500	-	0%
	Repairs & Maintenance (Rec)	3,000	-	0%
	Trails Maintenance	1,500	-	0%
	Supplies (CC)	1,000	9	1%
	Utilities: Elec (CC)	800	64	8%
	Utilities: Phone (CC-Ooma)	80	-	0%
	Utilities: Propane (CC)	70	-	0%
	Utilities: Refuse (Rec)	1,500	281	19%
	Dedicated Expense Sub-Total:	286,710	11,300	4%
	Non-Measure A Expense Total:	217,710	11,300	5%
	Rec Ops Balance(including Restricted Revenue):	(60,590)	10,657	-18%
	Rec Ops Balance(non-Measure A):	(34,758)	(11,300)	33%
	Budget for Capital Spending:			
	Measure A: CC Garbage Enclosure	5,000		
	Measure A: CC Parking Project	64,000		
	Measure A:	-		
	Prop 68: Parking Project	177,952		
	Total Spending:	246,952		

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

Roads Department				
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7/31/2023

Roads Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	-	
	Roads Operations Revenue Total:	-	-	

Roads Expense	Category	FY23/24 Budget	FY23/24 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)	300	-		
Pay (Maintenance Sub-Contractor)	1,700	225		
Payroll (Roads)	-	-		
Payroll Employer Taxes (Roads)	-	-		
Payroll (WC-Roads)	-	-		
Repairs & Maintenance (Roads)	10,000	-		0%
Supplies (Roads)	-	-		
Dedicated Expense Sub-Total:	13,000	225		2%
Roads Operations Expense Total:	13,000	225		2%
 Roads Operations Balance:	 (13,000)	 (225)		 2%

Capital Spending:

Capital Expenditures				
Total Capital Project Balance:	-	-		-

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

Water Department				
7/31/2023				
Water Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Water Service Revenue	152,000	26,896	18%
	Water Conservation Discount	(48,600)	(8,706)	18%
	Meter Reading Fee	8,540	1,358	16%
	Water Service Revenue (Misc)	500	-	0%
	Water Service fee Net Revenue	112,440	19,548	17%
	Meter Charge (CIP Reserves)	77,000	12,720	17%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	189,440	32,268	17%
	Move Meter Charge to Reserves:	(77,000)	(12,720)	17%
	Water Operations Revenue:	112,440	19,548	17%
	Water CIP (PE Reserves):	37,000	6,053	16%
	Water CIP (LT Reserves):	40,000	6,667	17%
Water Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	General Expenses (40% Share):*	48,505	3,526	7%
	Audit	4,480	-	0%
	Health Insurance (DM)	4,280	367	9%
	Insurance (Workers Comp)	656	-	0%
	Meetings (incl Minutes)	600	6	1%
	Office & Postage	1,000	44	4%
	Payroll (DM) - Total	34,000	2,833	8%
	Payroll Employer Taxes (DM)	2,601	217	8%
	Payroll Service	688	58	8%
	Website & Doc Management	200	2	1%
	Gen Exp (Water Ops 40% Share):	48,505	3,526	7%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	4,500	846	19%
	Bookkeeping (Water)	6,140	689	11%
	Debt (Due to DT - 10yrs/no int)	1,720	-	0%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Dues & Memberships (Water)	490	-	0%
	Grant Spending	-	-	
	Insurance (Water)	2,800	-	0%
	Legal Fees (Water)	1,000	-	0%
	Other Operating (Water)	500	-	0%
	Pay (Maintenance Sub-contractor)			
	Payroll (Compromise - WM)			
	Payroll (Water Team)	30,500	2,616	9%
	Payroll (Other water salaries)	-	-	

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

Water Department			
	7/31/2023		
Payroll Employer Taxes (Water)	2,333	200	9%
Payroll Employer (WC)	1,650	-	0%
Permits & Fees (Water)	2,000	-	0%
Rep & Maint incl Grant Spending	10,000	420	4%
Supplies (Water)	-	-	
Testing (Water)	3,500	136	4%
Treatment (Water)	5,000	-	0%
Utilities: Electric (Water)	11,000	1,094	10%
Utilities: Telephone (Water-Ooma)	400	27	7%
Dedicated Expense Sub-Total:	86,133	6,028	7%
Water Operations Expense Total:	134,638	9,554	7%
 Water Conservation Reserve (Beginning Balance):	 48,600	 48,600	
Water Conservation Reserve (Discounts):	(48,600)	(8,706)	18%
Water Conservation Reserve (Ending balance):	-	39,894	
 Water Operations Balance :	 (22,198)	 9,994	 -45%
 Water Capital Improvements (Beginning PE Balance):	 59,339	 59,339	
Water Capital Improvement (Balance to PE Reserves):	37,000	6,053	16%
Water Capital Improvement (Capital spending):	-	-	
Water Capital Improvement (Change to PE Reserve):	96,339	65,392	68%
Water Capital Improvements (Beginning LT Balance):	153,335	153,335	100%
Water Capital Improvement (Balance to LT Reserves):	40,000	6,667	17%
Water Capital Improvement (Change to LT Reserve):	193,335	160,002	83%
Water Capital Improvement (Net PE and LT Reserves):	289,674	225,394	78%

Notes: Meter Reading Charge (\$2400) + Water Bookkeeping (\$6140) = \$8540