

Muir Beach Community Services District

Balance Sheet

Accrual Basis

As of August 31, 2023

	Aug 31, 23
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	380,445
TriC Pipes & Equip Reserve	65,391
TriC Lower Tank Reserve	30,001
TriC General Fund	146
TriC Water	(70,102)
Prop 68 20% Matching Reserve	(128,129)
Total TriC Checking	277,752
TriC MMF - General Fund	201,689
Clearing	58
Total Checking/Savings	479,498
Other Current Assets	
Due from Gen Fd to Lwr Tk Res	130,000
Due from Water Ops to Gen'l Fd	70,102
Total Other Current Assets	200,102
Accounts Receivable	
Receivables	19,469
Total Accounts Receivable	19,469
Total Current Assets	699,069
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
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 August 31, 2023

	Aug 31, 23
Total Water System Assets	1,038,650
Total Fixed Assets	3,228,537
TOTAL ASSETS	3,927,607
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	70,102
Total Other Current Liabilities	200,102
Accounts Payable	
Accounts Payable	6,266
Total Accounts Payable	6,266
Credit Cards	
Credit Card	942
Total Credit Cards	942
Total Current Liabilities	207,310
Total Liabilities	207,310
Equity	
Retained Earnings	3,796,057
Net Income	(75,761)
Total Equity	3,720,296
TOTAL LIABILITIES & EQUITY	3,927,607

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

	Aug 23
Income	
Lease Income	2,500
Combined Tax Revenues	
Measure C Rev-Fire	
Measure C - Local	316
Measure C - D Space	310
Total Measure C Rev-Fire	626
Property Tax Revenues	
Property Tax Revenues	26
Total Property Tax Revenues	26
Total Combined Tax Revenues	652
Interest Income	137
Total Income	3,290
Expense	
Grant Spending	75,281
Payroll Expenses	
Wages	4,963
Employer Payroll Taxes	788
Payroll Service	159
Total Payroll Expenses	5,910
Audit Expense	4,413
Fire Dept Expenses	
Fire Chief Stipend	2,500
Fire Truck Repair & Maint	358
Phone, Radio Link for Bolinas	50
Total Fire Dept Expenses	2,909
Grounds Maintenance/Gardening	1,575
Bookkeeping	1,029
Health Insurance	917
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Legal Expense	270
Utilities	
Refuse Service	38
Total Utilities	38
Other Operating Expenses	35
Bank Fees & Credit Card Fees	23
Meeting Expense	16
Website Hosting & Maintenance	5
Total Expense	92,769
Net Income	(89,480)

12:13 PM

09/06/23

Accrual Basis

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

	Aug 23
Income	0
Expense	
Payroll Expenses	
Wages	5,334
Total Payroll Expenses	5,334
Grounds Maintenance/Gardening	225
Bookkeeping	170
Water Enterprise	
Water Testing	118
Total Water Enterprise	118
Utilities	
Electric	8
Telephone	7
Total Utilities	15
Bank Fees & Credit Card Fees	12
Total Expense	5,873
Net Income	(5,873)

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

Date	Name	Memo	Amount
Audit Expense			
08/31/2023	O'Connor & Company	22-23 audit	3,690
08/31/2023	Mullin, Sharon	Bookkeeping/water billing	723
Total Audit Expense			4,413
Bank Fees & Credit Card Fees			
08/03/2023	Intuit Pymt Soln Tran Fee		12
08/31/2023		Batch Fee ID=-50309971755	20
08/08/2023		Batch Fee ID=44394030765	3
Total Bank Fees & Credit Card Fees			35
Bookkeeping			
08/31/2023	Mullin, Sharon	Bookkeeping/water billing	1,029
08/31/2023	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			1,199
Fire Dept Expenses			
Fire Truck Repair & Maint			
08/07/2023	McMaster-Carr	Parts for 660	358
Total Fire Truck Repair & Maint			358
Phone, Radio Link for Bolinas			
08/11/2023	CalNet	Phone @ fire barn; 415 380-9627	50
Total Phone, Radio Link for Bolinas			50
Total Fire Dept Expenses			409
Health Insurance			
08/14/2023	CALPERS	Halley	917
Total Health Insurance			917
Legal Expense			
08/15/2023	Epstein & Holtzapple	Remote Board mtgs and Brown Act	270
Total Legal Expense			270
Other Operating Expenses			
08/31/2023	Mullin, Sharon	Parking & tolls	35
Total Other Operating Expenses			35
Utilities			
Electric			
08/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
Total Electric			8
Refuse Service			
08/04/2023	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
Telephone			
08/01/2023	Ooma	Telephone	7
Total Telephone			7
Total Utilities			53
Water Enterprise			
Water Testing			
08/24/2023	Brelje and Race Laboratories, Inc.	Iron & manganese	118
Total Water Testing			118
Total Water Enterprise			118

12:13 PM

09/06/23

Accrual Basis

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

Date	Name	Memo	Amount
TOTAL			<u>7,447</u>

COMPENSATION REPORT

Name	7/1/2022 to		7/1/2023 to		Notes
	6/30/2023	6/30/2024	6/30/2023	6/30/2024	
Halley	81,900	14,166			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	2,739			\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank Stephanie	13,150	1,865			\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales Juana	5,526	1,026			Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman Harvey	2,400	400			Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Karel Ernst	2,428	513			\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
	\$ 120,326	\$ 20,709			

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

General - Revenue and Expenses Apportioned To All Departments

8/31/2023

Gen Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Property Taxes (Unassigned)	141,500	898	1%
	Excess ERAF (Unassigned)	100,000	-	0%
	Grants/donations (Unaassigned)			
	Interest Income (Unassigned)	40	141	353%
	Other Income (Unassigned)	30,000	5,000	
	Gen Revenue Total:	271,540	6,039	2%

Gen Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	11,200	5,228	47%
	Bookkeeping	12,000	2,312	19%
	Dues & Memberships	2,200	-	0%
	Insurance (DM Health) *	10,700	1,833	17%
	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	270	27%
	Meetings (inc Minutes) *	1,500	32	2%
	Office & Postage *	2,500	109	4%
	Other Operating	330	70	21%
	Payroll (DM) - Total *	85,000	14,166	17%
	Payroll Employer Taxes (DM) *	6,503	1,084	17%
	Payroll Service *	1,720	304	18%
	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	10	2%
	General Expense Total:	145,953	26,050	18%
	General Expenses (Net of Dept Allocations Total:	97,448	16,943	17%
	General Balance (Prior to Dept Allocations) :	125,588	(20,011)	-16%
	Gen Balance (After Dept Allocations):	174,093	(10,904)	-6%
	Loan Payment(Marin County 12/5/19-3yr):	-	-	0%
	Gen Balance (After Loan Payment):	174,093	(10,904)	

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				
8/31/2023				
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	626	5%
	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	833	1%
	Deduct Cap Imp Revenue:	-		
	Fire Operations Revenue:	146,842	833	1%
Fire Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Credit Card Receipts Outstanding		-	
	Emergency Preparedness	500	-	0%
	Dues: Membership	320	-	0%
	Fire Chief Stipend	30,000	5,000	17%
	Fire Equip & Tools	5,000	76	2%
	Fire Training/Certification	2,000	-	0%
	Fire Truck Maint & Repair	8,000	358	4%
	Grant Spending	20,000	(2,500)	-13%
	Insurance: VFIS	5,596	5,596	100%
	Insurance: Workers Comp	3,000	-	0%
	Legal	500	-	0%
	Other Operating (Fire)	3,000	231	8%
	Supplies: Medical	500	-	0%
	Supplies: Sta wear/Turnouts	2,000	-	0%
	Utilities: Electric	220	38	17%
	Utilities: Phone, Radio	620	104	17%
	Dedicated Expense Sub-Total:	81,256	8,903	11%
	Fire Operations Expense Total:	81,256	8,903	11%
	Fire Operations Balance:	65,586	(8,070)	-12%
	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				
8/31/2023				
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	87,405	49%
	Legal Fees (Rec)	-	-	
	Measure A Projects	69,000	-	0%
	Other Operating (Rec)	100	-	0%
	Grounds Maintenance	9,700	2,250	23%
	Payroll (Rec)	7,950	1,426	18%
	Payroll (Rental Coordinator)	4,200	700	17%
	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	319	21%
	Dedicated Expense Sub-Total:	286,710	92,173	32%
	Non-Measure A Expense Total:	217,710	92,173	42%
	Rec Ops Balance(including Restricted Revenue):	(60,590)	(70,216)	116%
	Rec Ops Balance(non-Measure A)):	(34,758)	(92,173)	265%
	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	87,405	
	Total Spending:	246,952		

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

Roads Department

8/31/2023

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				
8/31/2023				
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	9,106	19%
	Audit	4,480	2,091	47%
	Health Insurance (DM)	4,280	733	17%
	Insurance (Workers Comp)	656	-	0%
	Meetings (incl Minutes)	600	13	2%
	Office & Postage	1,000	44	4%
	Payroll (DM) - Total	34,000	5,666	17%
	Payroll Employer Taxes (DM)	2,601	433	17%
	Payroll Service	688	122	18%
	Website & Doc Management	200	4	2%
	Gen Exp (Water Ops 40% Share):	48,505	9,106	19%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	4,500	838	19%
	Bookkeeping (Water)	6,140	859	14%
	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	5,117	17%
	Payroll (Other water salaries)	-	-	

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

Water Department			
	8/31/2023		
Payroll Employer Taxes (Water)	2,333	391	17%
Payroll Employer (WC)	1,650	-	0%
Permits & Fees (Water)	2,000	-	0%
Rep & Maint incl Grant Spending	10,000	645	6%
Supplies (Water)	-	-	
Testing (Water)	3,500	390	11%
Treatment (Water)	5,000	-	0%
Utilities: Electric (Water)	11,000	1,102	10%
Utilities: Telephone (Water-Ooma)	400	34	9%
Dedicated Expense Sub-Total:	86,133	9,376	11%
Water Operations Expense Total:	134,638	18,483	14%
 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)	 1,065	 -5%
 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	23,335	15%
Water Capital Improvement (Balance to LT Reserves):	40,000	6,667	17%
Water Capital Improvement (Change to LT Reserve):	193,335	30,002	16%
Water Capital Improvement (Net PE and LT Reserves):	289,674	95,394	33%

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