

Muir Beach Community Services District

Balance Sheet

As of September 30, 2023

Accrual Basis

| | Sep 30, 23 |
|---------------------------------|-------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| TriC Checking | |
| TriC Fire | 385,674 |
| TriC Pipes & Equip Reserve | 72,060 |
| TriC Lower Tank Reserve | 36,667 |
| TriC General Fund | (16,139) |
| TriC Water | (55,888) |
| Prop 68 20% Matching Reserve | (158,590) |
| Total TriC Checking | 263,783 |
| TriC MMF - General Fund | 201,692 |
| Clearing | 58 |
| Total Checking/Savings | 465,533 |
| Other Current Assets | |
| Due from Gen Fd to Lwr Tk Res | 130,000 |
| Due from Water Ops to Gen'l Fd | 55,888 |
| Undeposited Funds | 621 |
| Total Other Current Assets | 186,509 |
| Accounts Receivable | |
| Receivables | 27,584 |
| Total Accounts Receivable | 27,584 |
| Total Current Assets | 679,626 |
| 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 September 30, 2023

| | Sep 30, 23 |
|---------------------------------------|------------------|
| Total Water System Assets | 1,038,650 |
| Total Fixed Assets | 3,228,537 |
| TOTAL ASSETS | 3,908,163 |
| 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 | 55,888 |
| Total Other Current Liabilities | 185,888 |
| Accounts Payable | |
| Accounts Payable | 15,675 |
| Total Accounts Payable | 15,675 |
| Credit Cards | |
| Credit Card | 1,003 |
| Total Credit Cards | 1,003 |
| Total Current Liabilities | 202,566 |
| Total Liabilities | 202,566 |
| Equity | |
| Retained Earnings | 3,796,057 |
| Net Income | (90,460) |
| Total Equity | 3,705,597 |
| TOTAL LIABILITIES & EQUITY | 3,908,163 |

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10/06/23

Accrual Basis

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

| | Sep 23 |
|-------------------------------------|-----------------|
| Income | |
| West Marin Fund Grants | 8,400 |
| Lease Income | 2,500 |
| Combined Tax Revenues | |
| Property Tax Revenues | |
| Property Tax Revenues | 19 |
| Total Property Tax Revenues | 19 |
| Total Combined Tax Revenues | 19 |
| Interest Income | 3 |
| Total Income | 10,922 |
| Expense | |
| Grant Spending | 37,502 |
| Payroll Expenses | |
| Wages | 4,808 |
| Employer Payroll Taxes | 903 |
| Payroll Service | 144 |
| Workers' Compensation Insurance | (658) |
| Total Payroll Expenses | 5,197 |
| Audit Expense | 3,325 |
| Fire Dept Expenses | |
| Fire Chief Stipend | 2,500 |
| Phone, Radio Link for Bolinas | 59 |
| Total Fire Dept Expenses | 2,559 |
| Health Insurance | 917 |
| Receipts Outstanding | |
| CG Receipts Outstanding | 914 |
| Total Receipts Outstanding | 914 |
| Grounds Maintenance/Gardening | 900 |
| Bookkeeping | 689 |
| Community Classes & Functions | |
| Rental Expense | 350 |
| Total Community Classes & Functions | 350 |
| Office and Postage | 275 |
| Utilities | |
| Electric | 138 |
| Refuse Service | 38 |
| Telephone | 7 |
| Total Utilities | 183 |
| Other Operating Expenses | 21 |
| Meeting Expense | 16 |
| Website Hosting & Maintenance | 5 |
| Total Expense | 52,853 |
| Net Income | (41,930) |

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10/06/23

Accrual Basis

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

| | Sep 23 |
|--------------------------------------|--------|
| Income | |
| Combined Water Revenues | |
| Water Operations Revenues | |
| Water Service Revenues | 23,842 |
| Field for Billing Notices | 0 |
| Total Water Operations Revenues | 23,842 |
| Water Capital Improvement Revs | |
| Capital Improvement Revenues | 12,720 |
| Total Water Capital Improvement Revs | 12,720 |
| Total Combined Water Revenues | 36,562 |
| Total Income | 36,562 |
| Expense | |
| Payroll Expenses | |
| Wages | 5,386 |
| Total Payroll Expenses | 5,386 |
| Utilities | |
| Electric | 1,230 |
| Telephone | 20 |
| Total Utilities | 1,251 |
| Bank Fees & Credit Card Fees | 978 |
| Bookkeeping | 553 |
| Water Enterprise | |
| Water Testing | 125 |
| Total Water Enterprise | 125 |
| Total Expense | 8,292 |
| Net Income | 28,270 |

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10/06/23

Accrual Basis

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

| Date | Name | Memo | Amount |
|---|----------------------------------|---|--------|
| Audit Expense | | | |
| 09/30/2023 | O'Connor & Company | 22-23 audit | 3,240 |
| 09/30/2023 | Mullin, Sharon | Bookkeeping/water billing | 85 |
| Total Audit Expense | | | 3,325 |
| Bank Fees & Credit Card Fees | | | |
| 09/30/2023 | Intuit Pymt Soln Tran Fee | | 175 |
| 09/25/2023 | Intuit Pymt Soln Tran Fee | | 3 |
| 09/25/2023 | Intuit Pymt Soln Tran Fee | | 799 |
| Total Bank Fees & Credit Card Fees | | | 978 |
| Bookkeeping | | | |
| 09/30/2023 | Mullin, Sharon | Bookkeeping/water billing | 689 |
| 09/30/2023 | Mullin, Sharon | Bookkeeping/water billing | 553 |
| Total Bookkeeping | | | 1,241 |
| Fire Dept Expenses | | | |
| Phone, Radio Link for Bolinas | | | |
| 09/11/2023 | CalNet | Phone @ fire barn; 415 380-9627 | 51 |
| 09/09/2023 | AT&T | Phone @ fire barn; 415 380-9627 | 8 |
| Total Phone, Radio Link for Bolinas | | | 59 |
| Total Fire Dept Expenses | | | 59 |
| Health Insurance | | | |
| 09/14/2023 | CALPERS | Halley | 917 |
| Total Health Insurance | | | 917 |
| Office and Postage | | | |
| 09/22/2023 | UPS | Notary fee for PG&E easement | 16 |
| 09/21/2023 | Check Advantage | Order checks | 81 |
| 09/06/2023 | File Center | Renewal of File Center maintenance support | 178 |
| Total Office and Postage | | | 275 |
| Other Operating Expenses | | | |
| 09/30/2023 | Mullin, Sharon | Parking & tolls | 21 |
| Total Other Operating Expenses | | | 21 |
| Payroll Expenses | | | |
| Workers' Compensation Insurance | | | |
| 09/23/2023 | SDRMA | Deposit | -658 |
| Total Workers' Compensation Insurance | | | -658 |
| Total Payroll Expenses | | | -658 |
| Utilities | | | |
| Electric | | | |
| 09/16/2023 | SMITH, Brent (1104) | Credit for electricity usage | 8 |
| 09/25/2023 | PG&E at Comm Ctr 019-6 | Electric - Community Center (Net of Solar) | 96 |
| 09/25/2023 | PG&E Firehouse 6226-2 | Electric - Firehouse | 42 |
| 09/25/2023 | PG&E Pumping at Lower Tank 623-9 | Electric - Pumping from Lower Tank to Upper Ta... | 299 |
| 09/25/2023 | PG&E Pumping from Wells 745-7 | Pumping | 924 |
| Total Electric | | | 1,369 |
| Refuse Service | | | |
| 09/01/2023 | United Site Services, Inc. | Portable restroom - Volleyball court | 38 |
| Total Refuse Service | | | 38 |
| Telephone | | | |
| 09/01/2023 | Ooma | Telephone | 7 |
| 09/04/2023 | Ooma | Telephone | 7 |
| 09/17/2023 | Ooma | Telephone | 7 |

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10/06/23

Accrual Basis

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

| Date | Name | Memo | Amount |
|-------------------------|--------------------------|--------------------------|--------------|
| 09/29/2023 | Ooma | Telephone | 7 |
| Total Telephone | | | 27 |
| Total Utilities | | | 1,434 |
| Water Enterprise | | | |
| Water Testing | | | |
| 09/01/2023 | Public Health Laboratory | Water testing; acct. 733 | 125 |
| Total Water Testing | | | 125 |
| Total Water Enterprise | | | 125 |
| TOTAL | | | 7,717 |

COMPENSATION REPORT

| Name | 7/1/2022 to 7/1/2023 to | | Notes |
|------------|-------------------------|-----------|---|
| | 6/30/2023 | 9/30/2023 | |
| Halley | 81,900 | 20,991 | 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 | 14,922 | 3,910 | \$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours. |
| Blank | 13,150 | 3,310 | \$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours. |
| Gonzales | 5,526 | 1,539 | Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr. |
| Pearlman | 2,400 | 600 | Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400. |
| Karel | 2,428 | 553 | \$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours. |
| \$ 120,326 | | \$ 30,903 | |

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

General - Revenue and Expenses Apportioned To All Departments

9/30/2023

| Gen Revenue | Category | FY23/24 Budget | FY23/24 Actual | % of Budget |
|-------------|-------------------------------|----------------|----------------|-------------|
| | Property Taxes (Unassigned) | 141,500 | 917 | 1% |
| | Excess ERAF (Unassigned) | 100,000 | - | 0% |
| | Grants/donations (Unassigned) | | | |
| | Interest Income (Unassigned) | 40 | 144 | 360% |
| | Other Income (Unassigned) | 30,000 | 7,500 | |
| | Gen Revenue Total: | 271,540 | 8,561 | 3% |

| Gen Expense | Category | FY23/24 Budget | FY23/24 Actual | % of Budget |
|-------------|---|----------------|----------------|-------------|
| | Audit (incl fees+bookkeeping) * | 11,200 | 8,553 | 76% |
| | Bookkeeping | 12,000 | 3,001 | 25% |
| | Dues & Memberships | 2,200 | - | 0% |
| | Insurance (DM Health) * | 10,700 | 2,750 | 26% |
| | Insurance (Umbrella) | 5,100 | - | 0% |
| | Insurance (Board Workers Comp) | 110 | (658) | -598% |
| | Insurance (DM Workers Comp) * | 1,640 | - | 0% |
| | Interest Expense | - | - | 0% |
| | Legal Fees | 1,000 | 270 | 27% |
| | Meetings (inc Minutes) * | 1,500 | 48 | 3% |
| | Office & Postage * | 2,500 | 384 | 15% |
| | Other Operating | 330 | 91 | 28% |
| | Payroll (DM) - Total * | 85,000 | 20,991 | 25% |
| | Payroll Employer Taxes (DM) * | 6,503 | 1,606 | 25% |
| | Payroll Service * | 1,720 | 448 | 26% |
| | 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 Management * | 500 | 15 | 3% |
| | General Expense Total: | 145,953 | 38,131 | 26% |
| | General Expenses (Net of Dept Allocations Total: | 97,448 | 24,213 | 25% |

| | | | |
|--|----------------|-----------------|-------------|
| General Balance (Prior to Dept Allocations) : | 125,588 | (29,570) | -24% |
| Gen Balance (After Dept Allocations): | 174,093 | (15,652) | -9% |
| Loan Payment(Marin County 12/5/19-3yr): | - | - | 0% |
| Gen Balance (After Loan Payment): | 174,093 | (15,652) | |

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 | | | | |
|------------------------|---------------------------------------|-----------------------|-----------------------|--------------------|
| 9/30/2023 | | | | |
| 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 | 8,400 | 50% |
| | Fire Revenue incl Cap Imp Rev: | 146,842 | 9,233 | 6% |
| | Deduct Cap Imp Revenue: | - | | |
| | Fire Operations Revenue: | 146,842 | 9,233 | 6% |
| Fire Expense | Category | FY23/24 Budget | FY23/24 Actual | % of Budget |
| | General Expenses (0% Share): | NA | NA | NA |
| | Dedicated Expenses: | | | |
| | Credit Card Receipts Outstanding | | 1,095 | |
| | Emergency Preparedness | 500 | - | 0% |
| | Dues: Membership | 320 | - | 0% |
| | Fire Chief Stipend | 30,000 | 7,500 | 25% |
| | Fire Equip & Tools | 5,000 | 76 | 2% |
| | Fire Training/Certification | 2,000 | - | 0% |
| | Fire Truck Maint & Repair | 8,000 | (205) | -3% |
| | Grant Spending | 20,000 | 4,541 | 23% |
| | 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 | 117 | 53% |
| | Utilities: Phone, Radio | 620 | 164 | 26% |
| | Dedicated Expense Sub-Total: | 81,256 | 19,115 | 24% |
| | Fire Operations Expense Total: | 81,256 | 19,115 | 24% |
| | Fire Operations Balance: | 65,586 | (9,882) | -15% |
| | 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 | | | | |
|-----------------------|---|-----------------|------------------|-------------|
| 9/30/2023 | | | | |
| 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 | 117,866 | 66% |
| | Legal Fees (Rec) | - | - | |
| | Measure A Projects | 69,000 | | 0% |
| | Other Operating (Rec) | 100 | - | 0% |
| | Grounds Maintenance | 9,700 | 2,700 | 28% |
| | Payroll (Rec) | 7,950 | 2,139 | 27% |
| | Payroll (Rental Coordinator) | 4,200 | 1,050 | 25% |
| | Payroll Employer Taxes (Rec) | 608 | 164 | 27% |
| | 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 | 222 | 28% |
| | Utilities: Phone (CC-Ooma) | 80 | 14 | 18% |
| | Utilities: Propane (CC) | 70 | - | 0% |
| | Utilities: Refuse (Rec) | 1,500 | 357 | 24% |
| | Dedicated Expense Sub-Total: | 286,710 | 124,521 | 43% |
| | Non-Measure A Expense Total: | 217,710 | 124,521 | 57% |
| | Rec Ops Balance(including Restricted Revenue): | (60,590) | (102,564) | 169% |
| | Rec Ops Balance(non-Measure A): | (34,758) | (124,521) | 358% |
| | 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

9/30/2023

| 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 | - | 0% |
| Other Operating (Roads) | 300 | - | 0% |
| Pay (Maintenance Sub-Contractor) | 1,700 | 675 | 40% |
| Payroll (Roads) | - | - | 0% |
| Payroll Employer Taxes (Roads) | - | - | 0% |
| Payroll (WC-Roads) | - | - | 0% |
| Repairs & Maintenance (Roads) | 10,000 | - | 0% |
| Supplies (Roads) | - | - | 0% |
| Dedicated Expense Sub-Total: | 13,000 | 675 | 5% |
| Roads Operations Expense Total: | 13,000 | 675 | 5% |
| | | | |
| Roads Operations Balance: | (13,000) | (675) | 5% |

Capital Spending:

Capital Expenditures

| | | | |
|---------------------------------------|---|---|---|
| Total Capital Project Balance: | - | - | - |
|---------------------------------------|---|---|---|

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

Water Department

9/30/2023

| Water Revenue | Category | FY23/24 Budget | FY23/24 Actual | % of Budget |
|---|----------------------------------|-----------------------|-----------------------|--------------------|
| | Water Service Revenue | 152,000 | 58,575 | 39% |
| | Water Conservation Discount | (48,600) | (17,958) | 37% |
| | Meter Reading Fee | 8,540 | 2,773 | 32% |
| | Water Service Revenue (Misc) | 500 | - | 0% |
| | Water Service fee Net Revenue | 112,440 | 43,390 | 39% |
| | Meter Charge (CIP Reserves) | 77,000 | 26,055 | 34% |
| | Connection Fees | - | - | |
| | Donations & Grants | - | - | |
| Water Revenue incl Meter Charge: | | 189,440 | 69,445 | 37% |
| | Move Meter Charge to Reserves: | (77,000) | (26,055) | 34% |
| | Water Operations Revenue: | 112,440 | 43,390 | 39% |
| | Water CIP (PE Reserves): | 37,000 | 12,722 | 34% |
| | Water CIP (LT Reserves): | 40,000 | 13,333 | 33% |

| Water Expense | Category | FY23/24 Budget | FY23/24 Actual | % of Budget |
|----------------------|---------------------------------------|-----------------------|-----------------------|--------------------|
| | General Expenses (40% Share):* | 48,505 | 13,918 | 29% |
| | Audit | 4,480 | 3,421 | 76% |
| | Health Insurance (DM) | 4,280 | 1,100 | 26% |
| | Insurance (Workers Comp) | 656 | - | 0% |
| | Meetings (incl Minutes) | 600 | 19 | 3% |
| | Office & Postage | 1,000 | 154 | 15% |
| | Payroll (DM) - Total | 34,000 | 8,396 | 25% |
| | Payroll Employer Taxes (DM) | 2,601 | 642 | 25% |
| | Payroll Service | 688 | 179 | 26% |
| | Website & Doc Management | 200 | 6 | 3% |
| | Gen Exp (Water Ops 40% Share): | 48,505 | 13,918 | 29% |
| | Dedicated Expenses: | | | |
| | Bank & Credit Card Fees(Customer) | 4,500 | 1,859 | 41% |
| | Bookkeeping (Water) | 6,140 | 1,411 | 23% |
| | 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 | 7,772 | 25% |
| | Payroll (Other water salaries) | - | - | |

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

| Water Department | | | |
|---|---------------------|-------------------|-----------------|
| | 9/30/2023 | | |
| Payroll Employer Taxes (Water) | 2,333 | 595 | 25% |
| Payroll Employer (WC) | 1,650 | - | 0% |
| Permits & Fees (Water) | 2,000 | - | 0% |
| Rep & Maint incl Grant Spending | 10,000 | 812 | 8% |
| Supplies (Water) | - | - | |
| Testing (Water) | 3,500 | 515 | 15% |
| Treatment (Water) | 5,000 | - | 0% |
| Utilities: Electric (Water) | 11,000 | 3,445 | 31% |
| Utilities: Telephone (Water-Ooma) | 400 | 68 | 17% |
| Dedicated Expense Sub-Total: | 86,133 | 16,477 | 19% |
| Water Operations Expense Total: | 134,638 | 30,394 | 23% |
| Water Conservation Reserve (Beginning Balance): | 48,600 | 48,600 | |
| Water Conservation Reserve (Discounts): | (48,600) | (17,958) | 37% |
| Water Conservation Reserve (Ending balance): | - | 30,642 | |
| Water Operations Balance : | (22,198) | 12,996 | -59% |
| Water Capital Improvements (Beginning PE Balance): | 59,339 | 59,339 | |
| Water Capital Improvement (Balance to PE Reserves): | 37,000 | 12,722 | 34% |
| Water Capital Improvement (Capital spending): | - | - | |
| Water Capital Improvement (Change to PE Reserve): | 96,339 | 72,061 | 75% |
| Water Capital Improvements (Beginning LT Balance): | 153,335 | 23,335 | 15% |
| Water Capital Improvement (Balance to LT Reserves): | 40,000 | 13,333 | 33% |
| Water Capital Improvement (Change to LT Reserve): | 193,335 | 36,668 | 19% |
| Water Capital Improvement (Net PE and LT Reserves): | 289,674 | 108,729 | 38% |

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