

Muir Beach Community Services District
Balance Sheet

Accrual Basis

As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	369,208
TriC Pipes & Equip Reserve	72,060
TriC Lower Tank Reserve	36,667
TriC General Fund	(957)
TriC Water	(60,763)
Prop 68 20% Matching Reserve	(185,837)
Total TriC Checking	230,378
TriC MMF - General Fund	201,696
Clearing	78
Total Checking/Savings	432,151
Other Current Assets	
Due from Gen Fd to Lwr Tk Res	130,000
Due from Water Ops to Gen'l Fd	60,763
Undeposited Funds	185
Total Other Current Assets	190,948
Accounts Receivable	
Receivables	5,805
Total Accounts Receivable	5,805
Total Current Assets	628,904
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	60,571
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(1,176,531)
Total Other Fixed Assets	2,192,887
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 October 31, 2023

	Oct 31, 23
Total Water System Assets	1,038,650
Total Fixed Assets	3,231,537
TOTAL ASSETS	3,860,442
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	60,763
Total Other Current Liabilities	190,763
Accounts Payable	
Accounts Payable	2,807
Total Accounts Payable	2,807
Credit Cards	
Credit Card	1,515
Total Credit Cards	1,515
Total Current Liabilities	195,084
Total Liabilities	195,084
Equity	
Retained Earnings	3,796,057
Net Income	(130,700)
Total Equity	3,665,357
TOTAL LIABILITIES & EQUITY	3,860,442

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

	Oct 23
Income	
Combined Tax Revenues	
Property Tax Revenues	
Refund - Educational Deductions	13,356
Total Property Tax Revenues	13,356
Total Combined Tax Revenues	13,356
Lease Income	2,500
Other Income	1,000
Interest Income	3
Total Income	16,860
Expense	
Grant Spending	37,767
Payroll Expenses	
Wages	4,963
Payroll Service	159
Employer Payroll Taxes	(2,116)
Total Payroll Expenses	3,006
Fire Dept Expenses	
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	50
Medical Supplies	34
Total Fire Dept Expenses	2,585
Dues & Memberships	2,204
Bookkeeping	1,190
Health Insurance	917
Grounds Maintenance/Gardening	900
Receipts Outstanding	
CG Receipts Outstanding	883
Total Receipts Outstanding	883
Utilities	
Refuse Service	243
Electric	120
Telephone	7
Total Utilities	370
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Office and Postage	293
Supplies (non-water)	69
Audit Expense	68
Other Operating Expenses	21
Meeting Expense	16
Website Hosting & Maintenance	5
Total Expense	50,643
Net Income	(33,783)

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Accrual Basis

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

	Oct 23
Income	0
Expense	
Payroll Expenses	
Wages	4,897
Total Payroll Expenses	4,897
Utilities	
Electric	1,005
Telephone	141
Total Utilities	1,145
Bookkeeping	170
Water Enterprise	
Water Testing	144
Total Water Enterprise	144
Bank Fees & Credit Card Fees	61
Total Expense	6,416
Net Income	(6,416)

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Accrual Basis

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

Date	Name	Memo	Amount
Audit Expense			
10/31/2023	Mullin, Sharon	Bookkeeping/water billing	68
Total Audit Expense			68
Bank Fees & Credit Card Fees			
10/03/2023	Intuit Payment Soln Acct Fee		20
10/04/2023	Intuit Pymt Soln Tran Fee		41
Total Bank Fees & Credit Card Fees			61
Bookkeeping			
10/31/2023	Mullin, Sharon	Bookkeeping/water billing	1,190
10/31/2023	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			1,360
Dues & Memberships			
10/01/2023	California Special Districts Assn	Annual membership; #187	2,204
Total Dues & Memberships			2,204
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
10/11/2023	CalNet	Phone @ fire barn; 415 380-9627	50
Total Phone, Radio Link for Bolinas			50
Total Fire Dept Expenses			50
Health Insurance			
10/14/2023	CALPERS	Halley	917
Total Health Insurance			917
Office and Postage			
10/05/2023	North Bay Computer Systems	DM laptop repair	250
10/05/2023	Container Store	Document holders	43
10/05/2023	Container Store	Storage container price adjustment	-49
10/05/2023	Container Store	Storage containers	49
Total Office and Postage			293
Other Operating Expenses			
10/31/2023	Mullin, Sharon	Parking & tolls	21
Total Other Operating Expenses			21
Supplies (non-water)			
10/25/2023	Goodman Building Supply	Supplies for CC	69
Total Supplies (non-water)			69
Utilities			
Electric			
10/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
10/25/2023	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	83
10/25/2023	PG&E Firehouse 6226-2	Electric - Firehouse	38
10/25/2023	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	245
10/25/2023	PG&E Pumping from Wells 745-7	Pumping	752
Total Electric			1,125
Refuse Service			
10/01/2023	Recology	Refuse service	243
Total Refuse Service			243
Telephone			
10/02/2023	Ooma	Telephone	7
10/17/2023	Ooma	Telephone	7
10/29/2023	Ooma	Telephone	7

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Accrual Basis

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

Date	Name	Memo	Amount
10/04/2023	Ooma	Telephone	120
10/04/2023	Ooma	Telephone	7
Total Telephone			148
Total Utilities			1,515
Water Enterprise			
Water Testing			
10/10/2023	Brelje and Race Laboratories, Inc.	Monthly bacs	144
Total Water Testing			144
Total Water Enterprise			144
TOTAL			6,701

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Accrual Basis

Muir Beach Community Services District

Expenditures for Fixed Assets

As of October 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				
10/10/2023	ACH	PG&E	New electrical service at firehouse	3,000.00
Total Buildings - Fire Station				3,000.00
Equipment				
Total Equipment				
Equipment - Fire Trucks				
Total Equipment - Fire Trucks				
Electric Gate				
Total Electric Gate				
Furniture & Fixtures - CC				
Total Furniture & Fixtures - CC				
Road Improvements				
Shed Roof				
Total Shed Roof				

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Accrual Basis

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

Date	Num	Name	Memo	Amount
Total Other Fixed Assets				3,000.00
TOTAL				3,000.00

COMPENSATION REPORT

Name	7/1/2022 to		Notes	
	6/30/2023	10/31/2023		
Halley	Mary	81,900	28,333	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	5,001	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	Stephanie	13,150	4,094	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	Juana	5,526	2,052	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	Harvey	2,400	800	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Karel	Ernst	2,428	741	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
		\$ 120,326	\$ 41,021	

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

General - Revenue and Expenses Apportioned To All Departments

10/31/2023

Gen Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Property Taxes (Unassigned)	141,500	917	1%
	Excess ERAF (Unassigned)	100,000	13,356	13%
	Grants/donations (Unaassigned)			
	Interest Income (Unassigned)	40	148	370%
	Other Income (Unassigned)	30,000	11,000	
	Gen Revenue Total:	271,540	25,421	9%

Gen Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	11,200	8,621	77%
	Bookkeeping	12,000	4,191	35%
	Dues & Memberships	2,200	2,204	100%
	Insurance (DM Health) *	10,700	3,667	34%
	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	64	4%
	Office & Postage *	2,500	677	27%
	Other Operating	330	112	34%
	Payroll (DM) - Total *	85,000	28,333	33%
	Payroll Employer Taxes (DM) *	6,503	2,167	33%
	Payroll Service *	1,720	607	35%
	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	20	4%
	General Expense Total:	145,953	50,907	35%
	General Expenses (Net of Dept Allocations Total:	97,448	33,245	34%
	General Balance (Prior to Dept Allocations) :	125,588	(25,486)	-20%
	Gen Balance (After Dept Allocations):	174,093	(7,824)	-4%
	Loan Payment(Marin County 12/5/19-3yr):	-	-	0%
	Gen Balance (After Loan Payment):	174,093	(7,824)	

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				
10/31/2023				
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	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		1,978	
	Emergency Preparedness	500	-	0%
	Dues: Membership	320	-	0%
	Fire Chief Stipend	30,000	10,000	33%
	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	14,541	73%
	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	34	7%
	Supplies: Sta wear/Turnouts	2,000	-	0%
	Utilities: Electric	220	116	53%
	Utilities: Phone, Radio	620	214	35%
	Dedicated Expense Sub-Total:	81,256	32,581	40%
	Fire Operations Expense Total:	81,256	32,581	40%
	Fire Operations Balance:	65,586	(23,348)	-36%
	Fire Station Donations/Grants	40,000		
	Fire Station Expenditures	30,301		
	Funds Remaining	9,699		

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

Recreation Department				
10/31/2023				
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	145,633	82%
	Legal Fees (Rec)	-	-	
	Measure A Projects	69,000		0%
	Other Operating (Rec)	100	-	0%
	Grounds Maintenance	9,700	3,375	35%
	Payroll (Rec)	7,950	2,852	36%
	Payroll (Rental Coordinator)	4,200	1,400	33%
	Payroll Employer Taxes (Rec)	608	218	36%
	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	78	8%
	Utilities: Elec (CC)	800	267	33%
	Utilities: Phone (CC-Ooma)	80	21	26%
	Utilities: Propane (CC)	70	-	0%
	Utilities: Refuse (Rec)	1,500	637	42%
	Dedicated Expense Sub-Total:	286,710	154,481	54%
	Non-Measure A Expense Total:	217,710	154,481	71%
	Rec Ops Balance(including Restricted Revenue):	(60,590)	(132,524)	219%
	Rec Ops Balance(non-Measure A):	(34,758)	(154,481)	444%
	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				
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10/31/2023

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	-	0%
Other Operating (Roads)	300	-	0%
Pay (Maintenance Sub-Contractor)	1,700	900	53%
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	900	7%
Roads Operations Expense Total:	13,000	900	7%
Roads Operations Balance:	(13,000)	(900)	7%

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				
10/31/2023				
Water Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Water Service Revenue	152,000	57,960	38%
	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	42,775	38%
	Meter Charge (CIP Reserves)	77,000	26,055	34%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	189,440	68,830	36%
	Move Meter Charge to Reserves:	(77,000)	(26,055)	34%
	Water Operations Revenue:	112,440	42,775	38%
	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	17,663	36%
	Audit	4,480	3,448	77%
	Health Insurance (DM)	4,280	1,467	34%
	Insurance (Workers Comp)	656	-	0%
	Meetings (incl Minutes)	600	26	4%
	Office & Postage	1,000	271	27%
	Payroll (DM) - Total	34,000	11,333	33%
	Payroll Employer Taxes (DM)	2,601	867	33%
	Payroll Service	688	243	35%
	Website & Doc Management	200	8	4%
	Gen Exp (Water Ops 40% Share):	48,505	17,663	36%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	4,500	1,919	43%
	Bookkeeping (Water)	6,140	1,581	26%
	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	9,835	32%
	Payroll (Other water salaries)	-	-	

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

Water Department			
	10/31/2023		
Payroll Employer Taxes (Water)	2,333	752	32%
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	659	19%
Treatment (Water)	5,000	-	0%
Utilities: Electric (Water)	11,000	4,373	40%
Utilities: Telephone (Water-Ooma)	400	208	52%
Dedicated Expense Sub-Total:	86,133	20,139	23%
Water Operations Expense Total:	134,638	37,802	28%
 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)	 4,973	 -22%
 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