

Muir Beach Community Services District

Balance Sheet

Accrual Basis

As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	348,119
TriC Pipes & Equip Reserve	78,728
TriC Lower Tank Reserve	43,334
TriC General Fund	(27,885)
TriC Water	(57,078)
Prop 68 20% Matching Reserve	(90,019)
Total TriC Checking	295,199
TriC MMF - General Fund	201,699
Clearing	20
Total Checking/Savings	496,918
Other Current Assets	
Due from Gen Fd to Lwr Tk Res	130,000
Due from Water Ops to Gen'l Fd	57,078
Undeposited Funds	4,388
Total Other Current Assets	191,466
Accounts Receivable	
Receivables	13,398
Total Accounts Receivable	13,398
Total Current Assets	701,782
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	61,454
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(1,347,578)
Total Other Fixed Assets	2,022,723
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	(804,926)

Muir Beach Community Services District

Balance Sheet

Accrual Basis

As of November 30, 2023

	Nov 30, 23
Total Water System Assets	1,000,324
Total Fixed Assets	3,023,047
TOTAL ASSETS	3,724,829
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	57,078
Total Other Current Liabilities	187,078
Accounts Payable	
Accounts Payable	7,916
Total Accounts Payable	7,916
Credit Cards	
Credit Card	2,261
Total Credit Cards	2,261
Total Current Liabilities	197,255
Total Liabilities	197,255
Equity	
Retained Earnings	3,586,684
Net Income	(59,110)
Total Equity	3,527,574
TOTAL LIABILITIES & EQUITY	3,724,829

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

	Nov 23
Income	
Donations & Grants	142,378
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	2,860
Total Property Tax Revenues	2,860
Total Combined Tax Revenues	2,860
Lease Income	2,500
Recreational Activities Income	
Rental Income	100
Total Recreational Activities Income	100
Interest Income	3
Total Income	147,842
Expense	
Grant Spending	
Grant Spending - Other	49,682
Measure C - Local Spending	15,000
Measure C - D Space Spending	3,500
Total Grant Spending	68,182
Repairs & Maint (non-water)	9,360
Payroll Expenses	
Wages	4,963
Employer Payroll Taxes	3,655
Payroll Service	204
Total Payroll Expenses	8,822
Fire Dept Expenses	
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	54
Total Fire Dept Expenses	2,554
Community Classes & Functions	
Community Center Functions	1,600
Rental Expense	350
Total Community Classes & Functions	1,950
Audit Expense	1,255
Bookkeeping	1,173
Health Insurance	917
Grounds Maintenance/Gardening	900
Receipts Outstanding	
CG Receipts Outstanding	840
Total Receipts Outstanding	840
Utilities	
Electric	139
Refuse Service	38
Telephone	7
Total Utilities	184
Other Operating Expenses	35
Supplies (non-water)	25
Office and Postage	24
Meeting Expense	16
Website Hosting & Maintenance	5

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

	Nov 23
Total Expense	96,242
Net Income	51,600

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Accrual Basis

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

	Nov 23
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	18,898
Misc Water Revenues	45
Field for Billing Notices	0
Total Water Operations Revenues	18,943
Water Capital Improvement Revs	
Capital Improvement Revenues	13,335
Total Water Capital Improvement Revs	13,335
Total Combined Water Revenues	32,278
Total Income	32,278
Expense	
Payroll Expenses	
Wages	5,290
Total Payroll Expenses	5,290
Water Enterprise	
Water Expense & Repairs	3,380
Water Testing	613
Water Treatment	190
Total Water Enterprise	4,182
Utilities	
Electric	941
Telephone	21
Total Utilities	961
Bank Fees & Credit Card Fees	745
Bookkeeping	485
Permits & Fees	304
Total Expense	11,968
Net Income	20,310

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Accrual Basis

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

Date	Name	Memo	Amount
Audit Expense			
11/30/2023	O'Connor & Company	Balance on 22-23 audit contract	1,255
Total Audit Expense			1,255
Bank Fees & Credit Card Fees			
11/02/2023	Intuit Payment Soln Acct Fee		20
11/29/2023	Intuit Pymt Soln Tran Fee		722
11/30/2023	Intuit Pymt Soln Tran Fee		3
Total Bank Fees & Credit Card Fees			745
Bookkeeping			
11/30/2023	Mullin, Sharon	Bookkeeping/water billing	1,173
11/30/2023	Mullin, Sharon	Bookkeeping/water billing	485
Total Bookkeeping			1,658
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
11/11/2023	CalNet	Phone @ fire barn; 415 380-9627	54
Total Phone, Radio Link for Bolinas			54
Total Fire Dept Expenses			54
Health Insurance			
11/15/2023	CALPERS	Halley	917
Total Health Insurance			917
Office and Postage			
11/14/2023	Target	Office supplies	24
Total Office and Postage			24
Other Operating Expenses			
11/30/2023	Mullin, Sharon	Parking & tolls	35
Total Other Operating Expenses			35
Permits & Fees			
11/15/2023	CDTFA	Water rights determination fee: 7-1-23 / 6-30-24	304
Total Permits & Fees			304
Repairs & Maint (non-water)			
11/02/2023	Rodas Trucking, Inc. DBA Rodas Br...	Pacific Way asphalt patching & repair	9,360
Total Repairs & Maint (non-water)			9,360
Supplies (non-water)			
11/21/2023	Goodman Building Supply	Supplies for CC	25
Total Supplies (non-water)			25
Utilities			
Electric			
11/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
11/27/2023	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	104
11/27/2023	PG&E Firehouse 6226-2	Electric - Firehouse	35
11/27/2023	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	229
11/27/2023	PG&E Pumping from Wells 745-7	Pumping	704
Total Electric			1,080
Refuse Service			
11/24/2023	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
Telephone			
11/01/2023	Ooma	Telephone	7

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Accrual Basis

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

Date	Name	Memo	Amount
11/04/2023	Ooma	Telephone	7
11/17/2023	Ooma	Telephone	7
11/29/2023	Ooma	Telephone	7
Total Telephone			28
Total Utilities			1,145
Water Enterprise			
Water Expense & Repairs			
11/02/2023	Rodas Trucking, Inc. DBA Rodas Br...	Repair of stone wall at Pacific Way bridge	3,351
11/08/2023	Water Components & Building Sup...	Sm water supply	29
Total Water Expense & Repairs			3,380
Water Testing			
11/08/2023	Brelje and Race Laboratories, Inc.	Iron & manganese	118
11/01/2023	Brelje and Race Laboratories, Inc.	Triannual copper & lead	370
11/01/2023	Public Health Laboratory	Water testing; acct. 733	125
Total Water Testing			613
Water Treatment			
11/08/2023	Herb's Pool Service	Chlorine	190
Total Water Treatment			190
Total Water Enterprise			4,182
TOTAL			19,704

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Accrual Basis

Muir Beach Community Services District

Measure A Expenditures

As of June 30, 2023

Type	Date	Num	Name	Class	Debit	Credit
Other Fixed Assets						
Playground Upgrades						
Total Playground Upgrades						
Land						
Total Land						
Buildings						
Bill	07/15/2022		Alcala, Jose - v	Govt Svcs:Rec:Measur...	460.00	
Total Buildings					460.00	0.00
Road Improvements						
Total Other Fixed Assets					460.00	0.00
TOTAL					460.00	0.00

COMPENSATION REPORT

Name	7/1/2022 to		7/1/2023 to		Notes
	6/30/2023	11/30/2023	6/30/2023	11/30/2023	
Halley	Mary	81,900	35,416		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	6,486		\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	Stephanie	13,150	5,066		\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	Juana	5,526	2,565		Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	Harvey	2,400	1,000		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	\$ 51,274		

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

Fire Department				
11/30/2023				
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		184	
	Emergency Preparedness	500	-	0%
	Dues: Membership	320	-	0%
	Fire Chief Stipend	30,000	12,500	42%
	Fire Equip & Tools	5,000	540	11%
	Fire Training/Certification	2,000	-	0%
	Fire Truck Maint & Repair	8,000	(58)	-1%
	Grant Spending	20,000	33,041	165%
	Insurance: VFIS	5,596	5,596	100%
	Insurance: Workers Comp	3,000	(658)	-22%
	Legal	500	-	0%
	Other Operating (Fire)	3,000	231	8%
	Supplies: Medical	500	335	67%
	Supplies: Sta wear/Turnouts	2,000	-	0%
	Utilities: Electric	220	151	69%
	Utilities: Phone, Radio	620	267	43%
	Dedicated Expense Sub-Total:	81,256	52,129	64%
	Fire Operations Expense Total:	81,256	52,129	64%
	Fire Operations Balance:	65,586	(42,896)	-65%
	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

General - Revenue and Expenses Apportioned To All Departments

11/30/2023

Gen Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Property Taxes (Unassigned)	141,500	3,777	3%
	Excess ERAF (Unassigned)	100,000	13,356	13%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	40	151	378%
	Other Income (Unassigned)	30,000	13,500	
	Gen Revenue Total:	271,540	30,784	11%

Gen Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	11,200	9,876	88%
	Bookkeeping	12,000	5,364	45%
	Dues & Memberships	2,200	2,204	100%
	Insurance (DM Health) *	10,700	4,583	43%
	Insurance (Umbrella)	5,100	-	0%
	Insurance (Board Workers Comp)	110		0%
	Insurance (DM Workers Comp) *	1,640	-	0%
	Interest Expense	-	-	0%
	Legal Fees	1,000	270	27%
	Meetings (inc Minutes) *	1,500	80	5%
	Office & Postage *	2,500	701	28%
	Other Operating	330	147	45%
	Payroll (DM) - Total *	85,000	35,416	42%
	Payroll Employer Taxes (DM) *	6,503	2,709	42%
	Payroll Service *	1,720	870	51%
	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	25	5%
	General Expense Total:	145,953	62,877	43%
	General Expenses (Net of Dept Allocations Total:	97,448	41,173	42%
	General Balance (Prior to Dept Allocations) :	125,588	(32,093)	-26%
	Gen Balance (After Dept Allocations):	174,093	(10,389)	-6%
	Loan Payment(Marin County 12/5/19-3yr):	-	-	0%
	Gen Balance (After Loan Payment):	174,093	(10,389)	

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

Recreation Department				
11/30/2023				
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	142,378	
	Measure A Tax	43,168	21,957	51%
	Rentals	4,000	100	
	Rec Operations Revenue Total:	226,120	164,435	73%
	Rec Ops non-Measure A Total:	182,952	142,478	78%

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	1,600	20%
	Grant Spending (Rec)	177,952	191,672	108%
	Legal Fees (Rec)	-	-	
	Measure A Projects	69,000	3,643	5%
	Other Operating (Rec)	100	-	0%
	Grounds Maintenance	9,700	3,825	39%
	Payroll (Rec)	7,950	3,565	45%
	Payroll (Rental Coordinator)	4,200	1,750	42%
	Payroll Employer Taxes (Rec)	608	273	45%
	Payroll (WC-Rec)	750	-	0%
	Rental Expenses (CC)	500	-	0%
	Repairs & Maintenance (Rec)	3,000	840	28%
	Trails Maintenance	1,500	-	0%
	Supplies (CC)	1,000	103	10%
	Utilities: Elec (CC)	800	371	46%
	Utilities: Phone (CC-Ooma)	80	28	35%
	Utilities: Propane (CC)	70	-	0%
	Utilities: Refuse (Rec)	1,500	713	48%
	Dedicated Expense Sub-Total:	286,710	208,383	73%
	Non-Measure A Expense Total:	217,710	204,740	94%
	Rec Ops Balance(including Restricted Revenue):	(60,590)	(43,948)	73%
	Rec Ops Balance(non-Measure A):	(34,758)	(62,262)	179%
	Budget for Capital Spending:			
	Measure A: CC Garbage Enclosure	5,000		
	Measure A: CC Parking Project	64,000	3,643	
	Measure A:	-		
	Prop 68: Parking Project	177,952	191,672	
	Total Spending:	246,952		

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

Roads Department

11/30/2023

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

Roads Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	<i>General Expenses (0% Share):</i>	NA	NA	NA
	<i>Gen Exp (10% Share): p/project</i>			

Dedicated Expenses:

Compromise Agreement			
Legal Fees (Roads)	1,000	-	0%
Other Operating (Roads)	300	-	0%
Pay (Maintenance Sub-Contractor)	1,700	1,350	79%
Payroll (Roads)	-	-	0%
Payroll Employer Taxes (Roads)	-	-	0%
Payroll (WC-Roads)	-	-	0%
Repairs & Maintenance (Roads)	10,000	9,360	94%
Supplies (Roads)	-	-	0%
<i>Dedicated Expense Sub-Total:</i>	13,000	10,710	82%
<i>Roads Operations Expense Total:</i>	13,000	10,710	82%
<i>Roads Operations Balance:</i>	(13,000)	(10,710)	82%

Capital Spending:

Capital Expenditures

<i>Total Capital Project Balance:</i>	-	-	-
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Muir Beach Community Services District: Budget vs. Actual - year-to-date

Water Department				
11/30/2023				
Water Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Water Service Revenue	152,000	83,617	55%
	Water Conservation Discount	(48,600)	(26,669)	55%
	Meter Reading Fee	8,540	4,187	49%
	Water Service Revenue (Misc)	500	45	9%
	Water Service fee Net Revenue	112,440	61,180	54%
	Meter Charge (CIP Reserves)	77,000	39,390	51%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	189,440	100,570	53%
	Move Meter Charge to Reserves:	(77,000)	(39,390)	51%
	Water Operations Revenue:	112,440	61,180	54%
	Water CIP (PE Reserves):	37,000	19,390	52%
	Water CIP (LT Reserves):	40,000	20,000	50%
Water Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	General Expenses (40% Share):*	48,505	21,704	45%
	Audit	4,480	3,950	88%
	Health Insurance (DM)	4,280	1,833	43%
	Insurance (Workers Comp)	656	-	0%
	Meetings (incl Minutes)	600	32	5%
	Office & Postage	1,000	280	28%
	Payroll (DM) - Total	34,000	14,166	42%
	Payroll Employer Taxes (DM)	2,601	1,084	42%
	Payroll Service	688	348	51%
	Website & Doc Management	200	10	5%
	Gen Exp (Water Ops 40% Share):	48,505	21,704	45%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	4,500	2,664	59%
	Bookkeeping (Water)	6,140	2,066	34%
	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)		225	
	Payroll (Compromise - WM)			
	Payroll (Water Team)	30,500	12,293	40%
	Payroll (Other water salaries)	-	-	

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

Water Department			
	11/30/2023		
Payroll Employer Taxes (Water)	2,333	940	40%
Payroll Employer (WC)	1,650	-	0%
Permits & Fees (Water)	2,000	304	15%
Rep & Maint incl Grant Spending	10,000	3,967	40%
Supplies (Water)	-	-	
Testing (Water)	3,500	1,272	36%
Treatment (Water)	5,000	760	15%
Utilities: Electric (Water)	11,000	5,313	48%
Utilities: Telephone (Water-Ooma)	400	229	57%
Dedicated Expense Sub-Total:	86,133	30,033	35%
Water Operations Expense Total:	134,638	51,738	38%
 Water Conservation Reserve (Beginning Balance):	 48,600	 48,600	
Water Conservation Reserve (Discounts):	(48,600)	(26,669)	55%
Water Conservation Reserve (Ending balance):	-	21,931	
 Water Operations Balance :	 (22,198)	 9,442	 -43%
 Water Capital Improvements (Beginning PE Balance):	 59,339	 59,339	
Water Capital Improvement (Balance to PE Reserves):	37,000	19,390	52%
Water Capital Improvement (Capital spending):	-	-	
Water Capital Improvement (Change to PE Reserve):	96,339	78,729	82%
Water Capital Improvements (Beginning LT Balance):	153,335	23,335	15%
Water Capital Improvement (Balance to LT Reserves):	40,000	20,000	50%
Water Capital Improvement (Change to LT Reserve):	193,335	43,335	22%
Water Capital Improvement (Net PE and LT Reserves):	289,674	122,064	42%

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