

Muir Beach Community Services District

Balance Sheet

As of June 30, 2024

Accrual Basis

	Jun 30, 24
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	870,129
TriC Lower Tank Reserve	193,334
TriC Pipes & Equip Reserve	98,732
TriC Measure A	(24,383)
TriC General Fund	(80,561)
TriC Water	(81,654)
Total TriC Checking	975,597
TriC MMF - General Fund	201,722
Total Checking/Savings	1,177,320
Other Current Assets	
Due from Water Ops to Gen'l Fd	81,654
Undeposited Funds	2,716
Total Other Current Assets	84,370
Accounts Receivable	
Receivables	5,103
Total Accounts Receivable	5,103
Total Current Assets	1,266,793
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	93,964
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(1,347,578)
Total Other Fixed Assets	2,055,233
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)
Total Water System Assets	1,000,324

Muir Beach Community Services District

Balance Sheet

As of June 30, 2024

Accrual Basis

	Jun 30, 24
Total Fixed Assets	3,055,557
TOTAL ASSETS	4,322,350
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	81,654
Total Other Current Liabilities	81,654
Credit Cards	
Credit Card	1,554
Total Credit Cards	1,554
Accounts Payable	
Accounts Payable	1,482
Total Accounts Payable	1,482
Total Current Liabilities	84,689
Total Liabilities	84,689
Equity	
Retained Earnings	3,586,020
Net Income	651,641
Total Equity	4,237,661
TOTAL LIABILITIES & EQUITY	4,322,350

Muir Beach Community Services District
Profit & Loss - Excluding Water (Operations, WCI)
 June 2024

	Jun 24
Income	
Combined Tax Revenues	
Measure W (TOT) Rev-Fire	40,780
Property Tax Revenues	
Property Tax Revenues	5,772
Total Property Tax Revenues	5,772
\$200 Parcel Tax for Fire	1,722
Total Combined Tax Revenues	48,274
West Marin Fund Grants	8,400
Lease Income	2,500
Recreational Activities Income	
Rental Income	250
Total Recreational Activities Income	250
Interest Income	3
Total Income	59,427
Expense	
Grant Spending	32,202
Payroll Expenses	
Workers' Compensation Insurance	5,941
Wages	5,013
Employer Payroll Taxes	770
Payroll Service	142
Total Payroll Expenses	11,866
Fire Dept Expenses	
Fire Chief Stipend	2,500
Equipment & Tools	792
Phone, Radio Link for Bolinas	52
Total Fire Dept Expenses	3,344
Community Classes & Functions	
Community Center Functions	1,750
Rental Expense	400
Total Community Classes & Functions	2,150
Meeting Expense	1,766
Health Insurance	1,025
Bookkeeping	723
Grounds Maintenance/Gardening	720
Supplies (non-water)	640
Receipts Outstanding	
CG Receipts Outstanding	313
Total Receipts Outstanding	313
Office and Postage	272
Utilities	
Electric	91
Refuse Service	38
Telephone	7
Total Utilities	136
Other Operating Expenses	21
Website Hosting & Maintenance	5
Repairs & Maint (non-water)	(2,165)
Total Expense	53,018

Muir Beach Community Services District
Profit & Loss - Excluding Water (Operations, WCI)
June 2024

	Jun 24
Net Income	<u>6,409</u>

Muir Beach Community Services District
Profit & Loss - Water (Operations,WCI)
June 2024

	Jun 24
Income	0
Expense	
Payroll Expenses	
Wages	5,056
Workers' Compensation Insurance	1,876
Total Payroll Expenses	6,932
Utilities	
Electric	1,413
Telephone	21
Total Utilities	1,434
Water Enterprise	
Water Expense & Repairs	673
Water Treatment	266
Water Testing	133
Total Water Enterprise	1,072
Bookkeeping	170
Bank Fees & Credit Card Fees	169
Total Expense	9,777
Net Income	<u><u>(9,777)</u></u>

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
June 2024

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
06/03/2024	Intuit Pymt Soln Tran Fee		77
06/14/2024	Intuit Pymt Soln Tran Fee		72
06/03/2024		Batch Fee ID=-51434008825	20
Total Bank Fees & Credit Card Fees			169
Bookkeeping			
06/24/2024	Mullin, Sharon	Bookkeeping/water billing	723
06/24/2024	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			893
Fire Dept Expenses			
Equipment & Tools			
06/14/2024	Golden State Lumber	tools for fire truck	792
Total Equipment & Tools			792
Phone, Radio Link for Bolinas			
06/11/2024	CalNet	Phone @ fire barn; 415 380-9627	52
Total Phone, Radio Link for Bolinas			52
Total Fire Dept Expenses			844
Health Insurance			
06/14/2024	CALPERS	Halley	1,025
Total Health Insurance			1,025
Office and Postage			
06/11/2024	USPS	Stamps	272
Total Office and Postage			272
Other Operating Expenses			
06/24/2024	Mullin, Sharon	Parking & tolls	21
Total Other Operating Expenses			21
Payroll Expenses			
Workers' Compensation Insurance			
06/05/2024	SDRMA	Board members	156
06/05/2024	SDRMA	DM	1,896
06/05/2024	SDRMA	Fire	3,283
06/05/2024	SDRMA	Rec	606
06/05/2024	SDRMA	Water	1,876
Total Workers' Compensation Insurance			7,817
Total Payroll Expenses			7,817
Repairs & Maint (non-water)			
06/06/2024	Think Clean Cleaners	Cleaning towels, table cloths	65
06/01/2024	PAUL, Garrett	Pacific Way paving repairs - \$9,200 to be paid in ...	-2,300
06/05/2024	Alcala, Jose - v	repair stop sign on Sunset Way & Hwy 1	70
Total Repairs & Maint (non-water)			-2,165
Supplies (non-water)			
06/05/2024	Alcala, Jose - v	address sign at 3000 Frank Valley Road	70
06/05/2024	Alcala, Jose - v	Firewood purchase and stocking	540
06/28/2024	Goodman Building Supply	supplies	30
Total Supplies (non-water)			640
Utilities			
Electric			
06/16/2024	SMITH, Brent (1104)	Credit for electricity usage	8
06/25/2024	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	62
06/25/2024	PG&E Firehouse 6226-2	Electric - Firehouse	29

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
June 2024

Date	Name	Memo	Amount
06/25/2024	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	357
06/25/2024	PG&E Pumping from Wells 745-7	Pumping	1,047
Total Electric			1,504
Refuse Service			
06/07/2024	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
Telephone			
06/01/2024	Ooma	Telephone	7
06/04/2024	Ooma	Telephone	7
06/17/2024	Ooma	Telephone	7
06/29/2024	Ooma	Telephone	7
Total Telephone			29
Total Utilities			1,570
Water Enterprise			
Water Expense & Repairs			
06/06/2024	Eleazar Ortega	grounds/garden maintenance	180
06/06/2024	Amazon.com	Small water system parts, supplies	38
06/27/2024	Blank, Stephanie	Water team mileage for FY 23-24	455
Total Water Expense & Repairs			673
Water Testing			
06/03/2024	Public Health Laboratory	Water testing; acct. 733	133
Total Water Testing			133
Water Treatment			
06/21/2024	Herb's Pool Service	Chlorine	266
Total Water Treatment			266
Total Water Enterprise			1,072
TOTAL			12,158

COMPENSATION REPORT

Name	7/1/2022 to 7/1/2023 to		Notes
	6/30/2023	6/30/2024	
Halley Mary	81,900	85,000	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 Thiermo	14,922	15,437	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank Stephanie	13,150	12,519	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales Juana	5,526	6,575	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman Harvey	2,400	2,500	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Karel Ernst	2,428	1,511	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
	<u>\$ 120,326</u>	<u>\$ 123,542</u>	

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

General - Revenue and Expenses Apportioned To All Departments				
6/30/2024				
Gen Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Property Taxes (Unassigned)	141,500	182,376	129%
	Excess ERAF (Unassigned)	100,000	66,177	66%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	40	174	435%
	Other Income (Unassigned)	30,000	31,300	104%
	Gen Revenue Total:	271,540	280,027	103%
Gen Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	11,200	9,876	88%
	Bookkeeping	12,000	11,645	97%
	Dues & Memberships	2,200	2,204	100%
	Insurance (DM Health) *	10,700	11,756	110%
	Insurance (Umbrella)	5,100	5,471	107%
	Insurance (Board Workers Comp)	110	156	142%
	Insurance (DM Workers Comp) *	1,640	1,896	116%
	Interest Expense	-	-	
	Legal Fees	1,000	270	27%
	Meetings (inc Minutes) *	1,500	1,942	129%
	Office & Postage *	2,500	3,058	122%
	Other Operating	330	329	100%
	Payroll (DM) - Total *	85,000	85,000	100%
	Payroll Employer Taxes (DM) *	6,503	6,503	100%
	Payroll Service *	1,720	2,298	134%
	Permits & Fees	2,000	2,145	107%
	Repair & Maint (non-water)	500	-	0%
	Tree Management Program	1,000	-	0%
	Supplies	50	130	260%
	Utilities (Telephone-RingCentral)	400	406	102%
	Website & Document Managment *	500	404	81%
	General Expense Total:	145,953	145,489	100%
	General Expenses (Net of Dept Allocations Total):	97,448	96,396	99%
	General Balance (Prior to Dept Allocations) :	125,588	134,539	107%
	Gen Balance (After Dept Allocations):	174,093	183,632	105%
	Loan Payment(Marin County 12/5/19-3yr):	-	-	0%
	Gen Balance (After Loan Payment):	174,093	183,632	

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				
6/30/2024				
Fire Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Special Parcel Tax for Fire	43,042	42,818	99%
	Grants/Donations for Fire (Misc)	-	410,000	
	Grants for Fire (Measure C)	12,000	13,039	109%
	Grants for Fire (Measure W)	75,000	68,513	91%
	Grants for Fire (FVA Firehouse)	-		
	Grants for Fire (West Marin)	16,800	16,800	100%
	Fire Revenue incl Cap Imp Rev:	146,842	551,170	375%
	Deduct Cap Imp Revenue:	-		
	Fire Operations Revenue:	146,842	551,170	375%
Fire Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Credit Card Receipts Outstanding		313	
	Emergency Preparedness	500	467	93%
	Dues: Membership	320	316	99%
	Fire Chief Stipend	30,000	30,000	100%
	Fire Equip & Tools	5,000	1,974	39%
	Fire Training/Certification	2,000	-	0%
	Fire Truck Maint & Repair	8,000	442	6%
	Grant Spending	20,000	33,381	167%
	Insurance: VFIS	5,596	5,596	100%
	Insurance: Workers Comp	3,000	2,625	88%
	Legal	500	-	0%
	Other Operating (Fire)	3,000	1,480	49%
	Supplies: Medical	500	426	85%
	Supplies: Sta wear/Turnouts	2,000	-	0%
	Utilities: Electric	220	314	143%
	Utilities: Phone, Radio	620	633	102%
	Dedicated Expense Sub-Total:	81,256	77,967	96%
	Fire Operations Expense Total:	81,256	77,967	96%
	Fire Operations Balance:	65,586	473,203	722%
	Fire Station Donations/Grants	340,000		
	Fire Station Expenditures	61,693		
	Funds Remaining	278,307		

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

Recreation Department

6/30/2024

Rec Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	1,000	1,200	120%
	Grants/Donations for Rec	177,952	177,952	100%
	Measure A Tax	43,168	46,179	107%
	Rentals	4,000	3,500	88%
	Rec Operations Revenue Total:	226,120	228,831	101%
	Rec Ops non-Measure A Total:	182,952	182,652	100%

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	5,650	71%
	Grant Spending (Rec)	177,952	155,418	87%
	Legal Fees (Rec)	-	-	
	Measure A Projects	69,000	96,509	140%
	Other Operating (Rec)	100		0%
	Grounds Maintenance	9,700	8,123	84%
	Payroll (Rec)	7,950	9,075	114%
	Payroll (Rental Coordinator)	4,200	4,250	101%
	Payroll Employer Taxes (Rec)	608	694	114%
	Payroll (WC-Rec)	750	606	81%
	Rental Expenses (CC)	500	-	0%
	Repairs & Maintenance (Rec)	3,000	645	22%
	Trails Maintenance	1,500	-	0%
	Supplies (CC)	1,000	453	45%
	Utilities: Elec (CC)	800	973	122%
	Utilities: Phone (CC-Ooma)	80	79	99%
	Utilities: Propane (CC)	70	70	100%
	Utilities: Refuse (Rec)	1,500	1,464	98%
	Dedicated Expense Sub-Total:	286,710	284,009	99%
	Non-Measure A Expense Total:	217,710	187,500	86%
	Rec Ops Balance(including Restricted Revenue):	(60,590)	(55,178)	91%
	Rec Ops Balance(non-Measure A):	(34,758)	(4,848)	14%

Budget for Capital Spending:

Measure A: CC Garbage Enclosure	5,000	
Measure A: CC Parking Project	64,000	74,698
Measure A:	-	
Prop 68: Parking Project	177,952	155,418
Total Spending:	246,952	230,116

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

Roads Department

6/30/2024

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	3,083	181%
	Payroll (Roads)	-	-	
	Payroll Employer Taxes (Roads)	-	-	
	Payroll (WC-Roads)	-	-	
	Repairs & Maintenance (Roads)	10,000	2,530	25%
	Supplies (Roads)	-	540	
	Dedicated Expense Sub-Total:	13,000	6,153	47%
	Roads Operations Expense Total:	13,000	6,153	47%
	Roads Operations Balance:	(13,000)	(6,153)	47%

Capital Spending:

Capital Expenditures

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

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

Water Department				
6/30/2024				
Water Revenue	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	Water Service Revenue	152,000	147,610	97%
	Water Conservation Discount	(48,600)	(49,971)	103%
	Meter Reading Fee	8,540	8,431	99%
	Water Service Revenue (Misc)	500	360	72%
	Water Service fee Net Revenue	112,440	106,430	95%
	Meter Charge (CIP Reserves)	77,000	79,394	103%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	189,440	185,824	98%
	Move Meter Charge to Reserves:	(77,000)	(79,394)	103%
	Water Operations Revenue:	112,440	106,430	95%
	Water CIP (PE Reserves):	37,000	39,394	106%
	Water CIP (LT Reserves):	40,000	40,000	100%
Water Expense	Category	FY23/24 Budget	FY23/24 Actual	% of Budget
	General Expenses (40% Share):*	48,505	49,093	101%
	Audit	4,480	3,950	88%
	Health Insurance (DM)	4,280	4,702	110%
	Insurance (Workers Comp)	656	758	116%
	Meetings (incl Minutes)	600	777	129%
	Office & Postage	1,000	1,223	122%
	Payroll (DM) - Total	34,000	34,000	100%
	Payroll Employer Taxes (DM)	2,601	2,601	100%
	Payroll Service	688	919	134%
	Website & Doc Management	200	162	81%
	Gen Exp (Water Ops 40% Share):	48,505	49,093	101%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	4,500	4,423	98%
	Bookkeeping (Water)	6,140	4,650	76%
	Debt (Due to DT - 10yrs/no int)	1,720	-	0%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Dues & Memberships (Water)	490	513	105%
	Grant Spending	-	-	
	Insurance (Water)	2,800	2,946	105%
	Legal Fees (Water)	1,000	-	0%
	Other Operating (Water)	500	-	0%
	Pay (Maintenance Sub-contractor)	-	315	
	Payroll (Compromise - WM)	-	-	
	Payroll (Water Team)	30,500	29,467	97%
	Payroll (Other water salaries)	-	-	

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

Water Department			
	6/30/2024		
Payroll Employer Taxes (Water)	2,333	2,254	97%
Payroll Employer (WC)	1,650	1,876	114%
Permits & Fees (Water)	2,000	1,921	96%
Rep & Maint incl Grant Spending	10,000	12,820	128%
Supplies (Water)	-	-	
Testing (Water)	3,500	2,286	65%
Treatment (Water)	5,000	4,143	83%
Utilities: Electric (Water)	11,000	12,693	115%
Utilities: Telephone (Water-Ooma)	400	367	92%
<i>Dedicated Expense Sub-Total:</i>	86,133	80,674	94%
<i>Water Operations Expense Total:</i>	134,638	129,767	96%
<i>Water Conservation Reserve (Beginning Balance):</i>	48,600	48,600	
<i>Water Conservation Reserve (Discounts):</i>	(48,600)	(49,971)	103%
<i>Water Conservation Reserve (Ending balance):</i>	-	(1,371)	
<i>Water Operations Balance :</i>	(22,198)	(23,337)	105%
<i>Water Capital Improvements (Beginning PE Balance):</i>	59,339	59,339	
<i>Water Capital Improvement (Balance to PE Reserves):</i>	37,000	39,394	106%
<i>Water Capital Improvement (Capital spending):</i>	-	-	
<i>Water Capital Improvement (Change to PE Reserve):</i>	96,339	98,733	102%
<i>Water Capital Improvements (Beginning LT Balance):</i>	153,335	153,335	100%
<i>Water Capital Improvement (Balance to LT Reserves):</i>	40,000	40,000	100%
<i>Water Capital Improvement (Change to LT Reserve):</i>	193,335	193,335	100%
<i>Water Capital Improvement (Net PE and LT Reserves):</i>	289,674	292,068	101%

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