

Muir Beach Community Services District

Balance Sheet

As of July 31, 2024

Accrual Basis

	Jul 31, 24
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	842,344
TriC Lower Tank Reserve	200,001
TriC Pipes & Equip Reserve	105,401
TriC Measure A	(25,108)
TriC Water	(67,506)
TriC General Fund	(88,595)
Total TriC Checking	966,536
TriC MMF - General Fund	201,726
Total Checking/Savings	1,168,262
Other Current Assets	
Due from Water Ops to Gen'l Fd	67,506
Undeposited Funds	477
Total Other Current Assets	67,983
Accounts Receivable	
Receivables	19,223
Total Accounts Receivable	19,223
Total Current Assets	1,255,468
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	103,215
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(1,347,578)
Total Other Fixed Assets	2,064,484
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 July 31, 2024

Accrual Basis

	Jul 31, 24
Total Fixed Assets	3,064,808
TOTAL ASSETS	4,320,276
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	67,506
Total Other Current Liabilities	67,506
Accounts Payable	
Accounts Payable	11,297
Total Accounts Payable	11,297
Credit Cards	
Credit Card	4,118
Total Credit Cards	4,118
Total Current Liabilities	82,920
Total Liabilities	82,920
Equity	
Retained Earnings	4,237,286
Net Income	70
Total Equity	4,237,356
TOTAL LIABILITIES & EQUITY	4,320,276

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

July 2024

	Jul 24
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	26,217
Misc Water Revenues	135
Total Water Operations Revenues	26,352
Water Capital Improvement Revs	
Capital Improvement Revenues	13,335
Total Water Capital Improvement Revs	13,335
Total Combined Water Revenues	39,687
Total Income	39,687
Expense	
Payroll Expenses	
Wages	5,964
Total Payroll Expenses	5,964
Water Enterprise	
Water Expense & Repairs	3,070
Total Water Enterprise	3,070
Utilities	
Electric	1,620
Telephone	7
Total Utilities	1,627
Bank Fees & Credit Card Fees	821
Bookkeeping	723
Total Expense	12,204
Net Income	27,482

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

	Jul 24
Income	
Lease Income	2,600
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	909
Total Property Tax Revenues	909
\$200 Parcel Tax for Fire	430
Total Combined Tax Revenues	1,340
Recreational Activities Income	
Rental Income	250
Total Recreational Activities Income	250
Interest Income	3
Total Income	4,193
Expense	
Grant Spending	11,360
Insurance - Fire, P&L, Umbrella	6,409
Payroll Expenses	
Wages	5,188
Employer Payroll Taxes	853
Payroll Service	142
Total Payroll Expenses	6,183
Fire Dept Expenses	
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	4
Total Fire Dept Expenses	2,504
Health Insurance	1,024
Bookkeeping	918
Grounds Maintenance/Gardening	900
Trails Maintenance	798
Community Classes & Functions	
Rental Expense	350
Community Center Functions	250
Total Community Classes & Functions	600
Utilities	
Telephone	425
Electric	125
Refuse Service	38
Total Utilities	588
Receipts Outstanding	
CG Receipts Outstanding	177
Total Receipts Outstanding	177
Office and Postage	78
Other Operating Expenses	28
Supplies (non-water)	18
Meeting Expense	16
Website Hosting & Maintenance	5
Total Expense	31,606
Net Income	(27,413)

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

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
07/02/2024	Intuit Payment Soln Acct Fee		20
07/22/2024	Intuit Pymt Soln Tran Fee		41
07/22/2024	Intuit Pymt Soln Tran Fee		683
07/29/2024	Intuit Pymt Soln Tran Fee		77
Total Bank Fees & Credit Card Fees			821
Bookkeeping			
07/26/2024	Mullin, Sharon	Bookkeeping/water billing	918
07/26/2024	Mullin, Sharon	Bookkeeping/water billing	723
Total Bookkeeping			1,641
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
07/09/2024	AT&T	Phone @ fire barn; 415 380-9627	4
Total Phone, Radio Link for Bolinas			4
Total Fire Dept Expenses			4
Health Insurance			
07/14/2024	CALPERS	Halley	1,024
Total Health Insurance			1,024
Insurance - Fire, P&L, Umbrella			
07/15/2024	George Petersen Insurance Agency	Acct: MUIRBEA-01	6,409
Total Insurance - Fire, P&L, Umbrella			6,409
Office and Postage			
07/08/2024	North Bay Computer Systems	Reconnect desktop to printer and scanner after u...	78
Total Office and Postage			78
Other Operating Expenses			
07/26/2024	Mullin, Sharon	Parking & tolls	28
Total Other Operating Expenses			28
Supplies (non-water)			
07/13/2024	Goodman Building Supply	Supplies	18
Total Supplies (non-water)			18
Utilities			
Electric			
07/16/2024	SMITH, Brent (1104)	Credit for electricity usage	8
07/24/2024	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	91
07/24/2024	PG&E Firehouse 6226-2	Electric - Firehouse	34
07/24/2024	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	417
07/24/2024	PG&E Pumping from Wells 745-7	Pumping	1,195
Total Electric			1,745
Refuse Service			
07/05/2024	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
Telephone			
07/21/2024	Ring Central	Phone subscription	403
07/02/2024	Ooma	Telephone	7
07/04/2024	Ooma	Telephone	7
07/17/2024	Ooma	Telephone	7
07/29/2024	Ooma	Telephone	7
Total Telephone			432
Total Utilities			2,215

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

Date	Name	Memo	Amount
Water Enterprise			
Water Expense & Repairs			
07/26/2024	Hanna Instruments	Chlorine reagent kit	331
07/31/2024	Hanna Instruments	Chlorine, pH, ORP and Temp Analyzers	2,576
07/25/2024	Goodman Building Supply	Replacement hose & nozzle	133
07/11/2024	Amazon.com	Small water system parts, supplies	30
Total Water Expense & Repairs			3,070
Total Water Enterprise			3,070
TOTAL			15,308

Muir Beach Community Services District Expenditures for Fixed Assets As of July 31, 2024

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				
07/19/2024	9865...	PG&E	Refund of unused deposit	-1,940.11
07/30/2024	3456	LTD Engineering, Inc	Revise grading & drainage	2,432.62
07/30/2024		Marin County Building and Safe...	Permit SO. T #92100,92452	8,758.21
Total Buildings - Fire Station				9,250.72
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				

1:42 PM

08/15/24

Accrual Basis

Muir Beach Community Services District
Expenditures for Fixed Assets
As of July 31, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
		Total Shed Roof		
		Total Other Fixed Assets		9,250.72
		TOTAL		9,250.72

COMPENSATION REPORT

Name	7/1/2023 to 7/1/2024		Notes
	6/30/2024	7/31/2024	
Halley	85,000	7375	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	15,437	1529	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	12,519	986	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	6,575	513	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	2,500	250	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Karel	1,511	499	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
	<u>\$ 123,542</u>	<u>\$ 11,152</u>	

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

General - Revenue and Expenses Apportioned To All Departments

7/31/2024

Gen Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Property Taxes (Unassigned)	187,000	909	0%
	Excess ERAF (Unassigned)	70,000		0%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	200	3	2%
	Other Income (Unassigned)	31,400	2,600	8%
	Gen Revenue Total:	288,600	3,512	1%

Gen Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Payroll (DM) - Total *	88,500	7,375	8%
	Audit (incl fees+bookkeeping) *	12,700		0%
	Insurance (DM Health) *	12,300	1,024	8%
	Bookkeeping	12,000	918	8%
	Payroll Employer Taxes (DM) *	6,770	564	8%
	Insurance (Umbrella)	5,500		0%
	Office & Postage *	2,500	78	3%
	Payroll Service *	2,420	142	6%
	Dues & Memberships	2,215		0%
	Permits & Fees	2,200		0%
	Insurance (DM Workers Comp) *	2,100		0%
	Meetings (inc Minutes) *	2,000	16	1%
	Legal Fees	1,000		0%
	Repair & Maint (non-water)	500		0%
	Website & Document Management *	500	5	1%
	Utilities (Telephone-RingCentral)	410	403	98%
	Other Operating	330	28	8%
	Insurance (Board Workers Comp)	160		0%
	Supplies	150		0%
	Tree Management Program	-		
	Interest Expense	-		
	General Expense Total:	154,255	10,553	7%
	General Expenses (Net of Dept Allocations Total):	102,339	7,151	7%

General Balance (Prior to Dept Allocations) :	134,345	(7,041)	-5%
Gen Balance (After Dept Allocations):	186,261	(3,639)	-2%
Loan Payment(Marin County 12/5/19-3yr):	-	-	0%
Gen Balance (After Loan Payment):	186,261	(3,639)	

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

Water Department

7/31/2024

Water Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Water Service Revenue	155,000	34,203	22%
	Water Conservation Discount	(49,600)	(9,401)	19%
	Meter Reading Fee	8,930	1,415	16%
	Water Service Revenue (Misc)	500	135	27%
	Water Service fee Net Revenue	114,830	26,351	23%
	Meter Charge (CIP Reserves)	83,000	13,335	16%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	197,830	39,686	20%
	Move Meter Charge to Reserves:	(83,000)	(13,335)	16%
	Water Operations Revenue:	114,830	26,351	23%
	Water CIP (PE Reserves):	43,000	6,668	16%
	Water CIP (LT Reserves):	40,000	6,667	17%

Water Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	General Expenses (40% Share):*	51,916	3,682	7%
	Payroll (DM) - Total	35,400	2,950	8%
	Audit	5,080	-	0%
	Health Insurance (DM)	4,920	410	8%
	Payroll Employer Taxes (DM)	2,708	226	8%
	Office & Postage	1,000	31	3%
	Payroll Service	968	57	6%
	Insurance (Workers Comp)	840	-	0%
	Meetings (incl Minutes)	800	6	1%
	Website & Doc Management	200	2	1%
	Gen Exp (Water Ops 40% Share):	51,916	3,682	7%
	Dedicated Expenses:			
	Payroll (Water Team)	30,500	3,014	10%
	Utilities: Electric (Water)	15,000	1,620	11%
	Rep & Maint incl Grant Spending	13,000	3,070	24%
	Bookkeeping (Water)	6,530	723	11%
	Treatment (Water)	5,000	-	0%
	Bank & Credit Card Fees(Customer)	4,500	821	18%
	Insurance (Water)	3,000	-	0%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Testing (Water)	2,500	-	0%
	Payroll Employer Taxes (Water)	2,333	231	10%
	Permits & Fees (Water)	2,000	-	0%
	Payroll Employer (WC)	1,900	-	0%
	Legal Fees (Water)	1,000	-	0%

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

Water Department			
	7/31/2024		
Dues & Memberships (Water)	520	-	0%
Pay (Maintenance Sub-contractor)	400	-	
Utilities: Telephone (Water-Ooma)	400	7	2%
Other Operating (Water)	200		0%
Grant Spending	-	-	
<i>Dedicated Expense Sub-Total:</i>	91,383	9,486	10%
<i>Water Operations Expense Total:</i>	143,299	13,167	9%
 <i>Water Conservation Reserve (Beginning Balance):</i>	 49,600	 49,600	
<i>Water Conservation Reserve (Discounts):</i>	(49,600)	(9,401)	19%
<i>Water Conservation Reserve (Ending balance):</i>	-	40,199	
 <i>Water Operations Balance :</i>	 (28,469)	 13,184	 -46%
 <i>Water Capital Improvements (Beginning PE Balance):</i>	 98,732	 98,732	
<i>Water Capital Improvement (Balance to PE Reserves):</i>	43,000	6,668	16%
<i>Water Capital Improvement (Capital spending):</i>	-	-	
<i>Water Capital Improvement (Change to PE Reserve):</i>	141,732	105,400	74%
<i>Water Capital Improvements (Beginning LT Balance):</i>	193,334	193,334	
<i>Water Capital Improvement (Balance to LT Reserves):</i>	40,000	6,667	17%
<i>Water Capital Improvement (Change to LT Reserve):</i>	233,334	200,001	86%
<i>Water Capital Improvement (Net PE and LT Reserves):</i>	375,066	305,401	81%

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

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

Fire Department				
7/31/2024				
Fire Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Special Parcel Tax for Fire	44,679	430	1%
	Grants/Donations for Fire (Misc)	10,000	-	
	Grants for Fire (Measure C)	13,000	-	0%
	Grants for Fire (Measure W)	70,000	-	0%
	Grants for Fire (FVA Firehouse)	-	-	
	Grants for Fire (West Marin)	8,400	-	0%
	Fire Revenue incl Cap Imp Rev:	146,079	430	0%
	Deduct Cap Imp Revenue:	-	-	
	Fire Operations Revenue:	146,079	430	0%
Fire Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Fire Chief Stipend	30,000	2,500	8%
	Grant Spending	30,000	9,840	33%
	Fire Truck Maint & Repair	8,000	-	0%
	Insurance: VFIS	6,409	6,409	100%
	Fire Equip & Tools	4,000	-	0%
	Supplies: Sta wear/Turnouts	4,000	-	0%
	Insurance: Workers Comp	3,000	-	0%
	Other Operating (Fire)	3,000	-	0%
	Emergency Preparedness	2,500	-	0%
	Fire Training/Certification	2,000	-	0%
	Utilities: Phone, Radio	640	4	1%
	Legal	500	-	0%
	Supplies: Medical	500	-	0%
	Dues: Membership	320	-	0%
	Utilities: Electric	320	34	11%
	Credit Card Receipts Outstanding		177	
	Dedicated Expense Sub-Total:	95,189	18,964	20%
	Fire Operations Expense Total:	95,189	18,964	20%
	Fire Operations Balance:	50,890	(18,534)	-36%
	Fire Station Donations/Grants	340,000		
	Fire Station Expenditures	70,944		
	Funds Remaining	269,056		

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

Roads Department				
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7/31/2024

Roads Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	-	
	Roads Operations Revenue Total:	-	-	

Roads Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Gen Exp (10% Share): p/project			
	Dedicated Expenses:			
	Repairs & Maintenance (Roads)	10,000	-	0%
	Pay (Maintenance Sub-Contractor)	2,000	225	11%
	Legal Fees (Roads)	1,000	-	0%
	Other Operating (Roads)	300	-	0%
	Payroll (Roads)	-	-	
	Payroll Employer Taxes (Roads)	-	-	
	Payroll (WC-Roads)	-	-	
	Supplies (Roads)	-	-	
	Dedicated Expense Sub-Total:	13,300	225	2%
	Roads Operations Expense Total:	13,300	225	2%
	Roads Operations Balance:	(13,300)	(225)	2%
	Capital Spending:	40,000		
	Capital Expenditures			
	Total Capital Project Balance:	-	-	-

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

Recreation Department

7/31/2024

Rec Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	1,000	-	0%
	Grants/Donations for Rec	177,952	-	0%
	Measure A Tax	43,168	-	0%
	Rentals	4,000	250	6%
	Rec Operations Revenue Total:	226,120	250	0%
	Rec Ops non-Measure A Total:	182,952	250	0%

Rec Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Grant Spending (Rec)	177,952	-	0%
	Measure A Projects	43,000	1,520	4%
	Grounds Maintenance	9,000	675	8%
	Community Center Functions	8,000	250	3%
	Payroll (Rec)	9,200	763	8%
	Payroll (Rental Coordinator)	4,200	350	8%
	Repairs & Maintenance (Rec)	2,000	-	0%
	Trails Maintenance	1,500	798	53%
	Utilities: Refuse (Rec)	1,700	38	2%
	Supplies (CC)	1,000	18	2%
	Utilities: Elec (CC)	1,000	91	9%
	Payroll (WC-Rec)	650	-	0%
	Payroll Employer Taxes (Rec)	704	58	8%
	Rental Expenses (CC)	500	-	0%
	Other Operating (Rec)	100	-	0%
	Utilities: Phone (CC-Ooma)	80	21	26%
	Utilities: Propane (CC)	370	-	0%
	Community Center Classes	-	-	
	Legal Fees (Rec)	-	-	
	Dedicated Expense Sub-Total:	260,956	4,582	2%
	Non-Measure A Expense Total:	217,956	3,819	2%
	Rec Ops Balance(including Restricted Revenue):	(34,836)	(4,332)	12%
	Rec Ops Balance(non-Measure A)):	(35,004)	(3,569)	10%

Budget for Capital Spending:

Measure A: CC Garbage Enclosure	5,000
Measure A: CC Deck Curtains	10,000
Measure A: Trail Improvements(S-C)	13,000
Measure A: CC Parking Project	15,000
Prop 68: Parking Project	177,952
Total Spending:	220,952