

Muir Beach Community Services District

Balance Sheet

As of August 31, 2024

Accrual Basis

	Aug 31, 24
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	866,355
TriC Lower Tank Reserve	200,001
TriC Pipes & Equip Reserve	105,401
TriC Measure A	(2,326)
TriC General Fund	(82,371)
TriC Water	(93,980)
Total TriC Checking	993,079
TriC MMF - General Fund	201,729
Total Checking/Savings	1,194,809
Other Current Assets	
Due from Water Ops to Gen'l Fd	93,980
Undeposited Funds	12,739
Total Other Current Assets	106,719
Accounts Receivable	
Receivables	8,054
Total Accounts Receivable	8,054
Total Current Assets	1,309,582
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	103,555
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(1,347,578)
Total Other Fixed Assets	2,064,824
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 August 31, 2024

Accrual Basis

	Aug 31, 24
Total Fixed Assets	3,065,148
TOTAL ASSETS	4,374,730
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	93,980
Total Other Current Liabilities	93,980
Accounts Payable	
Accounts Payable	8,491
Total Accounts Payable	8,491
Credit Cards	
Credit Card	970
Total Credit Cards	970
Total Current Liabilities	103,442
Total Liabilities	103,442
Equity	
Retained Earnings	4,237,054
Net Income	34,235
Total Equity	4,271,289
TOTAL LIABILITIES & EQUITY	4,374,730

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

	Aug 24
Income	
Combined Tax Revenues	
Measure W (TOT) Rev-Fire	28,140
Measure A Revenues	22,782
Property Tax Revenues	
Refund - Educational Deductions	12,224
Property Tax Revenues	645
Total Property Tax Revenues	12,869
Total Combined Tax Revenues	63,791
Lease Income	2,600
Interest Income	3
Total Income	66,394
Expense	
Payroll Expenses	
Wages	5,188
Employer Payroll Taxes	772
Payroll Service	167
Total Payroll Expenses	6,127
Fire Dept Expenses	
Fire Chief Stipend	2,500
Uniforms & Stationwear	818
Other Fire Dept Expenses	340
Phone, Radio Link for Bolinas	54
Total Fire Dept Expenses	3,712
Repairs & Maint (non-water)	3,653
Grounds Maintenance/Gardening	1,710
Trails Maintenance	1,440
Bookkeeping	1,148
Health Insurance	1,024
Utilities	
Propane	233
Electric	112
Refuse Service	76
Telephone	7
Total Utilities	429
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Permits & Fees	292
Office and Postage	130
Receipts Outstanding	
CG Receipts Outstanding	49
Total Receipts Outstanding	49
Other Operating Expenses	28
Meeting Expense	16
Website Hosting & Maintenance	5
Total Expense	20,112
Net Income	46,282

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

	Aug 24
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	(19)
Total Water Operations Revenues	(19)
Total Combined Water Revenues	(19)
Total Income	(19)
Expense	
Payroll Expenses	
Wages	4,907
Total Payroll Expenses	4,907
Utilities	
Electric	1,601
Telephone	21
Total Utilities	1,622
Water Enterprise	
Water Expense & Repairs	1,125
Water Testing	133
Total Water Enterprise	1,258
Bookkeeping	170
Grounds Maintenance/Gardening	90
Bank Fees & Credit Card Fees	42
Total Expense	8,089
Net Income	(8,108)

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

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
08/02/2024	Intuit Payment Soln Acct Fee		20
08/15/2024	Intuit Pymt Soln Tran Fee		14
08/16/2024	Intuit Pymt Soln Tran Fee		8
Total Bank Fees & Credit Card Fees			42
Bookkeeping			
08/31/2024	Mullin, Sharon	Bookkeeping/water billing	1,148
08/31/2024	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			1,318
Fire Dept Expenses			
Other Fire Dept Expenses			
08/01/2024	Mollie Stone's	Lunch for fire crews	340
Total Other Fire Dept Expenses			340
Phone, Radio Link for Bolinas			
08/11/2024	CalNet	Phone @ fire barn; 415 380-9627	54
Total Phone, Radio Link for Bolinas			54
Total Fire Dept Expenses			394
Health Insurance			
08/14/2024	CALPERS	Halley	1,024
Total Health Insurance			1,024
Office and Postage			
08/09/2024	Costco	Copy paper, other supplies	130
Total Office and Postage			130
Other Operating Expenses			
08/31/2024	Mullin, Sharon	Parking & tolls	28
Total Other Operating Expenses			28
Permits & Fees			
08/23/2024	Marin County Tax Collector	LAFCO charges FY 24/25	292
Total Permits & Fees			292
Repairs & Maint (non-water)			
08/07/2024	Golden State Lumber	Material for new stairs Sunset to Pacific	382
08/07/2024	Golden State Lumber	Material for new stairs Sunset to Pacific	232
08/28/2024	Moore, Aran	Reimb for sand at volleyball court	2,461
08/07/2024	Golden State Lumber	Return of materials	-211
08/23/2024	ProSolarClean, LLC	Solar panel cleaning at CC	790
Total Repairs & Maint (non-water)			3,653
Utilities			
Electric			
08/16/2024	SMITH, Brent (1104)	Credit for electricity usage	8
08/23/2024	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	79
08/23/2024	PG&E Firehouse 6226-2	Electric - Firehouse	33
08/23/2024	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	385
08/23/2024	PG&E Pumping from Wells 745-7	Pumping	1,208
Total Electric			1,713
Propane			
08/27/2024	McPhail's	Propane at CC	117
08/31/2024	McPhail's	Propane at CC	117
Total Propane			233
Refuse Service			

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

Date	Name	Memo	Amount
08/02/2024	United Site Services, Inc.	Portable restroom - Volleyball court	38
08/30/2024	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			76
Telephone			
08/01/2024	Ooma	Telephone	7
08/04/2024	Ooma	Telephone	7
08/17/2024	Ooma	Telephone	7
08/29/2024	Ooma	Telephone	7
Total Telephone			29
Total Utilities			2,051
Water Enterprise			
Water Expense & Repairs			
08/06/2024	Alcala, Jose - v	Service line survey	495
08/29/2024	Alcala, Jose - v	Water valve install & water main shut off mgmt	180
08/29/2024	Alcala, Jose - v	Water valve install & water main shut off mgmt	450
Total Water Expense & Repairs			1,125
Water Testing			
08/01/2024	Public Health Laboratory	Water testing; acct. 733	133
Total Water Testing			133
Total Water Enterprise			1,258
TOTAL			10,189

COMPENSATION REPORT

Name	7/1/2023 to 7/1/2024 to		Notes
	6/30/2024	8/31/2024	
Halley Mary	85,000	14,750	Hire 7/10/17; sal incr to \$72,000 eff 6/1/19; to \$78,000 7/21; 5% CPI incr to \$81,900 eff 5/22; to \$85,000 eff 7/23; to \$88,500 7/24
Blank Thiemo	15,437	2,858	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank Stephanie	12,519	1,613	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales Juana	6,575	1,026	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman Harvey	2,500	500	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24
Karel Ernst	1,511	499	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
	<u>\$ 123,542</u>	<u>\$ 21,246</u>	

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

General - Revenue and Expenses Apportioned To All Departments

8/31/2024

Gen Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Property Taxes (Unassigned)	187,000	1,554	1%
	Excess ERAF (Unassigned)	70,000	12,224	17%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	200	7	4%
	Other Income (Unassigned)	31,400	5,200	17%
	Gen Revenue Total:	288,600	18,985	7%

Gen Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Payroll (DM) - Total *	88,500	14,750	17%
	Audit (incl fees+bookkeeping) *	12,700		0%
	Insurance (DM Health) *	12,300	2,048	17%
	Bookkeeping	12,000	2,066	17%
	Payroll Employer Taxes (DM) *	6,770	1,128	17%
	Insurance (Umbrella)	5,500		0%
	Office & Postage *	2,500	208	8%
	Payroll Service *	2,420	309	13%
	Dues & Memberships	2,215		0%
	Permits & Fees	2,200	292	13%
	Insurance (DM Workers Comp) *	2,100		0%
	Meetings (inc Minutes) *	2,000	32	2%
	Legal Fees	1,000		0%
	Repair & Maint (non-water)	500		0%
	Website & Document Management *	500	10	2%
	Utilities (Telephone-RingCentral)	410	403	98%
	Other Operating	330	56	17%
	Insurance (Board Workers Comp)	160		0%
	Supplies	150		0%
	Tree Management Program	-		
	Interest Expense	-		
	General Expense Total:	154,255	21,302	14%
	General Expenses (Net of Dept Allocations Total):	102,339	14,649	14%
	General Balance (Prior to Dept Allocations) :	134,345	(2,317)	-2%
	Gen Balance (After Dept Allocations):	186,261	4,336	2%
	Loan Payment(None):	-	-	0%
	Gen Balance (After Loan Payment):	186,261	4,336	

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

8/31/2024

Water Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Water Service Revenue	155,000	33,695	22%
	Water Conservation Discount	(49,600)	(9,401)	19%
	Meter Reading Fee	8,930	1,415	16%
	Water Service Revenue (Misc)	500	225	45%
	Water Service fee Net Revenue	114,830	25,933	23%
	Meter Charge (CIP Reserves)	83,000	13,335	16%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	197,830	39,268	20%
	Move Meter Charge to Reserves:	(83,000)	(13,335)	16%
	Water Operations Revenue:	114,830	25,933	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	7,394	14%
	Payroll (DM) - Total	35,400	5,900	17%
	Audit	5,080	-	0%
	Health Insurance (DM)	4,920	819	17%
	Payroll Employer Taxes (DM)	2,708	451	17%
	Office & Postage	1,000	83	8%
	Payroll Service	968	124	13%
	Insurance (Workers Comp)	840	-	0%
	Meetings (incl Minutes)	800	13	2%
	Website & Doc Management	200	4	2%
	Gen Exp (Water Ops 40% Share):	51,916	7,394	14%
	Dedicated Expenses:			
	Payroll (Water Team)	30,500	4,970	16%
	Utilities: Electric (Water)	15,000	3,221	21%
	Rep & Maint incl Grant Spending	13,000	4,195	32%
	Bookkeeping (Water)	6,530	893	14%
	Treatment (Water)	5,000	2,684	54%
	Bank & Credit Card Fees(Customer)	4,500	863	19%
	Insurance (Water)	3,000	-	0%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Testing (Water)	2,500	513	21%
	Payroll Employer Taxes (Water)	2,333	380	16%
	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			
		8/31/2024	
Dues & Memberships (Water)	520	-	0%
Pay (Maintenance Sub-contractor)	400	-	
Utilities: Telephone (Water-Ooma)	400	28	7%
Other Operating (Water)	200	90	45%
Grant Spending	-	-	
Dedicated Expense Sub-Total:	91,383	17,837	20%
Water Operations Expense Total:	143,299	25,231	18%
<i>Water Conservation Reserve (Beginning Balance):</i>	<i>49,600</i>	<i>49,600</i>	
<i>Water Conservation Reserve (Discounts):</i>	<i>(49,600)</i>	<i>(9,401)</i>	<i>19%</i>
<i>Water Conservation Reserve (Ending balance):</i>	<i>-</i>	<i>40,199</i>	
Water Operations Balance :	(28,469)	702	-2%
<i>Water Capital Improvements (Beginning PE Balance):</i>	<i>98,732</i>	<i>98,732</i>	
<i>Water Capital Improvement (Balance to PE Reserves):</i>	<i>43,000</i>	<i>6,668</i>	<i>16%</i>
<i>Water Capital Improvement (Capital spending):</i>	<i>-</i>	<i>-</i>	
<i>Water Capital Improvement (Change to PE Reserve):</i>	<i>141,732</i>	<i>105,400</i>	<i>74%</i>
<i>Water Capital Improvements (Beginning LT Balance):</i>	<i>193,334</i>	<i>193,334</i>	
<i>Water Capital Improvement (Balance to LT Reserves):</i>	<i>40,000</i>	<i>6,667</i>	<i>17%</i>
<i>Water Capital Improvement (Change to LT Reserve):</i>	<i>233,334</i>	<i>200,001</i>	<i>86%</i>
<i>Water Capital Improvement (Net PE and LT Reserves):</i>	<i>375,066</i>	<i>305,401</i>	<i>81%</i>

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

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

Fire Department				
8/31/2024				
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	28,140	40%
	Grants for Fire (FVA Firehouse)	-	-	
	Grants for Fire (West Marin)	8,400	-	0%
	Fire Revenue incl Cap Imp Rev:	146,079	28,570	20%
	Deduct Cap Imp Revenue:	-	-	
	Fire Operations Revenue:	146,079	28,570	20%
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	5,000	17%
	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	818	20%
	Insurance: Workers Comp	3,000	-	0%
	Other Operating (Fire)	3,000	591	20%
	Emergency Preparedness	2,500	-	0%
	Fire Training/Certification	2,000	-	0%
	Utilities: Phone, Radio	640	111	17%
	Legal	500	-	0%
	Supplies: Medical	500	-	0%
	Dues: Membership	320	-	0%
	Utilities: Electric	320	67	21%
	Credit Card Receipts Outstanding		226	
	Dedicated Expense Sub-Total:	95,189	23,062	24%
	Fire Operations Expense Total:	95,189	23,062	24%
	Fire Operations Balance:	50,890	5,508	11%
	Fire Station Donations/Grants	340,000		
	Fire Station Expenditures	71,284		
	Funds Remaining	268,716		

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

Roads Department

8/31/2024

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	450	23%
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	450	3%
Roads Operations Expense Total:	13,300	450	3%
Roads Operations Balance:	(13,300)	(450)	3%

Capital Spending:

Capital Expenditures	40,000		
Total Capital Project Balance:	-	-	-

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

Recreation Department

8/31/2024

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	22,782	53%
	Rentals	4,000	250	6%
	Rec Operations Revenue Total:	226,120	23,032	10%
	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	2,160	24%
	Community Center Functions	8,000	250	3%
	Payroll (Rec)	9,200	1,526	17%
	Payroll (Rental Coordinator)	4,200	700	17%
	Repairs & Maintenance (Rec)	2,000	3,653	183%
	Trails Maintenance	1,500	2,238	149%
	Utilities: Refuse (Rec)	1,700	357	21%
	Supplies (CC)	1,000	18	2%
	Utilities: Elec (CC)	1,000	170	17%
	Payroll (WC-Rec)	650	-	0%
	Payroll Employer Taxes (Rec)	704	117	17%
	Rental Expenses (CC)	500		0%
	Other Operating (Rec)	100	-	0%
	Utilities: Phone (CC-Ooma)	80	29	36%
	Utilities: Propane (CC)	370	233	63%
	Community Center Classes	-	-	
	Legal Fees (Rec)	-	-	
	Dedicated Expense Sub-Total:	260,956	12,971	5%
	Non-Measure A Expense Total:	217,956	11,445	5%
	Rec Ops Balance(including Restricted Revenue):	(34,836)	10,061	-29%
	Rec Ops Balance(non-Measure A):	(35,004)	(11,195)	32%

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	1,895
Prop 68: Parking Project	177,952	
Total Spending:	220,952	1,895