

**Muir Beach Community Services District
Balance Sheet**

Accrual Basis

As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	859,421
TriC Lower Tank Reserve	206,667
TriC Pipes & Equip Reserve	112,577
TriC Checking - Other	27,298
TriC Measure A	(2,326)
TriC Water	(73,607)
TriC General Fund	(118,606)
Total TriC Checking	1,011,425
TriC MMF - General Fund	201,733
Total Checking/Savings	1,213,158
Other Current Assets	
Due from Water Ops to Gen'l Fd	73,607
Undeposited Funds	2,057
Total Other Current Assets	75,664
Accounts Receivable	
Receivables	18,734
Total Accounts Receivable	18,734
Total Current Assets	1,307,556
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
Buildings - Fire Station	105,055
Equipment - Fire Trucks	103,871
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(1,347,578)
Total Other Fixed Assets	2,066,324
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 September 30, 2024

Accrual Basis

	Sep 30, 24
Total Fixed Assets	3,066,648
TOTAL ASSETS	4,374,203
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	73,607
Total Other Current Liabilities	73,607
Accounts Payable	
Accounts Payable	7,588
Total Accounts Payable	7,588
Credit Cards	
Credit Card	817
Total Credit Cards	817
Total Current Liabilities	82,012
Total Liabilities	82,012
Equity	
Retained Earnings	4,237,054
Net Income	55,138
Total Equity	4,292,192
TOTAL LIABILITIES & EQUITY	4,374,203

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

	Sep 24
Income	
Lease Income	2,600
Combined Tax Revenues	
Measure C Rev-Fire	
Measure C - Local	359
Measure C - D Space	352
Total Measure C Rev-Fire	711
Property Tax Revenues	
Property Tax Revenues	17
Total Property Tax Revenues	17
Total Combined Tax Revenues	729
Interest Income	3
Total Income	3,332
Expense	
Grant Spending	
Measure C - D Space Spending	6,700
Total Grant Spending	6,700
Payroll Expenses	
Wages	5,188
Employer Payroll Taxes	761
Payroll Service	142
Workers' Compensation Insurance	(3,144)
Total Payroll Expenses	2,947
Fire Dept Expenses	
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	53
Total Fire Dept Expenses	2,553
Bookkeeping	1,301
Health Insurance	1,024
Grounds Maintenance/Gardening	900
Repairs & Maint (non-water)	417
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Office and Postage	141
Utilities	
Electric	108
Telephone	7
Total Utilities	115
Other Operating Expenses	49
Supplies (non-water)	42
Meeting Expense	16
Website Hosting & Maintenance	5
Total Expense	16,560
Net Income	(13,228)

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

	Sep 24
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	27,144
Misc Water Revenues	2,435
Field for Billing Notices	0
Total Water Operations Revenues	29,579
Water Capital Improvement Revs	
Capital Improvement Revenues	13,335
Total Water Capital Improvement Revs	13,335
Total Combined Water Revenues	42,913
Total Income	42,913
Expense	
Payroll Expenses	
Wages	4,753
Total Payroll Expenses	4,753
Utilities	
Electric	1,556
Telephone	21
Total Utilities	1,578
Bookkeeping	1,071
Bank Fees & Credit Card Fees	1,018
Water Enterprise	
Water Expense & Repairs	592
Water Testing	133
Total Water Enterprise	725
Total Expense	9,144
Net Income	33,769

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

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
09/04/2024	Intuit Pymt Soln Tran Fee		77
09/13/2024	TriCounties Bank	Analysis/Treasury Charges	50
09/30/2024		Batch Fee ID=-425538343	20
09/24/2024		Batch Fee ID=300436593	6
09/26/2024		Batch Fee ID=303005293	51
09/25/2024		Batch Fee ID=303006883	814
Total Bank Fees & Credit Card Fees			1,018
Bookkeeping			
09/30/2024	Mullin, Sharon	Bookkeeping/water billing	1,301
09/30/2024	Mullin, Sharon	Bookkeeping/water billing	1,071
Total Bookkeeping			2,372
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
09/11/2024	CalNet	Phone @ fire barn; 415 380-9627	53
Total Phone, Radio Link for Bolinas			53
Total Fire Dept Expenses			53
Health Insurance			
09/14/2024	CALPERS	Halley	1,024
Total Health Insurance			1,024
Office and Postage			
09/28/2024	Amazon.com	Office supplies	74
09/07/2024	File Center	Renewal of File Center maintenance support	68
Total Office and Postage			141
Other Operating Expenses			
09/30/2024	Mullin, Sharon	Parking & tolls	49
Total Other Operating Expenses			49
Payroll Expenses			
Workers' Compensation Insurance			
09/30/2024	SDRMA	Deposit	-3,144
Total Workers' Compensation Insurance			-3,144
Total Payroll Expenses			-3,144
Repairs & Maint (non-water)			
09/30/2024	Pearlman, Harvey - V	Clean workyard area	125
09/02/2024	Moore, Aran	Equip rental for sand at volleyball court	77
09/20/2024	Fire Master	Fire extinguisher maintenance at CC	215
Total Repairs & Maint (non-water)			417
Supplies (non-water)			
09/28/2024	Amazon.com	Batteries	42
Total Supplies (non-water)			42
Utilities			
Electric			
09/16/2024	SMITH, Brent (1104)	Credit for electricity usage	8
09/24/2024	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	71
09/24/2024	PG&E Firehouse 6226-2	Electric - Firehouse	37
09/24/2024	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	387
09/24/2024	PG&E Pumping from Wells 745-7	Pumping	1,162
Total Electric			1,664
Telephone			
09/01/2024	Ooma	Telephone	7

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10/07/24

Accrual Basis

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

Date	Name	Memo	Amount
09/04/2024	Ooma	Telephone	7
09/17/2024	Ooma	Telephone	7
09/29/2024	Ooma	Telephone	7
Total Telephone			29
Total Utilities			1,693
Water Enterprise			
Water Expense & Repairs			
09/25/2024	Water Components & Building Sup...	Install new 1" meter at 130 Sunset - to be reimb ...	563
09/25/2024	Water Components & Building Sup...	Install new 1" meter at 130 Sunset - to be reimb ...	28
Total Water Expense & Repairs			592
Water Testing			
09/03/2024	Public Health Laboratory	Water testing; acct. 733	133
Total Water Testing			133
Total Water Enterprise			725
TOTAL			4,389

Muir Beach Community Services District

Expenditures for Fixed Assets

As of September 30, 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				
09/12/2024	26246	Questa Engineering Corp.	Deposit for on-site sewer design	1,500.00
Total Buildings - Fire Station				1,500.00
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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10/07/24

Accrual Basis

Muir Beach Community Services District

Expenditures for Fixed Assets

As of September 30, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Total Other Fixed Assets				1,500.00
TOTAL				1,500.00

COMPENSATION REPORT

Name	7/1/2023 to 7/1/2024 to		Notes
	6/30/2024	9/30/2024	
Halley Mary	85,000	22125	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 Thiermo	15,437	3175	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank Stephanie	12,519	2585	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales Juana	6,575	1539	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Karel Ernst	1,511	1013	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Pearlman Harvey	2,500	750	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24
	\$ 123,542	\$ 31,187	

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

General - Revenue and Expenses Apportioned To All Departments

9/30/2024

Gen Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Property Taxes (Unassigned)	187,000	1,571	1%
	Excess ERAF (Unassigned)	70,000	12,224	17%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	200	10	5%
	Other Income (Unassigned)	31,400	7,800	25%
	Gen Revenue Total:	288,600	21,605	7%

Gen Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Payroll (DM) - Total *	88,500	22,125	25%
	Audit (incl fees+bookkeeping) *	12,700		0%
	Insurance (DM Health) *	12,300	3,072	25%
	Bookkeeping	12,000	3,366	28%
	Payroll Employer Taxes (DM) *	6,770	1,693	25%
	Insurance (Umbrella)	5,500		0%
	Office & Postage *	2,500	349	14%
	Payroll Service *	2,420	451	19%
	Dues & Memberships	2,215		0%
	Permits & Fees	2,200	292	13%
	Insurance (DM Workers Comp) *	2,100		0%
	Meetings (inc Minutes) *	2,000	48	2%
	Legal Fees	1,000		0%
	Repair & Maint (non-water)	500	125	25%
	Website & Document Management *	500	15	3%
	Utilities (Telephone-RingCentral)	410	403	98%
	Other Operating	330	105	32%
	Insurance (Board Workers Comp)	160		0%
	Supplies	150		0%
	Tree Management Program	-		
	Interest Expense	-		
	General Expense Total:	154,255	32,044	21%
	General Expenses (Net of Dept Allocations Total):	102,339	22,100	22%
	General Balance (Prior to Dept Allocations) :	134,345	(10,439)	-8%
	Gen Balance (After Dept Allocations):	186,261	(495)	0%
	Loan Payment(None):	-	-	0%
	Gen Balance (After Loan Payment):	186,261	(495)	

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				
9/30/2024				
Water Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Water Service Revenue	155,000	69,685	45%
	Water Conservation Discount	(49,600)	(19,716)	40%
	Meter Reading Fee	8,930	2,884	32%
	Water Service Revenue (Misc)	500	2,660	532%
	Water Service fee Net Revenue	114,830	55,513	48%
	Meter Charge (CIP Reserves)	83,000	27,176	33%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	197,830	82,689	42%
	Move Meter Charge to Reserves:	(83,000)	(27,176)	33%
	Water Operations Revenue:	114,830	55,513	48%
	Water CIP (PE Reserves):	43,000	13,843	32%
	Water CIP (LT Reserves):	40,000	13,333	33%
Water Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	General Expenses (40% Share):*	51,916	11,101	21%
	Payroll (DM) - Total	35,400	8,850	25%
	Audit	5,080	-	0%
	Health Insurance (DM)	4,920	1,229	25%
	Payroll Employer Taxes (DM)	2,708	677	25%
	Office & Postage	1,000	140	14%
	Payroll Service	968	180	19%
	Insurance (Workers Comp)	840	-	0%
	Meetings (incl Minutes)	800	19	2%
	Website & Doc Management	200	6	3%
	Gen Exp (Water Ops 40% Share):	51,916	11,101	21%
	Dedicated Expenses:			
	Payroll (Water Team)	30,500	6,773	22%
	Utilities: Electric (Water)	15,000	4,777	32%
	Rep & Maint incl Grant Spending	13,000	4,828	37%
	Bookkeeping (Water)	6,530	1,964	30%
	Treatment (Water)	5,000	2,684	54%
	Bank & Credit Card Fees(Customer)	4,500	1,901	42%
	Insurance (Water)	3,000	-	0%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Testing (Water)	2,500	646	26%
	Payroll Employer Taxes (Water)	2,333	518	22%
	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			
		9/30/2024	
Dues & Memberships (Water)	520	-	0%
Pay (Maintenance Sub-contractor)	400	-	
Utilities: Telephone (Water-Ooma)	400	49	12%
Other Operating (Water)	200	90	45%
Grant Spending	-	-	
Dedicated Expense Sub-Total:	91,383	24,230	27%
Water Operations Expense Total:	143,299	35,331	25%
Water Conservation Reserve (Beginning Balance):	49,600	49,600	
Water Conservation Reserve (Discounts):	(49,600)	(19,716)	40%
Water Conservation Reserve (Ending balance):	-	29,884	
Water Operations Balance :	(28,469)	20,182	-71%
Water Capital Improvements (Beginning PE Balance):	98,732	98,732	
Water Capital Improvement (Balance to PE Reserves):	43,000	13,843	32%
Water Capital Improvement (Capital spending):	-	-	
Water Capital Improvement (Change to PE Reserve):	141,732	112,575	79%
Water Capital Improvements (Beginning LT Balance):	193,334	193,334	
Water Capital Improvement (Balance to LT Reserves):	40,000	13,333	33%
Water Capital Improvement (Change to LT Reserve):	233,334	206,667	89%
Water Capital Improvement (Net PE and LT Reserves):	375,066	319,242	85%

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

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

Fire Department				
9/30/2024				
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	711	5%
	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	29,281	20%
	Deduct Cap Imp Revenue:	-	-	
	Fire Operations Revenue:	146,079	29,281	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	7,500	25%
	Grant Spending	30,000	16,540	55%
	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	(3,144)	-105%
	Other Operating (Fire)	3,000	591	20%
	Emergency Preparedness	2,500	-	0%
	Fire Training/Certification	2,000	-	0%
	Utilities: Phone, Radio	640	164	26%
	Legal	500	-	0%
	Supplies: Medical	500	-	0%
	Dues: Membership	320	-	0%
	Utilities: Electric	320	104	33%
	Credit Card Receipts Outstanding		226	
	Dedicated Expense Sub-Total:	95,189	29,208	31%
	Fire Operations Expense Total:	95,189	29,208	31%
	Fire Operations Balance:	50,890	73	0%
	Fire Station Donations/Grants	340,000		
	Fire Station Expenditures	72,784		
	Funds Remaining	267,216		

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

Roads Department				
9/30/2024				
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	990	50%
	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	990	7%
	Roads Operations Expense Total:	13,300	990	7%
	Roads Operations Balance:	(13,300)	(990)	7%
	Capital Spending:	40,000		
	Capital Expenditures			
	Total Capital Project Balance:	-	-	-

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

Recreation Department

9/30/2024

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	2,520	28%
	Community Center Functions	8,000	250	3%
	Payroll (Rec)	9,200	2,289	25%
	Payroll (Rental Coordinator)	4,200	1,050	25%
	Repairs & Maintenance (Rec)	2,000	3,945	197%
	Trails Maintenance	1,500	2,238	149%
	Utilities: Refuse (Rec)	1,700	357	21%
	Supplies (CC)	1,000	60	6%
	Utilities: Elec (CC)	1,000		#VALUE!
	Payroll (WC-Rec)	650	-	0%
	Payroll Employer Taxes (Rec)	704	175	25%
	Rental Expenses (CC)	500		0%
	Other Operating (Rec)	100		0%
	Utilities: Phone (CC-Ooma)	80	36	45%
	Utilities: Propane (CC)	370	233	63%
	Community Center Classes	-	-	
	Legal Fees (Rec)	-	-	
	Dedicated Expense Sub-Total:	260,956	14,673	6%
	Non-Measure A Expense Total:	217,956	12,384	6%
	Rec Ops Balance(including Restricted Revenue):	(34,836)	8,359	-24%
	Rec Ops Balance(non-Measure A):	(35,004)	(12,134)	35%

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