

Muir Beach Community Services District

Balance Sheet

As of October 31, 2024

Accrual Basis

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	852,565
TriC Lower Tank Reserve	206,667
TriC Pipes & Equip Reserve	108,854
TriC Checking - Other	29,154
TriC Measure A	(2,056)
Prop 68 20% Matching Reserve	(3,909)
TriC Water	(80,928)
TriC General Fund	(115,444)
Total TriC Checking	994,904
TriC MMF - General Fund	201,736
Total Checking/Savings	1,196,640
Other Current Assets	
Due from Water Ops to Gen'l Fd	80,928
Undeposited Funds	3,846
Total Other Current Assets	84,774
Accounts Receivable	
Receivables	9,372
Total Accounts Receivable	9,372
Total Current Assets	1,290,785
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	357,985
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 October 31, 2024

	Oct 31, 24
Total Water System Assets	1,004,048
Total Fixed Assets	3,070,371
TOTAL ASSETS	4,361,156
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	80,928
Total Other Current Liabilities	80,928
Accounts Payable	
Accounts Payable	42,320
Total Accounts Payable	42,320
Credit Cards	
Credit Card	2,702
Total Credit Cards	2,702
Total Current Liabilities	125,949
Total Liabilities	125,949
Equity	
Retained Earnings	4,237,304
Net Income	(2,097)
Total Equity	4,235,207
TOTAL LIABILITIES & EQUITY	4,361,156

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

	Oct 24
Income	
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	2,650
Total Property Tax Revenues	2,650
Total Combined Tax Revenues	2,650
Lease Income	2,600
Recreational Activities Income	
Rental Income	100
Total Recreational Activities Income	100
Interest Income	3
Total Income	5,354
Expense	
Grant Spending	32,303
Payroll Expenses	
Wages	5,013
Employer Payroll Taxes	782
Payroll Service	167
Total Payroll Expenses	5,962
Audit Expense	5,815
Fire Dept Expenses	
Fire Chief Stipend	2,500
Emergency Preparedness	230
Phone, Radio Link for Bolinas	53
Total Fire Dept Expenses	2,783
Dues & Memberships	2,619
Bookkeeping	1,046
Health Insurance	1,024
Grounds Maintenance/Gardening	900
Utilities	
Refuse Service	281
Electric	123
Total Utilities	403
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Office and Postage	78
Supplies (non-water)	41
Other Operating Expenses	28
Meeting Expense	16
Website Hosting & Maintenance	5
Total Expense	53,372
Net Income	(48,019)

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

October 2024

	Oct 24
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	449
Misc Water Revenues	45
Total Water Operations Revenues	494
Total Combined Water Revenues	494
Total Income	494
Expense	
Payroll Expenses	
Wages	5,215
Total Payroll Expenses	5,215
Utilities	
Electric	1,364
Telephone	149
Total Utilities	1,513
Water Enterprise	
Water Expense & Repairs	390
Water Testing	181
Water Treatment	114
Total Water Enterprise	685
Bank Fees & Credit Card Fees	191
Bookkeeping	170
Office and Postage	24
Other Operating Expenses	(10)
Total Expense	7,787
Net Income	(7,292)

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

Date	Name	Memo	Amount
Audit Expense			
10/31/2024	O'Connor & Company, Inc	23-24 audit contract	5,543
10/31/2024	Mullin, Sharon	Bookkeeping/water billing	272
Total Audit Expense			5,815
Bank Fees & Credit Card Fees			
10/08/2024	Intuit Pymt Soln Tran Fee		51
10/11/2024	TriCounties Bank	Analysis/Treasury Charges	50
10/31/2024		Batch Fee ID=-506546533	20
10/01/2024		Batch Fee ID=316427173	37
10/02/2024		Batch Fee ID=317131493	23
10/31/2024		O'Riders fee for chargeback	10
Total Bank Fees & Credit Card Fees			191
Bookkeeping			
10/31/2024	Mullin, Sharon	Bookkeeping/water billing	1,046
10/31/2024	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			1,216
Dues & Memberships			
10/01/2024	California Special Districts Assn	Annual membership; #187	2,619
Total Dues & Memberships			2,619
Fire Dept Expenses			
Emergency Preparedness			
10/03/2024	FedEx Office	Disaster Council VFD flyers	162
10/02/2024	Wynn, Kerry	Reimb for poster cost	68
Total Emergency Preparedness			230
Phone, Radio Link for Bolinas			
10/11/2024	CalNet	Phone @ fire barn; 415 380-9627	53
Total Phone, Radio Link for Bolinas			53
Total Fire Dept Expenses			283
Health Insurance			
10/14/2024	CALPERS	Halley	1,024
Total Health Insurance			1,024
Office and Postage			
10/21/2024	North Bay Computer Systems	Reinstall sharing btw desktop & laptop	78
10/17/2024	UPS	Shipping of pump for repair	24
Total Office and Postage			102
Other Operating Expenses			
10/07/2024	OCEAN RIDERS (1061)	Chargeback fee	-10
10/31/2024	Mullin, Sharon	Parking & tolls	28
Total Other Operating Expenses			18
Supplies (non-water)			
10/18/2024	Pearlman, Harvey - V	CC supplies	41
Total Supplies (non-water)			41
Utilities			
Electric			
10/16/2024	SMITH, Brent (1104)	Credit for electricity usage	8
10/23/2024	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	111
10/23/2024	PG&E Firehouse 6226-2	Electric - Firehouse	12
10/23/2024	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	350
10/23/2024	PG&E Pumping from Wells 745-7	Pumping	1,061
10/11/2024	PG&E Pumping from Wells 745-7	Pumping	-55

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

Date	Name	Memo	Amount
Total Electric			1,487
Refuse Service			
10/25/2024	United Site Services, Inc.	Portable restroom - Volleyball court	38
10/01/2024	Recology	Refuse service	243
Total Refuse Service			281
Telephone			
10/02/2024	Ooma	Telephone	7
10/17/2024	Ooma	Telephone	7
10/29/2024	Ooma	Telephone	7
10/04/2024	Ooma	Telephone	127
Total Telephone			149
Total Utilities			1,916
Water Enterprise			
Water Expense & Repairs			
10/01/2024	Alcala, Jose - v	Install water meter, return silica barrels, vehicle e...	365
10/14/2024	Amazon.com	Small water system parts	25
Total Water Expense & Repairs			390
Water Testing			
10/01/2024	Public Health Laboratory	Water testing; acct. 733	181
Total Water Testing			181
Water Treatment			
10/10/2024	Herb's Pool Service	Chlorine	114
Total Water Treatment			114
Total Water Enterprise			685
TOTAL			13,908

Muir Beach Community Services District Expenditures for Fixed Assets As of October 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				
10/16/2024		Rodas Trucking, Inc. DBA Roda...	New water main extension	3,723.50
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				3,723.50
Other Fixed Assets				
Playground Upgrades				
Total Playground Upgrades				
Land				
Total Land				
Land - Fire Station				
Total Land - Fire Station				
Buildings				
Total Buildings				
Buildings - Fire Station				
Total Buildings - Fire Station				
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				

1:14 PM

11/08/24

Accrual Basis

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Total Other Fixed Assets				
TOTAL				<u><u>3,723.50</u></u>

COMPENSATION REPORT

Name	7/1/2023 to 7/1/2024 to		Notes
	6/30/2024	10/31/2024	
Halley Mary	85,000	29208	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	4466	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank Stephanie	12,519	3676	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales Juana	6,575	2052	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	1000	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24

\$ 123,542 \$ 41,415

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

General - Revenue and Expenses Apportioned To All Departments

10/31/2024

Gen Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Property Taxes (Unassigned)	187,000	4,222	2%
	Excess ERAF (Unassigned)	70,000	12,224	17%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	200	14	7%
	Other Income (Unassigned)	31,400	10,400	33%
	Gen Revenue Total:	288,600	26,860	9%

Gen Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Payroll (DM) - Total *	88,500	29,208	33%
	Audit (incl fees+bookkeeping) *	12,700	5,815	46%
	Insurance (DM Health) *	12,300	4,095	33%
	Bookkeeping	12,000	4,412	37%
	Payroll Employer Taxes (DM) *	6,770	2,234	33%
	Insurance (Umbrella)	5,500		0%
	Office & Postage *	2,500	426	17%
	Payroll Service *	2,420	618	26%
	Dues & Memberships	2,215	2,619	118%
	Permits & Fees	2,200	292	13%
	Insurance (DM Workers Comp) *	2,100		0%
	Meetings (inc Minutes) *	2,000	64	3%
	Legal Fees	1,000		0%
	Repair & Maint (non-water)	500	125	25%
	Website & Document Management *	500	20	4%
	Utilities (Telephone-RingCentral)	410	403	98%
	Other Operating	330	133	40%
	Insurance (Board Workers Comp)	160		0%
	Supplies	150		0%
	Tree Management Program	-		
	Interest Expense	-		
	General Expense Total:	154,255	50,464	33%
	General Expenses (Net of Dept Allocations Total):	102,339	37,395	37%
	General Balance (Prior to Dept Allocations) :	134,345	(23,604)	-18%
	Gen Balance (After Dept Allocations):	186,261	(10,535)	-6%
	Loan Payment(None):	-	-	0%
	Gen Balance (After Loan Payment):	186,261	(10,535)	

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

10/31/2024

Water Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Water Service Revenue	155,000	69,626	45%
	Water Conservation Discount	(49,600)	(19,716)	40%
	Meter Reading Fee	8,930	2,884	32%
	Water Service Revenue (Misc)	500	3,432	686%
	Water Service fee Net Revenue	114,830	56,226	49%
	Meter Charge (CIP Reserves)	83,000	27,176	33%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	197,830	83,402	42%
	Move Meter Charge to Reserves:	(83,000)	(27,176)	33%
	Water Operations Revenue:	114,830	56,226	49%
	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	16,992	33%
	Payroll (DM) - Total	35,400	11,683	33%
	Audit	5,080	2,326	46%
	Health Insurance (DM)	4,920	1,638	33%
	Payroll Employer Taxes (DM)	2,708	894	33%
	Office & Postage	1,000	170	17%
	Payroll Service	968	247	26%
	Insurance (Workers Comp)	840	-	0%
	Meetings (incl Minutes)	800	26	3%
	Website & Doc Management	200	8	4%
	Gen Exp (Water Ops 40% Share):	51,916	16,992	33%
	Dedicated Expenses:			
	Payroll (Water Team)	30,500	9,155	30%
	Utilities: Electric (Water)	15,000	6,086	41%
	Rep & Maint incl Grant Spending	13,000	5,218	40%
	Bookkeeping (Water)	6,530	2,134	33%
	Treatment (Water)	5,000	3,064	61%
	Bank & Credit Card Fees(Customer)	4,500	2,092	46%
	Insurance (Water)	3,000	-	0%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Testing (Water)	2,500	827	33%
	Payroll Employer Taxes (Water)	2,333	700	30%
	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			
	10/31/2024		
Dues & Memberships (Water)	520	-	0%
Pay (Maintenance Sub-contractor)	400	-	
Utilities: Telephone (Water-Ooma)	400	198	50%
Other Operating (Water)	200	104	52%
Grant Spending	-	-	
<i>Dedicated Expense Sub-Total:</i>	91,383	29,578	32%
<i>Water Operations Expense Total:</i>	143,299	46,571	32%
<i>Water Conservation Reserve (Beginning Balance):</i>	49,600	49,600	
<i>Water Conservation Reserve (Discounts):</i>	(49,600)	(19,716)	40%
<i>Water Conservation Reserve (Ending balance):</i>	-	29,884	
<i>Water Operations Balance :</i>	(28,469)	9,655	-34%
<i>Water Capital Improvements (Beginning PE Balance):</i>	98,732	98,732	
<i>Water Capital Improvement (Balance to PE Reserves):</i>	43,000	13,843	32%
<i>Water Capital Improvement (Capital spending):</i>	-	-	
<i>Water Capital Improvement (Change to PE Reserve):</i>	141,732	112,575	79%
<i>Water Capital Improvements (Beginning LT Balance):</i>	193,334	193,334	
<i>Water Capital Improvement (Balance to LT Reserves):</i>	40,000	13,333	33%
<i>Water Capital Improvement (Change to LT Reserve):</i>	233,334	206,667	89%
<i>Water Capital Improvement (Net PE and LT Reserves):</i>	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				
10/31/2024				
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	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	10,000	33%
	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	817	27%
	Emergency Preparedness	2,500	230	9%
	Fire Training/Certification	2,000	-	0%
	Utilities: Phone, Radio	640	218	34%
	Legal	500	-	0%
	Supplies: Medical	500	2,321	464%
	Dues: Membership	320	-	0%
	Utilities: Electric	320	79	25%
	Credit Card Receipts Outstanding		-	
	Dedicated Expense Sub-Total:	95,189	34,288	36%
	Fire Operations Expense Total:	95,189	34,288	36%
	Fire Operations Balance:	50,890	(5,007)	-10%
	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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10/31/2024

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	1,215	61%
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	1,215	9%
Roads Operations Expense Total:	13,300	1,215	9%
 Roads Operations Balance:	 (13,300)	 (1,215)	 9%

Capital Spending:

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

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

Recreation Department

10/31/2024

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	600	15%
	Rec Operations Revenue Total:	226,120	23,382	10%
	Rec Ops non-Measure A Total:	182,952	600	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	3,909	2%
	Measure A Projects	43,000	29,914	70%
	Grounds Maintenance	9,000	3,195	36%
	Community Center Functions	8,000	250	3%
	Payroll (Rec)	9,200	3,052	33%
	Payroll (Rental Coordinator)	4,200	1,400	33%
	Repairs & Maintenance (Rec)	2,000	3,945	197%
	Trails Maintenance	1,500	2,238	149%
	Utilities: Refuse (Rec)	1,700	675	40%
	Supplies (CC)	1,000	102	10%
	Utilities: Elec (CC)	1,000	297	30%
	Payroll (WC-Rec)	650	-	0%
	Payroll Employer Taxes (Rec)	704	233	33%
	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	49,479	19%
	Non-Measure A Expense Total:	217,956	46,427	21%
	Rec Ops Balance(including Restricted Revenue):	(34,836)	(26,097)	75%
	Rec Ops Balance(non-Measure A):	(35,004)	(45,827)	131%

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