

Muir Beach Community Services District

Balance Sheet

As of May 31, 2025

Accrual Basis

	May 31, 25
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	898,534
TriC Lower Tank Reserve	233,334
TriC Pipes & Equip Reserve	113,144
TriC General Fund	30,991
TriC Measure A	(2,056)
TriC Water	(77,022)
Total TriC Checking	1,196,924
TriC MMF - General Fund	201,759
Total Checking/Savings	1,398,684
Other Current Assets	
Due from Water Ops to Gen'l Fd	77,022
Prop 68 for reimbursement	102
Total Other Current Assets	77,124
Accounts Receivable	
Receivables	34,562
Total Accounts Receivable	34,562
Total Current Assets	1,510,370
Fixed Assets	
Other Fixed Assets	
Road Improvements	1,305,973
Land	755,573
Buildings	580,973
CIP	319,024
CC Parking Project	252,302
Playground Upgrades	173,427
Equipment	149,820
Land - Fire Station	147,918
Buildings - Fire Station	128,937
Equipment - Fire Trucks	103,871
Electric Gate	9,927
Furniture & Fixtures - CC	7,684
Shed Roof	(0)
Accumulated Depreciation	(1,522,076)
Total Other Fixed Assets	2,413,353
Water System Assets	
100-Year Equipment Post 2008	651,666
Historic Water System Equipment	504,638
40-Year Equipment Post 2008	380,551
15-Year Equipment Post 2008	44,944
Mains and Valves (historic)	34,973
Wells (historic)	21,620
10-Year Equipment Post 2008	19,781
20-Year Equipment Post 2008	1,000
Equipt and Controls (historic)	0
Other Water System Assets	0
5-Year Equipment Post 2008	(0)
Accumulated Depreciation	(791,696)

Muir Beach Community Services District

Balance Sheet

As of May 31, 2025

Accrual Basis

	May 31, 25
Total Water System Assets	867,478
Invested in Capital Assets	(2,224,181)
Total Fixed Assets	1,056,650
TOTAL ASSETS	2,567,019
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	77,022
Total Other Current Liabilities	77,022
Accounts Payable	
Accounts Payable	5,945
Total Accounts Payable	5,945
Credit Cards	
Credit Card	1,887
Total Credit Cards	1,887
Total Current Liabilities	84,854
Total Liabilities	84,854
Equity	
Retained Earnings	1,752,052
Gov't Net Position	419,393
Net Income	310,721
Total Equity	2,482,166
TOTAL LIABILITIES & EQUITY	2,567,019

Muir Beach Community Services District
Profit & Loss - Excluding Water (Operations, WCI)
 May 2025

	May 25
Income	
Combined Tax Revenues	
Measure C Rev-Fire	
Measure C - D Space	3,099
Measure C - Local	2,717
Total Measure C Rev-Fire	5,816
Property Tax Revenues	
Property Tax Revenues	585
Total Property Tax Revenues	585
Total Combined Tax Revenues	6,402
Lease Income	2,704
Interest Income	3
Total Income	9,109
Expense	
Payroll Expenses	
Wages	5,188
Employer Payroll Taxes	865
Payroll Service	149
Total Payroll Expenses	6,202
Fire Dept Expenses	
Fire Chief Stipend	2,500
Certification & Training	800
Phone, Radio Link for Bolinas	55
Total Fire Dept Expenses	3,355
Grounds Maintenance/Gardening	1,480
Utilities	
Electric	1,076
Refuse Service	38
Telephone	7
Total Utilities	1,121
Health Insurance	1,116
Office and Postage	999
Receipts Outstanding	
CG Receipts Outstanding	671
Total Receipts Outstanding	671
Bookkeeping	468
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Meeting Expense	16
Other Operating Expenses	8
Website Hosting & Maintenance	5
Interest Expense	1
Supplies (non-water)	(15)
Total Expense	15,776
Net Income	(6,667)

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

May 2025

	May 25
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	20,522
Total Water Operations Revenues	20,522
Water Capital Improvement Revs	
Capital Improvement Revenues	13,843
Total Water Capital Improvement Revs	13,843
Total Combined Water Revenues	34,366
Total Income	34,366
Expense	
Payroll Expenses	
Wages	6,123
Total Payroll Expenses	6,123
Utilities	
Electric	315
Telephone	21
Total Utilities	336
Water Enterprise	
Water Testing	276
Water Expense & Repairs	21
Total Water Enterprise	297
Bank Fees & Credit Card Fees	36
Total Expense	6,791
Net Income	27,575

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
May 2025

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
05/09/2025	Intuit Pymt Soln Tran Fee		16
05/31/2025		Batch Fee ID=-1063405523	20
05/13/2025		Service Charge	50
Total Bank Fees & Credit Card Fees			86
Bookkeeping			
05/31/2025	Mullin, Sharon	Bookkeeping/water billing	468
Total Bookkeeping			468
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
05/11/2025	CalNet	Phone @ fire barn; 415 380-9627	55
Total Phone, Radio Link for Bolinas			55
Total Fire Dept Expenses			55
Health Insurance			
05/14/2025	CALPERS	Halley	1,116
Total Health Insurance			1,116
Office and Postage			
05/25/2025	Intuit QuickBooks	QuickBooks Pro annual subscription	999
Total Office and Postage			999
Other Operating Expenses			
05/31/2025	Mullin, Sharon	Parking & tolls	8
Total Other Operating Expenses			8
Supplies (non-water)			
05/06/2025	Hagel		-60
05/06/2025	Hagel	Supply	45
Total Supplies (non-water)			-15
Utilities			
Electric			
05/23/2025	PG&E Pumping from Wells 745-7		1,001
05/16/2025	SMITH, Brent (1104)	Credit for electricity usage	8
05/23/2025	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	73
05/23/2025	PG&E Firehouse 6226-2	Electric - Firehouse	2
05/23/2025	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	307
Total Electric			1,391
Refuse Service			
05/09/2025	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
Telephone			
05/02/2025	Ooma	Telephone	7
05/04/2025	Ooma	Telephone	7
05/17/2025	Ooma	Telephone	7
05/29/2025	Ooma	Telephone	7
Total Telephone			28
Total Utilities			1,457
Water Enterprise			
Water Expense & Repairs			
05/19/2025	Amazon.com	Gate opener replacement transformer	21
Total Water Expense & Repairs			21

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06/10/25

Accrual Basis

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
May 2025

Date	Name	Memo	Amount
Water Testing			
05/09/2025	Brelje and Race Laboratories, Inc.	Monthly bacs	144
05/13/2025	Brelje and Race Laboratories, Inc.	New hexavalent chromium test	132
Total Water Testing			276
Total Water Enterprise			297
TOTAL			4,469

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06/10/25

Accrual Basis

Muir Beach Community Services District
Expenditures for Fixed Assets
As of May 31, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Total Other Fixed Assets				
TOTAL				<u>1,000.00</u>

COMPENSATION REPORT

Name	7/1/2023 to 7/1/2024 to		Notes	
	6/30/2024	5/33/2025		
Halley	Mary	85,000	81,125	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	13,536	\$486/month for daily monitoring; \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	Stephanie	12,519	11,525	\$486/month for daily monitoring; \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	Juana	6,575	5,643	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	Harvey	2,500	2,750	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24
Karel	Ernst	1,511	1,849	\$972/month for daily monitoring; \$354 if meter reading done, \$39.75/hour for additional hours.
		<u>\$ 123,542</u>	<u>\$ 116,428</u>	

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

General - Revenue and Expenses Apportioned To All Departments

5/31/2025

Gen Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Property Taxes (Unassigned)	187,000	148,621	79%
	Excess ERAF (Unassigned)	70,000	112,952	161%
	Grants/donations (Unassigned)		200	
	Interest Income (Unassigned)	200	37	19%
	Other Income (Unassigned)	31,400	28,808	92%
	Gen Revenue Total:	288,600	290,618	101%

Gen Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Payroll (DM) - Total *	88,500	81,125	92%
	Audit (incl fees+bookkeeping) *	12,700	11,957	94%
	Insurance (DM Health) *	12,300	11,813	96%
	Bookkeeping	12,000	11,263	94%
	Payroll Employer Taxes (DM) *	6,770	6,206	92%
	Insurance (Umbrella)	5,500	5,916	108%
	Office & Postage *	2,500	2,246	90%
	Payroll Service *	2,420	2,040	84%
	Dues & Memberships	2,215	2,619	118%
	Permits & Fees	2,200	2,581	117%
	Insurance (DM Workers Comp) *	2,100		0%
	Meetings (inc Minutes) *	2,000	176	9%
	Legal Fees	1,000	824	82%
	Repair & Maint (non-water)	500	125	25%
	Website & Document Management *	500	1,206	241%
	Utilities (Telephone-RingCentral)	410	403	98%
	Other Operating	330	567	172%
	Insurance (Board Workers Comp)	160		0%
	Supplies	150		0%
	Tree Management Program	-		
	Interest Expense	-	1	
	General Expense Total:	154,255	141,068	91%
	General Expenses (Net of Dept Allocations Total):	102,339	104,556	102%
	General Balance (Prior to Dept Allocations) :	134,345	149,550	111%
	Gen Balance (After Dept Allocations):	186,261	186,062	100%
	Loan Payment(None):	-	-	0%
	Gen Balance (After Loan Payment):	186,261	186,062	

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				
5/31/2025				
Water Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Water Service Revenue	155,000	184,323	119%
	Water Conservation Discount	(49,600)	(53,571)	108%
	Meter Reading Fee	8,930	8,762	98%
	Water Service Revenue (Misc)	500	1,627	325%
	Water Service fee Net Revenue	114,830	141,141	123%
	Meter Charge (CIP Reserves)	83,000	82,543	99%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	197,830	223,684	113%
	Move Meter Charge to Reserves:	(83,000)	(82,543)	99%
	Water Operations Revenue:	114,830	141,141	123%
	Water CIP (PE Reserves):	43,000	42,551	99%
	Water CIP (LT Reserves):	40,000	40,000	100%
Water Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	General Expenses (40% Share):*	51,916	46,708	90%
	Payroll (DM) - Total	35,400	32,450	92%
	Audit	5,080	4,783	94%
	Health Insurance (DM)	4,920	4,725	96%
	Payroll Employer Taxes (DM)	2,708	2,482	92%
	Office & Postage	1,000	898	90%
	Payroll Service	968	816	84%
	Insurance (Workers Comp)	840	-	0%
	Meetings (incl Minutes)	800	70	9%
	Website & Doc Management	200	482	241%
	Gen Exp (Water Ops 40% Share):	51,916	46,708	90%
	Dedicated Expenses:			
	Payroll (Water Team)	30,500	26,911	88%
	Utilities: Electric (Water)	15,000	13,468	90%
	Rep & Maint incl Grant Spending	13,000	22,538	173%
	Bookkeeping (Water)	6,530	5,415	83%
	Treatment (Water)	5,000	7,534	151%
	Bank & Credit Card Fees(Customer)	4,500	4,861	108%
	Insurance (Water)	3,000	3,185	106%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Testing (Water)	2,500	2,510	100%
	Payroll Employer Taxes (Water)	2,333	2,059	88%
	Permits & Fees (Water)	2,000	2,189	109%
	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			
	5/31/2025		
Dues & Memberships (Water)	520	-	0%
Pay (Maintenance Sub-contractor)	400	90	
Utilities: Telephone (Water-Ooma)	400	347	87%
Other Operating (Water)	200	14	7%
Grant Spending	-	-	
<i>Dedicated Expense Sub-Total:</i>	91,383	91,121	100%
<i>Water Operations Expense Total:</i>	143,299	137,828	96%
 <i>Water Conservation Reserve (Beginning Balance):</i>	 49,600	 49,600	
<i>Water Conservation Reserve (Discounts):</i>	(49,600)	(53,571)	108%
<i>Water Conservation Reserve (Ending balance):</i>	-	(3,971)	
 <i>Water Operations Balance :</i>	 (28,469)	 3,313	 -12%
 <i>Water Capital Improvements (Beginning PE Balance):</i>	 98,732	 98,732	
<i>Water Capital Improvement (Balance to PE Reserves):</i>	43,000	42,551	99%
<i>Water Capital Improvement (Capital spending):</i>	-	(28,140)	
<i>Water Capital Improvement (Change to PE Reserve):</i>	141,732	113,143	80%
<i>Water Capital Improvements (Beginning LT Balance):</i>	193,334	193,334	
<i>Water Capital Improvement (Balance to LT Reserves):</i>	40,000	40,000	100%
<i>Water Capital Improvement (Change to LT Reserve):</i>	233,334	233,334	100%
<i>Water Capital Improvement (Net PE and LT Reserves):</i>	375,066	346,477	92%

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

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

Fire Department				
5/31/2025				
Fire Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Special Parcel Tax for Fire	44,679	43,144	97%
	Grants/Donations for Fire (Misc)	10,000	9,840	98%
	Grants for Fire (Measure C)	13,000	14,001	108%
	Grants for Fire (Measure W)	70,000	73,282	105%
	Grants for Fire (FVA Firehouse)	-	-	
	Grants for Fire (West Marin)	8,400	-	0%
	Fire Revenue incl Cap Imp Rev:	146,079	140,267	96%
	Deduct Cap Imp Revenue:	-	-	
	Fire Operations Revenue:	146,079	140,267	96%
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	27,500	92%
	Grant Spending	30,000	16,540	55%
	Fire Truck Maint & Repair	8,000	3,714	46%
	Insurance: VFIS	6,409	6,409	100%
	Fire Equip & Tools	4,000	1,299	32%
	Supplies: Sta wear/Turnouts	4,000	4,689	117%
	Insurance: Workers Comp	3,000	(3,144)	-105%
	Other Operating (Fire)	3,000	1,545	52%
	Emergency Preparedness	2,500	230	9%
	Fire Training/Certification	2,000	1,440	72%
	Utilities: Phone, Radio	640	881	138%
	Legal	500	-	0%
	Supplies: Medical	500	2,071	414%
	Dues: Membership	320	318	99%
	Utilities: Electric	320	203	63%
	Credit Card Receipts Outstanding		762	
	Dedicated Expense Sub-Total:	95,189	64,457	68%
	Fire Operations Expense Total:	95,189	64,457	68%
	Fire Operations Balance:	50,890	75,810	149%
	Fire Station Donations/Grants	340,000		
	Fire Station Expenditures	98,666		
	Funds Remaining	241,334		

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

Roads Department				
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5/31/2025

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
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General Expenses (0% Share):	NA	NA	NA
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Gen Exp (10% Share): p/project

Dedicated Expenses:

Repairs & Maintenance (Roads)	10,000	(2,300)	-23%
Pay (Maintenance Sub-Contractor)	2,000	2,970	149%
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	670	5%
Roads Operations Expense Total:	13,300	670	5%
 Roads Operations Balance:	 (13,300)	 (670)	 5%

Capital Spending:

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

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

Recreation Department

5/31/2025

Rec Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	1,000	2,000	200%
	Grants/Donations for Rec	177,952	-	0%
	Measure A Tax	43,168	46,361	107%
	Rentals	4,000	2,450	61%
	Rec Operations Revenue Total:	226,120	50,811	22%
	Rec Ops non-Measure A Total:	182,952	4,450	2%

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	6,509	4%
	Measure A Projects	43,000	47,165	110%
	Grounds Maintenance	9,000	8,320	92%
	Community Center Functions	8,000	8,262	103%
	Payroll (Rec)	9,200	8,393	91%
	Payroll (Rental Coordinator)	4,200	3,850	92%
	Repairs & Maintenance (Rec)	2,000	5,638	282%
	Trails Maintenance	1,500	3,485	232%
	Utilities: Refuse (Rec)	1,700	1,184	70%
	Supplies (CC)	1,000	790	79%
	Utilities: Elec (CC)	1,000	2,990	299%
	Payroll (WC-Rec)	650	-	0%
	Payroll Employer Taxes (Rec)	704	642	91%
	Rental Expenses (CC)	500	-	0%
	Other Operating (Rec)	100	-	0%
	Utilities: Phone (CC-Ooma)	80	88	110%
	Utilities: Propane (CC)	370	37	10%
	Community Center Classes	-	-	
	Legal Fees (Rec)	-	-	
	Dedicated Expense Sub-Total:	260,956	97,353	37%
	Non-Measure A Expense Total:	217,956	88,960	41%
	Rec Ops Balance(including Restricted Revenue):	(34,836)	(46,542)	134%
	Rec Ops Balance(non-Measure A)):	(35,004)	(84,510)	241%

Budget for Capital Spending:

Measure A: CC Garbage Enclosure	5,000	4,350
Measure A: CC Deck Curtains	10,000	
Measure A: Trail Improvements(S-C)	13,000	11,170
Measure A: CC Parking Project	15,000	
Prop 68: Parking Project	177,952	6,509
Total Spending:	220,952	22,029