

Muir Beach Community Services District

Balance Sheet

As of June 30, 2025

Accrual Basis

	Jun 30, 25
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	893,679
TriC Lower Tank Reserve	233,334
TriC Pipes & Equip Reserve	102,200
TriC Checking - Other	23,206
TriC General Fund	22,790
TriC Measure A	(2,056)
TriC Water	(87,254)
Total TriC Checking	1,185,898
TriC MMF - General Fund	201,763
Clearing	58
Total Checking/Savings	1,387,719
Other Current Assets	
Due from Water Ops to Gen'l Fd	87,254
Undeposited Funds	4,258
Prop 68 for reimbursement	102
Total Other Current Assets	91,614
Accounts Receivable	
Receivables	3,240
Total Accounts Receivable	3,240
Total Current Assets	1,482,573
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	129,117
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	2,413,533
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
10-Year Equipment Post 2008	30,726
Wells (historic)	21,620
20-Year Equipment Post 2008	1,000
Equipt and Controls (historic)	0
Other Water System Assets	0

Muir Beach Community Services District

Balance Sheet

As of June 30, 2025

Accrual Basis

	Jun 30, 25
5-Year Equipment Post 2008 Accumulated Depreciation	(0) (791,696)
Total Water System Assets	878,422
Invested in Capital Assets	(2,224,181)
Total Fixed Assets	1,067,774
TOTAL ASSETS	2,550,347
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	87,254
Total Other Current Liabilities	87,254
Accounts Payable	
Accounts Payable	2,880
Total Accounts Payable	2,880
Credit Cards	
Credit Card	474
Total Credit Cards	474
Total Current Liabilities	90,609
Total Liabilities	90,609
Equity	
Retained Earnings	1,752,052
Gov't Net Position	419,393
Net Income	288,293
Total Equity	2,459,738
TOTAL LIABILITIES & EQUITY	2,550,347

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

June 2025

	Jun 25
Income	
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	7,250
Total Property Tax Revenues	7,250
\$200 Parcel Tax for Fire	2,248
Measure W (TOT) Rev-Fire	1,124
Total Combined Tax Revenues	10,622
Lease Income	2,704
Interest Income	3
Total Income	13,329
Expense	
Payroll Expenses	
Wages	5,056
Workers' Compensation Insurance	4,830
Employer Payroll Taxes	783
Payroll Service	146
Total Payroll Expenses	10,816
Fire Dept Expenses	
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	55
Total Fire Dept Expenses	2,555
Community Classes & Functions	
Community Center Functions	1,198
Rental Expense	350
Total Community Classes & Functions	1,548
Meeting Expense	1,267
Health Insurance	1,116
Bookkeeping	961
Grounds Maintenance/Gardening	810
Office and Postage	484
Supplies (non-water)	340
Utilities	
Electric	145
Refuse Service	38
Telephone	7
Total Utilities	190
Bank Fees & Credit Card Fees	50
Other Operating Expenses	32
Website Hosting & Maintenance	5
Total Expense	20,172
Net Income	(6,842)

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

June 2025

	Jun 25
Income	0
Expense	
Payroll Expenses	
Wages	5,183
Workers' Compensation Insurance	1,392
Total Payroll Expenses	6,575
Utilities	
Electric	1,797
Telephone	21
Total Utilities	1,818
Water Enterprise	
Water Expense & Repairs	1,017
Water Testing	421
Total Water Enterprise	1,438
Bank Fees & Credit Card Fees	756
Bookkeeping	740
Dues & Memberships	538
Grounds Maintenance/Gardening	90
Total Expense	11,955
Net Income	<u>(11,955)</u>

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

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
06/11/2025	Intuit Pymt Soln Tran Fee		34
06/30/2025		Batch Fee ID=-1146923553	20
06/05/2025		Batch Fee ID=848224593	702
06/12/2025		Service Charge	50
Total Bank Fees & Credit Card Fees			806
Bookkeeping			
06/20/2025	Mullin, Sharon	Bookkeeping/water billing	961
06/20/2025	Mullin, Sharon	Bookkeeping/water billing	740
Total Bookkeeping			1,700
Dues & Memberships			
06/01/2025	California Rural Water Assn.	Annual membership dues 2025-2026	538
Total Dues & Memberships			538
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
06/11/2025	CalNet	Phone @ fire barn; 415 380-9627	55
Total Phone, Radio Link for Bolinas			55
Total Fire Dept Expenses			55
Health Insurance			
06/14/2025	CALPERS	Halley	1,116
Total Health Insurance			1,116
Office and Postage			
06/12/2025	Carbonite	3 year subscription - office computer	259
06/29/2025	Costco	Copy paper, Post-its	41
06/22/2025	Amazon.com	Office supplies	38
06/25/2025	USPS	Stamps	146
Total Office and Postage			484
Other Operating Expenses			
06/20/2025	Mullin, Sharon	Parking & tolls	32
Total Other Operating Expenses			32
Payroll Expenses			
Workers' Compensation Insurance			
06/09/2025	SDRMA	Board members	77
06/09/2025	SDRMA	DM	1,626
06/09/2025	SDRMA	Fire	2,606
06/09/2025	SDRMA	Rec	521
06/09/2025	SDRMA	Water	1,392
Total Workers' Compensation Insurance			6,222
Total Payroll Expenses			6,222
Supplies (non-water)			
06/25/2025	Alcala, Jose - v	Firewood & delivery	340
Total Supplies (non-water)			340
Utilities			
Electric			
06/25/2025	PG&E Pumping from Wells 745-7		1,362
06/16/2025	SMITH, Brent (1104)	Credit for electricity usage	8
06/25/2025	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	105
06/25/2025	PG&E Firehouse 6226-2	Electric - Firehouse	40
06/25/2025	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	427
Total Electric			1,941

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

Date	Name	Memo	Amount
Refuse Service			
06/06/2025	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
Telephone			
06/01/2025	Ooma	Telephone	7
06/04/2025	Ooma	Telephone	7
06/17/2025	Ooma	Telephone	7
06/29/2025	Ooma	Telephone	7
Total Telephone			28
Total Utilities			2,008
Water Enterprise			
Water Expense & Repairs			
06/25/2025	Alcala, Jose - v	Valve replacement	420
06/18/2025	Water Components & Building Sup...	Valve replacement at 25 Ahab	137
06/30/2025	Blank, Stephanie	Water team mileage for FY 24-25	460
Total Water Expense & Repairs			1,017
Water Testing			
06/03/2025	Brelje and Race Laboratories, Inc.	Iron, manganese, nitrate, MBTE - 2002 well	285
06/02/2025	Public Health Laboratory	Monthly bac	136
Total Water Testing			421
Total Water Enterprise			1,438
TOTAL			14,738

Muir Beach Community Services District

Expenditures for Fixed Assets

As of June 30, 2025

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				
06/02/2025		Kisters North America, Inc.	Creek water flow monitoring device	10,944.31
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				10,944.31
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				

1:40 PM

07/15/25

Accrual Basis

Muir Beach Community Services District
Expenditures for Fixed Assets
As of June 30, 2025

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Total Other Fixed Assets				
TOTAL				10,944.31

COMPENSATION REPORT

Name	7/1/2023 to 7/1/2024 to		Notes	
	6/30/2024	6/30/2025		
Halley	Mary	85,000	88,625	Hire 7/10/17, to \$72k eff 6/1/19, to \$78K 7/21, 5% CPI incr to \$81,900 eff 5/22, to \$85K eff 7/23, to \$88,500 7/24, to \$90K eff 7/25
Blank	Thiemo	15,437	14,667	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	Stephanie	12,519	12,497	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	Juana	6,575	5,949	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	Harvey	2,500	3,000	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24
Karel	Ernst	1,511	1,929	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
		<u>\$ 123,542</u>	<u>\$ 126,667</u>	

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

General - Revenue and Expenses Apportioned To All Departments					
6/30/2025					
Gen Revenue	Category		FY24/25 Budget	FY24/25 Actual	% of Budget
	Property Taxes (Unassigned)		187,000	155,872	83%
	Excess ERAF (Unassigned)		70,000	112,952	161%
	Grants/donations (Unaassigned)			200	
	Interest Income (Unassigned)		200	40	20%
	Other Income (Unassigned)		31,400	31,512	100%
	Gen Revenue Total:		288,600	300,576	104%
Gen Expense	Category		FY24/25 Budget	FY24/25 Actual	% of Budget
	Payroll (DM) - Total	*	88,500	88,625	100%
	Audit (incl fees+bookkeeping)	*	12,700	11,957	94%
	Insurance (DM Health)	*	12,300	12,928	105%
	Bookkeeping		12,000	12,223	102%
	Payroll Employer Taxes (DM)	*	6,770	6,780	100%
	Insurance (Umbrella)		5,500	5,916	108%
	Office & Postage	*	2,500	2,730	109%
	Payroll Service	*	2,420	2,186	90%
	Dues & Memberships		2,215	2,619	118%
	Permits & Fees		2,200	2,581	117%
	Insurance (DM Workers Comp)	*	2,100	1,625	77%
	Meetings (inc Minutes)	*	2,000	1,443	72%
	Legal Fees		1,000	824	82%
	Repair & Maint (non-water)		500	125	25%
	Website & Document Management	*	500	1,211	242%
	Utilities (Telephone-RingCentral)		410	403	98%
	Other Operating		330	699	212%
	Insurance (Board Workers Comp)		160	77	48%
	Supplies		150		0%
	Tree Management Program		-		
	Interest Expense		-	1	
	General Expense Total:		154,255	154,953	100%
	General Expenses (Net of Dept Allocations Total):		102,339	113,994	111%
	General Balance (Prior to Dept Allocations) :		134,345	145,623	108%
	Gen Balance (After Dept Allocations):		186,261	186,582	100%
	Loan Payment(None):		-	-	0%
	Gen Balance (After Loan Payment):		186,261	186,582	

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				
6/30/2025				
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	82,551	99%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	197,830	223,692	113%
	Move Meter Charge to Reserves:	(83,000)	(82,551)	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	51,794	100%
	Payroll (DM) - Total	35,400	35,450	100%
	Audit	5,080	4,783	94%
	Health Insurance (DM)	4,920	5,171	105%
	Payroll Employer Taxes (DM)	2,708	2,712	100%
	Office & Postage	1,000	1,092	109%
	Payroll Service	968	874	90%
	Insurance (Workers Comp)	840	650	77%
	Meetings (incl Minutes)	800	577	72%
	Website & Doc Management	200	484	242%
	Gen Exp (Water Ops 40% Share):	51,916	51,794	100%
	Dedicated Expenses:			
	Payroll (Water Team)	30,500	29,093	95%
	Utilities: Electric (Water)	15,000	17,156	114%
	Rep & Maint incl Grant Spending	13,000	23,555	181%
	Bookkeeping (Water)	6,530	6,154	94%
	Treatment (Water)	5,000	7,896	158%
	Bank & Credit Card Fees(Customer)	4,500	5,617	125%
	Insurance (Water)	3,000	3,185	106%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Testing (Water)	2,500	2,931	117%
	Payroll Employer Taxes (Water)	2,333	2,226	95%
	Permits & Fees (Water)	2,000	2,189	109%
	Payroll Employer (WC)	1,900	1,392	73%
	Legal Fees (Water)	1,000	-	0%

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

Water Department			
	6/30/2025		
Dues & Memberships (Water)	520	538	103%
Pay (Maintenance Sub-contractor)	400	180	
Utilities: Telephone (Water-Ooma)	400	368	92%
Other Operating (Water)	200	14	7%
Grant Spending	-		
Dedicated Expense Sub-Total:	91,383	102,494	112%
Water Operations Expense Total:	143,299	154,288	108%
Water Conservation Reserve (Beginning Balance):	49,600	49,600	
Water Conservation Reserve (Discounts):	(49,600)	(53,571)	108%
Water Conservation Reserve (Ending balance):	-	(3,971)	
Water Operations Balance :	(28,469)	(13,147)	46%
Water Capital Improvements (Beginning PE Balance):	98,732	98,732	
Water Capital Improvement (Balance to PE Reserves):	43,000	42,551	99%
Water Capital Improvement (Capital spending):	-	(39,084)	
Water Capital Improvement (Change to PE Reserve):	141,732	102,199	72%
Water Capital Improvements (Beginning LT Balance):	193,334	193,334	
Water Capital Improvement (Balance to LT Reserves):	40,000	40,000	100%
Water Capital Improvement (Change to LT Reserve):	233,334	233,334	100%
Water Capital Improvement (Net PE and LT Reserves):	375,066	335,533	89%

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

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

Fire Department				
6/30/2025				
Fire Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Special Parcel Tax for Fire	44,679	45,392	102%
	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	142,515	98%
	Deduct Cap Imp Revenue:	-	-	
	Fire Operations Revenue:	146,079	142,515	98%
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	30,000	100%
	Grant Spending	30,000	16,540	55%
	Fire Truck Maint & Repair	8,000	7,836	98%
	Insurance: VFIS	6,409	6,409	100%
	Fire Equip & Tools	4,000	1,725	43%
	Supplies: Sta wear/Turnouts	4,000	4,689	117%
	Insurance: Workers Comp	3,000	(538)	-18%
	Other Operating (Fire)	3,000	1,701	57%
	Emergency Preparedness	2,500	230	9%
	Fire Training/Certification	2,000	1,440	72%
	Utilities: Phone, Radio	640	935	146%
	Legal	500	-	0%
	Supplies: Medical	500	2,071	414%
	Dues: Membership	320	318	99%
	Utilities: Electric	320	273	85%
	Credit Card Receipts Outstanding		-	
	Dedicated Expense Sub-Total:	95,189	73,629	77%
	Fire Operations Expense Total:	95,189	73,629	77%
	Fire Operations Balance:	50,890	68,886	135%
	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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6/30/2025

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

Dedicated Expenses:

Repairs & Maintenance (Roads)	10,000	(2,300)	-23%
Pay (Maintenance Sub-Contractor)	2,000	3,195	160%
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 **895** **7%**

Roads Operations Expense Total:

13,300 **895** **7%**

Roads Operations Balance:

(13,300) **(895)** **7%**

Capital Spending:

40,000

Capital Expenditures

Total Capital Project Balance:

- - -

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

Recreation Department

6/30/2025

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	3,200	80%
	Rec Operations Revenue Total:	226,120	51,561	23%
	Rec Ops non-Measure A Total:	182,952	5,200	3%

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	8,905	99%
	Community Center Functions	8,000	9,460	118%
	Payroll (Rec)	9,200	8,949	97%
	Payroll (Rental Coordinator)	4,200	4,200	100%
	Repairs & Maintenance (Rec)	2,000	5,638	282%
	Trails Maintenance	1,500	3,485	232%
	Utilities: Refuse (Rec)	1,700	1,222	72%
	Supplies (CC)	1,000	1,130	113%
	Utilities: Elec (CC)	1,000	1,203	120%
	Payroll (WC-Rec)	650	521	80%
	Payroll Employer Taxes (Rec)	704	685	97%
	Rental Expenses (CC)	500	-	0%
	Other Operating (Rec)	100	-	0%
	Utilities: Phone (CC-Ooma)	80	95	119%
	Utilities: Propane (CC)	370	37	10%
	Community Center Classes	-	-	
	Legal Fees (Rec)	-	-	
	Dedicated Expense Sub-Total:	260,956	99,204	38%
	Non-Measure A Expense Total:	217,956	90,255	41%
	Rec Ops Balance(including Restricted Revenue):	(34,836)	(47,643)	137%
	Rec Ops Balance(non-Measure A):	(35,004)	(85,055)	243%

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