

Muir Beach Community Services District
Balance Sheet

Accrual Basis

As of December 31, 2016

	Dec 31, 16
ASSETS	
Current Assets	
Checking/Savings	
FNB MMF - General Fund	798,925
FNB Checking	
FNB Water, WCI	130,319
FNB Fire	83,226
FNB General Fund	(90,269)
Total FNB Checking	123,277
Total Checking/Savings	922,201
Accounts Receivable	
Receivables	35,582
Total Accounts Receivable	35,582
Other Current Assets	
Undeposited Funds	3,315
Due from Hills	688
Total Other Current Assets	4,003
Total Current Assets	961,787
Fixed Assets	
Water System Assets	
Storage Tanks	654,493
Land	546,323
Mains and Valves	152,776
Other Water System Assets	58,924
Equipment and Controls	39,313
Wells	21,620
Accumulated Depreciation	(345,401)
Total Water System Assets	1,128,048
Other Fixed Assets	
Buildings	493,534
Playground Upgrades	174,189
Equipment	153,535
Land - Fire Station	147,918
Road Improvements	137,510
Equipment - Fire Trucks	103,871
Land	80,573
Buildings - Fire Station	30,270
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(278,336)
Total Other Fixed Assets	1,064,186
Total Fixed Assets	2,192,234
TOTAL ASSETS	3,154,021
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	15,014

Muir Beach Community Services District
Balance Sheet

Accrual Basis

As of December 31, 2016

	Dec 31, 16
Total Accounts Payable	15,014
Other Current Liabilities	
Water Security Deposits	11,200
Vehicle Expense Reserve	2,390
Total Other Current Liabilities	13,590
Credit Cards	
Credit Card	1,482
Total Credit Cards	1,482
Total Current Liabilities	30,086
Total Liabilities	30,086
Equity	
Retained Earnings	3,093,244
Net Income	30,691
Total Equity	3,123,934
TOTAL LIABILITIES & EQUITY	3,154,021

Muir Beach Community Services District
Profit & Loss
December 2016

	Dec 16
Income	
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	53,160
Refund - Educational Deductions	31,627
Total Property Tax Revenues	84,788
Total Combined Tax Revenues	84,788
Combined Water Revenues	
Water Capital Improvement Revs	
Capital Improvement Fees	23,175
Total Water Capital Improvement Revs	23,175
Water Operations Revenues	
Misc Water Revenues	85
Field for Billing Notices	0
Total Water Operations Revenues	85
Total Combined Water Revenues	23,260
Donations & Grants	15,000
Recreational Activities Income	
Rental Income	90
Community Functions Income	68
Total Recreational Activities Income	158
Other Income	100
Interest Income	66
Total Income	123,371
Expense	
Payroll Expenses	
Wages	11,639
Employer Payroll Taxes	890
Payroll Service	832
Total Payroll Expenses	13,362
Water Enterprise	
Water Expense & Repairs	6,325
Water Testing	50
Total Water Enterprise	6,375
Bookkeeping	2,159
Legal Fees	1,960
Community Classes & Functions	
Community Center Functions	1,384
Total Community Classes & Functions	1,384
Audit Expense	1,342
Utilities	
Electric	919
Telephone	112
Propane	86
Total Utilities	1,116
Health Insurance	935
Other Operating Expenses	850
Permits & Fees	774
Repairs & Maint (non-water)	465
Office and Postage	431
Bank Fees & Credit Card Fees	409

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01/25/17

Accrual Basis

Muir Beach Community Services District

Profit & Loss

December 2016

	Dec 16
Supplies (non-water)	257
Fire Dept Expenses	
Phone, Radio Link for Bolinas	161
Expendibles	48
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Total Fire Dept Expenses	209
Vehicle Expense - Water Manager	150
Field for Billing Notices	0
Insurance - Fire, P&L, Umbrella	(3,863)
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Total Expense	28,313
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Net Income	95,057
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Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
December 2016

01/25/17

Accrual Basis

Date	Name	Memo	Amount
Audit Expense			
12/31/2016	RJ Ricciardi, Inc. CPAs	Audit expense	900
12/31/2016	Mullin, Sharon	Bookkeeping, water billing, audit, minutes	442
Total Audit Expense			1,342
Bank Fees & Credit Card Fees			
12/03/2016		Batch Fee ID=1573206071	10
12/23/2016		Batch Fee ID=1590446971	346
12/26/2016		Batch Fee ID=1592108651	13
12/30/2016		Batch Fee ID=1595459271	9
12/31/2016		Batch Fee ID=1597003421	20
12/31/2016		Service Charge	10
Total Bank Fees & Credit Card Fees			409
Bookkeeping			
12/31/2016	Mullin, Sharon	Bookkeeping, water billing, audit, minutes	1,530
12/31/2016	Mullin, Sharon	Bookkeeping, water billing, audit, minutes	629
Total Bookkeeping			2,159
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
12/26/2016	AT&T	Phone @ fire barn; 415 380-9627	161
Total Phone, Radio Link for Bolinas			161
Total Fire Dept Expenses			161
Insurance - Fire, P&L, Umbrella			
12/23/2016	Glatfelter Public Practice	Refund due to change of policy	-3,863
Total Insurance - Fire, P&L, Umbrella			-3,863
Legal Fees			
12/08/2016	Tesler & Sandmann	Mediation services RE: 341 Sunset	1,960
Total Legal Fees			1,960
Permits & Fees			
12/15/2016	Marin County Treasurer	County Administration Fees	774
Total Permits & Fees			774
Office and Postage			
12/31/2016	Mullin, Sharon	Bookkeeping, water billing, audit, minutes	44
12/31/2016	Mullin, Sharon	Bookkeeping, water billing, audit, minutes	28
12/31/2016	Mullin, Sharon	Bookkeeping, water billing, audit, minutes	162
12/02/2016	eFax	eFax services	17
12/01/2016	Staples	Laserjet cartridges for printer	86
12/23/2016	USPS	Postage	94
Total Office and Postage			431
Other Operating Expenses			
12/07/2016	Copy Central	Board packets	105
12/31/2016	Mullin, Sharon	Bookkeeping, water billing, audit, minutes	5
12/31/2016	Mullin, Sharon	Minutes (3)	740
Total Other Operating Expenses			850
Health Insurance			
12/15/2016	CALPERS	Hansell	736
12/01/2016	Pearlman, Harvey - V	Kaiser premium	99
12/01/2016	Pearlman, Harvey - V	Medicare premium	100
Total Health Insurance			935
Repairs & Maint (non-water)			
12/07/2016	Martin Bros. Supply	Base rock	18
12/22/2016	Martin Bros. Supply	Base rock	414

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
December 2016

Date	Name	Memo	Amount
12/12/2016	United Site Services, Inc.	Portable restroom - Pumphouse	34
Total Repairs & Maint (non-water)			465
Supplies (non-water)			
12/02/2016	Goodman Building Supply	Lamps, bulbs	43
12/14/2016	Goodman Building Supply	Light	22
12/13/2016	Staples	Office supplies	56
12/16/2016	Staples	Office supplies	19
12/02/2016	Pearlman, Harvey - V	Reimb for CC supplies	55
12/21/2016	Hagel	Toilet tissue	61
Total Supplies (non-water)			257
Vehicle Expense - Water Manager			
12/31/2016	Pearlman, Harvey - V	Mileage allowance	150
Total Vehicle Expense - Water Manager			150
Utilities			
Electric			
12/16/2016	SMITH, Brent (1104)	Credit for electricity usage	8
12/28/2016	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	181
12/28/2016	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	280
12/28/2016	PG&E Pumping from Wells 745-7	Pumping	450
Total Electric			919
Propane			
12/21/2016	Chevron	Propane	86
Total Propane			86
Telephone			
12/04/2016	Ooma	Telephone	4
12/03/2016	Ooma	Telephone	4
12/10/2016	Ooma	Telephone	4
12/17/2016	Ooma	Telephone	4
12/02/2016	AT&T Wireless	Water manager phone	94
Total Telephone			112
Total Utilities			1,116
Water Enterprise			
Water Expense & Repairs			
12/22/2016	Alcala, Jose - v	Apply gravel at pump house	215
12/29/2016	Alcala, Jose - v	Apply gravel at pump house	205
12/27/2016	Martin Bros. Supply	Base rock	305
12/27/2016	Jackson's Hardware	Chain saw tune up	132
12/21/2016	Goodman Building Supply	Key	-5
12/19/2016	Goodman Building Supply	Key	5
12/22/2016	Armor Locksmith Services	Keys	17
12/09/2016	CRWRMA	Memorandum of Coverage Contribution	1,922
12/02/2016	Winkelmann, Robert	Repair gate at pump house	510
12/16/2016	Alcala, Jose - v	Repair leak at Pacific Way bridge	150
12/09/2016	Home Depot	Tools	141
12/02/2016	Jackson's Hardware	Tools, labor deposit	103
12/08/2016	Alderman Engineering	Water Permit Modification Plan	2,500
12/19/2016	Alcala, Jose - v	Water system repairs	125
Total Water Expense & Repairs			6,325
Water Testing			
12/01/2016	Public Health Laboratory	Water testing; acct. 733	50
Total Water Testing			50
Total Water Enterprise			6,375
TOTAL			13,520

Muir Beach Community Services District

Expenditures for Fixed Assets

As of December 31, 2016

01/25/17

Accrual Basis

Date	Num	Name	Memo	Amount
Water System Assets				
Land				
		Total Land		
Storage Tanks				
		Total Storage Tanks		
Mains and Valves				
		Total Mains and Valves		
Equipment and Controls				
		Total Equipment and Controls		
Wells				
		Total Wells		
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				
		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				
12/28/2016	53828	Martin Bros. Supply	Rock wall across from CC	304.89
		Total Road Improvements		304.89
Shed Roof				
		Total Shed Roof		
Total Other Fixed Assets				
				304.89
TOTAL				
				<u>304.89</u>

COMPENSATION REPORT

Name		7/1/2015 to 6/30/2016	7/1/2016 to 12/31/2016	Notes
Hansell	Bill	43,906	37,777	Annual salary: \$55,000 - Hire date 11/1/15.
Pearlman	Harvey	\$ 31,395	\$ 15,978	Hourly rate increased 21% 8/1/2015 to \$35/hr from \$29/hr.
Gonzales	Salvador	8,080	3,940	Hourly rate increased 18% 11/13/2012 to \$20/hr from \$17/hr.
Gonzales	Juana	5,616	3,078	Hourly rate increased 20% 11/13/2012 to \$18/hr from \$15/hr.
Hills	Leighton	115	60	Annual salary: \$55,000 changed to \$120 on 7/1/15.
Wynn	Steve	20,253	-	Annual salary: \$55,000 - Hire date 7/1/15; termination date 10/31/15
Perez	Enrique	4,323	-	Starting rate \$22/hr.
Alcala	Jose	2,100	-	Hourly rate increased 25% 11/13/2012 to \$25/hr from \$20/hr.
		<u>\$ 115,788</u>	<u>\$ 60,833</u>	

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

General - Revenue and Expenses Apportioned To All Departments

Gen Revenue	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Property Taxes (Unassigned)	97,300	60,000	62%
	Excess ERAF (Unassigned)	60,500	33,811	56%
	Interest Income (Unassigned)	1,400	503	36%
	Other Income (Unassigned)	-	100	
	Gen Revenue Total:	159,200	94,414	59%
Gen Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Audit	70,000	25,607	37%
	Bank & Credit Card Fees	210	60	29%
	Bookkeeping	21,000	7,684	37%
	Dues & Memberships	1,200	-	
	Health Insurance (DM)	6,000	4,480	75%
	Insurance (Umbrella)	6,600	(3,863)	
	Legal Fees	4,000	666	17%
	Office & Postage	4,100	1,775	43%
	Other Operating (incl Minutes)	2,500	2,189	88%
	Payroll (DM) - Jul thru Jan	48,230	-	
	Payroll (DM) - Feb thru Jun	22,965	-	
	Payroll (DM) - Total	71,195	37,805	53%
	Payroll Employer Taxes (DM)	5,750	2,892	50%
	Payroll Service	3,100	2,023	65%
	Permits & Fees	2,150	774	36%
	Supplies	275	75	27%
	Website	1,200	-	
	Gen Exp Total:	199,280	82,167	41%
	General Balance (Prior to Dept Allocations) :	(40,080)	12,247	-31%

General Notes: 1.) Apportionment: General Expenses are assigned to each department with the following percentages: Fire = 15%, Rec = 15%, Roads = 30%, and Water = 40%.

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

Fire Department

Fire Revenue	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Special Parcel Tax for Fire	33,400	-	
	Donations for Fire	-	-	
	Grants for Fire (Misc)	15,000	15,000	100%
	Grants for Fire (West Marin)	16,800	-	
	Workers Comp Reimbursement	7,000	-	
	Fire Revenue incl Cap Imp Rev:	72,200	-	
	Deduct Cap Imp Revenue:	(15,000)	-	
	Fire Operations Revenue:	57,200	-	

Fire Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	General Expenses (15% Share):			
	Audit	10,500	3,841	37%
	Bank & Credit Card Fees	32	9	29%
	Bookkeeping	3,150	1,153	37%
	Dues & Memberships	180	-	
	Health Insurance (DM)	900	672	75%
	Insurance (Umbrella)	990	(579)	
	Legal Fees	600	100	17%
	Office & Postage	615	266	43%
	Other Operating (incl Minutes)	375	328	88%
	Payroll (DM)	10,679	5,671	53%
	Payroll Employer Taxes (DM)	863	434	50%
	Payroll Service	465	303	65%
	Permits & Fees	323	116	36%
	Supplies	41	11	27%
	Website	180	-	
	Gen Exp (15% Share) Sub-Total:	29,892	12,325	41%
	Dedicated Expenses:			
	Emergency Preparedness	2,000	440	22%
	Fire Dept: Membership Dues	150	-	
	Fire Equip: Station Wear	1,250	-	
	Fire Equip: Tools/Testing	200	409	205%
	Fire Equip: Expendibles	550	-	
	Fire Equip: Turnouts	5,000	-	
	Fire Training: EMT Re-cert	52	400	769%
	Fire Training: First Responder Cert	1,540	-	
	Fire Training: Office Supplies/Misc	1,000	-	
	Fire Training: Specialists/Speakers	1,000	-	
	Fire Truck Maintenance/Repairs	12,000	214	2%
	Insurance (Fire)	6,000	-	
	Workers Comp Insurance	7,000	1,403	20%
	Legal Fees (Fire)	-	1,257	
	Med Supplies: AED machines	2,000	-	
	Med Supplies: AED pads/supplies	110	-	

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

Fire Department

Fire Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Med Supplies: Epi-pens	825	-	
	Med Supplies: Other	250	583	233%
	Med Supplies: Perishable	200	-	
	Supplies: Other	-	-	
	Utilities: Elec (Fire)	180	-	
	Utilities: Phone, Radio (Fire)	600	998	166%
	Utilities: Propane (Fire)	-	-	
	Utilities: Refuse (Fire)	-	-	
	Dedicated Expense Sub-Total:	41,907	5,704	14%
	Fire Operations Expense Total:	71,799	18,029	25%
	Fire Ops Balance (Prior to Unassigned Revenue):	(14,599)	(18,029)	123%

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

Recreation Department

Rec Revenue	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Community Center Classes	1,300	-	
	Community Center Functions	1,200	608	51%
	Donations for Rec	10,000	-	
	Grants for Rec	-	-	
	Measure A Tax	33,750	16,936	50%
	Rentals	14,000	9,120	65%
	Rec Revenue incl Cap Imp Rev:	60,250	26,664	44%
	Deduct Cap Imp Revenue:	(43,750)	(16,936)	39%
	Rec Operations Revenue Total:	16,500	9,728	59%

Rec Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	General Expenses (15% Share):			
	Audit	10,500	3,841	37%
	Bank & Credit Card Fees	32	9	29%
	Bookkeeping	3,150	1,153	37%
	Dues & Memberships	180	-	
	Health Insurance (DM)	900	672	75%
	Insurance (Umbrella)	990	(579)	
	Legal Fees	600	100	17%
	Office & Postage	615	266	43%
	Other Operating (incl Minutes)	375	328	88%
	Payroll (DM)	10,679	5,671	53%
	Payroll Employer Taxes (DM)	863	434	50%
	Payroll Service	465	303	65%
	Permits & Fees	323	116	36%
	Supplies	41	11	27%
	Website	180	-	
	Gen Exp (15% Share) Sub-Total:	29,892	12,314	41%
	Dedicated Expenses:			
	Community Center Classes	1,000	360	36%
	Community Center Functions	7,500	2,603	35%
	Legal Fees (Rec)	-	-	
	Other Operating (Rec)	-	56	
	Payroll (Rec)	15,200	7,578	50%
	Payroll Employer Taxes (Rec)	1,200	580	48%
	Repairs & Maintenance (Rec)	5,000	102	2%
	Supplies (Rec)	2,600	835	32%
	Utilities: Elec (Rec)	1,000	582	58%
	Utilities: Phone (Rec)	450	-	
	Utilities: Propane (Rec)	200	175	88%
	Utilities: Refuse (Rec)	800	395	49%

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

Recreation Department

Rec Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	<i>Dedicated Expense Sub-Total:</i>	<i>34,950</i>	<i>13,266</i>	<i>38%</i>
	<i>Rec Operations Expense Total:</i>	<i>64,842</i>	<i>25,580</i>	<i>39%</i>
	<i>Rec Ops Balance (Prior to Unassigned Revenue):</i>	<i>(48,342)</i>	<i>(15,852)</i>	<i>33%</i>

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

Roads Department

Roads Revenue	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	-	
	Roads Revenue incl Cap Imp Rev:	-	-	
	Deduct Cap Imp Revenue:	-	-	
	Roads Operations Revenue Total:	-	-	

Roads Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	General Expenses (30% Share):			
	Audit	21,000	7,682	37%
	Bank & Credit Card Fees	63	18	29%
	Bookkeeping	6,300	2,305	37%
	Dues & Memberships	360	-	
	Health Insurance (DM)	1,800	1,344	75%
	Insurance (Umbrella)	1,980	(1,159)	
	Legal Fees	1,200	200	17%
	Office & Postage	1,230	533	43%
	Other Operating (incl Minutes)	750	657	88%
	Payroll (DM)	21,359	11,342	53%
	Payroll Employer Taxes (DM)	1,725	868	50%
	Payroll Service	930	607	65%
	Permits & Fees	645	232	36%
	Supplies	83	23	27%
	Website	360	-	
	Gen Exp (30% Share) Sub-Total:	59,784	24,650	41%
	Dedicated Expenses:			
	Legal Fees (Roads)	2,500	8,525	341%
	Payroll (Roads)	7,200	543	8%
	Payroll Employer Taxes (Roads)	550	42	8%
	Repairs & Maintenance (Roads)	2,000	431	22%
	Supplies (Roads)	200	15	8%
	Dedicated Expense Sub-Total:	12,450	9,556	77%
	Roads Operations Expense Total:	72,234	34,206	47%
	Roads Ops Balance (Prior to Unassigned Revenue):	(72,234)	(34,206)	47%

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

Water Department

Water Revenue	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Water Service Revenue	77,000	49,319	64%
	Water Service Revenue (Misc)	-	385	
	Cap Impr Fee	50,000	24,913	50%
	Cap Impr (25% of Service)	19,000	12,678	67%
	Donations for Water	-	-	
	Grants for Water	-	-	
	Water Revenue incl Cap Imp:	146,000	87,295	60%
	Move Cap Impr to Reserves:	(50,000)	(24,913)	50%
	Move 25% Service to Reserves:	(19,000)	(12,678)	67%
	Water Operations Revenue:	77,000	49,704	65%

Water Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	General Expenses (40% Share):			
	Audit	28,000	10,243	37%
	Bank & Credit Card Fees	84	24	29%
	Bookkeeping	8,400	3,074	37%
	Dues & Memberships	480	-	
	Health Insurance (DM)	2,400	1,792	75%
	Insurance (Umbrella)	2,640	(1,545)	
	Legal Fees	1,600	266	17%
	Office & Postage	1,640	710	43%
	Other Operating (incl Minutes)	1,000	876	88%
	Payroll (DM)	28,478	15,122	53%
	Payroll Employer Taxes (DM)	2,300	1,157	50%
	Payroll Service	1,240	809	65%
	Permits & Fees	860	310	36%
	Supplies	110	30	27%
	Website	480	-	
	Gen Exp (40% Share) Sub-Total:	79,712	32,867	41%
	Dedicated Expenses:			
	Bank & Credit Card Fees (Water)	3,400	1,656	49%
	Bookkeeping (Water)	3,500	1,819	52%
	Dues & Memberships (Water)	1,350	-	
	Health Insurance (WM)	2,500	1,203	48%
	Legal Fees (Water)	8,000	13,116	164%
	Other Operating (Water)	-	579	
	Payroll (Water)	30,000	14,907	50%
	Payroll Employer Taxes (Water)	2,500	1,140	46%
	Permits & Fees (Water)	160	1,363	852%
	Repairs & Maintenance (Water)	20,000	21,055	105%
	Supplies (Water)	-	-	
	Testing (Water)	2,300	1,475	64%
	Treatment (Water)	8,000	4,003	50%

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

Water Department

Water Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Vehicle Expense (WM)	1,900	900	47%
	Utilities: Elec (Water)	8,000	5,263	66%
	Utilities: Tel (WM)	875	509	58%
	<i>Dedicated Expense Sub-Total:</i>	<i>92,485</i>	<i>68,988</i>	<i>75%</i>
	<i>Water Operations Expense Total:</i>	<i>172,197</i>	<i>101,855</i>	<i>59%</i>
	<i>Water Ops Balance (Prior to Unassigned Revenue):</i>	<i>(95,197)</i>	<i>(52,151)</i>	<i>55%</i>



FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:

PAGE: 1
12/30/2016
18

MUIR BEACH COMMUNITY SVCS DIST 30-0
19 SEACAPE DR 0
MUIR BEACH CA 94965-9701 18

PREMIER BANKING
975 EL CAMINO REAL
SOUTH SAN FRANCISCO, CA 94080

TELEPHONE: 650-875-4926

At 4:00 PM on January 31, 2017, our Automated Teller Machines located at 164 Eureka Square Shopping Center and 66 West Manor Drive, Pacifica, 94044, will permanently close. We are happy to provide you with full branch service and multiple ATMs located at 1450 Linda Mar Shopping Center, Pacifica, 94044.

REGULAR PUBLIC ACCOUNT

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			11/30/16	36,254.60
INTUIT PYMT SOLN ACCT FEE 524771000199232	19.95		12/02/16	36,234.65
INTUIT PYMT SOLN DEPOSIT 524771000199232		300.00	12/06/16	36,534.65
INTUIT PYMT SOLN TRAN FEE 524771000199232	10.10		12/06/16	36,524.55
DEPOSIT		22,940.23	12/09/16	59,464.78
CHECK # 1204	380.40		12/09/16	59,084.38
DEPOSIT		484.35	12/12/16	59,568.73
DEPOSIT		1,047.65	12/12/16	60,616.38
PAYCHEX INC. PAYROLL 69186200000905X	3,066.49		12/12/16	57,549.89
PAYCHEX RIB INVOICE X69194900015024	104.88		12/13/16	57,445.01
PAYCHEX TPS TAXES 69192100004899X	1,310.56		12/13/16	56,134.45
CHECK # 1208	33.87		12/13/16	56,100.58
CHECK # 1211	400.00		12/13/16	55,700.58
CHECK # 1210	2,500.00		12/13/16	53,200.58
CHECK # 1207	2,590.00		12/13/16	50,610.58
CHECK # 1199	4,482.12		12/13/16	46,128.46
CHECK # 1200	276.27		12/14/16	45,852.19
CHECK # 1205	597.95		12/14/16	45,254.24

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FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:

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12/30/2016

MUIR BEACH COMMUNITY SVCS DIST

REGULAR PUBLIC ACCOUNT ██████████

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
CHECK # 1198	1.549.62		12/14/16	43.704.62
CHECK # 1209	510.39		12/15/16	43.194.23
CHECK # 1201	2.243.53		12/15/16	40.950.70
COUNTY OF MARIN COM PAY 7108		52.177.11	12/16/16	93.127.81
PGANDE WEB ONLINE 62874694120516	1.31		12/16/16	93.126.50
PGANDE WEB ONLINE 62466693113016	100.00		12/16/16	93.026.50
PGANDE WEB ONLINE 62454374113016	259.07		12/16/16	92.767.43
PGANDE WEB ONLINE 62456462113016	477.09		12/16/16	92.290.34
CHECK # 1202	810.68		12/19/16	91.479.66
CHECK # 1206	1.336.02		12/19/16	90.143.64
CHECK # 1203	1.435.00		12/19/16	88.708.64
CHECK # 1194	74.00		12/20/16	88.634.64
CHECK # 1215	2.000.00		12/20/16	86.634.64
COUNTY OF MARIN COM PAY 7108		29.38	12/21/16	86.663.02
COUNTY OF MARIN COM PAY 7108		40.00	12/21/16	86.703.02
CHECK # 1213	23.71		12/21/16	86.679.31
CHECK # 1214	400.00		12/21/16	86.279.31
COUNTY OF MARIN COM PAY 7108		6.47	12/22/16	86.285.78
ATT Payment XXXXX6012EPAYC	161.49		12/22/16	86.124.29
COUNTY OF MARIN COM PAY 7108		57.80	12/23/16	86.182.09
COUNTY OF MARIN COM PAY 7108		76.41	12/23/16	86.258.50
COUNTY OF MARIN COM PAY 7108		31.627.40	12/23/16	117.885.90
DEPOSIT		7.040.98	12/27/16	124.926.88
INTUIT PYMT SOLN DEPOSIT 524771000199232		10.142.55	12/27/16	135.069.43
ATT Payment XXXXX4003RPAYY	94.22		12/27/16	134.975.21
INTUIT PYMT SOLN TRAN FEE 524771000199232	346.37		12/27/16	134.628.84
PAYCHEX TPS TAXES 69410900000179X	1.402.60		12/27/16	133.226.24
PAYCHEX INC. PAYROLL 69408700000975X	3.345.84		12/27/16	129.880.40
INTUIT PYMT SOLN DEPOSIT 524771000199232		401.57	12/28/16	130.281.97
INTUIT PYMT SOLN TRAN FEE 524771000199232	13.35		12/28/16	130.268.62
PAYCHEX BIB INVOICE X69413200019653	154.88		12/28/16	130.113.74
CHASE AUTOPAYBUS 000000000208395	1.172.03		12/29/16	128.941.71
BALANCE THIS STATEMENT			12/30/16	128.941.71

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FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:

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12/30/2016

MUIR BEACH COMMUNITY SWCS DIST

REGULAR PUBLIC ACCOUNT ██████████

TOTAL CREDITS	(14)	126,370.90	MINIMUM BALANCE	36,234.65
TOTAL DEBITS	(35)	33,683.79	AVG AVAILABLE BALANCE	72,943.90
			AVERAGE BALANCE	75,679.75

YOUR CHECKS SEQUENCED

DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT
12/20	1194*	74.00	12/19	1203	1,435.00	12/15	1209	510.39
12/14	1198	1,549.62	12/09	1204	380.40	12/13	1210	2,500.00
12/13	1199	4,482.12	12/14	1205	597.95	12/13	1211*	400.00
12/14	1200	276.27	12/19	1206	1,336.02	12/21	1213	23.71
12/15	1201	2,243.53	12/13	1207	2,590.00	12/21	1214	400.00
12/19	1202	810.68	12/13	1208	33.87	12/20	1215	2,000.00

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

4:17 PM

01/17/17

Muir Beach Community Services District
Reconciliation Summary
FNB Checking, Period Ending 12/31/2016

	Dec 31, 16
Beginning Balance	36,254.60
Cleared Transactions	
Checks and Payments - 56 items	-66,677.89
Deposits and Credits - 31 items	159,365.00
Total Cleared Transactions	<u>92,687.11</u>
Cleared Balance	<u>128,941.71</u>
Uncleared Transactions	
Checks and Payments - 10 items	-5,512.20
Deposits and Credits - 2 items	263.37
Total Uncleared Transactions	<u>-5,248.83</u>
Register Balance as of 12/31/2016	<u>123,692.88</u>
New Transactions	
Checks and Payments - 21 items	-18,800.95
Deposits and Credits - 2 items	63.43
Total New Transactions	<u>-18,737.52</u>
Ending Balance	<u>104,955.36</u>

Muir Beach Community Services District

Reconciliation Detail

FNB Checking, Period Ending 12/31/2016

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						36,254.60
Cleared Transactions						
Checks and Payments - 56 Items						
General Journal	03/31/2016			X	-150.00	-150.00
Sales Receipt	06/16/2016		Marin County Treas...	X	-13,000.00	-13,150.00
Credit Card Charge	08/31/2016		Reed's Trailer Sales	X	-3,800.35	-16,950.35
Credit Card Charge	09/08/2016		Northern Tool	X	-2,847.00	-19,797.35
Credit Card Charge	09/30/2016		International Tentno...	X	-6,792.98	-26,590.33
Bill	10/13/2016	02	Guy, Otis	X	-400.00	-26,990.33
Bill	10/17/2016	00003...	Fire Master	X	-77.50	-27,067.83
Bill	10/28/2016	00003...	Fire Master	X	-198.77	-27,266.60
General Journal	10/31/2016			X	-850.00	-28,116.60
Bill	11/10/2016		Marin County Tax C...	X	-820.00	-28,936.60
Bill Pmt -Check	11/15/2016	1194	Public Health Labor...	X	-74.00	-29,010.60
Bill	11/26/2016		AT&T	X	-161.49	-29,172.09
General Journal	11/30/2016			X	-3,687.23	-32,859.32
Check	11/30/2016	CCADJ		X	-19.95	-32,879.27
Check	12/03/2016	CCADJ		X	-10.10	-32,889.37
Bill Pmt -Check	12/05/2016	1199	Ellison, Schneider &...	X	-4,482.12	-37,371.49
Bill Pmt -Check	12/05/2016	1207	RJ Ricciardi, Inc. CP...	X	-2,590.00	-39,961.49
Bill Pmt -Check	12/05/2016	1201	Forster Pump & Eng...	X	-2,243.53	-42,205.02
Bill Pmt -Check	12/05/2016	1198	CALPERS	X	-1,549.62	-43,754.64
Bill Pmt -Check	12/05/2016	1203	Marin County Tax C...	X	-1,435.00	-45,189.64
Bill Pmt -Check	12/05/2016	1206	Peter deFremery	X	-1,336.02	-46,525.66
Bill Pmt -Check	12/05/2016	1202	Hills, Leighton	X	-810.68	-47,336.34
Bill Pmt -Check	12/05/2016	1205	Pearlman, Harvey - V	X	-597.95	-47,934.29
Bill Pmt -Check	12/05/2016	1209	Winkelmann, Robert	X	-510.39	-48,444.68
Bill Pmt -Check	12/05/2016	1204	Mullin, Sharon	X	-380.40	-48,825.08
Bill Pmt -Check	12/05/2016	1200	Fire Master	X	-276.27	-49,101.35
Bill	12/05/2016		Allen, Robert	X	-47.95	-49,149.30
Bill Pmt -Check	12/05/2016	1208	United Site Services...	X	-33.87	-49,183.17
Bill Pmt -Check	12/08/2016	1210	Alderman Engineering	X	-2,500.00	-51,683.17
Bill Pmt -Check	12/08/2016	1211	Murdock, Gretchen	X	-400.00	-52,083.17
Check	12/13/2016	DD 130	William Hansell	X	-1,514.95	-53,598.12
Check	12/13/2016	PR	Payroll taxes	X	-1,310.56	-54,908.68
Check	12/13/2016	DD 132	Harvey Pearlman	X	-1,125.03	-56,033.71
Check	12/13/2016	DD 129	Salvador Gonzalez	X	-222.76	-56,256.47
Check	12/13/2016	DD 128	Juana Gonzalez	X	-199.48	-56,455.95
Bill Pmt -Check	12/13/2016	EFT	Paychex, Inc.	X	-104.88	-56,560.83
Check	12/13/2016	DD 131	Leighton J Hills	X	-4.27	-56,565.10
Bill Pmt -Check	12/15/2016	1215	Mullin, Sharon	X	-2,000.00	-58,565.10
Bill Pmt -Check	12/15/2016	EFT	PG&E Pumping fro...	X	-477.09	-59,042.19
Bill Pmt -Check	12/15/2016	1214	Korty, Jonathan	X	-400.00	-59,442.19
Bill Pmt -Check	12/15/2016	EFT	PG&E Pumping at L...	X	-259.07	-59,701.26
Bill Pmt -Check	12/15/2016	EFT	PG&E at Comm Ctr ...	X	-101.31	-59,802.57
Bill Pmt -Check	12/15/2016	1213	CALPERS	X	-23.71	-59,826.28
Bill Pmt -Check	12/21/2016	EFT	AT&T	X	-161.49	-59,987.77
Check	12/23/2016	CCADJ		X	-346.37	-60,334.14
Bill Pmt -Check	12/23/2016	EFT	AT&T Wireless	X	-94.22	-60,428.36
Bill	12/26/2016		AT&T	X	-160.83	-60,589.19
Check	12/26/2016	CCADJ		X	-13.35	-60,602.54
Check	12/27/2016	DD 134	William Hansell	X	-1,514.93	-62,117.47
Check	12/27/2016	PR	Payroll taxes	X	-1,402.60	-63,520.07
Check	12/27/2016	DD 135	William Hansell	X	-830.00	-64,350.07
Check	12/27/2016	DD 137	Harvey Pearlman	X	-797.17	-65,147.24
Check	12/27/2016	DD 133	Juana Gonzalez	X	-199.48	-65,346.72
Bill Pmt -Check	12/27/2016	EFT	Paychex, Inc.	X	-154.88	-65,501.60
Check	12/27/2016	DD 136	Leighton J Hills	X	-4.26	-65,505.86
Check	12/28/2016	EFT	Chase Card Services	X	-1,172.03	-66,677.89
Total Checks and Payments					-66,677.89	-66,677.89
Deposits and Credits - 31 items						
General Journal	03/31/2016			X	150.00	150.00
Sales Receipt	06/16/2016		Marin County Treas...	X	13,000.00	13,150.00
Credit Card Charge	08/31/2016		Reed's Trailer Sales	X	3,800.35	16,950.35
Credit Card Charge	09/08/2016		Northern Tool	X	2,847.00	19,797.35
Credit Card Charge	09/30/2016		International Tentno...	X	6,792.98	26,590.33

Muir Beach Community Services District

Reconciliation Detail

FNB Checking, Period Ending 12/31/2016

Type	Date	Num	Name	Clr	Amount	Balance
Bill	10/13/2016	02	Guy, Otis	X	400.00	26,990.33
Bill	10/17/2016	00003...	Fire Master	X	77.50	27,067.83
Bill	10/28/2016	00003...	Fire Master	X	198.77	27,266.60
General Journal	10/31/2016			X	850.00	28,116.60
Bill	11/10/2016		Marin County Tax C...	X	820.00	28,936.60
Bill	11/26/2016		AT&T	X	161.49	29,098.09
General Journal	11/30/2016			X	0.00	29,098.09
General Journal	11/30/2016			X	0.00	29,098.09
General Journal	11/30/2016			X	3,687.23	32,785.32
Deposit	12/03/2016			X	22,940.23	55,725.55
Bill	12/05/2016		Allen, Robert	X	47.95	55,773.50
Deposit	12/05/2016			X	300.00	56,073.50
Deposit	12/08/2016			X	484.35	56,557.85
Deposit	12/08/2016			X	1,047.65	57,605.50
Deposit	12/15/2016			X	52,177.11	109,782.61
Deposit	12/20/2016			X	28.38	109,810.99
Deposit	12/20/2016			X	40.00	109,850.99
Deposit	12/21/2016			X	6.47	109,857.46
Deposit	12/22/2016			X	57.80	109,915.26
Deposit	12/22/2016			X	76.41	109,991.67
Deposit	12/22/2016			X	31,627.40	141,619.07
Deposit	12/23/2016			X	7,040.98	148,660.05
Deposit	12/24/2016			X	10,142.55	158,802.60
Bill	12/26/2016		AT&T	X	160.83	158,963.43
Deposit	12/27/2016			X	401.57	159,365.00
Bill Pmt -Check	12/30/2016	1216	CRWRMA	X	0.00	159,365.00
Total Deposits and Credits					159,365.00	159,365.00
Total Cleared Transactions					92,687.11	92,687.11
Cleared Balance					92,687.11	128,941.71
Uncleared Transactions						
Checks and Payments - 10 items						
Bill Pmt -Check	12/30/2016	1217	CRWRMA		-1,922.00	-1,922.00
Check	12/30/2016	DD 140	William Hansell		-984.66	-2,906.66
Check	12/30/2016	DD 141	Harvey Pearlman		-975.90	-3,882.56
Check	12/30/2016	PR	Payroll taxes		-888.88	-4,771.44
Check	12/30/2016	DD 139	Salvador Gonzalez		-305.11	-5,076.55
Check	12/30/2016	DD 138	Juana Gonzalez		-249.34	-5,325.89
Bill Pmt -Check	12/30/2016	EFT	Paychex, Inc.		-156.46	-5,482.35
Check	12/30/2016	CCADJ			-8.90	-5,491.25
Check	12/31/2016	CCADJ			-19.95	-5,511.20
General Journal	12/31/2016				-1.00	-5,512.20
Total Checks and Payments					-5,512.20	-5,512.20
Deposits and Credits - 2 items						
General Journal	12/31/2016				1.00	1.00
Deposit	12/31/2016				262.37	263.37
Total Deposits and Credits					263.37	263.37
Total Uncleared Transactions					-5,248.83	-5,248.83
Register Balance as of 12/31/2016					87,438.28	123,692.88
New Transactions						
Checks and Payments - 21 items						
Bill Pmt -Check	01/02/2017	1221	Ellison, Schneider &...		-7,394.00	-7,394.00
Bill Pmt -Check	01/02/2017	1225	Tesler & Sandmann		-1,960.00	-9,354.00
Bill Pmt -Check	01/02/2017	1222	Mullin, Sharon		-1,579.55	-10,933.55
Bill Pmt -Check	01/02/2017	1224	Richmond, Lonna {v}		-1,200.00	-12,133.55
Bill Pmt -Check	01/02/2017	1220	Chase, Alexis		-600.00	-12,733.55
Bill Pmt -Check	01/02/2017	1223	Pearlman, Harvey - V		-329.34	-13,062.89
Bill Pmt -Check	01/02/2017	1227	Wang, Emiko		-72.00	-13,134.89
Bill Pmt -Check	01/02/2017	1219	Allen, Robert		-47.95	-13,182.84
Bill Pmt -Check	01/02/2017	1226	United Site Services...		-33.87	-13,216.71
Check	01/02/2017	CCADJ			-25.66	-13,242.37

4:17 PM

01/17/17

Muir Beach Community Services District
Reconciliation Detail
FNB Checking, Period Ending 12/31/2016

Type	Date	Num	Name	Clr	Amount	Balance
Check	01/03/2017	CCADJ			-2.22	-13,244.59
Check	01/10/2017	DD 144	William Hansell		-1,518.61	-14,763.20
Check	01/10/2017	PR	Payroll taxes		-1,317.55	-16,080.75
Check	01/10/2017	DD 146	Harvey Pearlman		-925.76	-17,006.51
Check	01/10/2017	DD 143	Salvador Gonzalez		-519.04	-17,525.55
Check	01/10/2017	DD 142	Juana Gonzalez		-199.48	-17,725.03
Check	01/10/2017	DD 145	Leighton J Hills		-4.26	-17,729.29
Bill Pmt -Check	01/17/2017	EFT	PG&E Pumping fro...		-450.07	-18,179.36
Bill Pmt -Check	01/17/2017	EFT	PG&E Pumping at L...		-279.52	-18,458.88
Bill Pmt -Check	01/17/2017	EFT	PG&E at Comm Ctr ...		-181.24	-18,640.12
Bill Pmt -Check	01/19/2017	EFT	AT&T		-160.83	-18,800.95
Total Checks and Payments					-18,800.95	-18,800.95
Deposits and Credits - 2 items						
Deposit	01/03/2017				1.92	1.92
Deposit	01/04/2017				61.51	63.43
Total Deposits and Credits					63.43	63.43
Total New Transactions					-18,737.52	-18,737.52
Ending Balance					68,700.76	104,955.36



FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

MUIR BEACH COMMUNITY SVCS DIST 30-0
19 SEACAPE DR 0
MUIR BEACH CA 94965-9701 0

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PREMIER BANKING TELEPHONE: 650-875-4826
975 EL CAMINO REAL
SOUTH SAN FRANCISCO, CA 94080

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At 4:00 PM on January 31, 2017, our Automated Teller Machines located at
164 Eureka Square Shopping Center and 66 West Manor Drive, Pacifica,
94044, will permanently close. We are happy to provide you with full
branch service and multiple ATMs located at 1450 Linda Mar Shopping
Center, Pacifica, 94044.

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PUBLIC MARKET ACCOUNT [REDACTED]

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			11/30/16	798.868.93
Ecorp Fee MAINTENANCE	10.00		12/16/16	798.858.93
INTEREST AT .100000 %		65.66	12/30/16	798.924.59
BALANCE THIS STATEMENT			12/30/16	798.924.59
TOTAL CREDITS (1)	65.66	MINIMUM BALANCE		798.858.93
TOTAL DEBITS (1)	10.00	AVG AVAILABLE BALANCE		798.863.93
INTEREST THIS STATEMENT	65.66	AVERAGE BALANCE		798.863.93