

Muir Beach Community Services District

Balance Sheet

As of July 31, 2017

Accrual Basis

	Jul 31, 17
ASSETS	
Current Assets	
Checking/Savings	
FNB MMF - General Fund	799,321
FNB Checking	
FNB Water, WCI	192,247
FNB Fire	141,885
FNB General Fund	(176,094)
Total FNB Checking	158,038
Total Checking/Savings	957,359
Accounts Receivable	
Receivables	19,053
Total Accounts Receivable	19,053
Other Current Assets	
Undeposited Funds	1,642
Due from Hills	784
Total Other Current Assets	2,426
Total Current Assets	978,838
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	148,661
Road Improvements	146,562
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	1,073,981
Total Fixed Assets	2,202,029
TOTAL ASSETS	3,180,867
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	16,791

Muir Beach Community Services District

Balance Sheet

As of July 31, 2017

Accrual Basis

	Jul 31, 17
Total Accounts Payable	16,791
Other Current Liabilities	
Water Security Deposits	11,000
Rental Security Deposits	250
Total Other Current Liabilities	11,250
Credit Cards	
Credit Card	448
Total Credit Cards	448
Total Current Liabilities	28,489
Total Liabilities	28,489
Equity	
Retained Earnings	3,143,329
Net Income	9,049
Total Equity	3,152,378
TOTAL LIABILITIES & EQUITY	3,180,867

Muir Beach Community Services District

Profit & Loss

July 2017

08/12/17

Accrual Basis

	Jul 17
Income	
Combined Tax Revenues	
Measure A Revenues	17,303
\$200 Parcel Tax for Fire	1,683
Property Tax Revenues	
Property Tax Revenues	705
Total Property Tax Revenues	705
Total Combined Tax Revenues	19,690
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	15,557
Misc Water Revenues	145
Field for Billing Notices	0
Total Water Operations Revenues	15,702
Water Capital Improvement Revs	
25% Allocation of Water Revs	3,889
Total Water Capital Improvement Revs	3,889
Total Combined Water Revenues	19,591
Interest Income	68
Recreational Activities Income	
Community Functions Income	23
Total Recreational Activities Income	23
Total Income	39,371
Expense	
Audit Expense	9,531
Other Expense	6,355
Administration	2,833
Water Enterprise	
Water Expense & Repairs	2,255
Water Testing	148
Total Water Enterprise	2,403
Bookkeeping	2,006
Legal Fees	1,870
Community Classes & Functions	
Community Center Functions	1,415
Total Community Classes & Functions	1,415
Utilities	
Electric	913
Refuse Service	197
Telephone	17
Total Utilities	1,128
Repairs & Maint (non-water)	979
Bank Fees & Credit Card Fees	922
Fire Dept Expenses	
Other Fire Dept Expenses	396
Phone, Radio Link for Bolinas	86
Total Fire Dept Expenses	481
Receipts Outstanding	
MH Receipts Outstanding	83
TB Receipts Outstanding	70

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Muir Beach Community Services District

Profit & Loss

July 2017

08/12/17

Accrual Basis

	<u>Jul 17</u>
Total Receipts Outstanding	153
Other Operating Expenses	109
Supplies (non-water)	79
Office and Postage	58
Field for Billing Notices	0
Total Expense	<u>30,322</u>
Net Income	<u><u>9,049</u></u>

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
July 2017

08/12/17

Accrual Basis

Date	Name	Memo	Amount
Audit Expense			
07/31/2017	RJ Ricciardi, Inc. CPAs	2009 audit expense	139
07/31/2017	RJ Ricciardi, Inc. CPAs	2010 audit expense	2,993
07/31/2017	RJ Ricciardi, Inc. CPAs	2011 audit expense	2,700
07/31/2017	RJ Ricciardi, Inc. CPAs	2012 audit expense	570
07/31/2017	RJ Ricciardi, Inc. CPAs	2013 audit expense	30
07/31/2017	RJ Ricciardi, Inc. CPAs	2014 audit expense	273
07/31/2017	RJ Ricciardi, Inc. CPAs	2015 audit expense	2,215
07/31/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	612
Total Audit Expense			9,531
Bank Fees & Credit Card Fees			
07/15/2017		Batch Fee ID=1696464131	49
07/29/2017		Batch Fee ID=1710368571	581
07/30/2017		Batch Fee ID=1710375801	263
07/31/2017		Batch Fee ID=1713968331	20
07/31/2017		Service Charge	10
Total Bank Fees & Credit Card Fees			922
Bookkeeping			
07/31/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	1,343
07/31/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	663
Total Bookkeeping			2,006
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
07/26/2017	AT&T	Phone @ fire barn; 415 380-9627	86
Total Phone, Radio Link for Bolinas			86
Other Fire Dept Expenses			
07/18/2017	Allen, Robert	Reimb for Fire Dept expenditures	396
Total Other Fire Dept Expenses			396
Total Fire Dept Expenses			481
Legal Fees			
07/10/2017	Marin County Tax Collector	Legal fees: Apr, May, Jun	1,870
Total Legal Fees			1,870
Office and Postage			
07/31/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	40
07/31/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	8
07/19/2017	Adobe Systems	Software subscription	10
Total Office and Postage			58
Other Operating Expenses			
07/26/2017	Best Buy	Audio recorder for meetings	65
07/05/2017	FedEx Office	Board packets	43
Total Other Operating Expenses			109
Repairs & Maint (non-water)			
07/27/2017	Muir Beach LAN {v}	Emergency back-up for internet & phone @ CC	944
07/19/2017	United Site Services, Inc.	Portable restroom - Pumphouse	34
Total Repairs & Maint (non-water)			979
Supplies (non-water)			
07/06/2017	Pearlman, Harvey - V	Supplies	67
07/06/2017	Pearlman, Harvey - V	Supplies	12
Total Supplies (non-water)			79
Utilities			
Electric			

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08/12/17

Accrual Basis

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
July 2017

Date	Name	Memo	Amount
07/16/2017	SMITH, Brent (1104)	Credit for electricity usage	8
07/26/2017	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	63
07/26/2017	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	206
07/31/2017	PG&E Pumping from Wells 745-7	Pumping	637
Total Electric			913
Refuse Service			
07/01/2017	Redwood Empire Disposal	Refuse Com Ctr; WMD-1180783	197
Total Refuse Service			197
Telephone			
07/03/2017	Ooma	Telephone	4
07/04/2017	Ooma	Telephone	4
07/10/2017	Ooma	Telephone	4
07/17/2017	Ooma	Telephone	4
Total Telephone			17
Total Utilities			1,128
Water Enterprise			
Water Expense & Repairs			
07/20/2017	FedEx Office	45-day notice of public hearing	69
07/20/2017	FedEx Office	45-day notice of public hearing	88
07/10/2017	Goodman Building Supply	Paint brushes	11
07/05/2017	Amazon.com	Small water system parts	18
07/05/2017	Amazon Marketplace	Small water system parts	9
07/16/2017	Blank, Stephanie	Water system management	2,060
Total Water Expense & Repairs			2,255
Water Testing			
07/03/2017	Public Health Laboratory	Water testing; acct. 733	148
Total Water Testing			148
Total Water Enterprise			2,403
TOTAL			19,565

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08/12/17

Accrual Basis

Muir Beach Community Services District

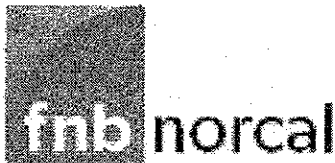
Expenditures for Fixed Assets

As of July 31, 2017

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					
07/31/2017	6794	ILS Associates, Inc.	Sunset Way plan revision	5,210.00	
Total Road Improvements					5,210.00
Shed Roof					
Total Shed Roof					
Total Other Fixed Assets					5,210.00
TOTAL					5,210.00

COMPENSATION REPORT

Name		7/1/2016 to 6/30/2017	7/1/2017 to 6/30/2018	Notes
Halley	Mary	-	3,253	Annual salary: \$55,000 - Hire date 7/10/17.
DeGroot	Mike	-	3,253	Annual salary: \$55,000 - Hire date 7/10/17.
Gonzales	Salvador	8,180	800	Hourly rate increased 11/13/2012 to \$20/hr from \$17/hr.
Gonzales	Juana	5,886	684	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Hills	Leighton	1,094	235	Annual salary increased to \$6,120 from \$120 on 4/21/17.
Pearlman	Harvey	\$ 30,945	\$ 200	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Hansell	Bill	42,008	-	Annual salary: \$55,000 - Hire date 11/1/15. Resigned 1/18/17.
		<u>\$ 88,113</u>	<u>\$ 8,425</u>	



FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:

PAGE: 1
07/31/2017
8

MUIR BEACH COMMUNITY SVCS DIST 30-0
19 SEACAPE DR 0
MUIR BEACH CA 94965-9701 8

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

TELEPHONE: 650-875-4826

Beginning July 12, 2017, the fee for each Bill Pay Overnight Rush check payment will be \$19.95. The fee for each Second-Day Rush check payment will be \$14.95. The fee remains \$4.95 for each Second-Day Electronic Delivery.

REGULAR PUBLIC ACCOUNT

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			06/30/17	162,637.29
INTUIT PYMT SOLN ACCT FEE 524771000199232	19.95			
CHECK # 1318	5,000.00		07/03/17	162,617.34
CHECK # 1321	1,420.00		07/03/17	157,617.34
CHECK # 1319	4,019.41		07/10/17	156,197.34
CHECK # 1312	6,000.00		07/11/17	152,177.93
CHECK # 1322	1,360.00		07/11/17	146,177.93
CHECK # 1323	598.10		07/12/17	144,817.93
DEPOSIT		6,210.82	07/13/17	144,219.83
COUNTY OF MARIN COM PAY 7108		2,163.89	07/17/17	150,430.65
CHECK # 1307	30.00		07/17/17	152,594.54
INTUIT PYMT SOLN DEPOSIT 524771000199232		1,459.92	07/17/17	152,564.54
COUNTY OF MARIN COM PAY 7108		17,302.69	07/18/17	154,024.46
INTUIT PYMT SOLN TRAN FEE 524771000199232	48.78		07/18/17	171,327.15
PCANDE WEB ONLINE 75880830070317	94.33		07/18/17	171,278.37
PCANDE WEB ONLINE 75845512070317	206.19		07/18/17	171,184.04
PCANDE WEB ONLINE 75851239070317	570.25		07/18/17	170,977.85
COUNTY OF MARIN COM PAY 7108		86.91	07/18/17	170,407.60
ATT Payment XXXXX4011EPAYE	83.19		07/21/17	170,494.51
COUNTY OF MARIN COM PAY 7108		6.35	07/21/17	170,411.32
COUNTY OF MARIN COM PAY 7108		130.17	07/28/17	170,417.67
COUNTY OF MARIN COM PAY 7108			07/31/17	170,547.84

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FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:



PAGE: 2
07/31/2017

8

MUIR BEACH COMMUNITY SVCS DIST

REGULAR PUBLIC ACCOUNT

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
CHASE CREDIT CRD AUTOPAYBUS 000000000232862				
	1.766.04		07/31/17	168.781.80
CHECK # 1338	1.949.99		07/31/17	166.831.81
BALANCE THIS STATEMENT			07/31/17	166.831.81
TOTAL CREDITS (7)	27.360.75	MINIMUM BALANCE		144.219.83
TOTAL DEBITS (15)	23.166.23	AVG AVAILABLE BALANCE		160.582.59
		AVERAGE BALANCE		160.884.51

YOUR CHECKS SEQUENCED

DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT
07/17	1307*	30.00	07/11	1319*	4.019.41	07/13	1323*	598.10
07/11	1312*	6.000.00	07/10	1321	1.420.00	07/31	1338	1.949.99
07/03	1318	5.000.00	07/12	1322	1.360.00			

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

Muir Beach Community Services District
Reconciliation Summary
FNB Checking, Period Ending 07/31/2017

	Jul 31, 17
Beginning Balance	162,637.29
Cleared Transactions	
Checks and Payments - 19 items	-29,551.37
Deposits and Credits - 12 items	33,745.89
Total Cleared Transactions	4,194.52
Cleared Balance	<u>166,831.81</u>
Uncleared Transactions	
Checks and Payments - 30 items	-33,454.78
Deposits and Credits - 4 items	24,661.16
Total Uncleared Transactions	-8,793.62
Register Balance as of 07/31/2017	<u>158,038.19</u>
New Transactions	
Checks and Payments - 1 item	-19.38
Deposits and Credits - 1 item	569.18
Total New Transactions	549.80
Ending Balance	<u>158,587.99</u>

Muir Beach Community Services District

Reconciliation Detail

FNB Checking, Period Ending 07/31/2017

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						162,637.29
Cleared Transactions						
Checks and Payments - 19 items						
General Journal	06/30/2016			X	-237.00	-237.00
Bill Pmt -Check	06/21/2017	1312	Pearlman, Harvey - V	X	-6,000.00	-6,237.00
Bill Pmt -Check	06/21/2017	1307	Alcala, Jose - v	X	-30.00	-6,267.00
Bill Pmt -Check	06/23/2017	1318	Mary Halley	X	-5,000.00	-11,267.00
Bill	06/26/2017		AT&T	X	-83.19	-11,350.19
Bill	06/28/2017	31115...	VFIS	X	-5,669.00	-17,019.19
Bill Pmt -Check	06/30/2017	1319	Brenntag Pacific	X	-4,019.41	-21,038.60
Bill Pmt -Check	06/30/2017	1321	Blank, Stephanie	X	-1,420.00	-22,458.60
Bill Pmt -Check	06/30/2017	1322	MKM & Associates	X	-1,360.00	-23,818.60
Bill Pmt -Check	06/30/2017	1323	Mullin, Sharon	X	-598.10	-24,416.70
Check	06/30/2017	CCADJ		X	-19.95	-24,436.65
Check	07/15/2017	CCADJ		X	-48.78	-24,485.43
Bill Pmt -Check	07/17/2017	EFT	PG&E Pumping fro...	X	-570.25	-25,055.68
Bill Pmt -Check	07/17/2017	EFT	PG&E Pumping at L...	X	-206.19	-25,261.87
Bill Pmt -Check	07/17/2017	EFT	PG&E at Comm Ctr ...	X	-94.33	-25,356.20
Bill	07/18/2017		Allen, Robert	X	-395.95	-25,752.15
Bill Pmt -Check	07/20/2017	EFT	AT&T	X	-83.19	-25,835.34
Bill Pmt -Check	07/24/2017	1338	Pearlman, Harvey - V	X	-1,949.99	-27,785.33
Check	07/28/2017	EFT	Chase Card Services	X	-1,766.04	-29,551.37
Total Checks and Payments					-29,551.37	-29,551.37
Deposits and Credits - 12 items						
Sales Receipt	07/15/2015		Marin County Treas...	X	237.00	237.00
Bill Pmt -Check	06/21/2017	1311	Paul Smith	X	0.00	237.00
Bill	06/26/2017		AT&T	X	83.19	320.19
Bill	06/28/2017	31115...	VFIS	X	5,669.00	5,989.19
Deposit	07/14/2017			X	2,163.89	8,153.08
Deposit	07/14/2017			X	6,210.82	14,363.90
Deposit	07/17/2017			X	1,459.92	15,823.82
Deposit	07/17/2017			X	17,302.69	33,126.51
Bill	07/18/2017		Allen, Robert	X	395.95	33,522.46
Deposit	07/20/2017			X	86.91	33,609.37
Deposit	07/28/2017			X	6.35	33,615.72
Deposit	07/28/2017			X	130.17	33,745.89
Total Deposits and Credits					33,745.89	33,745.89
Total Cleared Transactions					4,194.52	4,194.52
Cleared Balance					4,194.52	166,831.81
Uncleared Transactions						
Checks and Payments - 30 items						
Bill Pmt -Check	06/30/2017	1320	Mirra, Helen		-790.00	-790.00
Bill Pmt -Check	06/30/2017	1324	Public Health Labor...		-98.00	-888.00
Bill Pmt -Check	07/24/2017	1341	RJ Ricciardi, Inc. CP...		-11,625.00	-12,513.00
Bill Pmt -Check	07/24/2017	1345	VFIS		-5,669.00	-18,182.00
Bill Pmt -Check	07/24/2017	1336	Mary Halley		-2,833.33	-21,015.33
Bill Pmt -Check	07/24/2017	1327	Blank, Stephanie		-2,060.00	-23,075.33
Bill Pmt -Check	07/24/2017	1337	Mullin, Sharon		-2,000.00	-25,075.33
Bill Pmt -Check	07/24/2017	1347	Marin County Tax C...		-1,870.00	-26,945.33
Bill Pmt -Check	07/24/2017	1334	ILS Associates, Inc.		-1,230.00	-28,175.33
Bill Pmt -Check	07/24/2017	1329	CALPERS		-833.04	-29,008.37
Bill Pmt -Check	07/24/2017	1331	Elderberries		-610.04	-29,618.41
Bill Pmt -Check	07/24/2017	1342	Shaffer, Steven		-400.00	-30,018.41
Bill Pmt -Check	07/24/2017	1326	Allen, Robert		-395.95	-30,414.36
Bill Pmt -Check	07/24/2017	1328	California Rural Wat...		-390.00	-30,804.36
Bill Pmt -Check	07/24/2017	1325	Alcala, Jose - v		-355.00	-31,159.36
Bill Pmt -Check	07/24/2017	1335	Marin County Tax C...		-308.46	-31,467.82
Bill Pmt -Check	07/24/2017	1332	Gove, Chris		-205.42	-31,673.24
Bill Pmt -Check	07/24/2017	1343	Suzanne Miller		-200.00	-31,873.24
Bill Pmt -Check	07/24/2017	1340	Redwood Empire Di...		-197.37	-32,070.61
Bill Pmt -Check	07/24/2017	1346	Wang, Emiko		-194.00	-32,264.61
Bill Pmt -Check	07/24/2017	1339	Public Health Labor...		-148.00	-32,412.61
Bill Pmt -Check	07/24/2017	1333	Herb's Pool Service		-56.67	-32,469.28

Muir Beach Community Services District
Reconciliation Detail
FNB Checking, Period Ending 07/31/2017

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	07/24/2017	1348	Mary Halley		-55.58	-32,524.86
Bill Pmt -Check	07/24/2017	1344	United Site Services...		-34.47	-32,559.33
Bill Pmt -Check	07/24/2017	1330	County of Marin		-30.00	-32,589.33
Check	07/29/2017	CCADJ			-580.68	-33,170.01
Check	07/30/2017	CCADJ			-262.77	-33,432.78
Check	07/31/2017	CCADJ			-20.00	-33,452.78
General Journal	07/31/2017				-1.00	-33,453.78
General Journal	07/31/2017				-1.00	-33,454.78
Total Checks and Payments					-33,454.78	-33,454.78
Deposits and Credits - 4 items						
General Journal	07/31/2017				1.00	1.00
General Journal	07/31/2017				1.00	2.00
Deposit	07/31/2017				7,680.48	7,682.48
Deposit	07/31/2017				16,978.68	24,661.16
Total Deposits and Credits					24,661.16	24,661.16
Total Uncleared Transactions					-8,793.62	-8,793.62
Register Balance as of 07/31/2017					-4,599.10	158,038.19
New Transactions						
Checks and Payments - 1 item						
Check	08/01/2017	CCADJ			-19.38	-19.38
Total Checks and Payments					-19.38	-19.38
Deposits and Credits - 1 item						
Deposit	08/02/2017				569.18	569.18
Total Deposits and Credits					569.18	569.18
Total New Transactions					549.80	549.80
Ending Balance					-4,049.30	158,587.99



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FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:



PAGE: 1
07/31/2017

0

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

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

TELEPHONE: 650-875-4826

Beginning July 12, 2017, the fee for each Bill Pay Overnight Rush check payment will be \$19.95. The fee for each Second-Day Rush check payment will be \$14.95. The fee remains \$4.95 for each Second-Day Electronic Delivery.

PUBLIC MARKET ACCOUNT

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			06/30/17	799.253.02
Corp Fee MAINTENANCE	10.00		07/18/17	799.253.02
INTEREST AT .100000 %		67.88	07/31/17	799.320.90
BALANCE THIS STATEMENT			07/31/17	799.320.90
TOTAL CREDITS (1)	67.88	MINIMUM BALANCE		799.253.02
TOTAL DEBITS (1)	10.00	AVG AVAILABLE BALANCE		799.258.50
INTEREST THIS STATEMENT	67.88	AVERAGE BALANCE		799.258.50