

**Muir Beach Community Services District
Balance Sheet**

Accrual Basis

As of November 30, 2017

	Nov 30, 17
ASSETS	
Current Assets	
Checking/Savings	
FNB MMF - General Fund	799,548
FNB Checking	
FNB WCI	170,270
FNB Fire	150,835
FNB General Fund	(246,833)
Total FNB Checking	74,273
Total Checking/Savings	873,821
Other Current Assets	
Due from Water Ops to Gen'l Fd	35,888
Undeposited Funds	2,735
Due from Hills	840
Total Other Current Assets	39,463
Accounts Receivable	
Receivables	25,351
Total Accounts Receivable	25,351
Total Current Assets	938,635
Fixed Assets	
Water System Assets	
Storage Tanks	654,493
Land	546,323
Mains and Valves	167,639
Other Water System Assets	58,924
Equipment and Controls	40,089
Wells	21,620
Accumulated Depreciation	(345,401)
Total Water System Assets	1,143,686
Other Fixed Assets	
Buildings	493,534
Playground Upgrades	174,189
Road Improvements	156,370
Equipment	153,535
Land - Fire Station	148,661
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	1,083,789
Total Fixed Assets	2,227,476
TOTAL ASSETS	3,166,110
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	35,888

Muir Beach Community Services District

Balance Sheet

As of November 30, 2017

Accrual Basis

	Nov 30, 17
Water Security Deposits	11,000
Total Other Current Liabilities	46,888
Accounts Payable	
Accounts Payable	9,334
Total Accounts Payable	9,334
Credit Cards	
Credit Card	3,387
Total Credit Cards	3,387
Total Current Liabilities	59,609
Total Liabilities	59,609
Equity	
Retained Earnings	3,158,583
Net Income	(52,081)
Total Equity	3,106,501
TOTAL LIABILITIES & EQUITY	3,166,110

Muir Beach Community Services District
Profit & Loss - Excluding Water
November 2017

	<u>Nov 17</u>
Income	
Donations & Grants	3,000
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	313
Total Property Tax Revenues	<u>313</u>
Total Combined Tax Revenues	313
Other Income	100
Recreational Activities Income	
Rental Income	70
Total Recreational Activities Income	<u>70</u>
Interest Income	66
Total Income	<u>3,549</u>
Expense	
Payroll Expenses	
Wages	10,968
Employer Payroll Taxes	934
Payroll Service	215
Total Payroll Expenses	<u>12,117</u>
Repairs & Maint (non-water)	1,692
Bookkeeping	1,590
Fire Dept Expenses	
Uniforms	1,069
Firefighting Equipment	245
Phone, Radio Link for Bolinas	85
Other Fire Dept Expenses	45
Total Fire Dept Expenses	<u>1,444</u>
Legal Expense	770
Health Insurance	736
Other Operating Expenses	655
Utilities	
Propane	210
Electric	134
Telephone	18
Total Utilities	<u>362</u>
Supplies (non-water)	199
Office and Postage	141
Audit Expense	85
Bank Fees & Credit Card Fees	10
Total Expense	<u>19,800</u>
Net Income	<u><u>(16,251)</u></u>

2:07 PM

12/18/17

Accrual Basis

Muir Beach Community Services District

Profit & Loss - Water

November 2017

	<u>Nov 17</u>
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	17,154
Misc Water Revenues	45
Total Water Operations Revenues	<u>17,199</u>
Water Capital Improvement Revs	
25% Allocation of Water Revs	4,288
Total Water Capital Improvement Revs	<u>4,288</u>
Total Combined Water Revenues	<u>21,487</u>
Total Income	21,487
Expense	
Water Enterprise	
Water Expense & Repairs	5,519
Water Mgmt Team	2,120
Total Water Enterprise	<u>7,639</u>
Permits & Fees	1,277
Payroll Expenses	
Wages	1,237
Total Payroll Expenses	<u>1,237</u>
Utilities	
Electric	495
Total Utilities	495
Bookkeeping	281
Legal Expense	275
Bank Fees & Credit Card Fees	20
Total Expense	<u>11,224</u>
Net Income	<u><u>10,263</u></u>

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

Date	Name	Memo	Amount
Audit Expense			
11/30/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	85
Total Audit Expense			85
Bank Fees & Credit Card Fees			
11/30/2017		Batch Fee ID=1817507041	20
11/30/2017		Service Charge	10
Total Bank Fees & Credit Card Fees			30
Bookkeeping			
11/30/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	1,590
11/30/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	281
Total Bookkeeping			1,870
Fire Dept Expenses			
Firefighting Equipment			
11/09/2017	LN Curtis & Sons	Forestry hose	245
Total Firefighting Equipment			245
Other Fire Dept Expenses			
11/09/2017	Allen, Robert	Reimb for Fire Dept expenditures	45
Total Other Fire Dept Expenses			45
Phone, Radio Link for Bolinas			
11/26/2017	AT&T	Phone @ fire barn; 415 380-9627	85
Total Phone, Radio Link for Bolinas			85
Total Fire Dept Expenses			374
Legal Expense			
11/17/2017	Marin County Tax Collector	Legal fees: Jul, Aug, Sep	275
11/17/2017	Marin County Tax Collector	Legal fees: Jul, Aug, Sep	770
Total Legal Expense			1,045
Permits & Fees			
11/06/2017	California Special Districts Assn	Annual membership; #187	1,277
Total Permits & Fees			1,277
Office and Postage			
11/14/2017	FedEx Office	Board meeting packet	8
11/14/2017	FedEx Office	Board meeting packet	115
11/30/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	7
11/14/2017	Adobe Systems	Software subscription	10
Total Office and Postage			141
Other Operating Expenses			
11/30/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	655
Total Other Operating Expenses			655
Health Insurance			
11/14/2017	CALPERS	Halley	736
Total Health Insurance			736
Repairs & Maint (non-water)			
11/10/2017	Van Beber Bros	Retrofit brackets	372
11/26/2017	Home Depot	Retrofit supplies	221
11/12/2017	Home Depot	Retrofit supplies	559
11/28/2017	Goodman Building Supply	Retrofit supplies	66
11/29/2017	Golden State Lumber	Retrofit supplies	80
11/29/2017	Goodman Building Supply	Retrofit supplies	56
11/30/2017	Home Depot	Retrofit supplies	224

2:08 PM

12/18/17

Accrual Basis

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

Date	Name	Memo	Amount
11/30/2017	Home Depot	Trail supplies	50
11/30/2017	U-Haul	Truck rental	66
Total Repairs & Maint (non-water)			1,692
Supplies (non-water)			
11/29/2017	Home Depot	Combination lock	130
11/16/2017	Walgreens	Garbage bags	11
11/30/2017	Goodman Building Supply	Lightbulbs	51
11/30/2017	Mullin, Sharon	Monthly bkpg/water billing/audits/OOP	8
Total Supplies (non-water)			199
Utilities			
Electric			
11/16/2017	SMITH, Brent (1104)	Credit for electricity usage	8
11/27/2017	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	114
11/27/2017	PG&E Firehouse 6226-2	Electric - Firehouse	20
11/27/2017	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	253
11/29/2017	PG&E Pumping from Wells 745-7	Pumping	234
Total Electric			630
Propane			
11/27/2017	McPhail's	Propane for CC	210
Total Propane			210
Telephone			
11/03/2017	Ooma	Telephone	4
11/04/2017	Ooma	Telephone	5
11/10/2017	Ooma	Telephone	4
11/22/2017	Ooma	Telephone	4
Total Telephone			18
Total Utilities			857
Water Enterprise			
Water Expense & Repairs			
11/29/2017	Ooma	Autodialers at water tank	4
11/29/2017	Ooma	Autodialers at water tank	4
11/01/2017	Marin Resource Recovery	Dump fees	35
11/02/2017	Linscott Engineering Contractors, Inc.	Emergency water main leak on Sunset	4,185
11/01/2017	Arco	Fuel for rental truck	16
11/03/2017	FactoryMation	Replacement water controls	221
11/25/2017	Amazon.com	Water operation supplies	22
11/14/2017	State Board of Equalization	Water rights fee: WR STF 094-012736	152
11/06/2017	Xytronics Research & Design	Water system controls repair	413
11/08/2017	FactoryMation	Water system controls repair	142
11/01/2017	U-Haul	Water tank repair	119
11/30/2017	Alcala, Jose - v	Water valve replacement	205
Total Water Expense & Repairs			5,519
Total Water Enterprise			5,519
TOTAL			14,480

12:49 PM

12/18/17

Accrual Basis

**Muir Beach Community Services District
Expenditures for Fixed Assets
As of November 30, 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				
11/25/2017		Grid Connect	Water system controls	222.28
11/26/2017		Amazon.com	Water system controls	173.18
11/28/2017		Omega Engineering	Water system controls	380.05
Total Equipment and Controls				775.51
Wells				
Total Wells				
Other Water System Assets				
Total Other Water System Assets				
Total Water System Assets				775.51
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				
Total Other Fixed Assets				
TOTAL				775.51

COMPENSATION REPORT

Name		7/1/2016 to 6/30/2017	7/1/2017 to 11/30/2017	Notes
DeGroot	Mike	-	25,253	Annual salary: \$55,000 - Hire date 7/10/17.
Halley	Mary	-	21,586	Annual salary: \$55,000 - Hire date 7/10/17.
Gonzales	Salvador	8,180	3,500	Hourly rate increased 11/13/2012 to \$20/hr from \$17/hr.
Gonzales	Juana	5,886	2,646	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Hills	Leighton	1,094	2,037	Employment ended effective 11/16/17.
Pearlman	Harvey	\$ 30,945	\$ 1,788	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>\$ 56,810</u>	

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

General - Revenue and Expenses Apportioned To All Departments

Gen Revenue	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Property Taxes (Unassigned)	102,300	1,037	1%
	Excess ERAF (Unassigned)	60,000	-	0%
	Interest Income (Unassigned)	800	335	42%
	Other Income (Unassigned)	-	100	
	Gen Revenue Total:	163,100	1,472	1%

Gen Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Audit	19,000	25,937	137%
	Bank & Credit Card Fees	500	50	10%
	Bookkeeping	5,000	7,404	148%
	Dues & Memberships	400	-	0%
	Health Insurance (DM)	9,600	3,682	38%
	Insurance (Umbrella)	7,000	-	0%
	Legal Fees	2,500	2,640	106%
	Office & Postage	3,000	991	33%
	Other Operating (incl Minutes)	3,000	1,691	56%
	Insurance (Workers Comp)	2,400	(723)	-30%
	Payroll (District Consultant)	6,000	2,833	47%
	Payroll (DM) - Total	119,600	36,939	31%
	Payroll Employer Taxes (DM)	8,400	2,826	34%
	Payroll Service	1,500	927	62%
	Permits & Fees	4,000	-	0%
	Repair & Maint (non-water)	4,000	249	6%
	Tree Management Program	4,000	-	0%
	Supplies	4,000	186	5%
	Website	4,000	1,335	33%
	Gen Exp Total:	207,900	86,967	42%
	General Balance (Prior to Dept Allocations) :	(44,800)	(85,495)	191%

General Notes: 1.) Apportionment: General Expenses are assigned to each department with the following percentages: General = 20%, Fire = 10%, Rec = 10%, Roads = 20%, and Water = 40%.

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

Fire Department

Fire Revenue	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Special Parcel Tax for Fire	33,400	1,683	5%
	Donations for Fire	-	-	
	Grants for Fire (Misc)	-	-	
	Grants for Fire (West Marin)	-	11,400	
	Workers Comp Reimbursement	4,500	-	0%
	Fire Revenue incl Cap Imp Rev:	37,900	13,083	35%
	Deduct Cap Imp Revenue:	-	-	
	Fire Operations Revenue:	37,900	13,083	35%

Fire Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (10% Share):			
	Audit	1,900	2,594	137%
	Bank & Credit Card Fees	50	5	10%
	Bookkeeping	500	740	148%
	Dues & Memberships	40	-	0%
	Health Insurance (DM)	960	368	38%
	Insurance (Umbrella)	700	-	0%
	Legal Fees	250	264	106%
	Office & Postage	300	99	33%
	Other Operating (incl Minutes)	300	169	56%
	Workers Comp	240	(72)	-30%
	District Consultant	600	283	47%
	Payroll (DM)	11,960	3,694	31%
	Payroll Employer Taxes (DM)	840	283	34%
	Payroll Service	150	93	62%
	Permits & Fees	400	-	0%
	Repair & Maint (non-water)	400	25	6%
	Tree Mgmt Program	400	-	0%
	Supplies	400	19	5%
	Website	400	134	33%
	Gen Exp (10% Share) Sub-Total:	20,790	8,697	42%
	Dedicated Expenses:			
	Emergency Preparedness	1,000	605	61%
	Fire Dept: Membership Dues	150	-	0%
	Fire Equip: Uniforms	625	1,575	252%
	Fire Equip: Tools/Testing	200	244	122%
	Fire Equip: Expendibles	550	-	0%
	Fire Equip: Firefighting Equipment	-	1,722	
	Fire Training: EMT Re-cert	150	-	0%
	Fire Training: First Responder Cert	1,500	-	0%
	Fire Training: Office Supplies/Misc	-	-	
	Fire Training: Specialists/Speakers	500	-	0%
	Fire Truck Maintenance/Repairs	6,000	-	0%
	Insurance (Fire)	6,000	-	0%

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

Fire Department

Fire Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Workers Comp Insurance	4,500	-	0%
	Legal Fees (Fire)	500	-	0%
	Med Supplies: AED machines	2,000	-	0%
	Med Supplies: AED pads/supplies	110	-	0%
	Med Supplies: Epi-pens	-	-	
	Med Supplies: Other	-	193	
	Med Supplies: Perishable	-	-	
	Supplies: Other	180	626	348%
	Utilities: Elec (Fire)	1,300	57	4%
	Utilities: Phone, Radio (Fire)	600	427	71%
	Utilities: Propane (Fire)	-	-	
	Utilities: Refuse (Fire)	-	-	
	Dedicated Expense Sub-Total:	25,865	5,449	21%
	Fire Operations Expense Total:	46,655	14,146	30%
	Fire Ops Balance (Prior to Unassigned Revenue):	(8,755)	(1,063)	12%

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

Recreation Department

Rec Revenue	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Community Center Classes	1,200	-	0%
	Community Center Functions	1,200	781	65%
	Donations for Rec	-	-	
	Christmas Faire Revenues	1,000	-	0%
	Measure A Tax	37,000	17,303	47%
	Rentals	28,000	10,530	38%
	Rec Revenue incl Cap Imp Rev:	68,400	28,614	42%
	Deduct Cap Imp Revenue:	(38,000)	(17,303)	46%
	Rec Operations Revenue Total:	30,400	11,311	37%

Rec Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (10% Share):			
	Audit	1,900	2,594	137%
	Bank & Credit Card Fees	50	5	10%
	Bookkeeping	500	740	148%
	Dues & Memberships	40	-	0%
	Health Insurance (DM)	960	368	38%
	Insurance (Umbrella)	700	-	0%
	Legal Fees	250	264	106%
	Office & Postage	300	99	33%
	Other Operating (incl Minutes)	300	169	56%
	Workers' Comp	240	(72)	-30%
	District Consultant	600	283	47%
	Payroll (DM)	11,960	3,694	31%
	Payroll Employer Taxes (DM)	840	283	34%
	Payroll Service	150	93	62%
	Permits & Fees	400	-	0%
	Repair & Maint (non-water)	400	25	6%
	Tree Mgmt Program	400	-	0%
	Supplies	400	19	5%
	Website	400	134	33%
	Gen Exp (10% Share) Sub-Total:	20,790	8,697	42%
	Dedicated Expenses:			
	Community Center Classes	1,000	104	10%
	Community Center Functions	7,000	2,051	29%
	Legal Fees (Rec)	-	-	
	Other Operating (Rec)	100	500	500%
	Payroll (Rec)	15,000	3,638	24%
	Payroll Employer Taxes (Rec)	1,200	278	23%
	Repairs & Maintenance (Rec)	1,200	4,686	391%
	Supplies (Rec)	2,000	1,305	65%
	Trails Maintenance	1,500	-	0%
	Utilities: Elec (Rec)	1,000	382	38%

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

Recreation Department

Rec Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Utilities: Phone (Rec)	50	-	0%
	Utilities: Propane (Rec)	300	31	10%
	Utilities: Refuse (Rec)	900	395	44%
	Dedicated Expense Sub-Total:	31,250	13,370	43%
	Rec Operations Expense Total:	52,040	22,067	42%
	Rec Ops Balance (Prior to Unassigned Revenue):	(21,640)	(10,756)	50%

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

Roads Department

Roads Revenue	Category	FY17/18 Budget	FY17/18 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	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (20% Share):			
	Audit	3,800	5,187	137%
	Bank & Credit Card Fees	100	10	10%
	Bookkeeping	1,000	1,481	148%
	Dues & Memberships	80	-	0%
	Health Insurance (DM)	1,920	736	38%
	Insurance (Umbrella)	1,400	-	0%
	Legal Fees	500	528	106%
	Office & Postage	600	198	33%
	Other Operating (incl Minutes)	600	338	56%
	Workers' Comp	480	(145)	-30%
	District Consultant	1,200	567	47%
	Payroll (DM)	23,920	7,388	31%
	Payroll Employer Taxes (DM)	1,680	565	34%
	Payroll Service	300	185	62%
	Permits & Fees	800	-	0%
	Repair & Maint (non-water)	800	50	6%
	Tree Mgmt Program	800	-	0%
	Supplies	800	37	5%
	Website	800	267	33%
	Gen Exp (30% Share) Sub-Total:	41,580	17,393	42%
	Dedicated Expenses:			
	Legal Fees (Roads)	-	-	
	Payroll (Roads)	-	1,353	
	Payroll Employer Taxes (Roads)	-	104	
	Repairs & Maintenance (Roads)	12,000	13,254	110%
	Supplies (Roads)	-	-	
	Dedicated Expense Sub-Total:	12,000	14,711	123%
	Roads Operations Expense Total:	53,580	32,104	60%
	Roads Ops Balance (Prior to Unassigned Revenue):	(53,580)	(32,104)	60%

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

Water Department

Water Revenue	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Water Service Revenue	154,000	50,776	33%
	Water Service Revenue (Misc)	500	445	89%
	Cap Impr Fee	50,000	1,988	4%
	Cap Impr (25% of Service)	38,300	12,705	33%
	Donations for Water	-	-	
	Grants for Water	-	-	
	Water Revenue incl Cap Imp:	242,800	65,914	27%
	Move Cap Impr to Reserves:	(50,000)	(1,988)	4%
	Move 25% Service to Reserves:	(38,300)	(12,705)	33%
	Water Operations Revenue:	154,500	51,221	33%

Water Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (40% Share):			
	Audit	7,600	10,375	137%
	Bank & Credit Card Fees	200	20	10%
	Bookkeeping	2,000	2,962	148%
	Dues & Memberships	160	-	0%
	Health Insurance (DM)	3,840	1,473	38%
	Insurance (Umbrella)	2,800	-	0%
	Legal Fees	1,000	1,056	106%
	Office & Postage	1,200	396	33%
	Other Operating (incl Minutes)	1,200	676	56%
	Workers' Comp	960	(289)	-30%
	District Consultant	2,400	1,133	47%
	Payroll (DM)	47,840	14,776	31%
	Payroll Employer Taxes (DM)	3,360	1,130	34%
	Payroll Service	600	371	62%
	Permits & Fees	1,600	-	0%
	Repair & Maint (non-water)	1,600	100	6%
	Tree Mgmt Program	1,600	-	0%
	Supplies	1,600	74	5%
	Website	1,600	534	33%
	Gen Exp (40% Share) Sub-Total:	83,160	34,787	42%
	Dedicated Expenses:			
	Bank & Credit Card Fees (Water)	3,300	1,559	47%
	Bookkeeping (Water)	13,500	1,904	14%
	Dues & Memberships (Water)	1,340	-	0%
	Insurance (Water)	6,000	-	0%
	Health Insurance (WM)	-	-	
	Legal Fees (Water)	2,000	875	44%
	Payroll (Compromise - WM)	6,000	6,000	100%
	Payroll (Water)	-	3,412	
	Other Operating (Water)	4,000	98	2%

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

Water Department

Water Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Water Mgmt Team	25,000	10,283	41%
	Payroll Employer Taxes (Water)	-	261	
	Permits & Fees (Water)	2,500	1,277	51%
	Repairs & Maintenance (Water)	25,000	9,970	40%
	Supplies (Water)	-	-	
	Testing (Water)	5,000	576	12%
	Treatment (Water)	6,000	275	5%
	Vehicle Expense (WM)	-	-	
	Utilities: Elec (Water)	10,000	4,179	42%
	Utilities: Tel (WM)	-	-	
	Dedicated Expense Sub-Total:	109,640	40,669	37%
	Water Operations Expense Total:	192,800	75,456	39%
	Water Ops Balance (Prior to Unassigned Revenue):	(38,300)	(24,235)	



FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:

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16

PAGE: 1
11/30/2017

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

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

TELEPHONE: 650-875-4826

REGULAR PUBLIC ACCOUNT ██████████

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			10/31/17	108,350.14
INTUIT PYMT SOLN ACCT FEB 524771000199232				
	20.00		11/02/17	108,330.14
DEPOSIT		1,371.95	11/03/17	109,702.09
PAYCHEX TPS TAXES 73635100000117X	3,383.07		11/06/17	106,319.02
PAYCHEX INC. PAYROLL 73629000000795X	9,339.08		11/06/17	96,979.94
CHECK # 1405	1,752.50		11/06/17	95,227.44
PAYCHEX BIE INVOICE X73640400006630				
	129.20		11/07/17	95,098.24
CHECK # 1408	920.00		11/07/17	94,178.24
CHECK # 1409	2,500.00		11/07/17	91,678.24
PAYCHEX TPS TAXES 73676600000118X	17.60		11/08/17	91,660.64
PAYCHEX INC. PAYROLL 73673200005457X				
	106.20		11/08/17	91,554.44
CHECK # 1406	1,571.31		11/08/17	89,983.13
CHECK # 1398	124.00		11/09/17	89,859.13
CHECK # 1401	750.00		11/09/17	89,109.13
PGANDE WEB ONLINE 83331491102717	73.89		11/14/17	89,035.24
PGANDE WEB ONLINE 83300267102717	278.84		11/14/17	88,756.40
PGANDE WEB ONLINE 83305121102717	622.86		11/14/17	88,133.54
CHECK # 1407	8,338.00		11/14/17	79,795.54
DEPOSIT		4,566.12	11/17/17	84,361.66
PAYCHEX TPS TAXES 73834900000173X	49.65		11/20/17	84,312.01
ATT Payment XXXXXX0011BPAYU	85.33		11/20/17	84,226.68
PAYCHEX INC. PAYROLL 73834100002557X				
	243.15		11/20/17	83,983.53
CHECK # 1418	265.90		11/20/17	83,717.63

* * * C O N T I N U E D * * *



FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:

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16

PAGE: 2
11/30/2017

MUIR BEACH COMMUNITY SVCS DIST

REGULAR PUBLIC ACCOUNT ██████████

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
COUNTY OF MARIN COM PAY 7108		3.000.00	11/21/17	86.717.63
PAYCHEX EIB INVOICE X73842500009570				
CHECK # 1413	86.18		11/21/17	86.631.45
CHECK # 1417	280.00		11/21/17	86.351.45
CHECK # 1416	902.50		11/21/17	85.448.95
CHECK # 1415	4.184.84		11/21/17	81.264.11
COUNTY OF MARIN COM PAY 7108		23.03	11/22/17	81.287.14
COUNTY OF MARIN COM PAY 7108		60.89	11/22/17	81.348.03
CHECK # 1415	13.46		11/22/17	81.334.57
CHECK # 1411	1.217.50		11/22/17	80.117.07
DEPOSIT		593.41	11/24/17	80.710.48
COUNTY OF MARIN COM PAY 7108		74.71	11/24/17	80.785.19
COUNTY OF MARIN COM PAY 7108		134.27	11/24/17	80.919.46
CHECK # 1414	83.00		11/27/17	80.836.46
CHECK # 1420	160.57		11/27/17	80.675.89
COUNTY OF MARIN COM PAY 7108		2.51	11/28/17	80.678.40
CHASE CREDIT CRD AUTOPAYBUS 000000000246681				
CHECK # 1419	3.190.39		11/29/17	77.488.01
BALANCE THIS STATEMENT	48.00		11/30/17	77.440.01
			11/30/17	77.440.01
TOTAL CREDITS (9)	9.826.89	MINIMUM BALANCE		77.440.01
TOTAL DEBITS (30)	40.737.02	AVG AVAILABLE BALANCE		87.511.82
		AVERAGE BALANCE		88.164.97

YOUR CHECKS SEQUENCED

DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT	DATE	CHECK #	AMOUNT
11/09	1398*	124.00	11/07	1409*	2.500.00	11/21	1417	902.50
11/09	1401*	750.00	11/22	1411*	1.217.50	11/20	1418	265.90
11/06	1405	1.752.50	11/21	1413	280.00	11/30	1419	48.00
11/08	1406	1.571.31	11/27	1414	83.00	11/27	1420	160.57
11/14	1407	8.338.00	11/22	1415	13.46			
11/07	1408	920.00	11/21	1416	4.184.84			

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

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12/15/17

Muir Beach Community Services District

Reconciliation Summary

FNB Checking, Period Ending 11/30/2017

	Nov 30, 17
Beginning Balance	108,350.14
Cleared Transactions	
Checks and Payments - 61 items	-75,417.56
Deposits and Credits - 34 items	44,507.43
Total Cleared Transactions	-30,910.13
Cleared Balance	<u>77,440.01</u>
Uncleared Transactions	
Checks and Payments - 9 items	-3,185.92
Deposits and Credits - 2 items	18.41
Total Uncleared Transactions	-3,167.51
Register Balance as of 11/30/2017	<u>74,272.50</u>
New Transactions	
Checks and Payments - 27 items	-42,018.62
Deposits and Credits - 13 items	113,861.76
Total New Transactions	71,843.14
Ending Balance	<u>146,115.64</u>

Muir Beach Community Services District

Reconciliation Detail

FNB Checking, Period Ending 11/30/2017

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						108,350.14
Cleared Transactions						
Checks and Payments - 61 items						
Sales Receipt	08/05/2016		Marin County Treas...	X	-4,200.00	-4,200.00
Bill	02/02/2017		Linscott Engineering...	X	-3,356.84	-7,556.84
Bill	03/31/2017		Linscott Engineering...	X	-2,843.18	-10,400.02
Bill	04/14/2017		Linscott Engineering...	X	-4,233.93	-14,633.95
Bill	04/21/2017		Linscott Engineering...	X	-4,428.87	-19,062.82
General Journal	09/30/2017			X	-4,527.66	-23,590.48
General Journal	09/30/2017			X	-54.17	-23,644.65
Bill Pmt -Check	10/05/2017	1401	Vanessa Workman	X	-750.00	-24,394.65
Bill Pmt -Check	10/05/2017	1398	Public Health Labor...	X	-124.00	-24,518.65
Bill	10/25/2017		PG&E Firehouse 62...	X	-19.72	-24,538.37
Bill	10/26/2017		AT&T	X	-85.33	-24,623.70
Bill	10/27/2017		Fire Master	X	-83.00	-24,706.70
Bill Pmt -Check	10/30/2017	1407	ILS Associates, Inc.	X	-8,338.00	-33,044.70
Bill Pmt -Check	10/30/2017	1409	Mullin, Sharon	X	-2,500.00	-35,544.70
Bill Pmt -Check	10/30/2017	1405	Blank, Stephanie	X	-1,752.50	-37,297.20
Bill Pmt -Check	10/30/2017	1406	CALPERS	X	-1,571.31	-38,868.51
Bill Pmt -Check	10/30/2017	1408	Mirra, Helen	X	-920.00	-39,788.51
Bill	10/31/2017		CDTFA	X	-604.63	-40,393.14
Bill	10/31/2017		Fire Master	X	-160.57	-40,553.71
Check	10/31/2017	CCADJ		X	-20.00	-40,573.71
Check	11/06/2017	DD 214	Michael J DeGroot	X	-3,573.97	-44,147.68
Check	11/06/2017	DD 218	Mary C Halley	X	-3,384.87	-47,532.55
Check	11/06/2017	PR	Payroll taxes	X	-3,383.07	-50,915.62
Check	11/06/2017	DD 215	Michael J DeGroot	X	-677.28	-51,592.90
Check	11/06/2017	DD 217	Salvador Gonzalez	X	-463.86	-52,056.76
Check	11/06/2017	DD 219	Leighton J Hills	X	-439.16	-52,495.92
Check	11/06/2017	DD 216	Juana Gonzalez	X	-432.20	-52,928.12
Credit Card Charge	11/06/2017		Xytronics Research ...	X	-412.99	-53,341.11
Check	11/06/2017	DD 220	Harvey Pearlman	X	-183.87	-53,524.98
Check	11/06/2017	DD 221	Harvey Pearlman	X	-183.87	-53,708.85
Bill Pmt -Check	11/06/2017	EFT	Paychex, Inc.	X	-129.20	-53,838.05
Credit Card Charge	11/08/2017		FactoryMation	X	-142.19	-53,980.24
Check	11/08/2017	DD 222	Harvey Pearlman	X	-106.20	-54,086.44
Check	11/08/2017	PR	Payroll taxes	X	-17.60	-54,104.04
Bill	11/09/2017		LN Curtis & Sons	X	-244.61	-54,348.65
Bill	11/09/2017		Allen, Robert	X	-70.79	-54,419.44
Bill Pmt -Check	11/13/2017	EFT	PG&E Pumping fro...	X	-622.86	-55,042.30
Bill Pmt -Check	11/13/2017	EFT	PG&E Pumping at L...	X	-278.84	-55,321.14
Bill Pmt -Check	11/13/2017	EFT	PG&E at Comm Ctr...	X	-73.89	-55,395.03
Bill Pmt -Check	11/14/2017	1416	Linscott Engineering...	X	-4,184.84	-59,579.87
Bill Pmt -Check	11/14/2017	1411	Blank, Stephanie	X	-1,217.50	-60,797.37
Bill Pmt -Check	11/14/2017	1417	Mirra, Helen	X	-902.50	-61,699.87
Bill Pmt -Check	11/14/2017	1413	Ellison, Schneider &...	X	-280.00	-61,979.87
Bill Pmt -Check	11/14/2017	1418	Mullin, Sharon	X	-265.90	-62,245.77
Bill Pmt -Check	11/14/2017	1420	Fire Master	X	-160.57	-62,406.34
Bill Pmt -Check	11/14/2017	1414	Fire Master	X	-83.00	-62,489.34
Bill Pmt -Check	11/14/2017	1419	Public Health Labor...	X	-48.00	-62,537.34
Bill Pmt -Check	11/14/2017	1415	Goodman Building S...	X	-13.46	-62,550.80
Bill Pmt -Check	11/17/2017	EFT	AT&T	X	-85.33	-62,636.13
Sales Receipt	11/20/2017		Marin County Treas...	X	-3,000.00	-65,636.13
Check	11/20/2017	DD 223	Leighton J Hills	X	-243.15	-65,879.28
Bill Pmt -Check	11/20/2017	EFT	Paychex, Inc.	X	-86.18	-65,965.46
Check	11/20/2017	PR	Payroll taxes	X	-49.65	-66,015.11
Bill	11/21/2017		Allen, Robert	X	-1,043.05	-67,058.16
Credit Card Charge	11/25/2017		Grid Connect	X	-222.28	-67,280.44
Credit Card Charge	11/26/2017		Amazon.com	X	-173.18	-67,453.62
Bill	11/26/2017		AT&T	X	-85.19	-67,538.81
Bill	11/27/2017		PG&E Firehouse 62...	X	-19.88	-67,558.69
Check	11/28/2017	EFT	Chase Card Services	X	-3,190.39	-70,749.08
Credit Card Charge	11/28/2017		Omega Engineering	X	-380.05	-71,129.13
General Journal	11/30/2017			X	-4,288.43	-75,417.56
Total Checks and Payments					-75,417.56	-75,417.56
Deposits and Credits - 34 items						

Muir Beach Community Services District
Reconciliation Detail
FNB Checking, Period Ending 11/30/2017

Type	Date	Num	Name	Clr	Amount	Balance
Sales Receipt	08/05/2016		Marin County Treas...	X	4,200.00	4,200.00
Bill	02/02/2017		Linscott Engineering...	X	3,356.84	7,556.84
Bill	03/31/2017		Linscott Engineering...	X	2,843.18	10,400.02
Bill	04/14/2017		Linscott Engineering...	X	4,233.93	14,633.95
Bill	04/21/2017		Linscott Engineering...	X	4,428.87	19,062.82
General Journal	09/30/2017			X	54.17	19,116.99
General Journal	09/30/2017			X	4,527.66	23,644.65
Bill	10/25/2017		PG&E Firehouse 62...	X	19.72	23,664.37
Bill	10/26/2017		AT&T	X	85.33	23,749.70
Bill	10/27/2017		Fire Master	X	83.00	23,832.70
Check	10/30/2017	1410	Misc Vendor	X	0.00	23,832.70
Deposit	10/30/2017			X	1,371.95	25,204.65
Bill	10/31/2017		Fire Master	X	160.57	25,365.22
Bill	10/31/2017		CDTFA	X	604.63	25,969.85
Credit Card Charge	11/06/2017		Xytronics Research ...	X	412.99	26,382.84
Credit Card Charge	11/08/2017		FactoryMation	X	142.19	26,525.03
Bill	11/09/2017		Allen, Robert	X	70.79	26,595.82
Bill	11/09/2017		LN Curtis & Sons	X	244.61	26,840.43
Deposit	11/10/2017			X	4,566.12	31,406.55
Deposit	11/20/2017			X	3,000.00	34,406.55
Sales Receipt	11/20/2017		Marin County Treas...	X	3,000.00	37,406.55
Deposit	11/21/2017			X	23.03	37,429.58
Deposit	11/21/2017			X	60.89	37,490.47
Deposit	11/21/2017			X	593.41	38,083.88
Bill	11/21/2017		Allen, Robert	X	1,043.05	39,126.93
Deposit	11/22/2017			X	74.71	39,201.64
Deposit	11/22/2017			X	134.27	39,335.91
Credit Card Charge	11/25/2017		Grid Connect	X	222.28	39,558.19
Bill	11/26/2017		AT&T	X	85.19	39,643.38
Credit Card Charge	11/26/2017		Amazon.com	X	173.18	39,816.56
Deposit	11/27/2017			X	2.51	39,819.07
Bill	11/27/2017		PG&E Firehouse 62...	X	19.88	39,838.95
Credit Card Charge	11/28/2017		Omega Engineering	X	380.05	40,219.00
General Journal	11/30/2017			X	4,288.43	44,507.43
Total Deposits and Credits					44,507.43	44,507.43
Total Cleared Transactions					-30,910.13	-30,910.13
Cleared Balance					-30,910.13	77,440.01
Uncleared Transactions						
Checks and Payments - 9 items						
Bill Pmt -Check	07/24/2017	1342	Shaffer, Steven		-400.00	-400.00
Bill Pmt -Check	10/05/2017	1402	Gove, Chris		-1,600.00	-2,000.00
Bill Pmt -Check	10/05/2017	1395	Gove, Chris		-288.81	-2,288.81
Bill Pmt -Check	10/05/2017	EFT	Paychex, Inc.		-134.32	-2,423.13
Bill Pmt -Check	11/13/2017	EFT	PG&E Firehouse 62...		-19.72	-2,442.85
Bill Pmt -Check	11/14/2017	1412	CDTFA		-604.63	-3,047.48
Bill Pmt -Check	11/20/2017	EFT	Paychex, Inc.		-117.44	-3,164.92
Check	11/30/2017	CCADJ			-20.00	-3,184.92
General Journal	11/30/2017				-1.00	-3,185.92
Total Checks and Payments					-3,185.92	-3,185.92
Deposits and Credits - 2 items						
General Journal	11/30/2017				1.00	1.00
Deposit	11/30/2017				17.41	18.41
Total Deposits and Credits					18.41	18.41
Total Uncleared Transactions					-3,167.51	-3,167.51
Register Balance as of 11/30/2017					-34,077.64	74,272.50
New Transactions						
Checks and Payments - 27 items						
Check	12/05/2017	DD 224	Michael J DeGroot		-3,573.99	-3,573.99
Check	12/05/2017	DD 228	Mary C Halley		-3,384.88	-6,958.87
Check	12/05/2017	PR	Payroll taxes		-3,332.83	-10,291.70

Muir Beach Community Services District
Reconciliation Detail
FNB Checking, Period Ending 11/30/2017

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	12/05/2017	1428	Mullin, Sharon		-2,624.50	-12,916.20
Bill Pmt -Check	12/05/2017	1424	CALPERS		-1,568.85	-14,485.05
Bill Pmt -Check	12/05/2017	1423	California Special Di...		-1,277.00	-15,762.05
Bill Pmt -Check	12/05/2017	1422	Allen, Robert		-1,113.84	-16,875.89
Bill Pmt -Check	12/05/2017	1427	Marin County Tax C...		-1,045.00	-17,920.89
Check	12/05/2017	DD 227	Salvador Gonzalez		-760.32	-18,681.21
Bill Pmt -Check	12/05/2017	1425	Linscott Engineering...		-727.06	-19,408.27
Check	12/05/2017	DD 225	Michael J DeGroot		-677.28	-20,085.55
Check	12/05/2017	DD 226	Juana Gonzalez		-432.20	-20,517.75
Bill Pmt -Check	12/05/2017	1426	LN Curtis & Sons		-244.61	-20,762.36
Bill Pmt -Check	12/05/2017	1421	Alcala, Jose - v		-204.94	-20,967.30
Check	12/05/2017	DD 229	Harvey Pearlman		-183.87	-21,151.17
Bill Pmt -Check	12/05/2017	1429	State Board of Equa...		-152.14	-21,303.31
Bill	12/05/2017		Allen, Robert		-64.16	-21,367.47
Check	12/07/2017	CCADJ			-218.65	-21,586.12
Check	12/08/2017	CCADJ			-266.71	-21,852.83
Sales Receipt	12/14/2017		Marin County Treas...		-19,211.85	-41,064.68
Bill Pmt -Check	12/14/2017	EFT	PG&E Pumping at L...		-253.06	-41,317.74
Sales Receipt	12/14/2017		Marin County Treas...		-237.00	-41,554.74
Bill Pmt -Check	12/14/2017	EFT	PG&E at Comm Ctr ...		-114.31	-41,669.05
Bill Pmt -Check	12/14/2017	EFT	PG&E Firehouse 62...		-19.88	-41,688.93
Check	12/14/2017	CCADJ			-10.19	-41,699.12
Bill Pmt -Check	12/18/2017	EFT	PG&E Pumping fro...		-234.31	-41,933.43
Bill Pmt -Check	12/20/2017	EFT	AT&T		-85.19	-42,018.62
Total Checks and Payments					-42,018.62	-42,018.62
Deposits and Credits - 13 Items						
Bill	12/05/2017		Allen, Robert		64.16	64.16
Deposit	12/05/2017				3,525.40	3,589.56
Deposit	12/08/2017				76.96	3,666.52
Deposit	12/08/2017				1,822.23	5,488.75
Deposit	12/08/2017				6,133.68	11,622.43
Deposit	12/09/2017				7,654.44	19,276.87
Deposit	12/11/2017				20.05	19,296.92
Deposit	12/11/2017				99.98	19,396.90
Deposit	12/11/2017				279.35	19,676.25
Sales Receipt	12/14/2017		Marin County Treas...		237.00	19,913.25
Sales Receipt	12/14/2017		Marin County Treas...		19,211.85	39,125.10
Deposit	12/14/2017				74,436.90	113,562.00
Deposit	12/15/2017				299.76	113,861.76
Total Deposits and Credits					113,861.76	113,861.76
Total New Transactions					71,843.14	71,843.14
Ending Balance					37,765.50	146,115.64



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FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:

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PAGE: 1
11/30/2017

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

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

TELEPHONE: 650-875-4826

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PUBLIC MARKET ACCOUNT ██████████

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DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			10/31/17	799.492.39
Ecoro Fee MAINTENANCE	10.00		11/17/17	799.482.39
INTEREST AT .100000 *		65.71	11/30/17	799.548.10
BALANCE THIS STATEMENT			11/30/17	799.548.10
TOTAL CREDITS (1)		65.71	MINIMUM BALANCE	799.482.39
TOTAL DEBITS (1)	10.00		AVG AVAILABLE BALANCE	799.487.72
INTEREST THIS STATEMENT	65.71		AVERAGE BALANCE	799.487.72