

Muir Beach Community Services District

Balance Sheet

As of May 31, 2018

Accrual Basis

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
FNB MMF - General Fund	799,887
FNB Checking	
FNB WCI	170,349
FNB Fire	155,323
FNB General Fund	(91,555)
Total FNB Checking	234,116
Total Checking/Savings	1,034,003
Other Current Assets	
Due from Water Ops to Gen'l Fd	28,663
Undeposited Funds	974
Total Other Current Assets	29,637
Accounts Receivable	
Receivables	2,772
Total Accounts Receivable	2,772
Total Current Assets	1,066,411
Fixed Assets	
Other Fixed Assets	
Land	755,573
Buildings	499,931
Playground Upgrades	174,189
Road Improvements	156,892
Equipment	153,535
Land - Fire Station	148,661
Equipment - Fire Trucks	103,871
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	1,765,708
Water System Assets	
100-Year Equipment Post 2008	652,370
Historic Water System Equipment	546,323
40-Year Equipment Post 2008	106,700
Mains and Valves	60,939
Other Water System Assets	54,217
10-Year Equipment Post 2008	38,184
Wells	21,620
20-Year Equipment Post 2008	7,312
Equipment and Controls	6,973
5-Year Equipment Post 2008	4,084
Accumulated Depreciation	(345,401)
Total Water System Assets	1,153,322
Total Fixed Assets	2,919,030
TOTAL ASSETS	3,985,441
LIABILITIES & EQUITY	
Liabilities	

Muir Beach Community Services District

Balance Sheet

As of May 31, 2018

Accrual Basis

	May 31, 18
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	28,663
Total Other Current Liabilities	28,663
Accounts Payable	
Accounts Payable	4,816
Total Accounts Payable	4,816
Credit Cards	
Credit Card	2,387
Total Credit Cards	2,387
Total Current Liabilities	35,866
Total Liabilities	35,866
Equity	
Retained Earnings	3,834,216
Net Income	115,359
Total Equity	3,949,575
TOTAL LIABILITIES & EQUITY	3,985,441

Muir Beach Community Services District
Profit & Loss - Excluding Water (Operations, WCI)
May 2018

	May 18
Income	
Grants from VFA	15,000
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	681
Total Property Tax Revenues	681
Total Combined Tax Revenues	681
Interest Income	68
Total Income	15,749
Expense	
Payroll Expenses	
Workers' Compensation Insurance	4,827
Wages	3,995
Employer Payroll Taxes	477
Payroll Service	117
Total Payroll Expenses	9,417
Insurance - Fire, P&L, Umbrella	5,712
Bookkeeping	2,227
Fire Dept Expenses	
Other Fire Dept Expenses	1,173
Uniforms	597
Phone, Radio Link for Bolinas	137
Total Fire Dept Expenses	1,908
Repairs & Maint (non-water)	1,840
Health Insurance	782
Community Classes & Functions	
Community Center Classes	695
Total Community Classes & Functions	695
Office and Postage	465
Other Operating Expenses	461
Supplies (non-water)	382
Audit Expense	170
Utilities	
Electric	81
Refuse Service	34
Telephone	22
Total Utilities	138
Receipts Outstanding	
HP Receipts Outstanding	128
Total Receipts Outstanding	128
Permits & Fees	10
Bank Fees & Credit Card Fees	10
Total Expense	24,344
Net Income	(8,595)

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

06/21/18

May 2018

Accrual Basis

	May 18
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	13,885
Misc Water Revenues	50
Field for Billing Notices	0
Total Water Operations Revenues	13,935
Water Capital Improvement Revs	
25% Allocation of Water Revs	3,504
Capital Improvement Fees	50
Total Water Capital Improvement Revs	3,554
Total Combined Water Revenues	17,490
Total Income	17,490
Expense	
Water Enterprise	
Water Mgmt Team	3,478
Water Expense & Repairs	394
Water Treatment	105
Water Testing	98
Total Water Enterprise	4,075
Payroll Expenses	
Wages	2,246
Total Payroll Expenses	2,246
Utilities	
Electric	1,073
Total Utilities	1,073
Bank Fees & Credit Card Fees	447
Bookkeeping	442
Office and Postage	167
Total Expense	8,451
Net Income	9,039

Muir Beach Community Services District Expenditures excl Payroll & Cap Assets

May 2018

Date	Name	Memo	Amount
Audit Expense			
05/31/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	170
Total Audit Expense			170
Bank Fees & Credit Card Fees			
05/23/2018		Batch Fee ID=1804527532	346
05/24/2018		Batch Fee ID=1806720072	66
05/31/2018		Batch Fee ID=1916388771	15
05/31/2018		Batch Fee ID=1918157681	20
05/31/2018		Service Charge	10
Total Bank Fees & Credit Card Fees			457
Bookkeeping			
05/31/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	2,227
05/31/2018	Mullin, Sharon	Water	442
Total Bookkeeping			2,669
Fire Dept Expenses			
Other Fire Dept Expenses			
05/25/2018	The Rental Place	Crane for tree trimming @ BBQ grounds	992
05/26/2018	The Rental Place	Crane for tree trimming @ BBQ grounds	181
Total Other Fire Dept Expenses			1,173
Phone, Radio Link for Bolinas			
05/26/2018	AT&T	Phone @ fire barn; 415 380-9627	137
Total Phone, Radio Link for Bolinas			137
Total Fire Dept Expenses			1,311
Health Insurance			
05/14/2018	CALPERS	Halley	782
Total Health Insurance			782
Insurance - Fire, P&L, Umbrella			
05/04/2018	VFIS	7/1/18 - 7/1/19	5,712
Total Insurance - Fire, P&L, Umbrella			5,712
Office and Postage			
05/31/2018	Mullin, Sharon	10-key	60
05/29/2018	FedEx Office	Board meeting packet	132
05/31/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	8
05/31/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	20
05/31/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	147
05/11/2018	Joanne Fabrics	Fabric for office curtains	39
05/17/2018	Microsoft	MS Office support - 1 year	149
05/31/2018	Check Advantage	Pre-printed checks	67
05/14/2018	Adobe Systems	Software subscription	10
Total Office and Postage			633
Other Operating Expenses			
05/31/2018	Mullin, Sharon	Minutes	281
05/10/2018	One World Hosting	Website hosting	145
05/11/2018	One World Hosting	Wordpress management	35
Total Other Operating Expenses			461
Payroll Expenses			
Workers' Compensation Insurance			
05/11/2018	SDRMA	Annual Workers' Comp premium	2,889
05/11/2018	SDRMA	Annual Workers' Comp premium	868
05/11/2018	SDRMA	Annual Workers' Comp premium	955
05/11/2018	SDRMA	Annual Workers' Comp premium	115

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets

06/21/18

May 2018

Accrual Basis

Date	Name	Memo	Amount
Total Workers' Compensation Insurance			4,827
Total Payroll Expenses			4,827
Permits & Fees			
05/23/2018	DMV Renewal	4DU6240 ARROW 2003 DMP	10
Total Permits & Fees			10
Repairs & Maint (non-water)			
05/11/2018	Swarts Co.	Lower stair repair	1,840
Total Repairs & Maint (non-water)			1,840
Supplies (non-water)			
05/31/2018	Amazon.com	Adapter for office computer; water system supplies	43
05/31/2018	Musician's Friend	Microphones for Board meetings	186
05/31/2018	Musician's Friend	Microphones for Board meetings	312
05/31/2018	Musician's Friend	Return of microphones	-159
Total Supplies (non-water)			382
Utilities			
Electric			
05/16/2018	SMITH, Brent (1104)	Credit for electricity usage	8
05/24/2018	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	60
05/24/2018	PG&E Firehouse 6226-2	Electric - Firehouse	21
05/24/2018	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	320
05/24/2018	PG&E Pumping from Wells 745-7	Pumping	745
Total Electric			1,154
Refuse Service			
05/22/2018	United Site Services, Inc.	Portable restroom - Pumphouse	34
Total Refuse Service			34
Telephone			
05/03/2018	Ooma	Telephone	4
05/04/2018	Ooma	Telephone	5
05/17/2018	Ooma	Telephone	4
05/29/2018	Ooma	Telephone	4
05/29/2018	Ooma	Telephone	4
Total Telephone			22
Total Utilities			1,211
Water Enterprise			
Water Expense & Repairs			
05/31/2018	Amazon.com	Adapter for office computer; water system supplies	31
05/09/2018	Water Components & Building Sup...	Bentonite 200 mesh	62
05/06/2018	Goodman Building Supply	Lower tank	9
05/14/2018	Marin Computers	Repair of computer at lower tank	100
05/31/2018	Herb's Pool Service	Return of chloring ugs	-30
05/03/2018	Amazon Marketplace	Small water system parts	16
05/07/2018	Amazon Marketplace	Small water system parts	58
05/04/2018	Goodman Building Supply	Tools	148
Total Water Expense & Repairs			394
Water Testing			
05/01/2018	Public Health Laboratory	Water testing; acct. 733	98
Total Water Testing			98
Water Treatment			
05/16/2018	Herb's Pool Service	Chlorine	105
Total Water Treatment			105

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06/21/18

Accrual Basis

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
May 2018

Date	Name	Memo	Amount
Total Water Enterprise			597
TOTAL			<u>21,062</u>

COMPENSATION REPORT

Name		7/1/2016 to 6/30/2017	7/1/2017 to 5/31/2018	Notes
Halley	Mary	-	49,920	Annual salary: \$55,000 - Hire date 7/10/17. Salary increase to \$65,000 effective 5/1/18.
DeGroot	Mike	-	35,886	Annual salary: \$55,000 - Hire date 7/10/17. Employment ended effective 1/31/18.
Gonzales	Salvador	8,180	7,820	Hourly rate increased 11/13/2012 to \$20/hr from \$17/hr.
Gonzales	Juana	5,886	5,814	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	Harvey	\$ 30,945	\$ 3,798	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Hills	Leighton	1,094	2,037	Employment ended effective 11/16/17.
Hansell	Bill	42,008	-	Annual salary: \$55,000 - Hire date 11/1/15. Resigned 1/18/17.
		<u>\$ 88,113</u>	<u>\$ 105,275</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	103,032	101%
	Excess ERAF (Unassigned)	60,000	75,990	127%
	Interest Income (Unassigned)	800	734	92%
	Other Income (Unassigned)	-	528	
	Gen Revenue Total:	163,100	180,284	111%

Gen Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Audit	29,000	28,514	98%
	Bank & Credit Card Fees	500	110	22%
	Bookkeeping	15,000	16,745	112%
	Dues & Memberships	1,300	1,073	83%
	Health Insurance (DM)	9,600	8,378	87%
	Insurance (Umbrella)	7,000	5,946	85%
	Insurance (Workers Comp)	2,400	145	6%
	Legal Fees	2,500	4,620	185%
	Office & Postage	1,000	2,290	229%
	Other Operating (incl Minutes)	4,000	4,503	113%
	Payroll (District Consultant)	3,000	2,833	94%
	Payroll (DM) - Total	119,600	20,097	17%
	Payroll Employer Taxes (DM)	8,400	1,537	18%
	Payroll Service	1,500	1,774	118%
	Permits & Fees	4,000	2,730	68%
	Repair & Maint (non-water)	4,000	679	17%
	Tree Management Program	4,000	-	0%
	Supplies	1,000	1,146	115%
	Utilities	150	425	283%
	Website	4,000	2,610	65%
	Gen Exp Total:	221,950	106,155	48%

General Balance (Prior to Dept Allocations) : (58,850) 74,129 -126%

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	34,867	104%
	Donations for Fire	-	3,000	
	Grants for Fire (Misc)	-	15,000	
	Grants for Fire (West Marin)	8,400	8,400	100%
	Workers Comp Reimbursement	4,500	-	0%
	Fire Revenue incl Cap Imp Rev:	46,300	61,267	132%
	Deduct Cap Imp Revenue:	-	(15,000)	
	Fire Operations Revenue:	46,300	46,267	100%

Fire Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (10% Share):			
	Audit	2,900	2,851	98%
	Bank & Credit Card Fees	50	11	22%
	Bookkeeping	1,500	1,675	112%
	Dues & Memberships	130	107	83%
	Health Insurance (DM)	960	838	87%
	Insurance (Umbrella)	700	595	85%
	Insurance (Workers Comp)	250	15	6%
	Legal Fees	100	462	462%
	Office & Postage	400	229	57%
	Other Operating (incl Minutes)	240	450	188%
	Payroll (District Consultant)	300	283	94%
	Payroll (DM) - Total	11,960	12,058	101%
	Payroll Employer Taxes (DM)	840	922	110%
	Payroll Service	150	177	118%
	Permits & Fees	400	273	68%
	Repair & Maint (non-water)	400	68	17%
	Tree Management Program	400	-	0%
	Supplies	100	115	115%
	Utilities	15	43	283%
	Website	400	261	65%
	Gen Exp (10% Share) Sub-Total:	22,195	21,432	97%
	Dedicated Expenses:			
	Emergency Preparedness	1,000	605	61%
	Membership Dues	150	326	217%
	Fire Equip & Tools	2,750	4,268	155%
	Fire Training	8,150	133	2%
	Fire Truck Maint & Repair	6,000	4,133	69%
	Insurance: VFIS	6,000	5,712	95%
	Insurance: Workers Comp	4,500	2,889	64%
	Legal	500	-	0%
	Supplies: Medical	110	965	877%
	Supplies: Sta wear/Turnouts	805	11,098	1379%
	Utilities: Electric	1,300	186	14%

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

Fire Department

Fire Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Utilities: Phone, Radio	600	992	165%
	<i>Dedicated Expense Sub-Total:</i>	31,865	31,307	98%
	<i>Fire Operations Expense Total:</i>	54,060	52,739	98%
	<i>Fire Ops Balance (Prior to Unassigned Revenue):</i>	(7,760)	(6,472)	83%

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	2,895	241%
	Donations for Rec	-	-	
	Christmas Faire Revenues	1,000	-	0%
	Measure A Tax	37,000	35,606	96%
	Rentals	28,000	16,520	59%
	Rec Operations Revenue Total:	68,400	55,021	80%

Rec Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (10% Share):			
	Audit	2,900	2,851	98%
	Bank & Credit Card Fees	50	11	22%
	Bookkeeping	1,500	1,675	112%
	Dues & Memberships	130	107	83%
	Health Insurance (DM)	960	838	87%
	Insurance (Umbrella)	700	595	85%
	Insurance (Workers Comp)	250	955	382%
	Legal Fees	100	462	462%
	Office & Postage	400	229	57%
	Other Operating (incl Minutes)	240	450	188%
	Payroll (District Consultant)	300	283	94%
	Payroll (DM) - Total	11,960	19,835	166%
	Payroll Employer Taxes (DM)	840	1,517	181%
	Payroll Service	150	177	118%
	Permits & Fees	400	273	68%
	Repair & Maint (non-water)	400	68	17%
	Tree Management Program	400	-	0%
	Supplies	100	115	115%
	Utilities	15	43	283%
	Website	400	261	65%
	Gen Exp (10% Share) Sub-Total:	22,195	30,745	139%
	Dedicated Expenses:			
	Community Center Classes	1,000	799	80%
	Community Center Functions	6,000	5,221	87%
	Community Center Functions (CF)	1,000	1,200	120%
	Legal Fees (Rec)	-	-	
	Other Operating (Rec)	100	1,325	1325%
	Payroll (Rec)	15,000	-	0%
	Payroll Employer Taxes (Rec)	1,200	-	0%
	Repairs & Maintenance (Rec)	1,200	27,087	2257%
	Trails Maintenance	1,500	-	0%

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

Recreation Department

Rec Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Supplies (Rec)	2,000	2,252	113%
	Utilities: Elec (Rec)	1,000	873	87%
	Utilities: Phone (Rec)	50	-	0%
	Utilities: Propane (Rec)	300	61	20%
	Utilities: Refuse (Rec)	900	1,159	129%
	Dedicated Expense Sub-Total:	31,250	39,977	128%
	Rec Operations Expense Total:	53,445	70,722	132%
	Rec Ops Balance (Prior to Unassigned Revenue):	14,955	(15,701)	-105%

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	-	16,551	
	Roads Revenue incl Cap Imp Rev:	-	16,551	
	Deduct Cap Imp Revenue:	-	(16,551)	
	Roads Operations Revenue Total:	-	-	

Roads Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (10% Share):			
	Audit	2,900	5,703	197%
	Bank & Credit Card Fees	50	22	44%
	Bookkeeping	1,500	3,349	223%
	Dues & Memberships	130	215	165%
	Health Insurance (DM)	960	1,676	175%
	Insurance (Umbrella)	700	1,189	170%
	Insurance (Workers Comp)	240	115	48%
	Legal Fees	250	924	370%
	Office & Postage	100	458	458%
	Other Operating (incl Minutes)	400	901	225%
	Payroll (District Consultant)	300	567	189%
	Payroll (DM) - Total	11,960	10,549	88%
	Payroll Employer Taxes (DM)	840	807	96%
	Payroll Service	150	355	237%
	Permits & Fees	400	546	137%
	Repair & Maint (non-water)	400	136	34%
	Tree Management Program	400	-	0%
	Supplies	100	229	229%
	Utilities	15	85	567%
	Website	400	522	131%
		22,195	27,824	125%
	Dedicated Expenses:			
	Legal Fees (Roads)	-	-	
	Payroll (Roads)	-	-	
	Payroll Employer Taxes (Roads)	-	-	
	Repairs & Maintenance (Roads)	25,000	13,516	54%
	Supplies (Roads)	-	-	
	Dedicated Expense Sub-Total:	25,000	13,516	54%
	Roads Operations Expense Total:	47,195	41,340	88%
	Roads Ops Balance (Prior to Unassigned Revenue):	(47,195)	(41,340)	88%

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	80,000	88,266	110%
	Water Service Revenue (Misc)	800	900	113%
	Cap Impr Fee	50,000	26,888	54%
	Cap Impr (25% of Service)	19,760	22,552	114%
	Donations for Water	-	11,000	
	Grants for Water	-	-	
	Water Revenue incl Cap Imp:	150,560	149,606	99%
	Move Cap Impr to Reserves:	(50,000)	(26,888)	54%
	Move 25% Service to Reserves:	(19,760)	(22,552)	114%
	Water Operations Revenue:	80,800	100,166	124%

Water Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (40% Share):			
	Audit	11,600	11,406	98%
	Bank & Credit Card Fees	200	44	22%
	Bookkeeping	6,000	6,698	112%
	Dues & Memberships	520	429	83%
	Health Insurance (DM)	3,840	3,351	87%
	Insurance (Umbrella)	2,800	2,378	85%
	Insurance (Workers Comp)	960	58	6%
	Legal Fees	1,000	1,848	185%
	Office & Postage	400	916	229%
	Other Operating (incl Minutes)	1,600	1,801	113%
	Payroll (District Consultant)	1,200	1,133	94%
	Payroll (DM) - Total	47,840	35,841	75%
	Payroll Employer Taxes (DM)	3,360	2,742	82%
	Payroll Service	600	710	118%
	Permits & Fees	1,600	1,092	68%
	Repair & Maint (non-water)	1,600	272	17%
	Tree Management Program	1,600	-	0%
	Supplies	400	458	115%
	Utilities	60	170	283%
	Website	1,600	1,044	65%
		88,780	71,347	80%
	Water Ops Share	44,390		
	Dedicated Expenses:			
	Bank & Credit Card Fees (Water)	3,300	3,729	113%
	Bookkeeping (Water)	3,500	4,420	126%
	Dues & Memberships (Water)	1,340	402	30%
	Insurance (Water)	6,000	-	0%
	Health Insurance (WM)	-	-	
	Legal Fees (Water)	2,000	1,425	71%
	Payroll (Compromise - WM)	6,000	6,000	100%

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

Water Department

Water Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Payroll (Water)	-	-	
	Other Operating (Water)	4,000	290	7%
	Water Mgmt Team	35,500	29,838	84%
	Payroll Employer Taxes (Water)	-	-	
	Permits & Fees (Water)	2,500	2,237	89%
	Repairs & Maintenance (Water)	25,000	10,867	43%
	Supplies (Water)	-	-	
	Testing (Water)	5,000	1,955	39%
	Treatment (Water)	6,000	596	10%
	Vehicle Expense (WM)	-	-	
	Utilities: Elec (Water)	10,000	9,315	93%
	Utilities: Tel (WM)	-	-	
	Dedicated Expense Sub-Total:	110,140	71,074	65%
	Water Operations Expense Total:	154,530	142,421	92%
	Water Ops Balance (Prior to Unassigned Revenue):	(73,730)	(42,255)	



norcal

FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:

██████████
16

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05/31/2018

MUIR BRACH COMMUNITY SVCS DIST 30-0
19 SEACAPE DR 0
MUIR BRACH CA 94965-9701 16

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			04/30/18	256.167.03
INTUIT PYMT SOLN ACCT FEE 524771000199232	20.00			
CHECK # 1508	494.52		05/02/18	256.147.03
CHECK # 1511	611.18		05/02/18	255.652.51
CHECK # 1509	624.00		05/02/18	255.041.33
CHECK # 1510	782.43		05/02/18	254.417.33
PAYCHEX INC. PAYROLL 76063500004622X	4.753.77		05/02/18	253.634.90
CHECK # 1496	402.00		05/03/18	248.881.13
CHECK # 1494	1.615.00		05/03/18	248.479.13
PAYCHEX BIB INVOICE X76072600037441	116.70		05/03/18	246.864.13
PAYCHEX TPS TAXES 76065000017477X	1.642.09		05/04/18	246.747.43
CHECK # 1513	2.302.21		05/04/18	245.105.34
DEPOSIT		985.95	05/04/18	242.803.13
PAYCHEX INC. PAYROLL 76156300009805X	277.05		05/07/18	243.789.08
PAYCHEX TPS TAXES 76159300000443X	45.90		05/07/18	243.512.03
PAYCHEX BIB INVOICE X76035400034291	1.15		05/08/18	243.466.13
COUNTY OF MARIN COM PAY 7108		1.72	05/10/18	243.465.98
COUNTY OF MARIN COM PAY 7108		254.93	05/11/18	243.467.70
COUNTY OF MARIN COM PAY 7108		422.85	05/11/18	243.722.63
CHECK # 1507	900.00		05/11/18	244.145.48
PGANDE WEB ONLINE 96282270043018	20.80		05/11/18	243.245.48
PGANDE WEB ONLINE 96351487043018	57.53		05/15/18	243.224.68
PGANDE WEB ONLINE 96274684043018	214.06		05/15/18	243.167.15
			05/15/18	242.953.09

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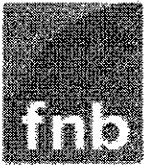
MUIR BEACH COMMUNITY SVCS DIST

REGULAR PUBLIC ACCOUNT

Table with columns: DESCRIPTION, DEBITS, CREDITS, DATE, BALANCE. Includes transactions like PGANDE WEB ONLINE, CHECK # 1518, DEPOSIT, ATT Payment, etc.

Table with columns: DATE, CHECK #, AMOUNT. Section titled 'YOUR CHECKS SEQUENCED' showing a sequence of checks from 1494 to 1518.

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FIRST NATIONAL BANK
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MUIR BEACH COMMUNITY SVCS DIST

=====

YOUR CHECKS SEQUENCED

=====

DATE...	CHECK #.....	AMOUNT	DATE...	CHECK #.....	AMOUNT	DATE...	CHECK #.....	AMOUNT
05/22	1519	1,784.50	05/21	1521	7,450.00			
05/22	1520	197.37	05/22	1522	34.47			

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

Muir Beach Community Services District
Reconciliation Summary
FNB Checking, Period Ending 05/31/2018

	May 31, 18
Beginning Balance	256,167.03
Cleared Transactions	
Checks and Payments - 50 items	-46,724.57
Deposits and Credits - 26 items	46,390.61
Total Cleared Transactions	-333.96
Cleared Balance	<u>255,833.07</u>
Uncleared Transactions	
Checks and Payments - 19 items	-25,108.42
Deposits and Credits - 4 items	3,391.08
Total Uncleared Transactions	-21,717.34
Register Balance as of 05/31/2018	<u>234,115.73</u>
New Transactions	
Checks and Payments - 18 items	-18,744.87
Deposits and Credits - 4 items	5,912.41
Total New Transactions	-12,832.46
Ending Balance	<u>221,283.27</u>

Muir Beach Community Services District
Reconciliation Detail
FNB Checking, Period Ending 05/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						256,167.03
Cleared Transactions						
Checks and Payments - 50 items						
Bill Pmt -Check	04/09/2018	1494	Blank, Stephanie	X	-1,615.00	-1,615.00
Bill Pmt -Check	04/09/2018	1507	Vanessa Workman	X	-900.00	-2,515.00
Bill Pmt -Check	04/09/2018	1496	California Rural Wat...	X	-402.00	-2,917.00
Bill	04/23/2018	9132	Wolfe Communicati...	X	-2,302.21	-5,219.21
Bill Pmt -Check	04/23/2018	1513	Wolfe Communicati...	X	-2,302.21	-7,521.42
Bill Pmt -Check	04/23/2018	1510	CALPERS	X	-782.43	-8,303.85
Bill Pmt -Check	04/23/2018	1509	Brelje and Race Lab...	X	-624.00	-8,927.85
Bill Pmt -Check	04/23/2018	1511	McPhail's	X	-611.18	-9,539.03
Bill Pmt -Check	04/23/2018	1508	Allen, Robert	X	-494.52	-10,033.55
Bill	04/24/2018		LN Curtis & Sons	X	-5,603.56	-15,637.11
Bill	04/26/2018		AT&T	X	-85.69	-15,722.80
Bill	04/26/2018		PG&E Firehouse 62...	X	-20.80	-15,743.60
General Journal	04/30/2018			X	-850.00	-16,593.60
Bill	04/30/2018		Allen, Robert	X	-85.91	-16,679.51
Check	04/30/2018	CCADJ		X	-20.00	-16,699.51
Bill	05/04/2018		VFIS	X	-5,712.00	-22,411.51
Check	05/04/2018	DD 254	Mary C Halley	X	-3,522.84	-25,934.35
Check	05/04/2018	PR	Payroll taxes	X	-1,642.09	-27,576.44
Check	05/04/2018	DD 254	Mary C Halley	X	-916.67	-28,493.11
Check	05/04/2018	DD 253	Salvador Gonzalez	X	-475.52	-28,968.63
Check	05/04/2018	DD 252	Juana Gonzalez	X	-432.19	-29,400.82
Check	05/04/2018	DD 256	Harvey Pearlman	X	-184.70	-29,585.52
Check	05/04/2018	DD 255	Harvey Pearlman	X	-138.52	-29,724.04
Bill Pmt -Check	05/04/2018	EFT	Paychex, Inc.	X	-116.70	-29,840.74
Check	05/07/2018	PR	Harvey Pearlman	X	-277.05	-30,117.79
Check	05/07/2018	PR	Payroll taxes	X	-45.90	-30,163.69
Check	05/07/2018	EFT	Paychex, Inc.	X	-0.15	-30,163.84
Bill Pmt -Check	05/08/2018	1521	Swarts Co.	X	-7,450.00	-37,613.84
Bill Pmt -Check	05/08/2018	1519	Mullin, Sharon	X	-1,784.50	-39,398.34
Bill Pmt -Check	05/08/2018	1517	Marin County Tax C...	X	-1,320.00	-40,718.34
Bill Pmt -Check	05/08/2018	1518	Mirra, Helen	X	-1,280.00	-41,998.34
Bill Pmt -Check	05/08/2018	1520	Recology	X	-197.37	-42,195.71
Bill Pmt -Check	05/08/2018	1516	Daves Appliance	X	-171.91	-42,367.62
Bill Pmt -Check	05/08/2018	1514	Allen, Robert	X	-85.91	-42,453.53
Bill Pmt -Check	05/08/2018	1522	United Site Services...	X	-34.47	-42,488.00
Bill Pmt -Check	05/14/2018	EFT	PG&E Pumping fro...	X	-574.93	-43,062.93
Bill Pmt -Check	05/14/2018	EFT	PG&E Pumping at L...	X	-214.06	-43,276.99
Bill Pmt -Check	05/14/2018	EFT	PG&E at Comm Ctr ...	X	-57.53	-43,334.52
Bill Pmt -Check	05/14/2018	EFT	PG&E Firehouse 62...	X	-20.80	-43,355.32
Bill Pmt -Check	05/18/2018	EFT	AT&T	X	-85.69	-43,441.01
Bill	05/23/2018		Taylor, David	X	-432.95	-43,873.96
Check	05/23/2018	CCADJ		X	-345.70	-44,219.66
Bill	05/23/2018		DMV Renewal	X	-10.00	-44,229.66
Check	05/24/2018	CCADJ		X	-66.17	-44,295.83
Bill	05/24/2018		PG&E Firehouse 62...	X	-21.19	-44,317.02
Credit Card Charge	05/25/2018		The Rental Place	X	-992.00	-45,309.02
Credit Card Charge	05/26/2018		The Rental Place	X	-181.44	-45,490.46
Bill	05/26/2018		AT&T	X	-137.27	-45,627.73
Check	05/28/2018		Chase Card Services	X	-1,029.99	-46,657.72
Check	05/31/2018	EFT	Check Advantage	X	-66.85	-46,724.57
Total Checks and Payments					-46,724.57	-46,724.57
Deposits and Credits - 26 items						
Bill	04/23/2018	9132	Wolfe Communicati...	X	2,302.21	2,302.21
Bill	04/24/2018		LN Curtis & Sons	X	5,603.56	7,905.77
Bill	04/26/2018		PG&E Firehouse 62...	X	20.80	7,926.57
Bill	04/26/2018		AT&T	X	85.69	8,012.26
Deposit	04/27/2018			X	985.95	8,998.21
Bill	04/30/2018		Allen, Robert	X	85.91	9,084.12
General Journal	04/30/2018			X	850.00	9,934.12
Check	05/04/2018	DD 254	Mary C Halley	X	916.67	10,850.79
Bill	05/04/2018		VFIS	X	5,712.00	16,562.79
Deposit	05/10/2018			X	1.72	16,564.51
Deposit	05/10/2018			X	254.93	16,819.44

Muir Beach Community Services District

Reconciliation Detail

FNB Checking, Period Ending 05/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	05/10/2018			X	422.85	17,242.29
Deposit	05/17/2018			X	15,299.84	32,542.13
Bill	05/23/2018		DMV Renewal	X	10.00	32,552.13
Bill	05/23/2018		Taylor, David	X	432.95	32,985.08
Bill	05/24/2018		PG&E Firehouse 62...	X	21.19	33,006.27
Deposit	05/24/2018			X	89.93	33,096.20
Deposit	05/24/2018			X	179.58	33,275.78
Deposit	05/24/2018			X	253.17	33,528.95
Deposit	05/24/2018			X	9,561.80	43,090.75
Deposit	05/25/2018			X	1.95	43,092.70
Credit Card Charge	05/25/2018		The Rental Place	X	992.00	44,084.70
Bill	05/26/2018		AT&T	X	137.27	44,221.97
Credit Card Charge	05/26/2018		The Rental Place	X	181.44	44,403.41
Deposit	05/29/2018			X	1,987.20	46,390.61
Bill Pmt -Check	06/07/2018	1358	AT&T	X	0.00	46,390.61
Total Deposits and Credits					46,390.61	46,390.61
Total Cleared Transactions					-333.96	-333.96
Cleared Balance					-333.96	255,833.07
Uncleared Transactions						
Checks and Payments - 19 items						
Deposit	02/09/2018				-404.26	-404.26
Bill Pmt -Check	04/23/2018	1512	Public Health Labor...		-25.00	-429.26
Bill Pmt -Check	05/08/2018	1515	Blank, Stephanie		-1,370.00	-1,799.26
Bill Pmt -Check	05/08/2018	1523	Wang, Emiko		-694.80	-2,494.06
Bill	05/25/2018	187663	LN Curtis & Sons		-164.19	-2,658.25
Bill Pmt -Check	05/29/2018	1532	VFIS		-5,712.00	-8,370.25
Bill Pmt -Check	05/29/2018	1528	LN Curtis & Sons		-5,603.56	-13,973.81
Bill Pmt -Check	05/29/2018	1531	SDRMA		-4,826.91	-18,800.72
Bill Pmt -Check	05/29/2018	1529	Mirra, Helen		-2,332.50	-21,133.22
Bill Pmt -Check	05/29/2018	1525	Blank, Stephanie		-1,145.00	-22,278.22
Bill Pmt -Check	05/29/2018	1526	CALPERS		-782.43	-23,060.65
Bill Pmt -Check	05/29/2018	1530	Public Health Labor...		-98.00	-23,158.65
Bill Pmt -Check	05/29/2018	1533	Water Components ...		-62.42	-23,221.07
Bill Pmt -Check	05/29/2018	1527	DMV Renewal		-10.00	-23,231.07
Bill Pmt -Check	05/31/2018	1524	Swarts Co.		-1,840.00	-25,071.07
Check	05/31/2018	CCADJ			-20.00	-25,091.07
Check	05/31/2018	CCADJ			-15.35	-25,106.42
General Journal	05/31/2018				-1.00	-25,107.42
General Journal	05/31/2018				-1.00	-25,108.42
Total Checks and Payments					-25,108.42	-25,108.42
Deposits and Credits - 4 items						
Bill	05/25/2018	187663	LN Curtis & Sons		164.19	164.19
General Journal	05/31/2018				1.00	165.19
General Journal	05/31/2018				1.00	166.19
Deposit	05/31/2018				3,224.89	3,391.08
Total Deposits and Credits					3,391.08	3,391.08
Total Uncleared Transactions					-21,717.34	-21,717.34
Register Balance as of 05/31/2018					-22,051.30	234,115.73
New Transactions						
Checks and Payments - 18 items						
Check	06/05/2018	DD 260	Mary C Halley		-4,027.66	-4,027.66
Check	06/05/2018	PR	Payroll taxes		-2,070.69	-6,098.35
Check	06/05/2018	DD 260	Mary C Halley		-1,083.33	-7,181.68
Check	06/05/2018	DD 259	Salvador Gonzalez		-623.75	-7,805.43
Check	06/05/2018	DD 258	Juana Gonzalez		-515.31	-8,320.74
Check	06/05/2018	DD 261	Harvey Pearlman		-184.70	-8,505.44
Bill Pmt -Check	06/05/2018	EFT	Paychex, Inc.		-52.05	-8,557.49
Bill Pmt -Check	06/07/2018	1360	Mullin, Sharon		-3,354.98	-11,912.47
Bill Pmt -Check	06/07/2018	1357	Taylor, David		-432.95	-12,345.42
Bill Pmt -Check	06/07/2018	1359	Curtis Christian		-141.97	-12,487.39

Muir Beach Community Services District

Reconciliation Detail

FNB Checking, Period Ending 05/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Bill Pmt -Check	06/07/2018	EFT	AT&T		-137.27	-12,624.66
Bill Pmt -Check	06/11/2018	EFT	PG&E Pumping fro...		-745.26	-13,369.92
Bill Pmt -Check	06/11/2018	EFT	PG&E Pumping at L...		-320.21	-13,690.13
Bill Pmt -Check	06/11/2018	EFT	PG&E at Comm Ctr ...		-59.83	-13,749.96
Bill Pmt -Check	06/11/2018	EFT	PG&E Firehouse 62...		-21.19	-13,771.15
Bill Pmt -Check	06/12/2018	1349	LN Curtis & Sons		-164.19	-13,935.34
Bill Pmt -Check	06/12/2018	1350	United Site Services...		-34.47	-13,969.81
Check	06/28/2018	EFT	Chase Card Services		-4,775.06	-18,744.87
Total Checks and Payments					-18,744.87	-18,744.87
Deposits and Credits - 4 items						
Deposit	06/01/2018				456.06	456.06
Check	06/05/2018	DD 260	Mary C Halley		1,083.33	1,539.39
Deposit	06/07/2018				3,644.79	5,184.18
Deposit	06/12/2018				728.23	5,912.41
Total Deposits and Credits					5,912.41	5,912.41
Total New Transactions					-12,832.46	-12,832.46
Ending Balance					-34,883.76	221,283.27



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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

PUBLIC MARKET ACCOUNT ██████████

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			04/30/18	799.828.92
Ecorp Fee MAINTENANCE	10.00		05/18/18	799.818.92
INTEREST AT .100000 *		67.93	05/31/18	799.886.85
BALANCE THIS STATEMENT			05/31/18	799.886.85
TOTAL CREDITS (1)	67.93	MINIMUM BALANCE		799.818.92
TOTAL DEBITS (1)	10.00	AVG AVAILABLE BALANCE		799.824.40
INTEREST THIS STATEMENT	67.93	AVERAGE BALANCE		799.824.40