

Muir Beach Community Services District

Balance Sheet

As of December 31, 2024

Accrual Basis

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	862,060
TriC Lower Tank Reserve	213,334
TriC Pipes & Equip Reserve	92,614
TriC Measure A	(2,056)
Prop 68 20% Matching Reserve	(3,909)
TriC General Fund	(16,535)
TriC Water	(74,361)
Total TriC Checking	1,071,148
TriC MMF - General Fund	203,206
Clearing	1,000
Total Checking/Savings	1,275,354
Other Current Assets	
Due from Water Ops to Gen'l Fd	74,361
Undeposited Funds	187
Total Other Current Assets	74,548
Accounts Receivable	
Receivables	15,397
Total Accounts Receivable	15,397
Total Current Assets	1,365,299
Fixed Assets	
Other Fixed Assets	
Road Improvements	1,336,973
Land	755,573
Buildings	615,666
Playground Upgrades	174,189
Equipment	153,535
Land - Fire Station	147,918
Buildings - Fire Station	113,332
Equipment - Fire Trucks	103,871
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(1,516,925)
Total Other Fixed Assets	1,905,254
Water System Assets	
100-Year Equipment Post 2008	652,370
Historic Water System Equipment	546,323
40-Year Equipment Post 2008	381,401
Mains and Valves (historic)	60,939
Other Water System Assets	54,217
10-Year Equipment Post 2008	52,206
15-Year Equipment Post 2008	44,944
Wells (historic)	21,620
20-Year Equipment Post 2008	7,312
Equipt and Controls (historic)	6,973
5-Year Equipment Post 2008	4,084
Accumulated Depreciation	(838,659)

Muir Beach Community Services District

Balance Sheet

As of December 31, 2024

Accrual Basis

	Dec 31, 24
Total Water System Assets	993,731
Total Fixed Assets	2,898,985
TOTAL ASSETS	4,264,284
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	74,361
Total Other Current Liabilities	74,361
Accounts Payable	
Accounts Payable	3,706
Total Accounts Payable	3,706
Credit Cards	
Credit Card	771
Total Credit Cards	771
Total Current Liabilities	78,837
Total Liabilities	78,837
Equity	
Retained Earnings	4,034,224
Net Income	151,222
Total Equity	4,185,446
TOTAL LIABILITIES & EQUITY	4,264,284

COMPENSATION REPORT

Name	7/1/2023 to 7/1/2024 to		Notes
	6/30/2024	12/31/2024	
Halley	85,000	44,250	Hire 7/10/17; sal incr to \$72,000 eff 6/1/19; to \$78,000 7/21; 5% CPI incr to \$81,900 eff 5/22; to \$85,000 eff 7/23; to \$88,500 7/24
Blank	15,437	7,126	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	12,519	5,656	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	6,575	3,078	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	2,500	1,500	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24
Karel	1,511	1,280	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
	\$ 123,542	\$ 62,890	

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

December 2024

	Dec 24
Income	
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	81,180
Refund - Educational Deductions	56,547
Total Property Tax Revenues	137,727
\$200 Parcel Tax for Fire	24,729
Total Combined Tax Revenues	162,456
Lease Income	2,600
Donations & Grants	200
Interest Income	3
Total Income	165,259
Expense	
Payroll Expenses	
Wages	5,188
Employer Payroll Taxes	802
Payroll Service	142
Total Payroll Expenses	6,132
Fire Dept Expenses	
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	55
Total Fire Dept Expenses	2,555
Permits & Fees	1,150
Health Insurance	1,116
Grounds Maintenance/Gardening	900
Bookkeeping	680
Grant Spending	477
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Utilities	
Electric	208
Telephone	7
Total Utilities	216
Supplies (non-water)	117
Bank Fees & Credit Card Fees	50
Meeting Expense	16
Other Operating Expenses	14
Website Hosting & Maintenance	5
Total Expense	13,777
Net Income	151,483

Muir Beach Community Services District
Profit & Loss - Water (Operations,WCI)
December 2024

	Dec 24
Income	
Combined Water Revenues	
Water Operations Revenues	
Field for Billing Notices	0
Total Water Operations Revenues	0
Total Combined Water Revenues	0
Total Income	0
Expense	
Payroll Expenses	
Wages	5,292
Total Payroll Expenses	5,292
Utilities	
Electric	1,436
Telephone	21
Total Utilities	1,457
Water Enterprise	
Water Testing	465
Water Treatment	304
Total Water Enterprise	769
Bookkeeping	221
Receipts Outstanding	
LH Receipts Outstanding	104
Total Receipts Outstanding	104
Bank Fees & Credit Card Fees	86
Total Expense	7,928
Net Income	(7,928)

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
December 2024

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
12/03/2024	Intuit Payment Soln Acct Fee		20
12/31/2024		Batch Fee ID=-654991023	20
12/03/2024		Batch Fee ID=448961583	46
12/12/2024		Service Charge	50
Total Bank Fees & Credit Card Fees			136
Bookkeeping			
12/31/2024	Mullin, Sharon	Bookkeeping/water billing	680
12/31/2024	Mullin, Sharon	Bookkeeping/water billing	221
Total Bookkeeping			901
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
12/11/2024	CalNet	Phone @ fire barn; 415 380-9627	55
Total Phone, Radio Link for Bolinas			55
Total Fire Dept Expenses			55
Health Insurance			
12/14/2024	CALPERS	Halley	1,116
Total Health Insurance			1,116
Other Operating Expenses			
12/31/2024	Mullin, Sharon	Parking & tolls	14
Total Other Operating Expenses			14
Permits & Fees			
12/13/2024	Marin County Treasurer	County Administration Fees	911
12/13/2024	Marin County Treasurer	County Administration Fees	239
Total Permits & Fees			1,150
Supplies (non-water)			
12/04/2024	Goodman Building Supply	Supply	24
12/06/2024	Hagel	Supply	93
12/03/2024	Goodman Building Supply	VOID: GJE, RGJE created on 12/03/2024	0
Total Supplies (non-water)			117
Utilities			
Electric			
12/16/2024	SMITH, Brent (1104)	Credit for electricity usage	8
12/24/2024	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	177
12/24/2024	PG&E Firehouse 6226-2	Electric - Firehouse	31
12/24/2024	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	401
12/24/2024	PG&E Pumping from Wells 745-7	Pumping	1,026
Total Electric			1,644
Telephone			
12/02/2024	Ooma	Telephone	7
12/04/2024	Ooma	Telephone	7
12/17/2024	Ooma	Telephone	7
12/29/2024	Ooma	Telephone	7
Total Telephone			29
Total Utilities			1,672
Water Enterprise			
Water Testing			
12/09/2024	Public Health Laboratory	2003 well special test	32
12/18/2024	Brelje and Race Laboratories, Inc.	Haloacetic acids	147
12/04/2024	Brelje and Race Laboratories, Inc.	Q bacs - monthly	144
12/11/2024	Brelje and Race Laboratories, Inc.	TTHM test	142

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Accrual Basis

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
December 2024

Date	Name	Memo	Amount
Total Water Testing			465
Water Treatment			
12/13/2024	Herb's Pool Service	Chlorine	76
12/13/2024	Herb's Pool Service	Chlorine	228
Total Water Treatment			304
Total Water Enterprise			769
TOTAL			5,930

Muir Beach Community Services District Expenditures for Fixed Assets As of December 31, 2024

Date	Num	Name	Memo	Amount
Water System Assets				
Historic Water System Equipment				
Total Historic Water System Equipment				
Mains and Valves (historic)				
Total Mains and Valves (historic)				
Equipt and Controls (historic)				
Total Equipt and Controls (historic)				
Wells (historic)				
Total Wells (historic)				
100-Year Equipment Post 2008				
Total 100-Year Equipment Post 2008				
40-Year Equipment Post 2008				
Total 40-Year Equipment Post 2008				
20-Year Equipment Post 2008				
Total 20-Year Equipment Post 2008				
15-Year Equipment Post 2008				
Total 15-Year Equipment Post 2008				
10-Year Equipment Post 2008				
Total 10-Year Equipment Post 2008				
5-Year Equipment Post 2008				
Total 5-Year Equipment Post 2008				
Other Water System Assets				
Total Other Water System Assets				
Total Water System Assets				
Other Fixed Assets				
Playground Upgrades				
Total Playground Upgrades				
Land				
Total Land				
Land - Fire Station				
Total Land - Fire Station				
Buildings				
Total Buildings				
Buildings - Fire Station				
12/04/2024	2100...	Questa Engineering Corp.	Engineering for septic holding tank	3,722.54
Total Buildings - Fire Station				3,722.54
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				

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Accrual Basis

Muir Beach Community Services District
Expenditures for Fixed Assets
As of December 31, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
		Total Other Fixed Assets		3,722.54
		TOTAL		3,722.54

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

General - Revenue and Expenses Apportioned To All Departments

12/31/2024

Gen Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Property Taxes (Unassigned)	187,000	49,392	26%
	Excess ERAF (Unassigned)	70,000	104,968	150%
	Grants/donations (Unassigned)		200	
	Interest Income (Unassigned)	200	20	10%
	Other Income (Unassigned)	31,400	15,600	50%
	Gen Revenue Total:	288,600	170,180	59%

Gen Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Payroll (DM) - Total *	88,500	44,250	50%
	Audit (incl fees+bookkeeping) *	12,700	9,967	78%
	Insurance (DM Health) *	12,300	6,235	51%
	Bookkeeping	12,000	6,027	50%
	Payroll Employer Taxes (DM) *	6,770	3,385	50%
	Insurance (Umbrella)	5,500		0%
	Office & Postage *	2,500	455	18%
	Payroll Service *	2,420	902	37%
	Dues & Memberships	2,215	2,619	118%
	Permits & Fees	2,200	1,303	59%
	Insurance (DM Workers Comp) *	2,100		0%
	Meetings (inc Minutes) *	2,000	96	5%
	Legal Fees	1,000	124	12%
	Repair & Maint (non-water)	500	125	25%
	Website & Document Management *	500	30	6%
	Utilities (Telephone-RingCentral)	410	403	98%
	Other Operating	330	189	57%
	Insurance (Board Workers Comp)	160		0%
	Supplies	150		0%
	Tree Management Program	-		
	Interest Expense	-		
	General Expense Total:	154,255	76,110	49%
	General Expenses (Net of Dept Allocations Total):	102,339	56,434	55%
	General Balance (Prior to Dept Allocations) :	134,345	94,070	70%
	Gen Balance (After Dept Allocations):	186,261	113,746	61%
	Loan Payment(None):	-	-	0%
	Gen Balance (After Loan Payment):	186,261	113,746	

General Notes: 1.)Apportionment: General Expenses are assigned to departments by the following percentages:
 General = 60%, Water = 40% *(DM Salary, DM Payroll taxes + service, DM Healthcare, DM WC, Audits, Website, Postage and Office, Board Meeting Expenditures incl Minutes) Capital Improvement Projects: Fire = 10%, Rec = 10%, Roads = 10% (DM Salary, DM Payroll taxes + service, DM Healthcare, DM WC)

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

Water Department				
12/31/2024				
Water Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Water Service Revenue	155,000	101,405	65%
	Water Conservation Discount	(49,600)	(28,904)	58%
	Meter Reading Fee	8,930	4,354	49%
	Water Service Revenue (Misc)	500	3,612	722%
	Water Service fee Net Revenue	114,830	80,467	70%
	Meter Charge (CIP Reserves)	83,000	41,021	49%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	197,830	121,488	61%
	Move Meter Charge to Reserves:	(83,000)	(41,021)	49%
	Water Operations Revenue:	114,830	80,467	70%
	Water CIP (PE Reserves):	43,000	21,018	49%
	Water CIP (LT Reserves):	40,000	20,000	50%
Water Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	General Expenses (40% Share):*	51,916	26,128	50%
	Payroll (DM) - Total	35,400	17,700	50%
	Audit	5,080	3,987	78%
	Health Insurance (DM)	4,920	2,494	51%
	Payroll Employer Taxes (DM)	2,708	1,354	50%
	Office & Postage	1,000	182	18%
	Payroll Service	968	361	37%
	Insurance (Workers Comp)	840	-	0%
	Meetings (incl Minutes)	800	38	5%
	Website & Doc Management	200	12	6%
	Gen Exp (Water Ops 40% Share):	51,916	26,128	50%
	Dedicated Expenses:			
	Payroll (Water Team)	30,500	14,062	46%
	Utilities: Electric (Water)	15,000	8,891	59%
	Rep & Maint incl Grant Spending	13,000	5,414	42%
	Bookkeeping (Water)	6,530	3,587	55%
	Treatment (Water)	5,000	3,368	67%
	Bank & Credit Card Fees(Customer)	4,500	3,021	67%
	Insurance (Water)	3,000	-	0%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Testing (Water)	2,500	1,425	57%
	Payroll Employer Taxes (Water)	2,333	1,076	46%
	Permits & Fees (Water)	2,000	355	18%
	Payroll Employer (WC)	1,900	-	0%
	Legal Fees (Water)	1,000	-	0%

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

Water Department			
	12/31/2024		
Dues & Memberships (Water)	520	-	0%
Pay (Maintenance Sub-contractor)	400	-	
Utilities: Telephone (Water-Ooma)	400	240	60%
Other Operating (Water)	200	208	104%
Grant Spending	-	-	
<i>Dedicated Expense Sub-Total:</i>	91,383	41,647	46%
<i>Water Operations Expense Total:</i>	143,299	67,775	47%
<i>Water Conservation Reserve (Beginning Balance):</i>	49,600	49,600	
<i>Water Conservation Reserve (Discounts):</i>	(49,600)	(28,904)	58%
<i>Water Conservation Reserve (Ending balance):</i>	-	20,696	
<i>Water Operations Balance :</i>	(28,469)	12,692	-45%
<i>Water Capital Improvements (Beginning PE Balance):</i>	98,732	98,732	
<i>Water Capital Improvement (Balance to PE Reserves):</i>	43,000	21,018	49%
<i>Water Capital Improvement (Capital spending):</i>	-	(27,140)	
<i>Water Capital Improvement (Change to PE Reserve):</i>	141,732	92,610	65%
<i>Water Capital Improvements (Beginning LT Balance):</i>	193,334	193,334	
<i>Water Capital Improvement (Balance to LT Reserves):</i>	40,000	20,000	50%
<i>Water Capital Improvement (Change to LT Reserve):</i>	233,334	213,334	91%
<i>Water Capital Improvement (Net PE and LT Reserves):</i>	375,066	305,944	82%

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

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

Fire Department				
12/31/2024				
Fire Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Special Parcel Tax for Fire	44,679	25,160	56%
	Grants/Donations for Fire (Misc)	10,000	-	
	Grants for Fire (Measure C)	13,000	711	5%
	Grants for Fire (Measure W)	70,000	28,140	40%
	Grants for Fire (FVA Firehouse)	-	-	
	Grants for Fire (West Marin)	8,400	-	0%
	Fire Revenue incl Cap Imp Rev:	146,079	54,011	37%
	Deduct Cap Imp Revenue:	-	-	
	Fire Operations Revenue:	146,079	54,011	37%
Fire Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Fire Chief Stipend	30,000	15,000	50%
	Grant Spending	30,000	16,540	55%
	Fire Truck Maint & Repair	8,000	-	0%
	Insurance: VFIS	6,409	6,409	100%
	Fire Equip & Tools	4,000	-	0%
	Supplies: Sta wear/Turnouts	4,000	818	20%
	Insurance: Workers Comp	3,000	(3,144)	-105%
	Other Operating (Fire)	3,000	817	27%
	Emergency Preparedness	2,500	230	9%
	Fire Training/Certification	2,000	540	27%
	Utilities: Phone, Radio	640	327	51%
	Legal	500	-	0%
	Supplies: Medical	500	2,031	406%
	Dues: Membership	320	239	75%
	Utilities: Electric	320	140	44%
	Credit Card Receipts Outstanding		-	
	Dedicated Expense Sub-Total:	95,189	39,947	42%
	Fire Operations Expense Total:	95,189	39,947	42%
	Fire Operations Balance:	50,890	14,064	28%
	Fire Station Donations/Grants	340,000		
	Fire Station Expenditures	70,944		
	Funds Remaining	269,056		

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

Roads Department			
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12/31/2024

Roads Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	-	
	Roads Operations Revenue Total:	-	-	

Roads Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Gen Exp (10% Share): p/project			

Dedicated Expenses:

Repairs & Maintenance (Roads)	10,000	-	0%
Pay (Maintenance Sub-Contractor)	2,000	2,025	101%
Legal Fees (Roads)	1,000	-	0%
Other Operating (Roads)	300	-	0%
Payroll (Roads)	-	-	
Payroll Employer Taxes (Roads)	-	-	
Payroll (WC-Roads)	-	-	
Supplies (Roads)	-	-	
Dedicated Expense Sub-Total:	13,300	2,025	15%
Roads Operations Expense Total:	13,300	2,025	15%
 Roads Operations Balance:	 (13,300)	 (2,025)	 15%

Capital Spending:

Capital Expenditures	40,000		
Total Capital Project Balance:	-	-	-

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

Recreation Department

12/31/2024

Rec Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	1,000	-	0%
	Grants/Donations for Rec	177,952	-	0%
	Measure A Tax	43,168	22,782	53%
	Rentals	4,000	600	15%
	Rec Operations Revenue Total:	226,120	23,382	10%
	Rec Ops non-Measure A Total:	182,952	600	0%

Rec Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Grant Spending (Rec)	177,952	5,109	3%
	Measure A Projects	43,000	30,840	72%
	Grounds Maintenance	9,000	4,185	47%
	Community Center Functions	8,000	2,661	33%
	Payroll (Rec)	9,200	4,578	50%
	Payroll (Rental Coordinator)	4,200	2,100	50%
	Repairs & Maintenance (Rec)	2,000	4,206	210%
	Trails Maintenance	1,500	2,238	149%
	Utilities: Refuse (Rec)	1,700	713	42%
	Supplies (CC)	1,000	251	25%
	Utilities: Elec (CC)	1,000	597	60%
	Payroll (WC-Rec)	650	-	0%
	Payroll Employer Taxes (Rec)	704	350	50%
	Rental Expenses (CC)	500	-	0%
	Other Operating (Rec)	100	-	0%
	Utilities: Phone (CC-Ooma)	80	51	64%
	Utilities: Propane (CC)	370	233	63%
	Community Center Classes	-	-	
	Legal Fees (Rec)	-	-	
	Dedicated Expense Sub-Total:	260,956	58,112	22%
	Non-Measure A Expense Total:	217,956	53,534	25%
	Rec Ops Balance(including Restricted Revenue):	(34,836)	(34,730)	100%
	Rec Ops Balance(non-Measure A):	(35,004)	(52,934)	151%

Budget for Capital Spending:

Measure A: CC Garbage Enclosure	5,000
Measure A: CC Deck Curtains	10,000
Measure A: Trail Improvements(S-C)	13,000
Measure A: CC Parking Project	15,000
Prop 68: Parking Project	177,952
Total Spending:	220,952