

**Muir Beach Community Services District  
Balance Sheet**

Accrual Basis

As of September 30, 2025

	Sep 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Charles Schwab 6797	
CS Fire	800,000
CS Lower Tank Reserve	240,001
CS General Fund	89,999
CS Pipes & Equip Reserve	70,000
Charles Schwab 6797 - Other	1,804
Total Charles Schwab 6797	1,201,804
TriC Checking	
TriC General Fund	82,482
TriC Fire	81,099
TriC Pipes & Equip Reserve	16,771
TriC Measure A	11,291
TriC Lower Tank Reserve	6,666
TriC Water	(79,894)
Total TriC Checking	118,415
Total Checking/Savings	1,320,218
Other Current Assets	
Due from Water Ops to Gen'l Fd	79,894
Undeposited Funds	9,859
Prop 68 for reimbursement	425
Total Other Current Assets	90,178
Accounts Receivable	
Receivables	11,331
Total Accounts Receivable	11,331
Total Current Assets	1,421,727
Fixed Assets	
Other Fixed Assets	
Road Improvements	1,351,974
Land	755,573
Buildings	590,355
CIP	319,024
CC Parking Project	252,302
Playground Upgrades	173,427
Buildings - Fire Station	158,399
Equipment	149,820
Land - Fire Station	147,918
Equipment - Fire Trucks	103,871
Electric Gate	9,927
Furniture & Fixtures - CC	7,684
Shed Roof	(0)
Accumulated Depreciation	(1,522,076)
Total Other Fixed Assets	2,498,197
Water System Assets	
100-Year Equipment Post 2008	651,666
Historic Water System Equipment	504,638
40-Year Equipment Post 2008	410,506
15-Year Equipment Post 2008	44,944
Mains and Valves (historic)	34,973
10-Year Equipment Post 2008	30,726

Muir Beach Community Services District

**Balance Sheet**

As of September 30, 2025

Accrual Basis

	Sep 30, 25
Wells (historic)	21,620
20-Year Equipment Post 2008	1,000
Equipt and Controls (historic)	0
Other Water System Assets	0
5-Year Equipment Post 2008	(0)
Accumulated Depreciation	(791,696)
<b>Total Water System Assets</b>	<b>908,377</b>
Invested in Capital Assets	(2,224,181)
<b>Total Fixed Assets</b>	<b>1,182,393</b>
<b>TOTAL ASSETS</b>	<b>2,604,120</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	79,894
<b>Total Other Current Liabilities</b>	<b>79,894</b>
Accounts Payable	
Accounts Payable	8,256
<b>Total Accounts Payable</b>	<b>8,256</b>
Credit Cards	
Credit Card	1,202
<b>Total Credit Cards</b>	<b>1,202</b>
<b>Total Current Liabilities</b>	<b>89,352</b>
<b>Total Liabilities</b>	<b>89,352</b>
<b>Equity</b>	
Retained Earnings	2,040,017
Gov't Net Position	419,393
Net Income	55,358
<b>Total Equity</b>	<b>2,514,768</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,604,120</b>

**Muir Beach Community Services District**  
**Profit & Loss - Excluding Water (Operations, WCI)**  
 September 2025

	Sep 25
<b>Income</b>	
Combined Tax Revenues	
Measure W (TOT) Rev-Fire	29,532
Property Tax Revenues	
Property Tax Revenues	27
Total Property Tax Revenues	27
Total Combined Tax Revenues	29,559
Lease Income	2,704
Interest Income	1,804
Recreational Activities Income	
Rental Income	750
Total Recreational Activities Income	750
<b>Total Income</b>	<b>34,817</b>
<b>Expense</b>	
Payroll Expenses	
Wages	5,263
Employer Payroll Taxes	838
Payroll Service	153
Total Payroll Expenses	6,255
Fire Dept Expenses	
Fire Chief Stipend	2,500
Other Fire Dept Expenses	114
Phone, Radio Link for Bolinas	54
Total Fire Dept Expenses	2,668
Audit Expense	1,639
Grounds Maintenance/Gardening	1,350
Health Insurance	1,114
Bookkeeping	893
Office and Postage	603
Supplies (non-water)	549
Community Classes & Functions	
Community Center Functions	239
Rental Expense	145
Total Community Classes & Functions	384
Utilities	
Electric	69
Refuse Service	38
Telephone	15
Total Utilities	122
Legal Expense	112
Bank Fees & Credit Card Fees	60
Other Operating Expenses	40
Meeting Expense	17
Website Hosting & Maintenance	5
Uncategorized Expenses	0
<b>Total Expense</b>	<b>15,810</b>
<b>Net Income</b>	<b>19,007</b>

Muir Beach Community Services District  
Profit & Loss - Water (Operations,WCI)  
September 2025

	Sep 25
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	30,264
Misc Water Revenues	90
Field for Billing Notices	0
Total Water Operations Revenues	30,354
Water Capital Improvement Revs	
Capital Improvement Revenues	13,843
Total Water Capital Improvement Revs	13,843
Total Combined Water Revenues	44,197
Total Income	44,197
Expense	
Payroll Expenses	
Wages	5,696
Total Payroll Expenses	5,696
Utilities	
Electric	1,511
Telephone	14
Total Utilities	1,525
Bank Fees & Credit Card Fees	911
Bookkeeping	833
Water Enterprise	
Water Treatment	428
Water Testing	200
Total Water Enterprise	628
Receipts Outstanding	
LH Receipts Outstanding	(258)
Total Receipts Outstanding	(258)
Total Expense	9,334
Net Income	34,864

**Muir Beach Community Services District**  
**Expenditures excl Payroll & Cap Assets**  
**September 2025**

Date	Name	Memo	Amount
<b>Audit Expense</b>			
09/30/2025	O'Connor & Company, Inc	6-30-25 audit - partial pmt	1,290
09/30/2025	Mullin, Sharon	Bookkeeping/water billing	349
Total Audit Expense			1,639
<b>Bank Fees &amp; Credit Card Fees</b>			
09/26/2025	Intuit Pymt Soln Tran Fee		911
09/30/2025	Intuit Pymt Soln Tran Fee	bank rec discrepancy	20
09/16/2025	TriCounties Bank	refund of fee	-10
09/12/2025		Service Charge	50
Total Bank Fees & Credit Card Fees			971
<b>Bookkeeping</b>			
09/30/2025	Mullin, Sharon	Bookkeeping/water billing	893
09/30/2025	Mullin, Sharon	Bookkeeping/water billing	833
Total Bookkeeping			1,726
<b>Fire Dept Expenses</b>			
<b>Other Fire Dept Expenses</b>			
09/12/2025	Rauh, Jon	Reimb for Fire Dept expenditures	114
Total Other Fire Dept Expenses			114
<b>Phone, Radio Link for Bolinas</b>			
09/11/2025	CalNet	Phone @ fire barn; 415 380-9627	54
Total Phone, Radio Link for Bolinas			54
Total Fire Dept Expenses			168
<b>Health Insurance</b>			
09/14/2025	CALPERS	Halley	1,114
Total Health Insurance			1,114
<b>Legal Expense</b>			
09/30/2025	Acevedo & Longfellow LLP	Advice on upper trail issues	112
Total Legal Expense			112
<b>Office and Postage</b>			
09/24/2025	Amazon.com	Fujitsu fi8150 Document Scanner	590
09/06/2025	File Center	Renewal of File Center maintenance support	68
09/11/2025	Container Store	Storage container return	-54
Total Office and Postage			603
<b>Other Operating Expenses</b>			
09/30/2025	Mullin, Sharon	Parking & tolls	40
Total Other Operating Expenses			40
<b>Supplies (non-water)</b>			
09/03/2025	Pearlman, Harvey - V	CC supplies, bistro fare	68
09/17/2025	Goodman Building Supply	Lock	8
09/02/2025	Goodman Building Supply	Misc small hardware for Lagoon project	14
09/24/2025	Berntsen International	Monument covers	460
Total Supplies (non-water)			549
<b>Utilities</b>			
<b>Electric</b>			
09/23/2025	PG&E Pumping from Wells 745-7		1,197
09/16/2025	SMITH, Brent (1104)	Credit for electricity usage	8
09/23/2025	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	69
09/23/2025	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	306
09/23/2025	PG&E Firehouse 6226-2	VOID: Electric - Firehouse	0

**Muir Beach Community Services District**  
**Expenditures excl Payroll & Cap Assets**  
 September 2025

Date	Name	Memo	Amount
Total Electric			1,580
<b>Refuse Service</b>			
09/26/2025	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
<b>Telephone</b>			
09/01/2025	Ooma	Telephone	7
09/04/2025	Ooma	Telephone	7
09/17/2025	Ooma	Telephone	7
09/29/2025	Ooma	Telephone	7
Total Telephone			29
Total Utilities			1,647
<b>Water Enterprise</b>			
<b>Water Testing</b>			
09/02/2025	Public Health Laboratory	Monthly bacs, special FE tests	200
Total Water Testing			200
<b>Water Treatment</b>			
09/02/2025	Herb's Pool Service	Chlorine	428
09/02/2025	Herb's Pool Service	VOID: Chlorine	0
Total Water Treatment			428
Total Water Enterprise			628
<b>TOTAL</b>			<b>9,196</b>

**Muir Beach Community Services District**  
**Expenditures for Fixed Assets**  
 As of September 30, 2025

Date	Num	Name	Memo	Amount
<b>Water System Assets</b>				
<b>Historic Water System Equipment</b>				
Total Historic Water System Equipment				
<b>Mains and Valves (historic)</b>				
Total Mains and Valves (historic)				
<b>Equipt and Controls (historic)</b>				
Total Equipt and Controls (historic)				
<b>Wells (historic)</b>				
Total Wells (historic)				
<b>100-Year Equipment Post 2008</b>				
Total 100-Year Equipment Post 2008				
<b>40-Year Equipment Post 2008</b>				
09/10/2025		Rodas Trucking, Inc. DBA Roda...	3 new water valves at Starbuck Extension	19,750.00
Total 40-Year Equipment Post 2008				19,750.00
<b>20-Year Equipment Post 2008</b>				
Total 20-Year Equipment Post 2008				
<b>15-Year Equipment Post 2008</b>				
Total 15-Year Equipment Post 2008				
<b>10-Year Equipment Post 2008</b>				
Total 10-Year Equipment Post 2008				
<b>5-Year Equipment Post 2008</b>				
Total 5-Year Equipment Post 2008				
<b>Other Water System Assets</b>				
Total Other Water System Assets				
Total Water System Assets				19,750.00
<b>Other Fixed Assets</b>				
<b>Playground Upgrades</b>				
Total Playground Upgrades				
<b>Land</b>				
Total Land				
<b>Land - Fire Station</b>				
Total Land - Fire Station				
<b>Buildings</b>				
09/30/2025		NorCal Superior Systems	Progress payment on septic tank	7,000.00
Total Buildings				7,000.00
<b>Buildings - Fire Station</b>				
Total Buildings - Fire Station				
<b>Equipment</b>				
Total Equipment				
<b>Equipment - Fire Trucks</b>				
Total Equipment - Fire Trucks				
<b>Electric Gate</b>				
Total Electric Gate				
<b>Furniture &amp; Fixtures - CC</b>				
Total Furniture & Fixtures - CC				
Road Improvements				
<b>Shed Roof</b>				

2:07 PM

11/06/25

Accrual Basis

**Muir Beach Community Services District**  
**Expenditures for Fixed Assets**  
As of September 30, 2025

---

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
		Total Shed Roof		
		Total Other Fixed Assets		7,000.00
		<b>TOTAL</b>		<b>26,750.00</b>

---

---

# COMPENSATION REPORT

Name	7/1/2024 to 7/1/2025 to		Notes
	6/30/2025	9/30/2025	
Halley	88,625	22500	Hire 7/10/17; to \$72k eff 6/1/19; to \$78K 7/21; 5% CPI incr to \$81,900 eff 5/22; to \$85K eff 7/23; to \$88,500 7/24; to \$90K eff 7/25
Blank	14,667	3751	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	12,497	2664	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	5,949	1539	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	3,000	750	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24
Karel	1,929	1198	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
	<u>\$ 126,667</u>	<u>\$ 32,402</u>	

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

General - Revenue and Expenses Apportioned To All Departments

9/30/2025

Gen Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Property Taxes (Unassigned)	155,000	44	0%
	Excess ERAF (Unassigned)	110,000	11,509	10%
	Grants/donations (Unassigned)		-	
	Interest Income (Unassigned)	50	2,514	5028%
	Lease Income	32,772	8,112	25%
	<b>Gen Revenue Total:</b>	<b>297,822</b>	<b>22,179</b>	<b>7%</b>

Gen Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	12,000	6,218	52%
	Banking Fees (District-Pos Pay)	600	220	37%
	Bookkeeping	12,000	3,239	27%
	Dues & Memberships	2,700	290	11%
	Insurance (Board Workers Comp)	80	-	0%
	Insurance (DM Health) *	13,000	3,341	26%
	Insurance (DM Workers Comp) *	1,700	-	0%
	Insurance (Umbrella)	6,400	-	0%
	Interest Expense	-	-	
	Legal Fees	1,000	-	0%
	Meetings (inc Minutes) *	1,600	51	3%
	Office & Postage *	3,000	1,057	35%
	Other Operating	400	120	30%
	Payroll (DM) - Total *	90,000	22,500	25%
	Payroll Employer Taxes (DM) *	6,885	1,721	25%
	Payroll Service *	2,400	480	20%
	Permits & Fees	2,700	100	4%
	Repair & Maint (non-water)	500	-	0%
	Supplies	100	460	460%
	Tree Management Program	-	-	
	Utilities (Telephone-RingCentral)	410	402	98%
	Website & Document Management *	1,200	15	1%
	<b>General Expense Total:</b>	<b>158,675</b>	<b>40,214</b>	<b>25%</b>
	<b>General Expenses (Net of Dept Allocations Total):</b>	<b>105,961</b>	<b>26,061</b>	<b>25%</b>
	<b>General Balance (Prior to Dept Allocations) :</b>	<b>139,147</b>	<b>(18,035)</b>	<b>-13%</b>
	<b>Gen Balance (After Dept Allocations):</b>	<b>191,861</b>	<b>(3,882)</b>	<b>-2%</b>
	<b>Loan Payment(None):</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Gen Balance (After Loan Payment):</b>	<b>191,861</b>	<b>(3,882)</b>	

**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

9/30/2025

Water Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Water Service Revenue	218,800	77,084	35%
	Water Conservation Discount	(70,000)	(21,339)	30%
	Meter Reading Fee	9,000	2,958	33%
	Water Service Revenue (Misc)	1,000	180	18%
	Water Service fee Net Revenue	158,800	58,883	37%
	Meter Charge (CIP Reserves)	84,100	27,858	33%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	<b>Water Revenue incl Meter Charge:</b>	<b>242,900</b>	<b>86,741</b>	<b>36%</b>
	Move Meter Charge to Reserves:	(84,100)	(27,858)	33%
	<b>Water Operations Revenue:</b>	<b>158,800</b>	<b>58,883</b>	<b>37%</b>
	<b>Water CIP (PE Reserves):</b>	<b>44,100</b>	<b>14,527</b>	<b>33%</b>
	<b>Water CIP (LT Reserves):</b>	<b>40,000</b>	<b>13,333</b>	<b>33%</b>

Water Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	<b>General Expenses (40% Share):*</b>	<b>52,714</b>	<b>14,153</b>	<b>27%</b>
	Audit	4,800	2,487	52%
	Health Insurance (DM)	5,200	1,336	26%
	Insurance (Workers Comp)	680	-	0%
	Meetings (incl Minutes)	640	20	3%
	Office & Postage	1,200	423	35%
	Payroll (DM) - Total	36,000	9,000	25%
	Payroll Employer Taxes (DM)	2,754	689	25%
	Payroll Service	960	192	20%
	Website & Doc Management	480	6	1%
	<b>Gen Exp (Water Ops 40% Share):</b>	<b>52,714</b>	<b>14,153</b>	<b>27%</b>
	<b>Dedicated Expenses:</b>			
	Bank & Credit Card Fees(Customer)	5,800	2,228	38%
	Bookkeeping (Water)	6,600	2,117	32%
	Dues & Memberships (Water)	550	-	0%
	Insurance (Wcomp)	1,500	-	0%
	Insurance (Water)	3,400	-	0%
	Legal Fees (Water)	1,000	-	0%
	Other Operating (Water)	1,100	454	41%
	Payroll (Water Team)	30,500	7,613	25%
	Payroll Employer Taxes	2,333	582	25%
	Permits & Fees	2,300	100	4%
	Rep & Maint incl Grant Spending	18,000	9,209	51%
	Subcontractors	300	135	
	Testing	6,000	1,282	21%

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

Water Department			
	9/30/2025		
Treatment	9,000	218	2%
Utilities: Electric (Water)	18,000	6,389	35%
Utilities: Telephone (Water-Ooma)	400	43	11%
<b>Dedicated Expense Sub-Total:</b>	<b>106,783</b>	<b>30,370</b>	<b>28%</b>
<b>Water Operations Expense Total:</b>	<b>159,497</b>	<b>44,524</b>	<b>28%</b>
<b>Water Conservation Reserve (Beginning Balance):</b>	<b>70,000</b>	<b>70,000</b>	
<b>Water Conservation Reserve (Discounts):</b>	<b>(70,000)</b>	<b>(21,339)</b>	<b>30%</b>
<b>Water Conservation Reserve (Ending balance):</b>	<b>-</b>	<b>48,661</b>	
<b>Water Operations Balance :</b>	<b>(697)</b>	<b>14,359</b>	<b>-2060%</b>
<b>Water Capital Improvements (Beginning PE Balance):</b>	<b>102,200</b>	<b>102,200</b>	
<b>Water Capital Improvement (Balance to PE Reserves):</b>	<b>44,100</b>	<b>14,527</b>	<b>33%</b>
<b>Water Capital Improvement (Capital spending):</b>	<b>(35,000)</b>	<b>(29,955)</b>	<b>86%</b>
<b>Water Capital Improvement (Change to PE Reserve):</b>	<b>111,300</b>	<b>86,772</b>	<b>78%</b>
<b>Water Capital Improvements (Beginning LT Balance):</b>	<b>233,334</b>	<b>233,334</b>	
<b>Water Capital Improvement (Balance to LT Reserves):</b>	<b>40,000</b>	<b>13,333</b>	<b>33%</b>
<b>Water Capital Improvement (Change to LT Reserve):</b>	<b>273,334</b>	<b>246,667</b>	<b>90%</b>
<b>Water Capital Improvement (Net PE and LT Reserves):</b>	<b>384,634</b>	<b>333,439</b>	<b>87%</b>

Notes: Meter Reading Charge (\$2400) + Water Bookkeeping (\$6600) = \$9000

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

Roads Department				
9/30/2025				
Roads Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Fees for Roads	-		
	Donations for Roads	-		
	Grants for Roads	-	-	
	<b>Roads Operations Revenue Total:</b>	-	-	
Roads Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Gen Exp (10% Share): p/project</b>			
	<b>Dedicated Expenses:</b>			
	Repairs & Maintenance (Roads)	10,000	-	0%
	Pay (Maintenance Sub-Contractor)	2,700	630	23%
	Legal Fees (Roads)	1,000	-	0%
	Other Operating (Roads)	300	-	0%
	Payroll (Roads)	-	-	
	Payroll Employer Taxes (Roads)	-	-	
	Payroll (WC-Roads)	-	-	
	Supplies (Roads)	-	161	
	<b>Dedicated Expense Sub-Total:</b>	<b>14,000</b>	<b>791</b>	<b>6%</b>
	<b>Roads Operations Expense Total:</b>	<b>14,000</b>	<b>791</b>	<b>6%</b>
	<b>Roads Operations Balance:</b>	<b>(14,000)</b>	<b>(791)</b>	<b>6%</b>
	<b>Capital Spending:</b>	<b>40,000</b>	<b>46,000</b>	
	<b>Capital Expenditures</b>			
	<b>Total Capital Project Balance:</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

Fire Department				
9/30/2025				
Fire Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Special Parcel Tax for Fire	43,705	-	0%
	Grants/Donations for Fire (Misc)	-	-	
	Grants for Fire (Measure C)	13,000	679	5%
	Grants for Fire (Measure W)	73,000	29,532	40%
	Grants for Fire (FVA Firehouse)	175,000	-	
	Grants for Fire (West Marin)	16,800	-	0%
	<b>Fire Revenue incl Cap Imp Rev:</b>	<b>321,505</b>	<b>30,211</b>	<b>9%</b>
	Deduct Cap Imp Revenue:	(175,000)		
	<b>Fire Operations Revenue:</b>	<b>146,505</b>	<b>30,211</b>	<b>21%</b>
Fire Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Dedicated Expenses:</b>			
	Dues: Membership	320		0%
	Emergency Preparedness	2,500		0%
	Fire Chief Stipend	30,000	7,500	25%
	Fire Equip & Tools	2,000	105	5%
	Fire Training/Certification	2,000	79	4%
	Fire Truck Maint & Repair	4,000	2,427	61%
	Fire Truck: Fuel	700		0%
	Grant Spending	21,400	1,100	5%
	Insurance: VFIS	6,484	6,484	100%
	Insurance: Workers Comp	3,200		0%
	Other Operating (Fire)	1,800	440	24%
	Supplies: Medical	1,000		0%
	Supplies: Sta wear/Turnouts	4,000		0%
	Utilities: Electric	250	70	28%
	Utilities: Phone, Radio	1,000	163	16%
	Credit Card Receipts Outstanding			
	<b>Dedicated Expense Sub-Total:</b>	<b>80,654</b>	<b>18,368</b>	<b>23%</b>
	<b>Fire Operations Expense Total:</b>	<b>80,654</b>	<b>18,368</b>	<b>23%</b>
	<b>Fire Operations Balance:</b>	<b>65,851</b>	<b>11,843</b>	<b>18%</b>
	<b>Fire Station Donations/Grants</b>	<b>340,000</b>	<b>340,000</b>	
	<b>Fire Station Expenditures</b>	<b>340,000</b>	<b>127,582</b>	
	<b>Funds Remaining</b>	<b>-</b>	<b>212,418</b>	

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

**Recreation Department**

9/30/2025

Rec Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	2,000	-	0%
	Grants/Donations for Rec	177,952	-	0%
	Measure A Tax	45,531	23,367	51%
	Rentals	4,000	1,000	25%
	<b>Rec Operations Revenue Total:</b>	<b>229,483</b>	<b>24,367</b>	<b>11%</b>
	<b>Rec Ops non-Measure A Total:</b>	<b>183,952</b>	<b>1,000</b>	<b>1%</b>

Rec Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Dedicated Expenses:</b>			
	Community Center Classes	-	-	
	Community Center Functions	13,000	239	2%
	Grant Spending (Rec)	232,440	10,020	4%
	Grounds Maintenance	9,000	3,735	42%
	Legal Fees (Rec)	-	112	
	Measure A Projects	-		
	Other Operating (Rec)	100		0%
	Payroll (Rec)	9,100	2,289	25%
	Payroll (Rental Coordinator)	4,200	1,209	29%
	Payroll (WC-Rec)	600		0%
	Payroll Employer Taxes (Rec)	696	175	25%
	Rental Expenses (CC)	500		0%
	Repairs & Maintenance (Rec)	10,000	1,970	20%
	Supplies (CC)	1,200	99	8%
	Trails Maintenance	8,000	6,770	85%
	Utilities: Elec (CC)	1,300	244	19%
	Utilities: Phone (CC-Ooma)	100	44	44%
	Utilities: Propane (CC)	370	48	13%
	Utilities: Refuse (Rec)	1,400	395	28%
	<b>Dedicated Expense Sub-Total:</b>	<b>292,006</b>	<b>27,349</b>	<b>9%</b>
	<b>Non-Measure A Expense Total:</b>	<b>279,006</b>	<b>17,329</b>	<b>6%</b>
	<b>Rec Ops Balance(including Restricted Revenue):</b>	<b>(62,523)</b>	<b>(2,982)</b>	<b>5%</b>
	<b>Rec Ops Balance(non-Measure A):</b>	<b>(95,054)</b>	<b>(16,329)</b>	<b>17%</b>

**Budget for Capital Spending:**

<b>Measure A: CC Playground Rehab</b>	-	10,020
<b>Measure A: CC Deck Enclosures</b>	10,000	
<b>Measure A: Trail Improvement</b>	-	-
<b>Measure A: CC Parking Project</b>	44,488	
<b>Prop 68: Parking Project</b>	177,952	-
<b>Total Spending:</b>	<b>232,440</b>	<b>10,020</b>