Muir Beach Community Services District
Balance Sheet
As of July 31, 2026

Accrual Basis

	Jul 31, 26	
ASSETS		
Current Assets		
Checking/Savings		
Charles Schwab 6797		
CS Fire	500,000	
CS Lower Tank Reserve	240,001	
CS General Fund	89,999	
CS Pipes & Equip Reserve	70,000	
Charles Schwab 6797 - Other	37,839	
Total Charles Schwab 6797		937,839
TriC Checking		
TriC General Fund	237,134	
TriC Lower Tank Reserve	40,000	
TriC Pipes & Equip Reserve	37,173	
TriC Checking - Other	(50)	
TriC Measure A	(12,295)	
TriC Fire	(70,343)	
TriC Water	(99,602)	
Total TriC Checking		132,017
Total Checking/Savings		1,069,855
Other Current Assets		
Due from Water Ops to Gen'l Fd		99,602
Undeposited Funds		4,351
Prop 68 for reimbursement		2,576
Total Other Current Assets		106,529
Accounts Receivable		
Receivables		35,357
Total Accounts Receivable		35,357
Total Current Assets		1,211,741
Fixed Assets		
Other Fixed Assets		
Road Improvements	1,671,998	
Buildings - Fire Station	961,856	
Land	755,573	
Buildings	609,384	
Playground Upgrades	173,427	
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	(1,679,736)	
Total Other Fixed Assets		2,911,721
Water System Assets		
100-Year Equipment Post 2008	651,666	
Historic Water System Equipment	504,638	
40-Year Equipment Post 2008	411,506	
15-Year Equipment Post 2008	55,727	
10-Year Equipment Post 2008	36,291	
Mains and Valves (historic)	34,973	
Wells (historic)	21,620	

Muir Beach Community Services District
Balance Sheet
As of July 31, 2026

Accrual Basis

	Jul 31, 26
Equipt and Controls (historic)	0
Other Water System Assets	0
20-Year Equipment Post 2008	(0)
5-Year Equipment Post 2008	(0)
Accumulated Depreciation	(819,574)
Total Water System Assets	896,847
Invested in Capital Assets	(2,122,568)
Total Fixed Assets	1,686,001
TOTAL ASSETS	2,897,742
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	99,602
Total Other Current Liabilities	99,602
Accounts Payable	
Accounts Payable	13,630
Total Accounts Payable	13,630
Credit Cards	
Credit Card	1,711
Total Credit Cards	1,711
Total Current Liabilities	114,943
Total Liabilities	114,943
Equity	
Retained Earnings	1,801,174
Gov't Net Position	944,663
Net Income	36,962
Total Equity	2,782,798
TOTAL LIABILITIES & EQUITY	2,897,742

12:35 PM
09/03/26
Accrual Basis

Muir Beach Community Services District
Profit & Loss - Excluding Water (Operations, WCI)
July 2026

		Jul 26
Income		
Combined Tax Revenues		
Measure A Revenues	25,411	
Total Combined Tax Revenues		25,411
Lease Income		2,812
Interest Income		2,775
Total Income		30,998
Expense		
Insurance - Fire, P&L, Umbrella		8,749
Payroll Expenses		
Wages	5,513	
Employer Payroll Taxes	1,046	
Payroll Service	177	
Total Payroll Expenses		6,736
Community Classes & Functions		
Community Center Functions	4,872	
Rental Expense	350	
Total Community Classes & Functions		5,222
Fire Dept Expenses		
Fire Chief Stipend	2,500	
Fire Truck Repair & Maint	186	
Phone, Radio Link for Bolinas	55	
Other Fire Dept Expenses	4	
Total Fire Dept Expenses		2,745
Grounds Maintenance/Gardening		2,475
Health Insurance		1,170
Utilities		
Telephone	410	
Refuse Service	340	
Electric	121	
Total Utilities		872
Receipts Outstanding		
CG Receipts Outstanding	158	
Total Receipts Outstanding		158
Bank Fees & Credit Card Fees		50
Supplies (non-water)		46
Meeting Expense		17
Website Hosting & Maintenance		5
Total Expense		28,244
Net Income		**2,754**

Muir Beach Community Services District
Profit & Loss - Water (Operations,WCI)
July 2026

			Jul 26
Income			
Combined Water Revenues			
Water Operations Revenues			
Water Service Revenues	28,268		
Misc Water Revenues	45		
Total Water Operations Revenues		28,313	
Water Capital Improvement Revs			
Capital Improvement Revenues	14,017		
Total Water Capital Improvement Revs		14,017	
Total Combined Water Revenues			42,330
Total Income			42,330
Expense			
Payroll Expenses			
Wages		5,624	
Total Payroll Expenses			5,624
Utilities			
Electric		1,432	
Telephone		22	
Total Utilities			1,454
Water Enterprise			
Water Testing		333	
Water Expense & Repairs		63	
Total Water Enterprise			396
Bank Fees & Credit Card Fees			348
Grounds Maintenance/Gardening			225
Receipts Outstanding			
SB Receipts Outstanding		76	
Total Receipts Outstanding			76
Total Expense			8,122
Net Income			**34,208**

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
August 2026

Date	Name	Memo	Amount
Audit Expense			
08/31/2026	O'Connor & Company, Inc	2026 audit	1,179
Total Audit Expense			1,179
Bookkeeping			
08/01/2026	Mullin, Sharon	Bookkeeping/water billing	1,037
08/01/2026	Mullin, Sharon	Bookkeeping/water billing	808
08/31/2026	Mullin, Sharon	Bookkeeping/water billing	604
08/31/2026	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			2,618
Fire Dept Expenses			
Other Fire Dept Expenses			
08/11/2026	DMV Renewal	2017 LOOK 4PS9712	10
Total Other Fire Dept Expenses			10
Total Fire Dept Expenses			10
Health Insurance			
08/14/2026	CALPERS	Halley	1,170
Total Health Insurance			1,170
Office and Postage			
08/03/2026	North Bay Computer Systems, Inc	QB merchant service issues	155
Total Office and Postage			155
Other Operating Expenses			
08/01/2026	Mullin, Sharon	Parking & tolls	34
08/31/2026	Mullin, Sharon	Parking & tolls	17
Total Other Operating Expenses			51
Repairs & Maint (non-water)			
08/12/2026	ProSolarClean, LLC	Solar panel cleaning at CC	295
Total Repairs & Maint (non-water)			295
Utilities			
Electric			
08/25/2026	PG&E Pumping from Wells 745-7		1,208
08/16/2026	SMITH, Brent (1104)	Credit for electricity usage	8
08/25/2026	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	124
08/25/2026	PG&E Firehouse 226-2	Electric - Firehouse	35
08/25/2026	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	446
Total Electric			1,821
Propane			
08/05/2026	McPhail's	propane tank rental	109
Total Propane			109
Telephone			
08/01/2026	Ooma	Telephone	7
Total Telephone			7
Total Utilities			1,937
Water Enterprise			
Water Expense & Repairs			
08/04/2026	RH & Sons	Cross connection control hazard assessment	2,700
08/17/2026	Damazio Excavating, Inc.	Hydrant repair at Pacific Way & NPS lot	2,664
Total Water Expense & Repairs			5,364
Water Testing			

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
August 2026

Date	Name	Memo	Amount
08/02/2026	Brelje and Race Laboratories, Inc.	Asbestos testing	227
08/07/2026	Brelje and Race Laboratories, Inc.	Monthly bacs	153
08/02/2026	Brelje and Race Laboratories, Inc.	PFA testing	1,064
Total Water Testing			1,444
Total Water Enterprise			6,808
TOTAL			**14,223**

Muir Beach Community Services District
Expenditures for Fixed Assets
As of July 31, 2026

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				
07/28/2026		Damazio Excavating, Inc.	Raising water lines at footbridge	1,000.00
Total 40-Year Equipment Post 2008				1,000.00
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				1,000.00
Other Fixed Assets				
Playground Upgrades				
Total Playground Upgrades				
Land				
Total Land				
Land - Fire Station				
Total Land - Fire Station				
Buildings				
Total Buildings				
Buildings - Fire Station				
07/09/2026	2024...	Damazio Excavating, Inc.	Storm drains, backfill, driveway baserock	16,774.00
07/16/2026	40166	Miller Pacific Engineering Group	Inspection services	5,146.32
07/31/2026		Muir Beach LAN (v)	Reimb LH for shelving	356.13
Total Buildings - Fire Station				22,276.45
Equipment				
Total Equipment				
Equipment - Fire Trucks				
Total Equipment - Fire Trucks				
Electric Gate				
Total Electric Gate				
Furniture & Fixtures - CC				
Total Furniture & Fixtures - CC				
Road Improvements				

Muir Beach Community Services District
Expenditures for Fixed Assets
As of July 31, 2026

Date	Num	Name	Memo	Amount
07/28/2026		Damazio Excavating, Inc.	Deposit on french drain install	1,000.00
Total Road Improvements				1,000.00
Shed Roof				
Total Shed Roof				
Total Other Fixed Assets				23,276.45
TOTAL				**24,276.45**

COMPENSATION REPORT

Name		7/1/2025 to 6/30/2026	7/1/2026 to 6/30/2027	Notes
Halley	Mary	90,000	7917	Hire 7/10/17; to $72k eff 6/1/19; to $78K 7/21; to $81,900 eff 5/22; to $85K eff 7/23; to $88,500 7/24; to $90K eff 7/25; to $95,000 eff 7/26
Blank	Stephanie	15,617	1664	$486/month for daily monitoring, $354 if meter reading done, $39.75/hour for additional hours.
Blank	Thiemo	11,495	0	$486/month for daily monitoring, $354 if meter reading done, $39.75/hour for additional hours.
Karel	Ernst	6,350	793	$972/month for daily monitoring, $354 if meter reading done, $39.75/hour for additional hours.
Gonzales	Juana	6,156	513	Hourly rate increased 11/13/2012 to $18/hr from $15/hr.
Pearlman	Harvey	3,000	250	Change in job desc: water manager to consultant effective June 2017. Annual salary: $2,400, to $3,000 5/24
		$ 132,618	$ 11,137	

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

General - Revenue and Expenses Apportioned To All Departments

7/31/2026

Gen Revenue	Category		FY26/27 Budget	FY26/27 Actual	% of Budget
	Property Taxes (Unassigned)		159,000	-	0%
	Excess ERAF (Unassigned)		113,000	-	0%
	Grants/donations (Unaassigned)			-	
	Interest Income (Unassigned)		15,000	2,775	19%
	Lease Income		34,118	2,812	8%
	Gen Revenue Total:		***321,118***	***5,587***	**2%**

Gen Expense	Category		FY26/27 Budget	FY26/27 Actual	% of Budget
	Audit (incl fees+bookkeeping)	*	14,200	-	0%
	Banking Fees (District-Pos Pay)		700	50	7%
	Bookkeeping		13,000	-	0%
	Dues & Memberships		3,500	-	0%
	Insurance (Board Workers Comp)		80	-	0%
	Insurance (DM Health)	*	14,000	1,170	8%
	Insurance (DM Workers Comp)	*	1,700	-	0%
	Insurance (Umbrella)		8,100	-	0%
	Interest Expense		-	-	
	Legal Fees		2,000	-	0%
	Meetings (inc Minutes)	*	1,950	17	1%
	Office & Postage	*	5,000	-	0%
	Other Operating		450	-	0%
	Payroll (DM) - Total	*	95,000	7,916	8%
	Payroll Employer Taxes (DM)	*	7,268	606	8%
	Payroll Service	*	2,500	177	7%
	Permits & Fees		2,700	-	0%
	Repair & Maint (non-water)		700	-	0%
	Supplies		500	-	0%
	Tree Management Program		-	-	
	Utilities (Telephone-RingCentral)		490	402	82%
	Website & Document Managment	*	1,200	5	0%
	General Expense Total:		***175,038***	***10,343***	**6%**
	General Expenses (Net of Dept Allocations Total:		***117,911***	***6,386***	**5%**
	General Balance (Prior to Dept Allocations) :		***146,080***	***(4,756)***	**-3%**
	Gen Balance (After Dept Allocations):		***203,207***	***(799)***	**0%**
	Loan Payment(None):		**-**	**-**	**0%**
	Gen Balance (After Loan Payment):		***203,207***	***(799)***	

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

7/31/2026

Water Revenue	Category	FY26/27 Budget	FY26/27 Actual	% of Budget
	Water Service Revenue	210,000	36,258	17%
	Water Conservation Discount	(61,000)	(9,478)	16%
	Meter Reading Fee	11,000	1,488	14%
	Water Service Revenue (Misc)	500	45	9%
	Water Service fee Net Revenue	160,500	28,313	18%
	Meter Charge (CIP Reserves)	87,300	14,017	16%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	**247,800**	**42,330**	**17%**
	Move Meter Charge to Reserves:	(87,300)	(14,017)	16%
	Water Operations Revenue:	***160,500***	***28,313***	**18%**
	Water CIP (PE Reserves):	***47,300***	***7,351***	**16%**
	Water CIP (LT Reserves):	***40,000***	***6,666***	**17%**

Water Expense	Category	FY26/27 Budget	FY26/27 Actual	% of Budget
	General Expenses (40% Share):*	***57,127***	**3,956**	7%
	Audit	5,680	-	0%
	Health Insurance (DM)	5,600	-	0%
	Insurance (Workers Comp)	680	7	1%
	Meetings (incl Minutes)	780	-	0%
	Office & Postage	2,000	-	0%
	Payroll (DM) - Total	38,000	3,166	8%
	Payroll Employer Taxes (DM)	2,907	242	8%
	Payroll Service	1,000	71	7%
	Website & Doc Management	480	2	0%
	Gen Exp (Water Ops 40% Share):	***57,127***	***3,488***	**6%**
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	6,000	348	6%
	Bookkeeping (Water)	6,600	-	0%
	Dues & Memberships (Water)	570	-	0%
	Insurance (Wcomp)	1,600	-	0%
	Insurance (Water)	4,000	-	0%
	Legal Fees (Water)	2,000	-	0%
	Other Operating (Water)	10,000	76	1%
	Payroll (Water Team)	44,800	2,457	5%
	Payroll Employer Taxes	3,427	188	5%
	Permits & Fees	2,800	-	0%
	Rep & Maint incl Grant Spending	30,000	63	0%
	Subcontractors	400	225	56%
	Testing	6,000	333	6%

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

Water Department			
	7/31/2026		
Treatment	7,000	-	0%
Utilities: Electric (Water)	18,500	1,432	8%
Utilities: Telephone (Water-Ooma)	250	22	9%
Dedicated Expense Sub-Total:	***143,947***	***5,144***	**4%**
Water Operations Expense Total:	***201,074***	***8,632***	**4%**
Water Conservation Reserve (Beginning Balance):	***70,000***	***70,000***	
Water Conservation Reserve (Discounts):	***(61,000)***	***(9,478)***	**16%**
Water Conservation Reserve (Ending balance):	***9,000***	***60,522***	
Water Operations Balance :	***(40,574)***	***19,681***	**-49%**
Water Capital Improvements (Beginning PE Balance):	***100,823***	***100,823***	
Water Capital Improvement (Balance to PE Reserves):	***47,300***	***7,351***	**16%**
Water Capital Improvement (Capital spending):	***(40,000)***	***(1,000)***	**3%**
Water Capital Improvement (Change to PE Reserve):	***108,123***	***107,174***	**99%**
Water Capital Improvements (Beginning LT Balance):	***273,334***	***273,334***	
Water Capital Improvement (Balance to LT Reserves):	***40,000***	***6,666***	**17%**
Water Capital Improvement (Change to LT Reserve):	***313,334***	***280,000***	**89%**
Water Capital Improvement (Net PE and LT Reserves):	***421,457***	***387,174***	**92%**

Notes: *Meter Reading Charge ($4400) + Water Bookkeeping ($6600) = $11000*

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

Fire Department

7/31/2026

Fire Revenue	Category	FY26/27 Budget	FY26/27 Actual	% of Budget
	Special Parcel Tax for Fire	61,374	-	0%
	Grants/Donations for Fire (Misc)	-	-	
	Grants for Fire (Measure C)	14,000	-	0%
	Grants for Fire (Measure W)	76,000	-	0%
	Grants for Fire (FVA Firehouse)	188,000	-	
	Grants for Fire (West Marin)	8,400	-	0%
	Fire Revenue incl Cap Imp Rev:	***347,774***	-	0%
	Deduct Cap Imp Revenue:	*(188,000)*		
	Fire Operations Revenue:	***159,774***	-	0%

Fire Expense	Category	FY26/27 Budget	FY26/27 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Dues: Membership	320		0%
	Emergency Preparedness	2,500		0%
	Fire Chief Stipend	30,000	2,500	8%
	Fire Equip & Tools	2,000		0%
	Fire Training/Certification	1,500		0%
	Fire Truck Maint & Repair	4,000	186	5%
	Fire Truck: Fuel	500		0%
	Grant Spending	14,000		0%
	Insurance: VFIS	8,749	8,749	100%
	Insurance: Workers Comp	3,200		0%
	Legal	2,000		
	Other Operating (Fire)	1,800	162	9%
	Supplies: Medical	1,000		0%
	Supplies: Sta wear/Turnouts	4,000		0%
	Utilities: Electric	500	32	6%
	Utilities: Phone, Radio	650	55	8%
	Credit Card Receipts Outstanding		-	
	Dedicated Expense Sub-Total:	***76,719***	***11,684***	**15%**
	Fire Operations Expense Total:	***76,719***	***11,684***	**15%**
	Fire Operations Balance:	***83,055***	***(11,684)***	**-14%**
	Fire Station Donations/Grants	***630,000***	***730,000***	
	Fire Reserves	***300,000***	***300,000***	
	Fire Station Expenditures	***630,000***	***933,367***	
	Funds Remaining	-	***(203,367)***	

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

Roads Department

7/31/2026

Roads Revenue	Category	FY26/27 Budget	FY26/27 Actual	% of Budget
	Fees for Roads	-		
	Donations for Roads	-		
	Grants for Roads	-	-	
	Roads Operations Revenue Total:	-	-	

Roads Expense	Category	FY26/27 Budget	FY26/27 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Gen Exp (10% Share): p/project			
	Dedicated Expenses:			
	Repairs & Maintenance (Roads)	15,000	-	0%
	Pay (Maintenance Sub-Contractor)	5,000	-	0%
	Legal Fees (Roads)	2,000	-	0%
	Other Operating (Roads)	300	-	0%
	Payroll (Roads)	-	-	
	Payroll Employer Taxes (Roads)	-	-	
	Payroll (WC-Roads)	-	-	
	Supplies (Roads)	-	-	
	Dedicated Expense Sub-Total:	***22,300***	-	**0%**
	Roads Operations Expense Total:	***22,300***	-	**0%**
	Roads Operations Balance:	***(22,300)***	-	**0%**
	Capital Spending:	20,000	-	
	Capital Expenditures			
	Total Capital Project Balance:	-	-	-

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

Recreation Department

7/31/2026

Rec Revenue	Category	FY26/27 Budget	FY26/27 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	2,000	-	0%
	Grants/Donations for Rec	-	-	
	Measure A Tax	45,531	25,411	56%
	Rentals	5,000		0%
	Rec Operations Revenue Total:	***52,531***	***25,411***	**48%**
	Rec Ops non-Measure A Total:	***7,000***	**-**	**0%**

Rec Expense	Category	FY26/27 Budget	FY26/27 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Community Center Classes	-	-	
	Community Center Functions	19,000	4,872	26%
	Grant Spending (Rec)	45,531	-	
	Grounds Maintenance	13,200	2,475	19%
	Legal Fees (Rec)	2,000	-	
	Measure A Projects	-	-	
	Other Operating (Rec)	5,000	-	0%
	Payroll (Rec)	9,150	763	8%
	Payroll (Rental Coordinator)	4,200	350	8%
	Payroll (WC-Rec)	600	-	0%
	Payroll Employer Taxes (Rec)	700	58	8%
	Rental Expenses (CC)	1,000	-	0%
	Repairs & Maintenance (Rec)	10,000	-	0%
	Supplies (CC)	3,800	46	1%
	Trails Maintenance	8,000	-	0%
	Utilities: Elec (CC)	1,500	89	6%
	Utilities: Phone (CC-Ooma)	130	7	5%
	Utilities: Propane (CC)	120	-	0%
	Utilities: Refuse (Rec)	1,600	340	21%
	Dedicated Expense Sub-Total:	***125,531***	***9,000***	**7%**
	Non-Measure A Expense Total:	***106,531***	***9,000***	**8%**
Rec Ops Balance(including Restricted Revenue):		***(73,000)***	***16,411***	**-22%**
Rec Ops Balance(non-Meassure A)):		***(99,531)***	***(9,000)***	**9%**
	Budget for Capital Spending:			
	Measure A: CC Playgound Rehab	**-**	**-**	
	Measure A: CC Deck Enclosures	***20,000***		
	Measure A:Trail Improvement	***25,000***	**-**	
	Measure A: CC Parking Project	***44,488***		
	Prop 68: Parking Project	***177,952***	**-**	
	Total Spending:	***267,440***	**-**	