

Muir Beach Community Services District

Balance Sheet

As of March 31, 2026

Accrual Basis

	Mar 31, 26
ASSETS	
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	24,409
Total Charles Schwab 6797	1,224,409
TriC Checking	
TriC Fire	239,157
TriC General Fund	132,886
TriC Lower Tank Reserve	26,666
TriC Pipes & Equip Reserve	23,473
TriC Measure A	(12,295)
TriC Water	(113,328)
Total TriC Checking	296,559
Total Checking/Savings	1,520,969
Other Current Assets	
Due from Water Ops to Gen'l Fd	113,328
Undeposited Funds	53,950
Prop 68 for reimbursement	425
Total Other Current Assets	167,703
Accounts Receivable	
Receivables	9,659
Total Accounts Receivable	9,659
Total Current Assets	1,698,331
Fixed Assets	
Other Fixed Assets	
Road Improvements	1,670,998
Land	755,573
Buildings	608,246
Buildings - Fire Station	256,361
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	2,204,088
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	55,727
10-Year Equipment Post 2008	36,291
Mains and Valves (historic)	34,973
Wells (historic)	21,620
Equipt and Controls (historic)	0

Muir Beach Community Services District

Balance Sheet

As of March 31, 2026

Accrual Basis

	Mar 31, 26
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	895,847
Invested in Capital Assets	(2,122,568)
Total Fixed Assets	977,368
TOTAL ASSETS	2,675,698
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	113,328
Total Other Current Liabilities	113,328
Accounts Payable	
Accounts Payable	5,095
Total Accounts Payable	5,095
Credit Cards	
Credit Card	4,726
Total Credit Cards	4,726
Total Current Liabilities	123,149
Total Liabilities	123,149
Equity	
Retained Earnings	1,176,574
Gov't Net Position	944,663
Net Income	431,312
Total Equity	2,552,549
TOTAL LIABILITIES & EQUITY	2,675,698

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

March 2026

	Mar 26
Income	
Combined Tax Revenues	
Measure W (TOT) Rev-Fire	46,182
Property Tax Revenues	
Property Tax Revenues	155
Total Property Tax Revenues	155
Total Combined Tax Revenues	46,338
Interest Income	3,203
Lease Income	2,704
Recreational Activities Income	
Rental Income	250
Total Recreational Activities Income	250
Total Income	52,495
Expense	
Insurance - Fire, P&L, Umbrella	7,198
Payroll Expenses	
Wages	5,263
Employer Payroll Taxes	781
Payroll Service	146
Total Payroll Expenses	6,190
Fire Dept Expenses	
Fire Chief Stipend	2,500
Certification & Training	780
Other Fire Dept Expenses	588
Phone, Radio Link for Bolinas	55
Total Fire Dept Expenses	3,923
Grounds Maintenance/Gardening	1,350
Health Insurance	1,170
Office and Postage	1,062
Bookkeeping	1,003
Community Classes & Functions	
Community Center Functions	622
Rental Expense	350
Total Community Classes & Functions	972
Legal Expense	812
Utilities	
Electric	143
Propane	70
Refuse Service	38
Telephone	7
Total Utilities	258
Supplies (non-water)	117
Receipts Outstanding	
CG Receipts Outstanding	113
Total Receipts Outstanding	113
Bank Fees & Credit Card Fees	50
Website Hosting & Maintenance	50
Other Operating Expenses	34
Meeting Expense	17
Total Expense	24,319
Net Income	28,176

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

	Mar 26
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	19,932
Misc Water Revenues	90
Field for Billing Notices	0
Total Water Operations Revenues	20,022
Water Capital Improvement Revs	
Capital Improvement Revenues	14,017
Total Water Capital Improvement Revs	14,017
Total Combined Water Revenues	34,039
Total Income	34,039
Expense	
Payroll Expenses	
Wages	5,576
Total Payroll Expenses	5,576
Insurance - Fire, P&L, Umbrella	3,876
Utilities	
Electric	1,414
Telephone	36
Total Utilities	1,450
Receipts Outstanding	
LH Receipts Outstanding	1,369
SB Receipts Outstanding	47
Total Receipts Outstanding	1,415
Bookkeeping	842
Bank Fees & Credit Card Fees	756
Water Enterprise	
Water Expense & Repairs	267
Water Testing	153
Total Water Enterprise	420
Total Expense	14,336
Net Income	19,703

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

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
03/27/2026	Intuit Pymt Soln Tran Fee		756
03/12/2026		Service Charge	50
Total Bank Fees & Credit Card Fees			806
Bookkeeping			
03/31/2026	Mullin, Sharon	Bookkeeping/water billing	1,003
03/31/2026	Mullin, Sharon	Bookkeeping/water billing	842
Total Bookkeeping			1,845
Fire Dept Expenses			
Other Fire Dept Expenses			
03/31/2026	Point Reyes Light	Notice of Fire Tax Ordinance	588
Total Other Fire Dept Expenses			588
Phone, Radio Link for Bolinas			
03/11/2026	CalNet	Phone @ fire barn; 415 380-9627	55
Total Phone, Radio Link for Bolinas			55
Total Fire Dept Expenses			643
Health Insurance			
03/16/2026	CALPERS	Halley	1,170
Total Health Insurance			1,170
Insurance - Fire, P&L, Umbrella			
03/11/2026	California Rural Water Assn.	Annual membership dues 4/1/26 - 4/1/27	7,198
03/11/2026	California Rural Water Assn.	Annual membership dues 4/1/26 - 4/1/27	3,876
Total Insurance - Fire, P&L, Umbrella			11,074
Legal Expense			
03/01/2026	Acevedo & Longfellow LLP	New Fire Tax	812
Total Legal Expense			812
Office and Postage			
03/08/2026	Adobe Systems	Annual subscription	240
03/12/2026	Check Advantage	Checks	98
03/19/2026	Amazon.com	envelopes for checks	37
03/19/2026	Deluxe	Preprinted mailing envelopes - 1000	298
03/05/2026	North Bay Computer Systems, Inc	Re-establish Gmail accounts	155
03/31/2026	USPS	Stamps	234
Total Office and Postage			1,062
Other Operating Expenses			
03/31/2026	Mullin, Sharon	Parking & tolls	34
Total Other Operating Expenses			34
Supplies (non-water)			
03/23/2026	Goodman Building Supply	CC supplies	33
03/23/2026	Hagel	Toilet paper, paper towels for CC	83
Total Supplies (non-water)			117
Utilities			
Electric			
03/26/2026	PG&E Pumping from Wells 745-7		1,087
03/16/2026	SMITH, Brent (1104)	Credit for electricity usage	8
03/26/2026	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	111
03/26/2026	PG&E Firehouse 226-2	Electric - Firehouse	32
03/26/2026	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	319
Total Electric			1,557

Muir Beach Community Services District Expenditures excl Payroll & Cap Assets

March 2026

Date	Name	Memo	Amount
Propane			
03/30/2026	McPhail's	propane tank rental	70
Total Propane			70
Refuse Service			
03/13/2026	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
Telephone			
03/01/2026	Ooma	Telephone	7
03/03/2026	Ooma	Telephone	7
03/04/2026	Ooma	Telephone	7
03/17/2026	Ooma	Telephone	7
03/29/2026	Ooma	Telephone	7
03/31/2026	Ooma	Telephone	7
Total Telephone			43
Total Utilities			1,708
Water Enterprise			
Water Expense & Repairs			
03/12/2026	Fedex Office	Printing of Water Quality Report	267
Total Water Expense & Repairs			267
Water Testing			
03/11/2026	Brelje and Race Laboratories, Inc.	Monthly bacs	153
Total Water Testing			153
Total Water Enterprise			420
TOTAL			19,691

Muir Beach Community Services District

04/09/26

Expenditures for Fixed Assets

Accrual Basis

As of March 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				
08/14/2025		Rodas Trucking, Inc. DBA Roda...	New water main on Lagoon Drive	1,948.05
08/14/2025	5262	Rodas Trucking, Inc. DBA Roda...	New water main on Lagoon Drive	8,257.00
09/10/2025		Rodas Trucking, Inc. DBA Roda...	3 new water valves at Starbuck Extension	19,750.00
Total 40-Year Equipment Post 2008				29,955.05
20-Year Equipment Post 2008				
Total 20-Year Equipment Post 2008				
15-Year Equipment Post 2008				
10/16/2025		SCADAmetrics	New water meter for lower tank	1,184.01
11/04/2025	179943	Jerry & Don's Yager Pump & W...	New water meter at lower tank	9,599.01
Total 15-Year Equipment Post 2008				10,783.02
10-Year Equipment Post 2008				
11/19/2025		Jerry & Don's Yager Pump & W...	2002 well - new pump	456.54
12/11/2025	180838	Jerry & Don's Yager Pump & W...	2002 well pump replacement	4,108.91
Total 10-Year Equipment Post 2008				4,565.45
5-Year Equipment Post 2008				
Total 5-Year Equipment Post 2008				
Other Water System Assets				
Total Other Water System Assets				
Total Water System Assets				45,303.52
Other Fixed Assets				
Playground Upgrades				
Total Playground Upgrades				
Land				
Total Land				
Land - Fire Station				
Total Land - Fire Station				
Buildings				
07/23/2025		NorCal Superior Systems	Deposit for new septic tank and abandonment of old	2,381.50
09/30/2025		NorCal Superior Systems	Progress payment on septic tank	7,000.00
12/27/2025	167	NorCal Superior Systems	Final payment on septic tank	17,891.50
Total Buildings				27,273.00
Buildings - Fire Station				
07/01/2025		Damazio Excavating, Inc.	Deposit & mobilization for demo of concrete pad	13,000.00
07/11/2025		Meridian Surveying Engineering...	Deposit - pre-construction survey	1,500.00
07/21/2025		Miller Pacific Engineering Group	Geotechnical svcs	330.00
07/24/2025		Damazio Excavating, Inc.	Balance due on cement pad demo	13,755.00
07/31/2025	30083	Meridian Surveying Engineering...	Balance due - pre-construction survey	2,555.00
08/01/2025	3648	LTD Engineering, Inc	Revise drawings per geotechnical review	517.50
08/05/2025		Blue Print Mart	Plans for contractor	178.93
09/17/2025	783552	Greenburg Glusker	Gen'l contractor contract negotiations	4,083.75

Muir Beach Community Services District

Expenditures for Fixed Assets

As of March 31, 2026

Date	Num	Name	Memo	Amount
10/08/2025	784772	Greenburg Glusker	Gen'l contractor contract negotiations	11,368.12
11/11/2025	787093	Greenburg Glusker	Gen'l contractor contract negotiations	11,559.37
12/05/2025	789201	Greenburg Glusker	Gen'l contractor contract negotiations	1,306.25
01/22/2026	1	Rauh, Jon	Gen'l contractor Invoice 1	40,653.54
02/09/2026	3068...	Water Components & Building ...	Reroute elec lines under pad	340.86
02/11/2026		Home Depot	LAN rerouting at firehouse	397.82
02/11/2026		Home Depot	LAN rerouting at firehouse	59.48
03/03/2026	3068...	Water Components & Building ...	Reroute drain - firehouse cement pad	831.95
03/06/2026	MBF-...	Rauh, Jon	Gen'l contractor	18,599.80
03/10/2026	3068...	Water Components & Building ...	Materials for water line reroute	3,557.56
03/10/2026	3068...	Water Components & Building ...	Materials for water line reroute	776.85
03/11/2026	3068...	Water Components & Building ...	Materials for water line reroute	41.66
03/12/2026	3068...	Water Components & Building ...	Materials for water line relocation	256.38
03/12/2026	3068...	Water Components & Building ...	Materials for water main relocation	116.42
03/12/2026	3068...	Water Components & Building ...	Materials for water main relocation	484.50
03/13/2026		Water Components & Building ...	Materials for water main relocation	221.42
03/25/2026	3068...	Water Components & Building ...	Materials for utilities relocation - CO	433.32
03/26/2026	3068...	Water Components & Building ...	Materials for utilities relocation	141.33
03/30/2026		Water Components & Building ...	Materials for utilities relocation	176.53
Total Buildings - Fire Station				127,243.34
Equipment				
Total Equipment				
Equipment - Fire Trucks				
Total Equipment - Fire Trucks				
Electric Gate				
Total Electric Gate				
Furniture & Fixtures - CC				
Total Furniture & Fixtures - CC				
Road Improvements				
08/14/2025		Rodas Trucking, Inc. DBA Roda...	Raise & resurface Lagoon Drive	4,545.55
08/14/2025	5262	Rodas Trucking, Inc. DBA Roda...	Raise & resurface Lagoon Drive	41,455.00
Total Road Improvements				46,000.55
Shed Roof				
Total Shed Roof				
Total Other Fixed Assets				200,516.89
TOTAL				245,820.41

COMPENSATION REPORT

Name	7/1/2024 to		Notes
	6/30/2025	3/31/2026	
Halley	88,625	67,500	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	11,495	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	12,497	10,074	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	5,949	4,617	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	3,000	2,250	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24
Karel	1,929	4,117	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.

\$ 126,667 \$ 100,053

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

General - Revenue and Expenses Apportioned To All Departments

2/28/2026

Gen Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Property Taxes (Unassigned)	155,000	88,250	57%
	Excess ERAF (Unassigned)	110,000	68,510	62%
	Grants/donations (Unaassigned)		60	
	Interest Income (Unassigned)	50	25,120	50240%
	Lease Income	32,772	24,336	74%
	Gen Revenue Total:	297,822	206,276	69%

Gen Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	12,000	12,788	107%
	Banking Fees (District-Pos Pay)	600	1,331	222%
	Bookkeeping	12,000	9,065	76%
	Dues & Memberships	2,700	3,270	121%
	Insurance (Board Workers Comp)	80	-	0%
	Insurance (DM Health) *	13,000	10,248	79%
	Insurance (DM Workers Comp) *	1,700	-	0%
	Insurance (Umbrella)	6,400	7,198	112%
	Interest Expense	-	-	
	Legal Fees	1,000	-	0%
	Meetings (inc Minutes) *	1,600	903	56%
	Office & Postage *	4,500	6,030	134%
	Other Operating	400	292	73%
	Payroll (DM) - Total *	90,000	67,500	75%
	Payroll Employer Taxes (DM) *	6,885	5,164	75%
	Payroll Service *	2,400	1,746	73%
	Permits & Fees	2,700	1,028	38%
	Repair & Maint (non-water)	500	615	123%
	Supplies	100	460	460%
	Tree Management Program	-	-	
	Utilities (Telephone-RingCentral)	410	402	98%
	Website & Document Management *	1,200	90	8%
	General Expense Total:	160,175	128,130	80%
	General Expenses (Net of Dept Allocations Total):	106,861	86,342	81%
	General Balance (Prior to Dept Allocations) :	137,647	78,146	57%
	Gen Balance (After Dept Allocations):	190,961	119,934	63%
	Loan Payment(None):	-	-	0%
	Gen Balance (After Loan Payment):	190,961	119,934	

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				
2/28/2026				
Water Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Water Service Revenue	218,800	167,718	77%
	Water Conservation Discount	(70,000)	(49,898)	71%
	Meter Reading Fee	9,000	7,423	82%
	Water Service Revenue (Misc)	1,000	405	41%
	Water Service fee Net Revenue	158,800	125,648	79%
	Meter Charge (CIP Reserves)	84,100	69,910	83%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	242,900	195,558	81%
	Move Meter Charge to Reserves:	(84,100)	(55,893)	66%
	<i>Water Operations Revenue:</i>	<i>158,800</i>	<i>139,665</i>	<i>88%</i>
	<i>Water CIP (PE Reserves):</i>	<i>44,100</i>	<i>36,577</i>	<i>83%</i>
	<i>Water CIP (LT Reserves):</i>	<i>40,000</i>	<i>33,333</i>	<i>83%</i>
Water Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	General Expenses (40% Share):*	53,314	41,788	78%
	Audit	4,800	5,115	107%
	Health Insurance (DM)	5,200	4,099	79%
	Insurance (Workers Comp)	680	-	0%
	Meetings (incl Minutes)	640	361	56%
	Office & Postage	1,800	2,412	134%
	Payroll (DM) - Total	36,000	27,000	75%
	Payroll Employer Taxes (DM)	2,754	2,066	75%
	Payroll Service	960	698	73%
	Website & Doc Management	480	36	8%
	Gen Exp (Water Ops 40% Share):	53,314	41,788	78%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	5,800	3,951	68%
	Bookkeeping (Water)	6,600	4,603	70%
	Dues & Memberships (Water)	550	-	0%
	Insurance (Wcomp)	1,500	-	0%
	Insurance (Water)	3,400	3,876	114%
	Legal Fees (Water)	1,000	-	0%
	Other Operating (Water)	1,100	1,891	172%
	Payroll (Water Team)	30,500	25,686	84%
	Payroll Employer Taxes	2,333	1,965	84%
	Permits & Fees	2,300	2,289	100%
	Rep & Maint incl Grant Spending	25,000	37,974	152%
	Subcontractors	300	135	45%
	Testing	6,000	2,961	49%

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

Water Department			
	2/28/2026		
Treatment	9,000	4,970	55%
Utilities: Electric (Water)	18,000	13,899	77%
Utilities: Telephone (Water-Ooma)	400	165	41%
Dedicated Expense Sub-Total:	113,783	104,365	92%
Water Operations Expense Total:	167,097	146,152	87%
Water Conservation Reserve (Beginning Balance):	70,000	70,000	
Water Conservation Reserve (Discounts):	(70,000)	(49,898)	71%
Water Conservation Reserve (Ending balance):	-	20,102	
Water Operations Balance :	(8,297)	(6,487)	78%
Water Capital Improvements (Beginning PE Balance):	102,200	102,200	
Water Capital Improvement (Balance to PE Reserves):	44,100	36,577	83%
Water Capital Improvement (Capital spending):	(35,000)	(45,304)	129%
Water Capital Improvement (Change to PE Reserve):	111,300	93,473	84%
Water Capital Improvements (Beginning LT Balance):	233,334	233,334	
Water Capital Improvement (Balance to LT Reserves):	40,000	33,333	83%
Water Capital Improvement (Change to LT Reserve):	273,334	266,667	98%
Water Capital Improvement (Net PE and LT Reserves):	384,634	360,140	94%

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

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

Roads Department				
2/28/2026				
Roads Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Fees for Roads	-		
	Donations for Roads	-		
	Grants for Roads	-	-	
	Roads Operations Revenue Total:	-	-	
Roads Expense	Category	FY25/26 Budget	FY25/26 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)	2,700	3,645	135%
	Legal Fees (Roads)	1,000	-	0%
	Other Operating (Roads)	300	-	0%
	Payroll (Roads)	-	-	
	Payroll Employer Taxes (Roads)	-	-	
	Payroll (WC-Roads)	-	-	
	Supplies (Roads)	-	161	
	Dedicated Expense Sub-Total:	14,000	3,806	27%
	Roads Operations Expense Total:	14,000	3,806	27%
	Roads Operations Balance:	(14,000)	(3,806)	27%
	Capital Spending:	46,000	46,000	
	Capital Expenditures			
	Total Capital Project Balance:	-	-	-

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

Fire Department

2/28/2026

Fire Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Special Parcel Tax for Fire	43,705	25,051	57%
	Grants/Donations for Fire (Misc)	-	190,000	
	Grants for Fire (Measure C)	13,000	679	5%
	Grants for Fire (Measure W)	73,000	75,715	104%
	Grants for Fire (FVA Firehouse)	188,000	-	
	Grants for Fire (West Marin)	16,800	16,800	100%
	Fire Revenue incl Cap Imp Rev:	334,505	308,245	92%
	Deduct Cap Imp Revenue:	(188,000)		
	Fire Operations Revenue:	146,505	308,245	210%

Fire Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Dues: Membership	320	239	75%
	Emergency Preparedness	2,500		0%
	Fire Chief Stipend	30,000	22,500	75%
	Fire Equip & Tools	2,000	105	5%
	Fire Training/Certification	2,000	911	46%
	Fire Truck Maint & Repair	4,000	3,309	83%
	Fire Truck: Fuel	700		0%
	Grant Spending	21,400	1,100	5%
	Insurance: VFIS	6,484	7,156	110%
	Insurance: Workers Comp	3,200	(382)	-12%
	Legal	-	3,056	
	Other Operating (Fire)	1,800	1,580	88%
	Supplies: Medical	1,000		0%
	Supplies: Sta wear/Turnouts	4,000		0%
	Utilities: Electric	250	240	96%
	Utilities: Phone, Radio	1,000	456	46%
	Credit Card Receipts Outstanding		113	
	Dedicated Expense Sub-Total:	80,654	40,383	50%
	Fire Operations Expense Total:	80,654	40,383	50%
	Fire Operations Balance:	65,851	267,862	407%

Fire Station Donations/Grants 530,000 530,000
Fire Station Expenditures 530,000 226,305

Funds Remaining - 303,695

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

Recreation Department

2/28/2026

Rec Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	2,000	2,025	101%
	Grants/Donations for Rec	177,952	-	0%
	Measure A Tax	45,531	47,384	104%
	Rentals	4,000	2,600	65%
	Rec Operations Revenue Total:	229,483	52,009	23%
	Rec Ops non-Measure A Total:	183,952	4,625	3%

Rec Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Community Center Classes	-	-	
	Community Center Functions	13,000	9,856	76%
	Grant Spending (Rec)	232,440		
	Grounds Maintenance	14,400	8,820	61%
	Legal Fees (Rec)	-	2,156	
	Measure A Projects	-	10,020	
	Other Operating (Rec)	100	-	0%
	Payroll (Rec)	9,100	6,867	75%
	Payroll (Rental Coordinator)	4,200	3,484	83%
	Payroll (WC-Rec)	600	-	0%
	Payroll Employer Taxes (Rec)	696	525	75%
	Rental Expenses (CC)	500	-	0%
	Repairs & Maintenance (Rec)	10,000	2,120	21%
	Supplies (CC)	1,200	1,111	93%
	Trails Maintenance	8,000	6,770	85%
	Utilities: Elec (CC)	1,300	1,106	85%
	Utilities: Phone (CC-Ooma)	100	81	81%
	Utilities: Propane (CC)	370	118	32%
	Utilities: Refuse (Rec)	1,400	1,108	79%
	Dedicated Expense Sub-Total:	297,406	54,142	18%
	Non-Measure A Expense Total:	284,406	54,142	19%
	Rec Ops Balance(including Restricted Revenue):	(67,923)	(2,133)	3%
	Rec Ops Balance(non-Measure A):	(100,454)	(49,517)	49%

Budget for Capital Spending:

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