

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

Balance Sheet

As of September 30, 2023

Accrual Basis

	Sep 30, 23	Sep 30, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
11110 · Cash - Investment - 34140(8004)	45,879.89	2,977.55	42,902.34
12603 · Cash - Water - 72605(8049)	15.66	15.68	-0.02
13100 · Cash - Gnrl Fnd - 72600(8046)	4,147.85	9,366.47	-5,218.62
13106 · Cash - Designated - 34141(8005)			
13106b · Water System	1,039,021.51	845,519.58	193,501.93
13106e · Sewer System	222,138.81	130,466.35	91,672.46
13106g · Beach (Groin/Seawall)	174,924.06	169,924.06	5,000.00
13106h · Septic / Drainage System	163,652.31	163,652.31	0.00
13106i · Hazardous Tree Removal	3,677.50	11,727.50	-8,050.00
13106j · Solar -Water - Woodrat	-19,782.26	16,935.74	-36,718.00
13106k · Solar -Sewer	10,053.31	38,303.31	-28,250.00
13106 · Cash - Designated - 34141(8005) - Other	82,242.27	48,097.83	34,144.44
Total 13106 · Cash - Designated - 34141(8005)	1,675,927.51	1,424,626.68	251,300.83
13109 · ~CASH- Bank of MarIn	89,850.25	137,342.90	-47,492.65
13111 · Cash - SDW Loan - 72602(8047)	142.62	139.79	2.83
13112 · Cash - FEMA Reim - 72606(8750)	82.67	81.03	1.64
13115 · California Bank & Trust	34,561.79	30,012.26	4,549.53
13116 · LAIF			
13116a · Lift Station Reimburse	100,000.00	100,000.00	0.00
13116 · LAIF - Other	475,749.60	492,246.84	-16,497.24
Total 13116 · LAIF	575,749.60	592,246.84	-16,497.24
S12603 · Cash - Sewer Bnds- 72604(8048)	411.12	411.12	0.00
Total Checking/Savings	2,426,768.96	2,197,220.32	229,548.64
Accounts Receivable			
1200 · Accounts Receivable			
12001 · Water A/R	16,965.37	11,028.42	5,936.95
12600 · Mesa Park Ballfield/Irrigation	8,000.00	8,000.00	0.00
1200 · Accounts Receivable - Other	16,933.55	3,312.50	13,621.05
Total 1200 · Accounts Receivable	41,898.92	22,340.92	19,558.00
12610 · Resource Recovery Permit Costs	1,000.00	1,000.00	0.00
Total Accounts Receivable	42,898.92	23,340.92	19,558.00
Other Current Assets			
13200 · Investment in ICMA	1,141,024.95	1,011,775.66	129,249.29
1499 · Resource Recovery Charges	40.00	40.00	0.00
1500 · CREBS	0.00	4,921.35	-4,921.35
16000 · Deferred Outflows	98,140.47	89,628.47	8,512.00
16100 · Deferred-diff btw expected	260,821.00	60,122.00	200,699.00
Total Other Current Assets	1,500,026.42	1,166,487.48	333,538.94
Total Current Assets	3,969,694.30	3,387,048.72	582,645.58
Fixed Assets			
11120 · Land - Water	73,299.91	73,299.91	0.00
11135 · Water Rights	10,700.00	10,700.00	0.00
11150 · Collection - Water	261,696.99	261,696.99	0.00
11151 · Distribution - Water	2,081,908.38	2,081,908.38	0.00
11170 · Transmission/Distribution	410,930.82	406,763.19	4,167.63
11171 · Water Purification System	2,765,022.49	2,765,022.49	0.00
11181 · Field Equipment - Water	112,530.46	112,530.46	0.00
11183 · Vehicles	379,096.13	220,048.67	159,047.46
11185 · Shoreline Protection Facility	641,580.61	641,580.61	0.00
11186 · PRV	77,360.75	77,360.75	0.00
11200 · Skateboard Park	106,484.06	106,484.06	0.00
11212 · Furniture & Fixtures - Water	20,700.72	20,700.72	0.00
11299 · Office Equipment	23,517.61	23,517.61	0.00

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

Balance Sheet

12/21/23

As of September 30, 2023

Accrual Basis

	Sep 30, 23	Sep 30, 22	\$ Change
11300 · 11300 - Solar Project - Water	551,924.69	551,924.69	0.00
11400 · Accumulated Depreciation - Gen	-718,592.88	-724,777.00	6,184.12
11405 · Accum Depn - Water	-3,682,324.32	-3,591,078.63	-91,245.69
11406 · Accum Depn - Shoreline	-282,286.00	-273,732.00	-8,554.00
11750 · Bike Path	44,379.25	44,379.25	0.00
11755 · Mesa Park Improvements	517,194.03	517,194.03	0.00
12100 · Structures	273,190.48	273,190.48	0.00
12101 · Facilities	9,637.43	9,637.43	0.00
S11120 · Land - Sewer	254,705.80	254,705.80	0.00
S11150 · Treatment Plant	1,650,326.74	1,650,326.74	0.00
S11151 · Collection - Sewer	1,211,251.51	1,204,977.30	6,274.21
S11152 · Pumping/Transmission - Sewer	941,225.71	907,008.70	34,217.01
S11299 · Office Equipment - Sewer	2,035.03	2,035.03	0.00
S11350 · S11350 - Solar Project - Sewer	177,794.53	177,794.53	0.00
S11405 · Accum Depn - Sewer	-3,001,420.77	-2,977,660.62	-23,760.15
S12101 · Sewer Facilities	2,320.54	2,320.54	0.00
Total Fixed Assets	4,916,190.70	4,829,860.11	86,330.59
Other Assets			
12000 · CIP - Water			
12013 · Hydrant Replacement	36,096.47	36,096.47	0.00
12030 · Water Storage Tank Rehab	1,105.40	0.00	1,105.40
12031 · Woodrat Reservoir Rehab	73,027.22	73,027.22	0.00
12032 · Groundwater Wells	128,302.19	97,508.06	30,794.13
12034 · 270 Elm Building Proj.	31,981.76	0.00	31,981.76
12035 · Water Tank Rehab-Pipeline Rplmt	70,144.44	7,540.86	62,603.58
Total 12000 · CIP - Water	340,657.48	214,172.61	126,484.87
13000 · CIP - Sewer			
13011 · Terrace Geotech Study	90,786.90	90,786.90	0.00
13025 · Lift Station Pump Upgrade	700.00	0.00	700.00
13028 · Canyon Road Sewer Connections	1,221.00	0.00	1,221.00
Total 13000 · CIP - Sewer	92,707.90	90,786.90	1,921.00
Total Other Assets	433,365.38	304,959.51	128,405.87
TOTAL ASSETS	9,319,250.38	8,521,868.34	797,382.04
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	207,777.45	56,584.82	151,192.63
Total Accounts Payable	207,777.45	56,584.82	151,192.63
Credit Cards			
13117 · Capital One Credit Card	943.60	2,306.77	-1,363.17
Total Credit Cards	943.60	2,306.77	-1,363.17
Other Current Liabilities			
23118 · - C/P CREBS Wastewater	0.00	14,125.00	-14,125.00
23119 · - C/P CREBS Water Bond	0.00	37,812.50	-37,812.50
23130 · C/P CA Dept. of Health	11,951.08	233.00	11,718.08
24000 · Accrued Vac & Sick Leave	30,361.50	38,467.70	-8,106.20
25233 · FICA Payable	-91.74	-91.74	0.00
25234 · ICMA Payable	1,375.97	3,185.21	-1,809.24
25235 · PERS Payable	-2,915.92	-541.99	-2,373.93
26000 · Fiscal Agency Funds-Paths Group	3,181.95	3,181.95	0.00
27000 · 100 Brighton Deposits Payable	9,417.67	9,417.67	0.00
28000 · Deferred Compensation Payable	1,141,024.95	1,011,775.66	129,249.29
Total Other Current Liabilities	1,194,305.46	1,117,564.96	76,740.50

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

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As of September 30, 2023

Accrual Basis

	Sep 30, 23	Sep 30, 22	\$ Change
Total Current Liabilities	1,403,026.51	1,176,456.55	226,569.96
Long Term Liabilities			
21000 · Bond Principal Payable			
LP23118 · CREBS Wastewater	0.00	14,125.00	-14,125.00
LP23119 · CREBS Water Bond	0.00	37,811.00	-37,811.00
Total 21000 · Bond Principal Payable	0.00	51,936.00	-51,936.00
22000 · Deferred Inflows	63,862.00	419,695.00	-355,833.00
22500 · Net Pension Liability	842,186.00	442,785.00	399,401.00
23000 · Loan Principal Payable			
LP23130 · CA Dept. of Health	270,149.62	305,363.17	-35,213.55
Total 23000 · Loan Principal Payable	270,149.62	305,363.17	-35,213.55
Total Long Term Liabilities	1,176,197.62	1,219,779.17	-43,581.55
Total Liabilities	2,579,224.13	2,396,235.72	182,988.41
Equity			
3900 · Retained Earnings	7,634,638.31	7,043,882.98	590,755.33
39000 · Retained Earnings - Prior Year	-582,979.00	-582,979.00	0.00
INACTIV · Miscellaneous	-700.00	-700.00	0.00
Net Income	-310,933.06	-334,571.36	23,638.30
Total Equity	6,740,026.25	6,125,632.62	614,393.63
TOTAL LIABILITIES & EQUITY	9,319,250.38	8,521,868.34	797,382.04

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss - All Classes
 July through September 2023

	Jul - Sep 23	Jul - Sep 22	\$ Change
Ordinary Income/Expense			
Income			
45000 · Taxes			
45200 · Other Current Taxes Rec'd	151.70	227.40	-75.70
46000 · Excess ERAF	0.00	5,325.67	-5,325.67
Total 45000 · Taxes	151.70	5,553.07	-5,401.37
60000 · Revenue			
60001 · Operating Revenue			
61000 · Metered Sales	7,504.48	20,277.47	-12,772.99
61150 · Base Charges-BCPUD	3,184.00	0.00	3,184.00
62400 · Green Waste	18,648.50	29,025.00	-10,376.50
62500 · Chipping	93.75	0.00	93.75
62600 · Product Sales (Compost)	50.00	50.00	0.00
Total 60001 · Operating Revenue	29,480.73	49,352.47	-19,871.74
60002 · Non-operating revenue			
63000 · Interest Income			
63000a · Interest from County	16,110.47	819.20	15,291.27
63000 · Interest Income - Other	4,549.78	1,114.49	3,435.29
Total 63000 · Interest Income	20,660.25	1,933.69	18,726.56
63100 · Property Rentals	0.00	240.00	-240.00
63200 · Land Lease Payments	0.00	100.00	-100.00
63400 · Copies	0.00	5.00	-5.00
63500 · Misc Refunds & Credits	-3.00	5.00	-8.00
Total 60002 · Non-operating revenue	20,657.25	2,283.69	18,373.56
Total 60000 · Revenue	50,137.98	51,636.16	-1,498.18
Total Income	50,289.68	57,189.23	-6,899.55
Gross Profit	50,289.68	57,189.23	-6,899.55
Expense			
70000 · Expenditures			
70001 · Operating Expense			
71000 · Salaries & Wages			
71001 · Administrative/Clerical	47,896.18	44,397.22	3,498.96
71002 · Maintenance/Operations	91,625.62	86,563.71	5,061.91
Total 71000 · Salaries & Wages	139,521.80	130,960.93	8,560.87
72000 · Employee Benefits			
72001 · Dental Insurance	1,787.40	1,787.40	0.00
72002 · Deferred Compensation/ICMA	3,837.74	3,611.48	226.26
72003 · Workers Comp Insurance	2,942.62	0.00	2,942.62
72005 · Health Insurance	38,232.60	37,203.97	1,028.63
72006 · Life Insurance	70.50	73.53	-3.03
72007 · PERS			
72007a · PERS Unfunded Liability	15,377.49	61,238.00	-45,860.51
72007 · PERS - Other	9,717.32	8,290.36	1,426.96
Total 72007 · PERS	25,094.81	69,528.36	-44,433.55
72009 · Workclothes	1,775.42	1,966.69	-191.27
72010 · Employer Taxes	3,302.30	2,924.14	378.16
Total 72000 · Employee Benefits	77,043.39	117,095.57	-40,052.18
73000 · Road Maintenance	1,068.19	996.41	71.78
73100 · Plant	26,647.37	22,318.91	4,328.46
73150 · Permit Fees/Association Dues	300.00	892.80	-592.80
73200 · Lab Testing	7,084.00	6,897.00	187.00
73400 · Building/Grounds	8,128.71	3,914.99	4,213.72
73500 · Travel & Training	3,417.56	4,893.86	-1,476.30

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 12/21/23
 Accrual Basis

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss - All Classes
 July through September 2023

	<u>Jul - Sep 23</u>	<u>Jul - Sep 22</u>	<u>\$ Change</u>
73600 · Power	26,302.73	15,119.96	11,182.77
73700 · Telephone	3,898.10	8,922.33	-5,024.23
73800 · Fuel	0.00	20.00	-20.00
74000 · Office Expense	5,309.74	4,711.63	598.11
74100 · Insurance	12,453.07	9,698.49	2,754.58
74110 · Director's Fees	3,750.00	3,750.00	0.00
74140 · Miscellaneous	91.22	53.25	37.97
74150 · Payroll Fees	931.50	873.60	57.90
74200 · Vehicles/Mobile Equipment	490.96	2,156.34	-1,665.38
74300 · Tools/Supplies	10,236.80	3,692.21	6,544.59
74500 · Legal Services	5,227.78	437.50	4,790.28
74600 · Bookkeeping	0.00	2,667.50	-2,667.50
74700 · Audit	1,900.00	0.00	1,900.00
74800 · Other Contract Services	9,518.19	20,461.00	-10,942.81
74950 · Engineering & Consulting Svcs	12,030.00	13,351.87	-1,321.87
Total 70001 · Operating Expense	355,351.11	373,886.15	-18,535.04
70002 · Non-Operating Expense			
75140 · LAFCO Fees	892.08	954.75	-62.67
75173 · SB 1383 Expenses	0.00	2,762.50	-2,762.50
75176 · Prop 68 Bike Path Expenses	1,424.38	10,504.49	-9,080.11
75800 · Loan Interest	3,385.17	3,652.70	-267.53
99999 · Miscellaneous	170.00	0.00	170.00
Total 70002 · Non-Operating Expense	5,871.63	17,874.44	-12,002.81
Total 70000 · Expenditures	361,222.74	391,760.59	-30,537.85
Total Expense	361,222.74	391,760.59	-30,537.85
Net Ordinary Income	-310,933.06	-334,571.36	23,638.30
Net Income	-310,933.06	-334,571.36	23,638.30

**BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - ALL
July through September 2023**

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 - Taxes				
45100 - Current Taxes Received	0.00	361,553.00	-361,553.00	0.0%
45200 - Other Current Taxes Rec'd	151.70	14,999.00	-14,847.30	1.0%
46000 - Excess ERAF	0.00	59,950.00	-59,950.00	0.0%
Total 45000 - Taxes	151.70	436,502.00	-436,350.30	0.0%
60000 - Revenue				
60001 - Operating Revenue				
61000 - Metered Sales	7,504.48	74,408.00	-66,903.52	10.1%
61100 - Base Charges	0.00	1,234,141.00	-1,234,141.00	0.0%
61150 - Base Charges-BCPUD	3,184.00	33,764.00	-30,580.00	9.4%
61700 - Other Income - operating	0.00	0.00	0.00	0.0%
62400 - Green Waste	18,648.50	90,000.00	-71,351.50	20.7%
62500 - Chipping	93.75	1,500.00	-1,406.25	6.3%
62600 - Product Sales (Compost)	50.00	100.00	-50.00	50.0%
Total 60001 - Operating Revenue	29,480.73	1,433,913.00	-1,404,432.27	2.1%
60002 - Non-operating revenue				
62750 - SB 1383 Grant	0.00	0.00	0.00	0.0%
63000 - Interest Income	16,110.47	0.00	16,110.47	100.0%
63000a - Interest from County	4,549.78	16,000.00	-11,450.22	28.4%
63000 - Interest Income - Other				
Total 63000 - Interest Income	20,660.25	16,000.00	4,660.25	129.1%
63100 - Property Rentals	0.00	1,000.00	-1,000.00	0.0%
63200 - Land Lease Payments	0.00	0.00	0.00	0.0%
63400 - Copies	0.00	0.00	0.00	0.0%
63500 - Misc Refunds & Credits	-3.00	0.00	-3.00	100.0%
63600 - Other Income - non-op	0.00	28,145.00	-28,145.00	0.0%
63700 - Sanitary Waste Franchise Rev	0.00	5,000.00	-5,000.00	0.0%
Total 60002 - Non-operating revenue	20,657.25	50,145.00	-29,487.75	41.2%
Total 60000 - Revenue	50,137.98	1,484,058.00	-1,433,920.02	3.4%
Total Income	50,289.68	1,920,560.00	-1,870,270.32	2.6%
Gross Profit	50,289.68	1,920,560.00	-1,870,270.32	2.6%
Expense				
70000 - Expenditures				
70001 - Operating Expense	47,896.18	291,500.00	-243,603.82	16.4%
71000 - Salaries & Wages				
71001 - Administrative/Clerical				

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT Profit & Loss Budget vs. Actual - ALL July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
71002 · Maintenance/Operations	91,625.62	381,201.00	-289,575.38	24.0%
Total 71000 · Salaries & Wages	139,521.80	672,701.00	-533,179.20	20.7%
72000 · Employee Benefits				
72001 · Dental Insurance	1,787.40	8,741.00	-6,953.60	20.4%
72002 · Deferred Compensation/CMA	3,837.74	20,948.00	-17,110.26	18.3%
72003 · Workers Comp Insurance	2,942.62	16,984.00	-14,041.38	17.3%
72004 · Vacation Buyout	0.00	58.00	-58.00	0.0%
72005 · Health Insurance	38,232.60	197,869.00	-159,636.40	19.3%
72006 · Life Insurance	70.50	340.00	-269.50	20.7%
72007 · PERS				
72007a · PERS Unfunded Liability	15,377.49	62,103.00	-46,725.51	24.8%
72007 · PERS - Other	9,717.32	50,364.00	-40,646.68	19.3%
Total 72007 · PERS	25,094.81	112,467.00	-87,372.19	22.3%
72008 · Sick Leave Conversion	0.00	6,248.00	-6,248.00	0.0%
72009 · Workclothes	1,775.42	3,156.00	-1,380.58	56.3%
72010 · Employer Taxes	3,302.30	17,576.00	-14,273.70	18.8%
72011 · Unemployment Insurance	0.00	2,214.00	-2,214.00	0.0%
Total 72000 · Employee Benefits	77,043.39	386,601.00	-309,557.61	19.9%
73000 · Road Maintenance	1,068.19	6,000.00	-4,931.81	17.8%
73100 · Plant	26,647.37	113,675.00	-87,027.63	23.4%
73150 · Permit Fees/Association Dues	300.00	28,935.00	-28,635.00	1.0%
73200 · Lab Testing	7,084.00	25,084.00	-18,000.00	28.2%
73300 · County of Marin Permit Fee	0.00	2,500.00	-2,500.00	0.0%
73400 · Building/Grounds	8,128.71	23,253.00	-15,124.29	35.0%
73500 · Travel & Training	3,417.56	5,177.00	-1,759.44	66.0%
73600 · Power	26,302.73	36,308.00	-10,005.27	72.4%
73700 · Telephone	3,898.10	15,311.00	-11,412.90	25.5%
73800 · Fuel	0.00	15,630.00	-15,630.00	0.0%
74000 · Office Expense	5,309.74	20,463.00	-15,153.26	25.9%
74100 · Insurance	12,453.07	28,659.00	-16,205.93	43.5%
74110 · Director's Fees	3,750.00	15,000.00	-11,250.00	25.0%
74140 · Miscellaneous	91.22	743.00	-651.78	12.3%
74150 · Payroll Fees	931.50	0.00	931.50	100.0%
74200 · Vehicles/Mobile Equipment	490.96	9,752.12	-9,261.16	5.0%
74300 · Tools/Supplies	10,236.80	13,713.00	-3,476.20	74.7%
74500 · Legal Services	5,227.78	15,438.00	-10,210.22	33.9%
74600 · Bookkeeping	0.00	15,962.00	-15,962.00	0.0%
74700 · Audit	1,900.00	13,285.00	-11,385.00	14.3%
74800 · Other Contract Services	9,518.19	74,196.00	-64,677.81	12.8%
74950 · Engineering & Consulting Svcs	12,030.00	50,000.00	-37,970.00	24.1%
Total 70001 · Operating Expense	355,351.11	1,588,366.12	-1,233,035.01	22.4%

**BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - ALL
July through September 2023**

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
70002 - Non-Operating Expense				
75000 - Depreciation	0.00	0.00	0.00	0.0%
75140 - LAFCO Fees	892.08	0.00	892.08	100.0%
75160 - Period SB 2557 Charges	0.00	2,500.00	-2,500.00	0.0%
75170 - Hazardous Tree Removal	0.00	0.00	0.00	0.0%
75173 - SB 1383 Expenses	0.00	0.00	0.00	0.0%
75176 - Prop 68 Bike Path Expenses	1,424.38	291.00	1,133.38	489.5%
75800 - Loan Interest	3,385.17	0.00	3,385.17	100.0%
99999 - Miscellaneous	170.00	0.00	170.00	100.0%
Total 70002 - Non-Operating Expense	5,871.63	2,791.00	3,080.63	210.4%
Total 70000 - Expenditures	361,222.74	1,591,177.12	-1,229,954.38	22.7%
Total Expense	361,222.74	1,591,177.12	-1,229,954.38	22.7%
Net Ordinary Income	-310,933.06	329,382.88	-640,315.94	-94.4%
Net Income	-310,933.06	329,382.88	-640,315.94	-94.4%

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT Profit & Loss Budget vs. Actual - WATER July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes	0.00	349,890.00	-349,890.00	0.0%
45100 · Current Taxes Received	113.78	11,249.25	-11,135.47	1.0%
45200 · Other Current Taxes Rec'd	0.00	44,962.50	-44,962.50	0.0%
46000 · Excess ERAF				
Total 45000 · Taxes	113.78	406,101.75	-405,987.97	0.0%
60000 · Revenue				
60001 · Operating Revenue				
61000 · Metered Sales	7,504.48	74,408.00	-66,903.52	10.1%
61100 · Base Charges	0.00	958,254.00	-958,254.00	0.0%
61150 · Base Charges-BCPUD	1,600.00	23,725.00	-22,125.00	6.7%
62400 · Green Waste	0.00	0.00	0.00	0.0%
Total 60001 · Operating Revenue	9,104.48	1,056,387.00	-1,047,282.52	0.9%
60002 · Non-operating revenue				
62750 · SB 1383 Grant	0.00	0.00	0.00	0.0%
63000 · Interest Income	12,082.85	0.00	12,082.85	100.0%
63000a · Interest from County	3,412.35	16,000.00	-12,587.65	21.3%
63000 · Interest Income - Other				
Total 63000 · Interest Income	15,495.20	16,000.00	-504.80	96.8%
63100 · Property Rentals	0.00	1,000.00	-1,000.00	0.0%
63200 · Land Lease Payments	0.00	0.00	0.00	0.0%
63400 · Copies	0.00	0.00	0.00	0.0%
63500 · Misc Refunds & Credits	-3.00	0.00	-3.00	100.0%
63700 · Sanitary Waste Franchise Rev	0.00	5,000.00	-5,000.00	0.0%
Total 60002 · Non-operating revenue	15,492.20	22,000.00	-6,507.80	70.4%
Total 60000 · Revenue	24,596.68	1,078,387.00	-1,053,790.32	2.3%
Total Income	24,710.46	1,484,488.75	-1,459,778.29	1.7%
Gross Profit				
24,710.46		1,484,488.75	-1,459,778.29	1.7%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages	40,711.77	246,636.00	-205,924.23	16.5%
71001 · Administrative/Clerical	63,023.63	255,757.00	-192,733.37	24.6%
71002 · Maintenance/Operations				
Total 71000 · Salaries & Wages	103,735.40	502,393.00	-398,657.60	20.6%
72000 · Employee Benefits				

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT Profit & Loss Budget vs. Actual - WATER July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
72001 - Dental Insurance	1,522.71	7,387.00	-5,864.29	20.6%
72002 - Deferred Compensation/CMA	3,187.26	17,584.00	-14,396.74	18.1%
72003 - Workers Comp Insurance	2,072.01	12,230.00	-10,157.99	16.9%
72005 - Health Insurance	32,677.47	168,158.00	-135,480.53	19.4%
72006 - Life Insurance	59.88	294.00	-234.12	20.4%
72007 - PERS				
72007a - PERS Unfunded Liability	13,839.75	52,284.00	-38,444.25	26.5%
72007 - PERS - Other	8,120.96	42,475.00	-34,354.04	19.1%
Total 72007 - PERS	21,960.71	94,759.00	-72,798.29	23.2%
72008 - Sick Leave Conversion	0.00	5,484.00	-5,484.00	0.0%
72009 - Workclothes	1,390.08	2,724.00	-1,333.92	51.0%
72010 - Employer Taxes	1,821.41	9,879.00	-8,057.59	18.4%
72011 - Unemployment Insurance	0.00	1,278.00	-1,278.00	0.0%
Total 72000 - Employee Benefits	64,691.53	319,777.00	-255,085.47	20.2%
73000 - Road Maintenance	1,068.19	6,000.00	-4,931.81	17.8%
73100 - Plant	25,447.37	78,675.00	-53,227.63	32.3%
73150 - Permit Fees/Association Dues	300.00	19,017.00	-18,717.00	1.6%
73200 - Lab Testing	3,667.00	17,835.00	-14,168.00	20.6%
73300 - County of Marin Permit Fee	0.00	0.00	0.00	0.0%
73400 - Building/Grounds	5,246.23	9,441.00	-4,194.77	55.6%
73500 - Travel & Training	3,123.56	4,925.00	-1,801.44	63.4%
73600 - Power	15,894.62	20,308.00	-4,413.38	78.3%
73700 - Telephone	3,512.61	13,583.00	-10,070.39	25.9%
73800 - Fuel	0.00	11,591.00	-11,591.00	0.0%
74000 - Office Expense	5,185.36	17,634.00	-12,448.64	29.4%
74100 - Insurance	11,207.76	25,668.00	-14,460.24	43.7%
74110 - Director's Fees	3,750.00	15,000.00	-11,250.00	25.0%
74140 - Miscellaneous	91.22	600.00	-508.78	15.2%
74150 - Payroll Fees	931.50	0.00	931.50	100.0%
74200 - Vehicles/Mobile Equipment	490.96	6,908.12	-6,417.16	7.1%
74300 - Tools/Supplies	9,501.57	11,873.00	-2,371.43	80.0%
74500 - Legal Services	2,867.78	10,000.00	-7,132.22	28.7%
74600 - Bookkeeping	0.00	12,764.00	-12,764.00	0.0%
74700 - Audit	1,596.00	10,838.00	-9,242.00	14.7%
74800 - Other Contract Services	0.00	30,000.00	-30,000.00	0.0%
74950 - Engineering & Consulting Svcs	0.00	25,000.00	-25,000.00	0.0%
Total 70001 - Operating Expense	262,308.66	1,169,830.12	-907,521.46	22.4%
70002 - Non-Operating Expense				
75140 - LAFCO Fees	892.08	0.00	892.08	100.0%
75160 - Period SB 2557 Charges	0.00	2,500.00	-2,500.00	0.0%
75170 - Hazardous Tree Removal	0.00	0.00	0.00	0.0%
75173 - SB 1383 Expenses	0.00	0.00	0.00	0.0%
75176 - Prop 68 Bike Path Expenses	0.00	0.00	0.00	0.0%

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Accrual Basis

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - WATER
 July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
75800 · Loan Interest	3,385.17	0.00	3,385.17	100.0%
99999 · Miscellaneous	170.00	0.00	170.00	100.0%
Total 70002 · Non-Operating Expense	4,447.25	2,500.00	1,947.25	177.9%
Total 70000 · Expenditures	266,755.91	1,172,330.12	-905,574.21	22.8%
Total Expense	266,755.91	1,172,330.12	-905,574.21	22.8%
Net Ordinary Income	-242,045.45	312,158.63	-554,204.08	-77.5%
Net Income	-242,045.45	312,158.63	-554,204.08	-77.5%

**BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - SEWER
July through September 2023**

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes	0.00	11,663.00	-11,663.00	0.0%
45100 · Current Taxes Received	37.92	3,749.75	-3,711.83	1.0%
45200 · Other Current Taxes Rec'd	0.00	14,987.50	-14,987.50	0.0%
46000 · Excess ERAF				
Total 45000 · Taxes	37.92	30,400.25	-30,362.33	0.1%
60000 · Revenue				
60001 · Operating Revenue	0.00	263,602.00	-263,602.00	0.0%
61100 · Base Charges	1,584.00	10,039.00	-8,455.00	15.8%
61150 · Base Charges-BCPUD				
Total 60001 · Operating Revenue	1,584.00	273,641.00	-272,057.00	0.6%
60002 · Non-operating revenue				
63000 · Interest Income	4,027.62	0.00	4,027.62	100.0%
63000a · Interest from County	1,137.43	0.00	1,137.43	100.0%
63000 · Interest Income - Other				
Total 63000 · Interest Income	5,165.05	0.00	5,165.05	100.0%
63200 · Land Lease Payments	0.00	0.00	0.00	0.0%
Total 60002 · Non-operating revenue	5,165.05	0.00	5,165.05	100.0%
Total 60000 · Revenue	6,749.05	273,641.00	-266,891.95	2.5%
Total Income	6,786.97	304,041.25	-297,254.28	2.2%
Gross Profit	6,786.97	304,041.25	-297,254.28	2.2%
Expense				
70000 · Expenditures				
70001 · Operating Expense	5,103.45	36,481.00	-31,377.55	14.0%
71000 · Salaries & Wages				
71001 · Administrative/Clerical	11,894.42	45,483.00	-33,588.58	26.2%
71002 · Maintenance/Operations				
Total 71000 · Salaries & Wages	16,997.87	81,964.00	-64,966.13	20.7%
72000 · Employee Benefits				
72001 · Dental Insurance	226.50	1,233.00	-1,006.50	18.4%
72002 · Deferred Compensation/CMA	535.34	2,869.00	-2,333.66	18.7%
72003 · Workers Comp Insurance	373.71	1,816.00	-1,442.29	20.6%
72005 · Health Insurance	4,834.38	27,899.00	-23,064.62	17.3%
72006 · Life Insurance	8.58	40.00	-31.42	21.5%
72007 · PERS				
72007a · PERS Unfunded Liability	1,537.74	9,227.00	-7,689.26	16.7%

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT Profit & Loss Budget vs. Actual - SEWER

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
72007 · PERS - Other	1,295.36	7,045.00	-5,749.64	18.4%
Total 72007 · PERS	2,833.10	16,272.00	-13,438.90	17.4%
72008 · Sick Leave Conversion	0.00	668.00	-668.00	0.0%
72009 · Workclothes	385.34	362.00	23.34	106.4%
72010 · Employer Taxes	260.00	1,651.00	-1,391.00	15.7%
72011 · Unemployment Insurance	0.00	239.00	-239.00	0.0%
Total 72000 · Employee Benefits	9,456.95	53,049.00	-43,592.05	17.8%
73100 · Plant	1,200.00	35,000.00	-33,800.00	3.4%
73150 · Permit Fees/Association Dues	0.00	9,918.00	-9,918.00	0.0%
73200 · Lab Testing	3,417.00	7,249.00	-3,832.00	47.1%
73300 · County of Marin Permit Fee	0.00	0.00	0.00	0.0%
73400 · Building/Grounds	1,988.76	10,490.00	-8,501.24	19.0%
73500 · Travel & Training	294.00	200.00	94.00	147.0%
73600 · Power	9,258.28	16,000.00	-6,741.72	57.9%
73700 · Telephone	385.49	1,453.00	-1,067.51	26.5%
73800 · Fuel	0.00	2,046.00	-2,046.00	0.0%
74000 · Office Expense	124.38	1,471.00	-1,346.62	8.5%
74100 · Insurance	1,245.31	2,540.00	-1,294.69	49.0%
74140 · Miscellaneous	0.00	50.00	-50.00	0.0%
74200 · Vehicles/Mobile Equipment	0.00	2,260.00	-2,260.00	0.0%
74300 · Tools/Supplies	0.00	1,840.00	-1,840.00	0.0%
74500 · Legal Services	2,360.00	5,438.00	-3,078.00	43.4%
74600 · Bookkeeping	0.00	2,252.00	-2,252.00	0.0%
74700 · Audit	190.00	1,913.00	-1,723.00	9.9%
74800 · Other Contract Services	0.00	20,000.00	-20,000.00	0.0%
74950 · Engineering & Consulting Svcs	12,030.00	25,000.00	-12,970.00	48.1%
Total 70001 · Operating Expense	58,948.04	280,133.00	-221,184.96	21.0%
70002 · Non-Operating Expense	0.00	0.00	0.00	0.0%
75000 · Depreciation	0.00	0.00	0.00	0.0%
75176 · Prop 68 Bike Path Expenses	0.00	0.00	0.00	0.0%
Total 70002 · Non-Operating Expense	0.00	0.00	0.00	0.0%
Total 70000 · Expenditures	58,948.04	280,133.00	-221,184.96	21.0%
Total Expense	58,948.04	280,133.00	-221,184.96	21.0%
Net Ordinary Income	-52,161.07	23,908.25	-76,069.32	-218.2%
Net Income	-52,161.07	23,908.25	-76,069.32	-218.2%

**BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - SEPTIC/DRAINAGE
July through September 2023**

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes	0.00	0.00	0.00	0.0%
45100 · Current Taxes Received	0.00	0.00	0.00	0.0%
45200 · Other Current Taxes Rec'd	0.00	0.00	0.00	0.0%
Total 45000 · Taxes	0.00	0.00	0.00	0.0%
60000 · Revenue				
60001 · Operating Revenue	0.00	12,285.00	-12,285.00	0.0%
61100 · Base Charges	0.00	0.00	0.00	0.0%
61700 · Other Income - operating	0.00	12,285.00	-12,285.00	0.0%
Total 60001 · Operating Revenue	0.00	12,285.00	-12,285.00	0.0%
60002 · Non-operating revenue	0.00	0.00	0.00	0.0%
63600 · Other Income - non-op	0.00	0.00	0.00	0.0%
Total 60002 · Non-operating revenue	0.00	0.00	0.00	0.0%
Total 60000 · Revenue	0.00	12,285.00	-12,285.00	0.0%
Total Income	0.00	12,285.00	-12,285.00	0.0%
Gross Profit	0.00	12,285.00	-12,285.00	0.0%
Expense				
70000 · Expenditures				
70001 · Operating Expense	957.92	3,856.00	-2,898.08	24.8%
71000 · Salaries & Wages	1,492.67	5,776.00	-4,283.33	25.8%
71001 · Administrative/Clerical				
71002 · Maintenance/Operations	2,450.59	9,632.00	-7,181.41	25.4%
Total 71000 · Salaries & Wages	2,450.59	9,632.00	-7,181.41	25.4%
72000 · Employee Benefits				
72001 · Dental Insurance	31.83	54.00	-22.17	58.9%
72002 · Deferred Compensation/CMA	78.20	337.00	-258.80	23.2%
72003 · Workers Comp Insurance	48.65	474.00	-425.35	10.3%
72004 · Vacation Buyout	0.00	51.00	-51.00	0.0%
72005 · Health Insurance	600.63	1,053.00	-452.37	57.0%
72006 · Life Insurance	1.71	3.00	-1.29	57.0%
72007 · PERS	0.00	493.00	-493.00	0.0%
72007a · PERS Unfunded Liability	194.08	389.00	-194.92	49.9%
72007 · PERS - Other				
Total 72007 · PERS	194.08	882.00	-687.92	22.0%
72008 · Sick Leave Conversion	0.00	44.00	-44.00	0.0%
72009 · Workclothes	0.00	70.00	-70.00	0.0%

**BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - SEPTIC/DRAINAGE
July through September 2023**

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
72010 - Employer Taxes	39.54	306.00	-266.46	12.9%
72011 - Unemployment Insurance	0.00	34.00	-34.00	0.0%
Total 72000 - Employee Benefits	994.64	3,308.00	-2,313.36	30.1%
73400 - Building/Grounds	0.00	0.00	0.00	0.0%
73500 - Travel & Training	0.00	52.00	-52.00	0.0%
73700 - Telephone	0.00	275.00	-275.00	0.0%
74000 - Office Expense	0.00	570.00	-570.00	0.0%
74140 - Miscellaneous	0.00	93.00	-93.00	0.0%
74600 - Bookkeeping	0.00	286.00	-286.00	0.0%
74700 - Audit	95.01	267.00	-171.99	35.6%
74800 - Other Contract Services	0.00	4,196.00	-4,196.00	0.0%
Total 70001 - Operating Expense	3,540.24	18,679.00	-15,138.76	19.0%
Total 70000 - Expenditures	3,540.24	18,679.00	-15,138.76	19.0%
Total Expense	3,540.24	18,679.00	-15,138.76	19.0%
Net Ordinary Income	-3,540.24	-6,394.00	2,853.76	55.4%
Net Income	-3,540.24	-6,394.00	2,853.76	55.4%

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - RRP
 July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
60000 - Revenue				
60001 - Operating Revenue	18,648.50	90,000.00	-71,351.50	20.7%
62400 - Green Waste	93.75	1,500.00	-1,406.25	6.3%
62500 - Chipping	50.00	100.00	-50.00	50.0%
62600 - Product Sales (Compost)				
Total 60001 - Operating Revenue	18,792.25	91,600.00	-72,807.75	20.5%
60002 - Non-operating revenue				
63500 - Misc Refunds & Credits	0.00	0.00	0.00	0.0%
63600 - Other Income - non-op	0.00	28,145.00	-28,145.00	0.0%
Total 60002 - Non-operating revenue	0.00	28,145.00	-28,145.00	0.0%
Total 60000 - Revenue	18,792.25	119,745.00	-100,952.75	15.7%
Total Income	18,792.25	119,745.00	-100,952.75	15.7%
Gross Profit	18,792.25	119,745.00	-100,952.75	15.7%
Expense				
70000 - Expenditures				
70001 - Operating Expense				
71000 - Salaries & Wages	1,123.04	4,527.00	-3,403.96	24.8%
71001 - Administrative/Clerical	15,214.90	74,185.00	-58,970.10	20.5%
71002 - Maintenance/Operations	16,337.94	78,712.00	-62,374.06	20.8%
Total 71000 - Salaries & Wages				
72000 - Employee Benefits				
72001 - Dental Insurance	6.36	67.00	-60.64	9.5%
72002 - Deferred Compensation/ICMA	36.94	158.00	-121.06	23.4%
72003 - Workers Comp Insurance	448.25	2,464.00	-2,015.75	18.2%
72004 - Vacation Buyout	0.00	7.00	-7.00	0.0%
72005 - Health Insurance	120.12	759.00	-638.88	15.8%
72006 - Life Insurance	0.33	3.00	-2.67	11.0%
72007 - PERS				
72007a - PERS Unfunded Liability	0.00	99.00	-99.00	0.0%
72007 - PERS - Other	106.92	455.00	-348.08	23.5%
Total 72007 - PERS	106.92	554.00	-447.08	19.3%
72008 - Sick Leave Conversion	0.00	52.00	-52.00	0.0%
72010 - Employer Taxes	1,181.35	5,740.00	-4,558.65	20.6%
72011 - Unemployment Insurance	0.00	663.00	-663.00	0.0%
Total 72000 - Employee Benefits	1,900.27	10,467.00	-8,566.73	18.2%

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - RRP
 July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
73150 · Permit Fees/Association Dues	0.00	0.00	0.00	0.0%
73300 · County of Marin Permit Fee	0.00	2,500.00	-2,500.00	0.0%
73400 · Building/Grounds	893.72	3,322.00	-2,428.28	26.9%
73600 · Power	1,149.83	0.00	1,149.83	100.0%
73800 · Fuel	0.00	1,993.00	-1,993.00	0.0%
74000 · Office Expense	0.00	788.00	-788.00	0.0%
74100 · Insurance	0.00	451.00	-451.00	0.0%
74200 · Vehicles/Mobile Equipment	0.00	584.00	-584.00	0.0%
74300 · Tools/Supplies	735.23	0.00	735.23	100.0%
74600 · Bookkeeping	0.00	660.00	-660.00	0.0%
74700 · Audit	18.99	267.00	-248.01	7.1%
74800 · Other Contract Services	5,596.00	20,000.00	-14,404.00	28.0%
Total 70001 · Operating Expense	26,631.98	119,744.00	-93,112.02	22.2%
Total 70000 · Expenditures	26,631.98	119,744.00	-93,112.02	22.2%
Total Expense	26,631.98	119,744.00	-93,112.02	22.2%
Net Ordinary Income	-7,839.73	1.00	-7,840.73	-783,973.0%
Net Income	-7,839.73	1.00	-7,840.73	-783,973.0%