

## BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

## Balance Sheet

As of December 31, 2023

02/22/24

Accrual Basis

	Dec 31, 23	Dec 31, 22	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
11110 · Cash - Investment - 34140(8004)	46,384.97	2,983.52	43,401.45
12603 · Cash - Water - 72605(8049)	79.56	15.68	63.88
13100 · Cash - Gnrl Fnd - 72600(8046)	66,224.46	52,859.62	13,364.84
13106 · Cash - Designated - 34141(8005)			
13106b · Water System	1,068,492.31	1,155,621.58	-87,129.27
13106e · Sewer System	347,138.81	272,191.35	74,947.46
13106g · Beach (Groin/Seawall)	179,924.06	174,924.06	5,000.00
13106h · Septic / Drainage System	163,652.31	163,652.31	0.00
13106i · Hazardous Tree Removal	18,677.50	11,727.50	6,950.00
13106j · Solar -Water - Woodrat	9,999.74	55,841.74	-45,842.00
13106k · Solar -Sewer	10,053.31	38,303.31	-28,250.00
13106 · Cash - Designated - 34141(8005) - Other	97,969.79	51,041.14	46,928.65
<b>Total 13106 · Cash - Designated - 34141(8005)</b>	<b>1,895,907.83</b>	<b>1,923,302.99</b>	<b>-27,395.16</b>
13109 · ~CASH- Bank of Marin			
13109b · Bike Path Project Income	43,760.00	0.00	43,760.00
13109 · ~CASH- Bank of Marin - Other	207,162.80	84,014.66	123,148.14
<b>Total 13109 · ~CASH- Bank of Marin</b>	<b>250,922.80</b>	<b>84,014.66</b>	<b>166,908.14</b>
13111 · Cash - SDW Loan - 72602(8047)	144.19	140.07	4.12
13112 · Cash - FEMA Reim - 72606(8750)	83.58	81.19	2.39
13115 · California Bank & Trust	34,625.43	14,775.99	19,849.44
13116 · LAIF			
13116a · Lift Station Reimburse	100,000.00	100,000.00	0.00
13116 · LAIF - Other	480,941.48	494,262.04	-13,320.56
<b>Total 13116 · LAIF</b>	<b>580,941.48</b>	<b>594,262.04</b>	<b>-13,320.56</b>
S12603 · Cash - Sewer Bnds - 72604(8048)	553.71	411.12	142.59
<b>Total Checking/Savings</b>	<b>2,875,868.01</b>	<b>2,672,846.88</b>	<b>203,021.13</b>
<b>Accounts Receivable</b>			
1200 · Accounts Receivable			
12001 · Water A/R	16,965.37	9,560.42	7,404.95
12600 · Mesa Park Ballfield/Irrigation	8,000.00	8,000.00	0.00
1200 · Accounts Receivable - Other	11,673.75	4,580.00	7,093.75
<b>Total 1200 · Accounts Receivable</b>	<b>36,639.12</b>	<b>22,140.42</b>	<b>14,498.70</b>
12610 · Resource Recovery Permit Costs	1,000.00	1,000.00	0.00
<b>Total Accounts Receivable</b>	<b>37,639.12</b>	<b>23,140.42</b>	<b>14,498.70</b>
<b>Other Current Assets</b>			
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			
15000 · Loan Issuance Costs	45,914.00	45,914.00	0.00
15100 · - Loan Issu Costs - CREBS W	20,076.00	20,076.00	0.00
15200 · - Loan Iss Costs - CREBS Water	53,743.27	53,743.27	0.00
15300 · - Loan Issuance - CREBS 93 Wate	3,500.00	3,500.00	0.00
15500 · Accumulated Amortization	-123,233.27	-118,311.92	-4,921.35
<b>Total 1500 · CREBS</b>	<b>0.00</b>	<b>4,921.35</b>	<b>-4,921.35</b>
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
<b>Total Other Current Assets</b>	<b>1,500,026.42</b>	<b>1,166,487.48</b>	<b>333,538.94</b>
<b>Total Current Assets</b>	<b>4,413,533.55</b>	<b>3,862,474.78</b>	<b>551,058.77</b>
<b>Fixed Assets</b>			
11120 · Land - Water	73,299.91	73,299.91	0.00
11135 · Water Rights	10,700.00	10,700.00	0.00

## BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

## Balance Sheet

As of December 31, 2023

02/22/24

Accrual Basis

	Dec 31, 23	Dec 31, 22	\$ Change
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	410,930.82	0.00
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
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	1,207,128.80	4,122.71
S11152 · Pumping/Transmission - Sewer	941,225.71	941,225.71	0.00
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
<b>Total Fixed Assets</b>	<b>4,916,190.70</b>	<b>4,870,396.25</b>	<b>45,794.45</b>
<b>Other Assets</b>			
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	146,955.19	100,274.81	46,680.38
12034 · 270 Elm Building Proj.	44,481.76	0.00	44,481.76
12035 · Water Tank Rehab-Pipeline Rplmt	70,517.94	19,056.76	51,461.18
<b>Total 12000 · CIP - Water</b>	<b>372,183.98</b>	<b>228,455.26</b>	<b>143,728.72</b>
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
<b>Total 13000 · CIP - Sewer</b>	<b>92,707.90</b>	<b>90,786.90</b>	<b>1,921.00</b>
<b>Total Other Assets</b>	<b>464,891.88</b>	<b>319,242.16</b>	<b>145,649.72</b>
<b>TOTAL ASSETS</b>	<b>9,794,616.13</b>	<b>9,052,113.19</b>	<b>742,502.94</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	20,893.40	80,561.90	-59,668.50
<b>Total Accounts Payable</b>	<b>20,893.40</b>	<b>80,561.90</b>	<b>-59,668.50</b>
<b>Credit Cards</b>			
13117 · Capital One Credit Card	0.00	5,771.40	-5,771.40
<b>Total Credit Cards</b>	<b>0.00</b>	<b>5,771.40</b>	<b>-5,771.40</b>
<b>Other Current Liabilities</b>			
21005 · Due to B. Wood - Reimbursement	47.00	0.00	47.00
23130 · C/P CA Dept. of Health	11,951.08	-11,447.47	23,398.55

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## BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

## Balance Sheet

02/22/24

As of December 31, 2023

Accrual Basis

	Dec 31, 23	Dec 31, 22	\$ Change
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	3,244.40	4,994.45	-1,750.05
25235 · PERS Payable	84.50	3,154.24	-3,069.74
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
<b>Total Other Current Liabilities</b>	<b>1,199,221.31</b>	<b>1,059,452.46</b>	<b>139,768.85</b>
<b>Total Current Liabilities</b>	<b>1,220,114.71</b>	<b>1,145,785.76</b>	<b>74,328.95</b>
<b>Long Term Liabilities</b>			
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
<b>Total 21000 · Bond Principal Payable</b>	<b>0.00</b>	<b>51,936.00</b>	<b>-51,936.00</b>
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
<b>Total 23000 · Loan Principal Payable</b>	<b>270,149.62</b>	<b>305,363.17</b>	<b>-35,213.55</b>
<b>Total Long Term Liabilities</b>	<b>1,176,197.62</b>	<b>1,219,779.17</b>	<b>-43,581.55</b>
<b>Total Liabilities</b>	<b>2,396,312.33</b>	<b>2,365,564.93</b>	<b>30,747.40</b>
<b>Equity</b>			
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	347,344.49	226,344.28	121,000.21
<b>Total Equity</b>	<b>7,398,303.80</b>	<b>6,686,548.26</b>	<b>711,755.54</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,794,616.13</b>	<b>9,052,113.19</b>	<b>742,502.94</b>

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

02/22/24

Accrual Basis

	Jul - Dec 23	Jul - Dec 22	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
45000 · Taxes			
45100 · Current Taxes Received	268,412.51	249,944.20	18,468.31
45200 · Other Current Taxes Rec'd	3,545.14	3,499.64	45.50
46000 · Excess ERAF	35,617.61	32,680.81	2,936.80
<b>Total 45000 · Taxes</b>	<b>307,575.26</b>	<b>286,124.65</b>	<b>21,450.61</b>
60000 · Revenue			
60001 · Operating Revenue			
61000 · Metered Sales	32,881.26	34,800.91	-1,919.65
61100 · Base Charges	676,893.25	637,268.50	39,624.75
61150 · Base Charges-BCPUD	11,647.00	0.00	11,647.00
61700 · Other Income - operating	4,697.78	0.00	4,697.78
62400 · Green Waste	51,196.00	43,467.50	7,728.50
62500 · Chipping	3,623.75	0.00	3,623.75
62600 · Product Sales (Compost)	320.00	1,520.00	-1,200.00
<b>Total 60001 · Operating Revenue</b>	<b>781,259.04</b>	<b>717,056.91</b>	<b>64,202.13</b>
60002 · Non-operating revenue			
62850 · Prop 68 CalParks BikePath Grant	47,410.00	0.00	47,410.00
63000 · Interest Income			
63000a · Interest from County	33,636.32	3,839.80	29,796.52
63000 · Interest Income - Other	9,805.30	3,138.59	6,666.71
<b>Total 63000 · Interest Income</b>	<b>43,441.62</b>	<b>6,978.39</b>	<b>36,463.23</b>
63100 · Property Rentals	700.00	480.00	220.00
63200 · Land Lease Payments	0.00	200.00	-200.00
63400 · Copies	1.00	6.00	-5.00
63500 · Misc Refunds & Credits	357.84	1,204.05	-846.21
<b>Total 60002 · Non-operating revenue</b>	<b>91,910.46</b>	<b>8,868.44</b>	<b>83,042.02</b>
<b>Total 60000 · Revenue</b>	<b>873,169.50</b>	<b>725,925.35</b>	<b>147,244.15</b>
<b>Total Income</b>	<b>1,180,744.76</b>	<b>1,012,050.00</b>	<b>168,694.76</b>
<b>Gross Profit</b>	<b>1,180,744.76</b>	<b>1,012,050.00</b>	<b>168,694.76</b>
<b>Expense</b>			
70000 · Expenditures			
70001 · Operating Expense			
71000 · Salaries & Wages			
71001 · Administrative/Clerical	101,864.48	94,108.03	7,756.45
71002 · Maintenance/Operations	198,536.50	190,017.19	8,519.31
<b>Total 71000 · Salaries &amp; Wages</b>	<b>300,400.98</b>	<b>284,125.22</b>	<b>16,275.76</b>
72000 · Employee Benefits			
72001 · Dental Insurance	3,574.80	3,574.80	0.00
72002 · Deferred Compensation/ICMA	8,372.64	7,883.65	488.99
72003 · Workers Comp Insurance	6,362.81	2,677.42	3,685.39
72005 · Health Insurance	78,335.98	75,713.96	2,622.02
72006 · Life Insurance	142.40	146.05	-3.65
72007 · PERS			
72007a · PERS Unfunded Liability	30,754.98	61,238.00	-30,483.02
72007 · PERS - Other	21,010.20	18,022.67	2,987.53
<b>Total 72007 · PERS</b>	<b>51,765.18</b>	<b>79,260.67</b>	<b>-27,495.49</b>
72009 · Workclothes	1,805.40	2,929.31	-1,123.91
72010 · Employer Taxes	7,150.85	6,357.40	793.45
<b>Total 72000 · Employee Benefits</b>	<b>157,510.06</b>	<b>178,543.26</b>	<b>-21,033.20</b>
73000 · Road Maintenance	2,154.44	7,110.36	-4,955.92
73100 · Plant	84,932.70	68,071.78	16,860.92

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**BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT**

02/22/24

**Profit & Loss - All Classes**

Accrual Basis

July through December 2023

	Jul - Dec 23	Jul - Dec 22	\$ Change
73150 · Permit Fees/Association Dues	31,155.66	23,506.04	7,649.62
73200 · Lab Testing	9,630.00	10,704.00	-1,074.00
73300 · County of Marin Permit Fee	490.00	1,219.00	-729.00
73400 · Building/Grounds	11,877.61	14,174.61	-2,297.00
73500 · Travel & Training	4,231.56	5,220.39	-988.83
73600 · Power	34,773.88	17,233.24	17,540.64
73700 · Telephone	7,303.49	13,442.47	-6,138.98
73800 · Fuel	0.00	20.00	-20.00
74000 · Office Expense	11,331.09	8,787.36	2,543.73
74100 · Insurance	38,891.07	28,646.49	10,244.58
74110 · Director's Fees	7,500.00	6,750.00	750.00
74140 · Miscellaneous	178.16	248.87	-70.71
74150 · Payroll Fees	2,013.00	1,890.30	122.70
74200 · Vehicles/Mobile Equipment	1,646.38	3,283.05	-1,636.67
74300 · Tools/Supplies	13,934.18	8,504.64	5,429.54
74500 · Legal Services	10,021.78	4,870.50	5,151.28
74600 · Bookkeeping	1,160.00	5,452.00	-4,292.00
74700 · Audit	3,862.50	2,760.00	1,102.50
74800 · Other Cont. Svcs/Emer. Repairs	54,913.62	32,257.00	22,656.62
74950 · Engineering & Consulting Svcs	20,674.00	17,456.55	3,217.45
<b>Total 70001 · Operating Expense</b>	<b>810,586.16</b>	<b>744,277.13</b>	<b>66,309.03</b>
<b>70002 · Non-Operating Expense</b>			
75140 · LAFCO Fees	892.08	954.75	-62.67
75160 · Period SB 2557 Charges	3,542.48	3,684.81	-142.33
75173 · SB 1383 Expenses	0.00	15,533.50	-15,533.50
75176 · Prop 68 Bike Path Expenses	5,074.38	14,083.13	-9,008.75
75800 · Loan Interest	3,385.17	7,172.40	-3,787.23
99999 · Miscellaneous	9,920.00	0.00	9,920.00
<b>Total 70002 · Non-Operating Expense</b>	<b>22,814.11</b>	<b>41,428.59</b>	<b>-18,614.48</b>
<b>Total 70000 · Expenditures</b>	<b>833,400.27</b>	<b>785,705.72</b>	<b>47,694.55</b>
<b>Total Expense</b>	<b>833,400.27</b>	<b>785,705.72</b>	<b>47,694.55</b>
<b>Net Ordinary Income</b>	<b>347,344.49</b>	<b>226,344.28</b>	<b>121,000.21</b>
<b>Net Income</b>	<b>347,344.49</b>	<b>226,344.28</b>	<b>121,000.21</b>



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

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 02/22/24  
 Accrual Basis

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
45000 · Taxes	268,412.51	466,520.00	-198,107.49	57.5%
45100 · Current Taxes Received	3,545.14	14,999.00	-11,453.86	23.6%
45200 · Other Current Taxes Rec'd	35,617.61	59,950.00	-24,332.39	59.4%
46000 · Excess ERAF				
<b>Total 45000 · Taxes</b>	<b>307,575.26</b>	<b>541,469.00</b>	<b>-233,893.74</b>	<b>56.8%</b>
<b>60000 · Revenue</b>				
60001 · Operating Revenue				
61000 · Metered Sales	32,881.26	74,408.00	-41,526.74	44.2%
61100 · Base Charges	676,893.25	1,234,141.00	-557,247.75	54.8%
61150 · Base Charges-BCPUD	11,647.00	33,764.00	-22,117.00	34.5%
61700 · Other Income - operating	4,697.78	0.00	4,697.78	100.0%
62400 · Green Waste	51,196.00	90,000.00	-38,804.00	56.9%
62500 · Chipping	3,623.75	1,500.00	2,123.75	241.6%
62600 · Product Sales (Compost)	320.00	100.00	220.00	320.0%
<b>Total 60001 · Operating Revenue</b>	<b>781,259.04</b>	<b>1,433,913.00</b>	<b>-652,653.96</b>	<b>54.5%</b>
<b>60002 · Non-operating revenue</b>				
62750 · SB 1383 Grant	0.00	0.00	0.00	0.0%
62850 · Prop 68 CalParks BikePath Grant	47,410.00			
<b>63000 · Interest Income</b>				
63000a · Interest from County	33,636.32	0.00	33,636.32	100.0%
63000 · Interest Income - Other	9,805.30	16,000.00	-6,194.70	61.3%
<b>Total 63000 · Interest Income</b>	<b>43,441.62</b>	<b>16,000.00</b>	<b>27,441.62</b>	<b>271.5%</b>
<b>63100 · Property Rentals</b>				
63200 · Land Lease Payments	700.00	1,000.00	-300.00	70.0%
63400 · Copies	0.00	0.00	0.00	0.0%
63500 · Misc Refunds & Credits	1.00	0.00	1.00	100.0%
63500 · Other Income - non-op	357.84	0.00	357.84	100.0%
63700 · Sanitary Waste Franchise Rev	0.00	28,145.00	-28,145.00	0.0%
<b>Total 60002 · Non-operating revenue</b>	<b>91,910.46</b>	<b>50,145.00</b>	<b>41,765.46</b>	<b>183.3%</b>
<b>Total 60000 · Revenue</b>	<b>873,169.50</b>	<b>1,484,058.00</b>	<b>-610,888.50</b>	<b>58.8%</b>
<b>Total Income</b>	<b>1,180,744.76</b>	<b>2,025,527.00</b>	<b>-844,782.24</b>	<b>58.3%</b>
<b>Gross Profit</b>	<b>1,180,744.76</b>	<b>2,025,527.00</b>	<b>-844,782.24</b>	<b>58.3%</b>
<b>Expense</b>				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	101,864.48	291,500.00	-189,635.52	34.9%

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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
71002 · Maintenance/Operations	198,536.50	381,201.00	-182,664.50	52.1%
<b>Total 71000 · Salaries &amp; Wages</b>	<b>300,400.98</b>	<b>672,701.00</b>	<b>-372,300.02</b>	<b>44.7%</b>
72000 · Employee Benefits				
72001 · Dental Insurance	3,574.80	8,741.00	-5,166.20	40.9%
72002 · Deferred Compensation/ICMA	8,372.64	20,948.00	-12,575.36	40.0%
72003 · Workers Comp Insurance	6,362.81	16,984.00	-10,621.19	37.5%
72004 · Vacation Buyout	0.00	58.00	-58.00	0.0%
72005 · Health Insurance	78,335.98	197,869.00	-119,533.02	39.6%
72006 · Life Insurance	142.40	340.00	-197.60	41.9%
72007 · PERS				
72007a · PERS Unfunded Liability	30,754.98	62,103.00	-31,348.02	49.5%
72007 · PERS - Other	21,010.20	50,364.00	-29,353.80	41.7%
<b>Total 72007 · PERS</b>	<b>51,765.18</b>	<b>112,467.00</b>	<b>-60,701.82</b>	<b>46.0%</b>
72008 · Sick Leave Conversion	0.00	6,248.00	-6,248.00	0.0%
72009 · Workclothes	1,805.40	3,156.00	-1,350.60	57.2%
72010 · Employer Taxes	7,150.85	17,576.00	-10,425.15	40.7%
72011 · Unemployment Insurance	0.00	2,214.00	-2,214.00	0.0%
<b>Total 72000 · Employee Benefits</b>	<b>157,510.06</b>	<b>386,601.00</b>	<b>-229,090.94</b>	<b>40.7%</b>
73000 · Road Maintenance	2,154.44	6,000.00	-3,845.56	35.9%
73100 · Plant	84,932.70	113,675.00	-28,742.30	74.7%
73150 · Permit Fees/Association Dues	31,155.66	28,935.00	2,220.66	107.7%
73200 · Lab Testing	9,630.00	25,084.00	-15,454.00	38.4%
73300 · County of Marin Permit Fee	490.00	2,500.00	-2,010.00	19.6%
73400 · Building/Grounds	11,877.61	23,253.00	-11,375.39	51.1%
73500 · Travel & Training	4,231.56	5,177.00	-945.44	81.7%
73600 · Power	34,773.88	36,308.00	-1,534.12	95.8%
73700 · Telephone	7,303.49	15,311.00	-8,007.51	47.7%
73800 · Fuel	0.00	15,630.00	-15,630.00	0.0%
74000 · Office Expense	11,331.09	20,463.00	-9,131.91	55.4%
74100 · Insurance	38,891.07	28,659.00	10,232.07	135.7%
74110 · Director's Fees	7,500.00	15,000.00	-7,500.00	50.0%
74140 · Miscellaneous	178.16	743.00	-564.84	24.0%
74150 · Payroll Fees	2,013.00	0.00	2,013.00	100.0%
74200 · Vehicles/Mobile Equipment	1,646.38	9,752.12	-8,105.74	16.9%
74300 · Tools/Supplies	13,934.18	13,713.00	221.18	101.6%
74500 · Legal Services	10,021.78	15,438.00	-5,416.22	64.9%
74600 · Bookkeeping	1,160.00	15,962.00	-14,802.00	7.3%
74700 · Audit	3,862.50	13,285.00	-9,422.50	29.1%
74800 · Other Cont. Svcs/Emer. Repairs	54,913.62	74,196.00	-19,282.38	74.0%
74950 · Engineering & Consulting Svcs	20,674.00	50,000.00	-29,326.00	41.3%
<b>Total 70001 · Operating Expense</b>	<b>810,586.16</b>	<b>1,588,386.12</b>	<b>-777,799.96</b>	<b>51.0%</b>



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

	Jul - Dec 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	3,542.48	2,500.00	1,042.48	141.7%
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	5,074.38	2,316.39	2,757.99	219.1%
75800 · Loan Interest	3,385.17	0.00	3,385.17	100.0%
99999 · Miscellaneous	9,920.00	0.00	9,920.00	100.0%
<b>Total 70002 · Non-Operating Expense</b>	<b>22,814.11</b>	<b>4,816.39</b>	<b>17,997.72</b>	<b>473.7%</b>
<b>Total 70000 · Expenditures</b>	<b>833,400.27</b>	<b>1,593,202.51</b>	<b>-759,802.24</b>	<b>52.3%</b>
<b>Total Expense</b>	<b>833,400.27</b>	<b>1,593,202.51</b>	<b>-759,802.24</b>	<b>52.3%</b>
<b>Net Ordinary Income</b>	<b>347,344.49</b>	<b>432,324.49</b>	<b>-84,980.00</b>	<b>80.3%</b>
<b>Net Income</b>	<b>347,344.49</b>	<b>432,324.49</b>	<b>-84,980.00</b>	<b>80.3%</b>

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

July through December 2023

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 02/22/24  
 Accrual Basis

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes				
45100 · Current Taxes Received	201,309.38	349,890.00	-148,580.62	57.5%
45200 · Other Current Taxes Rec'd	2,617.14	11,249.25	-8,632.11	23.3%
46000 · Excess ERAF	26,713.21	44,962.50	-18,249.29	59.4%
<b>Total 45000 · Taxes</b>	<b>230,639.73</b>	<b>406,101.75</b>	<b>-175,462.02</b>	<b>56.8%</b>
60000 · Revenue				
60001 · Operating Revenue				
61000 · Metered Sales	32,881.26	74,408.00	-41,526.74	44.2%
61100 · Base Charges	524,847.40	958,254.00	-433,406.60	54.8%
61150 · Base Charges-BCPUD	8,384.00	23,725.00	-15,341.00	35.3%
61700 · Other Income - operating	4,697.78	0.00	0.00	0.0%
62400 · Green Waste	0.00	0.00	0.00	0.0%
<b>Total 60001 · Operating Revenue</b>	<b>570,810.44</b>	<b>1,056,387.00</b>	<b>-485,576.56</b>	<b>54.0%</b>
60002 · Non-operating revenue				
62750 · SB 1383 Grant	0.00	0.00	0.00	0.0%
63000 · Interest Income	29,608.70	0.00	29,608.70	100.0%
63000a · Interest Income - Other	8,667.87	16,000.00	-7,332.13	54.2%
<b>Total 63000 · Interest Income</b>	<b>38,276.57</b>	<b>16,000.00</b>	<b>22,276.57</b>	<b>239.2%</b>
63100 · Property Rentals	700.00	1,000.00	-300.00	70.0%
63200 · Land Lease Payments	0.00	0.00	0.00	0.0%
63400 · Copies	1.00	0.00	1.00	100.0%
63500 · Misc Refunds & Credits	357.84	0.00	357.84	100.0%
63700 · Sanitary Waste Franchise Rev	0.00	5,000.00	-5,000.00	0.0%
<b>Total 60002 · Non-operating revenue</b>	<b>39,335.41</b>	<b>22,000.00</b>	<b>17,335.41</b>	<b>178.8%</b>
<b>Total 60000 · Revenue</b>	<b>610,145.85</b>	<b>1,078,387.00</b>	<b>-468,241.15</b>	<b>56.6%</b>
<b>Total Income</b>	<b>840,785.58</b>	<b>1,484,488.75</b>	<b>-643,703.17</b>	<b>56.6%</b>
<b>Gross Profit</b>	<b>840,785.58</b>	<b>1,484,488.75</b>	<b>-643,703.17</b>	<b>56.6%</b>
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages	86,584.88	246,636.00	-160,051.12	35.1%
71001 · Administrative/Clerical	137,637.57	255,757.00	-118,119.43	53.8%
71002 · Maintenance/Operations				
<b>Total 71000 · Salaries &amp; Wages</b>	<b>224,222.45</b>	<b>502,393.00</b>	<b>-278,170.55</b>	<b>44.6%</b>

# BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

## Profit & Loss Budget vs. Actual - WATER

July through December 2023

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02/22/24  
Accrual Basis

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
72000 · Employee Benefits				
72001 · Dental Insurance	3,045.42	7,387.00	-4,341.58	41.2%
72002 · Deferred Compensation/ICMA	6,954.91	17,584.00	-10,629.09	39.6%
72003 · Workers Comp Insurance	4,509.21	12,230.00	-7,720.79	36.9%
72005 · Health Insurance	67,041.83	168,158.00	-101,116.17	39.9%
72006 · Life Insurance	120.91	294.00	-173.09	41.1%
72007 · PERS				
72007a · PERS Unfunded Liability	27,679.50	52,284.00	-24,604.50	52.9%
72007 · PERS - Other	17,528.31	42,475.00	-24,946.69	41.3%
<b>Total 72007 · PERS</b>	<b>45,207.81</b>	<b>94,759.00</b>	<b>-49,551.19</b>	<b>47.7%</b>
72008 · Sick Leave Conversion	0.00	5,484.00	-5,484.00	0.0%
72009 · Workclothes	1,420.06	2,724.00	-1,303.94	52.1%
72010 · Employer Taxes	4,002.24	9,879.00	-5,876.76	40.5%
72011 · Unemployment Insurance	0.00	1,278.00	-1,278.00	0.0%
<b>Total 72000 · Employee Benefits</b>	<b>132,302.39</b>	<b>319,777.00</b>	<b>-187,474.61</b>	<b>41.4%</b>
73000 · Road Maintenance	2,154.44	6,000.00	-3,845.56	35.9%
73100 · Plant	75,695.32	78,675.00	-2,979.68	96.2%
73150 · Permit Fees/Association Dues	18,621.66	19,017.00	-395.34	97.9%
73200 · Lab Testing	5,069.00	17,835.00	-12,766.00	28.4%
73300 · County of Marin Permit Fee	245.00	0.00	245.00	100.0%
73400 · Building/Grounds	8,759.75	9,441.00	-681.25	92.8%
73500 · Travel & Training	3,887.56	4,925.00	-1,037.44	78.9%
73600 · Power	20,261.42	20,308.00	-46.58	99.8%
73700 · Telephone	6,580.44	13,583.00	-7,002.56	48.4%
73800 · Fuel	0.00	11,591.00	-11,591.00	0.0%
74000 · Office Expense	11,128.44	17,634.00	-6,505.56	63.1%
74100 · Insurance	35,001.96	25,668.00	9,333.96	136.4%
74110 · Director's Fees	7,500.00	15,000.00	-7,500.00	50.0%
74140 · Miscellaneous	178.16	600.00	-421.84	29.7%
74150 · Payroll Fees	2,013.00	0.00	2,013.00	100.0%
74200 · Vehicles/Mobile Equipment	1,646.38	6,908.12	-5,261.74	23.8%
74300 · Tools/Supplies	11,482.76	11,873.00	-390.24	96.7%
74500 · Legal Services	6,811.78	10,000.00	-3,188.22	68.1%
74600 · Bookkeeping	974.40	12,764.00	-11,789.60	7.6%
74700 · Audit	3,244.50	10,838.00	-7,593.50	29.9%
74800 · Other Cont. Svcs/Emer. Repairs	29,257.43	30,000.00	-742.57	97.5%
74950 · Engineering & Consulting Svcs	11,458.00	25,000.00	-13,542.00	45.8%
<b>Total 70001 · Operating Expense</b>	<b>618,496.24</b>	<b>1,169,830.12</b>	<b>-551,333.88</b>	<b>52.9%</b>
70002 · Non-Operating Expense				
75140 · LAFCO Fees	892.08	0.00	892.08	100.0%
75160 · Period SB 2557 Charges	2,656.86	2,500.00	156.86	106.3%
75170 · Hazardous Tree Removal	0.00	0.00	0.00	0.0%
75173 · SB 1383 Expenses	0.00	0.00	0.00	0.0%

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

July through December 2023

1:19 PM  
02/22/24  
Accrual Basis

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
75176 · Prop 68 Bike Path Expenses	3,650.00	0.00	3,650.00	100.0%
75800 · Loan Interest	3,385.17	0.00	3,385.17	100.0%
99999 · Miscellaneous	9,920.00	0.00	9,920.00	100.0%
<b>Total 70002 · Non-Operating Expense</b>	<b>20,504.11</b>	<b>2,500.00</b>	<b>18,004.11</b>	<b>820.2%</b>
<b>Total 70000 · Expenditures</b>	<b>639,000.35</b>	<b>1,172,330.12</b>	<b>-533,329.77</b>	<b>54.5%</b>
<b>Total Expense</b>	<b>639,000.35</b>	<b>1,172,330.12</b>	<b>-533,329.77</b>	<b>54.5%</b>
<b>Net Ordinary Income</b>	<b>201,785.23</b>	<b>312,158.63</b>	<b>-110,373.40</b>	<b>64.6%</b>
<b>Net Income</b>	<b>201,785.23</b>	<b>312,158.63</b>	<b>-110,373.40</b>	<b>64.6%</b>

# BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

## Profit & Loss Budget vs. Actual - SEWER

July through December 2023

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02/22/24  
Accrual Basis

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
45000 · Taxes	67,103.13	116,630.00	-49,526.87	57.5%
45100 · Current Taxes Received	928.00	3,749.75	-2,821.75	24.7%
45200 · Other Current Taxes Rec'd	8,904.40	14,987.50	-6,083.10	59.4%
46000 · Excess ERAF				
<b>Total 45000 · Taxes</b>	<b>76,935.53</b>	<b>135,367.25</b>	<b>-58,431.72</b>	<b>56.8%</b>
<b>60000 · Revenue</b>				
60001 · Operating Revenue	145,115.85	263,602.00	-118,486.15	55.1%
61100 · Base Charges	3,263.00	10,039.00	-6,776.00	32.5%
61150 · Base Charges-BCPUD				
<b>Total 60001 · Operating Revenue</b>	<b>148,378.85</b>	<b>273,641.00</b>	<b>-125,262.15</b>	<b>54.2%</b>
<b>60002 · Non-operating revenue</b>				
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				
<b>Total 63000 · Interest Income</b>	<b>5,165.05</b>	<b>0.00</b>	<b>5,165.05</b>	<b>100.0%</b>
<b>63200 · Land Lease Payments</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total 60002 · Non-operating revenue</b>	<b>5,165.05</b>	<b>0.00</b>	<b>5,165.05</b>	<b>100.0%</b>
<b>Total 60000 · Revenue</b>	<b>153,543.90</b>	<b>273,641.00</b>	<b>-120,097.10</b>	<b>56.1%</b>
<b>Total Income</b>	<b>230,479.43</b>	<b>409,008.25</b>	<b>-178,528.82</b>	<b>56.4%</b>
<b>Gross Profit</b>	<b>230,479.43</b>	<b>409,008.25</b>	<b>-178,528.82</b>	<b>56.4%</b>
<b>Expense</b>				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages	10,844.55	36,481.00	-25,636.45	29.7%
71001 · Administrative/Clerical	25,324.50	45,483.00	-20,158.50	55.7%
71002 · Maintenance/Operations				
<b>Total 71000 · Salaries &amp; Wages</b>	<b>36,169.05</b>	<b>81,964.00</b>	<b>-45,794.95</b>	<b>44.1%</b>
72000 · Employee Benefits				
72001 · Dental Insurance	453.00	1,233.00	-780.00	36.7%
72002 · Deferred Compensation/ICMA	1,165.66	2,869.00	-1,703.34	40.6%
72003 · Workers Comp Insurance	795.55	1,816.00	-1,020.45	43.8%
72005 · Health Insurance	9,828.84	27,899.00	-18,070.16	35.2%
72006 · Life Insurance	17.33	40.00	-22.67	43.3%
72007 · PERS				
72007a · PERS Unfunded Liability	3,075.48	9,227.00	-6,151.52	33.3%

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

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
72007 · PERS - Other	2,822.38	7,045.00	-4,222.62	40.1%
<b>Total 72007 · PERS</b>	<b>5,897.86</b>	<b>16,272.00</b>	<b>-10,374.14</b>	<b>36.2%</b>
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	555.20	1,651.00	-1,095.80	33.6%
72011 · Unemployment Insurance	0.00	239.00	-239.00	0.0%
<b>Total 72000 · Employee Benefits</b>	<b>19,098.78</b>	<b>53,049.00</b>	<b>-33,950.22</b>	<b>36.0%</b>
73100 · Plant	9,237.38	35,000.00	-25,762.62	26.4%
73150 · Permit Fees/Association Dues	12,534.00	9,918.00	2,616.00	126.4%
73200 · Lab Testing	4,561.00	7,249.00	-2,688.00	62.9%
73300 · County of Marin Permit Fee	245.00	0.00	245.00	100.0%
73400 · Building/Grounds	1,988.76	10,490.00	-8,501.24	19.0%
73500 · Travel & Training	344.00	200.00	144.00	172.0%
73600 · Power	12,853.88	16,000.00	-3,146.12	80.3%
73700 · Telephone	723.05	1,453.00	-729.95	49.8%
73800 · Fuel	0.00	2,046.00	-2,046.00	0.0%
74000 · Office Expense	202.65	1,471.00	-1,268.35	13.8%
74100 · Insurance	3,889.11	2,540.00	1,349.11	153.1%
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	1,275.84	1,840.00	-564.16	69.3%
74500 · Legal Services	3,210.00	5,438.00	-2,228.00	59.0%
74600 · Bookkeeping	116.00	2,252.00	-2,136.00	5.2%
74700 · Audit	386.25	1,913.00	-1,526.75	20.2%
74800 · Other Cont. Svcs/Emer. Repairs	10,500.00	20,000.00	-9,500.00	52.5%
74950 · Engineering & Consulting Svcs	9,216.00	25,000.00	-15,784.00	36.9%
<b>Total 70001 · Operating Expense</b>	<b>126,550.75</b>	<b>280,133.00</b>	<b>-153,582.25</b>	<b>45.2%</b>
70002 · Non-Operating Expense				
75000 · Depreciation	0.00	0.00	0.00	0.0%
75160 · Period SB 2557 Charges	885.62	0.00	885.62	100.0%
75176 · Prop 68 Bike Path Expenses	0.00	0.00	0.00	0.0%
<b>Total 70002 · Non-Operating Expense</b>	<b>885.62</b>	<b>0.00</b>	<b>885.62</b>	<b>100.0%</b>
<b>Total 70000 · Expenditures</b>	<b>127,436.37</b>	<b>280,133.00</b>	<b>-152,696.63</b>	<b>45.5%</b>
<b>Total Expense</b>	<b>127,436.37</b>	<b>280,133.00</b>	<b>-152,696.63</b>	<b>45.5%</b>
<b>Net Ordinary Income</b>	<b>103,043.06</b>	<b>128,875.25</b>	<b>-25,832.19</b>	<b>80.0%</b>
<b>Net Income</b>	<b>103,043.06</b>	<b>128,875.25</b>	<b>-25,832.19</b>	<b>80.0%</b>

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

July through December 2023

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 02/22/24  
 Accrual Basis

	Jul - Dec 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				
Total 45000 · Taxes	0.00	0.00	0.00	0.0%
60000 · Revenue				
60001 · Operating Revenue	6,930.00	12,285.00	-5,355.00	56.4%
61100 · Base Charges	0.00	0.00	0.00	0.0%
61700 · Other Income - operating				
Total 60001 · Operating Revenue	6,930.00	12,285.00	-5,355.00	56.4%
60002 · Non-operating revenue				
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	6,930.00	12,285.00	-5,355.00	56.4%
Total Income	6,930.00	12,285.00	-5,355.00	56.4%
Gross Profit	6,930.00	12,285.00	-5,355.00	56.4%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages	2,037.26	3,856.00	-1,818.74	52.8%
71001 · Administrative/Clerical	3,295.15	5,776.00	-2,480.85	57.0%
71002 · Maintenance/Operations				
Total 71000 · Salaries & Wages	5,332.41	9,632.00	-4,299.59	55.4%
72000 · Employee Benefits				
72001 · Dental Insurance	63.66	54.00	9.66	117.9%
72002 · Deferred Compensation/ICMA	170.68	337.00	-166.32	50.6%
72003 · Workers Comp Insurance	106.97	474.00	-367.03	22.6%
72004 · Vacation Buyout	0.00	51.00	-51.00	0.0%
72005 · Health Insurance	1,221.10	1,053.00	168.10	116.0%
72006 · Life Insurance	3.48	3.00	0.48	116.0%
72007 · PERS				
72007a · PERS Unfunded Liability	0.00	493.00	-493.00	0.0%
72007 · PERS - Other	423.93	389.00	34.93	109.0%
Total 72007 · PERS	423.93	882.00	-458.07	48.1%
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 December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
72010 · Employer Taxes	86.70	306.00	-219.30	28.3%
72011 · Unemployment Insurance	0.00	34.00	-34.00	0.0%
<b>Total 72000 · Employee Benefits</b>	<b>2,076.52</b>	<b>3,308.00</b>	<b>-1,231.48</b>	<b>62.8%</b>
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	58.00	286.00	-228.00	20.3%
74700 · Audit	193.14	267.00	-73.86	72.3%
74800 · Other Cont. Svcs/Emer. Repairs	0.00	4,196.00	-4,196.00	0.0%
<b>Total 70001 · Operating Expense</b>	<b>7,660.07</b>	<b>18,679.00</b>	<b>-11,018.93</b>	<b>41.0%</b>
<b>Total 70000 · Expenditures</b>	<b>7,660.07</b>	<b>18,679.00</b>	<b>-11,018.93</b>	<b>41.0%</b>
<b>Total Expense</b>	<b>7,660.07</b>	<b>18,679.00</b>	<b>-11,018.93</b>	<b>41.0%</b>
<b>Net Ordinary Income</b>	<b>-730.07</b>	<b>-6,394.00</b>	<b>5,663.93</b>	<b>11.4%</b>
<b>Net Income</b>	<b>-730.07</b>	<b>-6,394.00</b>	<b>5,663.93</b>	<b>11.4%</b>



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

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 Accrual Basis

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
60000 · Revenue				
60001 · Operating Revenue	51,196.00	90,000.00	-38,804.00	56.9%
62400 · Green Waste	3,623.75	1,500.00	2,123.75	241.6%
62500 · Chipping	320.00	100.00	220.00	320.0%
62600 · Product Sales (Compost)				
Total 60001 · Operating Revenue	55,139.75	91,600.00	-36,460.25	60.2%
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	55,139.75	119,745.00	-64,605.25	46.0%
<b>Total Income</b>	55,139.75	119,745.00	-64,605.25	46.0%
<b>Gross Profit</b>	55,139.75	119,745.00	-64,605.25	46.0%
<b>Expense</b>				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages	2,397.79	4,527.00	-2,129.21	53.0%
71001 · Administrative/Clerical				
71002 · Maintenance/Operations	32,279.28	74,185.00	-41,905.72	43.5%
Total 71000 · Salaries & Wages	34,677.07	78,712.00	-44,034.93	44.1%
72000 · Employee Benefits				
72001 · Dental Insurance	12.72	67.00	-54.28	19.0%
72002 · Deferred Compensation/ICMA	81.39	158.00	-76.61	51.5%
72003 · Workers Comp Insurance	951.08	2,464.00	-1,512.92	38.6%
72004 · Vacation Buyout	0.00	7.00	-7.00	0.0%
72005 · Health Insurance	244.21	759.00	-514.79	32.2%
72006 · Life Insurance	0.68	3.00	-2.32	22.7%
72007 · PERS				
72007a · PERS Unfunded Liability	0.00	99.00	-99.00	0.0%
72007 · PERS - Other	235.58	455.00	-219.42	51.8%
Total 72007 · PERS	235.58	554.00	-318.42	42.5%
72008 · Sick Leave Conversion	0.00	52.00	-52.00	0.0%
72010 · Employer Taxes	2,506.71	5,740.00	-3,233.29	43.7%
72011 · Unemployment Insurance	0.00	663.00	-663.00	0.0%
Total 72000 · Employee Benefits	4,032.37	10,467.00	-6,434.63	38.5%

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

July through December 2023

	Jul - Dec 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	1,129.10	3,322.00	-2,192.90	34.0%
73600 · Power	1,658.58	0.00	1,658.58	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	1,175.58	0.00	1,175.58	100.0%
74600 · Bookkeeping	11.60	660.00	-648.40	1.8%
74700 · Audit	38.61	267.00	-228.39	14.5%
74800 · Other Cont. Svcs/Emer. Repairs	11,234.00	20,000.00	-8,766.00	56.2%
<b>Total 70001 · Operating Expense</b>	<b>53,956.91</b>	<b>119,744.00</b>	<b>-65,787.09</b>	<b>45.1%</b>
<b>Total 70000 · Expenditures</b>	<b>53,956.91</b>	<b>119,744.00</b>	<b>-65,787.09</b>	<b>45.1%</b>
<b>Total Expense</b>	<b>53,956.91</b>	<b>119,744.00</b>	<b>-65,787.09</b>	<b>45.1%</b>
<b>Net Ordinary Income</b>	<b>1,182.84</b>	<b>1.00</b>	<b>1,181.84</b>	<b>118,284.0%</b>
<b>Net Income</b>	<b>1,182.84</b>	<b>1.00</b>	<b>1,181.84</b>	<b>118,284.0%</b>