

## BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

## Balance Sheet

As of March 31, 2024

06/12/24

Accrual Basis

	Mar 31, 24	Mar 31, 23	\$ Change
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
11110 · Cash - Investment - 34140(8004)	46,774.35	2,991.21	43,783.14
12603 · Cash - Water - 72605(8049)	79.56	15.68	63.88
13100 · Cash - Gnrl Fnd - 72600(8046)	8,436.92	48,860.68	-40,423.76
13106 · Cash - Designated - 34141(8005)			
13106b · Water System	1,068,492.31	1,018,852.92	49,639.39
13106e · Sewer System	347,138.81	222,138.81	125,000.00
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	-3,012.50	3,677.50	-6,690.00
13106j · Solar -Water - Woodrat	9,999.74	3,904.74	6,095.00
13106k · Solar -Sewer	10,053.31	38,303.31	-28,250.00
13106 · Cash - Designated - 34141(8005) - Other	113,803.00	55,516.92	58,286.08
<b>Total 13106 · Cash - Designated - 34141(8005)</b>	<b>1,890,051.04</b>	<b>1,680,970.57</b>	<b>209,080.47</b>
13109 · ~CASH- Bank of Marin			
13109b · Bike Path Project Income	32,170.00	0.00	32,170.00
13109 · ~CASH- Bank of Marin - Other	42,155.13	43,144.56	-989.43
<b>Total 13109 · ~CASH- Bank of Marin</b>	<b>74,325.13</b>	<b>43,144.56</b>	<b>31,180.57</b>
13111 · Cash - SDW Loan - 72602(8047)	145.40	140.43	4.97
13112 · Cash - FEMA Reim - 72606(8750)	84.28	81.40	2.88
13115 · California Bank & Trust	19,409.19	14,778.49	4,630.70
13116 · LAIF			
13116a · Lift Station Reimburse	100,000.00	100,000.00	0.00
13116 · LAIF - Other	486,777.71	467,366.45	19,411.26
<b>Total 13116 · LAIF</b>	<b>586,777.71</b>	<b>567,366.45</b>	<b>19,411.26</b>
S12603 · Cash - Sewer Bnds - 72604(8048)	553.71	411.12	142.59
<b>Total Checking/Savings</b>	<b>2,626,637.29</b>	<b>2,358,760.59</b>	<b>267,876.70</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	6,341.25	5,432.50	908.75
<b>Total 1200 · Accounts Receivable</b>	<b>31,306.62</b>	<b>22,992.92</b>	<b>8,313.70</b>
12610 · Resource Recovery Permit Costs	1,000.00	1,000.00	0.00
<b>Total Accounts Receivable</b>	<b>32,306.62</b>	<b>23,992.92</b>	<b>8,313.70</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>4,158,970.33</b>	<b>3,549,240.99</b>	<b>609,729.34</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

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	Mar 31, 24	Mar 31, 23	\$ 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	1,211,251.51	0.00
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>4,874,518.96</b>	<b>41,671.74</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	207,081.82	101,444.54	105,637.28
12034 · 270 Elm Building Proj.	44,520.76	16,217.50	28,303.26
12035 · Water Tank Rehab-Pipeline Rplmt	70,517.94	38,233.63	32,284.31
<b>Total 12000 · CIP - Water</b>	<b>432,349.61</b>	<b>265,019.36</b>	<b>167,330.25</b>
13000 · CIP - Sewer			
13011 · Terrace Geotech Study	90,786.90	90,786.90	0.00
13028 · Canyon Road Sewer Connections	1,110.00	0.00	1,110.00
13029 · Wharf Lift Station Projects	9,191.00	0.00	9,191.00
<b>Total 13000 · CIP - Sewer</b>	<b>101,087.90</b>	<b>90,786.90</b>	<b>10,301.00</b>
<b>Total Other Assets</b>	<b>533,437.51</b>	<b>355,806.26</b>	<b>177,631.25</b>
<b>TOTAL ASSETS</b>	<b>9,608,598.54</b>	<b>8,779,566.21</b>	<b>829,032.33</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	121,507.93	49,578.32	71,929.61
<b>Total Accounts Payable</b>	<b>121,507.93</b>	<b>49,578.32</b>	<b>71,929.61</b>
<b>Credit Cards</b>			
13117 · Capital One Credit Card	63.00	24.00	39.00
<b>Total Credit Cards</b>	<b>63.00</b>	<b>24.00</b>	<b>39.00</b>
<b>Other Current Liabilities</b>			
21005 · Due to B. Wood - Reimbursement	33.00	0.00	33.00
23130 · C/P CA Dept. of Health	0.00	-11,447.47	11,447.47

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**Balance Sheet**

Accrual Basis

As of March 31, 2024

	Mar 31, 24	Mar 31, 23	\$ 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	6,891.49	13,226.41	-6,334.92
25235 · PERS Payable	4,646.08	2,954.24	1,691.84
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>1,195,464.90</b>	<b>1,067,484.42</b>	<b>127,980.48</b>
<b>Total Current Liabilities</b>	<b>1,317,035.83</b>	<b>1,117,086.74</b>	<b>199,949.09</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>2,493,233.45</b>	<b>2,336,865.91</b>	<b>156,367.54</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	64,405.78	-17,503.68	81,909.46
<b>Total Equity</b>	<b>7,115,365.09</b>	<b>6,442,700.30</b>	<b>672,664.79</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>9,608,598.54</b>	<b>8,779,566.21</b>	<b>829,032.33</b>