

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT

Profit & Loss Budget vs. Actual - ALL

July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes				
45100 · Current Taxes Received	269,474.24	466,520.00	-197,045.76	57.8%
45200 · Other Current Taxes Rec'd	9,292.78	14,999.00	-5,706.22	62.0%
46000 · Excess ERAF	35,617.61	59,950.00	-24,332.39	59.4%
Total 45000 · Taxes	314,384.63	541,469.00	-227,084.37	58.1%
60000 · Revenue				
60001 · Operating Revenue				
61000 · Metered Sales	55,558.84	74,408.00	-18,849.16	74.7%
61100 · Base Charges	676,893.25	1,234,141.00	-557,247.75	54.8%
61150 · Base Charges-BCPUD	37,002.00	33,764.00	3,238.00	109.6%
61700 · Other Income - operating	4,697.78	0.00	4,697.78	100.0%
62400 · Green Waste	70,701.00	90,000.00	-19,299.00	78.6%
62500 · Chipping	4,388.75	1,500.00	2,888.75	292.6%
62600 · Product Sales (Compost)	320.00	100.00	220.00	320.0%
Total 60001 · Operating Revenue	849,561.62	1,433,913.00	-584,351.38	59.2%
60002 · Non-operating revenue				
62750 · SB 1383 Grant	0.00	0.00	0.00	0.0%
62850 · Prop 68 CalParks BikePath Grant	47,410.00			
63000 · Interest Income				
63000a · Interest from County	50,263.91	0.00	50,263.91	100.0%
63000 · Interest Income - Other	15,670.46	16,000.00	-329.54	97.9%
Total 63000 · Interest Income	65,934.37	16,000.00	49,934.37	412.1%
63100 · Property Rentals	1,120.00	1,000.00	120.00	112.0%
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	54,322.88	0.00	54,322.88	100.0%
63600 · Other Income - non-op	0.00	28,145.00	-28,145.00	0.0%
63700 · Sanitary Waste Franchise Rev	5,000.00	5,000.00	0.00	100.0%
Total 60002 · Non-operating revenue	173,788.25	50,145.00	123,643.25	346.6%
Total 60000 · Revenue	1,023,349.87	1,484,058.00	-460,708.13	69.0%
Total Income	1,337,734.50	2,025,527.00	-687,792.50	66.0%
Gross Profit	1,337,734.50	2,025,527.00	-687,792.50	66.0%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	175,062.83	291,500.00	-116,437.17	60.1%

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71002 · Maintenance/Operations	288,979.17	381,201.00	-92,221.83	75.8%
Total 71000 · Salaries & Wages	464,042.00	672,701.00	-208,659.00	69.0%
72000 · Employee Benefits				
72001 · Dental Insurance	4,872.52	8,741.00	-3,868.48	55.7%
72002 · Deferred Compensation/ICMA	13,334.88	20,948.00	-7,613.12	63.7%
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	113,939.17	197,869.00	-83,929.83	57.6%
72006 · Life Insurance	195.40	340.00	-144.60	57.5%
72007 · PERS				
72007a · PERS Unfunded Liability	46,132.47	62,103.00	-15,970.53	74.3%
72007 · PERS - Other	33,054.55	50,364.00	-17,309.45	65.6%
Total 72007 · PERS	79,187.02	112,467.00	-33,279.98	70.4%
72008 · Sick Leave Conversion	0.00	6,248.00	-6,248.00	0.0%
72009 · Workclothes	2,260.37	3,156.00	-895.63	71.6%
72010 · Employer Taxes	11,367.85	17,576.00	-6,208.15	64.7%
72011 · Unemployment Insurance	0.00	2,214.00	-2,214.00	0.0%
Total 72000 · Employee Benefits	231,520.02	386,601.00	-155,080.98	59.9%
73000 · Road Maintenance	5,612.50	6,000.00	-387.50	93.5%
73100 · Plant	94,259.71	113,675.00	-19,415.29	82.9%
73150 · Permit Fees/Association Dues	31,155.66	28,935.00	2,220.66	107.7%
73200 · Lab Testing	19,408.00	25,084.00	-5,676.00	77.4%
73300 · County of Marin Permit Fee	490.00	2,500.00	-2,010.00	19.6%
73400 · Building/Grounds	24,038.16	23,253.00	785.16	103.4%
73500 · Travel & Training	6,263.31	5,177.00	1,086.31	121.0%
73600 · Power	44,848.10	36,308.00	8,540.10	123.5%
73700 · Telephone	12,945.61	15,311.00	-2,365.39	84.6%
73800 · Fuel	7,629.67	15,630.00	-8,000.33	48.8%
74000 · Office Expense	17,424.30	20,463.00	-3,038.70	85.2%
74100 · Insurance	38,891.07	28,659.00	10,232.07	135.7%
74110 · Director's Fees	11,250.00	15,000.00	-3,750.00	75.0%
74130 · Claims & Settlements	0.00	0.00	0.00	0.0%
74140 · Miscellaneous	330.71	743.00	-412.29	44.5%
74150 · Payroll Fees	3,160.50	0.00	3,160.50	100.0%
74200 · Vehicles/Mobile Equipment	3,126.41	9,752.12	-6,625.71	32.1%
74300 · Tools/Supplies	16,696.10	13,713.00	2,983.10	121.8%
74500 · Legal Services	16,217.63	15,438.00	779.63	105.1%
74600 · Bookkeeping	14,385.00	15,962.00	-1,577.00	90.1%
74700 · Audit	13,900.00	13,285.00	615.00	104.6%
74800 · Other Cont. Svcs/Emer. Repairs	81,251.40	74,196.00	7,055.40	109.5%
74950 · Engineering & Consulting Svcs	38,958.44	50,000.00	-11,041.56	77.9%

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Total 70001 · Operating Expense	1,197,804.30	1,588,386.12	-390,581.82	75.4%
70002 · Non-Operating Expense				
75000 · Depreciation	0.00	0.00	0.00	0.0%
75100 · Depreciation - Beach	0.00	0.00	0.00	0.0%
75130 · Election Expenses	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	34,709.05	3,632.39	31,076.66	955.5%
75200 · Depreciation - General	0.00	0.00	0.00	0.0%
75300 · Amortization	0.00	0.00	0.00	0.0%
75800 · Loan Interest	6,634.26	0.00	6,634.26	100.0%
99999 · Miscellaneous	29,746.55	0.00	29,746.55	100.0%
Total 70002 · Non-Operating Expense	75,524.42	6,132.39	69,392.03	1,231.6%
Total 70000 · Expenditures	1,273,328.72	1,594,518.51	-321,189.79	79.9%
Total Expense	1,273,328.72	1,594,518.51	-321,189.79	79.9%
Net Ordinary Income	64,405.78	431,008.49	-366,602.71	14.9%
Net Income	64,405.78	431,008.49	-366,602.71	14.9%