

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - SEWER
 July 2023 through March 2024

	<u>Jul '23 - Mar 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
45000 · Taxes				
45100 · Current Taxes Received	67,368.56	116,630.00	-49,261.44	57.8%
45200 · Other Current Taxes Rec'd	2,364.91	3,749.75	-1,384.84	63.1%
46000 · Excess ERAF	8,904.40	14,987.50	-6,083.10	59.4%
Total 45000 · Taxes	<u>78,637.87</u>	<u>135,367.25</u>	<u>-56,729.38</u>	<u>58.1%</u>
60000 · Revenue				
60001 · Operating Revenue				
61100 · Base Charges	145,115.85	263,602.00	-118,486.15	55.1%
61150 · Base Charges-BCPUD	11,658.00	10,039.00	1,619.00	116.1%
Total 60001 · Operating Revenue	<u>156,773.85</u>	<u>273,641.00</u>	<u>-116,867.15</u>	<u>57.3%</u>
60002 · Non-operating revenue				
63000 · Interest Income				
63000a · Interest from County	4,027.62	0.00	4,027.62	100.0%
63000 · Interest Income - Other	1,137.43	6,000.00	-4,862.57	19.0%
Total 63000 · Interest Income	<u>5,165.05</u>	<u>6,000.00</u>	<u>-834.95</u>	<u>86.1%</u>
63200 · Land Lease Payments	0.00	0.00	0.00	0.0%
Total 60002 · Non-operating revenue	<u>5,165.05</u>	<u>6,000.00</u>	<u>-834.95</u>	<u>86.1%</u>
Total 60000 · Revenue	<u>161,938.90</u>	<u>279,641.00</u>	<u>-117,702.10</u>	<u>57.9%</u>
Total Income	<u>240,576.77</u>	<u>415,008.25</u>	<u>-174,431.48</u>	<u>58.0%</u>
Gross Profit	240,576.77	415,008.25	-174,431.48	58.0%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	18,459.47	36,481.00	-18,021.53	50.6%
71002 · Maintenance/Operations	38,394.33	45,483.00	-7,088.67	84.4%
Total 71000 · Salaries & Wages	<u>56,853.80</u>	<u>81,964.00</u>	<u>-25,110.20</u>	<u>69.4%</u>
72000 · Employee Benefits				
72001 · Dental Insurance	614.61	1,233.00	-618.39	49.8%
72002 · Deferred Compensation/ICMA	1,829.44	2,869.00	-1,039.56	63.8%
72003 · Workers Comp Insurance	795.55	1,816.00	-1,020.45	43.8%
72005 · Health Insurance	13,599.74	27,899.00	-14,299.26	48.7%
72006 · Life Insurance	23.71	40.00	-16.29	59.3%
72007 · PERS				
72007a · PERS Unfunded Liability	4,613.22	9,227.00	-4,613.78	50.0%

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - SEWER
July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
72007 · PERS - Other	4,380.16	7,045.00	-2,664.84	62.2%
Total 72007 · PERS	8,993.38	16,272.00	-7,278.62	55.3%
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	960.45	1,651.00	-690.55	58.2%
72011 · Unemployment Insurance	0.00	239.00	-239.00	0.0%
Total 72000 · Employee Benefits	27,202.22	53,049.00	-25,846.78	51.3%
73100 · Plant	16,041.46	35,000.00	-18,958.54	45.8%
73150 · Permit Fees/Association Dues	12,534.00	9,918.00	2,616.00	126.4%
73200 · Lab Testing	5,517.00	7,249.00	-1,732.00	76.1%
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	1,521.25	200.00	1,321.25	760.6%
73600 · Power	17,884.05	16,000.00	1,884.05	111.8%
73700 · Telephone	1,099.66	1,453.00	-353.34	75.7%
73800 · Fuel	1,865.23	2,046.00	-180.77	91.2%
74000 · Office Expense	424.42	1,471.00	-1,046.58	28.9%
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	1,802.03	1,840.00	-37.97	97.9%
74500 · Legal Services	3,210.00	5,438.00	-2,228.00	59.0%
74600 · Bookkeeping	1,622.50	2,252.00	-629.50	72.0%
74700 · Audit	1,390.00	1,913.00	-523.00	72.7%
74800 · Other Cont. Svcs/Emer. Repairs	3,182.63	20,000.00	-16,817.37	15.9%
74950 · Engineering & Consulting Svcs	24,113.00	25,000.00	-887.00	96.5%
Total 70001 · Operating Expense	182,386.12	280,133.00	-97,746.88	65.1%
70002 · Non-Operating Expense				
75000 · Depreciation	0.00	0.00	0.00	0.0%
75160 · Period SB 2557 Charges	885.62			
75176 · Prop 68 Bike Path Expenses	0.00	0.00	0.00	0.0%
Total 70002 · Non-Operating Expense	885.62	0.00	885.62	100.0%
Total 70000 · Expenditures	183,271.74	280,133.00	-96,861.26	65.4%
Total Expense	183,271.74	280,133.00	-96,861.26	65.4%
Net Ordinary Income	57,305.03	134,875.25	-77,570.22	42.5%
Net Income	57,305.03	134,875.25	-77,570.22	42.5%