

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - WATER
 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 | 202,105.68 | 349,890.00 | -147,784.32 | 57.8% |
| 45200 · Other Current Taxes Rec'd | 6,927.87 | 11,249.25 | -4,321.38 | 61.6% |
| 46000 · Excess ERAF | 26,713.21 | 44,962.50 | -18,249.29 | 59.4% |
| Total 45000 · Taxes | <u>235,746.76</u> | <u>406,101.75</u> | <u>-170,354.99</u> | <u>58.1%</u> |
| 60000 · Revenue | | | | |
| 60001 · Operating Revenue | | | | |
| 61000 · Metered Sales | 55,558.84 | 74,408.00 | -18,849.16 | 74.7% |
| 61100 · Base Charges | 524,847.40 | 958,254.00 | -433,406.60 | 54.8% |
| 61150 · Base Charges-BCPUD | 25,344.00 | 23,725.00 | 1,619.00 | 106.8% |
| 61700 · Other Income - operating | 4,697.78 | | | |
| 62400 · Green Waste | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 60001 · Operating Revenue | <u>610,448.02</u> | <u>1,056,387.00</u> | <u>-445,938.98</u> | <u>57.8%</u> |
| 60002 · Non-operating revenue | | | | |
| 62750 · SB 1383 Grant | 0.00 | 0.00 | 0.00 | 0.0% |
| 63000 · Interest Income | | | | |
| 63000a · Interest from County | 46,236.29 | 0.00 | 46,236.29 | 100.0% |
| 63000 · Interest Income - Other | 14,533.03 | 10,000.00 | 4,533.03 | 145.3% |
| Total 63000 · Interest Income | <u>60,769.32</u> | <u>10,000.00</u> | <u>50,769.32</u> | <u>607.7%</u> |
| 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% |
| 63700 · Sanitary Waste Franchise Rev | 5,000.00 | 5,000.00 | 0.00 | 100.0% |
| Total 60002 · Non-operating revenue | <u>121,213.20</u> | <u>16,000.00</u> | <u>105,213.20</u> | <u>757.6%</u> |
| Total 60000 · Revenue | <u>731,661.22</u> | <u>1,072,387.00</u> | <u>-340,725.78</u> | <u>68.2%</u> |
| Total Income | <u>967,407.98</u> | <u>1,478,488.75</u> | <u>-511,080.77</u> | <u>65.4%</u> |
| Gross Profit | <u>967,407.98</u> | <u>1,478,488.75</u> | <u>-511,080.77</u> | <u>65.4%</u> |
| Expense | | | | |
| 70000 · Expenditures | | | | |
| 70001 · Operating Expense | | | | |
| 71000 · Salaries & Wages | | | | |
| 71001 · Administrative/Clerical | 148,803.52 | 246,636.00 | -97,832.48 | 60.3% |
| 71002 · Maintenance/Operations | 200,364.28 | 255,757.00 | -55,392.72 | 78.3% |
| Total 71000 · Salaries & Wages | <u>349,167.80</u> | <u>502,393.00</u> | <u>-153,225.20</u> | <u>69.5%</u> |

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|----------------------------------------|------------------|--------------|----------------|-------------|
| 72000 · Employee Benefits | | | | |
| 72001 · Dental Insurance | 4,156.07 | 7,387.00 | -3,230.93 | 56.3% |
| 72002 · Deferred Compensation/ICMA | 11,094.25 | 17,584.00 | -6,489.75 | 63.1% |
| 72003 · Workers Comp Insurance | 4,509.21 | 12,230.00 | -7,720.79 | 36.9% |
| 72005 · Health Insurance | 98,355.85 | 168,158.00 | -69,802.15 | 58.5% |
| 72006 · Life Insurance | 166.01 | 294.00 | -127.99 | 56.5% |
| 72007 · PERS | | | | |
| 72007a · PERS Unfunded Liability | 41,519.25 | 52,284.00 | -10,764.75 | 79.4% |
| 72007 · PERS - Other | 27,593.07 | 42,475.00 | -14,881.93 | 65.0% |
| Total 72007 · PERS | 69,112.32 | 94,759.00 | -25,646.68 | 72.9% |
| 72008 · Sick Leave Conversion | 0.00 | 5,484.00 | -5,484.00 | 0.0% |
| 72009 · Workclothes | 1,875.03 | 2,724.00 | -848.97 | 68.8% |
| 72010 · Employer Taxes | 6,678.92 | 9,879.00 | -3,200.08 | 67.6% |
| 72011 · Unemployment Insurance | 0.00 | 1,278.00 | -1,278.00 | 0.0% |
| Total 72000 · Employee Benefits | 195,947.66 | 319,777.00 | -123,829.34 | 61.3% |
| 73000 · Road Maintenance | 5,612.50 | 6,000.00 | -387.50 | 93.5% |
| 73100 · Plant | 78,218.25 | 78,675.00 | -456.75 | 99.4% |
| 73150 · Permit Fees/Association Dues | 18,621.66 | 19,017.00 | -395.34 | 97.9% |
| 73200 · Lab Testing | 13,891.00 | 17,835.00 | -3,944.00 | 77.9% |
| 73300 · County of Marin Permit Fee | 245.00 | 0.00 | 245.00 | 100.0% |
| 73400 · Building/Grounds | 11,640.00 | 9,441.00 | 2,199.00 | 123.3% |
| 73500 · Travel & Training | 4,742.06 | 4,925.00 | -182.94 | 96.3% |
| 73600 · Power | 24,924.95 | 20,308.00 | 4,616.95 | 122.7% |
| 73700 · Telephone | 11,845.95 | 13,583.00 | -1,737.05 | 87.2% |
| 73800 · Fuel | 4,521.82 | 11,591.00 | -7,069.18 | 39.0% |
| 74000 · Office Expense | 16,999.88 | 17,634.00 | -634.12 | 96.4% |
| 74100 · Insurance | 35,001.96 | 25,668.00 | 9,333.96 | 136.4% |
| 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 | 600.00 | -269.29 | 55.1% |
| 74150 · Payroll Fees | 3,160.50 | 0.00 | 3,160.50 | 100.0% |
| 74200 · Vehicles/Mobile Equipment | 3,126.41 | 6,908.12 | -3,781.71 | 45.3% |
| 74300 · Tools/Supplies | 13,228.43 | 11,873.00 | 1,355.43 | 111.4% |
| 74500 · Legal Services | 13,007.63 | 10,000.00 | 3,007.63 | 130.1% |
| 74600 · Bookkeeping | 12,531.50 | 12,764.00 | -232.50 | 98.2% |
| 74700 · Audit | 11,676.00 | 10,838.00 | 838.00 | 107.7% |
| 74800 · Other Cont. Svcs/Emer. Repairs | 61,154.77 | 30,000.00 | 31,154.77 | 203.8% |
| 74950 · Engineering & Consulting Svcs | 10,923.25 | 25,000.00 | -14,076.75 | 43.7% |
| Total 70001 · Operating Expense | 911,769.69 | 1,169,830.12 | -258,060.43 | 77.9% |
| 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% |

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| 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% |
| 75176 · Prop 68 Bike Path Expenses | 33,284.67 | 0.00 | 33,284.67 | 100.0% |
| 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 | 73,214.42 | 2,500.00 | 70,714.42 | 2,928.6% |
| Total 70000 · Expenditures | 984,984.11 | 1,172,330.12 | -187,346.01 | 84.0% |
| Total Expense | 984,984.11 | 1,172,330.12 | -187,346.01 | 84.0% |
| Net Ordinary Income | -17,576.13 | 306,158.63 | -323,734.76 | -5.7% |
| Net Income | -17,576.13 | 306,158.63 | -323,734.76 | -5.7% |