BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Balance Sheet
As of September 30, 2024

	Sep 30, 24	Sep 30, 23	$ Change
ASSETS			
Current Assets			
Checking/Savings			
11110 · Cash - Investment - 34140(8004)	48,090.20	45,879.89	2,210.31
12603 · Cash - Water - 72605(8049)	79.56	15.66	63.90
13100 · Cash - Gnrl Fnd - 72600(8046)	9,279.99	4,147.85	5,132.14
13106 · Cash - Designated - 34141(8005)			
13106b · Water System	737,307.83	1,039,021.51	-301,713.68
13106e · Sewer System	431,391.81	222,138.81	209,253.00
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	4,999.74	-19,782.26	24,782.00
13106k · Solar -Sewer	5,053.31	10,053.31	-5,000.00
13106 · Cash - Designated - 34141(8005) - Other	146,855.25	82,242.27	64,612.98
Total 13106 · Cash - Designated - 34141(8005)	1,666,171.81	1,675,927.51	-9,755.70
13109 · ~CASH- Bank of Marin			
13109b · Bike Path Project Income	32,170.00	0.00	32,170.00
13109 · ~CASH- Bank of Marin - Other	133,856.31	89,850.25	44,006.06
Total 13109 · ~CASH- Bank of Marin	166,026.31	89,850.25	76,176.06
13111 · Cash - SDW Loan - 72602(8047)	149.49	142.62	6.87
13112 · Cash - FEMA Reim - 72606(8750)	86.65	82.67	3.98
13115 · California Bank & Trust	34,598.37	34,561.79	36.58
13116 · LAIF			
13116a · Lift Station Reimburse	100,000.00	100,000.00	0.00
13116 · LAIF - Other	423,918.96	475,749.60	-51,830.64
Total 13116 · LAIF	523,918.96	575,749.60	-51,830.64
S12603 · Cash - Sewer Bnds- 72604(8048)	553.71	411.12	142.59
Total Checking/Savings	2,448,955.05	2,426,768.96	22,186.09
Accounts Receivable			
1200 · Accounts Receivable			
12001 · Water A/R	20,658.55	16,965.37	3,693.18
12600 · Mesa Park Ballfield/Irrigation	8,000.00	8,000.00	0.00
1200 · Accounts Receivable - Other	21,501.25	16,933.55	4,567.70
Total 1200 · Accounts Receivable	50,159.80	41,898.92	8,260.88
12610 · Resource Recovery Permit Costs	1,000.00	1,000.00	0.00
Total Accounts Receivable	51,159.80	42,898.92	8,260.88
Other Current Assets			
13200 · Investment in ICMA	1,114,419.70	1,141,024.95	-26,605.25
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	-123,233.27	0.00
Total 1500 · CREBS	0.00	0.00	0.00
16000 · Deferred Outflows	106,100.47	98,140.47	7,960.00
16100 · Deferred-diff btw expected	271,375.00	260,821.00	10,554.00
Total Other Current Assets	1,491,935.17	1,500,026.42	-8,091.25
Total Current Assets	3,992,050.02	3,969,694.30	22,355.72
Fixed Assets			
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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	Sep 30, 24	Sep 30, 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	119,133.26	116,149.41	2,983.85
11183 · Vehicles	379,096.13	379,096.13	0.00
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	-757,510.88	-718,592.88	-38,918.00
11405 · Accum Depn - Water	-3,827,675.32	-3,682,324.32	-145,351.00
11406 · Accum Depn - Shoreline	-290,840.00	-282,286.00	-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	1,655,130.82	1,650,326.74	4,804.08
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	-3,064,281.77	-3,001,420.77	-62,861.00
S12101 · Sewer Facilities	2,320.54	2,320.54	0.00
Total Fixed Assets	4,671,913.58	4,919,809.65	-247,896.07
Other Assets			
12000 · CIP - Water			
12013 · Hydrant Replacement	36,096.47	36,096.47	0.00
12030 · Water Storage Tank Rehab	1,105.40	1,105.40	0.00
12031 · Woodrat Reservoir Rehab	80,467.22	73,027.22	7,440.00
12032 · Groundwater Wells	263,688.71	128,698.94	134,989.77
12034 · 270 Elm Building Proj.	46,470.76	31,981.76	14,489.00
12035 · Water Tank Rehab-Pipeline Rplmt	70,517.94	70,144.44	373.50
Total 12000 · CIP - Water	498,346.50	341,054.23	157,292.27
13000 · CIP - Sewer			
13011 · Terrace Geotech Study	90,786.90	90,786.90	0.00
13026 · Wastewater Treatment Upgrade	15,772.50	0.00	15,772.50
13028 · Canyon Road Sewer Connections	1,890.00	0.00	1,890.00
13029 · Wharf Lift Station Projects	9,191.00	8,282.00	909.00
Total 13000 · CIP - Sewer	117,640.40	99,068.90	18,571.50
Total Other Assets	615,986.90	440,123.13	175,863.77
TOTAL ASSETS	**9,279,950.50**	**9,329,627.08**	**-49,676.58**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	30,698.44	237,187.13	-206,488.69
Total Accounts Payable	30,698.44	237,187.13	-206,488.69
Credit Cards			
13117 · Capital One Credit Card	4,568.24	943.60	3,624.64
Total Credit Cards	4,568.24	943.60	3,624.64
Other Current Liabilities			
23130 · C/P CA Dept. of Health	12,227.95	11,951.08	276.87

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
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As of September 30, 2024

	Sep 30, 24	Sep 30, 23	$ Change
24000 · Accrued Vac & Sick Leave	23,122.80	30,361.50	-7,238.70
25233 · FICA Payable	-91.74	-91.74	0.00
25234 · ICMA Payable	2,565.12	1,375.97	1,189.15
25235 · PERS Payable	2,411.35	-2,915.92	5,327.27
26000 · Fiscal Agency Funds-Paths Group	3,181.95	3,181.95	0.00
27000 · 100 Brighton Deposits Payable	4,958.45	9,417.67	-4,459.22
28000 · Deferred Compensation Payable	1,114,419.70	1,141,024.95	-26,605.25
Total Other Current Liabilities	1,162,795.58	1,194,305.46	-31,509.88
Total Current Liabilities	1,198,062.26	1,432,436.19	-234,373.93
Long Term Liabilities			
22000 · Deferred Inflows	37,854.00	63,862.00	-26,008.00
22500 · Net Pension Liability	925,374.00	842,186.00	83,188.00
23000 · Loan Principal Payable			
LP23130 · CA Dept. of Health	245,832.95	270,149.62	-24,316.67
Total 23000 · Loan Principal Payable	245,832.95	270,149.62	-24,316.67
Total Long Term Liabilities	1,209,060.95	1,176,197.62	32,863.33
Total Liabilities	2,407,123.21	2,608,633.81	-201,510.60
Equity			
3900 · Retained Earnings	7,848,930.92	7,634,638.31	214,292.61
39000 · Retained Earnings - Prior Year	-582,979.00	-582,979.00	0.00
INACTIV · Miscellaneous	-700.00	-700.00	0.00
Net Income	-392,424.63	-329,966.04	-62,458.59
Total Equity	6,872,827.29	6,720,993.27	151,834.02
TOTAL LIABILITIES & EQUITY	**9,279,950.50**	**9,329,627.08**	**-49,676.58**

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss - All Classes
July through September 2024

	Jul - Sep 24	Jul - Sep 23	$ Change
Ordinary Income/Expense			
Income			
45000 · Taxes			
45200 · Other Current Taxes Rec'd	100.58	151.70	-51.12
46000 · Excess ERAF	6,683.74	0.00	6,683.74
Total 45000 · Taxes	6,784.32	151.70	6,632.62
60000 · Revenue			
60001 · Operating Revenue			
61000 · Metered Sales	4,654.00	7,504.48	-2,850.48
61150 · Base Charges-BCPUD	0.00	3,184.00	-3,184.00
62400 · Green Waste	24,015.00	18,648.50	5,366.50
62500 · Chipping	610.00	93.75	516.25
62600 · Product Sales (Compost)	0.00	50.00	-50.00
Total 60001 · Operating Revenue	29,279.00	29,480.73	-201.73
60002 · Non-operating revenue			
63000 · Interest Income			
63000a · Interest from County	31,239.75	16,110.47	15,129.28
63000 · Interest Income - Other	5,910.51	4,549.78	1,360.73
Total 63000 · Interest Income	37,150.26	20,660.25	16,490.01
63500 · Misc Refunds & Credits	11.00	-3.00	14.00
Total 60002 · Non-operating revenue	37,161.26	20,657.25	16,504.01
Total 60000 · Revenue	66,440.26	50,137.98	16,302.28
Total Income	73,224.58	50,289.68	22,934.90
Gross Profit	73,224.58	50,289.68	22,934.90
Expense			
70000 · Expenditures			
70001 · Operating Expense			
71000 · Salaries & Wages			
71001 · Administrative/Clerical	90,941.60	47,896.18	43,045.42
71002 · Maintenance/Operations	84,830.46	91,625.62	-6,795.16
Total 71000 · Salaries & Wages	175,772.06	139,521.80	36,250.26
72000 · Employee Benefits			
72001 · Dental Insurance	1,787.40	1,787.40	0.00
72002 · Deferred Compensation/ICMA	4,641.00	3,837.74	803.26
72003 · Workers Comp Insurance	0.00	2,942.62	-2,942.62
72005 · Health Insurance	41,710.01	38,232.60	3,477.41
72006 · Life Insurance	73.50	70.50	3.00
72007 · PERS			
72007a · PERS Unfunded Liability	18,609.75	15,377.49	3,232.26
72007 · PERS - Other	11,908.94	9,717.32	2,191.62
Total 72007 · PERS	30,518.69	25,094.81	5,423.88
72009 · Workclothes	1,076.90	1,705.42	-628.52
72010 · Employer Taxes	3,636.10	3,302.30	333.80
Total 72000 · Employee Benefits	83,443.60	76,973.39	6,470.21
73000 · Road Maintenance	3,578.16	1,068.19	2,509.97
73100 · Plant	27,157.32	26,647.37	509.95
73150 · Permit Fees/Association Dues	1,830.54	300.00	1,530.54
73200 · Lab Testing	4,948.00	7,084.00	-2,136.00
73400 · Building/Grounds	9,654.14	8,128.71	1,525.43
73500 · Travel & Training	2,905.42	3,487.56	-582.14
73600 · Power	37,950.65	26,302.73	11,647.92
73700 · Telephone	5,675.49	3,898.10	1,777.39
74000 · Office Expense	5,786.10	5,309.74	476.36

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss - All Classes
July through September 2024

	Jul - Sep 24	Jul - Sep 23	$ Change
74100 · Insurance	14,921.98	12,453.07	2,468.91
74110 · Director's Fees	3,750.00	3,750.00	0.00
74140 · Miscellaneous	110.06	91.22	18.84
74150 · Payroll Fees	980.30	931.50	48.80
74200 · Vehicles/Mobile Equipment	0.00	490.96	-490.96
74300 · Tools/Supplies	4,009.00	6,617.85	-2,608.85
74500 · Legal Services	18,359.34	5,227.78	13,131.56
74700 · Audit	0.00	1,900.00	-1,900.00
74800 · Other Cont. Svcs/Emer. Repairs	57,315.35	34,778.93	22,536.42
74900 · Other Expense	550.00	0.00	550.00
74950 · Engineering & Consulting Svcs	1,196.00	9,591.19	-8,395.19
Total 70001 · Operating Expense	459,893.51	374,554.09	85,339.42
70002 · Non-Operating Expense			
75140 · LAFCO Fees	0.00	892.08	-892.08
75176 · Prop 68 Bike Path Expenses	211.25	1,424.38	-1,213.13
75177 · DWR Grant - Groundwater Wells	1,935.00	0.00	1,935.00
75800 · Loan Interest	3,111.45	3,385.17	-273.72
99999 · Miscellaneous	498.00	0.00	498.00
Total 70002 · Non-Operating Expense	5,755.70	5,701.63	54.07
Total 70000 · Expenditures	465,649.21	380,255.72	85,393.49
Total Expense	465,649.21	380,255.72	85,393.49
Net Ordinary Income	-392,424.63	-329,966.04	-62,458.59
Net Income	**-392,424.63**	**-329,966.04**	**-62,458.59**

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - ALL
July through September 2024

	Jul - Sep 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes				
45100 · Current Taxes Received	0.00	508,507.00	-508,507.00	0.0%
45200 · Other Current Taxes Rec'd	100.58	16,349.00	-16,248.42	0.6%
46000 · Excess ERAF	6,683.74	65,346.00	-58,662.26	10.2%
Total 45000 · Taxes	6,784.32	590,202.00	-583,417.68	1.1%
60000 · Revenue				
60001 · Operating Revenue				
61000 · Metered Sales	4,654.00	90,721.00	-86,067.00	5.1%
61100 · Base Charges	0.00	1,356,326.00	-1,356,326.00	0.0%
61150 · Base Charges-BCPUD	0.00	37,141.00	-37,141.00	0.0%
61700 · Other Income - operating	0.00	21,785.00	-21,785.00	0.0%
62400 · Green Waste	24,015.00	95,000.00	-70,985.00	25.3%
62500 · Chipping	610.00	1,580.00	-970.00	38.6%
62600 · Product Sales (Compost)	0.00	1,500.00	-1,500.00	0.0%
Total 60001 · Operating Revenue	29,279.00	1,604,053.00	-1,574,774.00	1.8%
60002 · Non-operating revenue				
62750 · SB 1383 Grant	0.00	0.00	0.00	0.0%
62850 · Prop 68 CalParks BikePath Grant	0.00	0.00	0.00	0.0%
63000 · Interest Income				
63000a · Interest from County	31,239.75	50,385.00	-19,145.25	62.0%
63000 · Interest Income - Other	5,910.51	20,545.00	-14,634.49	28.8%
Total 63000 · Interest Income	37,150.26	70,930.00	-33,779.74	52.4%
63100 · Property Rentals	0.00	1,000.00	-1,000.00	0.0%
63200 · Land Lease Payments	0.00	0.00	0.00	0.0%
63400 · Copies	0.00	0.00	0.00	0.0%
63500 · Misc Refunds & Credits	11.00	0.00	11.00	100.0%
63600 · Other Income - non-op	0.00	0.00	0.00	0.0%
63700 · Sanitary Waste Franchise Rev	0.00	5,000.00	-5,000.00	0.0%
Total 60002 · Non-operating revenue	37,161.26	76,930.00	-39,768.74	48.3%
Total 60000 · Revenue	66,440.26	1,680,983.00	-1,614,542.74	4.0%
Total Income	73,224.58	2,271,185.00	-2,197,960.42	3.2%
Gross Profit	73,224.58	2,271,185.00	-2,197,960.42	3.2%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	90,941.60	306,880.00	-215,938.40	29.6%
71002 · Maintenance/Operations	84,830.46	404,349.00	-319,518.54	21.0%
Total 71000 · Salaries & Wages	175,772.06	711,229.00	-535,456.94	24.7%
72000 · Employee Benefits				
72001 · Dental Insurance	1,787.40	8,741.00	-6,953.60	20.4%
72002 · Deferred Compensation/ICMA	4,641.00	22,352.00	-17,711.00	20.8%
72003 · Workers Comp Insurance	0.00	18,897.00	-18,897.00	0.0%
72004 · Vacation Buyout	0.00	52.00	-52.00	0.0%
72005 · Health Insurance	41,710.01	226,740.00	-185,029.99	18.4%
72006 · Life Insurance	73.50	279.00	-205.50	26.3%
72007 · PERS				
72007a · PERS Unfunded Liability	18,609.75	74,439.00	-55,829.25	25.0%
72007 · PERS - Other	11,908.94	49,912.00	-38,003.06	23.9%
Total 72007 · PERS	30,518.69	124,351.00	-93,832.31	24.5%
72008 · Sick Leave Conversion	0.00	6,668.00	-6,668.00	0.0%
72009 · Workclothes	1,076.90	5,497.00	-4,420.10	19.6%
72010 · Employer Taxes	3,636.10	21,246.00	-17,609.90	17.1%

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - ALL
July through September 2024

	Jul - Sep 24	Budget	$ Over Budget	% of Budget
72011 · Unemployment Insurance	0.00	0.00	0.00	0.0%
Total 72000 · Employee Benefits	83,443.60	434,823.00	-351,379.40	19.2%
73000 · Road Maintenance	3,578.16	6,156.00	-2,577.84	58.1%
73100 · Plant	27,157.32	127,721.00	-100,563.68	21.3%
73150 · Permit Fees/Association Dues	1,830.54	29,687.00	-27,856.46	6.2%
73200 · Lab Testing	4,948.00	25,736.00	-20,788.00	19.2%
73300 · County of Marin Permit Fee	0.00	3,000.00	-3,000.00	0.0%
73400 · Building/Grounds	9,654.14	47,043.00	-37,388.86	20.5%
73500 · Travel & Training	2,905.42	5,306.00	-2,400.58	54.8%
73600 · Power	37,950.65	43,602.00	-5,651.35	87.0%
73700 · Telephone	5,675.49	15,709.00	-10,033.51	36.1%
73800 · Fuel	0.00	17,941.00	-17,941.00	0.0%
74000 · Office Expense	5,786.10	27,586.00	-21,799.90	21.0%
74100 · Insurance	14,921.98	42,062.00	-27,140.02	35.5%
74110 · Director's Fees	3,750.00	15,000.00	-11,250.00	25.0%
74130 · Claims & Settlements	0.00	0.00	0.00	0.0%
74140 · Miscellaneous	110.06	745.00	-634.94	14.8%
74150 · Payroll Fees	980.30	0.00	980.30	100.0%
74200 · Vehicles/Mobile Equipment	0.00	8,571.00	-8,571.00	0.0%
74300 · Tools/Supplies	4,009.00	18,488.00	-14,479.00	21.7%
74500 · Legal Services	18,359.34	20,579.00	-2,219.66	89.2%
74600 · Bookkeeping	0.00	15,718.00	-15,718.00	0.0%
74700 · Audit	0.00	13,622.00	-13,622.00	0.0%
74800 · Other Cont. Svcs/Emer. Repairs	57,315.35	94,305.00	-36,989.65	60.8%
74900 · Other Expense	550.00	500.00	50.00	110.0%
74950 · Engineering & Consulting Svcs	1,196.00	53,922.19	-52,726.19	2.2%
Total 70001 · Operating Expense	459,893.51	1,779,051.19	-1,319,157.68	25.9%
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	2,500.00	-2,500.00	0.0%
75140 · LAFCO Fees	0.00	0.00	0.00	0.0%
75160 · Period SB 2557 Charges	0.00	2,500.00	-2,500.00	0.0%
75170 · Hazardous Tree Removal	0.00	18,000.00	-18,000.00	0.0%
75173 · SB 1383 Expenses	0.00	0.00	0.00	0.0%
75176 · Prop 68 Bike Path Expenses	211.25	1,424.38	-1,213.13	14.8%
75177 · DWR Grant - Groundwater Wells	1,935.00			
75200 · Depreciation - General	0.00	0.00	0.00	0.0%
75300 · Amortization	0.00	0.00	0.00	0.0%
75800 · Loan Interest	3,111.45	0.00	3,111.45	100.0%
99999 · Miscellaneous	498.00	0.00	498.00	100.0%
Total 70002 · Non-Operating Expense	5,755.70	24,424.38	-18,668.68	23.6%
Total 70000 · Expenditures	465,649.21	1,803,475.57	-1,337,826.36	25.8%
Total Expense	465,649.21	1,803,475.57	-1,337,826.36	25.8%
Net Ordinary Income	-392,424.63	467,709.43	-860,134.06	-83.9%
Net Income	**-392,424.63**	**467,709.43**	**-860,134.06**	**-83.9%**

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - WATER
July through September 2024

	Jul - Sep 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes				
45100 · Current Taxes Received	0.00	381,380.25	-381,380.25	0.0%
45200 · Other Current Taxes Rec'd	75.44	12,261.75	-12,186.31	0.6%
46000 · Excess ERAF	5,012.81	49,009.50	-43,996.69	10.2%
Total 45000 · Taxes	5,088.25	442,651.50	-437,563.25	1.1%
60000 · Revenue				
60001 · Operating Revenue				
61000 · Metered Sales	4,654.00	90,721.00	-86,067.00	5.1%
61100 · Base Charges	0.00	1,054,079.00	-1,054,079.00	0.0%
61150 · Base Charges-BCPUD	0.00	26,098.00	-26,098.00	0.0%
61700 · Other Income - operating	0.00	0.00	0.00	0.0%
Total 60001 · Operating Revenue	4,654.00	1,170,898.00	-1,166,244.00	0.4%
60002 · Non-operating revenue				
62750 · SB 1383 Grant	0.00	0.00	0.00	0.0%
63000 · Interest Income				
63000a · Interest from County	31,239.75	50,385.00	-19,145.25	62.0%
63000 · Interest Income - Other	5,910.51	0.00	5,910.51	100.0%
Total 63000 · Interest Income	37,150.26	50,385.00	-13,234.74	73.7%
63100 · Property Rentals	0.00	1,000.00	-1,000.00	0.0%
63200 · Land Lease Payments	0.00	0.00	0.00	0.0%
63400 · Copies	0.00	0.00	0.00	0.0%
63500 · Misc Refunds & Credits	11.00	0.00	11.00	100.0%
63700 · Sanitary Waste Franchise Rev	0.00	5,000.00	-5,000.00	0.0%
Total 60002 · Non-operating revenue	37,161.26	56,385.00	-19,223.74	65.9%
Total 60000 · Revenue	41,815.26	1,227,283.00	-1,185,467.74	3.4%
Total Income	46,903.51	1,669,934.50	-1,623,030.99	2.8%
Gross Profit	46,903.51	1,669,934.50	-1,623,030.99	2.8%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	77,300.36	259,711.00	-182,410.64	29.8%
71002 · Maintenance/Operations	55,276.85	275,614.00	-220,337.15	20.1%
Total 71000 · Salaries & Wages	132,577.21	535,325.00	-402,747.79	24.8%
72000 · Employee Benefits				
72001 · Dental Insurance	1,570.47	7,387.00	-5,816.53	21.3%
72002 · Deferred Compensation/ICMA	3,853.52	18,736.00	-14,882.48	20.6%
72003 · Workers Comp Insurance	0.00	13,872.00	-13,872.00	0.0%
72005 · Health Insurance	36,777.41	192,565.00	-155,787.59	19.1%
72006 · Life Insurance	63.87	236.00	-172.13	27.1%
72007 · PERS				
72007a · PERS Unfunded Liability	16,748.76	63,273.00	-46,524.24	26.5%
72007 · PERS - Other	9,977.54	41,420.00	-31,442.46	24.1%
Total 72007 · PERS	26,726.30	104,693.00	-77,966.70	25.5%
72008 · Sick Leave Conversion	0.00	5,855.00	-5,855.00	0.0%
72009 · Workclothes	1,076.90	5,000.00	-3,923.10	21.5%
72010 · Employer Taxes	1,981.51	12,636.00	-10,654.49	15.7%
72011 · Unemployment Insurance	0.00	0.00	0.00	0.0%
Total 72000 · Employee Benefits	72,049.98	360,980.00	-288,930.02	20.0%
73000 · Road Maintenance	3,578.16	6,156.00	-2,577.84	58.1%
73100 · Plant	24,320.18	92,721.00	-68,400.82	26.2%
73150 · Permit Fees/Association Dues	1,197.49	19,511.00	-18,313.51	6.1%
73200 · Lab Testing	3,008.00	18,299.00	-15,291.00	16.4%
73300 · County of Marin Permit Fee	0.00	0.00	0.00	0.0%
73400 · Building/Grounds	4,944.95	32,872.00	-27,927.05	15.0%
73500 · Travel & Training	1,779.98	5,053.00	-3,273.02	35.2%
73600 · Power	23,835.25	20,836.00	2,999.25	114.4%
73700 · Telephone	5,328.06	13,936.00	-8,607.94	38.2%
73800 · Fuel	0.00	13,082.00	-13,082.00	0.0%
74000 · Office Expense	5,456.23	22,092.00	-16,635.77	24.7%

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - WATER
July through September 2024

	Jul - Sep 24	Budget	$ Over Budget	% of Budget
74100 · Insurance	11,387.08	37,654.00	-26,266.92	30.2%
74110 · Director's Fees	3,750.00	15,000.00	-11,250.00	25.0%
74130 · Claims & Settlements	0.00	0.00	0.00	0.0%
74140 · Miscellaneous	110.06	600.00	-489.94	18.3%
74150 · Payroll Fees	980.30	0.00	980.30	100.0%
74200 · Vehicles/Mobile Equipment	0.00	5,653.00	-5,653.00	0.0%
74300 · Tools/Supplies	3,631.31	15,000.00	-11,368.69	24.2%
74500 · Legal Services	18,359.34	15,000.00	3,359.34	122.4%
74600 · Bookkeeping	0.00	12,867.00	-12,867.00	0.0%
74700 · Audit	0.00	11,815.00	-11,815.00	0.0%
74800 · Other Cont. Svcs/Emer. Repairs	38,585.35	40,000.00	-1,414.65	96.5%
74900 · Other Expense	550.00	500.00	50.00	110.0%
74950 · Engineering & Consulting Svcs	897.00	25,000.00	-24,103.00	3.6%
Total 70001 · Operating Expense	356,325.93	1,319,952.00	-963,626.07	27.0%
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	2,500.00	-2,500.00	0.0%
75140 · LAFCO Fees	0.00	0.00	0.00	0.0%
75160 · Period SB 2557 Charges	0.00	2,500.00	-2,500.00	0.0%
75170 · Hazardous Tree Removal	0.00	18,000.00	-18,000.00	0.0%
75173 · SB 1383 Expenses	0.00	0.00	0.00	0.0%
75176 · Prop 68 Bike Path Expenses	211.25	0.00	211.25	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	3,111.45	0.00	3,111.45	100.0%
99999 · Miscellaneous	498.00	0.00	498.00	100.0%
Total 70002 · Non-Operating Expense	3,820.70	23,000.00	-19,179.30	16.6%
Total 70000 · Expenditures	360,146.63	1,342,952.00	-982,805.37	26.8%
Total Expense	360,146.63	1,342,952.00	-982,805.37	26.8%
Net Ordinary Income	-313,243.12	326,982.50	-640,225.62	-95.8%
Net Income	**-313,243.12**	**326,982.50**	**-640,225.62**	**-95.8%**

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

	Jul - Sep 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes				
45100 · Current Taxes Received	0.00	127,126.75	-127,126.75	0.0%
45200 · Other Current Taxes Rec'd	25.14	4,087.25	-4,062.11	0.6%
46000 · Excess ERAF	1,670.93	16,336.50	-14,665.57	10.2%
Total 45000 · Taxes	1,696.07	147,550.50	-145,854.43	1.1%
60000 · Revenue				
60001 · Operating Revenue				
61100 · Base Charges	0.00	289,962.00	-289,962.00	0.0%
61150 · Base Charges-BCPUD	0.00	11,043.00	-11,043.00	0.0%
Total 60001 · Operating Revenue	0.00	301,005.00	-301,005.00	0.0%
60002 · Non-operating revenue				
63000 · Interest Income				
63000a · Interest from County	0.00	0.00	0.00	0.0%
63000 · Interest Income - Other	0.00	20,545.00	-20,545.00	0.0%
Total 63000 · Interest Income	0.00	20,545.00	-20,545.00	0.0%
63200 · Land Lease Payments	0.00	0.00	0.00	0.0%
Total 60002 · Non-operating revenue	0.00	20,545.00	-20,545.00	0.0%
Total 60000 · Revenue	0.00	321,550.00	-321,550.00	0.0%
Total Income	1,696.07	469,100.50	-467,404.43	0.4%
Gross Profit	1,696.07	469,100.50	-467,404.43	0.4%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	9,458.84	38,055.00	-28,596.16	24.9%
71002 · Maintenance/Operations	11,862.31	49,956.00	-38,093.69	23.7%
Total 71000 · Salaries & Wages	21,321.15	88,011.00	-66,689.85	24.2%
72000 · Employee Benefits				
72001 · Dental Insurance	178.74	1,233.00	-1,054.26	14.5%
72002 · Deferred Compensation/ICMA	638.86	3,080.00	-2,441.14	20.7%
72003 · Workers Comp Insurance	0.00	2,163.00	-2,163.00	0.0%
72005 · Health Insurance	4,155.42	31,766.00	-27,610.58	13.1%
72006 · Life Insurance	7.35	39.00	-31.65	18.8%
72007 · PERS				
72007a · PERS Unfunded Liability	1,860.99	11,166.00	-9,305.01	16.7%
72007 · PERS - Other	1,525.82	7,569.00	-6,043.18	20.2%
Total 72007 · PERS	3,386.81	18,735.00	-15,348.19	18.1%
72008 · Sick Leave Conversion	0.00	711.00	-711.00	0.0%
72009 · Workclothes	0.00	425.00	-425.00	0.0%
72010 · Employer Taxes	318.65	1,975.00	-1,656.35	16.1%
Total 72000 · Employee Benefits	8,685.83	60,127.00	-51,441.17	14.4%
73100 · Plant	2,837.14	35,000.00	-32,162.86	8.1%
73150 · Permit Fees/Association Dues	133.05	10,176.00	-10,042.95	1.3%
73200 · Lab Testing	1,940.00	7,437.00	-5,497.00	26.1%
73300 · County of Marin Permit Fee	0.00	0.00	0.00	0.0%
73400 · Building/Grounds	4,519.05	10,763.00	-6,243.95	42.0%
73500 · Travel & Training	1,125.44	200.00	925.44	562.7%
73600 · Power	12,855.06	21,466.00	-8,610.94	59.9%
73700 · Telephone	347.43	1,491.00	-1,143.57	23.3%
73800 · Fuel	0.00	2,309.00	-2,309.00	0.0%
74000 · Office Expense	329.87	3,509.00	-3,179.13	9.4%

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

	Jul - Sep 24	Budget	$ Over Budget	% of Budget
74100 · Insurance	3,534.90	3,945.00	-410.10	89.6%
74140 · Miscellaneous	0.00	50.00	-50.00	0.0%
74200 · Vehicles/Mobile Equipment	0.00	2,319.00	-2,319.00	0.0%
74300 · Tools/Supplies	22.87	1,888.00	-1,865.13	1.2%
74500 · Legal Services	0.00	5,579.00	-5,579.00	0.0%
74600 · Bookkeeping	0.00	2,271.00	-2,271.00	0.0%
74700 · Audit	0.00	1,390.00	-1,390.00	0.0%
74800 · Other Cont. Svcs/Emer. Repairs	5,440.00	30,000.00	-24,560.00	18.1%
74950 · Engineering & Consulting Svcs	299.00	25,000.00	-24,701.00	1.2%
Total 70001 · Operating Expense	63,390.79	312,931.00	-249,540.21	20.3%
70002 · Non-Operating Expense				
75000 · Depreciation	0.00	0.00	0.00	0.0%
75160 · Period SB 2557 Charges	0.00	0.00	0.00	0.0%
75176 · Prop 68 Bike Path Expenses	0.00	0.00	0.00	0.0%
Total 70002 · Non-Operating Expense	0.00	0.00	0.00	0.0%
Total 70000 · Expenditures	63,390.79	312,931.00	-249,540.21	20.3%
Total Expense	63,390.79	312,931.00	-249,540.21	20.3%
Net Ordinary Income	-61,694.72	156,169.50	-217,864.22	-39.5%
Net Income	**-61,694.72**	**156,169.50**	**-217,864.22**	**-39.5%**

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - SEPTIC/DRAINAGE
July through September 2024

	Jul - Sep 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
60000 · Revenue				
60001 · Operating Revenue				
61100 · Base Charges	0.00	12,285.00	-12,285.00	0.0%
Total 60001 · Operating Revenue	0.00	12,285.00	-12,285.00	0.0%
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	0.00	12,285.00	-12,285.00	0.0%
Total Income	0.00	12,285.00	-12,285.00	0.0%
Gross Profit	0.00	12,285.00	-12,285.00	0.0%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	1,818.82	4,164.00	-2,345.18	43.7%
71002 · Maintenance/Operations	1,300.44	6,220.00	-4,919.56	20.9%
Total 71000 · Salaries & Wages	3,119.26	10,384.00	-7,264.74	30.0%
72000 · Employee Benefits				
72001 · Dental Insurance	31.83	54.00	-22.17	58.9%
72002 · Deferred Compensation/ICMA	90.42	363.00	-272.58	24.9%
72003 · Workers Comp Insurance	0.00	510.00	-510.00	0.0%
72004 · Vacation Buyout	0.00	52.00	-52.00	0.0%
72005 · Health Insurance	652.65	1,347.00	-694.35	48.5%
72006 · Life Insurance	1.89	2.00	-0.11	94.5%
72007 · PERS				
72007a · PERS Unfunded Liability	0.00	0.00	0.00	0.0%
72007 · PERS - Other	224.72	423.00	-198.28	53.1%
Total 72007 · PERS	224.72	423.00	-198.28	53.1%
72008 · Sick Leave Conversion	0.00	48.00	-48.00	0.0%
72009 · Workclothes	0.00	72.00	-72.00	0.0%
72010 · Employer Taxes	46.89	342.00	-295.11	13.7%
Total 72000 · Employee Benefits	1,048.40	3,213.00	-2,164.60	32.6%
73400 · Building/Grounds	0.00	0.00	0.00	0.0%
73500 · Travel & Training	0.00	53.00	-53.00	0.0%
73700 · Telephone	0.00	282.00	-282.00	0.0%
74000 · Office Expense	0.00	585.00	-585.00	0.0%
74140 · Miscellaneous	0.00	95.00	-95.00	0.0%
74600 · Bookkeeping	0.00	286.00	-286.00	0.0%
74700 · Audit	0.00	278.00	-278.00	0.0%
74800 · Other Cont. Svcs/Emer. Repairs	0.00	4,305.00	-4,305.00	0.0%
Total 70001 · Operating Expense	4,167.66	19,481.00	-15,313.34	21.4%
Total 70000 · Expenditures	4,167.66	19,481.00	-15,313.34	21.4%
Total Expense	4,167.66	19,481.00	-15,313.34	21.4%
Net Ordinary Income	-4,167.66	-7,196.00	3,028.34	57.9%
Net Income	**-4,167.66**	**-7,196.00**	**3,028.34**	**57.9%**

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Accrual Basis

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - RRP
July through September 2024

	Jul - Sep 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
60000 · Revenue				
60001 · Operating Revenue				
61000 · Metered Sales	0.00	0.00	0.00	0.0%
61700 · Other Income - operating	0.00	21,785.00	-21,785.00	0.0%
62400 · Green Waste	24,015.00	95,000.00	-70,985.00	25.3%
62500 · Chipping	610.00	1,580.00	-970.00	38.6%
62600 · Product Sales (Compost)	0.00	1,500.00	-1,500.00	0.0%
Total 60001 · Operating Revenue	24,625.00	119,865.00	-95,240.00	20.5%
60002 · Non-operating revenue				
63500 · Misc Refunds & Credits	0.00	0.00	0.00	0.0%
Total 60002 · Non-operating revenue	0.00	0.00	0.00	0.0%
Total 60000 · Revenue	24,625.00	119,865.00	-95,240.00	20.5%
Total Income	24,625.00	119,865.00	-95,240.00	20.5%
Gross Profit	24,625.00	119,865.00	-95,240.00	20.5%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	2,363.58	4,950.00	-2,586.42	47.7%
71002 · Maintenance/Operations	16,390.86	72,559.00	-56,168.14	22.6%
Total 71000 · Salaries & Wages	18,754.44	77,509.00	-58,754.56	24.2%
72000 · Employee Benefits				
72001 · Dental Insurance	6.36	67.00	-60.64	9.5%
72002 · Deferred Compensation/ICMA	58.20	173.00	-114.80	33.6%
72003 · Workers Comp Insurance	0.00	2,352.00	-2,352.00	0.0%
72005 · Health Insurance	124.53	1,062.00	-937.47	11.7%
72006 · Life Insurance	0.39	2.00	-1.61	19.5%
72007 · PERS				
72007a · PERS Unfunded Liability	0.00	0.00	0.00	0.0%
72007 · PERS - Other	180.86	500.00	-319.14	36.2%
Total 72007 · PERS	180.86	500.00	-319.14	36.2%
72008 · Sick Leave Conversion	0.00	54.00	-54.00	0.0%
72010 · Employer Taxes	1,289.05	6,293.00	-5,003.95	20.5%
Total 72000 · Employee Benefits	1,659.39	10,503.00	-8,843.61	15.8%
73150 · Permit Fees/Association Dues	500.00	0.00	500.00	100.0%
73300 · County of Marin Permit Fee	0.00	3,000.00	-3,000.00	0.0%
73400 · Building/Grounds	190.14	3,408.00	-3,217.86	5.6%
73600 · Power	1,260.34	1,300.00	-39.66	96.9%
73800 · Fuel	0.00	2,550.00	-2,550.00	0.0%
74000 · Office Expense	0.00	1,400.00	-1,400.00	0.0%
74100 · Insurance	0.00	463.00	-463.00	0.0%
74200 · Vehicles/Mobile Equipment	0.00	599.00	-599.00	0.0%
74300 · Tools/Supplies	354.82	1,600.00	-1,245.18	22.2%
74600 · Bookkeeping	0.00	294.00	-294.00	0.0%
74700 · Audit	0.00	139.00	-139.00	0.0%
74800 · Other Cont. Svcs/Emer. Repairs	13,290.00	20,000.00	-6,710.00	66.5%
Total 70001 · Operating Expense	36,009.13	122,765.00	-86,755.87	29.3%
Total 70000 · Expenditures	36,009.13	122,765.00	-86,755.87	29.3%
Total Expense	36,009.13	122,765.00	-86,755.87	29.3%
Net Ordinary Income	-11,384.13	-2,900.00	-8,484.13	392.6%

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - RRP
July through September 2024

	Jul - Sep 24	Budget	$ Over Budget	% of Budget
Net Income	-11,384.13	-2,900.00	-8,484.13	392.6%