BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Balance Sheet
As of December 31, 2024

	Dec 31, 24	Dec 31, 23	$ Change
ASSETS			
Current Assets			
Checking/Savings			
11110 · Cash - Investment - 34140(8004)	48,848.42	46,384.97	2,463.45
12603 · Cash - Water - 72605(8049)	79.56	79.56	0.00
13100 · Cash - Gnrl Fnd - 72600(8046)	83,996.24	66,224.46	17,771.78
13106 · Cash - Designated - 34141(8005)			
13106b · Water System	810,718.09	1,068,492.31	-257,774.22
13106e · Sewer System	533,143.88	347,138.81	186,005.07
13106g · Beach (Groin/Seawall)	184,924.06	179,924.06	5,000.00
13106h · Septic / Drainage System	163,652.31	163,652.31	0.00
13106i · Hazardous Tree Removal	11,987.50	18,677.50	-6,690.00
13106j · Solar -Water - Woodrat	7,299.74	9,999.74	-2,700.00
13106k · Solar -Sewer	10,053.31	10,053.31	0.00
13106 · Cash - Designated - 34141(8005) - Other	172,590.93	97,969.79	74,621.14
Total 13106 · Cash - Designated - 34141(8005)	1,894,369.82	1,895,907.83	-1,538.01
13109 · ~CASH- Bank of Marin			
13109b · Bike Path Project Income	32,170.00	43,760.00	-11,590.00
13109 · ~CASH- Bank of Marin - Other	231,512.25	207,162.80	24,349.45
Total 13109 · ~CASH- Bank of Marin	263,682.25	250,922.80	12,759.45
13111 · Cash - SDW Loan - 72602(8047)	151.85	144.19	7.66
13112 · Cash - FEMA Reim - 72606(8750)	88.02	83.58	4.44
13115 · California Bank & Trust	19,379.14	34,625.43	-15,246.29
13116 · LAIF			
13116a · Lift Station Reimburse	100,000.00	100,000.00	0.00
13116 · LAIF - Other	430,132.04	480,941.48	-50,809.44
Total 13116 · LAIF	530,132.04	580,941.48	-50,809.44
S12603 · Cash - Sewer Bnds- 72604(8048)	553.71	553.71	0.00
Total Checking/Savings	2,841,281.05	2,875,868.01	-34,586.96
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	13,321.25	11,673.75	1,647.50
Total 1200 · Accounts Receivable	41,979.80	36,639.12	5,340.68
12610 · Resource Recovery Permit Costs	1,000.00	1,000.00	0.00
Total Accounts Receivable	42,979.80	37,639.12	5,340.68
Other Current Assets			
13200 · Investment in ICMA	1,114,419.70	1,141,024.95	-26,605.25
1499 · Resource Recovery Charges	-1,285.00	40.00	-1,325.00
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	1,490,610.17	1,500,026.42	-9,416.25
Total Current Assets	4,374,871.02	4,413,533.55	-38,662.53
Fixed Assets			
11120 · Land - Water	73,299.91	73,299.91	0.00
11135 · Water Rights	10,700.00	10,700.00	0.00

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Balance Sheet
As of December 31, 2024

	Dec 31, 24	Dec 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	119,133.26	119,133.26	0.00
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	1,655,130.82	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	-3,064,281.77	-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	4,927,597.58	-255,684.00
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	270,312.62	151,812.44	118,500.18
12034 · 270 Elm Building Proj.	47,420.76	44,481.76	2,939.00
12035 · Water Tank Rehab-Pipeline Rplmt	318,149.63	70,517.94	247,631.69
Total 12000 · CIP - Water	753,552.10	377,041.23	376,510.87
13000 · CIP - Sewer			
13011 · Terrace Geotech Study	90,786.90	90,786.90	0.00
13026 · Wastewater Treatment Upgrade	34,188.50	0.00	34,188.50
13028 · Canyon Road Sewer Connections	1,890.00	1,110.00	780.00
13029 · Wharf Lift Station Projects	9,191.00	9,191.00	0.00
Total 13000 · CIP - Sewer	136,056.40	101,087.90	34,968.50
Total Other Assets	889,608.50	478,129.13	411,479.37
TOTAL ASSETS	9,936,393.10	9,819,260.26	117,132.84
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	55,364.25	58,725.04	-3,360.79
Total Accounts Payable	55,364.25	58,725.04	-3,360.79
Credit Cards			
13117 · Capital One Credit Card	3,859.33	234.59	3,624.74
Total Credit Cards	3,859.33	234.59	3,624.74
Other Current Liabilities			
21005 · Due to B. Wood - Reimbursement	0.00	47.00	-47.00

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Balance Sheet
As of December 31, 2024

	Dec 31, 24	Dec 31, 23	$ Change
23130 · C/P CA Dept. of Health	0.00	11,951.08	-11,951.08
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	7,004.06	3,244.40	3,759.66
25235 · PERS Payable	2,919.47	84.50	2,834.97
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	1,155,514.69	1,199,221.31	-43,706.62
Total Current Liabilities	1,214,738.27	1,258,180.94	-43,442.67
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	2,423,799.22	2,434,378.56	-10,579.34
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	247,341.96	333,922.39	-86,580.43
Total Equity	7,512,593.88	7,384,881.70	127,712.18
TOTAL LIABILITIES & EQUITY	**9,936,393.10**	**9,819,260.26**	**117,132.84**

9:56 AM
03/10/25
Accrual Basis

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Balance Sheet
As of December 31, 2024

	Dec 31, 24	Dec 31, 23	$ Change
ASSETS			
Current Assets			
Checking/Savings			
11110 · Cash - Investment - 34140(8004)	48,848.42	46,384.97	2,463.45
12603 · Cash - Water - 72605(8049)	79.56	79.56	0.00
13100 · Cash - Gnrl Fnd - 72600(8046)	83,996.24	66,224.46	17,771.78
13106 · Cash - Designated - 34141(8005)			
13106b · Water System	810,718.09	1,068,492.31	-257,774.22
13106e · Sewer System	533,143.88	347,138.81	186,005.07
13106g · Beach (Groin/Seawall)	184,924.06	179,924.06	5,000.00
13106h · Septic / Drainage System	163,652.31	163,652.31	0.00
13106i · Hazardous Tree Removal	11,987.50	18,677.50	-6,690.00
13106j · Solar -Water - Woodrat	7,299.74	9,999.74	-2,700.00
13106k · Solar -Sewer	10,053.31	10,053.31	0.00
13106 · Cash - Designated - 34141(8005) - Other	172,590.93	97,969.79	74,621.14
Total 13106 · Cash - Designated - 34141(8005)	1,894,369.82	1,895,907.83	-1,538.01
13109 · ~CASH- Bank of Marin			
13109b · Bike Path Project Income	32,170.00	43,760.00	-11,590.00
13109 · ~CASH- Bank of Marin - Other	231,512.25	207,162.80	24,349.45
Total 13109 · ~CASH- Bank of Marin	263,682.25	250,922.80	12,759.45
13111 · Cash - SDW Loan - 72602(8047)	151.85	144.19	7.66
13112 · Cash - FEMA Reim - 72606(8750)	88.02	83.58	4.44
13115 · California Bank & Trust	19,379.14	34,625.43	-15,246.29
13116 · LAIF			
13116a · Lift Station Reimburse	100,000.00	100,000.00	0.00
13116 · LAIF - Other	430,132.04	480,941.48	-50,809.44
Total 13116 · LAIF	530,132.04	580,941.48	-50,809.44
S12603 · Cash - Sewer Bnds- 72604(8048)	553.71	553.71	0.00
Total Checking/Savings	2,841,281.05	2,875,868.01	-34,586.96
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	13,321.25	11,673.75	1,647.50
Total 1200 · Accounts Receivable	41,979.80	36,639.12	5,340.68
12610 · Resource Recovery Permit Costs	1,000.00	1,000.00	0.00
Total Accounts Receivable	42,979.80	37,639.12	5,340.68
Other Current Assets			
13200 · Investment in ICMA	1,114,419.70	1,141,024.95	-26,605.25
1499 · Resource Recovery Charges	-1,285.00	40.00	-1,325.00
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	1,490,610.17	1,500,026.42	-9,416.25
Total Current Assets	4,374,871.02	4,413,533.55	-38,662.53
Fixed Assets			
11120 · Land - Water	73,299.91	73,299.91	0.00
11135 · Water Rights	10,700.00	10,700.00	0.00

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Balance Sheet
As of December 31, 2024

	Dec 31, 24	Dec 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	119,133.26	119,133.26	0.00
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	1,655,130.82	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	-3,064,281.77	-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	4,927,597.58	-255,684.00
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	270,312.62	151,812.44	118,500.18
12034 · 270 Elm Building Proj.	47,420.76	44,481.76	2,939.00
12035 · Water Tank Rehab-Pipeline Rplmt	318,149.63	70,517.94	247,631.69
Total 12000 · CIP - Water	753,552.10	377,041.23	376,510.87
13000 · CIP - Sewer			
13011 · Terrace Geotech Study	90,786.90	90,786.90	0.00
13026 · Wastewater Treatment Upgrade	34,188.50	0.00	34,188.50
13028 · Canyon Road Sewer Connections	1,890.00	1,110.00	780.00
13029 · Wharf Lift Station Projects	9,191.00	9,191.00	0.00
Total 13000 · CIP - Sewer	136,056.40	101,087.90	34,968.50
Total Other Assets	889,608.50	478,129.13	411,479.37
TOTAL ASSETS	**9,936,393.10**	**9,819,260.26**	**117,132.84**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	55,364.25	58,725.04	-3,360.79
Total Accounts Payable	55,364.25	58,725.04	-3,360.79
Credit Cards			
13117 · Capital One Credit Card	3,859.33	234.59	3,624.74
Total Credit Cards	3,859.33	234.59	3,624.74
Other Current Liabilities			
21005 · Due to B. Wood - Reimbursement	0.00	47.00	-47.00

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Balance Sheet
As of December 31, 2024

	Dec 31, 24	Dec 31, 23	$ Change
23130 · C/P CA Dept. of Health	0.00	11,951.08	-11,951.08
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	7,004.06	3,244.40	3,759.66
25235 · PERS Payable	2,919.47	84.50	2,834.97
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	1,155,514.69	1,199,221.31	-43,706.62
Total Current Liabilities	1,214,738.27	1,258,180.94	-43,442.67
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	2,423,799.22	2,434,378.56	-10,579.34
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	247,341.96	333,922.39	-86,580.43
Total Equity	7,512,593.88	7,384,881.70	127,712.18
TOTAL LIABILITIES & EQUITY	**9,936,393.10**	**9,819,260.26**	**117,132.84**

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

	Jul - Dec 24	Jul - Dec 23	$ Change
Ordinary Income/Expense			
Income			
45000 · Taxes			
45100 · Current Taxes Received	281,882.94	268,412.51	13,470.43
45200 · Other Current Taxes Rec'd	2,930.35	3,545.14	-614.79
46000 · Excess ERAF	37,007.63	35,617.61	1,390.02
Total 45000 · Taxes	321,820.92	307,575.26	14,245.66
60000 · Revenue			
60001 · Operating Revenue			
61000 · Metered Sales	39,415.96	32,881.26	6,534.70
61100 · Base Charges	743,855.75	676,893.25	66,962.50
61150 · Base Charges-BCPUD	26,029.00	11,647.00	14,382.00
61700 · Other Income - operating	80.00	4,697.78	-4,617.78
62400 · Green Waste	50,355.00	51,196.00	-841.00
62500 · Chipping	610.00	3,623.75	-3,013.75
62600 · Product Sales (Compost)	0.00	320.00	-320.00
Total 60001 · Operating Revenue	860,345.71	781,259.04	79,086.67
60002 · Non-operating revenue			
62850 · Prop 68 CalParks BikePath Grant	0.00	47,410.00	-47,410.00
63000 · Interest Income			
63000a · Interest from County	59,472.62	33,636.32	25,836.30
63000 · Interest Income - Other	12,149.53	9,805.30	2,344.23
Total 63000 · Interest Income	71,622.15	43,441.62	28,180.53
63100 · Property Rentals	0.00	700.00	-700.00
63400 · Copies	0.00	1.00	-1.00
63500 · Misc Refunds & Credits	11.00	357.84	-346.84
63600 · Other Income - non-op	160.00	0.00	160.00
63700 · Sanitary Waste Franchise Rev	5,000.00	0.00	5,000.00
Total 60002 · Non-operating revenue	76,793.15	91,910.46	-15,117.31
Total 60000 · Revenue	937,138.86	873,169.50	63,969.36
Total Income	1,258,959.78	1,180,744.76	78,215.02
Gross Profit	1,258,959.78	1,180,744.76	78,215.02
Expense			
70000 · Expenditures			
70001 · Operating Expense			
71000 · Salaries & Wages			
71001 · Administrative/Clerical	172,905.81	101,864.48	71,041.33
71002 · Maintenance/Operations	193,043.38	198,536.50	-5,493.12
Total 71000 · Salaries & Wages	365,949.19	300,400.98	65,548.21
72000 · Employee Benefits			
72001 · Dental Insurance	3,620.19	3,574.80	45.39
72002 · Deferred Compensation/ICMA	10,079.01	8,372.64	1,706.37
72003 · Workers Comp Insurance	2,764.10	6,362.81	-3,598.71
72005 · Health Insurance	87,903.18	78,335.98	9,567.20
72006 · Life Insurance	150.32	142.40	7.92
72007 · PERS			
72007a · PERS Unfunded Liability	37,219.50	30,754.98	6,464.52
72007 · PERS - Other	24,849.70	21,010.20	3,839.50
Total 72007 · PERS	62,069.20	51,765.18	10,304.02
72009 · Workclothes	1,944.56	1,805.40	139.16
72010 · Employer Taxes	7,930.81	7,150.85	779.96
Total 72000 · Employee Benefits	176,461.37	157,510.06	18,951.31
73000 · Road Maintenance	6,304.42	2,154.44	4,149.98

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

	Jul - Dec 24	Jul - Dec 23	$ Change
73100 · Plant	50,431.96	77,144.77	-26,712.81
73150 · Permit Fees/Association Dues	23,416.64	29,916.66	-6,500.02
73200 · Lab Testing	8,790.00	13,410.00	-4,620.00
73300 · County of Marin Permit Fee	1,729.00	1,729.00	0.00
73400 · Building/Grounds	13,450.18	12,123.16	1,327.02
73500 · Travel & Training	4,150.90	4,231.56	-80.66
73600 · Power	46,870.37	34,773.88	12,096.49
73700 · Telephone	6,523.20	7,303.49	-780.29
74000 · Office Expense	11,818.74	11,565.68	253.06
74100 · Insurance	88,588.36	38,891.07	49,697.29
74110 · Director's Fees	7,500.00	7,500.00	0.00
74140 · Miscellaneous	314.64	178.16	136.48
74150 · Payroll Fees	2,233.35	2,013.00	220.35
74200 · Vehicles/Mobile Equipment	1,696.74	1,646.38	50.36
74300 · Tools/Supplies	8,546.49	10,315.23	-1,768.74
74500 · Legal Services	22,236.34	10,021.78	12,214.56
74600 · Bookkeeping	0.00	1,160.00	-1,160.00
74700 · Audit	11,033.75	3,862.50	7,171.25
74800 · Other Cont. Svcs/Emer. Repairs	101,751.68	65,588.77	36,162.91
74900 · Other Expense	950.00	0.00	950.00
74950 · Engineering & Consulting Svcs	2,741.50	30,737.69	-27,996.19
Total 70001 · Operating Expense	963,488.82	824,178.26	139,310.56
70002 · Non-Operating Expense			
75140 · LAFCO Fees	0.00	892.08	-892.08
75160 · Period SB 2557 Charges	3,911.34	3,542.48	368.86
75173 · SB 1383 Expenses	9,874.00	0.00	9,874.00
75176 · Prop 68 Bike Path Expenses	211.25	5,074.38	-4,863.13
75177 · DWR Grant - Groundwater Wells	16,546.25	0.00	16,546.25
75800 · Loan Interest	6,083.67	3,385.17	2,698.50
99999 · Miscellaneous	11,502.49	9,750.00	1,752.49
Total 70002 · Non-Operating Expense	48,129.00	22,644.11	25,484.89
Total 70000 · Expenditures	1,011,617.82	846,822.37	164,795.45
Total Expense	1,011,617.82	846,822.37	164,795.45
Net Ordinary Income	247,341.96	333,922.39	-86,580.43
Net Income	**247,341.96**	**333,922.39**	**-86,580.43**

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

	Jul - Dec 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes				
45100 · Current Taxes Received	281,882.94	508,507.00	-226,624.06	55.4%
45200 · Other Current Taxes Rec'd	2,930.35	16,349.00	-13,418.65	17.9%
46000 · Excess ERAF	37,007.63	65,346.00	-28,338.37	56.6%
Total 45000 · Taxes	321,820.92	590,202.00	-268,381.08	54.5%
60000 · Revenue				
60001 · Operating Revenue				
61000 · Metered Sales	39,415.96	90,721.00	-51,305.04	43.4%
61100 · Base Charges	743,855.75	1,356,326.00	-612,470.25	54.8%
61150 · Base Charges-BCPUD	26,029.00	37,141.00	-11,112.00	70.1%
61700 · Other Income - operating	80.00	21,785.00	-21,705.00	0.4%
62400 · Green Waste	50,355.00	95,000.00	-44,645.00	53.0%
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	860,345.71	1,604,053.00	-743,707.29	53.6%
60002 · Non-operating revenue				
62750 · SB 1383 Grant	0.00	0.00	0.00	0.0%
62850 · Prop 68 CalParks BikePath Grant	0.00	47,410.00	-47,410.00	0.0%
63000 · Interest Income				
63000a · Interest from County	59,472.62	50,385.00	9,087.62	118.0%
63000 · Interest Income - Other	12,149.53	20,545.00	-8,395.47	59.1%
Total 63000 · Interest Income	71,622.15	70,930.00	692.15	101.0%
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	1.00	-1.00	0.0%
63500 · Misc Refunds & Credits	11.00	0.00	11.00	100.0%
63600 · Other Income - non-op	160.00	0.00	160.00	100.0%
63700 · Sanitary Waste Franchise Rev	5,000.00	5,000.00	0.00	100.0%
Total 60002 · Non-operating revenue	76,793.15	124,341.00	-47,547.85	61.8%
Total 60000 · Revenue	937,138.86	1,728,394.00	-791,255.14	54.2%
Total Income	1,258,959.78	2,318,596.00	-1,059,636.22	54.3%
Gross Profit	1,258,959.78	2,318,596.00	-1,059,636.22	54.3%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	172,905.81	306,880.00	-133,974.19	56.3%
71002 · Maintenance/Operations	193,043.38	404,349.00	-211,305.62	47.7%
Total 71000 · Salaries & Wages	365,949.19	711,229.00	-345,279.81	51.5%
72000 · Employee Benefits				
72001 · Dental Insurance	3,620.19	8,741.00	-5,120.81	41.4%
72002 · Deferred Compensation/ICMA	10,079.01	22,352.00	-12,272.99	45.1%
72003 · Workers Comp Insurance	2,764.10	18,897.00	-16,132.90	14.6%
72004 · Vacation Buyout	0.00	52.00	-52.00	0.0%
72005 · Health Insurance	87,903.18	226,740.00	-138,836.82	38.8%
72006 · Life Insurance	150.32	279.00	-128.68	53.9%
72007 · PERS				
72007a · PERS Unfunded Liability	37,219.50	74,439.00	-37,219.50	50.0%
72007 · PERS - Other	24,849.70	49,912.00	-25,062.30	49.8%
Total 72007 · PERS	62,069.20	124,351.00	-62,281.80	49.9%
72008 · Sick Leave Conversion	0.00	6,668.00	-6,668.00	0.0%
72009 · Workclothes	1,944.56	5,497.00	-3,552.44	35.4%
72010 · Employer Taxes	7,930.81	21,246.00	-13,315.19	37.3%

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

	Jul - Dec 24	Budget	$ Over Budget	% of Budget
72011 · Unemployment Insurance	0.00	0.00	0.00	0.0%
Total 72000 · Employee Benefits	176,461.37	434,823.00	-258,361.63	40.6%
73000 · Road Maintenance	6,304.42	6,156.00	148.42	102.4%
73100 · Plant	50,431.96	127,721.00	-77,289.04	39.5%
73150 · Permit Fees/Association Dues	23,416.64	29,687.00	-6,270.36	78.9%
73200 · Lab Testing	8,790.00	25,736.00	-16,946.00	34.2%
73300 · County of Marin Permit Fee	1,729.00	3,000.00	-1,271.00	57.6%
73400 · Building/Grounds	13,450.18	47,043.00	-33,592.82	28.6%
73500 · Travel & Training	4,150.90	5,306.00	-1,155.10	78.2%
73600 · Power	46,870.37	43,602.00	3,268.37	107.5%
73700 · Telephone	6,523.20	15,709.00	-9,185.80	41.5%
73800 · Fuel	0.00	17,941.00	-17,941.00	0.0%
74000 · Office Expense	11,818.74	27,586.00	-15,767.26	42.8%
74100 · Insurance	88,588.36	42,062.00	46,526.36	210.6%
74110 · Director's Fees	7,500.00	15,000.00	-7,500.00	50.0%
74130 · Claims & Settlements	0.00	0.00	0.00	0.0%
74140 · Miscellaneous	314.64	745.00	-430.36	42.2%
74150 · Payroll Fees	2,233.35	0.00	2,233.35	100.0%
74200 · Vehicles/Mobile Equipment	1,696.74	8,571.00	-6,874.26	19.8%
74300 · Tools/Supplies	8,546.49	18,488.00	-9,941.51	46.2%
74500 · Legal Services	22,236.34	20,579.00	1,657.34	108.1%
74600 · Bookkeeping	0.00	15,718.00	-15,718.00	0.0%
74700 · Audit	11,033.75	13,622.00	-2,588.25	81.0%
74800 · Other Cont. Svcs/Emer. Repairs	101,751.68	94,305.00	7,446.68	107.9%
74900 · Other Expense	950.00	500.00	450.00	190.0%
74950 · Engineering & Consulting Svcs	2,741.50	53,922.19	-51,180.69	5.1%
Total 70001 · Operating Expense	963,488.82	1,779,051.19	-815,562.37	54.2%
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	3,911.34	2,500.00	1,411.34	156.5%
75170 · Hazardous Tree Removal	0.00	18,000.00	-18,000.00	0.0%
75173 · SB 1383 Expenses	9,874.00	0.00	9,874.00	100.0%
75176 · Prop 68 Bike Path Expenses	211.25	1,424.38	-1,213.13	14.8%
75177 · DWR Grant - Groundwater Wells	16,546.25			
75200 · Depreciation - General	0.00	0.00	0.00	0.0%
75300 · Amortization	0.00	0.00	0.00	0.0%
75800 · Loan Interest	6,083.67	0.00	6,083.67	100.0%
99999 · Miscellaneous	11,502.49	0.00	11,502.49	100.0%
Total 70002 · Non-Operating Expense	48,129.00	24,424.38	23,704.62	197.1%
Total 70000 · Expenditures	1,011,617.82	1,803,475.57	-791,857.75	56.1%
Total Expense	1,011,617.82	1,803,475.57	-791,857.75	56.1%
Net Ordinary Income	247,341.96	515,120.43	-267,778.47	48.0%
Net Income	**247,341.96**	**515,120.43**	**-267,778.47**	**48.0%**

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

	Jul - Dec 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes				
45100 · Current Taxes Received	211,412.20	381,380.25	-169,968.05	55.4%
45200 · Other Current Taxes Rec'd	2,197.78	12,261.75	-10,063.97	17.9%
46000 · Excess ERAF	27,755.73	49,009.50	-21,253.77	56.6%
Total 45000 · Taxes	241,365.71	442,651.50	-201,285.79	54.5%
60000 · Revenue				
60001 · Operating Revenue				
61000 · Metered Sales	39,415.96	90,721.00	-51,305.04	43.4%
61100 · Base Charges	577,394.40	1,054,079.00	-476,684.60	54.8%
61150 · Base Charges-BCPUD	16,794.00	26,098.00	-9,304.00	64.3%
61700 · Other Income - operating	80.00	0.00	80.00	100.0%
Total 60001 · Operating Revenue	633,684.36	1,170,898.00	-537,213.64	54.1%
60002 · Non-operating revenue				
62750 · SB 1383 Grant	0.00	0.00	0.00	0.0%
63000 · Interest Income				
63000a · Interest from County	59,472.62	50,385.00	9,087.62	118.0%
63000 · Interest Income - Other	12,149.53	0.00	12,149.53	100.0%
Total 63000 · Interest Income	71,622.15	50,385.00	21,237.15	142.1%
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	1.00	-1.00	0.0%
63500 · Misc Refunds & Credits	11.00	0.00	11.00	100.0%
63700 · Sanitary Waste Franchise Rev	5,000.00	5,000.00	0.00	100.0%
Total 60002 · Non-operating revenue	76,633.15	56,386.00	20,247.15	135.9%
Total 60000 · Revenue	710,317.51	1,227,284.00	-516,966.49	57.9%
Total Income	951,683.22	1,669,935.50	-718,252.28	57.0%
Gross Profit	951,683.22	1,669,935.50	-718,252.28	57.0%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	146,969.94	259,711.00	-112,741.06	56.6%
71002 · Maintenance/Operations	129,522.05	275,614.00	-146,091.95	47.0%
Total 71000 · Salaries & Wages	276,491.99	535,325.00	-258,833.01	51.6%
72000 · Employee Benefits				
72001 · Dental Insurance	3,182.96	7,387.00	-4,204.04	43.1%
72002 · Deferred Compensation/ICMA	8,373.59	18,736.00	-10,362.41	44.7%
72003 · Workers Comp Insurance	1,898.38	13,872.00	-11,973.62	13.7%
72005 · Health Insurance	77,752.95	192,565.00	-114,812.05	40.4%
72006 · Life Insurance	131.38	236.00	-104.62	55.7%
72007 · PERS				
72007a · PERS Unfunded Liability	33,497.52	63,273.00	-29,775.48	52.9%
72007 · PERS - Other	20,746.81	41,420.00	-20,673.19	50.1%
Total 72007 · PERS	54,244.33	104,693.00	-50,448.67	51.8%
72008 · Sick Leave Conversion	0.00	5,855.00	-5,855.00	0.0%
72009 · Workclothes	1,944.56	5,000.00	-3,055.44	38.9%
72010 · Employer Taxes	4,988.51	12,636.00	-7,647.49	39.5%
72011 · Unemployment Insurance	0.00	0.00	0.00	0.0%
Total 72000 · Employee Benefits	152,516.66	360,980.00	-208,463.34	42.3%
73000 · Road Maintenance	6,304.42	6,156.00	148.42	102.4%
73100 · Plant	40,275.86	92,721.00	-52,445.14	43.4%
73150 · Permit Fees/Association Dues	9,960.59	19,511.00	-9,550.41	51.1%
73200 · Lab Testing	5,866.00	18,299.00	-12,433.00	32.1%
73300 · County of Marin Permit Fee	1,127.00	0.00	1,127.00	100.0%
73400 · Building/Grounds	6,871.22	32,872.00	-26,000.78	20.9%
73500 · Travel & Training	2,915.46	5,053.00	-2,137.54	57.7%
73600 · Power	27,391.99	20,836.00	6,555.99	131.5%
73700 · Telephone	6,122.01	13,936.00	-7,813.99	43.9%
73800 · Fuel	0.00	13,082.00	-13,082.00	0.0%
74000 · Office Expense	11,348.97	22,092.00	-10,743.03	51.4%

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

	Jul - Dec 24	Budget	$ Over Budget	% of Budget
74100 · Insurance	77,686.82	37,654.00	40,032.82	206.3%
74110 · Director's Fees	7,500.00	15,000.00	-7,500.00	50.0%
74130 · Claims & Settlements	0.00	0.00	0.00	0.0%
74140 · Miscellaneous	314.64	600.00	-285.36	52.4%
74150 · Payroll Fees	2,233.35	0.00	2,233.35	100.0%
74200 · Vehicles/Mobile Equipment	1,557.05	5,653.00	-4,095.95	27.5%
74300 · Tools/Supplies	7,875.99	15,000.00	-7,124.01	52.5%
74500 · Legal Services	22,236.34	15,000.00	7,236.34	148.2%
74600 · Bookkeeping	0.00	12,867.00	-12,867.00	0.0%
74700 · Audit	9,268.35	11,815.00	-2,546.65	78.4%
74800 · Other Cont. Svcs/Emer. Repairs	72,770.68	40,000.00	32,770.68	181.9%
74900 · Other Expense	950.00	500.00	450.00	190.0%
74950 · Engineering & Consulting Svcs	2,442.50	25,000.00	-22,557.50	9.8%
Total 70001 · Operating Expense	752,027.89	1,319,952.00	-567,924.11	57.0%
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	3,911.34	2,500.00	1,411.34	156.5%
75170 · Hazardous Tree Removal	0.00	18,000.00	-18,000.00	0.0%
75173 · SB 1383 Expenses	9,874.00	0.00	9,874.00	100.0%
75176 · Prop 68 Bike Path Expenses	211.25	0.00	211.25	100.0%
75177 · DWR Grant - Groundwater Wells	14,311.25			
75200 · Depreciation - General	0.00	0.00	0.00	0.0%
75300 · Amortization	0.00	0.00	0.00	0.0%
75800 · Loan Interest	6,083.67	0.00	6,083.67	100.0%
99999 · Miscellaneous	11,755.99	0.00	11,755.99	100.0%
Total 70002 · Non-Operating Expense	46,147.50	23,000.00	23,147.50	200.6%
Total 70000 · Expenditures	798,175.39	1,342,952.00	-544,776.61	59.4%
Total Expense	798,175.39	1,342,952.00	-544,776.61	59.4%
Net Ordinary Income	153,507.83	326,983.50	-173,475.67	46.9%
Net Income	**153,507.83**	**326,983.50**	**-173,475.67**	**46.9%**

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

	Jul - Dec 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes				
45100 · Current Taxes Received	70,470.74	127,126.75	-56,656.01	55.4%
45200 · Other Current Taxes Rec'd	732.57	4,087.25	-3,354.68	17.9%
46000 · Excess ERAF	9,251.90	16,336.50	-7,084.60	56.6%
Total 45000 · Taxes	80,455.21	147,550.50	-67,095.29	54.5%
60000 · Revenue				
60001 · Operating Revenue				
61100 · Base Charges	159,531.35	289,962.00	-130,430.65	55.0%
61150 · Base Charges-BCPUD	9,235.00	11,043.00	-1,808.00	83.6%
Total 60001 · Operating Revenue	168,766.35	301,005.00	-132,238.65	56.1%
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	168,766.35	321,550.00	-152,783.65	52.5%
Total Income	249,221.56	469,100.50	-219,878.94	53.1%
Gross Profit	249,221.56	469,100.50	-219,878.94	53.1%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	17,682.11	38,055.00	-20,372.89	46.5%
71002 · Maintenance/Operations	26,629.29	49,956.00	-23,326.71	53.3%
Total 71000 · Salaries & Wages	44,311.40	88,011.00	-43,699.60	50.3%
72000 · Employee Benefits				
72001 · Dental Insurance	360.85	1,233.00	-872.15	29.3%
72002 · Deferred Compensation/ICMA	1,385.23	3,080.00	-1,694.77	45.0%
72003 · Workers Comp Insurance	369.37	2,163.00	-1,793.63	17.1%
72005 · Health Insurance	8,539.75	31,766.00	-23,226.25	26.9%
72006 · Life Insurance	14.64	39.00	-24.36	37.5%
72007 · PERS				
72007a · PERS Unfunded Liability	3,721.98	11,166.00	-7,444.02	33.3%
72007 · PERS - Other	3,249.62	7,569.00	-4,319.38	42.9%
Total 72007 · PERS	6,971.60	18,735.00	-11,763.40	37.2%
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	730.52	1,975.00	-1,244.48	37.0%
Total 72000 · Employee Benefits	18,371.96	60,127.00	-41,755.04	30.6%
73100 · Plant	10,156.10	35,000.00	-24,843.90	29.0%
73150 · Permit Fees/Association Dues	12,956.05	10,176.00	2,780.05	127.3%
73200 · Lab Testing	2,924.00	7,437.00	-4,513.00	39.3%
73300 · County of Marin Permit Fee	602.00	0.00	602.00	100.0%
73400 · Building/Grounds	4,628.59	10,763.00	-6,134.41	43.0%
73500 · Travel & Training	1,235.44	200.00	1,035.44	617.7%
73600 · Power	17,221.11	21,466.00	-4,244.89	80.2%
73700 · Telephone	401.19	1,491.00	-1,089.81	26.9%
73800 · Fuel	0.00	2,309.00	-2,309.00	0.0%
74000 · Office Expense	469.77	3,509.00	-3,039.23	13.4%

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

	Jul - Dec 24	Budget	$ Over Budget	% of Budget
74100 · Insurance	10,901.54	3,945.00	6,956.54	276.3%
74140 · Miscellaneous	0.00	50.00	-50.00	0.0%
74200 · Vehicles/Mobile Equipment	139.69	2,319.00	-2,179.31	6.0%
74300 · Tools/Supplies	46.81	1,888.00	-1,841.19	2.5%
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	1,103.38	1,390.00	-286.62	79.4%
74800 · Other Cont. Svcs/Emer. Repairs	9,010.00	30,000.00	-20,990.00	30.0%
74950 · Engineering & Consulting Svcs	299.00	25,000.00	-24,701.00	1.2%
Total 70001 · Operating Expense	134,778.03	312,931.00	-178,152.97	43.1%
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%
99999 · Miscellaneous	-253.50			
Total 70002 · Non-Operating Expense	-253.50	0.00	-253.50	100.0%
Total 70000 · Expenditures	134,524.53	312,931.00	-178,406.47	43.0%
Total Expense	134,524.53	312,931.00	-178,406.47	43.0%
Net Ordinary Income	114,697.03	156,169.50	-41,472.47	73.4%
Net Income	**114,697.03**	**156,169.50**	**-41,472.47**	**73.4%**

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

	Jul - Dec 24	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
60000 · Revenue				
60001 · Operating Revenue				
61100 · Base Charges	6,930.00	12,285.00	-5,355.00	56.4%
Total 60001 · Operating Revenue	6,930.00	12,285.00	-5,355.00	56.4%
60002 · Non-operating revenue				
63600 · Other Income - non-op	160.00	0.00	160.00	100.0%
Total 60002 · Non-operating revenue	160.00	0.00	160.00	100.0%
Total 60000 · Revenue	7,090.00	12,285.00	-5,195.00	57.7%
Total Income	7,090.00	12,285.00	-5,195.00	57.7%
Gross Profit	7,090.00	12,285.00	-5,195.00	57.7%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	3,458.09	4,164.00	-705.91	83.0%
71002 · Maintenance/Operations	3,175.32	6,220.00	-3,044.68	51.1%
Total 71000 · Salaries & Wages	6,633.41	10,384.00	-3,750.59	63.9%
72000 · Employee Benefits				
72001 · Dental Insurance	63.66	54.00	9.66	117.9%
72002 · Deferred Compensation/ICMA	198.85	363.00	-164.15	54.8%
72003 · Workers Comp Insurance	44.30	510.00	-465.70	8.7%
72004 · Vacation Buyout	0.00	52.00	-52.00	0.0%
72005 · Health Insurance	1,352.90	1,347.00	5.90	100.4%
72006 · Life Insurance	3.57	2.00	1.57	178.5%
72007 · PERS				
72007a · PERS Unfunded Liability	0.00	0.00	0.00	0.0%
72007 · PERS - Other	482.86	423.00	59.86	114.2%
Total 72007 · PERS	482.86	423.00	59.86	114.2%
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	178.84	342.00	-163.16	52.3%
Total 72000 · Employee Benefits	2,324.98	3,213.00	-888.02	72.4%
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	551.68	278.00	273.68	198.4%
74800 · Other Cont. Svcs/Emer. Repairs	0.00	4,305.00	-4,305.00	0.0%
Total 70001 · Operating Expense	9,510.07	19,481.00	-9,970.93	48.8%
Total 70000 · Expenditures	9,510.07	19,481.00	-9,970.93	48.8%
Total Expense	9,510.07	19,481.00	-9,970.93	48.8%
Net Ordinary Income	-2,420.07	-7,196.00	4,775.93	33.6%
Net Income	**-2,420.07**	**-7,196.00**	**4,775.93**	**33.6%**

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

	Jul - Dec 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	50,355.00	95,000.00	-44,645.00	53.0%
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	50,965.00	119,865.00	-68,900.00	42.5%
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	50,965.00	119,865.00	-68,900.00	42.5%
Total Income	50,965.00	119,865.00	-68,900.00	42.5%
Gross Profit	50,965.00	119,865.00	-68,900.00	42.5%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	4,795.67	4,950.00	-154.33	96.9%
71002 · Maintenance/Operations	33,716.72	72,559.00	-38,842.28	46.5%
Total 71000 · Salaries & Wages	38,512.39	77,509.00	-38,996.61	49.7%
72000 · Employee Benefits				
72001 · Dental Insurance	12.72	67.00	-54.28	19.0%
72002 · Deferred Compensation/ICMA	121.34	173.00	-51.66	70.1%
72003 · Workers Comp Insurance	452.05	2,352.00	-1,899.95	19.2%
72005 · Health Insurance	257.58	1,062.00	-804.42	24.3%
72006 · Life Insurance	0.73	2.00	-1.27	36.5%
72007 · PERS				
72007a · PERS Unfunded Liability	0.00	0.00	0.00	0.0%
72007 · PERS - Other	370.41	500.00	-129.59	74.1%
Total 72007 · PERS	370.41	500.00	-129.59	74.1%
72008 · Sick Leave Conversion	0.00	54.00	-54.00	0.0%
72010 · Employer Taxes	2,032.94	6,293.00	-4,260.06	32.3%
Total 72000 · Employee Benefits	3,247.77	10,503.00	-7,255.23	30.9%
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	1,950.37	3,408.00	-1,457.63	57.2%
73600 · Power	2,257.27	1,300.00	957.27	173.6%
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	623.69	1,600.00	-976.31	39.0%
74600 · Bookkeeping	0.00	294.00	-294.00	0.0%
74700 · Audit	110.34	139.00	-28.66	79.4%
74800 · Other Cont. Svcs/Emer. Repairs	19,096.00	20,000.00	-904.00	95.5%
Total 70001 · Operating Expense	66,297.83	122,765.00	-56,467.17	54.0%
Total 70000 · Expenditures	66,297.83	122,765.00	-56,467.17	54.0%
Total Expense	66,297.83	122,765.00	-56,467.17	54.0%
Net Ordinary Income	-15,332.83	-2,900.00	-12,432.83	528.7%

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

	Jul - Dec 24	Budget	$ Over Budget	% of Budget
Net Income	-15,332.83	-2,900.00	-12,432.83	528.7%