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06/09/25

Accrual Basis

BOLINAS COMMUNITY PUBLIC UTILITY DISTRICT
Profit & Loss Budget vs. Actual - WATER
 July 2024 through March 2025

	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
45000 · Taxes				
45100 · Current Taxes Received	211,978.92	381,380.25	-169,401.33	55.6%
45200 · Other Current Taxes Rec'd	6,513.69	12,261.75	-5,748.06	53.1%
46000 · Excess ERAF	27,755.73	49,009.50	-21,253.77	56.6%
Total 45000 · Taxes	246,248.34	442,651.50	-196,403.16	55.6%
60000 · Revenue				
60001 · Operating Revenue				
61000 · Metered Sales	58,714.46	90,721.00	-32,006.54	64.7%
61100 · Base Charges	577,394.40	1,054,079.00	-476,684.60	54.8%
61150 · Base Charges-BCPUD	22,392.00	26,098.00	-3,706.00	85.8%
61700 · Other Income - operating	80.00	0.00	80.00	100.0%
Total 60001 · Operating Revenue	658,580.86	1,170,898.00	-512,317.14	56.2%
60002 · Non-operating revenue				
62750 · SB 1383 Grant	0.00	0.00	0.00	0.0%
63000 · Interest Income				
63000a · Interest from County	74,011.71	50,385.00	23,626.71	146.9%
63000 · Interest Income - Other	18,337.29	0.00	18,337.29	100.0%
Total 63000 · Interest Income	92,349.00	50,385.00	41,964.00	183.3%
63100 · Property Rentals	0.00	1,000.00	-1,000.00	0.0%
63200 · Land Lease Payments	200.00	0.00	200.00	100.0%
63400 · Copies	3.00	1.00	2.00	300.0%
63500 · Misc Refunds & Credits	1,678.10	0.00	1,678.10	100.0%
63600 · Other Income - non-op	5,957.57			
63700 · Sanitary Waste Franchise Rev	5,000.00	5,000.00	0.00	100.0%
Total 60002 · Non-operating revenue	105,187.67	56,386.00	48,801.67	186.5%
Total 60000 · Revenue	763,768.53	1,227,284.00	-463,515.47	62.2%
Total Income	1,010,016.87	1,669,935.50	-659,918.63	60.5%
Gross Profit	1,010,016.87	1,669,935.50	-659,918.63	60.5%
Expense				
70000 · Expenditures				
70001 · Operating Expense				
71000 · Salaries & Wages				
71001 · Administrative/Clerical	205,954.50	259,711.00	-53,756.50	79.3%
71002 · Maintenance/Operations	197,528.11	275,614.00	-78,085.89	71.7%
Total 71000 · Salaries & Wages	403,482.61	535,325.00	-131,842.39	75.4%

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72000 · Employee Benefits				
72001 · Dental Insurance	4,844.48	7,387.00	-2,542.52	65.6%
72002 · Deferred Compensation/ICMA	12,338.21	18,736.00	-6,397.79	65.9%
72003 · Workers Comp Insurance	4,268.92	13,872.00	-9,603.08	30.8%
72005 · Health Insurance	122,949.00	192,565.00	-69,616.00	63.8%
72006 · Life Insurance	194.41	236.00	-41.59	82.4%
72007 · PERS				
72007a · PERS Unfunded Liability	44,663.38	63,273.00	-18,609.62	70.6%
72007 · PERS - Other	30,181.28	41,420.00	-11,238.72	72.9%
Total 72007 · PERS	74,844.66	104,693.00	-29,848.34	71.5%
72008 · Sick Leave Conversion	0.00	5,855.00	-5,855.00	0.0%
72009 · Workclothes	2,815.92	5,000.00	-2,184.08	56.3%
72010 · Employer Taxes	7,639.08	12,636.00	-4,996.92	60.5%
72011 · Unemployment Insurance	0.00	0.00	0.00	0.0%
Total 72000 · Employee Benefits	229,894.68	360,980.00	-131,085.32	63.7%
73000 · Road Maintenance	24,951.33	6,156.00	18,795.33	405.3%
73100 · Plant	54,636.97	92,721.00	-38,084.03	58.9%
73150 · Permit Fees/Association Dues	18,863.10	19,511.00	-647.90	96.7%
73200 · Lab Testing	8,707.00	18,299.00	-9,592.00	47.6%
73300 · County of Marin Permit Fee	1,127.00	0.00	1,127.00	100.0%
73400 · Building/Grounds	12,501.89	32,872.00	-20,370.11	38.0%
73500 · Travel & Training	4,780.02	5,053.00	-272.98	94.6%
73600 · Power	34,578.15	20,836.00	13,742.15	166.0%
73700 · Telephone	10,999.10	13,936.00	-2,936.90	78.9%
73800 · Fuel	5,069.40	13,082.00	-8,012.60	38.8%
74000 · Office Expense	19,833.41	22,092.00	-2,258.59	89.8%
74100 · Insurance	77,686.82	37,654.00	40,032.82	206.3%
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	527.73	600.00	-72.27	88.0%
74150 · Payroll Fees	3,447.31	0.00	3,447.31	100.0%
74200 · Vehicles/Mobile Equipment	3,564.80	5,653.00	-2,088.20	63.1%
74300 · Tools/Supplies	9,088.69	15,000.00	-5,911.31	60.6%
74500 · Legal Services	20,602.34	15,000.00	5,602.34	137.3%
74600 · Bookkeeping	9,821.75	12,867.00	-3,045.25	76.3%
74700 · Audit	11,814.99	11,815.00	-0.01	100.0%
74800 · Other Cont. Svcs/Emer. Repairs	81,817.07	40,000.00	41,817.07	204.5%
74900 · Other Expense	1,123.89	500.00	623.89	224.8%
74950 · Engineering & Consulting Svcs	2,725.00	25,000.00	-22,275.00	10.9%
Total 70001 · Operating Expense	1,062,895.05	1,319,952.00	-257,056.95	80.5%
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%

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75130 · Election Expenses	250.00	2,500.00	-2,250.00	10.0%
75140 · LAFCO Fees	927.49	0.00	927.49	100.0%
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%
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	5,037.05	0.00	5,037.05	100.0%
Total 70002 · Non-Operating Expense	26,294.80	23,000.00	3,294.80	114.3%
Total 70000 · Expenditures	1,089,189.85	1,342,952.00	-253,762.15	81.1%
Total Expense	1,089,189.85	1,342,952.00	-253,762.15	81.1%
Net Ordinary Income	-79,172.98	326,983.50	-406,156.48	-24.2%
Net Income	-79,172.98	326,983.50	-406,156.48	-24.2%