

AGENDA ITEM NO. 5-A

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July 2018 through May 2019

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	220.00	470.00	-250.00	-53.2%
Late Fees and Penalties	4,826.88	5,236.19	-409.31	-7.8%
Rents and Concessions	18,520.00	23,807.00	-5,287.00	-22.2%
Sales and Services	409,407.89	379,899.77	29,508.12	7.8%
Total Income	432,974.77	409,412.96	23,561.81	5.8%
Expense				
Bank Charges	1,043.02	880.00	163.02	18.5%
Communications	7,726.34	6,557.02	1,169.32	17.8%
Community Support	2,500.00	1,500.00	1,000.00	66.7%
Computer and Internet	1,868.65	8,104.24	-6,235.59	-76.9%
Continuing Education	1,386.32	4,652.44	-3,266.12	-70.2%
Contractual Services				
Other Contract Services	200.00	0.00	200.00	100.0%
Plant Operations	78,397.16	55,753.29	22,643.87	40.6%
Solid Waste Disposal	74,135.89	57,686.58	16,449.31	28.5%
Total Contractual Services	152,733.05	113,439.87	39,293.18	34.6%
Fees & Assessments	12,974.34	10,450.09	2,524.25	24.2%
Fuels	106.40	0.00	106.40	100.0%
Insurance	10,663.32	9,459.05	1,204.27	12.7%
Janitorial	995.41	1,354.58	-359.17	-26.5%
Legal Notices and Publishing	240.00	0.00	240.00	100.0%
Licenses and Permits	23,864.52	31,051.75	-7,187.23	-23.2%
Memberships and Publications	1,393.00	1,328.00	65.00	4.9%
Miscellaneous	73.68	307.19	-233.51	-76.0%
Office	5,332.12	3,855.39	1,476.73	38.3%
Operating Supplies and Chemical	4,722.62	4,480.14	242.48	5.4%
Outside Services/Event Comp.	4,000.00	4,394.00	-394.00	-9.0%
Payroll Expenses	0.00	0.00	0.00	0.0%
Penalties	0.00	50.00	-50.00	-100.0%
Postage and Delivery	499.34	946.44	-447.10	-47.2%
Professional & Specialized Serv				
Accounting	11,175.00	11,275.00	-100.00	-0.9%
Audit Fee	9,200.00	8,900.00	300.00	3.4%
Engineering & Project Mgt	1,791.75	4,491.25	-2,699.50	-60.1%
Legal	15,932.34	12,317.67	3,614.67	29.4%
Other Professional Services	5,426.54	6,808.38	-1,381.84	-20.3%
Research and Monitoring	4,338.25	8,133.00	-3,794.75	-46.7%
Total Professional & Specialized Serv	47,863.88	51,925.30	-4,061.42	-7.8%
Rents and Leases Expense				
Equipment	0.00	1,513.85	-1,513.85	-100.0%
Total Rents and Leases Expense	0.00	1,513.85	-1,513.85	-100.0%
Repairs and Maintenance				
Equipment	4,278.82	2,579.31	1,699.51	65.9%
Structures and Grounds	27,357.82	27,902.71	-544.89	-2.0%
Total Repairs and Maintenance	31,636.64	30,482.02	1,154.62	3.8%
Salaries and Wages				
Board Member Compensation	7,568.78	9,300.00	-1,731.22	-18.6%
Holiday Pay	2,116.00	1,430.00	686.00	48.0%
Overtime Pay	0.00	363.00	-363.00	-100.0%
Paid Leave	2,919.00	3,259.02	-340.02	-10.4%
Payroll Taxes	8,515.61	10,610.99	-2,095.38	-19.8%
Regular Hourly	76,136.91	75,153.55	983.36	1.3%
Total Salaries and Wages	97,256.30	100,116.56	-2,860.26	-2.9%
Services Charges-Fresno County	303.52	681.05	-377.53	-55.4%
Small Tools and Equipment	11.84	2,784.00	-2,772.16	-99.6%
Travel	1,417.66	1,629.07	-211.41	-13.0%
Utilities				
Gas and Electric	54,305.36	61,947.58	-7,642.22	-12.3%
Total Utilities	54,305.36	61,947.58	-7,642.22	-12.3%
Total Expense	464,917.33	453,889.63	11,027.70	2.4%
Net Ordinary Income	-31,942.56	-44,476.67	12,534.11	28.2%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
 July 2018 through May 2019

	Jul '18 - May 19	Jul '17 - May 18	\$ Change	% Change
Other Income/Expense				
Other Income				
Contributed Capital				
Federal-Aid for Construction	0.00	32,000.00	-32,000.00	-100.0%
State-Aid for Construction	108,045.54	255,678.00	-147,632.46	-57.7%
Total Contributed Capital	108,045.54	287,678.00	-179,632.46	-62.4%
Interest Revenues	9,193.13	7,382.28	1,810.85	24.5%
Other Non-Operating Revenues	3,651.45	7,940.79	-4,289.34	-54.0%
Property Tax Revenue	42,290.77	39,772.77	2,518.00	6.3%
Rents and Leases Received	2,856.16	1,220.40	1,635.76	134.0%
Special Assessment Revenue	6,879.45	6,880.25	-0.80	0.0%
Total Other Income	172,916.50	350,874.49	-177,957.99	-50.7%
Other Expense				
Interest Expense	293.68	758.64	-464.96	-61.3%
Total Other Expense	293.68	758.64	-464.96	-61.3%
Net Other Income	172,622.82	350,115.85	-177,493.03	-50.7%
Net Income	140,680.26	305,639.18	-164,958.92	-54.0%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of May 31, 2019

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Checking- CVB (15037665)									
Deposit	05/02/2019			Deposit		X	-SPLIT-	11,331.75	82,724.90
Bill Pmt -Check	05/03/2019	4640	Yamabe & Horn Engi...	VOID:		X	Accounts Payable	0.00	94,056.65
Deposit	05/09/2019			Deposit		X	-SPLIT-	15,028.61	109,085.26
Bill Pmt -Check	05/14/2019	4641	Carbajal Landscaping			X	Accounts Payable	-675.00	108,410.26
Bill Pmt -Check	05/14/2019	4642	Central Valley Comm...			X	Accounts Payable	-1,621.73	106,788.53
Bill Pmt -Check	05/14/2019	4643	Cuttone & Mastro CP...			X	Accounts Payable	-1,000.00	105,788.53
Bill Pmt -Check	05/14/2019	4644	Deere Credit, Inc			X	Accounts Payable	-226.30	105,562.23
Bill Pmt -Check	05/14/2019	4645	Eduardo Antunez			X	Accounts Payable	-128.70	105,433.53
Bill Pmt -Check	05/14/2019	4646	Felipe Perez			X	Accounts Payable	-47.04	105,386.49
Bill Pmt -Check	05/14/2019	4647	Fresno Irrigation Distr...			X	Accounts Payable	-466.40	104,920.09
Bill Pmt -Check	05/14/2019	4648	Jorgensen Co.			X	Accounts Payable	-181.54	104,738.55
Bill Pmt -Check	05/14/2019	4649	Mountain Valley Envir...			X	Accounts Payable	-6,320.00	98,418.55
Bill Pmt -Check	05/14/2019	4650	Sebastian Telephone	00065044-8		X	Accounts Payable	-812.07	97,606.48
Bill Pmt -Check	05/14/2019	4651	Verizon Wireless	209138685-00...		X	Accounts Payable	-68.64	97,537.84
Paycheck	05/14/2019	4653	Eduardo Antunez (Em...			X	-SPLIT-	-1,023.94	96,513.90
Paycheck	05/14/2019	4654	Ernesto Garcia (Empl...			X	-SPLIT-	-185.84	96,328.06
Paycheck	05/14/2019	4655	Felipe de J. Perez			X	-SPLIT-	-1,214.45	95,113.61
Paycheck	05/14/2019	4656	Pedro P Cerna			X	-SPLIT-	-736.29	94,377.32
Bill Pmt -Check	05/15/2019	4652	Raul Mendoza			X	Accounts Payable	-858.00	93,519.32
Liability Check	05/15/2019	EFT	EDD	Confirmation #...		X	-SPLIT-	-158.74	93,360.58
Liability Check	05/15/2019	EFT	United States Treasury	Confirmation #...		X	-SPLIT-	-2,004.10	91,356.48
Deposit	05/16/2019			Deposit		X	-SPLIT-	9,574.44	100,930.92
General Journal	05/21/2019	360		To record char...	General - ...	X	Charge Backs R...	-260.00	100,670.92
General Journal	05/21/2019	361		To record credi...		X	Charge Backs R...	500.00	101,170.92
Bill Pmt -Check	05/22/2019	4657	County of Fresno	CA Departmen...		X	Accounts Payable	-2,354.75	98,816.17
Bill Pmt -Check	05/22/2019	4658	County of Fresno	Processing Fees		X	Accounts Payable	-50.00	98,766.17
Deposit	05/23/2019			Deposit		X	-SPLIT-	4,234.67	103,000.84
Bill Pmt -Check	05/28/2019	4659	Ernesto Garcia			X	Accounts Payable	-60.88	102,939.96
Bill Pmt -Check	05/28/2019	4660	Felipe Perez			X	Accounts Payable	-11.84	102,928.12
Bill Pmt -Check	05/28/2019	4661	Lozano Smith, LLP			X	Accounts Payable	-1,248.00	101,680.12
Bill Pmt -Check	05/28/2019	4662	Maria Gutierrez			X	Accounts Payable	-200.00	101,480.12
Bill Pmt -Check	05/28/2019	4663	Vanguard Security Re...			X	Accounts Payable	-240.00	101,240.12
Bill Pmt -Check	05/28/2019	4664	VFW Post 5845			X	Accounts Payable	-400.00	100,840.12
Bill Pmt -Check	05/28/2019	4665	Yamabe & Horn Engi...			X	Accounts Payable	-2,347.25	98,492.87
Bill Pmt -Check	05/28/2019	4666	Yamabe & Horn Engi...			X	Accounts Payable	-57,237.75	41,255.12
Paycheck	05/28/2019	4674	Eduardo Antunez (Em...			X	-SPLIT-	-1,405.65	39,849.47
Paycheck	05/28/2019	4675	Elaine R. Cervantes			X	-SPLIT-	-320.64	39,528.83
Paycheck	05/28/2019	4676	Ernesto Garcia (Empl...			X	-SPLIT-	-368.37	39,160.46
Paycheck	05/28/2019	4677	Felipe de J. Perez			X	-SPLIT-	-1,137.53	38,022.93
Paycheck	05/28/2019	4678	Pedro P Cerna			X	-SPLIT-	-877.79	37,145.14
Bill Pmt -Check	05/28/2019	4667	Flores Refrigeration			X	Accounts Payable	-560.00	36,585.14
Bill Pmt -Check	05/28/2019	4668	Yeni Xiomara Mejia			X	Accounts Payable	-600.00	35,985.14
Bill Pmt -Check	05/28/2019	4669	Inez Jimenez			X	Accounts Payable	-100.00	35,885.14
Bill Pmt -Check	05/28/2019	4670	Mercedes .Ramos			X	Accounts Payable	-100.00	35,785.14
Bill Pmt -Check	05/28/2019	4671	Monique Dolores.			X	Accounts Payable	-100.00	35,685.14
Bill Pmt -Check	05/28/2019	4672	Reyes Lozano.			X	Accounts Payable	-100.00	35,585.14
Bill Pmt -Check	05/28/2019	4673	Rudy Hernandez.			X	Accounts Payable	-100.00	35,485.14
Bill Pmt -Check	05/28/2019	4679	County Clerk, County ...			X	Accounts Payable	-1,780.94	33,704.20
Bill Pmt -Check	05/28/2019	4680	Mid-Valley Disposal			X	Accounts Payable	-6,404.62	27,299.58
Bill Pmt -Check	05/28/2019	4681	Raul Mendoza			X	Accounts Payable	-880.00	26,419.58
Deposit	05/30/2019			Deposit		X	-SPLIT-	10,420.52	36,840.10
Check	05/30/2019	EFT	PG&E			X	-SPLIT-	-5,039.21	31,800.89
Check	05/31/2019			Service Charge	General - ...	X	Bank Charges	-210.26	31,590.63
Total Checking- CVB (15037665)								-51,134.27	31,590.63
TOTAL								-51,134.27	31,590.63

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of May 31, 2019

	May 31, 19	May 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	454,871.35	405,437.76	49,433.59	12.2%
Cash-CVC-Project Account	6,275.39	6,275.39	0.00	0.0%
Cash-LAIF	275,983.91	269,862.40	6,121.51	2.3%
Checking- CVB (15037665)	31,590.63	54,581.28	-22,990.65	-42.1%
Total Checking/Savings	768,721.28	736,156.83	32,564.45	4.4%
Accounts Receivable				
Allow for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Accounts Receivable	-4,000.00	-4,000.00	0.00	0.0%
Other Current Assets				
Charge Backs Receivable	444.89	95.00	349.89	368.3%
Other Receivables	10,320.00	0.00	10,320.00	100.0%
Prepaid				
Insurance	14,750.07	11,709.98	3,040.09	26.0%
Total Prepaid	14,750.07	11,709.98	3,040.09	26.0%
Total Other Current Assets	25,514.96	11,804.98	13,709.98	116.1%
Total Current Assets	790,236.24	743,961.81	46,274.43	6.2%
Fixed Assets				
Accumulated Depreciation	-3,148,383.00	-2,889,243.00	-259,140.00	-9.0%
Community Center	782,051.52	782,051.52	0.00	0.0%
Computer Equipment	8,953.38	8,953.38	0.00	0.0%
Construction In Progress				
CIP-5th Street	46,141.00	4,146.25	41,994.75	1,012.8%
CIP-Application for CDBG	1,549.00	0.00	1,549.00	100.0%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Groundwater Recharge	63,072.75	5,835.00	57,237.75	980.9%
CIP-Recycled Water	204,801.50	158,326.50	46,475.00	29.4%
CIP-Water System Upgrade-SRF	343,295.19	305,374.14	37,921.05	12.4%
Total Construction In Progress	664,520.04	479,342.49	185,177.55	38.6%
Downtown Improvement	589,298.26	589,298.26	0.00	0.0%
Equipment- Community Center	29,336.05	29,336.05	0.00	0.0%
Equipment- Sewer	56,668.70	56,668.70	0.00	0.0%
Equipment- Water	54,625.33	54,625.33	0.00	0.0%
Land	194,055.81	194,055.81	0.00	0.0%
Sewer System	1,844,337.96	1,844,337.96	0.00	0.0%
Storm Drainage Basin	792,692.84	792,692.84	0.00	0.0%
Water System	2,573,116.42	2,559,537.74	13,578.68	0.5%
Total Fixed Assets	4,441,273.31	4,501,657.08	-60,383.77	-1.3%
TOTAL ASSETS	5,231,509.55	5,245,618.89	-14,109.34	-0.3%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	32,373.26	41,099.99	-8,726.73	-21.2%
Total Accounts Payable	32,373.26	41,099.99	-8,726.73	-21.2%
Other Current Liabilities				
Customer Deposits- Comm Ctr	9,200.00	6,452.00	2,748.00	42.6%
Payroll Liabilities	1,771.06	2,594.47	-823.41	-31.7%
Utility Deposits	11,603.40	9,651.60	1,951.80	20.2%
Total Other Current Liabilities	22,574.46	18,698.07	3,876.39	20.7%
Total Current Liabilities	54,947.72	59,798.06	-4,850.34	-8.1%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	4,100.37	6,504.55	-2,404.18	-37.0%
Safe Drinking Water- Calif	0.00	1,550.35	-1,550.35	-100.0%
Safe Drinking Water- Revolving	75,225.00	84,075.00	-8,850.00	-10.5%
Total Long Term Liabilities	79,325.37	92,129.90	-12,804.53	-13.9%
Total Liabilities	134,273.09	151,927.96	-17,654.87	-11.6%

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06/19/19

Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of May 31, 2019

	<u>May 31, 19</u>	<u>May 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	753,805.36	585,300.91	168,504.45	28.8%
Net Income	140,680.26	305,639.18	-164,958.92	-54.0%
Total Equity	<u>5,097,236.46</u>	<u>5,093,690.93</u>	<u>3,545.53</u>	<u>0.1%</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,231,509.55</u></u>	<u><u>5,245,618.89</u></u>	<u><u>-14,109.34</u></u>	<u><u>-0.3%</u></u>

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of May 31, 2019

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Construction In Progress									549,553.54
CIP-5th Street									14,466.25
Bill	07/09/2018	40381	Yamabe & Horn Engi...		General - ...		Accounts Payable	3,473.75	17,940.00
Bill	08/02/2018	40518	Yamabe & Horn Engi...		General - ...		Accounts Payable	3,117.75	21,057.75
Bill	08/31/2018	40658	Yamabe & Horn Engi...		General - ...		Accounts Payable	4,568.25	25,626.00
Bill	10/02/2018	40886	Yamabe & Horn Engi...		General - ...		Accounts Payable	2,087.25	27,713.25
Bill	01/03/2019	41420	Yamabe & Horn Engi...		General - ...		Accounts Payable	7,189.25	34,902.50
Bill	01/04/2019	39873	Yamabe & Horn Engi...		General - ...		Accounts Payable	2,045.00	36,947.50
Bill	03/01/2019	40098	Yamabe & Horn Engi...		General - ...		Accounts Payable	6,846.25	43,793.75
Bill	05/01/2019	42144	Yamabe & Horn Engi...		General - ...		Accounts Payable	2,347.25	46,141.00
Total CIP-5th Street								31,674.75	46,141.00
CIP-Application for CDBG									0.00
Bill	08/31/2018	40657	Yamabe & Horn Engi...	Project 18-258	General - ...		Accounts Payable	1,383.00	1,383.00
Bill	12/03/2018	41317	Yamabe & Horn Engi...	Project #18-258	General - ...		Accounts Payable	166.00	1,549.00
Total CIP-Application for CDBG								1,549.00	1,549.00
CIP-Biola Ave Sidewalk-East									5,660.60
Total CIP-Biola Ave Sidewalk-East									5,660.60
CIP-Groundwater Recharge									5,835.00
Bill	11/05/2018	41044	Yamabe & Horn Engi...	Project 18-235	Water		Accounts Payable	31,387.50	37,222.50
Bill	12/03/2018	41316	Yamabe & Horn Engi...	Project #18-235	Water		Accounts Payable	7,628.00	44,850.50
Bill	01/03/2019	41422	Yamabe & Horn Engi...	Project # 18-235	Water		Accounts Payable	18,222.25	63,072.75
Total CIP-Groundwater Recharge								57,237.75	63,072.75
CIP-Recycled Water									180,296.50
Bill	08/08/2018	2018-1...	AM Consulting Engin...	invoice covers ...	Waste Dis...		Accounts Payable	17,410.00	197,706.50
Bill	09/08/2018	2018-1...	AM Consulting Engin...		Waste Dis...		Accounts Payable	3,335.00	201,041.50
Bill	10/08/2018	2018-1...	AM Consulting Engin...		Waste Dis...		Accounts Payable	3,760.00	204,801.50
Total CIP-Recycled Water								24,505.00	204,801.50
CIP-Water System Upgrade-SRF									343,295.19
Total CIP-Water System Upgrade-SRF									343,295.19
Total Construction In Progress								114,966.50	664,520.04
TOTAL								114,966.50	664,520.04

BIOLA COMMUNITY SERVICES DISTRICT

06/20/19

Profit & Loss Budget vs. Actual

Accrual Basis

July 2018 through May 2019

	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	220.00			
Late Fees and Penalties	4,826.88			
Rents and Concessions	18,520.00	21,250.00	-2,730.00	87.2%
Sales and Services	409,407.89	476,000.00	-66,592.11	86.0%
Total Income	432,974.77	497,250.00	-64,275.23	87.1%
Expense				
Bank Charges	1,043.02			
Communications	7,726.34	18,700.00	-10,973.66	41.3%
Community Support	2,500.00			
Computer and Internet	1,868.65			
Continuing Education	1,386.32			
Contractual Services				
Other Contract Services	200.00			
Plant Operations	78,397.16	78,000.00	397.16	100.5%
Solid Waste Disposal	74,135.89	70,000.00	4,135.89	105.9%
Total Contractual Services	152,733.05	148,000.00	4,733.05	103.2%
Fees & Assessments	12,974.34	8,000.00	4,974.34	162.2%
Fuels	106.40			
Insurance	10,663.32	11,000.00	-336.68	96.9%
Janitorial	995.41			
Legal Notices and Publishing	240.00			
Licenses and Permits	23,864.52	29,000.00	-5,135.48	82.3%
Memberships and Publications	1,393.00			
Miscellaneous	73.68			
Office	5,332.12			
Operating Supplies and Chemical	4,722.62			
Outside Services/Event Comp.	4,000.00	5,000.00	-1,000.00	80.0%
Payroll Expenses	0.00			
Postage and Delivery	499.34			
Professional & Specialized Serv				
Accounting	11,175.00	12,500.00	-1,325.00	89.4%
Audit Fee	9,200.00	8,900.00	300.00	103.4%
Engineering & Project Mgt	1,791.75			
Legal	15,932.34	13,000.00	2,932.34	122.6%
Other Professional Services	5,426.54			
Research and Monitoring	4,338.25	3,000.00	1,338.25	144.6%
Total Professional & Specialized Serv	47,863.88	37,400.00	10,463.88	128.0%
Repairs and Maintenance				
Equipment	4,278.82			
Structures and Grounds	27,357.82			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	31,636.64	60,000.00	-28,363.36	52.7%
Salaries and Wages				
Board Member Compensation	7,568.78	10,000.00	-2,431.22	75.7%
Holiday Pay	2,116.00			
Paid Leave	2,919.00			
Payroll Taxes	8,515.61	8,500.00	15.61	100.2%
Regular Hourly	76,136.91	90,000.00	-13,863.09	84.6%
Total Salaries and Wages	97,256.30	108,500.00	-11,243.70	89.6%
Services Charges-Fresno County	303.52			
Small Tools and Equipment	11.84			
Travel	1,417.66			

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
 July 2018 through May 2019

	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
Utilities				
Gas and Electric	54,305.36	75,000.00	-20,694.64	72.4%
Total Utilities	54,305.36	75,000.00	-20,694.64	72.4%
Total Expense	464,917.33	500,600.00	-35,682.67	92.9%
Net Ordinary Income	-31,942.56	-3,350.00	-28,592.56	953.5%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	108,045.54			
Total Contributed Capital	108,045.54			
Interest Revenues	9,193.13	5,000.00	4,193.13	183.9%
Other Non-Operating Revenues	3,651.45			
Property Tax Revenue	42,290.77			
Rents and Leases Received	2,856.16			
Special Assessment Revenue	6,879.45	8,000.00	-1,120.55	86.0%
Taxes and Assessments	0.00	39,800.00	-39,800.00	0.0%
Total Other Income	172,916.50	52,800.00	120,116.50	327.5%
Other Expense				
Capital and Maintenance Project	0.00	60,000.00	-60,000.00	0.0%
Interest Expense	293.68			
Total Other Expense	293.68	60,000.00	-59,706.32	0.5%
Net Other Income	172,622.82	-7,200.00	179,822.82	-2,397.5%
Net Income	140,680.26	-10,550.00	151,230.26	-1,333.5%