

**BIOLA COMMUNITY SERVICES DISTRICT**

**Balance Sheet Prev Year Comparison**

As of February 28, 2023

	Feb 28, 23	Feb 28, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Cash-County Treas-Gen Subclass	171,309.70	356,475.64	-185,165.94	-51.9%
Cash-CVC-Project Account	0.00	735.39	-735.39	-100.0%
Cash-LAIF	288,675.34	285,441.54	3,233.80	1.1%
Checking- CVB (15037665)	0.00	43,130.89	-43,130.89	-100.0%
Checking - CVCB (15070832)	56,372.00	28,937.42	27,434.58	94.8%
<b>Total Checking/Savings</b>	<b>516,357.04</b>	<b>714,720.88</b>	<b>-198,363.84</b>	<b>-27.8%</b>
<b>Other Current Assets</b>				
<b>Account's Receivable</b>				
Account's Receivable	75,408.30	123,975.44	-48,567.14	-39.2%
Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Unallocated Arrearages Grant	0.00	-27,722.96	27,722.96	100.0%
<b>Total Account's Receivable</b>	<b>71,408.30</b>	<b>92,252.48</b>	<b>-20,844.18</b>	<b>-22.6%</b>
Charge Backs Receivable	208.00	300.00	-92.00	-30.7%
Other Receivables	22,127.13	53,403.17	-31,276.04	-58.6%
Prepaid				
Insurance	8,116.19	6,615.58	1,500.61	22.7%
<b>Total Prepaid</b>	<b>8,116.19</b>	<b>6,615.58</b>	<b>1,500.61</b>	<b>22.7%</b>
<b>Total Other Current Assets</b>	<b>101,859.62</b>	<b>152,571.23</b>	<b>-50,711.61</b>	<b>-33.2%</b>
<b>Total Current Assets</b>	<b>618,216.66</b>	<b>867,292.11</b>	<b>-249,075.45</b>	<b>-28.7%</b>
<b>Fixed Assets</b>				
Accumulated Depreciation	-4,294,801.00	-3,967,307.00	-327,494.00	-8.3%
Community Center	923,150.22	782,051.52	141,098.70	18.0%
Computer Equipment	17,446.45	8,953.38	8,493.07	94.9%
<b>Construction In Progress</b>				
CIP-Application for CDBG	5,733.50	2,185.50	3,548.00	162.3%
CIP-ARPA	380.00	0.00	380.00	100.0%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Biola HVAC and Solar	0.00	536,228.90	-536,228.90	-100.0%
CIP-Groundwater Recharge	130,040.40	111,541.90	18,498.50	16.6%
CIP-Recycled Water	301,398.67	263,299.00	38,099.67	14.5%
CIP-S & S Improvement	43,534.31	29,549.56	13,984.75	47.3%
CIP-Water System Upgrade-SRF	365,174.94	365,174.94	0.00	0.0%
<b>Total Construction In Progress</b>	<b>851,922.42</b>	<b>1,313,640.40</b>	<b>-461,717.98</b>	<b>-35.2%</b>
Downtown Improvement	1,852,291.92	1,852,291.92	0.00	0.0%
Equipment- Community Center	56,335.97	56,335.97	0.00	0.0%
Equipment- Sewer	96,059.69	58,166.35	37,893.34	65.2%
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	2,303,470.54	1,844,337.96	459,132.58	24.9%
Storm Drainage Basin	792,692.84	792,692.84	0.00	0.0%
Water System	2,886,289.64	2,573,116.42	313,173.22	12.2%
<b>Total Fixed Assets</b>	<b>5,733,539.83</b>	<b>5,562,960.90</b>	<b>170,578.93</b>	<b>3.1%</b>
<b>TOTAL ASSETS</b>	<b>6,351,756.49</b>	<b>6,430,253.01</b>	<b>-78,496.52</b>	<b>-1.2%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	37,291.43	92,071.23	-54,779.80	-59.5%
<b>Total Accounts Payable</b>	<b>37,291.43</b>	<b>92,071.23</b>	<b>-54,779.80</b>	<b>-59.5%</b>
<b>Other Current Liabilities</b>				
Accrued Interest	4,312.88	3,784.00	528.88	14.0%
Accrued Payroll	5,938.00	0.00	5,938.00	100.0%
AFLAC	251.25	179.61	71.64	39.9%
Child Support	90.46	0.00	90.46	100.0%
Customer Deposits- Comm Ctr	1,000.00	1,000.00	0.00	0.0%
Payroll Liabilities	3,866.49	2,144.24	1,722.25	80.3%
Utility Deposits	18,106.55	16,541.80	1,564.75	9.5%
<b>Total Other Current Liabilities</b>	<b>33,565.63</b>	<b>23,649.65</b>	<b>9,915.98</b>	<b>41.9%</b>
<b>Total Current Liabilities</b>	<b>70,857.06</b>	<b>115,720.88</b>	<b>-44,863.82</b>	<b>-38.8%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Balance Sheet Prev Year Comparison**  
**As of February 28, 2023**

	Feb 28, 23	Feb 28, 22	\$ Change	% Change
<b>Long Term Liabilities</b>				
Loan - CA Energy Commission	881,905.00	529,143.40	352,761.60	66.7%
Safe Drinking Water- Revolving	35,400.00	44,250.00	-8,850.00	-20.0%
<b>Total Long Term Liabilities</b>	917,305.00	573,393.40	343,911.60	60.0%
<b>Total Liabilities</b>	988,162.06	689,114.28	299,047.78	43.4%
<b>Equity</b>				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,283,473.60	1,600,023.26	-316,549.66	-19.8%
Net Income	-122,630.01	-61,635.37	-60,994.64	-99.0%
<b>Total Equity</b>	5,363,594.43	5,741,138.73	-377,544.30	-6.6%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,351,756.49</b>	<b>6,430,253.01</b>	<b>-78,496.52</b>	<b>-1.2%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Profit & Loss Prev Year Comparison**  
**July 2022 through February 2023**

	Jul '22 - Feb 23	Jul '21 - Feb 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Admin Fees	125.00	175.00	-50.00	-28.6%
Late Fees and Penalties	45.00	0.00	45.00	100.0%
Rents and Concessions	17,816.00	11,149.00	6,667.00	59.8%
Sales and Services	268,007.73	309,210.18	-41,202.45	-13.3%
<b>Total Income</b>	<b>285,993.73</b>	<b>320,534.18</b>	<b>-34,540.45</b>	<b>-10.8%</b>
<b>Expense</b>				
Bank Charges	1,708.32	2,436.48	-728.16	-29.9%
Communications	6,394.19	5,465.23	928.96	17.0%
Community Support	2,500.00	0.00	2,500.00	100.0%
Computer and Internet	3,367.22	1,049.00	2,318.22	221.0%
Continuing Education	550.00	0.00	550.00	100.0%
<b>Contractual Services</b>				
Plant Operations	60,993.12	56,880.00	4,113.12	7.2%
Solar Maintenance	6,397.00	0.00	6,397.00	100.0%
Solid Waste Disposal	56,923.44	67,912.26	-10,988.82	-16.2%
<b>Total Contractual Services</b>	<b>124,313.56</b>	<b>124,792.26</b>	<b>-478.70</b>	<b>-0.4%</b>
<b>Fees &amp; Assessments</b>	<b>5,545.48</b>	<b>1,757.93</b>	<b>3,787.55</b>	<b>215.5%</b>
Fuels	0.00	14.43	-14.43	-100.0%
Insurance	16,205.26	13,816.98	2,388.28	17.3%
Janitorial	787.33	2,516.46	-1,729.13	-68.7%
Legal Notices and Publishing	0.00	1,848.00	-1,848.00	-100.0%
Licenses and Permits	39,714.42	36,755.00	2,959.42	8.1%
Memberships and Publications	2,455.00	5,663.42	-3,208.42	-56.7%
Miscellaneous	170.00	0.00	170.00	100.0%
Office	6,223.18	3,915.99	2,307.19	58.9%
Operating Supplies and Chemical	236.47	107.94	128.53	119.1%
Outside Services/Event Comp.	2,800.00	1,200.00	1,600.00	133.3%
Penalties	27.27	145.73	-118.46	-81.3%
Postage and Delivery	546.00	950.85	-404.85	-42.6%
<b>Professional &amp; Specialized Serv</b>				
Accounting	11,703.00	11,000.00	703.00	6.4%
Audit Fee	0.00	10,100.00	-10,100.00	-100.0%
Engineering & Project Mgt	7,052.26	1,096.30	5,955.96	543.3%
Legal	33,805.00	25,798.18	8,006.82	31.0%
Other Professional Services	4,214.00	1,737.00	2,477.00	142.6%
Research and Monitoring	3,270.81	2,197.00	1,073.81	48.9%
<b>Total Professional &amp; Specialized Serv</b>	<b>60,045.07</b>	<b>51,928.48</b>	<b>8,116.59</b>	<b>15.6%</b>
<b>Rents and Leases Expense</b>				
Equipment	0.00	49.61	-49.61	-100.0%
<b>Total Rents and Leases Expense</b>	<b>0.00</b>	<b>49.61</b>	<b>-49.61</b>	<b>-100.0%</b>
<b>Repairs and Maintenance</b>				
Equipment	2,100.08	6,506.38	-4,406.30	-67.7%
Landscaping	4,725.00	4,725.00	0.00	0.0%
Structures and Grounds	38,956.24	67,849.45	-28,893.21	-42.6%
<b>Total Repairs and Maintenance</b>	<b>45,781.32</b>	<b>79,080.83</b>	<b>-33,299.51</b>	<b>-42.1%</b>
<b>Salaries and Wages</b>				
Board Member Compensation	5,100.00	3,900.00	1,200.00	30.8%
Holiday Pay	5,515.00	1,122.00	4,393.00	391.5%
Overtime Pay	4,093.50	2,401.50	1,692.00	70.5%
Paid Leave	3,870.00	2,479.00	1,391.00	56.1%
Payroll Taxes	10,957.76	5,799.27	5,158.49	89.0%
Regular Hourly	97,210.00	51,175.00	46,035.00	90.0%
<b>Total Salaries and Wages</b>	<b>126,746.26</b>	<b>66,876.77</b>	<b>59,869.49</b>	<b>89.5%</b>

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Accrual Basis

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Profit & Loss Prev Year Comparison**  
**July 2022 through February 2023**

	Jul '22 - Feb 23	Jul '21 - Feb 22	\$ Change	% Change
Services Charges-Fresno County	0.00	222.70	-222.70	-100.0%
Small Tools and Equipment	1,179.73	153.30	1,026.43	669.6%
Travel	713.00	926.60	-213.60	-23.1%
Utilities				
Gas and Electric	25,717.91	34,118.88	-8,400.97	-24.6%
<b>Total Utilities</b>	<b>25,717.91</b>	<b>34,118.88</b>	<b>-8,400.97</b>	<b>-24.6%</b>
<b>Total Expense</b>	<b>473,726.99</b>	<b>435,792.87</b>	<b>37,934.12</b>	<b>8.7%</b>
<b>Net Ordinary Income</b>	<b>-187,733.26</b>	<b>-115,258.69</b>	<b>-72,474.57</b>	<b>-62.9%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Contributed Capital</b>				
State-Aid for Construction	23,415.09	20,746.00	2,669.09	12.9%
State-Other	0.00	831.69	-831.69	-100.0%
<b>Total Contributed Capital</b>	<b>23,415.09</b>	<b>21,577.69</b>	<b>1,837.40</b>	<b>8.5%</b>
Interest Revenues	4,051.66	1,656.59	2,395.07	144.6%
Other Non-Operating Revenues	0.00	2.44	-2.44	-100.0%
Property Tax Revenue	33,988.95	26,216.09	7,772.86	29.7%
Rents and Leases Received	0.00	573.84	-573.84	-100.0%
Special Assessment Revenue	3,647.55	3,596.67	50.88	1.4%
<b>Total Other Income</b>	<b>65,103.25</b>	<b>53,623.32</b>	<b>11,479.93</b>	<b>21.4%</b>
<b>Net Other Income</b>	<b>65,103.25</b>	<b>53,623.32</b>	<b>11,479.93</b>	<b>21.4%</b>
<b>Net Income</b>	<b>-122,630.01</b>	<b>-61,635.37</b>	<b>-60,994.64</b>	<b>-99.0%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**

**Transactions by Account**

As of February 28, 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking - CVCB (15070832)</b>							79,476.04
Deposit	02/07/2023			Deposit	13,836.59		93,312.63
Paycheck	02/10/2023	1469	Cruz Ramos			1,519.38	91,793.25
Paycheck	02/10/2023	1470	Cruz Ramos			640.19	91,153.06
Deposit	02/10/2023			Deposit	20,170.02		111,323.08
Bill Pmt -Check	02/14/2023	1471	Carbajal Landscaping			875.00	110,448.08
Bill Pmt -Check	02/14/2023	1472	Cecillia Aguilar			1,514.00	108,934.08
Bill Pmt -Check	02/14/2023	1473	Cruz Ramos.			108.77	108,825.31
Bill Pmt -Check	02/14/2023	1474	Cuttone & Mastro C...			2,400.00	106,425.31
Bill Pmt -Check	02/14/2023	1475	Maria Flores			448.00	105,977.31
Bill Pmt -Check	02/14/2023	1476	Marisol Camacho.			7.98	105,969.33
Bill Pmt -Check	02/14/2023	1477	Mid-Valley Disposal			8,202.57	97,766.76
Bill Pmt -Check	02/14/2023	1478	Mountain Valley Env...			6,842.00	90,924.76
Bill Pmt -Check	02/14/2023	1479	Network Defenders			125.00	90,799.76
Bill Pmt -Check	02/14/2023	1480	PG&E			1,113.62	89,686.14
Bill Pmt -Check	02/14/2023	1481	Sebastian Telephone	00065044-8		420.89	89,265.25
Bill Pmt -Check	02/14/2023	1482	Streamline			50.00	89,215.25
Bill Pmt -Check	02/14/2023	1483	Terminex			158.00	89,057.25
Bill Pmt -Check	02/14/2023	1484	Texas Tire			75.00	88,982.25
Bill Pmt -Check	02/14/2023	1485	VFW Post 5845			400.00	88,582.25
Bill Pmt -Check	02/14/2023	1486	Watkins Global Sec...			704.00	87,878.25
Bill Pmt -Check	02/14/2023	1487	Yadira Garcia			400.00	87,478.25
Bill Pmt -Check	02/14/2023	1488	Carlos Rodriguez			100.00	87,378.25
Bill Pmt -Check	02/14/2023	1489	Jennifer Duarte			100.00	87,278.25
Bill Pmt -Check	02/14/2023	1490	Kirk Ramos			100.00	87,178.25
Bill Pmt -Check	02/14/2023	1491	Martha .Madera			100.00	87,078.25
Paycheck	02/14/2023	1492	Elaine R. Cervantes			362.14	86,716.11
Paycheck	02/14/2023	1493	Marisol Camacho			976.99	85,739.12
Paycheck	02/14/2023	1494	Morelia M Avila			708.95	85,030.17
Paycheck	02/14/2023	1495	Pedro P Cerna			1,125.62	83,904.55
Paycheck	02/14/2023	1496	Raul Mendoza.			760.02	83,144.53
Liability Check	02/15/2023	EFT	California State Disb...	Confirmation #: PAY00000000042981860		90.46	83,054.07
Liability Check	02/15/2023	EFT	EDD	Confirmation: 1-416-619-744		284.76	82,769.31
Liability Check	02/15/2023	EFT	United States Treas...	Confirmation #: 270344672160945		2,443.34	80,325.97
Deposit	02/16/2023			Deposit	5,238.99		85,564.96
Check	02/21/2023	EFT	United States Postal			126.00	85,438.96
Deposit	02/23/2023			Deposit	1,203.56		86,642.52
Deposit	02/23/2023			Deposit	5,034.36		91,676.88
Deposit	02/23/2023			Deposit	101.19		91,778.07
Paycheck	02/28/2023	BC01	Elaine R. Cervantes			1,296.08	90,481.99
Paycheck	02/28/2023	BC02	Marisol Camacho			976.98	89,505.01
Paycheck	02/28/2023	BC03	Morelia M Avila			365.80	89,139.21
Paycheck	02/28/2023	BC04	Pedro P Cerna			943.77	88,195.44
Paycheck	02/28/2023	BC05	Raul Mendoza.			334.78	87,860.66
Bill Pmt -Check	02/28/2023	1497	Carlos Rodriguez			100.00	87,760.66
Bill Pmt -Check	02/28/2023	1498	Jennifer Duarte			100.00	87,660.66
Bill Pmt -Check	02/28/2023	1499	Kirk Ramos			100.00	87,560.66
Bill Pmt -Check	02/28/2023	1500	Martha .Madera			100.00	87,460.66
Bill Pmt -Check	02/28/2023		Meggin Boranian, At...			5,680.00	81,780.66
Bill Pmt -Check	02/28/2023		Mountain Valley Env...			14,776.66	67,004.00
Bill Pmt -Check	02/28/2023		SWRCB			10,632.00	56,372.00
Total Checking - CVCB (15070832)					45,584.71	68,688.75	56,372.00
<b>TOTAL</b>					<b>45,584.71</b>	<b>68,688.75</b>	<b>56,372.00</b>

**BIOLA COMMUNITY SERVICES DISTRICT**

**Transactions by Account**

As of February 28, 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Construction In Progress</b>							787,151.50
<b>CIP-Application for CDBG</b>							2,185.50
Bill	12/16/2022	4761310	Yamabe & Horn Engineering, Inc	Project 22-256	3,548.00		5,733.50
Total CIP-Application for CDBG					3,548.00	0.00	5,733.50
<b>CIP-ARPA</b>							380.00
Total CIP-ARPA							380.00
<b>CIP-Biola Ave Sidewalk-East</b>							5,660.60
Total CIP-Biola Ave Sidewalk-East							5,660.60
<b>CIP-Groundwater Recharge</b>							111,541.90
Bill	09/14/2022	22845	Ker West Newspapers		632.50		112,174.40
Bill	12/16/2022	4761307	Yamabe & Horn Engineering, Inc	Project 18-235	17,866.00		130,040.40
Total CIP-Groundwater Recharge					18,498.50	0.00	130,040.40
<b>CIP-Recycled Water</b>							272,659.00
Bill	08/09/2022	2022-200	AM Consulting Engineers	July 2022	2,460.00		275,119.00
Bill	09/09/2022	2022-230	AM Consulting Engineers	August 2022	2,760.00		277,879.00
Bill	10/07/2022	2022-262	AM Consulting Engineers	September 2022	17,039.67		294,918.67
Bill	11/08/2022	2022-298	AM Consulting Engineers	October 2022	6,480.00		301,398.67
Total CIP-Recycled Water					28,739.67	0.00	301,398.67
<b>CIP-S &amp; S Improvement</b>							29,549.56
Bill	09/14/2022	22844	Ker West Newspapers	S&S Improvement Project	865.50		30,415.06
Bill	12/16/2022	4761308	Yamabe & Horn Engineering, Inc	Project 20-296	13,119.25		43,534.31
Total CIP-S & S Improvement					13,984.75	0.00	43,534.31
<b>CIP-Water System Upgrade-SRF</b>							365,174.94
Total CIP-Water System Upgrade-SRF							365,174.94
Total Construction In Progress					64,770.92	0.00	851,922.42
<b>TOTAL</b>					<b>64,770.92</b>	<b>0.00</b>	<b>851,922.42</b>

## BIOLA COMMUNITY SERVICES DISTRICT

## Profit &amp; Loss Budget vs. Actual

July 2022 through February 2023

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Admin Fees	125.00			
Connection and Turn-On Fees	0.00	5,000.00	-5,000.00	0.0%
Late Fees and Penalties	45.00			
Rents and Concessions	17,816.00	25,000.00	-7,184.00	71.3%
Sales and Services	268,007.73	472,500.00	-204,492.27	56.7%
<b>Total Income</b>	<b>285,993.73</b>	<b>502,500.00</b>	<b>-216,506.27</b>	<b>56.9%</b>
<b>Expense</b>				
Bank Charges	1,708.32	2,000.00	-291.68	85.4%
Communications	6,394.19	8,500.00	-2,105.81	75.2%
Community Support	2,500.00	2,500.00	0.00	100.0%
Computer and Internet	3,367.22	6,800.00	-3,432.78	49.5%
Continuing Education	550.00	5,000.00	-4,450.00	11.0%
<b>Contractual Services</b>				
Plant Operations	60,993.12	83,000.00	-22,006.88	73.5%
Solar Maintenance	6,397.00			
Solid Waste Disposal	56,923.44	90,000.00	-33,076.56	63.2%
<b>Total Contractual Services</b>	<b>124,313.56</b>	<b>173,000.00</b>	<b>-48,686.44</b>	<b>71.9%</b>
Employee Group Insurance	0.00	1,000.00	-1,000.00	0.0%
Fees & Assessments	5,545.48	6,000.00	-454.52	92.4%
Fuels	0.00	400.00	-400.00	0.0%
Insurance	16,205.26	26,000.00	-9,794.74	62.3%
Janitorial	787.33			
Legal Notices and Publishing	0.00	2,500.00	-2,500.00	0.0%
Licenses and Permits	39,714.42	43,025.00	-3,310.58	92.3%
Memberships and Publications	2,455.00	6,500.00	-4,045.00	37.8%
Miscellaneous	170.00	500.00	-330.00	34.0%
Office	6,223.18	8,000.00	-1,776.82	77.8%
Operating Supplies and Chemical	236.47	1,000.00	-763.53	23.6%
Outside Services/Event Comp.	2,800.00	5,000.00	-2,200.00	56.0%
Penalties	27.27	500.00	-472.73	5.5%
Pest Control	0.00	1,000.00	-1,000.00	0.0%
Postage and Delivery	546.00	3,500.00	-2,954.00	15.6%
<b>Professional &amp; Specialized Serv</b>				
Accounting	11,703.00	17,500.00	-5,797.00	66.9%
Audit Fee	0.00	10,500.00	-10,500.00	0.0%
Engineering & Project Mgt	7,052.26	5,000.00	2,052.26	141.0%
Legal	33,805.00	40,000.00	-6,195.00	84.5%
Other Professional Services	4,214.00	500.00	3,714.00	842.8%
Research and Monitoring	3,270.81	5,000.00	-1,729.19	65.4%
<b>Total Professional &amp; Specialized Serv</b>	<b>60,045.07</b>	<b>78,500.00</b>	<b>-18,454.93</b>	<b>76.5%</b>
<b>Rents and Leases Expense</b>				
Equipment	0.00	300.00	-300.00	0.0%
<b>Total Rents and Leases Expense</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>	<b>0.0%</b>
<b>Repairs and Maintenance</b>				
Equipment	2,100.08	1,000.00	1,100.08	210.0%
Landscaping	4,725.00	8,500.00	-3,775.00	55.6%
Maintenance Agreement	0.00	6,400.00	-6,400.00	0.0%
Structures and Grounds	38,956.24	50,000.00	-11,043.76	77.9%
<b>Total Repairs and Maintenance</b>	<b>45,781.32</b>	<b>65,900.00</b>	<b>-20,118.68</b>	<b>69.5%</b>
<b>Salaries and Wages</b>				
Board Member Compensation	5,100.00	10,000.00	-4,900.00	51.0%
Holiday Pay	5,515.00	3,000.00	2,515.00	183.8%
Overtime Pay	4,093.50	3,000.00	1,093.50	136.5%
Paid Leave	3,870.00			
Payroll Taxes	10,957.76	10,500.00	457.76	104.4%
Regular Hourly	97,210.00			
Salaries	0.00	100,000.00	-100,000.00	0.0%
<b>Total Salaries and Wages</b>	<b>126,746.26</b>	<b>126,500.00</b>	<b>246.26</b>	<b>100.2%</b>
Services Charges-Fresno County	0.00	400.00	-400.00	0.0%
Small Tools and Equipment	1,179.73			
Travel	713.00	3,000.00	-2,287.00	23.8%

# BIOLA COMMUNITY SERVICES DISTRICT

## Profit & Loss Budget vs. Actual

July 2022 through February 2023

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
<b>Utilities</b>				
Gas and Electric	25,717.91	57,000.00	-31,282.09	45.1%
<b>Total Utilities</b>	<b>25,717.91</b>	<b>57,000.00</b>	<b>-31,282.09</b>	<b>45.1%</b>
<b>Total Expense</b>	<b>473,726.99</b>	<b>634,325.00</b>	<b>-160,598.01</b>	<b>74.7%</b>
<b>Net Ordinary Income</b>	<b>-187,733.26</b>	<b>-131,825.00</b>	<b>-55,908.26</b>	<b>142.4%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Contributed Capital				
State-Aid for Construction	23,415.09			
<b>Total Contributed Capital</b>	<b>23,415.09</b>			
<b>Interest Revenues</b>	<b>4,051.66</b>	<b>5,000.00</b>	<b>-948.34</b>	<b>81.0%</b>
<b>Property Tax Revenue</b>	<b>33,988.95</b>	<b>57,000.00</b>	<b>-23,011.05</b>	<b>59.6%</b>
<b>Special Assessment Revenue</b>	<b>3,647.55</b>	<b>14,000.00</b>	<b>-10,352.45</b>	<b>26.1%</b>
<b>Total Other Income</b>	<b>65,103.25</b>	<b>76,000.00</b>	<b>-10,896.75</b>	<b>85.7%</b>
<b>Net Other Income</b>	<b>65,103.25</b>	<b>76,000.00</b>	<b>-10,896.75</b>	<b>85.7%</b>
<b>Net Income</b>	<b>-122,630.01</b>	<b>-55,825.00</b>	<b>-66,805.01</b>	<b>219.7%</b>