

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of June 30, 2023

07/12/23

Accrual Basis

| | Jun 30, 23 | Jun 30, 22 | \$ Change | % Change |
|--|---------------------|---------------------|--------------------|----------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1000 · Checking - CVCB (15070832) | 610,198.62 | 52,225.28 | 557,973.34 | 1,068.4% |
| 1010 · Cash-County Treas-Gen Subclass | 114,814.35 | 385,233.15 | -270,418.80 | -70.2% |
| 1020 · Cash-LAIF | 290,620.97 | 285,666.48 | 4,954.49 | 1.7% |
| Total Checking/Savings | 1,015,633.94 | 723,124.91 | 292,509.03 | 40.5% |
| Other Current Assets | | | | |
| Account's Receivable | | | | |
| 1100 · Account's Receivable | 28,748.23 | 120,864.39 | -92,116.16 | -76.2% |
| 1150 · Allowance for Doubtful Accounts | -4,000.00 | -4,000.00 | 0.00 | 0.0% |
| 1160 · Unallocated Arrearages Grant | 0.00 | -18,405.78 | 18,405.78 | 100.0% |
| Total Account's Receivable | 24,748.23 | 98,458.61 | -73,710.38 | -74.9% |
| 1200 · Accrued Interest Receivable | 0.00 | 1,822.25 | -1,822.25 | -100.0% |
| 1210 · Charge Backs Receivable | 208.00 | 0.00 | 208.00 | 100.0% |
| 1220 · Other Receivables | 22,127.13 | 57,290.04 | -35,162.91 | -61.4% |
| 1300 · Prepaid | | | | |
| 1310 · Insurance | 0.11 | 24,348.35 | -24,348.24 | -100.0% |
| 1300 · Prepaid - Other | 0.00 | 6,320.00 | -6,320.00 | -100.0% |
| Total 1300 · Prepaid | 0.11 | 30,668.35 | -30,668.24 | -100.0% |
| Total Other Current Assets | 47,083.47 | 188,239.25 | -141,155.78 | -75.0% |
| Total Current Assets | 1,062,717.41 | 911,364.16 | 151,353.25 | 16.6% |
| Fixed Assets | | | | |
| 1400 · Construction In Progress | | | | |
| 1405 · CIP-Application for CDBG | 5,733.50 | 2,185.50 | 3,548.00 | 162.3% |
| 1410 · CIP-ARPA | 50,040.00 | 380.00 | 49,660.00 | 13,068.4% |
| 1415 · CIP-Biola Ave Sidewalk-East | 5,660.60 | 5,660.60 | 0.00 | 0.0% |
| 1425 · CIP-Groundwater Recharge | 130,040.40 | 111,541.90 | 18,498.50 | 16.6% |
| 1430 · CIP-Recycled Water | 335,567.00 | 272,659.00 | 62,908.00 | 23.1% |
| 1435 · CIP-S & S Improvement | 153,395.40 | 29,549.56 | 123,845.84 | 419.1% |
| 1440 · CIP-Water System Upgrade-SRF | 365,174.94 | 365,174.94 | 0.00 | 0.0% |
| Total 1400 · Construction In Progress | 1,045,611.84 | 787,151.50 | 258,460.34 | 32.8% |
| 1500 · Community Center | 923,150.22 | 923,150.22 | 0.00 | 0.0% |
| 1510 · Computer Equipment | 17,446.45 | 17,446.45 | 0.00 | 0.0% |
| 1520 · Downtown Improvement | 1,852,291.92 | 1,852,291.92 | 0.00 | 0.0% |
| 1530 · Land | 194,055.81 | 194,055.81 | 0.00 | 0.0% |
| 1540 · Sewer System | 2,303,470.54 | 2,303,470.54 | 0.00 | 0.0% |
| 1550 · Storm Drainage Basin | 792,692.84 | 792,692.84 | 0.00 | 0.0% |
| 1560 · Water System | 2,886,289.64 | 2,886,289.64 | 0.00 | 0.0% |
| 1600 · Equipment- Community Center | 58,139.09 | 56,335.97 | 1,803.12 | 3.2% |
| 1610 · Equipment- Sewer | 96,059.69 | 58,166.35 | 37,893.34 | 65.2% |
| 1620 · Equipment- Water | 54,625.33 | 54,625.33 | 0.00 | 0.0% |
| 1700 · Accumulated Depreciation | -4,294,801.00 | -4,294,801.00 | 0.00 | 0.0% |
| Total Fixed Assets | 5,929,032.37 | 5,630,875.57 | 298,156.80 | 5.3% |
| TOTAL ASSETS | 6,991,749.78 | 6,542,239.73 | 449,510.05 | 6.9% |

BIOLA COMMUNITY SERVICES DISTRICT

Balance Sheet Prev Year Comparison

07/12/23

As of June 30, 2023

Accrual Basis

| | Jun 30, 23 | Jun 30, 22 | \$ Change | % Change |
|--|---------------------|---------------------|-------------------|-------------|
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 · Accounts Payable | 33,928.99 | 454,626.79 | -420,697.80 | -92.5% |
| 2010 · Retention Payable | 4,892.70 | 0.00 | 4,892.70 | 100.0% |
| Total Accounts Payable | 38,821.69 | 454,626.79 | -415,805.10 | -91.5% |
| Other Current Liabilities | | | | |
| 2110 · Accrued Interest | 4,312.88 | 4,312.88 | 0.00 | 0.0% |
| 2120 · Accrued Payroll | 5,938.00 | 5,938.00 | 0.00 | 0.0% |
| 2130 · AFLAC | 0.00 | 251.25 | -251.25 | -100.0% |
| 2140 · Child Support | 0.00 | 90.46 | -90.46 | -100.0% |
| 2200 · Customer Deposits- Comm Ctr | 2,000.00 | 1,400.00 | 600.00 | 42.9% |
| 2300 · Utility Deposits | 18,528.95 | 17,125.41 | 1,403.54 | 8.2% |
| 2400 · Payroll Liabilities | 2,946.28 | 3,302.10 | -355.82 | -10.8% |
| Total Other Current Liabilities | 33,726.11 | 32,420.10 | 1,306.01 | 4.0% |
| Total Current Liabilities | 72,547.80 | 487,046.89 | -414,499.09 | -85.1% |
| Long Term Liabilities | | | | |
| 2500 · Loan - CA Energy Commission | 881,905.00 | 529,143.40 | 352,761.60 | 66.7% |
| 2550 · Safe Drinking Water- Revolving | 35,400.00 | 39,825.00 | -4,425.00 | -11.1% |
| Total Long Term Liabilities | 917,305.00 | 568,968.40 | 348,336.60 | 61.2% |
| Total Liabilities | 989,852.80 | 1,056,015.29 | -66,162.49 | -6.3% |
| Equity | | | | |
| 3000 · Opening Balance Equity | 4,202,750.84 | 4,202,750.84 | 0.00 | 0.0% |
| 3200 · Retained Earnings | 1,283,473.60 | 1,600,023.26 | -316,549.66 | -19.8% |
| Net Income | 515,672.54 | -316,549.66 | 832,222.20 | 262.9% |
| Total Equity | 6,001,896.98 | 5,486,224.44 | 515,672.54 | 9.4% |
| TOTAL LIABILITIES & EQUITY | 6,991,749.78 | 6,542,239.73 | 449,510.05 | 6.9% |

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

| | Jul '22 - Jun 23 | Jul '21 - Jun 22 | \$ Change | % Change |
|---|------------------|------------------|-------------|----------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000 · Sales and Services | 381,574.18 | 499,299.79 | -117,725.61 | -23.6% |
| 4005 · Late Fees and Penalties | 45.00 | 0.00 | 45.00 | 100.0% |
| 4050 · Rents and Concessions | 27,141.00 | 21,057.58 | 6,083.42 | 28.9% |
| 4100 · Admin Fees | 175.00 | 337.34 | -162.34 | -48.1% |
| 4110 · Connection and Turn-On Fees | 1,200.00 | 0.00 | 1,200.00 | 100.0% |
| Total Income | 410,135.18 | 520,694.71 | -110,559.53 | -21.2% |
| Expense | | | | |
| 5000 · Bank Charges | 2,331.02 | 2,955.01 | -623.99 | -21.1% |
| 5010 · Clothing and Personal Supplies | 440.38 | 0.00 | 440.38 | 100.0% |
| 5015 · Communications | 10,239.44 | 9,302.08 | 937.36 | 10.1% |
| 5020 · Community Support | 2,500.00 | 0.00 | 2,500.00 | 100.0% |
| 5025 · Computer and Internet | 5,435.68 | 4,301.10 | 1,134.58 | 26.4% |
| 5035 · Continuing Education | 597.20 | 0.00 | 597.20 | 100.0% |
| 5100 · Contractual Services | | | | |
| 5105 · Plant Operations | 82,075.62 | 75,840.00 | 6,235.62 | 8.2% |
| 5110 · Solid Waste Disposal | 78,179.82 | 101,526.06 | -23,346.24 | -23.0% |
| 5120 · Solar Maintenance | 6,397.00 | 0.00 | 6,397.00 | 100.0% |
| Total 5100 · Contractual Services | 166,652.44 | 177,366.06 | -10,713.62 | -6.0% |
| 5200 · Depreciation and Amortization | 0.00 | 327,494.00 | -327,494.00 | -100.0% |
| 5230 · Fees & Assessments | 5,743.48 | 1,831.12 | 3,912.36 | 213.7% |
| 5240 · Fuels | 94.46 | 14.43 | 80.03 | 554.6% |
| 5250 · Insurance | 24,321.34 | 20,432.56 | 3,888.78 | 19.0% |
| 5260 · Janitorial | 3,116.71 | 2,740.72 | 375.99 | 13.7% |
| 5280 · Legal Notices and Publishing | 0.00 | 2,157.40 | -2,157.40 | -100.0% |
| 5290 · Licenses and Permits | 39,714.42 | 33,411.44 | 6,302.98 | 18.9% |
| 5310 · Memberships and Publications | 5,669.00 | 6,092.53 | -423.53 | -7.0% |
| 5320 · Miscellaneous | 511.06 | 81.26 | 429.80 | 528.9% |
| 5330 · Office | 10,160.79 | 8,918.04 | 1,242.75 | 13.9% |
| 5340 · Operating Supplies and Chemical | 911.47 | 532.94 | 378.53 | 71.0% |
| 5350 · Outside Services/Event Comp. | 4,200.00 | 3,400.00 | 800.00 | 23.5% |
| 5360 · Penalties | 27.27 | 145.73 | -118.46 | -81.3% |
| 5380 · Postage and Delivery | 856.47 | 1,633.56 | -777.09 | -47.6% |
| 5400 · Professional & Specialized Serv | | | | |
| 5410 · Accounting | 16,503.00 | 17,325.00 | -822.00 | -4.7% |
| 5420 · Audit Fee | 10,400.00 | 10,100.00 | 300.00 | 3.0% |
| 5430 · Engineering & Project Mgt | 7,052.26 | 1,096.30 | 5,955.96 | 543.3% |
| 5440 · Legal | 44,344.56 | 26,472.54 | 17,872.02 | 67.5% |
| 5450 · Other Professional Services | 7,489.40 | 6,319.00 | 1,170.40 | 18.5% |
| 5460 · Research and Monitoring | 5,118.61 | 2,626.00 | 2,492.61 | 94.9% |
| Total 5400 · Professional & Specialized Serv | 90,907.83 | 63,938.84 | 26,968.99 | 42.2% |
| 5500 · Rents and Leases Expense | | | | |
| 5510 · Equipment | 80.00 | 49.61 | 30.39 | 61.3% |
| Total 5500 · Rents and Leases Expense | 80.00 | 49.61 | 30.39 | 61.3% |
| 5550 · Repairs and Maintenance | | | | |
| 5560 · Equipment | 4,041.27 | 6,693.10 | -2,651.83 | -39.6% |
| 5570 · Landscaping | 7,425.00 | 8,100.00 | -675.00 | -8.3% |
| 5590 · Structures and Grounds | 103,592.47 | 77,777.97 | 25,814.50 | 33.2% |
| Total 5550 · Repairs and Maintenance | 115,058.74 | 92,571.07 | 22,487.67 | 24.3% |
| 5600 · Salaries and Wages | | | | |
| 5610 · Board Member Compensation | 7,300.00 | 5,800.00 | 1,500.00 | 25.9% |
| 5630 · Holiday Pay | 6,567.00 | 1,482.00 | 5,085.00 | 343.1% |
| 5640 · Overtime Pay | 5,748.00 | 2,829.00 | 2,919.00 | 103.2% |
| 5650 · Paid Leave | 4,738.50 | 2,839.00 | 1,899.50 | 66.9% |
| 5660 · Payroll Taxes | 15,792.10 | 10,007.35 | 5,784.75 | 57.8% |
| 5670 · Regular Hourly | 137,675.50 | 93,258.50 | 44,417.00 | 47.6% |
| 5690 · Salaries and Wages-Allocated | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5600 · Salaries and Wages | 177,821.10 | 116,215.85 | 61,605.25 | 53.0% |
| 5700 · Services Charges-Fresno County | 232.98 | 382.32 | -149.34 | -39.1% |
| 5710 · Small Tools and Equipment | 2,331.82 | 169.46 | 2,162.36 | 1,276.0% |
| 5720 · Travel | 2,160.51 | 926.60 | 1,233.91 | 133.2% |
| 5800 · Utilities | | | | |
| 5810 · Gas and Electric | 38,086.66 | 53,039.99 | -14,953.33 | -28.2% |
| Total 5800 · Utilities | 38,086.66 | 53,039.99 | -14,953.33 | -28.2% |
| Total Expense | 710,202.27 | 930,103.72 | -219,901.45 | -23.6% |
| Net Ordinary Income | -300,067.09 | -409,409.01 | 109,341.92 | 26.7% |

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

| | Jul '22 - Jun 23 | Jul '21 - Jun 22 | \$ Change | % Change |
|-------------------------------------|-------------------|--------------------|-------------------|---------------|
| Other Income/Expense | | | | |
| Other Income | | | | |
| Contributed Capital | | | | |
| 6030 · State-Aid for Construction | 728,788.00 | 30,106.00 | 698,682.00 | 2,320.7% |
| 6040 · State-Other | 0.00 | 1,547.20 | -1,547.20 | -100.0% |
| Total Contributed Capital | 728,788.00 | 31,653.20 | 697,134.80 | 2,202.4% |
| 6110 · Interest Revenues | 7,249.33 | 6,038.23 | 1,211.10 | 20.1% |
| 6130 · Other Non-Operating Revenues | 6,851.89 | 2.52 | 6,849.37 | 271,800.4% |
| 6150 · Rents and Leases Received | 0.00 | 573.84 | -573.84 | -100.0% |
| 6200 · Property Tax Revenue | 65,970.96 | 53,576.22 | 12,394.74 | 23.1% |
| 6210 · Special Assessment Revenue | 6,879.45 | 7,244.22 | -364.77 | -5.0% |
| Total Other Income | 815,739.63 | 99,088.23 | 716,651.40 | 723.3% |
| Other Expense | | | | |
| 7000 · Interest Expense | 0.00 | 528.88 | -528.88 | -100.0% |
| 7030 · Refund of Services | 0.00 | 5,700.00 | -5,700.00 | -100.0% |
| Total Other Expense | 0.00 | 6,228.88 | -6,228.88 | -100.0% |
| Net Other Income | 815,739.63 | 92,859.35 | 722,880.28 | 778.5% |
| Net Income | 515,672.54 | -316,549.66 | 832,222.20 | 262.9% |

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of June 30, 2023

| Type | Date | Num | Name | Memo | Debit | Credit | Balance |
|--|------------|------|---|-------------------------------------|-------------------|------------------|-------------------|
| 1000 - Checking - CVCB (15070832) | | | | | | | |
| Deposit | 06/01/2023 | | | Deposit | 14,958.67 | | 142,896.50 |
| Check | 06/01/2023 | EFT | Google | | | 246.89 | 157,855.17 |
| Check | 06/02/2023 | EFT | Adobe, Inc. | | | 14.99 | 157,608.28 |
| Paycheck | 06/06/2023 | 1640 | Elaine R. Cervantes | | | 1,479.10 | 156,114.19 |
| Paycheck | 06/06/2023 | 1641 | Marisol Camacho | | | 1,042.71 | 155,071.48 |
| Paycheck | 06/06/2023 | 1642 | Morelia M Avila | | | 695.67 | 154,375.81 |
| Paycheck | 06/06/2023 | 1643 | Pedro P Cerna | | | 962.72 | 153,413.09 |
| Paycheck | 06/06/2023 | 1644 | Raul Mendoza. | | | 760.03 | 152,653.06 |
| Bill Pmt -Check | 06/06/2023 | 1623 | A-C Electric Company | | | 1,064.69 | 151,588.37 |
| Bill Pmt -Check | 06/06/2023 | 1624 | Alert 360 - Fresno | | | 195.95 | 151,392.42 |
| Bill Pmt -Check | 06/06/2023 | 1625 | Blessed Appliance Air Conditioning | | | 1,250.00 | 150,142.42 |
| Bill Pmt -Check | 06/06/2023 | 1626 | Bryant L. Jolley, CPA | | | 10,400.00 | 139,742.42 |
| Bill Pmt -Check | 06/06/2023 | 1627 | Carbajal Landscaping | | | 200.00 | 139,542.42 |
| Bill Pmt -Check | 06/06/2023 | 1628 | Comcast Business | | | 156.53 | 139,385.89 |
| Bill Pmt -Check | 06/06/2023 | 1629 | Meggin Boranian, Attorney at Law | | | 1,084.56 | 138,301.33 |
| Bill Pmt -Check | 06/06/2023 | 1630 | Mountain Valley Environmental Services | | | 940.00 | 137,361.33 |
| Bill Pmt -Check | 06/06/2023 | 1631 | PG&E | | | 2,158.44 | 135,202.89 |
| Bill Pmt -Check | 06/06/2023 | 1632 | San Joaquin Air Pollution Control Distric | 5972 | | 198.00 | 135,004.89 |
| Bill Pmt -Check | 06/06/2023 | 1633 | Sebastian Telephone | 00065044-8 | | 408.61 | 134,596.28 |
| Bill Pmt -Check | 06/06/2023 | 1634 | Streamline | | | 50.00 | 134,546.28 |
| Bill Pmt -Check | 06/06/2023 | 1635 | Verizon Wireless | 209138685-00001 | | 203.97 | 134,342.31 |
| Bill Pmt -Check | 06/06/2023 | 1636 | Jennifer Duarte | | | 100.00 | 134,242.31 |
| Bill Pmt -Check | 06/06/2023 | 1637 | Kirk Ramos | | | 100.00 | 134,142.31 |
| Bill Pmt -Check | 06/06/2023 | 1638 | Martha .Madera | | | 100.00 | 134,042.31 |
| Bill Pmt -Check | 06/06/2023 | 1639 | Reyes Lozano. | VOID: | 0.00 | | 134,042.31 |
| Liability Check | 06/06/2023 | EFT | California State Disbursement Unit | Confirmation #: PAY0000000044295379 | | 90.46 | 133,951.85 |
| Bill Pmt -Check | 06/06/2023 | 1645 | Carlos Rodriguez | | | 100.00 | 133,851.85 |
| Bill Pmt -Check | 06/06/2023 | 1646 | United States Postal | | | 210.00 | 133,641.85 |
| Check | 06/07/2023 | EFT | 4Imprint, Inc. | | | 440.38 | 133,201.47 |
| Liability Check | 06/08/2023 | EFT | California State Disbursement Unit | Confirmation #: PAY0000000044316940 | | 90.46 | 133,111.01 |
| Deposit | 06/08/2023 | | | Deposit | 12,024.01 | | 145,135.02 |
| Check | 06/08/2023 | EFT | Office Depot | | | 18.33 | 145,116.69 |
| Check | 06/08/2023 | EFT | Office Depot | | | 32.71 | 145,083.98 |
| Check | 06/08/2023 | EFT | Office Depot | | | 99.32 | 144,984.66 |
| Check | 06/13/2023 | EFT | ICG | | | 30.00 | 144,954.66 |
| Deposit | 06/14/2023 | | | Deposit | 459,043.41 | | 603,998.07 |
| Check | 06/14/2023 | EFT | Office Depot | | | 8.63 | 603,989.44 |
| Check | 06/14/2023 | EFT | Adobe, Inc. | | | 14.99 | 603,974.45 |
| Check | 06/14/2023 | EFT | Office Depot | | | 214.26 | 603,760.19 |
| Check | 06/14/2023 | | | Service Charge | | 85.19 | 603,675.00 |
| Liability Check | 06/15/2023 | EFT | EDD | Confirmation #: 2-035-420-640 | | 216.27 | 603,458.73 |
| Liability Check | 06/15/2023 | EFT | United States Treasury | Confirmation #: 270356632361857 | | 1,943.82 | 601,514.91 |
| Deposit | 06/15/2023 | | | Deposit | 9,316.93 | | 610,831.84 |
| Check | 06/15/2023 | EFT | Home Depot | | | 25.87 | 610,805.97 |
| Check | 06/15/2023 | EFT | Walmart | | | 51.48 | 610,754.49 |
| Check | 06/16/2023 | EFT | Best Market | | | 29.94 | 610,724.55 |
| Check | 06/16/2023 | EFT | Slumberger Lumber | | | 73.80 | 610,650.75 |
| Bill Pmt -Check | 06/20/2023 | 1647 | AM Consulting Engineers | | | 12,260.00 | 598,390.75 |
| Bill Pmt -Check | 06/20/2023 | 1648 | Carbajal Landscaping | | | 675.00 | 597,715.75 |
| Bill Pmt -Check | 06/20/2023 | 1649 | Cuttone & Mastro CPA's | | | 1,200.00 | 596,515.75 |
| Bill Pmt -Check | 06/20/2023 | 1650 | Guthrie Petroleum | | | 94.46 | 596,421.29 |
| Bill Pmt -Check | 06/20/2023 | 1651 | Mid-Valley Disposal | | | 522.51 | 595,898.78 |
| Paycheck | 06/20/2023 | 1658 | Elaine R. Cervantes | | | 1,575.56 | 594,323.22 |
| Paycheck | 06/20/2023 | 1659 | Marisol Camacho | | | 1,130.56 | 593,192.66 |
| Paycheck | 06/20/2023 | 1660 | Morelia M Avila | | | 689.54 | 592,503.12 |
| Paycheck | 06/20/2023 | 1661 | Pedro P Cerna | | | 877.92 | 591,625.20 |
| Paycheck | 06/20/2023 | 1662 | Raul Mendoza. | | | 850.48 | 590,774.72 |
| Bill Pmt -Check | 06/20/2023 | 1652 | Carlos Rodriguez | | | 100.00 | 590,674.72 |
| Bill Pmt -Check | 06/20/2023 | 1653 | Jennifer Duarte | | | 100.00 | 590,574.72 |
| Bill Pmt -Check | 06/20/2023 | 1654 | Kirk Ramos | | | 100.00 | 590,474.72 |
| Bill Pmt -Check | 06/20/2023 | 1655 | Martha .Madera | | | 100.00 | 590,374.72 |
| Bill Pmt -Check | 06/20/2023 | 1656 | Reyes Lozano. | | | 100.00 | 590,274.72 |
| Bill Pmt -Check | 06/20/2023 | 1657 | Pedro Cerna. | | | 251.25 | 590,023.47 |
| Check | 06/20/2023 | EFT | Home Depot | | | 43.15 | 589,980.32 |
| Deposit | 06/22/2023 | | | Deposit | 7,719.24 | | 597,699.56 |
| Check | 06/22/2023 | EFT | Chase Flower | | | 67.71 | 597,631.85 |
| Check | 06/28/2023 | EFT | Jenson & Pilegard | | | 51.03 | 597,580.82 |
| Check | 06/28/2023 | EFT | Vista Print | | | 111.19 | 597,469.63 |
| Deposit | 06/29/2023 | | | Deposit | 5,906.04 | | 603,375.67 |
| Deposit | 06/30/2023 | | | Deposit | 6,822.95 | | 610,198.62 |
| Total 1000 - Checking - CVCB (15070832) | | | | | 515,791.25 | 48,489.13 | 610,198.62 |
| TOTAL | | | | | 515,791.25 | 48,489.13 | 610,198.62 |

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July 2022 through June 2023

| | Jul '22 - Jun 23 | Budget | \$ Over Budget | % of Budget |
|---|--------------------|--------------------|--------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000 · Sales and Services | 381,574.18 | 472,500.00 | -90,925.82 | 80.8% |
| 4005 · Late Fees and Penalties | 45.00 | | | |
| 4050 · Rents and Concessions | 27,141.00 | 25,000.00 | 2,141.00 | 108.6% |
| 4100 · Admin Fees | 175.00 | | | |
| 4110 · Connection and Turn-On Fees | 1,200.00 | 5,000.00 | -3,800.00 | 24.0% |
| Total Income | 410,135.18 | 502,500.00 | -92,364.82 | 81.6% |
| Expense | | | | |
| 5000 · Bank Charges | 2,331.02 | 2,000.00 | 331.02 | 116.6% |
| 5010 · Clothing and Personal Supplies | 440.38 | | | |
| 5015 · Communications | 10,239.44 | 8,500.00 | 1,739.44 | 120.5% |
| 5020 · Community Support | 2,500.00 | 2,500.00 | 0.00 | 100.0% |
| 5025 · Computer and Internet | 5,435.68 | 6,800.00 | -1,364.32 | 79.9% |
| 5035 · Continuing Education | 597.20 | 5,000.00 | -4,402.80 | 11.9% |
| 5100 · Contractual Services | | | | |
| 5105 · Plant Operations | 82,075.62 | 83,000.00 | -924.38 | 98.9% |
| 5110 · Solid Waste Disposal | 78,179.82 | 90,000.00 | -11,820.18 | 86.9% |
| 5120 · Solar Maintenance | 6,397.00 | | | |
| Total 5100 · Contractual Services | 166,652.44 | 173,000.00 | -6,347.56 | 96.3% |
| 5210 · Employee Group Insurance | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 5230 · Fees & Assessments | 5,743.48 | 6,000.00 | -256.52 | 95.7% |
| 5240 · Fuels | 94.46 | 400.00 | -305.54 | 23.6% |
| 5250 · Insurance | 24,321.34 | 26,000.00 | -1,678.66 | 93.5% |
| 5260 · Janitorial | 3,116.71 | | | |
| 5280 · Legal Notices and Publishing | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 5290 · Licenses and Permits | 39,714.42 | 43,025.00 | -3,310.58 | 92.3% |
| 5310 · Memberships and Publications | 5,669.00 | 6,500.00 | -831.00 | 87.2% |
| 5320 · Miscellaneous | 511.06 | 500.00 | 11.06 | 102.2% |
| 5330 · Office | 10,160.79 | 8,000.00 | 2,160.79 | 127.0% |
| 5340 · Operating Supplies and Chemical | 911.47 | 1,000.00 | -88.53 | 91.1% |
| 5350 · Outside Services/Event Comp. | 4,200.00 | 5,000.00 | -800.00 | 84.0% |
| 5360 · Penalties | 27.27 | 500.00 | -472.73 | 5.5% |
| 5370 · Pest Control | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 5380 · Postage and Delivery | 856.47 | 3,500.00 | -2,643.53 | 24.5% |
| 5400 · Professional & Specialized Serv | | | | |
| 5410 · Accounting | 16,503.00 | 17,500.00 | -997.00 | 94.3% |
| 5420 · Audit Fee | 10,400.00 | 10,500.00 | -100.00 | 99.0% |
| 5430 · Engineering & Project Mgt | 7,052.26 | 5,000.00 | 2,052.26 | 141.0% |
| 5440 · Legal | 44,344.56 | 40,000.00 | 4,344.56 | 110.9% |
| 5450 · Other Professional Services | 7,489.40 | 500.00 | 6,989.40 | 1,497.9% |
| 5460 · Research and Monitoring | 5,118.61 | 5,000.00 | 118.61 | 102.4% |
| Total 5400 · Professional & Specialized Serv | 90,907.83 | 78,500.00 | 12,407.83 | 115.8% |
| 5500 · Rents and Leases Expense | | | | |
| 5510 · Equipment | 80.00 | 300.00 | -220.00 | 26.7% |
| Total 5500 · Rents and Leases Expense | 80.00 | 300.00 | -220.00 | 26.7% |
| 5550 · Repairs and Maintenance | | | | |
| 5560 · Equipment | 4,041.27 | 1,000.00 | 3,041.27 | 404.1% |
| 5570 · Landscaping | 7,425.00 | 8,500.00 | -1,075.00 | 87.4% |
| 5580 · Maintenance Agreement | 0.00 | 6,400.00 | -6,400.00 | 0.0% |
| 5590 · Structures and Grounds | 103,592.47 | 50,000.00 | 53,592.47 | 207.2% |
| Total 5550 · Repairs and Maintenance | 115,058.74 | 65,900.00 | 49,158.74 | 174.6% |
| 5600 · Salaries and Wages | | | | |
| 5610 · Board Member Compensation | 7,300.00 | 10,000.00 | -2,700.00 | 73.0% |
| 5630 · Holiday Pay | 6,567.00 | 3,000.00 | 3,567.00 | 218.9% |
| 5640 · Overtime Pay | 5,748.00 | 3,000.00 | 2,748.00 | 191.6% |
| 5650 · Paid Leave | 4,738.50 | | | |
| 5660 · Payroll Taxes | 15,792.10 | 10,500.00 | 5,292.10 | 150.4% |
| 5670 · Regular Hourly | 137,675.50 | | | |
| 5680 · Salaries | 0.00 | 100,000.00 | -100,000.00 | 0.0% |
| Total 5600 · Salaries and Wages | 177,821.10 | 126,500.00 | 51,321.10 | 140.6% |
| 5700 · Services Charges-Fresno County | 232.98 | 400.00 | -167.02 | 58.2% |
| 5710 · Small Tools and Equipment | 2,331.82 | | | |
| 5720 · Travel | 2,160.51 | 3,000.00 | -839.49 | 72.0% |
| 5800 · Utilities | | | | |
| 5810 · Gas and Electric | 38,086.66 | 57,000.00 | -18,913.34 | 66.8% |
| Total 5800 · Utilities | 38,086.66 | 57,000.00 | -18,913.34 | 66.8% |
| Total Expense | 710,202.27 | 634,325.00 | 75,877.27 | 112.0% |
| Net Ordinary Income | -300,067.09 | -131,825.00 | -168,242.09 | 227.6% |

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July 2022 through June 2023

| | Jul '22 - Jun 23 | Budget | \$ Over Budget | % of Budget |
|-------------------------------------|-------------------|-------------------|-------------------|----------------|
| Other Income/Expense | | | | |
| Other Income | | | | |
| Contributed Capital | | | | |
| 6030 - State-Aid for Construction | 728,788.00 | | | |
| Total Contributed Capital | 728,788.00 | | | |
| 6110 - Interest Revenues | 7,249.33 | 5,000.00 | 2,249.33 | 145.0% |
| 6130 - Other Non-Operating Revenues | 6,851.89 | | | |
| 6200 - Property Tax Revenue | 65,970.96 | 57,000.00 | 8,970.96 | 115.7% |
| 6210 - Special Assessment Revenue | 6,879.45 | 14,000.00 | -7,120.55 | 49.1% |
| Total Other Income | 815,739.63 | 76,000.00 | 739,739.63 | 1,073.3% |
| Net Other Income | 815,739.63 | 76,000.00 | 739,739.63 | 1,073.3% |
| Net Income | 515,672.54 | -55,825.00 | 571,497.54 | -923.7% |

BIOLA COMMUNITY SERVICES DISTRICT

Reconciliation Summary

1000 - Checking - CVCB (15070832), Period Ending 06/30/2023

| | <u>Jun 30, 23</u> |
|--|--------------------------|
| Beginning Balance | 146,386.26 |
| Cleared Transactions | |
| Checks and Payments - 63 items | -50,978.89 |
| Deposits and Credits - 8 items | 515,791.25 |
| Total Cleared Transactions | <u>464,812.36</u> |
| Cleared Balance | <u><u>611,198.62</u></u> |
| Uncleared Transactions | |
| Checks and Payments - 8 items | -1,000.00 |
| Total Uncleared Transactions | <u>-1,000.00</u> |
| Register Balance as of 06/30/2023 | <u><u>610,198.62</u></u> |
| New Transactions | |
| Checks and Payments - 25 items | -52,926.84 |
| Total New Transactions | <u>-52,926.84</u> |
| Ending Balance | <u><u>557,271.78</u></u> |

Reconciliation Detail

1000 - Checking - CVCB (15070832), Period Ending 06/30/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|--------------------------------|------------|------|--------------------------|-----|------------|------------|
| Beginning Balance | | | | | | 146,386.26 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 63 items | | | | | | |
| Bill Pmt -Check | 05/23/2023 | 1610 | Carbajal Landscaping | X | -1,325.00 | -1,325.00 |
| Paycheck | 05/23/2023 | 1618 | Elaine R. Cervantes | X | -1,296.08 | -2,621.08 |
| Bill Pmt -Check | 05/23/2023 | 1617 | Terminex | X | -158.00 | -2,779.08 |
| Bill Pmt -Check | 05/23/2023 | 1616 | SWRCB - DFA | X | -10.68 | -2,789.76 |
| Check | 06/01/2023 | EFT | Google | X | -246.89 | -3,036.65 |
| Check | 06/02/2023 | EFT | Adobe, Inc. | X | -14.99 | -3,051.64 |
| Bill Pmt -Check | 06/06/2023 | 1626 | Bryant L. Jolley, CPA | X | -10,400.00 | -13,451.64 |
| Bill Pmt -Check | 06/06/2023 | 1631 | PG&E | X | -2,158.44 | -15,610.08 |
| Paycheck | 06/06/2023 | 1640 | Elaine R. Cervantes | X | -1,479.10 | -17,089.18 |
| Bill Pmt -Check | 06/06/2023 | 1625 | Blessed Appliance A... | X | -1,250.00 | -18,339.18 |
| Bill Pmt -Check | 06/06/2023 | 1629 | Meggin Boranian, At... | X | -1,084.56 | -19,423.74 |
| Bill Pmt -Check | 06/06/2023 | 1623 | A-C Electric Company | X | -1,064.69 | -20,488.43 |
| Paycheck | 06/06/2023 | 1641 | Marisol Camacho | X | -1,042.71 | -21,531.14 |
| Paycheck | 06/06/2023 | 1643 | Pedro P Cerna | X | -962.72 | -22,493.86 |
| Bill Pmt -Check | 06/06/2023 | 1630 | Mountain Valley Env... | X | -940.00 | -23,433.86 |
| Paycheck | 06/06/2023 | 1644 | Raul Mendoza. | X | -760.03 | -24,193.89 |
| Paycheck | 06/06/2023 | 1642 | Morelia M Avila | X | -695.67 | -24,889.56 |
| Bill Pmt -Check | 06/06/2023 | 1633 | Sebastian Telephone | X | -408.61 | -25,298.17 |
| Bill Pmt -Check | 06/06/2023 | 1646 | United States Postal | X | -210.00 | -25,508.17 |
| Bill Pmt -Check | 06/06/2023 | 1635 | Verizon Wireless | X | -203.97 | -25,712.14 |
| Bill Pmt -Check | 06/06/2023 | 1627 | Carbajal Landscaping | X | -200.00 | -25,912.14 |
| Bill Pmt -Check | 06/06/2023 | 1632 | San Joaquin Air Poll... | X | -198.00 | -26,110.14 |
| Bill Pmt -Check | 06/06/2023 | 1624 | Alert 360 - Fresno | X | -195.95 | -26,306.09 |
| Bill Pmt -Check | 06/06/2023 | 1628 | Comcast Business | X | -156.53 | -26,462.62 |
| Bill Pmt -Check | 06/06/2023 | 1637 | Kirk Ramos | X | -100.00 | -26,562.62 |
| Bill Pmt -Check | 06/06/2023 | 1638 | Martha .Madera | X | -100.00 | -26,662.62 |
| Bill Pmt -Check | 06/06/2023 | 1645 | Carlos Rodriguez | X | -100.00 | -26,762.62 |
| Liability Check | 06/06/2023 | EFT | California State Disb... | X | -90.46 | -26,853.08 |
| Bill Pmt -Check | 06/06/2023 | 1634 | Streamline | X | -50.00 | -26,903.08 |
| Check | 06/07/2023 | EFT | 4Imprint, Inc. | X | -440.38 | -27,343.46 |
| Check | 06/08/2023 | EFT | Office Depot | X | -99.32 | -27,442.78 |
| Liability Check | 06/08/2023 | EFT | California State Disb... | X | -90.46 | -27,533.24 |
| Check | 06/08/2023 | EFT | Office Depot | X | -32.71 | -27,565.95 |
| Check | 06/08/2023 | EFT | Office Depot | X | -18.33 | -27,584.28 |
| Check | 06/13/2023 | EFT | iCG | X | -30.00 | -27,614.28 |
| Check | 06/14/2023 | EFT | Office Depot | X | -214.26 | -27,828.54 |
| Check | 06/14/2023 | | | X | -85.19 | -27,913.73 |
| Check | 06/14/2023 | EFT | Adobe, Inc. | X | -14.99 | -27,928.72 |
| Check | 06/14/2023 | EFT | Office Depot | X | -8.63 | -27,937.35 |
| Liability Check | 06/15/2023 | EFT | United States Treas... | X | -1,943.82 | -29,881.17 |
| Liability Check | 06/15/2023 | EFT | EDD | X | -216.27 | -30,097.44 |
| Check | 06/15/2023 | EFT | Walmart | X | -51.48 | -30,148.92 |
| Check | 06/15/2023 | EFT | Home Depot | X | -25.87 | -30,174.79 |
| Check | 06/16/2023 | EFT | Slumberger Lumber | X | -73.80 | -30,248.59 |
| Check | 06/16/2023 | EFT | Best Market | X | -29.94 | -30,278.53 |
| Bill Pmt -Check | 06/20/2023 | 1647 | AM Consulting Engi... | X | -12,260.00 | -42,538.53 |
| Paycheck | 06/20/2023 | 1658 | Elaine R. Cervantes | X | -1,575.56 | -44,114.09 |
| Bill Pmt -Check | 06/20/2023 | 1649 | Cuttone & Mastro C... | X | -1,200.00 | -45,314.09 |
| Paycheck | 06/20/2023 | 1659 | Marisol Camacho | X | -1,130.56 | -46,444.65 |
| Paycheck | 06/20/2023 | 1661 | Pedro P Cerna | X | -877.92 | -47,322.57 |
| Paycheck | 06/20/2023 | 1662 | Raul Mendoza. | X | -850.48 | -48,173.05 |
| Paycheck | 06/20/2023 | 1660 | Morelia M Avila | X | -689.54 | -48,862.59 |
| Bill Pmt -Check | 06/20/2023 | 1648 | Carbajal Landscaping | X | -675.00 | -49,537.59 |
| Bill Pmt -Check | 06/20/2023 | 1651 | Mid-Valley Disposal | X | -522.51 | -50,060.10 |
| Bill Pmt -Check | 06/20/2023 | 1657 | Pedro Cerna. | X | -251.25 | -50,311.35 |
| Bill Pmt -Check | 06/20/2023 | 1652 | Carlos Rodriguez | X | -100.00 | -50,411.35 |
| Bill Pmt -Check | 06/20/2023 | 1654 | Kirk Ramos | X | -100.00 | -50,511.35 |
| Bill Pmt -Check | 06/20/2023 | 1656 | Reyes Lozano. | X | -100.00 | -50,611.35 |
| Bill Pmt -Check | 06/20/2023 | 1650 | Guthrie Petroleum | X | -94.46 | -50,705.81 |
| Check | 06/20/2023 | EFT | Home Depot | X | -43.15 | -50,748.96 |
| Check | 06/22/2023 | EFT | Chase Flower | X | -67.71 | -50,816.67 |
| Check | 06/28/2023 | EFT | Vista Print | X | -111.19 | -50,927.86 |
| Check | 06/28/2023 | EFT | Jenson & Pilegard | X | -51.03 | -50,978.89 |
| Total Checks and Payments | | | | | -50,978.89 | -50,978.89 |

Reconciliation Detail

1000 - Checking - CVCB (15070832), Period Ending 06/30/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|------|---------------------------|-----|-------------------|-------------------|
| Deposits and Credits - 8 items | | | | | | |
| Deposit | 06/01/2023 | | | X | 14,958.67 | 14,958.67 |
| Bill Pmt -Check | 06/06/2023 | 1639 | Reyes Lozano. | X | 0.00 | 14,958.67 |
| Deposit | 06/08/2023 | | | X | 12,024.01 | 26,982.68 |
| Deposit | 06/14/2023 | | | X | 459,043.41 | 486,026.09 |
| Deposit | 06/15/2023 | | | X | 9,316.93 | 495,343.02 |
| Deposit | 06/22/2023 | | | X | 7,719.24 | 503,062.26 |
| Deposit | 06/29/2023 | | | X | 5,906.04 | 508,968.30 |
| Deposit | 06/30/2023 | | | X | 6,822.95 | 515,791.25 |
| Total Deposits and Credits | | | | | 515,791.25 | 515,791.25 |
| Total Cleared Transactions | | | | | 464,812.36 | 464,812.36 |
| Cleared Balance | | | | | 464,812.36 | 611,198.62 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 8 items | | | | | | |
| Bill Pmt -Check | 11/08/2022 | 1350 | Streamline | | -50.00 | -50.00 |
| Bill Pmt -Check | 12/20/2022 | 1404 | Juliana Gomez | | -400.00 | -450.00 |
| Bill Pmt -Check | 04/25/2023 | 1576 | Jennifer Duarte | | -100.00 | -550.00 |
| Bill Pmt -Check | 05/09/2023 | 1598 | Jennifer Duarte | | -100.00 | -650.00 |
| Bill Pmt -Check | 05/23/2023 | 1613 | Little Giant | | -50.00 | -700.00 |
| Bill Pmt -Check | 06/06/2023 | 1636 | Jennifer Duarte | | -100.00 | -800.00 |
| Bill Pmt -Check | 06/20/2023 | 1653 | Jennifer Duarte | | -100.00 | -900.00 |
| Bill Pmt -Check | 06/20/2023 | 1655 | Martha .Madera | | -100.00 | -1,000.00 |
| Total Checks and Payments | | | | | -1,000.00 | -1,000.00 |
| Total Uncleared Transactions | | | | | -1,000.00 | -1,000.00 |
| Register Balance as of 06/30/2023 | | | | | 463,812.36 | 610,198.62 |
| New Transactions | | | | | | |
| Checks and Payments - 25 items | | | | | | |
| Bill Pmt -Check | 07/04/2023 | 1681 | Special District Risk ... | | -26,573.81 | -26,573.81 |
| Bill Pmt -Check | 07/04/2023 | 1666 | Joseph's Floor Servi... | | -1,400.00 | -27,973.81 |
| Paycheck | 07/04/2023 | 1676 | Elaine R. Cervantes | | -1,326.90 | -29,300.71 |
| Paycheck | 07/04/2023 | 1677 | Marisol Camacho | | -1,005.93 | -30,306.64 |
| Paycheck | 07/04/2023 | 1679 | Pedro P Cerna | | -962.71 | -31,269.35 |
| Bill Pmt -Check | 07/04/2023 | 1669 | Special District Risk ... | | -910.49 | -32,179.84 |
| Bill Pmt -Check | 07/04/2023 | 1674 | Watkins Global Sec... | | -704.00 | -32,883.84 |
| Paycheck | 07/04/2023 | 1678 | Morelia M Avila | | -683.40 | -33,567.24 |
| Bill Pmt -Check | 07/04/2023 | 1675 | XiO, Inc. | | -429.00 | -33,996.24 |
| Bill Pmt -Check | 07/04/2023 | 1672 | VFW Post 5845 | | -400.00 | -34,396.24 |
| Bill Pmt -Check | 07/04/2023 | 1673 | Viviana Reyes | | -400.00 | -34,796.24 |
| Bill Pmt -Check | 07/04/2023 | 1665 | Gloria Aguilar | | -400.00 | -35,196.24 |
| Bill Pmt -Check | 07/04/2023 | 1668 | Meggin Boranian, At... | | -300.00 | -35,496.24 |
| Bill Pmt -Check | 07/04/2023 | 1670 | Underground Servic... | | -300.00 | -35,796.24 |
| Bill Pmt -Check | 07/04/2023 | 1671 | Verizon Wireless | | -208.97 | -36,005.21 |
| Bill Pmt -Check | 07/04/2023 | 1663 | Alert 360 - Fresno | | -195.95 | -36,201.16 |
| Bill Pmt -Check | 07/04/2023 | 1664 | Comcast Business | | -156.53 | -36,357.69 |
| Bill Pmt -Check | 07/04/2023 | 1680 | Elaine Cervantes | | -131.99 | -36,489.68 |
| Bill Pmt -Check | 07/04/2023 | 1667 | Little Giant | | -50.00 | -36,539.68 |
| Bill Pmt -Check | 07/05/2023 | 1683 | Mountain Valley Env... | | -10,212.00 | -46,751.68 |
| Bill Pmt -Check | 07/05/2023 | 1682 | Mountain Valley Env... | | -3,122.00 | -49,873.68 |
| Liability Check | 07/17/2023 | EFT | United States Treas... | | -2,159.56 | -52,033.24 |
| Liability Check | 07/17/2023 | EFT | EDD | | -269.97 | -52,303.21 |
| Liability Check | 07/31/2023 | EFT | EDD | | -583.96 | -52,887.17 |
| Liability Check | 07/31/2023 | EFT | United States Treas... | | -39.67 | -52,926.84 |
| Total Checks and Payments | | | | | -52,926.84 | -52,926.84 |
| Total New Transactions | | | | | -52,926.84 | -52,926.84 |
| Ending Balance | | | | | 410,885.52 | 557,271.78 |