

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

	Apr 30, 23	Apr 30, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking - CVCB (15070832)	64,009.55	28,840.33	35,169.22	121.9%
1001 · Cash-CVC-Project Account	0.00	695.39	-695.39	-100.0%
1010 · Cash-County Treas-Gen Subclass	114,647.16	385,451.74	-270,804.58	-70.3%
1020 · Cash-LAIF	290,620.97	285,666.48	4,954.49	1.7%
Total Checking/Savings	469,277.68	700,653.94	-231,376.26	-33.0%
Other Current Assets				
Account's Receivable				
1100 · Account's Receivable	104,142.08	121,939.69	-17,797.61	-14.6%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
1160 · Unallocated Arrearages Grant	0.00	-15,082.92	15,082.92	100.0%
Total Account's Receivable	100,142.08	102,856.77	-2,714.69	-2.6%
1210 · Charge Backs Receivable	208.00	300.00	-92.00	-30.7%
1220 · Other Receivables	22,127.13	53,403.17	-31,276.04	-58.6%
1300 · Prepaid				
1310 · Insurance	4,058.15	3,307.76	750.39	22.7%
Total 1300 · Prepaid	4,058.15	3,307.76	750.39	22.7%
Total Other Current Assets	126,535.36	159,867.70	-33,332.34	-20.9%
Total Current Assets	595,813.04	860,521.64	-264,708.60	-30.8%
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	33,370.00	0.00	33,370.00	100.0%
1415 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
1420 · CIP-Biola HVAC and Solar	0.00	913,404.50	-913,404.50	-100.0%
1425 · CIP-Groundwater Recharge	130,040.40	111,541.90	18,498.50	16.6%
1430 · CIP-Recycled Water	323,307.00	263,299.00	60,008.00	22.8%
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	1,016,681.84	1,690,816.00	-674,134.16	-39.9%
1500 · Community Center	923,150.22	782,051.52	141,098.70	18.0%
1510 · Computer Equipment	17,446.45	10,103.38	7,343.07	72.7%
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	1,844,337.96	459,132.58	24.9%
1550 · Storm Drainage Basin	792,692.84	792,692.84	0.00	0.0%
1560 · Water System	2,886,289.64	2,573,116.42	313,173.22	12.2%
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	-3,967,307.00	-327,494.00	-8.3%
Total Fixed Assets	5,900,102.37	5,941,286.50	-41,184.13	-0.7%
TOTAL ASSETS	6,495,915.41	6,801,808.14	-305,892.73	-4.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	70,871.88	413,207.51	-342,335.63	-82.9%
2010 · Retention Payable	4,892.70	0.00	4,892.70	100.0%
Total Accounts Payable	75,764.58	413,207.51	-337,442.93	-81.7%
Other Current Liabilities				
2110 · Accrued Interest	4,312.88	3,784.00	528.88	14.0%
2120 · Accrued Payroll	5,938.00	0.00	5,938.00	100.0%
2130 · AFLAC	251.25	227.37	23.88	10.5%
2200 · Customer Deposits- Comm Ctr	1,800.00	2,600.00	-800.00	-30.8%
2300 · Utility Deposits	18,317.75	16,736.65	1,581.10	9.5%
2400 · Payroll Liabilities	2,601.47	1,995.22	606.25	30.4%
Total Other Current Liabilities	33,221.35	25,343.24	7,878.11	31.1%
Total Current Liabilities	108,985.93	438,550.75	-329,564.82	-75.2%

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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	44,250.00	-8,850.00	-20.0%
Total Long Term Liabilities	917,305.00	573,393.40	343,911.60	60.0%
Total Liabilities	1,026,290.93	1,011,944.15	14,346.78	1.4%
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	-16,599.96	-12,910.11	-3,689.85	-28.6%
Total Equity	5,469,624.48	5,789,863.99	-320,239.51	-5.5%
TOTAL LIABILITIES & EQUITY	6,495,915.41	6,801,808.14	-305,892.73	-4.5%

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

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales and Services	381,574.18	395,370.80	-13,796.62	-3.5%
4005 · Late Fees and Penalties	45.00	0.00	45.00	100.0%
4050 · Rents and Concessions	22,635.00	15,143.00	7,492.00	49.5%
4100 · Admin Fees	150.00	200.00	-50.00	-25.0%
4110 · Connection and Turn-On Fees	1,200.00	0.00	1,200.00	100.0%
Total Income	405,604.18	410,713.80	-5,109.62	-1.2%
Expense				
5000 · Bank Charges	2,123.19	2,536.48	-413.29	-16.3%
5015 · Communications	7,901.06	6,659.39	1,241.67	18.7%
5020 · Community Support	2,500.00	0.00	2,500.00	100.0%
5025 · Computer and Internet	4,437.84	2,396.54	2,041.30	85.2%
5035 · Continuing Education	597.20	0.00	597.20	100.0%
5100 · Contractual Services				
5105 · Plant Operations	75,233.62	69,520.00	5,713.62	8.2%
5110 · Solid Waste Disposal	77,134.80	85,590.61	-8,455.81	-9.9%
5120 · Solar Maintenance	6,397.00	0.00	6,397.00	100.0%
Total 5100 · Contractual Services	158,765.42	155,110.61	3,654.81	2.4%
5230 · Fees & Assessments	5,545.48	1,831.12	3,714.36	202.9%
5240 · Fuels	0.00	14.43	-14.43	-100.0%
5250 · Insurance	20,263.30	17,124.80	3,138.50	18.3%
5260 · Janitorial	1,591.72	2,740.72	-1,149.00	-41.9%
5280 · Legal Notices and Publishing	0.00	1,848.00	-1,848.00	-100.0%
5290 · Licenses and Permits	39,714.42	32,330.00	7,384.42	22.8%
5310 · Memberships and Publications	5,669.00	5,663.42	5.58	0.1%
5320 · Miscellaneous	370.15	0.00	370.15	100.0%
5330 · Office	8,318.54	5,983.15	2,335.39	39.0%
5340 · Operating Supplies and Chemical	236.47	532.94	-296.47	-55.6%
5350 · Outside Services/Event Comp.	3,800.00	2,400.00	1,400.00	58.3%
5360 · Penalties	27.27	145.73	-118.46	-81.3%
5380 · Postage and Delivery	646.47	1,472.85	-826.38	-56.1%
5400 · Professional & Specialized Serv				
5410 · Accounting	15,303.00	13,675.00	1,628.00	11.9%
5420 · Audit Fee	0.00	10,100.00	-10,100.00	-100.0%
5430 · Engineering & Project Mgt	7,052.26	1,096.30	5,955.96	543.3%
5440 · Legal	42,960.00	26,197.54	16,762.46	64.0%
5450 · Other Professional Services	6,785.40	4,977.00	1,808.40	36.3%
5460 · Research and Monitoring	4,149.81	2,626.00	1,523.81	58.0%
Total 5400 · Professional & Specialized Serv	76,250.47	58,671.84	17,578.63	30.0%
5500 · Rents and Leases Expense				
5510 · Equipment	0.00	49.61	-49.61	-100.0%
Total 5500 · Rents and Leases Expense	0.00	49.61	-49.61	-100.0%
5550 · Repairs and Maintenance				
5560 · Equipment	2,675.99	6,693.10	-4,017.11	-60.0%
5570 · Landscaping	6,075.00	6,075.00	0.00	0.0%
5590 · Structures and Grounds	93,014.22	73,167.17	19,847.05	27.1%
Total 5550 · Repairs and Maintenance	101,765.21	85,935.27	15,829.94	18.4%
5600 · Salaries and Wages				
5610 · Board Member Compensation	5,900.00	4,300.00	1,600.00	37.2%
5630 · Holiday Pay	6,026.00	1,482.00	4,544.00	306.6%
5640 · Overtime Pay	4,828.50	2,446.50	2,382.00	97.4%
5650 · Paid Leave	4,238.00	2,479.00	1,759.00	71.0%
5660 · Payroll Taxes	13,979.63	7,621.26	6,358.37	83.4%
5670 · Regular Hourly	117,085.00	65,665.00	51,420.00	78.3%
Total 5600 · Salaries and Wages	152,057.13	83,993.76	68,063.37	81.0%
5700 · Services Charges-Fresno County	232.98	222.70	10.28	4.6%
5710 · Small Tools and Equipment	1,179.73	153.30	1,026.43	669.6%
5720 · Travel	2,160.51	926.60	1,233.91	133.2%
5800 · Utilities				
5810 · Gas and Electric	35,928.22	37,705.01	-1,776.79	-4.7%
Total 5800 · Utilities	35,928.22	37,705.01	-1,776.79	-4.7%
Total Expense	632,081.78	506,448.27	125,633.51	24.8%
Net Ordinary Income	-226,477.60	-95,734.47	-130,743.13	-136.6%

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

	Jul '22 - Apr 23	Jul '21 - Apr 22	\$ Change	% Change
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	129,945.09	20,746.00	109,199.09	526.4%
6040 · State-Other	0.00	831.69	-831.69	-100.0%
Total Contributed Capital	129,945.09	21,577.69	108,367.40	502.2%
6110 · Interest Revenues	7,249.33	3,092.47	4,156.86	134.4%
6130 · Other Non-Operating Revenues	0.00	2.44	-2.44	-100.0%
6150 · Rents and Leases Received	0.00	573.84	-573.84	-100.0%
6200 · Property Tax Revenue	65,803.77	50,698.47	15,105.30	29.8%
6210 · Special Assessment Revenue	6,879.45	6,879.45	0.00	0.0%
Total Other Income	209,877.64	82,824.36	127,053.28	153.4%
Net Other Income	209,877.64	82,824.36	127,053.28	153.4%
Net Income	-16,599.96	-12,910.11	-3,689.85	-28.6%

**BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss by Class**

July 2022 through April 2023

	General - Admin	Waste Disposal-Sewer (Waste Disposal)	Waste Disposal-Solid (Waste Disposal)	Total Waste Disposal	Water	TOTAL
Ordinary Income/Expense						
Income						
4000 · Sales and Services	0.00	148,104.04	76,117.07	224,221.11	157,353.07	381,574.18
4005 · Late Fees and Penalties	0.00	22.50	0.00	22.50	22.50	45.00
4050 · Rents and Concessions	22,635.00	0.00	0.00	0.00	0.00	22,635.00
4100 · Admin Fees	150.00	0.00	0.00	0.00	0.00	150.00
4110 · Connection and Turn-On Fees	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Total Income	22,785.00	148,126.54	76,117.07	224,243.61	158,575.57	405,604.18
Expense						
5000 · Bank Charges	2,123.19	0.00	0.00	0.00	0.00	2,123.19
5015 · Communications	1,306.24	2,999.36	612.09	3,611.45	2,983.37	7,901.06
5020 · Community Support	2,500.00	0.00	0.00	0.00	0.00	2,500.00
5025 · Computer and Internet	961.90	1,572.45	331.04	1,903.49	1,572.45	4,437.84
5035 · Continuing Education	597.20	0.00	0.00	0.00	0.00	597.20
5100 · Contractual Services						
5105 · Plant Operations	0.00	45,140.18	0.00	45,140.18	30,093.44	75,233.62
5110 · Solid Waste Disposal	0.00	0.00	77,134.80	77,134.80	0.00	77,134.80
5120 · Solar Maintenance	1,023.52	2,430.86	511.76	2,942.62	2,430.86	6,397.00
Total 5100 · Contractual Services	1,023.52	47,571.04	77,646.56	125,217.60	32,524.30	158,765.42
5230 · Fees & Assessments	80.00	770.48	40.00	810.48	4,655.00	5,545.48
5250 · Insurance	3,242.09	7,700.08	1,621.05	9,321.13	7,700.08	20,263.30
5260 · Janitorial	1,056.48	463.92	12.40	476.32	58.92	1,591.72
5290 · Licenses and Permits	737.42	24,687.00	0.00	24,687.00	14,290.00	39,714.42
5310 · Memberships and Publications	867.04	2,059.22	433.52	2,492.74	2,309.22	5,669.00
5320 · Miscellaneous	370.15	0.00	0.00	0.00	0.00	370.15
5330 · Office	8,026.29	132.21	27.83	160.04	132.21	8,318.54
5340 · Operating Supplies and Chemical	236.47	0.00	0.00	0.00	0.00	236.47
5350 · Outside Services/Event Comp.	3,800.00	0.00	0.00	0.00	0.00	3,800.00
5360 · Penalties	27.27	0.00	0.00	0.00	0.00	27.27
5380 · Postage and Delivery	103.43	245.66	142.92	388.58	154.46	646.47
5400 · Professional & Specialized Serv						
5410 · Accounting	2,448.48	5,815.14	1,224.24	7,039.38	5,815.14	15,303.00
5430 · Engineering & Project Mgt	2,801.23	1,923.08	404.87	2,327.95	1,923.08	7,052.26
5440 · Legal	6,873.60	16,324.80	3,436.80	19,761.60	16,324.80	42,960.00
5450 · Other Professional Services	6,785.40	0.00	0.00	0.00	0.00	6,785.40
5460 · Research and Monitoring	0.00	2,316.00	0.00	2,316.00	1,833.81	4,149.81
Total 5400 · Professional & Specialized Serv	18,908.71	26,379.02	5,065.91	31,444.93	25,896.83	76,250.47
5550 · Repairs and Maintenance						
5560 · Equipment	749.98	240.47	50.62	291.09	1,634.92	2,675.99
5570 · Landscaping	6,075.00	0.00	0.00	0.00	0.00	6,075.00
5590 · Structures and Grounds	9,046.20	58,695.84	112.65	58,808.49	25,159.53	93,014.22
Total 5550 · Repairs and Maintenance	15,871.18	58,936.31	163.27	59,099.58	26,794.45	101,765.21
5600 · Salaries and Wages						
5610 · Board Member Compensation	5,900.00	0.00	0.00	0.00	0.00	5,900.00
5630 · Holiday Pay	6,026.00	0.00	0.00	0.00	0.00	6,026.00
5640 · Overtime Pay	3,820.50	840.00	0.00	840.00	168.00	4,828.50
5650 · Paid Leave	4,238.00	0.00	0.00	0.00	0.00	4,238.00
5660 · Payroll Taxes	13,719.19	64.26	0.00	64.26	196.18	13,979.63
5670 · Regular Hourly	115,389.00	0.00	0.00	0.00	1,696.00	117,085.00
Total 5600 · Salaries and Wages	149,092.69	904.26	0.00	904.26	2,060.18	152,057.13
5700 · Services Charges-Fresno County	232.98	0.00	0.00	0.00	0.00	232.98
5710 · Small Tools and Equipment	775.06	160.99	0.00	160.99	243.68	1,179.73
5720 · Travel	1,561.58	270.94	57.05	327.99	270.94	2,160.51
5800 · Utilities						
5810 · Gas and Electric	5,748.50	13,652.72	2,874.28	16,527.00	13,652.72	35,928.22
Total 5800 · Utilities	5,748.50	13,652.72	2,874.28	16,527.00	13,652.72	35,928.22
Total Expense	219,249.39	188,505.66	89,027.92	277,533.58	135,298.81	632,081.78
Net Ordinary Income	-196,464.39	-40,379.12	-12,910.85	-53,289.97	23,276.76	-226,477.60
Other Income/Expense						
Other Income						
Contributed Capital						
6030 · State-Aid for Construction	-5,324.91	55,250.00	0.00	55,250.00	80,020.00	129,945.09
Total Contributed Capital	-5,324.91	55,250.00	0.00	55,250.00	80,020.00	129,945.09
6110 · Interest Revenues	4,419.66	0.00	0.00	0.00	2,829.67	7,249.33
6200 · Property Tax Revenue	65,803.77	0.00	0.00	0.00	0.00	65,803.77
6210 · Special Assessment Revenue	6,879.45	0.00	0.00	0.00	0.00	6,879.45
Total Other Income	71,777.97	55,250.00	0.00	55,250.00	82,849.67	209,877.64
Net Other Income	71,777.97	55,250.00	0.00	55,250.00	82,849.67	209,877.64
Net Income	-124,686.42	14,870.88	-12,910.85	1,960.03	106,126.43	-16,599.96

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of April 30, 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1000 · Checking - CVCB (15070832)							87,911.35
Check	04/03/2023	EFT	Adobe, Inc.			14.99	87,896.36
Check	04/04/2023	EFT	Google			220.05	87,676.31
Deposit	04/06/2023			Deposit	16,252.15		103,928.46
Bill Pmt -Check	04/11/2023	1547	Carbajal Landscaping			675.00	103,253.46
Bill Pmt -Check	04/11/2023	1548	Cuttone & Mastro CPA's			1,200.00	102,053.46
Bill Pmt -Check	04/11/2023	1549	Fabian Garcia			325.00	101,728.46
Bill Pmt -Check	04/11/2023	1550	Jennifer Duarte			216.15	101,512.31
Bill Pmt -Check	04/11/2023	1551	Little Giant			25.00	101,487.31
Bill Pmt -Check	04/11/2023	1552	Maria Del Carmen Chavez			400.00	101,087.31
Bill Pmt -Check	04/11/2023	1553	Mid-Valley Disposal			727.67	100,359.64
Bill Pmt -Check	04/11/2023	1554	Mountain Valley Environmental Services			7,278.50	93,081.14
Bill Pmt -Check	04/11/2023	1555	Sebastian Telephone	00065044-8		424.77	92,656.37
Bill Pmt -Check	04/11/2023	1556	Streamline			50.00	92,606.37
Bill Pmt -Check	04/11/2023	1557	Terminex			158.00	92,448.37
Bill Pmt -Check	04/11/2023	1558	VFW Post 5845			400.00	92,048.37
Bill Pmt -Check	04/11/2023	1559	Watkins Global Security			660.00	91,388.37
Paycheck	04/11/2023	1560	Elaine R. Cervantes			1,296.08	90,092.29
Paycheck	04/11/2023	1561	Marisol Camacho			915.57	89,176.72
Paycheck	04/11/2023	1562	Morelia M Avila			695.67	88,481.05
Paycheck	04/11/2023	1563	Pedro P Cerna			877.92	87,603.13
Paycheck	04/11/2023	1564	Raul Mendoza.			760.03	86,843.10
Liability Check	04/11/2023	EFT	California State Disbursement Unit	Confirmation #: PAY00000000043637953		90.46	86,752.64
Liability Check	04/12/2023	EFT	California State Disbursement Unit	Confirmation #: PAY00000000043637976		90.46	86,662.18
Deposit	04/13/2023			Deposit	6,869.87		93,532.05
Check	04/14/2023			Service Charge		103.56	93,428.49
Liability Check	04/17/2023	EFT	EDD	Confirmation #: 1-120-861-920		218.55	93,209.94
Check	04/17/2023	EFT	Adobe, Inc.			14.99	93,194.95
Liability Check	04/18/2023	EFT	United States Treasury	Confirmation #: 270350812638500		1,897.40	91,297.55
Bill Pmt -Check	04/19/2023	1565	AM Consulting Engineers			32,990.00	58,307.55
Deposit	04/20/2023			Deposit	6,766.07		65,073.62
Deposit	04/20/2023			Deposit	7,506.13		72,579.75
Check	04/20/2023	EFT	Home Depot			41.47	72,538.28
Check	04/21/2023	EFT	Office Depot			74.68	72,463.60
Check	04/24/2023	EFT	Home Depot			86.54	72,377.06
Bill Pmt -Check	04/25/2023	1566	Alert 360 - Fresno			1,803.12	70,573.94
Bill Pmt -Check	04/25/2023	1567	Carbajal Landscaping			1,600.00	68,973.94
Bill Pmt -Check	04/25/2023	1568	Domain Listings			288.00	68,685.94
Bill Pmt -Check	04/25/2023	1569	Ernesto Gutierrez Flores			575.91	68,110.03
Bill Pmt -Check	04/25/2023	1570	Meggin Boranian, Attorney at Law			1,325.00	66,785.03
Bill Pmt -Check	04/25/2023	1571	PG&E			2,834.87	63,950.16
Bill Pmt -Check	04/25/2023	1572	Sebastian Telephone	00065044-8		272.50	63,677.66
Bill Pmt -Check	04/25/2023	1573	The County of Fresno			232.98	63,444.68
Bill Pmt -Check	04/25/2023	1574	Verizon Wireless	209138685-00001		208.97	63,235.71
Bill Pmt -Check	04/25/2023	1575	Carlos Rodriguez			100.00	63,135.71
Bill Pmt -Check	04/25/2023	1576	Jennifer Duarte			100.00	63,035.71
Bill Pmt -Check	04/25/2023	1577	Kirk Ramos			100.00	62,935.71
Bill Pmt -Check	04/25/2023	1578	Martha Madera			100.00	62,835.71
Paycheck	04/25/2023	1579	Elaine R. Cervantes			1,382.01	61,453.70
Paycheck	04/25/2023	1580	Marisol Camacho			1,011.17	60,442.53
Paycheck	04/25/2023	1581	Morelia M Avila			606.73	59,835.80
Paycheck	04/25/2023	1582	Pedro P Cerna			1,074.09	58,761.71
Paycheck	04/25/2023	1583	Raul Mendoza.			760.02	58,001.69
Liability Check	04/27/2023	EFT	California State Disbursement Unit	Confirmation #: PAY00000000043822067		90.46	57,911.23
Deposit	04/27/2023			Deposit	7,699.03		65,610.26
Liability Check	04/28/2023	EFT	EDD	Confirmation #: 0-395-149-024		1,988.06	63,622.20
Liability Check	04/28/2023	EFT	United States Treasury	Confirmation #: 270351832033955		209.27	63,412.93
Liability Check	04/28/2023	EFT	EDD	Confirmation #: 1-517-629-920		174.41	63,238.52
Check	04/28/2023	EFT	Office Depot			10.78	63,227.74
Deposit	04/30/2023			Deposit	781.81		64,009.55
Total 1000 · Checking - CVCB (15070832)					45,875.06	69,776.86	64,009.55
TOTAL					45,875.06	69,776.86	64,009.55

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

	Jul '22 - Apr 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	22,635.00	25,000.00	-2,365.00	90.5%
4100 · Admin Fees	150.00			
4110 · Connection and Turn-On Fees	1,200.00	5,000.00	-3,800.00	24.0%
Total Income	405,604.18	502,500.00	-96,895.82	80.7%
Expense				
5000 · Bank Charges	2,123.19	2,000.00	123.19	106.2%
5015 · Communications	7,901.06	8,500.00	-598.94	93.0%
5020 · Community Support	2,500.00	2,500.00	0.00	100.0%
5025 · Computer and Internet	4,437.84	6,800.00	-2,362.16	65.3%
5035 · Continuing Education	597.20	5,000.00	-4,402.80	11.9%
5100 · Contractual Services				
5105 · Plant Operations	75,233.62	83,000.00	-7,766.38	90.6%
5110 · Solid Waste Disposal	77,134.80	90,000.00	-12,865.20	85.7%
5120 · Solar Maintenance	6,397.00			
Total 5100 · Contractual Services	158,765.42	173,000.00	-14,234.58	91.8%
5210 · Employee Group Insurance	0.00	1,000.00	-1,000.00	0.0%
5230 · Fees & Assessments	5,545.48	6,000.00	-454.52	92.4%
5240 · Fuels	0.00	400.00	-400.00	0.0%
5250 · Insurance	20,263.30	26,000.00	-5,736.70	77.9%
5260 · Janitorial	1,591.72			
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	370.15	500.00	-129.85	74.0%
5330 · Office	8,318.54	8,000.00	318.54	104.0%
5340 · Operating Supplies and Chemical	236.47	1,000.00	-763.53	23.6%
5350 · Outside Services/Event Comp.	3,800.00	5,000.00	-1,200.00	76.0%
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	646.47	3,500.00	-2,853.53	18.5%
5400 · Professional & Specialized Serv				
5410 · Accounting	15,303.00	17,500.00	-2,197.00	87.4%
5420 · Audit Fee	0.00	10,500.00	-10,500.00	0.0%
5430 · Engineering & Project Mgt	7,052.26	5,000.00	2,052.26	141.0%
5440 · Legal	42,960.00	40,000.00	2,960.00	107.4%
5450 · Other Professional Services	6,785.40	500.00	6,285.40	1,357.1%
5460 · Research and Monitoring	4,149.81	5,000.00	-850.19	83.0%
Total 5400 · Professional & Specialized Serv	76,250.47	78,500.00	-2,249.53	97.1%
5500 · Rents and Leases Expense				
5510 · Equipment	0.00	300.00	-300.00	0.0%
Total 5500 · Rents and Leases Expense	0.00	300.00	-300.00	0.0%
5550 · Repairs and Maintenance				
5560 · Equipment	2,675.99	1,000.00	1,675.99	267.6%
5570 · Landscaping	6,075.00	8,500.00	-2,425.00	71.5%
5580 · Maintenance Agreement	0.00	6,400.00	-6,400.00	0.0%
5590 · Structures and Grounds	93,014.22	50,000.00	43,014.22	186.0%
Total 5550 · Repairs and Maintenance	101,765.21	65,900.00	35,865.21	154.4%
5600 · Salaries and Wages				
5610 · Board Member Compensation	5,900.00	10,000.00	-4,100.00	59.0%
5630 · Holiday Pay	6,026.00	3,000.00	3,026.00	200.9%
5640 · Overtime Pay	4,828.50	3,000.00	1,828.50	161.0%
5650 · Paid Leave	4,238.00			
5660 · Payroll Taxes	13,979.63	10,500.00	3,479.63	133.1%
5670 · Regular Hourly	117,085.00			
5680 · Salaries	0.00	100,000.00	-100,000.00	0.0%
Total 5600 · Salaries and Wages	152,057.13	126,500.00	25,557.13	120.2%
5700 · Services Charges-Fresno County	232.98	400.00	-167.02	58.2%
5710 · Small Tools and Equipment	1,179.73			
5720 · Travel	2,160.51	3,000.00	-839.49	72.0%
5800 · Utilities				
5810 · Gas and Electric	35,928.22	57,000.00	-21,071.78	63.0%
Total 5800 · Utilities	35,928.22	57,000.00	-21,071.78	63.0%
Total Expense	632,081.78	634,325.00	-2,243.22	99.6%
Net Ordinary Income	-226,477.60	-131,825.00	-94,652.60	171.8%

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

	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	129,945.09			
Total Contributed Capital	129,945.09			
6110 · Interest Revenues	7,249.33	5,000.00	2,249.33	145.0%
6200 · Property Tax Revenue	65,803.77	57,000.00	8,803.77	115.4%
6210 · Special Assessment Revenue	6,879.45	14,000.00	-7,120.55	49.1%
Total Other Income	209,877.64	76,000.00	133,877.64	276.2%
Net Other Income	209,877.64	76,000.00	133,877.64	276.2%
Net Income	-16,599.96	-55,825.00	39,225.04	29.7%

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Summary
1000 - Checking - CVCB (15070832), Period Ending 04/30/2023

	Apr 30, 23
Beginning Balance	178,827.05
Cleared Transactions	
Checks and Payments - 58 items	-113,559.64
Deposits and Credits - 7 items	138,836.36
Total Cleared Transactions	25,276.72
Cleared Balance	204,103.77
Uncleared Transactions	
Checks and Payments - 22 items	-140,094.22
Total Uncleared Transactions	-140,094.22
Register Balance as of 04/30/2023	64,009.55
New Transactions	
Checks and Payments - 26 items	-157,924.10
Deposits and Credits - 1 item	109.60
Total New Transactions	-157,814.50
Ending Balance	-93,804.95

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 04/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						178,827.05
Cleared Transactions						
Checks and Payments - 58 items						
Bill Pmt -Check	10/25/2022	1322	Little Giant	X	-30.00	-30.00
Bill Pmt -Check	12/20/2022	1405	Little Giant	X	-25.00	-55.00
Bill Pmt -Check	01/17/2023	1439	Little Giant	X	-25.00	-80.00
Bill Pmt -Check	03/14/2023	1511	San Juana Rosales	X	-210.00	-290.00
Bill Pmt -Check	03/14/2023	1513	Streamline	X	-50.00	-340.00
Bill Pmt -Check	03/14/2023	1503	Little Giant	X	-50.00	-390.00
Bill Pmt -Check	03/28/2023	1531	Mountain Valley Env...	X	-48,828.91	-49,218.91
Bill Pmt -Check	03/28/2023	1522	AM Consulting Engi...	X	-21,908.33	-71,127.24
Bill Pmt -Check	03/28/2023	1529	Meggin Boranian, At...	X	-7,830.00	-78,957.24
Bill Pmt -Check	03/28/2023	1524	Indoor Environment...	X	-2,679.17	-81,636.41
Paycheck	03/28/2023	1541	Elaine R. Cervantes	X	-1,411.65	-83,048.06
Paycheck	03/28/2023	1545	Raul Mendoza,	X	-1,114.38	-84,162.44
Paycheck	03/28/2023	1543	Morelia M Avila	X	-721.22	-84,883.66
Bill Pmt -Check	03/28/2023	1521	Advanced Flow Mea...	X	-450.00	-85,333.66
Bill Pmt -Check	03/28/2023	1536	XiO, Inc.	X	-429.00	-85,762.66
Bill Pmt -Check	03/28/2023	1530	Mid-Valley Disposal	X	-311.56	-86,074.22
Bill Pmt -Check	03/28/2023	1535	Watkins Global Sec...	X	-220.00	-86,294.22
Bill Pmt -Check	03/28/2023	1533	Verizon Wireless	X	-207.33	-86,501.55
Bill Pmt -Check	03/28/2023	1525	Jennifer Duarte	X	-200.00	-86,701.55
Bill Pmt -Check	03/28/2023	1534	VFW Post 5845	X	-200.00	-86,901.55
Bill Pmt -Check	03/28/2023	1538	Jennifer Duarte	X	-100.00	-87,001.55
Bill Pmt -Check	03/28/2023	1528	Little Giant	X	-50.00	-87,051.55
Check	04/03/2023	EFT	Adobe, Inc.	X	-14.99	-87,066.54
Check	04/04/2023	EFT	Google	X	-220.05	-87,286.59
Bill Pmt -Check	04/11/2023	1554	Mountain Valley Env...	X	-7,278.50	-94,565.09
Paycheck	04/11/2023	1560	Elaine R. Cervantes	X	-1,296.08	-95,861.17
Bill Pmt -Check	04/11/2023	1548	Cuttone & Mastro C...	X	-1,200.00	-97,061.17
Paycheck	04/11/2023	1561	Marisol Camacho	X	-915.57	-97,976.74
Paycheck	04/11/2023	1563	Pedro P Cerna	X	-877.92	-98,854.66
Paycheck	04/11/2023	1564	Raul Mendoza,	X	-760.03	-99,614.69
Bill Pmt -Check	04/11/2023	1553	Mid-Valley Disposal	X	-727.67	-100,342.36
Bill Pmt -Check	04/11/2023	1547	Carbajal Landscaping	X	-675.00	-101,017.36
Bill Pmt -Check	04/11/2023	1559	Watkins Global Sec...	X	-660.00	-101,677.36
Bill Pmt -Check	04/11/2023	1555	Sebastian Telephone	X	-424.77	-102,102.13
Bill Pmt -Check	04/11/2023	1552	Maria Del Carmen C...	X	-400.00	-102,502.13
Bill Pmt -Check	04/11/2023	1558	VFW Post 5845	X	-400.00	-102,902.13
Bill Pmt -Check	04/11/2023	1550	Jennifer Duarte	X	-216.15	-103,118.28
Bill Pmt -Check	04/11/2023	1557	Terminex	X	-158.00	-103,276.28
Liability Check	04/11/2023	EFT	California State Disb...	X	-90.46	-103,366.74
Bill Pmt -Check	04/11/2023	1551	Little Giant	X	-25.00	-103,391.74
Liability Check	04/12/2023	EFT	California State Disb...	X	-90.46	-103,482.20
Check	04/14/2023			X	-103.56	-103,585.76
Liability Check	04/17/2023	EFT	EDD	X	-218.55	-103,804.31
Check	04/17/2023	EFT	Adobe, Inc.	X	-14.99	-103,819.30
Liability Check	04/18/2023	EFT	United States Treas...	X	-1,897.40	-105,716.70
Check	04/20/2023	EFT	Home Depot	X	-41.47	-105,758.17
Check	04/21/2023	EFT	Office Depot	X	-74.68	-105,832.85
Check	04/24/2023	EFT	Home Depot	X	-86.54	-105,919.39
Bill Pmt -Check	04/25/2023	1567	Carbajal Landscaping	X	-1,600.00	-107,519.39
Paycheck	04/25/2023	1579	Elaine R. Cervantes	X	-1,382.01	-108,901.40
Paycheck	04/25/2023	1582	Pedro P Cerna	X	-1,074.09	-109,975.49
Paycheck	04/25/2023	1580	Marisol Camacho	X	-1,011.17	-110,986.66
Bill Pmt -Check	04/25/2023	1577	Kirk Ramos	X	-100.00	-111,086.66
Liability Check	04/27/2023	EFT	California State Disb...	X	-90.46	-111,177.12
Liability Check	04/28/2023	EFT	EDD	X	-1,988.06	-113,165.18
Liability Check	04/28/2023	EFT	United States Treas...	X	-209.27	-113,374.45
Liability Check	04/28/2023	EFT	EDD	X	-174.41	-113,548.86
Check	04/28/2023	EFT	Office Depot	X	-10.78	-113,559.64
Total Checks and Payments					-113,559.64	-113,559.64

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 04/30/2023

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 7 items						
Transfer	03/30/2023			X	92,961.30	92,961.30
Deposit	04/06/2023			X	16,252.15	109,213.45
Deposit	04/13/2023			X	6,869.87	116,083.32
Deposit	04/20/2023			X	6,766.07	122,849.39
Deposit	04/20/2023			X	7,506.13	130,355.52
Deposit	04/27/2023			X	7,699.03	138,054.55
Deposit	04/30/2023			X	781.81	138,836.36
Total Deposits and Credits					138,836.36	138,836.36
Total Cleared Transactions					25,276.72	25,276.72
Cleared Balance					25,276.72	204,103.77
Uncleared Transactions						
Checks and Payments - 22 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	03/14/2023	1504	Verizon Wireless		-200.15	-650.15
Bill Pmt -Check	03/28/2023	1532	RJ Berry Jr., Inc.		-92,961.30	-93,611.45
Bill Pmt -Check	03/28/2023	1526	Kings Water Alliance		-3,214.00	-96,825.45
Paycheck	04/11/2023	1562	Morelia M Avila		-695.67	-97,521.12
Bill Pmt -Check	04/11/2023	1549	Fabian Garcia		-325.00	-97,846.12
Bill Pmt -Check	04/11/2023	1556	Streamline		-50.00	-97,896.12
Bill Pmt -Check	04/19/2023	1565	AM Consulting Engi...		-32,990.00	-130,886.12
Bill Pmt -Check	04/25/2023	1571	PG&E		-2,834.87	-133,720.99
Bill Pmt -Check	04/25/2023	1566	Alert 360 - Fresno		-1,803.12	-135,524.11
Bill Pmt -Check	04/25/2023	1570	Meggin Boranian, At...		-1,325.00	-136,849.11
Paycheck	04/25/2023	1583	Raul Mendoza.		-760.02	-137,609.13
Paycheck	04/25/2023	1581	Morelia M Avila		-606.73	-138,215.86
Bill Pmt -Check	04/25/2023	1569	Ernesto Gutierrez Fl...		-575.91	-138,791.77
Bill Pmt -Check	04/25/2023	1568	Domain Listings		-288.00	-139,079.77
Bill Pmt -Check	04/25/2023	1572	Sebastian Telephone		-272.50	-139,352.27
Bill Pmt -Check	04/25/2023	1573	The County of Fresno		-232.98	-139,585.25
Bill Pmt -Check	04/25/2023	1574	Verizon Wireless		-208.97	-139,794.22
Bill Pmt -Check	04/25/2023	1575	Carlos Rodriguez		-100.00	-139,894.22
Bill Pmt -Check	04/25/2023	1576	Jennifer Duarte		-100.00	-139,994.22
Bill Pmt -Check	04/25/2023	1578	Martha .Madera		-100.00	-140,094.22
Total Checks and Payments					-140,094.22	-140,094.22
Total Uncleared Transactions					-140,094.22	-140,094.22
Register Balance as of 04/30/2023					-114,817.50	64,009.55
New Transactions						
Checks and Payments - 26 items						
Bill Pmt -Check	05/09/2023	1586	Biola Community Se...		-92,961.30	-92,961.30
Bill Pmt -Check	05/09/2023	1596	Yamabe & Horn Eng...		-25,126.34	-118,087.64
Bill Pmt -Check	05/09/2023	1590	Mid-Valley Disposal		-19,172.13	-137,259.77
Bill Pmt -Check	05/09/2023	1591	Mountain Valley Env...		-8,175.80	-145,435.57
Bill Pmt -Check	05/09/2023	1592	PG&E		-1,967.91	-147,403.48
Paycheck	05/09/2023	1602	Elaine R. Cervantes		-1,382.02	-148,785.50
Bill Pmt -Check	05/09/2023	1587	Cuttone & Mastro C...		-1,200.00	-149,985.50
Paycheck	05/09/2023	1605	Pedro P Cerna		-1,080.40	-151,065.90
Paycheck	05/09/2023	1603	Marisol Camacho		-976.98	-152,042.88
Paycheck	05/09/2023	1606	Raul Mendoza.		-760.03	-152,802.91
Bill Pmt -Check	05/09/2023	1589	Manuel's Catering		-660.00	-153,462.91
Paycheck	05/09/2023	1604	Morelia M Avila		-606.71	-154,069.62
Bill Pmt -Check	05/09/2023	1594	Sebastian Telephone		-409.70	-154,479.32
Bill Pmt -Check	05/09/2023	1585	Alert 360 - Fresno		-326.59	-154,805.91
Bill Pmt -Check	05/09/2023	1588	Elaine Cervantes		-125.73	-154,931.64
Bill Pmt -Check	05/09/2023	1597	Carlos Rodriguez		-100.00	-155,031.64
Bill Pmt -Check	05/09/2023	1598	Jennifer Duarte		-100.00	-155,131.64
Bill Pmt -Check	05/09/2023	1599	Kirk Ramos		-100.00	-155,231.64
Bill Pmt -Check	05/09/2023	1600	Martha .Madera		-100.00	-155,331.64
Bill Pmt -Check	05/09/2023	1601	Reyes Lozano.		-100.00	-155,431.64
Bill Pmt -Check	05/09/2023	1593	Raul Mendoza		-100.00	-155,531.64
Liability Check	05/09/2023	EFT	California State Disb...		-90.46	-155,622.10

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 04/30/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Bill Pmt -Check	05/09/2023	1584	AC Party Rentals		-80.00	-155,702.10
Bill Pmt -Check	05/09/2023	1595	Streamline		-50.00	-155,752.10
Liability Check	05/15/2023	EFT	United States Treas...		-1,953.42	-157,705.52
Liability Check	05/15/2023	EFT	EDD		-218.58	-157,924.10
Total Checks and Payments					-157,924.10	-157,924.10
Deposits and Credits - 1 item						
Deposit	05/02/2023				109.60	109.60
Total Deposits and Credits					109.60	109.60
Total New Transactions					-157,814.50	-157,814.50
Ending Balance					-272,632.00	-93,804.95