

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of March 31, 2023

	Mar 31, 23	Mar 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking - CVCB (15070832)	94,176.38	22,955.36	71,221.02	310.3%
1001 · Cash-CVC-Project Account	0.00	715.39	-715.39	-100.0%
1002 · Checking- CVB (15037665)	0.00	10,004.74	-10,004.74	-100.0%
1010 · Cash-County Treas-Gen Subclass	78,405.56	359,772.72	-281,367.16	-78.2%
1020 · Cash-LAIF	288,675.34	285,441.54	3,233.80	1.1%
Total Checking/Savings	461,257.28	678,889.75	-217,632.47	-32.1%
Other Current Assets				
Account's Receivable				
1100 · Account's Receivable	34,461.18	128,832.48	-94,371.30	-73.3%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
1160 · Unallocated Arrearages Grant	0.00	-27,722.96	27,722.96	100.0%
Total Account's Receivable	30,461.18	97,109.52	-66,648.34	-68.6%
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	6,087.17	4,961.67	1,125.50	22.7%
Total 1300 · Prepaid	6,087.17	4,961.67	1,125.50	22.7%
Total Other Current Assets	58,883.48	155,774.36	-96,890.88	-62.2%
Total Current Assets	520,140.76	834,664.11	-314,523.35	-37.7%
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	380.00	0.00	380.00	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	536,228.90	-536,228.90	-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	141,388.31	29,549.56	111,838.75	378.5%
1440 · CIP-Water System Upgrade-SRF	365,174.94	365,174.94	0.00	0.0%
Total 1400 · Construction In Progress	971,684.75	1,313,640.40	-341,955.65	-26.0%
1500 · Community Center				
1510 · Computer Equipment	923,150.22	782,051.52	141,098.70	18.0%
1520 · Downtown Improvement	17,446.45	8,953.38	8,493.07	94.9%
1530 · Land	1,852,291.92	1,852,291.92	0.00	0.0%
1540 · Sewer System	194,055.81	194,055.81	0.00	0.0%
1550 · Storm Drainage Basin	2,303,470.54	1,844,337.96	459,132.58	24.9%
1560 · Water System	792,692.84	792,692.84	0.00	0.0%
1600 · Equipment- Community Center	2,886,289.64	2,573,116.42	313,173.22	12.2%
1610 · Equipment- Sewer	56,335.97	56,335.97	0.00	0.0%
1620 · Equipment- Water	96,059.69	58,166.35	37,893.34	65.2%
1700 · Accumulated Depreciation	54,625.33	54,625.33	0.00	0.0%
	-4,294,801.00	-3,967,307.00	-327,494.00	-8.3%
Total Fixed Assets	5,853,302.16	5,562,960.90	290,341.26	5.2%
TOTAL ASSETS	6,373,442.92	6,397,625.01	-24,182.09	-0.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	39,659.57	42,023.79	-2,364.22	-5.6%
2010 · Retention Payable	4,892.70	0.00	4,892.70	100.0%
Total Accounts Payable	44,552.27	42,023.79	2,528.48	6.0%
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%
2140 · Child Support	90.46	0.00	90.46	100.0%
2200 · Customer Deposits- Comm Ctr	1,200.00	2,600.00	-1,400.00	-53.9%
2300 · Utility Deposits	18,106.55	16,541.80	1,564.75	9.5%
2400 · Payroll Liabilities	4,380.81	2,848.48	1,532.33	53.8%
Total Other Current Liabilities	34,279.95	26,001.65	8,278.30	31.8%
Total Current Liabilities	78,832.22	68,025.44	10,806.78	15.9%

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	Mar 31, 23	Mar 31, 22	\$ Change	% Change
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	996,137.22	641,418.84	354,718.38	55.3%
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	-108,918.74	-46,567.93	-62,350.81	-133.9%
Total Equity	5,377,305.70	5,756,206.17	-378,900.47	-6.6%
TOTAL LIABILITIES & EQUITY	6,373,442.92	6,397,625.01	-24,182.09	-0.4%

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

	Jul '22 - Mar 23	Jul '21 - Mar 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales and Services	268,007.73	352,538.33	-84,530.60	-24.0%
4005 · Late Fees and Penalties	45.00	0.00	45.00	100.0%
4050 · Rents and Concessions	22,435.00	12,153.00	10,282.00	84.6%
4100 · Admin Fees	125.00	175.00	-50.00	-28.6%
Total Income	290,612.73	364,866.33	-74,253.60	-20.4%
Expense				
5000 · Bank Charges	1,869.58	2,516.48	-646.90	-25.7%
5015 · Communications	7,217.32	5,515.23	1,702.09	30.9%
5020 · Community Support	2,500.00	0.00	2,500.00	100.0%
5025 · Computer and Internet	3,635.83	1,912.09	1,723.74	90.2%
5035 · Continuing Education	597.20	0.00	597.20	100.0%
5100 · Contractual Services				
5105 · Plant Operations	67,955.12	63,200.00	4,755.12	7.5%
5110 · Solid Waste Disposal	57,962.67	76,700.83	-18,738.16	-24.4%
5120 · Solar Maintenance	6,397.00	0.00	6,397.00	100.0%
Total 5100 · Contractual Services	132,314.79	139,900.83	-7,586.04	-5.4%
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	18,234.28	15,470.89	2,763.39	17.9%
5260 · Janitorial	837.33	2,516.46	-1,679.13	-66.7%
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	170.00	0.00	170.00	100.0%
5330 · Office	6,216.15	4,865.96	1,350.19	27.8%
5340 · Operating Supplies and Chemical	236.47	532.94	-296.47	-55.6%
5350 · Outside Services/Event Comp.	3,600.00	2,000.00	1,600.00	80.0%
5360 · Penalties	27.27	145.73	-118.46	-81.3%
5380 · Postage and Delivery	546.00	1,124.85	-578.85	-51.5%
5400 · Professional & Specialized Serv				
5410 · Accounting	14,103.00	12,200.00	1,903.00	15.6%
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	41,635.00	26,197.54	15,437.46	58.9%
5450 · Other Professional Services	6,433.40	1,891.00	4,542.40	240.2%
5460 · Research and Monitoring	4,149.81	2,626.00	1,523.81	58.0%
Total 5400 · Professional & Specialized Serv	73,373.47	54,110.84	19,262.63	35.6%
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	2,100.08	6,506.38	-4,406.30	-67.7%
5570 · Landscaping	5,400.00	5,400.00	0.00	0.0%
5590 · Structures and Grounds	90,636.58	70,212.79	20,423.79	29.1%
Total 5550 · Repairs and Maintenance	98,136.66	82,119.17	16,017.49	19.5%
5600 · Salaries and Wages				
5610 · Board Member Compensation	5,500.00	4,300.00	1,200.00	27.9%
5630 · Holiday Pay	5,515.00	1,122.00	4,393.00	391.5%
5640 · Overtime Pay	4,584.00	2,446.50	2,137.50	87.4%
5650 · Paid Leave	4,238.00	2,479.00	1,759.00	71.0%
5660 · Payroll Taxes	12,609.57	6,681.50	5,928.07	88.7%
5670 · Regular Hourly	106,942.00	57,850.00	49,092.00	84.9%
Total 5600 · Salaries and Wages	139,388.57	74,879.00	64,509.57	86.2%
5700 · Services Charges-Fresno County	0.00	222.70	-222.70	-100.0%
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	28,051.82	37,705.01	-9,653.19	-25.6%
Total 5800 · Utilities	28,051.82	37,705.01	-9,653.19	-25.6%
Total Expense	571,221.88	468,354.66	102,867.22	22.0%
Net Ordinary Income	-280,609.15	-103,488.33	-177,120.82	-171.2%

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

	Jul '22 - Mar 23	Jul '21 - Mar 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	4,051.66	2,741.68	1,309.98	47.8%
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	34,046.11	28,428.08	5,618.03	19.8%
6210 · Special Assessment Revenue	3,647.55	3,596.67	50.88	1.4%
Total Other Income	171,690.41	56,920.40	114,770.01	201.6%
Net Other Income	171,690.41	56,920.40	114,770.01	201.6%
Net Income	-108,918.74	-46,567.93	-62,350.81	-133.9%

**BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss by Class
July 2022 through March 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	101,745.99	52,278.59	154,024.58	113,983.15	268,007.73
4005 · Late Fees and Penalties	0.00	22.50	0.00	22.50	22.50	45.00
4050 · Rents and Concessions	22,435.00	0.00	0.00	0.00	0.00	22,435.00
4100 · Admin Fees	125.00	0.00	0.00	0.00	0.00	125.00
Total Income	22,560.00	101,768.49	52,278.59	154,047.08	114,005.65	290,612.73
Expense						
5000 · Bank Charges	1,869.58	0.00	0.00	0.00	0.00	1,869.58
5015 · Communications	1,196.84	2,739.54	557.39	3,296.93	2,723.55	7,217.32
5020 · Community Support	2,500.00	0.00	0.00	0.00	0.00	2,500.00
5025 · Computer and Internet	783.21	1,290.47	271.68	1,562.15	1,290.47	3,635.83
5035 · Continuing Education	597.20	0.00	0.00	0.00	0.00	597.20
5100 · Contractual Services						
5105 · Plant Operations	0.00	40,773.08	0.00	40,773.08	27,182.04	67,955.12
5110 · Solid Waste Disposal	0.00	0.00	57,962.67	57,962.67	0.00	57,962.67
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	43,203.94	58,474.43	101,678.37	29,612.90	132,314.79
5230 · Fees & Assessments	80.00	770.48	40.00	810.48	4,655.00	5,545.48
5250 · Insurance	2,917.45	6,929.05	1,458.73	8,387.78	6,929.05	18,234.28
5260 · Janitorial	327.09	438.92	12.40	451.32	58.92	837.33
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	170.00	0.00	0.00	0.00	0.00	170.00
5330 · Office	5,923.90	132.21	27.83	160.04	132.21	6,216.15
5340 · Operating Supplies and Chemical	236.47	0.00	0.00	0.00	0.00	236.47
5350 · Outside Services/Event Comp.	3,600.00	0.00	0.00	0.00	0.00	3,600.00
5360 · Penalties	27.27	0.00	0.00	0.00	0.00	27.27
5380 · Postage and Delivery	87.36	207.48	134.88	342.36	116.28	546.00
5400 · Professional & Specialized Serv						
5410 · Accounting	2,256.48	5,359.14	1,128.24	6,487.38	5,359.14	14,103.00
5430 · Engineering & Project Mgt	2,801.23	1,923.08	404.87	2,327.95	1,923.08	7,052.26
5440 · Legal	6,661.60	15,821.30	3,330.80	19,152.10	15,821.30	41,635.00
5450 · Other Professional Services	6,433.40	0.00	0.00	0.00	0.00	6,433.40
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	18,152.71	25,419.52	4,863.91	30,283.43	24,937.33	73,373.47
5550 · Repairs and Maintenance	657.82	21.63	4.55	26.18	1,416.08	2,100.08
5560 · Equipment	5,400.00	0.00	0.00	0.00	0.00	5,400.00
5570 · Landscaping	6,786.57	58,567.83	112.65	58,690.48	25,169.53	90,636.58
5590 · Structures and Grounds						
Total 5550 · Repairs and Maintenance	12,844.39	58,589.46	117.20	58,706.66	26,585.61	98,136.66

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss by Class
July 2022 through March 2023

	General - Admin	Waste Disposal-Sewer (Waste Disposal)	Waste Disposal-Solid (Waste Disposal)	Total Waste Disposal	Water	TOTAL
5600 - Salaries and Wages						
5610 - Board Member Compensation	5,500.00	0.00	0.00	0.00	0.00	5,500.00
5630 - Holiday Pay	5,515.00	0.00	0.00	0.00	0.00	5,515.00
5640 - Overtime Pay	3,576.00	840.00	0.00	840.00	168.00	4,584.00
5650 - Paid Leave	4,238.00	0.00	0.00	0.00	0.00	4,238.00
5660 - Payroll Taxes	12,383.10	64.26	0.00	64.26	162.21	12,609.57
5670 - Regular Hourly	105,550.00	0.00	0.00	0.00	1,392.00	106,942.00
Total 5600 - Salaries and Wages	136,762.10	904.26	0.00	904.26	1,722.21	139,388.57
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	4,488.29	10,659.68	2,244.17	12,903.85	10,659.68	28,051.82
Total 5800 - Utilities	4,488.29	10,659.68	2,244.17	12,903.85	10,659.68	28,051.82
Total Expense	197,528.48	178,463.16	68,693.19	247,156.35	126,537.05	571,221.88
Net Ordinary Income	-174,968.48	-76,694.67	-16,414.60	-93,109.27	-12,531.40	-280,609.15
Other Income/Expense						
Contributed Capital						
6030 - State-Aid for Construction	-5,324.91	22,260.00	0.00	22,260.00	113,010.00	129,945.09
Total Contributed Capital	-5,324.91	22,260.00	0.00	22,260.00	113,010.00	129,945.09
6110 - Interest Revenues	2,474.03	0.00	0.00	0.00	1,577.63	4,051.66
6200 - Property Tax Revenue	34,046.11	0.00	0.00	0.00	0.00	34,046.11
6210 - Special Assessment Revenue	3,647.55	0.00	0.00	0.00	0.00	3,647.55
Total Other Income	34,842.78	22,260.00	0.00	22,260.00	114,587.63	171,690.41
Net Other Income	34,842.78	22,260.00	0.00	22,260.00	114,587.63	171,690.41
Net Income	-140,125.70	-54,434.67	-16,414.60	-70,849.27	102,056.23	-108,918.74

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of March 31, 2023

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1000 - Checking - CVCB (15070832)							
Deposit	03/02/2023			Deposit	10,172.00		56,325.47
Deposit	03/02/2023			Deposit	73,540.00		66,497.47
Deposit	03/02/2023			Deposit	852.81		140,037.47
Deposit	03/09/2023			Deposit	12,190.99		140,890.28
Paycheck	03/13/2023	1516	Elaine R. Cervantes			1,296.08	153,081.27
Paycheck	03/13/2023	1517	Marisol Camacho			915.57	151,785.19
Paycheck	03/13/2023	1518	Morelia M Avila			606.73	150,869.62
Paycheck	03/13/2023	1519	Pedro P Cerna			877.92	150,262.89
Paycheck	03/13/2023	1520	Raul Mendoza.			249.75	149,384.97
Bill Pmt -Check	03/14/2023	1501	Comcast Business			141.53	149,135.22
Bill Pmt -Check	03/14/2023	1502	Creative Technologies	129		375.00	148,993.69
Bill Pmt -Check	03/14/2023	1503	Little Giant			50.00	148,618.69
Bill Pmt -Check	03/14/2023	1504	Verizon Wireless	209138685-00001		200.15	148,568.69
Bill Pmt -Check	03/14/2023	1505	Carbajal Landscaping			675.00	148,368.64
Bill Pmt -Check	03/14/2023	1506	Cuttone & Mastro CPA's			1,200.00	147,693.54
Bill Pmt -Check	03/14/2023	1507	Fresno County Clerk			1,009.40	146,493.54
Bill Pmt -Check	03/14/2023	1508	Mountain Valley Environmental Services			6,962.00	145,484.14
Bill Pmt -Check	03/14/2023	1509	PG&E			2,333.91	138,522.14
Bill Pmt -Check	03/14/2023	1510	Ruby Trujillo			400.00	136,188.23
Bill Pmt -Check	03/14/2023	1511	San Juana Rosales			210.00	135,788.23
Bill Pmt -Check	03/14/2023	1512	Sebastian Telephone	00065044-8		424.27	135,578.23
Bill Pmt -Check	03/14/2023	1513	Streamline			50.00	135,153.96
Bill Pmt -Check	03/14/2023	1514	VFW Post 5845			400.00	135,103.96
Bill Pmt -Check	03/14/2023	1515	Watkins Global Security			682.00	134,703.96
Liability Check	03/14/2023	EFT	California State Disbursement Unit	Confirmation #: PAY00000000043312645		90.46	134,021.96
Liability Check	03/15/2023	EFT	California State Disbursement Unit	Confirmation #: PAY00000000043312711		90.46	133,931.50
Liability Check	03/15/2023	EFT	EDD	Confirmation #: 2-110-283-488		245.52	133,841.04
Liability Check	03/15/2023	EFT	United States Treasury	Confirmation #: 270347453927582		2,197.72	133,595.52
Deposit	03/16/2023			Deposit	10,369.85		131,397.80
Deposit	03/16/2023			Deposit	2,499.12		141,767.65
Deposit	03/23/2023			Deposit	836.97		144,266.77
Deposit	03/23/2023			Deposit	6,066.75		145,103.74
Bill Pmt -Check	03/27/2023	EFT	Comcast Business			141.53	151,170.49
Bill Pmt -Check	03/27/2023	EFT	Hilton Hotels & Resorts			991.28	151,028.96
Bill Pmt -Check	03/28/2023	1521	Advanced Flow Measurement			450.00	150,037.68
Bill Pmt -Check	03/28/2023	1522	AM Consulting Engineers			21,908.33	149,587.68
Bill Pmt -Check	03/28/2023	1523	Carlos Rodriguez			47.20	127,679.35
Bill Pmt -Check	03/28/2023	1524	Indoor Environmental Service			2,679.17	127,632.15
Bill Pmt -Check	03/28/2023	1525	Jennifer Duarte			200.00	124,952.98
Bill Pmt -Check	03/28/2023	1526	Kings Water Alliance			3,214.00	124,752.98
Bill Pmt -Check	03/28/2023	1527	Kirk Ramos	VOID:	0.00		121,538.98
Bill Pmt -Check	03/28/2023	1528	Little Giant			50.00	121,538.98
Bill Pmt -Check	03/28/2023	1529	Meggin Boranian, Attorney at Law			7,830.00	121,488.98
Bill Pmt -Check	03/28/2023	1530	Mid-Valley Disposal			311.56	113,658.98
Bill Pmt -Check	03/28/2023	1531	Mountain Valley Environmental Services			48,828.91	113,347.42
Bill Pmt -Check	03/28/2023	1532	RJ Berry Jr., Inc.			92,961.30	64,518.51
Bill Pmt -Check	03/28/2023	1533	Verizon Wireless	209138685-00001		207.33	-28,442.79
Bill Pmt -Check	03/28/2023	1534	VFW Post 5845			200.00	-28,650.12
Bill Pmt -Check	03/28/2023	1535	Watkins Global Security			220.00	-28,850.12
Bill Pmt -Check	03/28/2023	1536	XIO, Inc.			429.00	-29,070.12
Bill Pmt -Check	03/28/2023	1537	Carlos Rodriguez			100.00	-29,499.12
Bill Pmt -Check	03/28/2023	1538	Jennifer Duarte			100.00	-29,599.12
Bill Pmt -Check	03/28/2023	1539	Kirk Ramos			100.00	-29,699.12
Bill Pmt -Check	03/28/2023	1540	Martha Madera			100.00	-29,799.12
Paycheck	03/28/2023	1541	Elaine R. Cervantes			1,411.65	-29,899.12
Paycheck	03/28/2023	1542	Marisol Camacho			1,017.99	-31,310.77
Paycheck	03/28/2023	1543	Morelia M Avila			721.22	-32,328.76
Paycheck	03/28/2023	1544	Pedro P Cerna			892.54	-33,049.98
Paycheck	03/28/2023	1545	Raul Mendoza.			1,114.38	-33,942.52
Transfer	03/28/2023			Funds Transfer	92,961.30		-35,056.90
Bill Pmt -Check	03/28/2023	1546	Kirk Ramos			240.08	57,904.40
Deposit	03/30/2023			Deposit	36,512.06		57,664.32
Total 1000 - Checking - CVCB (15070832)					246,001.85	208,150.94	94,176.38
TOTAL					246,001.85	208,150.94	94,176.38

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Sales and Services	268,007.73	472,500.00	-204,492.27	56.7%
4005 · Late Fees and Penalties	45.00			
4050 · Rents and Concessions	22,435.00	25,000.00	-2,565.00	89.7%
4100 · Admin Fees	125.00			
4110 · Connection and Turn-On Fees	0.00	5,000.00	-5,000.00	0.0%
Total Income	290,612.73	502,500.00	-211,887.27	57.8%
Expense				
5000 · Bank Charges	1,869.58	2,000.00	-130.42	93.5%
5015 · Communications	7,217.32	8,500.00	-1,282.68	84.9%
5020 · Community Support	2,500.00	2,500.00	0.00	100.0%
5025 · Computer and Internet	3,635.83	6,800.00	-3,164.17	53.5%
5035 · Continuing Education	597.20	5,000.00	-4,402.80	11.9%
5100 · Contractual Services				
5105 · Plant Operations	67,955.12	83,000.00	-15,044.88	81.9%
5110 · Solid Waste Disposal	57,962.67	90,000.00	-32,037.33	64.4%
5120 · Solar Maintenance	6,397.00			
Total 5100 · Contractual Services	132,314.79	173,000.00	-40,685.21	76.5%
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	18,234.28	26,000.00	-7,765.72	70.1%
5260 · Janitorial	837.33			
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	170.00	500.00	-330.00	34.0%
5330 · Office	6,216.15	8,000.00	-1,783.85	77.7%
5340 · Operating Supplies and Chemical	236.47	1,000.00	-763.53	23.6%
5350 · Outside Services/Event Comp.	3,600.00	5,000.00	-1,400.00	72.0%
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	546.00	3,500.00	-2,954.00	15.6%
5400 · Professional & Specialized Serv				
5410 · Accounting	14,103.00	17,500.00	-3,397.00	80.6%
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	41,635.00	40,000.00	1,635.00	104.1%
5450 · Other Professional Services	6,433.40	500.00	5,933.40	1,286.7%
5460 · Research and Monitoring	4,149.81	5,000.00	-850.19	83.0%
Total 5400 · Professional & Specialized Serv	73,373.47	78,500.00	-5,126.53	93.5%
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	2,100.08	1,000.00	1,100.08	210.0%
5570 · Landscaping	5,400.00	8,500.00	-3,100.00	63.5%
5580 · Maintenance Agreement	0.00	6,400.00	-6,400.00	0.0%
5590 · Structures and Grounds	90,636.58	50,000.00	40,636.58	181.3%
Total 5550 · Repairs and Maintenance	98,136.66	65,900.00	32,236.66	148.9%
5600 · Salaries and Wages				
5610 · Board Member Compensation	5,500.00	10,000.00	-4,500.00	55.0%
5630 · Holiday Pay	5,515.00	3,000.00	2,515.00	183.8%
5640 · Overtime Pay	4,584.00	3,000.00	1,584.00	152.8%
5650 · Paid Leave	4,238.00			
5660 · Payroll Taxes	12,609.57	10,500.00	2,109.57	120.1%
5670 · Regular Hourly	106,942.00			
5680 · Salaries	0.00	100,000.00	-100,000.00	0.0%
Total 5600 · Salaries and Wages	139,388.57	126,500.00	12,888.57	110.2%
5700 · Services Charges-Fresno County	0.00	400.00	-400.00	0.0%
5710 · Small Tools and Equipment	1,179.73			
5720 · Travel	2,160.51	3,000.00	-839.49	72.0%

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2022 through March 2023

	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
5800 · Utilities				
5810 · Gas and Electric	28,051.82	57,000.00	-28,948.18	49.2%
Total 5800 · Utilities	28,051.82	57,000.00	-28,948.18	49.2%
Total Expense	571,221.88	634,325.00	-63,103.12	90.1%
Net Ordinary Income	-280,609.15	-131,825.00	-148,784.15	212.9%
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	129,945.09			
Total Contributed Capital	129,945.09			
6110 · Interest Revenues	4,051.66	5,000.00	-948.34	81.0%
6200 · Property Tax Revenue	34,046.11	57,000.00	-22,953.89	59.7%
6210 · Special Assessment Revenue	3,647.55	14,000.00	-10,352.45	26.1%
Total Other Income	171,690.41	76,000.00	95,690.41	225.9%
Net Other Income	171,690.41	76,000.00	95,690.41	225.9%
Net Income	-108,918.74	-55,825.00	-53,093.74	195.1%