

# BIOLA COMMUNITY SERVICES DISTRICT

## Balance Sheet Prev Year Comparison

10/13/23

Accrual Basis

As of September 30, 2023

|  | Sep 30, 23          | Sep 30, 22          | \$ Change          | % Change       |
|--|---------------------|---------------------|--------------------|----------------|
| <b>ASSETS</b>                                |                     |                     |                    |                |
| <b>Current Assets</b>                        |                     |                     |                    |                |
| <b>Checking/Savings</b>                      |                     |                     |                    |                |
| 1000 · Checking - CVCB (15070832)            | -19,530.05          | -4,446.40           | -15,083.65         | -339.2%        |
| 1010 · Cash-County Treas-Gen Subclass        | 117,304.25          | 386,854.37          | -269,550.12        | -69.7%         |
| 1020 · Cash-LAIF                             | 292,902.75          | 286,201.31          | 6,701.44           | 2.3%           |
| <b>Total Checking/Savings</b>                | <b>390,676.95</b>   | <b>668,609.28</b>   | <b>-277,932.33</b> | <b>-41.6%</b>  |
| <b>Other Current Assets</b>                  |                     |                     |                    |                |
| <b>Account's Receivable</b>                  |                     |                     |                    |                |
| 1100 · Account's Receivable                  | 84,149.84           | 96,487.79           | -12,337.95         | -12.8%         |
| 1150 · Allowance for Doubtful Accounts       | -4,000.00           | -4,000.00           | 0.00               | 0.0%           |
| <b>Total Account's Receivable</b>            | <b>80,149.84</b>    | <b>92,487.79</b>    | <b>-12,337.95</b>  | <b>-13.3%</b>  |
| 1210 · Charge Backs Receivable               | 208.00              | 0.00                | 208.00             | 100.0%         |
| 1220 · Other Receivables                     | 22,127.13           | 22,127.13           | 0.00               | 0.0%           |
| 1300 · Prepaid                               |                     |                     |                    |                |
| 1310 · Insurance                             | 0.00                | 18,261.29           | -18,261.29         | -100.0%        |
| <b>Total 1300 · Prepaid</b>                  | <b>0.00</b>         | <b>18,261.29</b>    | <b>-18,261.29</b>  | <b>-100.0%</b> |
| <b>Total Other Current Assets</b>            | <b>102,484.97</b>   | <b>132,876.21</b>   | <b>-30,391.24</b>  | <b>-22.9%</b>  |
| <b>Total Current Assets</b>                  | <b>493,161.92</b>   | <b>801,485.49</b>   | <b>-308,323.57</b> | <b>-38.5%</b>  |
| <b>Fixed Assets</b>                          |                     |                     |                    |                |
| <b>1400 · Construction In Progress</b>       |                     |                     |                    |                |
| 1405 · CIP-Application for CDBG              | 5,733.50            | 2,185.50            | 3,548.00           | 162.3%         |
| 1410 · CIP-ARPA                              | 56,770.00           | 380.00              | 56,390.00          | 14,839.5%      |
| 1415 · CIP-Biola Ave Sidewalk-East           | 5,660.60            | 5,660.60            | 0.00               | 0.0%           |
| 1425 · CIP-Groundwater Recharge              | 623,592.03          | 112,174.40          | 511,417.63         | 455.9%         |
| 1430 · CIP-Recycled Water                    | 335,567.00          | 277,879.00          | 57,688.00          | 20.8%          |
| 1435 · CIP-S & S Improvement                 | 0.00                | 30,415.06           | -30,415.06         | -100.0%        |
| 1440 · CIP-Water System Upgrade-SRF          | 365,174.94          | 365,174.94          | 0.00               | 0.0%           |
| 1450 · WWTP Improvements                     | 25,970.00           | 0.00                | 25,970.00          | 100.0%         |
| <b>Total 1400 · Construction In Progress</b> | <b>1,418,468.07</b> | <b>793,869.50</b>   | <b>624,598.57</b>  | <b>78.7%</b>   |
| 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                  | 2,123,006.39        | 1,852,291.92        | 270,714.47         | 14.6%          |
| 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           | 60,824.68           | 56,335.97           | 4,488.71           | 8.0%           |
| 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%           |
| <b>Total Fixed Assets</b>                    | <b>6,575,288.66</b> | <b>5,637,593.57</b> | <b>937,695.09</b>  | <b>16.6%</b>   |
| <b>TOTAL ASSETS</b>                          | <b>7,068,450.58</b> | <b>6,439,079.06</b> | <b>629,371.52</b>  | <b>9.8%</b>    |
| <b>LIABILITIES &amp; EQUITY</b>              |                     |                     |                    |                |
| <b>Liabilities</b>                           |                     |                     |                    |                |
| <b>Current Liabilities</b>                   |                     |                     |                    |                |
| <b>Accounts Payable</b>                      |                     |                     |                    |                |
| 2000 · Accounts Payable                      | 13,185.45           | 65,236.71           | -52,051.26         | -79.8%         |
| 2010 · Retention Payable                     | 23,985.90           | 0.00                | 23,985.90          | 100.0%         |
| <b>Total Accounts Payable</b>                | <b>37,171.35</b>    | <b>65,236.71</b>    | <b>-28,065.36</b>  | <b>-43.0%</b>  |

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

|  | Sep 30, 23          | Sep 30, 22          | \$ Change         | % Change      |
|--|---------------------|---------------------|-------------------|---------------|
| <b>Other Current Liabilities</b>       |                     |                     |                   |               |
| 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%       |
| 2200 · Customer Deposits- Comm Ctr     | 1,700.00            | 1,600.00            | 100.00            | 6.3%          |
| 2300 · Utility Deposits                | 19,943.31           | 17,904.17           | 2,039.14          | 11.4%         |
| 2400 · Payroll Liabilities             | 2,048.41            | 3,123.67            | -1,075.26         | -34.4%        |
| <b>Total Other Current Liabilities</b> | <b>33,942.60</b>    | <b>33,129.97</b>    | <b>812.63</b>     | <b>2.5%</b>   |
| <b>Total Current Liabilities</b>       | <b>71,113.95</b>    | <b>98,366.68</b>    | <b>-27,252.73</b> | <b>-27.7%</b> |
| <b>Long Term Liabilities</b>           |                     |                     |                   |               |
| 2500 · Loan - CA Energy Commission     | 881,905.00          | 881,905.00          | 0.00              | 0.0%          |
| 2550 · Safe Drinking Water- Revolving  | 30,975.00           | 39,825.00           | -8,850.00         | -22.2%        |
| <b>Total Long Term Liabilities</b>     | <b>912,880.00</b>   | <b>921,730.00</b>   | <b>-8,850.00</b>  | <b>-1.0%</b>  |
| <b>Total Liabilities</b>               | <b>983,993.95</b>   | <b>1,020,096.68</b> | <b>-36,102.73</b> | <b>-3.5%</b>  |
| <b>Equity</b>                          |                     |                     |                   |               |
| 3000 · Opening Balance Equity          | 4,202,750.84        | 4,202,750.84        | 0.00              | 0.0%          |
| 3200 · Retained Earnings               | 1,952,283.08        | 1,283,473.60        | 668,809.48        | 52.1%         |
| Net Income                             | -70,577.29          | -67,242.06          | -3,335.23         | -5.0%         |
| <b>Total Equity</b>                    | <b>6,084,456.63</b> | <b>5,418,982.38</b> | <b>665,474.25</b> | <b>12.3%</b>  |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b>7,068,450.58</b> | <b>6,439,079.06</b> | <b>629,371.52</b> | <b>9.8%</b>   |

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

|   | Jul - Sep 23      | Jul - Sep 22      | \$ Change         | % Change      |
|---|-------------------|-------------------|-------------------|---------------|
| <b>Ordinary Income/Expense</b>                          |                   |                   |                   |               |
| <b>Income</b>   |                   |                   |                   |               |
| 4000 · Sales and Services                               | 124,787.64        | 112,644.89        | 12,142.75         | 10.8%         |
| 4050 · Rents and Concessions                            | 6,188.00          | 7,258.00          | -1,070.00         | -14.7%        |
| 4100 · Admin Fees                                       | 25.36             | 100.00            | -74.64            | -74.6%        |
| 4110 · Connection and Turn-On Fees                      | -383.47           | 0.00              | -383.47           | -100.0%       |
| <b>Total Income</b>                                     | <b>130,617.53</b> | <b>120,002.89</b> | <b>10,614.64</b>  | <b>8.9%</b>   |
| <b>Expense</b>  |                   |                   |                   |               |
| 5000 · Bank Charges                                     | 4.44              | 842.13            | -837.69           | -99.5%        |
| 5015 · Communications                                   | 2,945.40          | 2,311.96          | 633.44            | 27.4%         |
| 5020 · Community Support                                | 2,500.00          | 2,500.00          | 0.00              | 0.0%          |
| 5025 · Computer and Internet                            | 1,274.04          | 365.45            | 908.59            | 248.6%        |
| 5035 · Continuing Education                             | 925.70            | 550.00            | 375.70            | 68.3%         |
| 5100 · Contractual Services                             |                   |                   |                   |               |
| 5105 · Plant Operations                                 | 27,513.00         | 25,802.03         | 1,710.97          | 6.6%          |
| 5110 · Solid Waste Disposal - Res.                      | 12,477.34         | 24,473.85         | -11,996.51        | -49.0%        |
| 5111 · Solid Waste Disposal - Comm.                     | 915.61            | 0.00              | 915.61            | 100.0%        |
| 5120 · Solar Maintenance                                | 6,588.91          | 6,397.00          | 191.91            | 3.0%          |
| <b>Total 5100 · Contractual Services</b>                | <b>47,494.86</b>  | <b>56,672.88</b>  | <b>-9,178.02</b>  | <b>-16.2%</b> |
| 5230 · Fees & Assessments                               | 346.23            | 790.00            | -443.77           | -56.2%        |
| 5250 · Insurance  | 27,467.76         | 6,060.16          | 21,407.60         | 353.3%        |
| 5260 · Janitorial                                       | 164.60            | 150.00            | 14.60             | 9.7%          |
| 5280 · Legal Notices and Publishing                     | 555.00            | 0.00              | 555.00            | 100.0%        |
| 5290 · Licenses and Permits                             | 0.00              | 205.00            | -205.00           | -100.0%       |
| 5310 · Memberships and Publications                     | 1,350.00          | 250.00            | 1,100.00          | 440.0%        |
| 5320 · Miscellaneous                                    | 0.00              | 170.00            | -170.00           | -100.0%       |
| 5330 · Office   | 1,827.68          | 2,778.69          | -951.01           | -34.2%        |
| 5340 · Operating Supplies and Chemical                  | 2,085.00          | 127.70            | 1,957.30          | 1,532.7%      |
| 5350 · Outside Services/Event Comp.                     | 800.00            | 1,400.00          | -600.00           | -42.9%        |
| 5360 · Penalties  | 0.00              | 27.27             | -27.27            | -100.0%       |
| 5400 · Professional & Specialized Serv                  |                   |                   |                   |               |
| 5410 · Accounting                                       | 3,600.00          | 4,208.00          | -608.00           | -14.5%        |
| 5440 · Legal  | 12,405.00         | 11,155.00         | 1,250.00          | 11.2%         |
| 5450 · Other Professional Services                      | 1,408.00          | 2,080.00          | -672.00           | -32.3%        |
| 5460 · Research and Monitoring                          | 1,262.00          | 2,841.81          | -1,579.81         | -55.6%        |
| <b>Total 5400 · Professional &amp; Specialized Serv</b> | <b>18,675.00</b>  | <b>20,284.81</b>  | <b>-1,609.81</b>  | <b>-7.9%</b>  |
| 5500 · Rents and Leases Expense                         |                   |                   |                   |               |
| 5510 · Equipment  | 3,963.00          | 0.00              | 3,963.00          | 100.0%        |
| <b>Total 5500 · Rents and Leases Expense</b>            | <b>3,963.00</b>   | <b>0.00</b>       | <b>3,963.00</b>   | <b>100.0%</b> |
| 5550 · Repairs and Maintenance                          |                   |                   |                   |               |
| 5560 · Equipment  | 320.74            | 1,614.45          | -1,293.71         | -80.1%        |
| 5570 · Landscaping                                      | 1,350.00          | 1,350.00          | 0.00              | 0.0%          |
| 5590 · Structures and Grounds                           | 53,967.78         | 19,005.58         | 34,962.20         | 184.0%        |
| <b>Total 5550 · Repairs and Maintenance</b>             | <b>55,638.52</b>  | <b>21,970.03</b>  | <b>33,668.49</b>  | <b>153.3%</b> |
| 5600 · Salaries and Wages                               |                   |                   |                   |               |
| 5610 · Board Member Compensation                        | 2,100.00          | 2,300.00          | -200.00           | -8.7%         |
| 5630 · Holiday Pay                                      | 1,072.00          | 1,146.00          | -74.00            | -6.5%         |
| 5640 · Overtime Pay                                     | 0.00              | 1,423.50          | -1,423.50         | -100.0%       |
| 5650 · Paid Leave                                       | 443.68            | 1,896.00          | -1,452.32         | -76.6%        |
| 5660 · Payroll Taxes                                    | 2,546.82          | 3,908.37          | -1,361.55         | -34.8%        |
| 5670 · Regular Hourly                                   | 31,776.00         | 39,190.50         | -7,414.50         | -18.9%        |
| <b>Total 5600 · Salaries and Wages</b>                  | <b>37,938.50</b>  | <b>49,864.37</b>  | <b>-11,925.87</b> | <b>-23.9%</b> |
| 5710 · Small Tools and Equipment                        | 0.00              | 873.37            | -873.37           | -100.0%       |
| 5720 · Travel   | 892.11            | 0.00              | 892.11            | 100.0%        |
| 5800 · Utilities  |                   |                   |                   |               |
| 5810 · Gas and Electric                                 | 12,405.46         | 14,060.02         | -1,654.56         | -11.8%        |
| <b>Total 5800 · Utilities</b>                           | <b>12,405.46</b>  | <b>14,060.02</b>  | <b>-1,654.56</b>  | <b>-11.8%</b> |
| <b>Total Expense</b>                                    | <b>219,253.30</b> | <b>182,253.84</b> | <b>36,999.46</b>  | <b>20.3%</b>  |
| <b>Net Ordinary Income</b>                              | <b>-88,635.77</b> | <b>-62,250.95</b> | <b>-26,384.82</b> | <b>-42.4%</b> |
| <b>Other Income/Expense</b>                             |                   |                   |                   |               |
| <b>Other Income</b>                                     |                   |                   |                   |               |
| <b>Contributed Capital</b>                              |                   |                   |                   |               |
| 6030 · State-Aid for Construction                       | 12,260.00         | -5,324.91         | 17,584.91         | 330.2%        |
| <b>Total Contributed Capital</b>                        | <b>12,260.00</b>  | <b>-5,324.91</b>  | <b>17,584.91</b>  | <b>330.2%</b> |

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

|                                     | Jul - Sep 23      | Jul - Sep 22      | \$ Change        | % Change      |
|-------------------------------------|-------------------|-------------------|------------------|---------------|
| 6110 - Interest Revenues            | 2,281.78          | 0.00              | 2,281.78         | 100.0%        |
| 6130 - Other Non-Operating Revenues | 1,107.00          | 0.00              | 1,107.00         | 100.0%        |
| 6150 - Rents and Leases Received    | 1,334.84          | 0.00              | 1,334.84         | 100.0%        |
| 6200 - Property Tax Revenue         | 1,074.86          | 333.80            | 741.06           | 222.0%        |
| <b>Total Other Income</b>           | <b>18,058.48</b>  | <b>-4,991.11</b>  | <b>23,049.59</b> | <b>461.8%</b> |
| <b>Net Other Income</b>             | <b>18,058.48</b>  | <b>-4,991.11</b>  | <b>23,049.59</b> | <b>461.8%</b> |
| <b>Net Income</b>                   | <b>-70,577.29</b> | <b>-67,242.06</b> | <b>-3,335.23</b> | <b>-5.0%</b>  |

**BIOLA COMMUNITY SERVICES DISTRICT**

**Transactions by Account**

As of September 30, 2023

| Type                                     | Date       | Num  | Name                     | Memo              | Debit            | Credit           | Balance           |
|--|------------|------|--------------------------|-------------------|------------------|------------------|-------------------|
| <b>1000 - Checking - CVCB (15070832)</b> |            |      |                          |                   |                  |                  |                   |
| Deposit                                  | 09/07/2023 |      |                          | Deposit           | 17,561.95        |                  | 20,963.63         |
| Bill Pmt -Check                          | 09/12/2023 | 1771 | Alert 360 - Fresno       |                   |                  | 203.95           | 38,525.58         |
| Bill Pmt -Check                          | 09/12/2023 | 1772 | AM Consulting Engin...   |                   |                  | 25,970.00        | 38,321.63         |
| Bill Pmt -Check                          | 09/12/2023 | 1773 | Carbajal Landscaping     |                   |                  | 675.00           | 12,351.63         |
| Bill Pmt -Check                          | 09/12/2023 | 1774 | Cuttone & Mastro CP...   |                   |                  | 1,200.00         | 11,676.63         |
| Bill Pmt -Check                          | 09/12/2023 | 1775 | Jennifer Duarte          |                   |                  | 125.70           | 10,476.63         |
| Bill Pmt -Check                          | 09/12/2023 | 1776 | Sebastian Telephone      | 00065044-8        | 421.22           |                  | 10,350.93         |
| Bill Pmt -Check                          | 09/12/2023 | 1777 | Carlos Rodriguez         |                   |                  | 100.00           | 9,929.71          |
| Bill Pmt -Check                          | 09/12/2023 | 1778 | Martha .Madera           |                   |                  | 100.00           | 9,829.71          |
| Bill Pmt -Check                          | 09/12/2023 | 1779 | Reyes Lozano.            |                   |                  | 100.00           | 9,729.71          |
| Paycheck                                 | 09/12/2023 | 1780 | Elaine R. Cervantes      |                   |                  | 1,559.73         | 9,629.71          |
| Paycheck                                 | 09/12/2023 | 1781 | Marisol Camacho          |                   |                  | 1,096.39         | 8,069.98          |
| Paycheck                                 | 09/12/2023 | 1782 | Morelia M Avila          |                   |                  | 727.37           | 6,973.59          |
| Paycheck                                 | 09/12/2023 | 1783 | Pedro P Cerna            |                   |                  | 892.55           | 6,246.22          |
| Bill Pmt -Check                          | 09/12/2023 | 1784 | Kirk Ramos               | CSDA Annual...    |                  | 257.19           | 5,353.67          |
| Bill Pmt -Check                          | 09/14/2023 | EFT  | PG&E                     |                   |                  | 8,698.19         | 5,096.48          |
| Deposit                                  | 09/14/2023 |      |                          | Deposit           | 21,782.34        |                  | -3,601.71         |
| Liability Check                          | 09/15/2023 | EFT  | EDD                      | Confirmation #... |                  | 221.04           | 18,180.63         |
| Liability Check                          | 09/15/2023 | EFT  | United States Treasury   | 27036586473...    |                  | 1,744.50         | 17,959.59         |
| Deposit                                  | 09/21/2023 |      |                          | Deposit           | 2,114.74         |                  | 16,215.09         |
| Bill Pmt -Check                          | 09/26/2023 | 1785 | Biola Chamber of Co...   |                   |                  | 2,500.00         | 18,329.83         |
| Bill Pmt -Check                          | 09/26/2023 | 1786 | Comcast Business         |                   |                  | 156.53           | 15,829.83         |
| Bill Pmt -Check                          | 09/26/2023 | 1787 | Jennifer Duarte          |                   |                  | 400.00           | 15,673.30         |
| Bill Pmt -Check                          | 09/26/2023 | 1788 | Kirk Ramos               |                   |                  | 400.00           | 15,273.30         |
| Bill Pmt -Check                          | 09/26/2023 | 1789 | Liebert Cassidy Whit...  |                   |                  | 2,701.05         | 14,873.30         |
| Bill Pmt -Check                          | 09/26/2023 | 1790 | Little Giant             |                   |                  | 75.00            | 12,172.25         |
| Bill Pmt -Check                          | 09/26/2023 | 1791 | Mid-Valley Disposal      |                   |                  | 6,744.10         | 12,097.25         |
| Bill Pmt -Check                          | 09/26/2023 | 1792 | Mountain Valley Envi...  |                   |                  | 16,345.00        | 5,353.15          |
| Bill Pmt -Check                          | 09/26/2023 | 1793 | North Central Fire Di... |                   |                  | 44.00            | -10,991.85        |
| Bill Pmt -Check                          | 09/26/2023 | 1794 | PG&E                     |                   |                  | 3,707.27         | -11,035.85        |
| Bill Pmt -Check                          | 09/26/2023 | 1795 | SitelogiQ                |                   |                  | 6,588.91         | -14,743.12        |
| Bill Pmt -Check                          | 09/26/2023 | 1796 | Streamline               |                   |                  | 63.00            | -21,332.03        |
| Bill Pmt -Check                          | 09/26/2023 | 1797 | Texas Tire               |                   |                  | 35.00            | -21,395.03        |
| Bill Pmt -Check                          | 09/26/2023 | 1798 | Verizon Wireless         | 209138685-00...   |                  | 211.13           | -21,430.03        |
| Bill Pmt -Check                          | 09/26/2023 | 1799 | XiO, Inc.                |                   |                  | 429.00           | -21,641.16        |
| Paycheck                                 | 09/26/2023 | 1804 | Elaine R. Cervantes      |                   |                  | 1,496.48         | -22,070.16        |
| Paycheck                                 | 09/26/2023 | 1805 | Marisol Camacho          |                   |                  | 1,118.51         | -23,566.64        |
| Paycheck                                 | 09/26/2023 | 1806 | Morelia M Avila          |                   |                  | 695.67           | -24,685.15        |
| Paycheck                                 | 09/26/2023 | 1807 | Pedro P Cerna            |                   |                  | 921.81           | -25,380.82        |
| Bill Pmt -Check                          | 09/26/2023 | 1800 | Carlos Rodriguez         |                   |                  | 100.00           | -26,302.63        |
| Bill Pmt -Check                          | 09/26/2023 | 1801 | Kirk Ramos               |                   |                  | 100.00           | -26,402.63        |
| Bill Pmt -Check                          | 09/26/2023 | 1802 | Martha .Madera           |                   |                  | 100.00           | -26,502.63        |
| Bill Pmt -Check                          | 09/26/2023 | 1803 | Reyes Lozano.            |                   |                  | 100.00           | -26,602.63        |
| Bill Pmt -Check                          | 09/26/2023 | 1808 | Jennifer Duarte          |                   |                  | 100.00           | -26,702.63        |
| Deposit                                  | 09/28/2023 |      |                          | Deposit           | 7,272.58         |                  | -26,802.63        |
| Total 1000 - Checking - CVCB (15070832)  |            |      |                          |                   |                  |                  | -19,530.05        |
| <b>TOTAL</b>                             |            |      |                          |                   | <b>48,731.61</b> | <b>89,225.29</b> | <b>-19,530.05</b> |

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

|   | Jul - Sep 23      | Budget             | \$ Over Budget     | % of Budget  |
|---|-------------------|--------------------|--------------------|--------------|
| <b>Ordinary Income/Expense</b>                          |                   |                    |                    |              |
| <b>Income</b>   |                   |                    |                    |              |
| 4000 · Sales and Services                               | 124,787.64        | 472,500.00         | -347,712.36        | 26.4%        |
| 4050 · Rents and Concessions                            | 6,188.00          | 30,000.00          | -23,812.00         | 20.6%        |
| 4100 · Admin Fees                                       | 25.36             |                    |                    |              |
| 4110 · Connection and Turn-On Fees                      | -383.47           | 5,000.00           | -5,383.47          | -7.7%        |
| <b>Total Income</b>                                     | <b>130,617.53</b> | <b>507,500.00</b>  | <b>-376,882.47</b> | <b>25.7%</b> |
| <b>Expense</b>  |                   |                    |                    |              |
| 5000 · Bank Charges                                     | 4.44              | 2,000.00           | -1,995.56          | 0.2%         |
| 5015 · Communications                                   | 2,945.40          | 9,500.00           | -6,554.60          | 31.0%        |
| 5020 · Community Support                                | 2,500.00          | 2,500.00           | 0.00               | 100.0%       |
| 5025 · Computer and Internet                            | 1,274.04          | 6,800.00           | -5,525.96          | 18.7%        |
| 5035 · Continuing Education                             | 925.70            | 5,000.00           | -4,074.30          | 18.5%        |
| <b>5100 · Contractual Services</b>                      |                   |                    |                    |              |
| 5105 · Plant Operations                                 | 27,513.00         | 88,000.00          | -60,487.00         | 31.3%        |
| 5110 · Solid Waste Disposal - Res.                      | 12,477.34         | 80,000.00          | -67,522.66         | 15.6%        |
| 5111 · Solid Waste Disposal - Comm.                     | 915.61            |                    |                    |              |
| 5120 · Solar Maintenance                                | 6,588.91          | 6,400.00           | 188.91             | 103.0%       |
| <b>Total 5100 · Contractual Services</b>                | <b>47,494.86</b>  | <b>174,400.00</b>  | <b>-126,905.14</b> | <b>27.2%</b> |
| 5230 · Fees & Assessments                               | 346.23            | 6,500.00           | -6,153.77          | 5.3%         |
| 5250 · Insurance  | 27,467.76         | 28,000.00          | -532.24            | 98.1%        |
| 5260 · Janitorial                                       | 164.60            | 6,500.00           | -6,335.40          | 2.5%         |
| 5280 · Legal Notices and Publishing                     | 555.00            |                    |                    |              |
| 5290 · Licenses and Permits                             | 0.00              | 45,000.00          | -45,000.00         | 0.0%         |
| 5310 · Memberships and Publications                     | 1,350.00          | 7,000.00           | -5,650.00          | 19.3%        |
| 5320 · Miscellaneous                                    | 0.00              | 500.00             | -500.00            | 0.0%         |
| 5330 · Office   | 1,827.68          | 12,000.00          | -10,172.32         | 15.2%        |
| 5340 · Operating Supplies and Chemical                  | 2,085.00          | 1,400.00           | 685.00             | 148.9%       |
| 5350 · Outside Services/Event Comp.                     | 800.00            | 5,000.00           | -4,200.00          | 16.0%        |
| 5360 · Penalties  | 0.00              | 250.00             | -250.00            | 0.0%         |
| <b>5400 · Professional &amp; Specialized Serv</b>       |                   |                    |                    |              |
| 5410 · Accounting                                       | 3,600.00          | 17,500.00          | -13,900.00         | 20.6%        |
| 5420 · Audit Fee  | 0.00              | 10,500.00          | -10,500.00         | 0.0%         |
| 5430 · Engineering & Project Mgt                        | 0.00              | 10,000.00          | -10,000.00         | 0.0%         |
| 5440 · Legal  | 12,405.00         | 47,000.00          | -34,595.00         | 26.4%        |
| 5450 · Other Professional Services                      | 1,408.00          | 10,000.00          | -8,592.00          | 14.1%        |
| 5460 · Research and Monitoring                          | 1,262.00          | 5,500.00           | -4,238.00          | 22.9%        |
| <b>Total 5400 · Professional &amp; Specialized Serv</b> | <b>18,675.00</b>  | <b>100,500.00</b>  | <b>-81,825.00</b>  | <b>18.6%</b> |
| <b>5500 · Rents and Leases Expense</b>                  |                   |                    |                    |              |
| 5510 · Equipment  | 3,963.00          |                    |                    |              |
| <b>Total 5500 · Rents and Leases Expense</b>            | <b>3,963.00</b>   |                    |                    |              |
| <b>5550 · Repairs and Maintenance</b>                   |                   |                    |                    |              |
| 5560 · Equipment  | 320.74            | 5,000.00           | -4,679.26          | 6.4%         |
| 5570 · Landscaping                                      | 1,350.00          | 16,000.00          | -14,650.00         | 8.4%         |
| 5590 · Structures and Grounds                           | 53,967.78         | 90,000.00          | -36,032.22         | 60.0%        |
| <b>Total 5550 · Repairs and Maintenance</b>             | <b>55,638.52</b>  | <b>111,000.00</b>  | <b>-55,361.48</b>  | <b>50.1%</b> |
| <b>5600 · Salaries and Wages</b>                        |                   |                    |                    |              |
| 5610 · Board Member Compensation                        | 2,100.00          | 7,500.00           | -5,400.00          | 28.0%        |
| 5630 · Holiday Pay                                      | 1,072.00          | 7,500.00           | -6,428.00          | 14.3%        |
| 5640 · Overtime Pay                                     | 0.00              | 5,000.00           | -5,000.00          | 0.0%         |
| 5650 · Paid Leave                                       | 443.68            |                    |                    |              |
| 5660 · Payroll Taxes                                    | 2,546.82          | 15,000.00          | -12,453.18         | 17.0%        |
| 5670 · Regular Hourly                                   | 31,776.00         | 135,000.00         | -103,224.00        | 23.5%        |
| <b>Total 5600 · Salaries and Wages</b>                  | <b>37,938.50</b>  | <b>170,000.00</b>  | <b>-132,061.50</b> | <b>22.3%</b> |
| 5700 · Services Charges-Fresno County                   | 0.00              | 400.00             | -400.00            | 0.0%         |
| 5710 · Small Tools and Equipment                        | 0.00              | 1,500.00           | -1,500.00          | 0.0%         |
| 5720 · Travel   | 892.11            | 3,000.00           | -2,107.89          | 29.7%        |
| <b>5800 · Utilities</b>                                 |                   |                    |                    |              |
| 5810 · Gas and Electric                                 | 12,405.46         | 55,000.00          | -42,594.54         | 22.6%        |
| <b>Total 5800 · Utilities</b>                           | <b>12,405.46</b>  | <b>55,000.00</b>   | <b>-42,594.54</b>  | <b>22.6%</b> |
| <b>Total Expense</b>                                    | <b>219,253.30</b> | <b>753,750.00</b>  | <b>-534,496.70</b> | <b>29.1%</b> |
| <b>Net Ordinary Income</b>                              | <b>-88,635.77</b> | <b>-246,250.00</b> | <b>157,614.23</b>  | <b>36.0%</b> |
| <b>Other Income/Expense</b>                             |                   |                    |                    |              |
| <b>Other Income</b>                                     |                   |                    |                    |              |
| <b>Contributed Capital</b>                              |                   |                    |                    |              |
| 6030 · State-Aid for Construction                       | 12,260.00         |                    |                    |              |
| <b>Total Contributed Capital</b>                        | <b>12,260.00</b>  |                    |                    |              |

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

|                                     | Jul - Sep 23      | Budget             | \$ Over Budget    | % of Budget  |
|-------------------------------------|-------------------|--------------------|-------------------|--------------|
| 6110 · Interest Revenues            | 2,281.78          | 8,000.00           | -5,718.22         | 28.5%        |
| 6130 · Other Non-Operating Revenues | 1,107.00          |                    |                   |              |
| 6150 · Rents and Leases Received    | 1,334.84          | 21,900.00          | -20,565.16        | 6.1%         |
| 6200 · Property Tax Revenue         | 1,074.86          |                    |                   |              |
| 6210 · Special Assessment Revenue   | 0.00              | 14,000.00          | -14,000.00        | 0.0%         |
| 6220 · Taxes and Assessments        | 0.00              | 70,000.00          | -70,000.00        | 0.0%         |
| <b>Total Other Income</b>           | <b>18,058.48</b>  | <b>113,900.00</b>  | <b>-95,841.52</b> | <b>15.9%</b> |
| <b>Net Other Income</b>             | <b>18,058.48</b>  | <b>113,900.00</b>  | <b>-95,841.52</b> | <b>15.9%</b> |
| <b>Net Income</b>                   | <b>-70,577.29</b> | <b>-132,350.00</b> | <b>61,772.71</b>  | <b>53.3%</b> |