

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of December 31, 2022

JAN 19 2023

Agenda No. 30

	Dec 31, 22	Dec 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	170,579.09	391,849.01	-221,269.92	-56.5%
Cash-CVC-Project Account	0.00	775.39	-775.39	-100.0%
Cash-LAIF	287,175.15	285,277.31	1,897.84	0.7%
Cash - CC Payment Holding Acct	0.00	705.22	-705.22	-100.0%
Checking- CVB (15037665)	0.00	42,563.05	-42,563.05	-100.0%
Checking - CVCB (15070832)	89,970.45	-27,309.00	117,279.45	429.5%
Total Checking/Savings	547,724.69	693,860.98	-146,136.29	-21.1%
Other Current Assets				
Account's Receivable				
Account's Receivable	103,909.91	111,741.32	-7,831.41	-7.0%
Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	99,909.91	107,741.32	-7,831.41	-7.3%
Charge Backs Receivable	208.00	300.00	-92.00	-30.7%
Other Receivables	28,062.64	54,853.17	-26,790.53	-48.8%
Prepaid				
Insurance	12,174.23	9,923.40	2,250.83	22.7%
Prepaid - Other	199.83	0.00	199.83	100.0%
Total Prepaid	12,374.06	9,923.40	2,450.66	24.7%
Total Other Current Assets	140,554.61	172,817.89	-32,263.28	-18.7%
Total Current Assets	688,279.30	866,678.87	-178,399.57	-20.6%
Fixed Assets				
Accumulated Depreciation				
Community Center	-4,294,801.00	-3,967,307.00	-327,494.00	-8.3%
Computer Equipment	923,150.22	782,051.52	141,098.70	18.0%
Construction In Progress	17,446.45	8,953.38	8,493.07	94.9%
Construction In Progress				
CIP-Application for CDBG	2,185.50	2,185.50	0.00	0.0%
CIP-ARPA	380.00	0.00	380.00	100.0%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Biola HVAC and Solar	0.00	536,228.90	-536,228.90	-100.0%
CIP-Groundwater Recharge	112,174.40	111,541.90	632.50	0.6%
CIP-Recycled Water	301,398.67	263,299.00	38,099.67	14.5%
CIP-S & S Improvement	30,415.06	29,549.56	865.50	2.9%
CIP-Water System Upgrade-SRF	365,174.94	365,174.94	0.00	0.0%
Total Construction In Progress	817,389.17	1,313,640.40	-496,251.23	-37.8%
Downtown Improvement				
Equipment- Community Center	1,852,291.92	1,852,291.92	0.00	0.0%
Equipment- Sewer	56,335.97	56,335.97	0.00	0.0%
Equipment- Water	96,059.69	58,166.35	37,893.34	65.2%
Land	54,625.33	54,625.33	0.00	0.0%
Sewer System	194,055.81	194,055.81	0.00	0.0%
Storm Drainage Basin	2,303,470.54	1,844,337.96	459,132.58	24.9%
Water System	792,692.84	792,692.84	0.00	0.0%
Total Fixed Assets	2,886,289.64	2,573,116.42	313,173.22	12.2%
TOTAL ASSETS	6,387,285.88	6,429,639.77	-42,353.89	-0.7%

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Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
 As of December 31, 2022

	Dec 31, 22	Dec 31, 21	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	0.00	64,907.85	-64,907.85	-100.0%
Total Accounts Payable	0.00	64,907.85	-64,907.85	-100.0%
Other Current Liabilities				
Accrued Interest	4,312.88	3,784.00	528.88	14.0%
Accrued Payroll	5,938.00	0.00	5,938.00	100.0%
AFLAC	251.25	131.85	119.40	90.6%
Child Support	90.46	0.00	90.46	100.0%
Customer Deposits- Comm Ctr	600.00	1,000.00	-400.00	-40.0%
Payroll Liabilities	4,004.80	1,638.29	2,366.51	144.5%
Utility Deposits	18,106.55	16,153.04	1,953.51	12.1%
Total Other Current Liabilities	33,303.94	22,707.18	10,596.76	46.7%
Total Current Liabilities	33,303.94	87,615.03	-54,311.09	-62.0%
Long Term Liabilities				
Loan - CA Energy Commission	881,905.00	529,143.40	352,761.60	66.7%
Safe Drinking Water- Revolving	35,400.00	44,250.00	-8,850.00	-20.0%
Total Long Term Liabilities	917,305.00	573,393.40	343,911.60	60.0%
Total Liabilities	950,608.94	661,008.43	289,600.51	43.8%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,283,473.60	1,600,023.26	-316,549.66	-19.8%
Net Income	-49,547.50	-34,142.76	-15,404.74	-45.1%
Total Equity	5,436,676.94	5,768,631.34	-331,954.40	-5.8%
TOTAL LIABILITIES & EQUITY	6,387,285.88	6,429,639.77	-42,353.89	-0.7%

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

	Jul - Dec 22	Jul - Dec 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	125.00	125.00	0.00	0.0%
Late Fees and Penalties	45.00	0.00	45.00	100.0%
Rents and Concessions	13,696.00	7,821.00	5,875.00	75.1%
Sales and Services	230,622.19	229,853.87	768.32	0.3%
Total Income	244,488.19	237,799.87	6,688.32	2.8%
Expense				
Bank Charges	1,243.42	2,264.48	-1,021.06	-45.1%
Communications	3,904.32	3,930.38	-26.06	-0.7%
Community Support	2,500.00	0.00	2,500.00	100.0%
Computer and Internet	2,582.91	504.00	2,078.91	412.5%
Continuing Education	550.00	0.00	550.00	100.0%
Contractual Services				
Plant Operations	47,309.12	44,240.00	3,069.12	6.9%
Solar Maintenance	6,397.00	0.00	6,397.00	100.0%
Solid Waste Disposal	40,664.21	50,014.05	-9,349.84	-18.7%
Total Contractual Services	94,370.33	94,254.05	116.28	0.1%
Fees & Assessments	5,112.48	1,723.00	3,389.48	196.7%
Fuels	0.00	14.43	-14.43	-100.0%
Insurance	12,147.22	10,509.16	1,638.06	15.6%
Janitorial	410.05	2,445.30	-2,035.25	-83.2%
Legal Notices and Publishing	0.00	1,848.00	-1,848.00	-100.0%
Licenses and Permits	29,082.42	36,755.00	-7,672.58	-20.9%
Memberships and Publications	2,455.00	5,663.42	-3,208.42	-56.7%
Miscellaneous	170.00	0.00	170.00	100.0%
Office	4,974.16	2,875.59	2,098.57	73.0%
Operating Supplies and Chemical	127.70	107.94	19.76	18.3%
Outside Services/Event Comp.	2,400.00	1,200.00	1,200.00	100.0%
Penalties	27.27	0.00	27.27	100.0%
Postage and Delivery	420.00	602.85	-182.85	-30.3%
Professional & Specialized Serv				
Accounting	9,303.00	8,350.00	953.00	11.4%
Engineering & Project Mgt	5,060.76	1,096.30	3,964.46	361.6%
Legal	24,795.00	13,195.35	11,599.65	87.9%
Other Professional Services	3,510.00	1,302.00	2,208.00	169.6%
Research and Monitoring	3,270.81	2,197.00	1,073.81	48.9%
Total Professional & Specialized Serv	45,939.57	26,140.65	19,798.92	75.7%
Rents and Leases Expense				
Equipment	0.00	49.61	-49.61	-100.0%
Total Rents and Leases Expense	0.00	49.61	-49.61	-100.0%
Repairs and Maintenance				
Equipment	1,968.16	6,506.38	-4,538.22	-69.8%
Landscaping	4,050.00	3,375.00	675.00	20.0%
Structures and Grounds	23,821.58	57,518.95	-33,697.37	-58.6%
Total Repairs and Maintenance	29,839.74	67,400.33	-37,560.59	-55.7%
Salaries and Wages				
Board Member Compensation	3,900.00	2,900.00	1,000.00	34.5%
Holiday Pay	3,870.00	424.00	3,446.00	812.7%
Overtime Pay	2,956.50	2,135.25	821.25	38.5%
Paid Leave	3,104.00	1,852.00	1,252.00	67.6%
Payroll Taxes	7,423.08	3,799.78	3,623.30	95.4%
Regular Hourly	76,470.00	38,227.00	38,243.00	100.0%
Total Salaries and Wages	97,723.58	49,338.03	48,385.55	98.1%
Services Charges-Fresno County	0.00	222.70	-222.70	-100.0%
Small Tools and Equipment	1,164.31	153.30	1,011.01	659.5%
Travel	713.00	775.22	-62.22	-8.0%

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

	<u>Jul - Dec 22</u>	<u>Jul - Dec 21</u>	<u>\$ Change</u>	<u>% Change</u>
Utilities				
Gas and Electric	17,895.57	14,163.52	3,732.05	26.4%
Total Utilities	<u>17,895.57</u>	<u>14,163.52</u>	<u>3,732.05</u>	<u>26.4%</u>
Total Expense	<u>355,753.05</u>	<u>322,940.96</u>	<u>32,812.09</u>	<u>10.2%</u>
Net Ordinary Income	<u>-111,264.86</u>	<u>-85,141.09</u>	<u>-26,123.77</u>	<u>-30.7%</u>
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	22,260.00	20,746.00	1,514.00	7.3%
Total Contributed Capital	<u>22,260.00</u>	<u>20,746.00</u>	<u>1,514.00</u>	<u>7.3%</u>
Interest Revenues	2,490.47	275.75	2,214.72	803.2%
Property Tax Revenue	33,319.34	25,806.07	7,513.27	29.1%
Rents and Leases Received	0.00	573.84	-573.84	-100.0%
Special Assessment Revenue	3,647.55	3,596.67	50.88	1.4%
Total Other Income	<u>61,717.36</u>	<u>50,998.33</u>	<u>10,719.03</u>	<u>21.0%</u>
Net Other Income	<u>61,717.36</u>	<u>50,998.33</u>	<u>10,719.03</u>	<u>21.0%</u>
Net Income	<u><u>-49,547.50</u></u>	<u><u>-34,142.76</u></u>	<u><u>-15,404.74</u></u>	<u><u>-45.1%</u></u>

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

Ordinary Income/Expense	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Income				
Admin Fees	125.00			
Connection and Turn-On Fees	0.00			
Late Fees and Penalties	45.00	5,000.00	-5,000.00	0.0%
Rents and Concessions	13,696.00	25,000.00	-11,304.00	54.8%
Sales and Services	230,622.19	472,500.00	-241,877.81	48.8%
Total Income	244,488.19	502,500.00	-258,011.81	48.7%
Expense				
Bank Charges	1,243.42	2,000.00	-756.58	62.2%
Communications	3,904.32	8,500.00	-4,595.68	45.9%
Community Support	2,500.00	2,500.00	0.00	100.0%
Computer and Internet	2,582.91	6,800.00	-4,217.09	38.0%
Continuing Education	550.00	5,000.00	-4,450.00	11.0%
Contractual Services				
Plant Operations	47,309.12	83,000.00	-35,690.88	57.0%
Solar Maintenance	6,397.00			
Solid Waste Disposal	40,664.21	90,000.00	-49,335.79	45.2%
Total Contractual Services	94,370.33	173,000.00	-78,629.67	54.5%
Employee Group Insurance	0.00	1,000.00	-1,000.00	0.0%
Fees & Assessments	5,112.48	6,000.00	-887.52	85.2%
Fuels	0.00	400.00	-400.00	0.0%
Insurance	12,147.22	26,000.00	-13,852.78	46.7%
Janitorial	410.05			
Legal Notices and Publishing	0.00	2,500.00	-2,500.00	0.0%
Licenses and Permits	29,082.42	43,025.00	-13,942.58	67.6%
Memberships and Publications	2,455.00	6,500.00	-4,045.00	37.8%
Miscellaneous	170.00	500.00	-330.00	34.0%
Office	4,974.16	8,000.00	-3,025.84	62.2%
Operating Supplies and Chemical	127.70	1,000.00	-872.30	12.8%
Outside Services/Event Comp.	2,400.00	5,000.00	-2,600.00	48.0%
Penalties	27.27	500.00	-472.73	5.5%
Pest Control	0.00	1,000.00	-1,000.00	0.0%
Postage and Delivery	420.00	3,500.00	-3,080.00	12.0%
Professional & Specialized Serv				
Accounting	9,303.00	17,500.00	-8,197.00	53.2%
Audit Fee	0.00	10,500.00	-10,500.00	0.0%
Engineering & Project Mgt	5,060.76	5,000.00	60.76	101.2%
Legal	24,795.00	40,000.00	-15,205.00	62.0%
Other Professional Services	3,510.00	500.00	3,010.00	702.0%
Research and Monitoring	3,270.81	5,000.00	-1,729.19	65.4%
Total Professional & Specialized Serv	45,939.57	78,500.00	-32,560.43	58.5%
Rents and Leases Expense				
Equipment	0.00	300.00	-300.00	0.0%
Total Rents and Leases Expense	0.00	300.00	-300.00	0.0%
Repairs and Maintenance				
Equipment	1,968.16	1,000.00	968.16	196.8%
Landscaping	4,050.00	8,500.00	-4,450.00	47.6%
Maintenance Agreement	0.00	6,400.00	-6,400.00	0.0%
Structures and Grounds	23,821.58	50,000.00	-26,178.42	47.6%
Total Repairs and Maintenance	29,839.74	65,900.00	-36,060.26	45.3%
Salaries and Wages				
Board Member Compensation	3,900.00	10,000.00	-6,100.00	39.0%
Holiday Pay	3,870.00	3,000.00	870.00	129.0%
Overtime Pay	2,956.50	3,000.00	-43.50	98.6%
Paid Leave	3,104.00			
Payroll Taxes	7,423.08	10,500.00	-3,076.92	70.7%
Regular Hourly	76,470.00			
Salaries	0.00	100,000.00	-100,000.00	0.0%
Total Salaries and Wages	97,723.58	126,500.00	-28,776.42	77.3%
Services Charges-Fresno County	0.00	400.00	-400.00	0.0%
Small Tools and Equipment	1,164.31			
Travel	713.00	3,000.00	-2,287.00	23.8%

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Accrual Basis

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

	<u>Jul - Dec 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Utilities				
Gas and Electric	17,895.57	57,000.00	-39,104.43	31.4%
Total Utilities	17,895.57	57,000.00	-39,104.43	31.4%
Total Expense	355,753.05	634,325.00	-278,571.95	56.1%
Net Ordinary Income	-111,264.86	-131,825.00	20,560.14	84.4%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	22,260.00			
Total Contributed Capital	22,260.00			
Interest Revenues	2,490.47	5,000.00	-2,509.53	49.8%
Property Tax Revenue	33,319.34	57,000.00	-23,680.66	58.5%
Special Assessment Revenue	3,647.55	14,000.00	-10,352.45	26.1%
Total Other Income	61,717.36	76,000.00	-14,282.64	81.2%
Net Other Income	61,717.36	76,000.00	-14,282.64	81.2%
Net Income	-49,547.50	-55,825.00	6,277.50	88.8%

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Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of December 31, 2022

Checking - CVCB (15070832)	Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Deposit		12/01/2022							151,671.86
Check		12/01/2022	EFT	Google	Deposit	X	23,412.95		175,084.81
Check		12/02/2022	EFT	Adobe, Inc.		X		181.92	174,902.89
Bill Pmt -Check		12/06/2022	1384	Carbajal Landscaping		X		14.99	174,887.90
Bill Pmt -Check		12/06/2022	1385	Comcast Business		X		675.00	174,212.90
Bill Pmt -Check		12/06/2022	1386	Creative Technologies		X		141.53	174,071.37
Bill Pmt -Check		12/06/2022	1387	Mountain Valley Environmental Services	129	X		1,600.00	172,471.37
Bill Pmt -Check		12/06/2022	1388	Project Resources Group, Inc.		X		3,240.00	169,231.37
Bill Pmt -Check		12/06/2022	1389	Sebastian Telephone		X		5,060.76	164,170.61
Bill Pmt -Check		12/06/2022	1390	Silvia Montes	00065044-8	X		420.63	163,749.98
Bill Pmt -Check		12/06/2022	1391	SWRCB - DFA	QuickBooks generated zero amount transaction for bill payment stub	X	0.00	400.00	163,349.98
Bill Pmt -Check		12/06/2022	1392	VFW Post 5845		X		200.00	163,149.98
Paycheck		12/06/2022	1393	Watkins Global Security		X		352.00	162,797.98
Paycheck		12/06/2022	1394	Cruz Ramos		X		1,440.07	161,357.91
Paycheck		12/06/2022	1395	Elaire R. Cervantes		X		649.17	160,708.74
Paycheck		12/06/2022	1396	Martisol Camacho		X		908.76	159,801.98
Paycheck		12/06/2022	1397	Morelia M Avila		X		543.34	159,258.64
Paycheck		12/06/2022	1398	Pedro P Cerna		X		1,016.30	158,242.34
Bill Pmt -Check		12/07/2022	1398	Raul Mendoza		X		568.54	157,675.80
Check		12/07/2022	EFT	Office Depot		X		133.17	157,542.63
Check		12/07/2022	EFT	Office Depot		X		87.56	157,455.07
Check		12/07/2022	EFT	Batteries Plus		X		157,444.26	157,297.81
Deposit		12/08/2022			Deposit	X	10,827.32		168,271.58
Check		12/08/2022	EFT	Batteries Plus		X		10.81	168,260.77
Liability Check		12/12/2022	EFT	California State Disbursement Unit	Confirmation #: PAY0000000042194694	X		90.46	168,170.31
Bill Pmt -Check		12/12/2022	EFT	US Postal Service		X		240.00	167,930.31
Bill Pmt -Check		12/13/2022	EFT	Verizon Wireless	209136685-00001	X		407.06	167,523.25
Check		12/14/2022	EFT	Adobe, Inc.		X		14.99	167,508.26
Liability Check		12/15/2022	EFT	EDD	Confirmation #: 1-539-552-480	X		328.29	167,179.97
Liability Check		12/15/2022	EFT	United States Treasury	Confirmation #: 270274970038593	X		2,419.58	164,760.39
Bill Pmt -Check		12/15/2022	EFT	Office Depot		X		334.85	164,425.54
Deposit		12/15/2022			Deposit	X	20,797.10		185,222.64
Bill Pmt -Check		12/20/2022	1400	AM Consulting Engineers		X		17,039.67	168,182.97
Bill Pmt -Check		12/20/2022	1401	California Special Districts Association		X		2,205.00	165,977.97
Bill Pmt -Check		12/20/2022	1402	Cruz Ramos		X		129.95	165,848.02
Bill Pmt -Check		12/20/2022	1403	Cuttone & Mastro CPAs		X		3,180.00	162,668.02
Bill Pmt -Check		12/20/2022	1404	Juliana Gomez		X		400.00	162,268.02
Bill Pmt -Check		12/20/2022	1405	Little Giant		X		25.00	162,243.02
Bill Pmt -Check		12/20/2022	1406	Meggin Boranian, Attorney at Law		X		6,160.00	156,083.02
Bill Pmt -Check		12/20/2022	1407	Mid-Valley Disposal		X		8,072.22	148,010.80
Bill Pmt -Check		12/20/2022	1408	Mountain Valley Environmental Services		X		6,842.03	141,168.77
Bill Pmt -Check		12/20/2022	1409	PG&E		X		2,331.18	138,837.59
Bill Pmt -Check		12/20/2022	1410	Streamline		X		100.00	138,737.59
Bill Pmt -Check		12/20/2022	1411	SWRCB		X		100.00	138,637.59
Bill Pmt -Check		12/20/2022	1412	VFW Post 5845		X		28,140.00	110,597.59
Bill Pmt -Check		12/20/2022	1413	Watkins Global Security		X		200.00	110,397.59
Bill Pmt -Check		12/20/2022	1414	Carlos Rodriguez		X		308.00	110,089.59
Bill Pmt -Check		12/20/2022	1415	Jennifer Duarte		X		100.00	109,989.59
Bill Pmt -Check		12/20/2022	1416	Kirk Ramos		X		100.00	109,889.59
Bill Pmt -Check		12/20/2022	1417	Martha Madera		X		100.00	109,789.59
Paycheck		12/20/2022	1418	Cruz Ramos		X		100.00	109,689.59
Paycheck		12/20/2022	1419	Elaire R. Cervantes		X		1,537.34	108,152.25
Paycheck		12/20/2022	1420	Martisol Camacho		X		649.17	107,503.08
Paycheck		12/20/2022	1421	Morelia M Avila		X		967.10	106,535.98
Paycheck		12/20/2022	1422	Pedro P Cerna		X		556.03	105,979.95
Paycheck		12/20/2022				X		937.70	105,042.25

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Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of December 31, 2022

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Paycheck	12/20/2022	1423	Raul Mendoza.		X		539.16	104,503.09
Bill Pmt -Check	12/20/2022	1424	Bryant L. Jolley, CPA		X		10,100.00	94,403.09
Liability Check	12/21/2022	EFT	California State Disbursement Unit	Confirmation #: PAY00000000042297500	X		90.46	94,312.63
Check	12/21/2022	EFT	Office Depot		X		39.83	94,272.80
Deposit	12/22/2022	EFT	Office Depot		X	2,644.97		96,917.77
Check	12/27/2022	EFT	Office Depot		X		26.41	96,891.36
Deposit	12/29/2022	EFT	Batteries Plus		X	3,009.65		99,901.01
Check	12/29/2022	EFT	Office Depot		X		56.92	99,844.09
Paycheck	12/30/2022	1432	Criz Ramos		X		270.64	99,573.45
Paycheck	12/30/2022	1433	Elaine R. Cervantes		X		1,440.07	98,133.38
Paycheck	12/30/2022	1434	Marisol Camacho		X		649.17	97,484.21
Paycheck	12/30/2022	1435	Morelia M Avila		X		570.06	96,914.15
Paycheck	12/30/2022	1436	Pedro P Cerna		X		621.49	96,292.66
Paycheck	12/30/2022	1437	Raul Mendoza.		X		876.00	95,416.66
Bill Pmt -Check	12/30/2022	1425	AM Consulting Engineers		X		710.26	94,706.40
Bill Pmt -Check	12/30/2022	1426	Carbaljal Landscaping		X		6,480.00	88,226.40
Bill Pmt -Check	12/30/2022	1427	Comcast Business		X		675.00	87,551.40
Bill Pmt -Check	12/30/2022	1428	VFW Post 5845		X		141.53	87,409.87
Bill Pmt -Check	12/30/2022	1429	Victoria Contreras		X		200.00	87,209.87
Bill Pmt -Check	12/30/2022	1430	Watkins Global Security		X		400.00	86,809.87
Bill Pmt -Check	12/30/2022	1431	XIO, Inc.		X		264.00	86,545.87
Deposit	12/30/2022			Deposit	X	3,853.58	429.00	86,116.87
								89,970.45
Total Checking - CVCB (15070832)								
TOTAL								
						64,545.57	126,246.98	89,970.45
						<u>64,545.57</u>	<u>126,246.98</u>	<u>89,970.45</u>

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
 As of December 31, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							
CIP-Application for CDBG							787,151.50
Total CIP-Application for CDBG							2,185.50
CIP-ARPA							
Total CIP-ARPA							380.00
CIP-Biola Ave Sidewalk-East							
Total CIP-Biola Ave Sidewalk-East							5,660.60
CIP-Groundwater Recharge							
Bill	09/14/2022		Ker West Newspapers		632.50		111,541.90
Total CIP-Groundwater Recharge							112,174.40
CIP-Recycled Water							
Bill	08/09/2022		AM Consulting Engineers	July 2022	2,460.00		272,659.00
Bill	09/09/2022		AM Consulting Engineers	August 2022	2,760.00		275,119.00
Bill	10/07/2022		AM Consulting Engineers	September 2022	17,039.67		277,879.00
Bill	11/08/2022		AM Consulting Engineers	October 2022	6,480.00		294,918.67
Total CIP-Recycled Water							301,398.67
CIP-S & S Improvement							
Bill	09/14/2022		Ker West Newspapers	S&S Improvement Project	865.50		29,549.56
Total CIP-S & S Improvement							30,415.06
CIP-Water System Upgrade-SRF							
Total CIP-Water System Upgrade-SRF							365,174.94
Total Construction In Progress							
							365,174.94
							817,389.17
TOTAL					30,237.67	0.00	817,389.17

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BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Summary
Checking - CVCB (15070832), Period Ending 12/31/2022

	<u>Dec 31, 22</u>
Beginning Balance	198,050.36
Cleared Transactions	
Checks and Payments - 57 items	-78,505.63
Deposits and Credits - 8 items	64,545.57
Total Cleared Transactions	<u>-13,960.06</u>
Cleared Balance	<u>184,090.30</u>
Uncleared Transactions	
Checks and Payments - 29 items	-94,462.38
Total Uncleared Transactions	<u>-94,462.38</u>
Register Balance as of 12/31/2022	<u>89,627.92</u>
New Transactions	
Checks and Payments - 2 items	-130.29
Total New Transactions	<u>-130.29</u>
Ending Balance	<u>89,497.63</u>

BIOLA COMMUNITY SERVICES DISTRICT

Reconciliation Detail

Checking - CVCB (15070832), Period Ending 12/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						
Cleared Transactions						198,050.36
Checks and Payments - 57 items						
Bill Pmt -Check	10/11/2022	1314	XIO, Inc.	X	-429.00	-429.00
Bill Pmt -Check	10/25/2022	1324	Mid-Valley Disposal	X	-8,003.71	-8,432.71
Bill Pmt -Check	10/25/2022	1327	SWRCB - DFA	X	-1,239.34	-9,672.05
Bill Pmt -Check	11/22/2022	1368	Mountain Valley Env...	X	-6,842.03	-16,514.08
Bill Pmt -Check	11/22/2022	1363	Fresno Irrigation Dis...	X	-4,032.00	-20,546.08
Bill Pmt -Check	11/22/2022	1362	Fresno County Tax ...	X	-737.42	-21,283.50
Bill Pmt -Check	11/22/2022	1371	Terminex	X	-158.00	-21,441.50
Bill Pmt -Check	11/22/2022	1383	Reyes Lozano.	X	-100.00	-21,541.50
Bill Pmt -Check	11/22/2022	1382	Monique Dolores.	X	-100.00	-21,641.50
Bill Pmt -Check	11/22/2022	1364	Little Giant	X	-50.00	-21,691.50
Check	12/01/2022	EFT	Google	X	-181.92	-21,873.42
Check	12/02/2022	EFT	Adobe, Inc.	X	-14.99	-21,888.41
Bill Pmt -Check	12/06/2022	1388	Project Resources ...	X	-5,060.76	-26,949.17
Bill Pmt -Check	12/06/2022	1387	Mountain Valley Env...	X	-3,240.00	-30,189.17
Bill Pmt -Check	12/06/2022	1386	Creative Technologies	X	-1,600.00	-31,789.17
Paycheck	12/06/2022	1393	Cruz Ramos	X	-1,440.07	-33,229.24
Paycheck	12/06/2022	1397	Pedro P Cerna	X	-1,016.30	-34,245.54
Paycheck	12/06/2022	1395	Marisol Camacho	X	-906.76	-35,152.30
Bill Pmt -Check	12/06/2022	1384	Carbajal Landscaping	X	-675.00	-35,827.30
Paycheck	12/06/2022	1394	Elaine R. Cervantes	X	-649.17	-36,476.47
Paycheck	12/06/2022	1398	Raul Mendoza.	X	-566.54	-37,043.01
Paycheck	12/06/2022	1396	Morelia M Avila	X	-543.34	-37,586.35
Bill Pmt -Check	12/06/2022	1389	Sebastian Telephone	X	-420.63	-38,006.98
Bill Pmt -Check	12/06/2022	1390	Slivia Montes	X	-400.00	-38,406.98
Bill Pmt -Check	12/06/2022	1392	Watkins Global Sec...	X	-352.00	-38,758.98
Bill Pmt -Check	12/06/2022	1385	Comcast Business	X	-141.53	-38,900.51
Check	12/07/2022	EFT	Office Depot	X	-133.17	-39,033.68
Check	12/07/2022	EFT	Office Depot	X	-87.56	-39,121.24
Check	12/07/2022	EFT	Batteries Plus	X	-10.81	-39,132.05
Check	12/08/2022	EFT	Batteries Plus	X	-10.81	-39,142.86
Bill Pmt -Check	12/12/2022	EFT	US Postal Service	X	-240.00	-39,382.86
Liability Check	12/12/2022	EFT	California State Disb...	X	-90.46	-39,473.32
Bill Pmt -Check	12/13/2022	EFT	Verizon Wireless	X	-407.06	-39,880.38
Check	12/14/2022	EFT	Adobe, Inc.	X	-14.99	-39,895.37
Liability Check	12/15/2022	EFT	United States Treas...	X	-2,419.58	-42,314.95
Bill Pmt -Check	12/15/2022	EFT	Office Depot	X	-334.85	-42,649.80
Liability Check	12/15/2022	EFT	EDD	X	-328.29	-42,978.09
Bill Pmt -Check	12/20/2022	1424	Bryant L. Jolley, CPA	X	-10,100.00	-53,078.09
Bill Pmt -Check	12/20/2022	1407	Mid-Valley Disposal	X	-8,072.22	-61,150.31
Bill Pmt -Check	12/20/2022	1406	Meggin Boranian, At...	X	-6,160.00	-67,310.31
Bill Pmt -Check	12/20/2022	1403	Cuttone & Mastro C...	X	-3,180.00	-70,490.31
Bill Pmt -Check	12/20/2022	1409	PG&E	X	-2,331.18	-72,821.49
Paycheck	12/20/2022	1418	Cruz Ramos	X	-1,537.34	-74,358.83
Paycheck	12/20/2022	1422	Pedro P Cerna	X	-937.70	-75,296.53
Paycheck	12/20/2022	1419	Elaine R. Cervantes	X	-649.17	-75,945.70
Paycheck	12/20/2022	1421	Morelia M Avila	X	-556.03	-76,501.73
Paycheck	12/20/2022	1423	Raul Mendoza.	X	-539.16	-77,040.89
Bill Pmt -Check	12/20/2022	1413	Watkins Global Sec...	X	-308.00	-77,348.89
Bill Pmt -Check	12/20/2022	1402	Cruz Ramos.	X	-129.95	-77,478.84
Bill Pmt -Check	12/20/2022	1416	Kirk Ramos	X	-100.00	-77,578.84
Bill Pmt -Check	12/20/2022	1414	Carlos Rodriguez	X	-100.00	-77,678.84
Liability Check	12/21/2022	EFT	California State Disb...	X	-90.46	-77,769.30
Check	12/21/2022	EFT	Office Depot	X	-39.83	-77,809.13
Check	12/27/2022	EFT	Office Depot	X	-26.41	-77,835.54
Check	12/29/2022	EFT	Office Depot	X	-270.64	-78,106.18
Check	12/29/2022	EFT	Batteries Plus	X	-56.92	-78,163.10
Check	04/15/2023			X	-342.53	-78,505.63
Total Checks and Payments					-78,505.63	-78,505.63

BIOLA COMMUNITY SERVICES DISTRICT

Reconciliation Detail

Checking - CVCB (15070832), Period Ending 12/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 8 items						
Bill Pmt -Check	08/30/2022	1238	Bryant L. Jolley, CPA	X	0.00	0.00
Deposit	12/01/2022			X	23,412.95	23,412.95
Bill Pmt -Check	12/06/2022		SWRCB - DFA	X	0.00	23,412.95
Deposit	12/08/2022			X	10,827.32	34,240.27
Deposit	12/15/2022			X	20,797.10	55,037.37
Deposit	12/22/2022			X	2,644.97	57,682.34
Deposit	12/29/2022			X	3,009.65	60,691.99
Deposit	12/30/2022			X	3,853.58	64,545.57
Total Deposits and Credits					64,545.57	64,545.57
Total Cleared Transactions					-13,960.06	-13,960.06
Cleared Balance					-13,960.06	184,090.30
Uncleared Transactions						
Checks and Payments - 29 items						
Bill Pmt -Check	10/25/2022	1326	Softline Data, Inc.		-193.00	-193.00
Bill Pmt -Check	10/25/2022	1322	Little Giant		-30.00	-223.00
Bill Pmt -Check	11/08/2022	1350	Streamline		-50.00	-273.00
Bill Pmt -Check	11/09/2022	1361	SitelogiQ		-24,414.00	-24,687.00
Bill Pmt -Check	12/06/2022	1391	VFW Post 5845		-200.00	-24,887.00
Bill Pmt -Check	12/20/2022	1411	SWRCB		-28,140.00	-53,027.00
Bill Pmt -Check	12/20/2022	1400	AM Consulting Engi...		-17,039.67	-70,066.67
Bill Pmt -Check	12/20/2022	1408	Mountain Valley Env...		-6,842.03	-76,908.70
Bill Pmt -Check	12/20/2022	1401	California Special Di...		-2,205.00	-79,113.70
Paycheck	12/20/2022	1420	Marisol Camacho		-967.10	-80,080.80
Bill Pmt -Check	12/20/2022	1404	Juliana Gomez		-400.00	-80,480.80
Bill Pmt -Check	12/20/2022	1412	VFW Post 5845		-200.00	-80,680.80
Bill Pmt -Check	12/20/2022	1410	Streamline		-100.00	-80,780.80
Bill Pmt -Check	12/20/2022	1415	Jennifer Duarte		-100.00	-80,880.80
Bill Pmt -Check	12/20/2022	1417	Martha Madera		-100.00	-80,980.80
Bill Pmt -Check	12/20/2022	1405	Little Giant		-25.00	-81,005.80
Bill Pmt -Check	12/30/2022	1425	AM Consulting Engi...		-6,480.00	-87,485.80
Paycheck	12/30/2022	1432	Cruz Ramos		-1,440.07	-88,925.87
Paycheck	12/30/2022	1436	Pedro P Cerna		-876.00	-89,801.87
Paycheck	12/30/2022	1437	Raul Mendoza		-710.26	-90,512.13
Bill Pmt -Check	12/30/2022	1426	Carbajal Landscaping		-675.00	-91,187.13
Paycheck	12/30/2022	1433	Elaine R. Cervantes		-649.17	-91,836.30
Paycheck	12/30/2022	1435	Morelia M Avila		-621.49	-92,457.79
Paycheck	12/30/2022	1434	Marisol Camacho		-570.06	-93,027.85
Bill Pmt -Check	12/30/2022	1431	XiO, Inc.		-429.00	-93,456.85
Bill Pmt -Check	12/30/2022	1429	Victoria Contreras		-400.00	-93,856.85
Bill Pmt -Check	12/30/2022	1430	Watkins Global Sec...		-264.00	-94,120.85
Bill Pmt -Check	12/30/2022	1428	VFW Post 5845		-200.00	-94,320.85
Bill Pmt -Check	12/30/2022	1427	Comcast Business		-141.53	-94,462.38
Total Checks and Payments					-94,462.38	-94,462.38
Total Uncleared Transactions					-94,462.38	-94,462.38
Register Balance as of 12/31/2022					-108,422.44	89,627.92
New Transactions						
Checks and Payments - 2 items						
Liability Check	01/03/2023	EFT	California State Disb...		-90.46	-90.46
Check	12/21/2023	EFT	Office Depot		-39.83	-130.29
Total Checks and Payments					-130.29	-130.29
Total New Transactions					-130.29	-130.29
Ending Balance					-108,552.73	89,497.63