

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

11/07/23

Accrual Basis

	Oct 31, 23	Oct 31, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · Checking - CVCB (15070832)	32,924.66	-2,675.47	35,600.13	1,330.6%
1010 · Cash-County Treas-Gen Subclass	67,431.29	387,024.56	-319,593.27	-82.6%
1020 · Cash-LAIF	292,902.75	287,175.15	5,727.60	2.0%
<b>Total Checking/Savings</b>	<b>393,258.70</b>	<b>671,524.24</b>	<b>-278,265.54</b>	<b>-41.4%</b>
<b>Other Current Assets</b>				
<b>Account's Receivable</b>				
1100 · Account's Receivable	77,478.00	99,169.07	-21,691.07	-21.9%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
<b>Total Account's Receivable</b>	<b>73,478.00</b>	<b>95,169.07</b>	<b>-21,691.07</b>	<b>-22.8%</b>
1210 · Charge Backs Receivable	208.00	208.00	0.00	0.0%
1220 · Other Receivables	22,127.13	22,127.13	0.00	0.0%
1300 · Prepaid				
1310 · Insurance	0.00	16,232.27	-16,232.27	-100.0%
<b>Total 1300 · Prepaid</b>	<b>0.00</b>	<b>16,232.27</b>	<b>-16,232.27</b>	<b>-100.0%</b>
<b>Total Other Current Assets</b>	<b>95,813.13</b>	<b>133,736.47</b>	<b>-37,923.34</b>	<b>-28.4%</b>
<b>Total Current Assets</b>	<b>489,071.83</b>	<b>805,260.71</b>	<b>-316,188.88</b>	<b>-39.3%</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	294,918.67	40,648.33	13.8%
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>810,909.17</b>	<b>607,558.90</b>	<b>74.9%</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	96,059.69	0.00	0.0%
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>5,692,526.58</b>	<b>882,762.08</b>	<b>15.5%</b>
<b>TOTAL ASSETS</b>	<b>7,064,360.49</b>	<b>6,497,787.29</b>	<b>566,573.20</b>	<b>8.7%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts Payable	9,506.74	119,907.75	-110,401.01	-92.1%
2010 · Retention Payable	23,985.90	0.00	23,985.90	100.0%
<b>Total Accounts Payable</b>	<b>33,492.64</b>	<b>119,907.75</b>	<b>-86,415.11</b>	<b>-72.1%</b>

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

11/07/23

Accrual Basis

	Oct 31, 23	Oct 31, 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	1,100.00	1,200.00	-100.00	-8.3%
2300 · Utility Deposits	20,174.49	17,904.17	2,270.32	12.7%
2400 · Payroll Liabilities	1,922.21	2,606.12	-683.91	-26.2%
<b>Total Other Current Liabilities</b>	<b>33,447.58</b>	<b>32,212.42</b>	<b>1,235.16</b>	<b>3.8%</b>
<b>Total Current Liabilities</b>	<b>66,940.22</b>	<b>152,120.17</b>	<b>-85,179.95</b>	<b>-56.0%</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>979,820.22</b>	<b>1,073,850.17</b>	<b>-94,029.95</b>	<b>-8.8%</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	-70,493.65	-62,287.32	-8,206.33	-13.2%
<b>Total Equity</b>	<b>6,084,540.27</b>	<b>5,423,937.12</b>	<b>660,603.15</b>	<b>12.2%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>7,064,360.49</u></b>	<b><u>6,497,787.29</u></b>	<b><u>566,573.20</u></b>	<b><u>8.7%</u></b>

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

11/07/23

Accrual Basis

	Jul - Oct 23	Jul - Oct 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Sales and Services	167,415.35	152,309.56	15,105.79	9.9%
4050 · Rents and Concessions	7,338.00	11,039.00	-3,701.00	-33.5%
4100 · Admin Fees	50.36	100.00	-49.64	-49.6%
4110 · Connection and Turn-On Fees	-383.47	0.00	-383.47	-100.0%
<b>Total Income</b>	<b>174,420.24</b>	<b>163,448.56</b>	<b>10,971.68</b>	<b>6.7%</b>
<b>Expense</b>				
5000 · Bank Charges	260.98	1,076.46	-815.48	-75.8%
5015 · Communications	3,844.35	3,130.25	714.10	22.8%
5020 · Community Support	2,500.00	2,500.00	0.00	0.0%
5025 · Computer and Internet	1,872.40	568.23	1,304.17	229.5%
5035 · Continuing Education	925.70	550.00	375.70	68.3%
5100 · Contractual Services				
5105 · Plant Operations	34,355.00	33,625.06	729.94	2.2%
5110 · Solid Waste Disposal - Res.	18,618.08	32,591.99	-13,973.91	-42.9%
5111 · Solid Waste Disposal - Comm.	1,485.84	0.00	1,485.84	100.0%
5120 · Solar Maintenance	6,588.91	6,397.00	191.91	3.0%
<b>Total 5100 · Contractual Services</b>	<b>61,047.83</b>	<b>72,614.05</b>	<b>-11,566.22</b>	<b>-15.9%</b>
5230 · Fees & Assessments	346.23	790.00	-443.77	-56.2%
5250 · Insurance	27,467.76	8,089.18	19,378.58	239.6%
5260 · Janitorial	678.39	335.05	343.34	102.5%
5280 · Legal Notices and Publishing	1,010.00	0.00	1,010.00	100.0%
5290 · Licenses and Permits	0.00	205.00	-205.00	-100.0%
5310 · Memberships and Publications	1,600.00	2,455.00	-855.00	-34.8%
5320 · Miscellaneous	96.97	170.00	-73.03	-43.0%
5330 · Office	4,313.37	3,675.32	638.05	17.4%
5340 · Operating Supplies and Chemical	2,085.00	127.70	1,957.30	1,532.7%
5350 · Outside Services/Event Comp.	1,400.00	1,800.00	-400.00	-22.2%
5360 · Penalties	0.00	27.27	-27.27	-100.0%
5380 · Postage and Delivery	0.00	180.00	-180.00	-100.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	3,600.00	6,123.00	-2,523.00	-41.2%
5440 · Legal	15,032.60	13,305.00	1,727.60	13.0%
5450 · Other Professional Services	2,130.00	2,586.00	-456.00	-17.6%
5460 · Research and Monitoring	1,382.00	2,841.81	-1,459.81	-51.4%
<b>Total 5400 · Professional &amp; Specialized Serv</b>	<b>22,144.60</b>	<b>24,855.81</b>	<b>-2,711.21</b>	<b>-10.9%</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	1,893.16	-1,572.42	-83.1%
5570 · Landscaping	2,025.00	2,025.00	0.00	0.0%
5590 · Structures and Grounds	69,529.63	20,133.58	49,396.05	245.3%
<b>Total 5550 · Repairs and Maintenance</b>	<b>71,875.37</b>	<b>24,051.74</b>	<b>47,823.63</b>	<b>198.8%</b>
5600 · Salaries and Wages				
5610 · Board Member Compensation	2,600.00	2,700.00	-100.00	-3.7%
5630 · Holiday Pay	1,072.00	1,146.00	-74.00	-6.5%
5640 · Overtime Pay	0.00	1,879.50	-1,879.50	-100.0%
5650 · Paid Leave	443.68	1,986.00	-1,542.32	-77.7%
5660 · Payroll Taxes	3,156.68	4,902.98	-1,746.30	-35.6%
5670 · Regular Hourly	40,626.00	50,855.50	-10,229.50	-20.1%
<b>Total 5600 · Salaries and Wages</b>	<b>47,898.36</b>	<b>63,469.98</b>	<b>-15,571.62</b>	<b>-24.5%</b>
5710 · Small Tools and Equipment	402.21	873.37	-471.16	-54.0%
5720 · Travel	2,256.03	0.00	2,256.03	100.0%
5800 · Utilities				
5810 · Gas and Electric	15,290.86	15,564.39	-273.53	-1.8%
<b>Total 5800 · Utilities</b>	<b>15,290.86</b>	<b>15,564.39</b>	<b>-273.53</b>	<b>-1.8%</b>
<b>Total Expense</b>	<b>273,279.41</b>	<b>227,108.80</b>	<b>46,170.61</b>	<b>20.3%</b>
<b>Net Ordinary Income</b>	<b>-98,859.17</b>	<b>-63,660.24</b>	<b>-35,198.93</b>	<b>-55.3%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Contributed Capital</b>				
6030 · State-Aid for Construction	22,440.00	-104.91	22,544.91	21,489.8%
<b>Total Contributed Capital</b>	<b>22,440.00</b>	<b>-104.91</b>	<b>22,544.91</b>	<b>21,489.8%</b>

# BIOLA COMMUNITY SERVICES DISTRICT Profit & Loss Prev Year Comparison

July through October 2023

	Jul - Oct 23	Jul - Oct 22	\$ Change	% Change
<b>6110 · Interest Revenues</b>	2,306.92	1,076.05	1,230.87	114.4%
<b>6150 · Rents and Leases Received</b>	1,334.84	0.00	1,334.84	100.0%
<b>6200 · Property Tax Revenue</b>	1,176.76	401.78	774.98	192.9%
<b>Total Other Income</b>	27,258.52	1,372.92	25,885.60	1,885.4%
<b>Net Other Income</b>	27,258.52	1,372.92	25,885.60	1,885.4%
<b>Net Income</b>	<b>-71,600.65</b>	<b>-62,287.32</b>	<b>-9,313.33</b>	<b>-15.0%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Transactions by Account**  
**As of October 31, 2023**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>1000 - Checking - CVCB (15070832)</b>							-18,500.28
Check	10/02/2023	EFT	Adobe, Inc.			19.99	-18,520.27
Check	10/02/2023	EFT	Google			259.20	-18,779.47
Transfer	10/03/2023			Funds Transfer	50,000.00		31,220.53
Check	10/04/2023	EFT	Office Depot			17.59	31,202.94
Deposit	10/06/2023			Deposit	24,807.58		56,010.52
Bill Pmt -Check	10/10/2023	1809	Alert 360 - Fresno			203.95	55,806.57
Bill Pmt -Check	10/10/2023	1810	Analuisa Gonzales			200.00	55,606.57
Bill Pmt -Check	10/10/2023	1811	Arisbet Alvarez			532.00	55,074.57
Bill Pmt -Check	10/10/2023	1812	Carbajal Landscaping			675.00	54,399.57
Bill Pmt -Check	10/10/2023	1813	Cuttone & Mastro CPA's			1,200.00	53,199.57
Bill Pmt -Check	10/10/2023	1814	Manuel Ramirez			650.00	52,549.57
Bill Pmt -Check	10/10/2023	1815	Mountain Valley Environmental Services			6,242.00	46,307.57
Bill Pmt -Check	10/10/2023	1816	Ray Rocha			127.14	46,180.43
Bill Pmt -Check	10/10/2023	1817	Sebastian Telephone	00065044-8		420.69	45,759.74
Bill Pmt -Check	10/10/2023	1818	VFW Post 5845			600.00	45,159.74
Bill Pmt -Check	10/10/2023	1819	Watkins Global Security			440.00	44,719.74
Paycheck	10/10/2023	1820	Elaine R. Cervantes			1,434.19	43,285.55
Paycheck	10/10/2023	1821	Marisol Camacho			1,005.93	42,279.62
Paycheck	10/10/2023	1822	Morelia M Avila			721.24	41,558.38
Paycheck	10/10/2023	1823	Pedro P Cerna			614.55	40,943.83
Deposit	10/12/2023			Deposit	16,109.01		57,052.84
Check	10/12/2023	EFT	Office Depot			188.19	56,864.65
Check	10/13/2023			Service Charge		135.38	56,729.27
Liability Check	10/16/2023	EFT	EDD	Confirmation #: 2-060-218-384		257.69	56,471.58
Liability Check	10/16/2023	EFT	United States Treasury	Confirmation #: 270368933499357		1,897.60	54,573.98
Check	10/16/2023	EFT	Adobe, Inc.			19.99	54,553.99
Deposit	10/19/2023			Deposit	2,709.96		57,263.95
Bill Pmt -Check	10/24/2023	1824	Elizabeth Jimenez			250.00	57,013.95
Bill Pmt -Check	10/24/2023	1825	Franco Plumbing			214.00	56,799.95
Bill Pmt -Check	10/24/2023	1826	Little Giant			50.00	56,749.95
Bill Pmt -Check	10/24/2023	1827	Mid-Valley Disposal			6,140.74	50,609.21
Bill Pmt -Check	10/24/2023	1828	Mid-Valley Disposal			570.23	50,038.98
Bill Pmt -Check	10/24/2023	1829	Mountain Valley Environmental Services			6,962.00	43,076.98
Bill Pmt -Check	10/24/2023	1830	Mountain Valley Environmental Services			15,081.50	27,995.48
Bill Pmt -Check	10/24/2023	1831	Streamline			63.00	27,932.48
Bill Pmt -Check	10/24/2023	1832	Terminex			169.00	27,763.48
Bill Pmt -Check	10/24/2023	1833	Carlos Rodriguez			100.00	27,663.48
Bill Pmt -Check	10/24/2023	1834	Jennifer Duarte			100.00	27,563.48
Bill Pmt -Check	10/24/2023	1835	Kirk Ramos			100.00	27,463.48
Bill Pmt -Check	10/24/2023	1836	Martha Madera			100.00	27,363.48
Bill Pmt -Check	10/24/2023	1837	Reyes Lozano			100.00	27,263.48
Paycheck	10/24/2023	1838	Elaine R. Cervantes			1,496.47	25,767.01
Paycheck	10/24/2023	1839	Marisol Camacho			1,118.50	24,648.51
Paycheck	10/24/2023	1840	Morelia M Avila			606.71	24,041.80
Paycheck	10/24/2023	1841	Pedro P Cerna			607.23	23,434.57
Deposit	10/26/2023			Deposit	6,342.33		29,776.90
Check	10/30/2023	EFT	Office Depot			54.85	29,722.05
Check	10/30/2023	EFT	Office Depot			157.55	29,564.50
Check	10/30/2023	EFT	PG&E			2,885.40	26,679.10
Deposit	10/31/2023			Deposit	6,245.56		32,924.66
Total 1000 - Checking - CVCB (15070832)					106,214.44	54,789.50	32,924.66
<b>TOTAL</b>					<b>106,214.44</b>	<b>54,789.50</b>	<b>32,924.66</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Profit & Loss Budget vs. Actual**  
**July 1 through November 7, 2023**

	Jul 1 - Nov 7, 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Sales and Services	167,415.35	472,500.00	-305,084.65	35.4%
4005 · Late Fees and Penalties	0.00	0.00	0.00	0.0%
4050 · Rents and Concessions	8,735.00	30,000.00	-21,265.00	29.1%
4100 · Admin Fees	50.36	0.00	50.36	100.0%
4110 · Connection and Turn-On Fees	-383.47	5,000.00	-5,383.47	-7.7%
4120 · Permit and Inspection Fees	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>175,817.24</b>	<b>507,500.00</b>	<b>-331,682.76</b>	<b>34.6%</b>
<b>Expense</b>				
Worker's Compensation Insurance	0.00	0.00	0.00	0.0%
5000 · Bank Charges	260.98	2,000.00	-1,739.02	13.0%
5005 · Claim Expense	0.00	0.00	0.00	0.0%
5010 · Clothing and Personal Supplies	0.00	0.00	0.00	0.0%
5015 · Communications	4,641.13	9,500.00	-4,858.87	48.9%
5020 · Community Support	2,500.00	2,500.00	0.00	100.0%
5025 · Computer and Internet	2,247.40	6,800.00	-4,552.60	33.1%
5030 · Computer Services	0.00	0.00	0.00	0.0%
5035 · Continuing Education	925.70	5,000.00	-4,074.30	18.5%
5100 · Contractual Services				
5105 · Plant Operations	34,355.00	88,000.00	-53,645.00	39.0%
5110 · Solid Waste Disposal - Res.	18,618.08	80,000.00	-61,381.92	23.3%
5111 · Solid Waste Disposal - Comm.	1,485.84	0.00	1,485.84	100.0%
5120 · Solar Maintenance	6,588.91	6,400.00	188.91	103.0%
5130 · Other Contract Services	0.00	0.00	0.00	0.0%
5100 · Contractual Services - Other	0.00	0.00	0.00	0.0%
<b>Total 5100 · Contractual Services</b>	<b>61,047.83</b>	<b>174,400.00</b>	<b>-113,352.17</b>	<b>35.0%</b>
5200 · Depreciation and Amortization	0.00	0.00	0.00	0.0%
5210 · Employee Group Insurance	0.00	0.00	0.00	0.0%
5220 · Environmental Remediation Expens	0.00	0.00	0.00	0.0%
5230 · Fees & Assessments	346.23	6,500.00	-6,153.77	5.3%
5240 · Fuels	0.00	0.00	0.00	0.0%
5250 · Insurance	27,467.76	28,000.00	-532.24	98.1%
5260 · Janitorial	678.39	6,500.00	-5,821.61	10.4%
5270 · Lab Testing	0.00	0.00	0.00	0.0%
5280 · Legal Notices and Publishing	1,010.00	0.00	1,010.00	100.0%
5290 · Licenses and Permits	0.00	45,000.00	-45,000.00	0.0%
5300 · Litigation Settlement	0.00	0.00	0.00	0.0%
5310 · Memberships and Publications	1,600.00	7,000.00	-5,400.00	22.9%
5320 · Miscellaneous	96.97	500.00	-403.03	19.4%
5330 · Office	4,313.37	12,000.00	-7,686.63	35.9%
5340 · Operating Supplies and Chemical	2,085.00	1,400.00	685.00	148.9%
5350 · Outside Services/Event Comp.	1,400.00	5,000.00	-3,600.00	28.0%
5360 · Penalties	0.00	250.00	-250.00	0.0%
5370 · Pest Control	0.00	0.00	0.00	0.0%
5380 · Postage and Delivery	0.00	0.00	0.00	0.0%
5400 · Professional & Specialized Serv				
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	15,032.60	47,000.00	-31,967.40	32.0%
5450 · Other Professional Services	2,130.00	10,000.00	-7,870.00	21.3%
5460 · Research and Monitoring	1,382.00	5,500.00	-4,118.00	25.1%
5400 · Professional & Specialized Serv - Other	0.00	0.00	0.00	0.0%
<b>Total 5400 · Professional &amp; Specialized Serv</b>	<b>22,144.60</b>	<b>100,500.00</b>	<b>-78,355.40</b>	<b>22.0%</b>
5500 · Rents and Leases Expense				
5510 · Equipment	3,963.00	0.00	3,963.00	100.0%
5520 · Structures and Grounds	0.00	0.00	0.00	0.0%
5500 · Rents and Leases Expense - Other	0.00	0.00	0.00	0.0%
<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>
5530 · Retirement	0.00	0.00	0.00	0.0%
5550 · Repairs and Maintenance				
5560 · Equipment	320.74	5,000.00	-4,679.26	6.4%
5570 · Landscaping	3,275.00	16,000.00	-12,725.00	20.5%
5580 · Maintenance Agreement	0.00	0.00	0.00	0.0%
5590 · Structures and Grounds	70,154.63	90,000.00	-19,845.37	77.9%
5550 · Repairs and Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total 5550 · Repairs and Maintenance</b>	<b>73,750.37</b>	<b>111,000.00</b>	<b>-37,249.63</b>	<b>66.4%</b>

**BIOLA COMMUNITY SERVICES DISTRICT  
Profit & Loss Budget vs. Actual  
July 1 through November 7, 2023**

	Jul 1 - Nov 7, 23	Budget	\$ Over Budget	% of Budget
<b>5600 · Salaries and Wages</b>				
5610 · Board Member Compensation	2,600.00	7,500.00	-4,900.00	34.7%
5620 · Event Compensation	0.00	0.00	0.00	0.0%
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	835.68	0.00	835.68	100.0%
5660 · Payroll Taxes	3,461.77	15,000.00	-11,538.23	23.1%
5670 · Regular Hourly	44,222.00	135,000.00	-90,778.00	32.8%
5680 · Salaries	0.00	0.00	0.00	0.0%
5690 · Salaries and Wages-Allocated	0.00	0.00	0.00	0.0%
5600 · Salaries and Wages - Other	0.00	0.00	0.00	0.0%
<b>Total 5600 · Salaries and Wages</b>	<b>52,191.45</b>	<b>170,000.00</b>	<b>-117,808.55</b>	<b>30.7%</b>
<b>5700 · Services Charges-Fresno County</b>	<b>0.00</b>	<b>400.00</b>	<b>-400.00</b>	<b>0.0%</b>
5710 · Small Tools and Equipment	402.21	1,500.00	-1,097.79	26.8%
5720 · Travel	2,256.03	3,000.00	-743.97	75.2%
<b>5800 · Utilities</b>				
5810 · Gas and Electric	15,290.86	55,000.00	-39,709.14	27.8%
5820 · Solid Waste	0.00	0.00	0.00	0.0%
5830 · Water	0.00	0.00	0.00	0.0%
5800 · Utilities - Other	0.00	0.00	0.00	0.0%
<b>Total 5800 · Utilities</b>	<b>15,290.86</b>	<b>55,000.00</b>	<b>-39,709.14</b>	<b>27.8%</b>
<b>5900 · Bad Debt/Claims/Returned Checks</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
5950 · Capital Expenditures	0.00	0.00	0.00	0.0%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>280,619.28</b>	<b>753,750.00</b>	<b>-473,130.72</b>	<b>37.2%</b>
<b>Net Ordinary Income</b>	<b>-104,802.04</b>	<b>-246,250.00</b>	<b>141,447.96</b>	<b>42.6%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Contributed Capital</b>				
6000 · Federal-Aid for Construction	0.00	0.00	0.00	0.0%
6010 · Federal-Other	0.00	0.00	0.00	0.0%
6020 · Other Governmental Agencies	0.00	0.00	0.00	0.0%
6030 · State-Aid for Construction	22,440.00	0.00	22,440.00	100.0%
6040 · State-Other	0.00	0.00	0.00	0.0%
Contributed Capital - Other	0.00	0.00	0.00	0.0%
<b>Total Contributed Capital</b>	<b>22,440.00</b>	<b>0.00</b>	<b>22,440.00</b>	<b>100.0%</b>
6100 · Gain on Disposal of Fixed Asset	0.00	0.00	0.00	0.0%
6110 · Interest Revenues	2,306.92	8,000.00	-5,693.08	28.8%
6120 · Loan proceeds	0.00	0.00	0.00	0.0%
6130 · Other Non-Operating Revenues	1,107.00	0.00	1,107.00	100.0%
6140 · Casualty, Vandalism & Theft Los	0.00	0.00	0.00	0.0%
6150 · Rents and Leases Received	1,334.84	21,900.00	-20,565.16	6.1%
6200 · Property Tax Revenue	1,176.76	0.00	1,176.76	100.0%
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>28,365.52</b>	<b>113,900.00</b>	<b>-85,534.48</b>	<b>24.9%</b>
<b>Other Expense</b>				
7000 · Interest Expense	0.00	0.00	0.00	0.0%
7010 · Other Non-Operating Expenses	0.00	0.00	0.00	0.0%
7020 · Capital and Maintenance Project	0.00	0.00	0.00	0.0%
7030 · Refund of Services	0.00	0.00	0.00	0.0%
7040 · Deposit over (short)	0.00	0.00	0.00	0.0%
7100 · Loss on Disposal of Fixed Asset	0.00	0.00	0.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>28,365.52</b>	<b>113,900.00</b>	<b>-85,534.48</b>	<b>24.9%</b>
<b>Net Income</b>	<b>-76,436.52</b>	<b>-132,350.00</b>	<b>55,913.48</b>	<b>57.8%</b>

# BIOLA COMMUNITY SERVICES DISTRICT

## Reconciliation Summary

1000 - Checking - CVCB (15070832), Period Ending 10/31/2023

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	<u>Oct 31, 23</u>
<b>Beginning Balance</b>	6,800.76
<b>Cleared Transactions</b>	
Checks and Payments - 50 items	-68,780.01
Deposits and Credits - 6 items	106,214.44
<b>Total Cleared Transactions</b>	<u>37,434.43</u>
<b>Cleared Balance</b>	<u><u>44,235.19</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 15 items	-11,310.53
<b>Total Uncleared Transactions</b>	<u>-11,310.53</u>
<b>Register Balance as of 10/31/2023</b>	<u><u>32,924.66</u></u>
<b>New Transactions</b>	
Checks and Payments - 12 items	-7,014.02
Deposits and Credits - 1 item	11,310.79
<b>Total New Transactions</b>	<u>4,296.77</u>
<b>Ending Balance</b>	<u><u>37,221.43</u></u>



**BIOLA COMMUNITY SERVICES DISTRICT**

**Reconciliation Detail**

1000 - Checking - CVCB (15070832), Period Ending 10/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						6,800.76
<b>Cleared Transactions</b>						
<b>Checks and Payments - 50 items</b>						
Bill Pmt -Check	08/01/2023	1713	Joey Saavedra	X	-200.00	-200.00
Bill Pmt -Check	09/12/2023	1775	Jennifer Duarte	X	-125.70	-325.70
Bill Pmt -Check	09/26/2023	1791	Mid-Valley Disposal	X	-6,744.10	-7,069.80
Bill Pmt -Check	09/26/2023	1794	PG&E	X	-3,707.27	-10,777.07
Bill Pmt -Check	09/26/2023	1789	Liebert Cassidy Whit...	X	-2,701.05	-13,478.12
Bill Pmt -Check	09/26/2023	1785	Biola Chamber of C...	X	-2,500.00	-15,978.12
Paycheck	09/26/2023	1806	Morelia M Avila	X	-695.67	-16,673.79
Bill Pmt -Check	09/26/2023	1799	XiO, Inc.	X	-429.00	-17,102.79
Bill Pmt -Check	09/26/2023	1787	Jennifer Duarte	X	-400.00	-17,502.79
Bill Pmt -Check	09/26/2023	1798	Verizon Wirelless	X	-211.13	-17,713.92
Bill Pmt -Check	09/26/2023	1786	Comcast Business	X	-156.53	-17,870.45
Bill Pmt -Check	09/26/2023	1803	Reyes Lozano.	X	-100.00	-17,970.45
Bill Pmt -Check	09/26/2023	1802	Martha .Madera	X	-100.00	-18,070.45
Bill Pmt -Check	09/26/2023	1800	Carlos Rodriguez	X	-100.00	-18,170.45
Bill Pmt -Check	09/26/2023	1808	Jennifer Duarte	X	-100.00	-18,270.45
Bill Pmt -Check	09/26/2023	1790	Little Giant	X	-75.00	-18,345.45
Bill Pmt -Check	09/26/2023	1793	North Central Fire Di...	X	-44.00	-18,389.45
Bill Pmt -Check	09/26/2023	1797	Texas Tire	X	-35.00	-18,424.45
Check	10/02/2023	EFT	Google	X	-259.20	-18,683.65
Check	10/02/2023	EFT	Adobe, Inc.	X	-19.99	-18,703.64
Check	10/04/2023	EFT	Office Depot	X	-17.59	-18,721.23
Bill Pmt -Check	10/10/2023	1815	Mountain Valley Env...	X	-6,242.00	-24,963.23
Paycheck	10/10/2023	1820	Elaine R. Cervantes	X	-1,434.19	-26,397.42
Bill Pmt -Check	10/10/2023	1813	Cuttone & Mastro C...	X	-1,200.00	-27,597.42
Paycheck	10/10/2023	1821	Marisol Camacho	X	-1,005.93	-28,603.35
Bill Pmt -Check	10/10/2023	1812	Carbajal Landscaping	X	-675.00	-29,278.35
Bill Pmt -Check	10/10/2023	1814	Manuel Ramirez	X	-650.00	-29,928.35
Paycheck	10/10/2023	1823	Pedro P Cerna	X	-614.55	-30,542.90
Bill Pmt -Check	10/10/2023	1811	Arisbet Alvarez	X	-532.00	-31,074.90
Bill Pmt -Check	10/10/2023	1819	Watkins Global Sec...	X	-440.00	-31,514.90
Bill Pmt -Check	10/10/2023	1817	Sebastian Telephone	X	-420.69	-31,935.59
Bill Pmt -Check	10/10/2023	1809	Alert 360 - Fresno	X	-203.95	-32,139.54
Bill Pmt -Check	10/10/2023	1810	Analuisa Gonzales	X	-200.00	-32,339.54
Bill Pmt -Check	10/10/2023	1816	Ray Rocha	X	-127.14	-32,466.68
Check	10/12/2023	EFT	Office Depot	X	-188.19	-32,654.87
Check	10/13/2023			X	-135.38	-32,790.25
Liability Check	10/16/2023	EFT	United States Treas...	X	-1,897.60	-34,687.85
Liability Check	10/16/2023	EFT	EDD	X	-257.69	-34,945.54
Check	10/16/2023	EFT	Adobe, Inc.	X	-19.99	-34,965.53
Bill Pmt -Check	10/24/2023	1830	Mountain Valley Env...	X	-15,081.50	-50,047.03
Bill Pmt -Check	10/24/2023	1829	Mountain Valley Env...	X	-6,962.00	-57,009.03
Bill Pmt -Check	10/24/2023	1827	Mid-Valley Disposal	X	-6,140.74	-63,149.77
Paycheck	10/24/2023	1839	Marisol Camacho	X	-1,118.50	-64,268.27
Paycheck	10/24/2023	1841	Pedro P Cerna	X	-607.23	-64,875.50
Paycheck	10/24/2023	1840	Morelia M Avila	X	-606.71	-65,482.21
Bill Pmt -Check	10/24/2023	1837	Reyes Lozano.	X	-100.00	-65,582.21
Bill Pmt -Check	10/24/2023	1835	Kirk Ramos	X	-100.00	-65,682.21
Check	10/30/2023	EFT	PG&E	X	-2,885.40	-68,567.61
Check	10/30/2023	EFT	Office Depot	X	-157.55	-68,725.16
Check	10/30/2023	EFT	Office Depot	X	-54.85	-68,780.01
<b>Total Checks and Payments</b>					<b>-68,780.01</b>	<b>-68,780.01</b>
<b>Deposits and Credits - 6 items</b>						
Transfer	10/03/2023			X	50,000.00	50,000.00
Deposit	10/06/2023			X	24,807.58	74,807.58
Deposit	10/12/2023			X	16,109.01	90,916.59
Deposit	10/19/2023			X	2,709.96	93,626.55
Deposit	10/26/2023			X	6,342.33	99,968.88
Deposit	10/31/2023			X	6,245.56	106,214.44
<b>Total Deposits and Credits</b>					<b>106,214.44</b>	<b>106,214.44</b>
<b>Total Cleared Transactions</b>					<b>37,434.43</b>	<b>37,434.43</b>
<b>Cleared Balance</b>					<b>37,434.43</b>	<b>44,235.19</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Reconciliation Detail**  
**1000 - Checking - CVCB (15070832), Period Ending 10/31/2023**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 15 items</b>						
Paycheck	07/17/2023	1705	Raul Mendoza.		-224.68	-224.68
Bill Pmt -Check	09/26/2023	1795	SitelogiQ		-6,588.91	-6,813.59
Bill Pmt -Check	09/26/2023	1796	Streamline		-63.00	-6,876.59
Paycheck	10/10/2023	1822	Morelia M Avila		-721.24	-7,597.83
Bill Pmt -Check	10/10/2023	1818	VFW Post 5845		-600.00	-8,197.83
Paycheck	10/24/2023	1838	Elaine R. Cervantes		-1,496.47	-9,694.30
Bill Pmt -Check	10/24/2023	1828	Mid-Valley Disposal		-570.23	-10,264.53
Bill Pmt -Check	10/24/2023	1824	Elizabeth Jimenez		-250.00	-10,514.53
Bill Pmt -Check	10/24/2023	1825	Franco Plumbing		-214.00	-10,728.53
Bill Pmt -Check	10/24/2023	1832	Terminex		-169.00	-10,897.53
Bill Pmt -Check	10/24/2023	1833	Carlos Rodriguez		-100.00	-10,997.53
Bill Pmt -Check	10/24/2023	1834	Jennifer Duarte		-100.00	-11,097.53
Bill Pmt -Check	10/24/2023	1836	Martha .Madera		-100.00	-11,197.53
Bill Pmt -Check	10/24/2023	1831	Streamline		-63.00	-11,260.53
Bill Pmt -Check	10/24/2023	1826	Little Giant		-50.00	-11,310.53
Total Checks and Payments					-11,310.53	-11,310.53
Total Uncleared Transactions					-11,310.53	-11,310.53
Register Balance as of 10/31/2023					26,123.90	32,924.66
<b>New Transactions</b>						
<b>Checks and Payments - 12 items</b>						
Bill Pmt -Check	11/07/2023		Liebert Cassidy Whit...		-2,627.60	-2,627.60
Bill Pmt -Check	11/07/2023		Carbajal Landscaping		-1,650.00	-4,277.60
Bill Pmt -Check	11/07/2023		Ker West Newspapers		-455.00	-4,732.60
Bill Pmt -Check	11/07/2023		Sebastian Telephone		-420.72	-5,153.32
Bill Pmt -Check	11/07/2023		Creative Technologies		-375.00	-5,528.32
Bill Pmt -Check	11/07/2023		Comcast Business		-313.06	-5,841.38
Bill Pmt -Check	11/07/2023		Kings Basin Water ...		-250.00	-6,091.38
Bill Pmt -Check	11/07/2023		Franco Plumbing		-225.00	-6,316.38
Bill Pmt -Check	11/07/2023		Juan Rodriguez		-219.38	-6,535.76
Bill Pmt -Check	11/07/2023		Verizon Wireless		-211.31	-6,747.07
Bill Pmt -Check	11/07/2023		Alert 360 - Fresno		-203.95	-6,951.02
Bill Pmt -Check	11/07/2023		Streamline		-63.00	-7,014.02
Total Checks and Payments					-7,014.02	-7,014.02
<b>Deposits and Credits - 1 item</b>						
Deposit	11/02/2023				11,310.79	11,310.79
Total Deposits and Credits					11,310.79	11,310.79
Total New Transactions					4,296.77	4,296.77
<b>Ending Balance</b>					<b>30,420.67</b>	<b>37,221.43</b>