

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

06/07/23

Accrual Basis

	May 31, 23	May 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking - CVCB (15070832)	46,813.20	44,022.58	2,790.62	6.3%
1001 · Cash-CVC-Project Account	0.00	675.39	-675.39	-100.0%
1010 · Cash-County Treas-Gen Subclass	207,775.65	385,459.32	-177,683.67	-46.1%
1020 · Cash-LAIF	290,620.97	285,666.48	4,954.49	1.7%
Total Checking/Savings	545,209.82	715,823.77	-170,613.95	-23.8%
Other Current Assets				
Account's Receivable				
1100 · Account's Receivable	73,325.71	114,306.67	-40,980.96	-35.9%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
1160 · Unallocated Arrearages Grant	0.00	-15,082.92	15,082.92	100.0%
Total Account's Receivable	69,325.71	95,223.75	-25,898.04	-27.2%
1210 · Charge Backs Receivable	208.00	600.00	-392.00	-65.3%
1220 · Other Receivables	22,127.13	47,319.44	-25,192.31	-53.2%
1300 · Prepaid				
1310 · Insurance	2,029.13	2,559.55	-530.42	-20.7%
Total 1300 · Prepaid	2,029.13	2,559.55	-530.42	-20.7%
Total Other Current Assets	93,689.97	145,702.74	-52,012.77	-35.7%
Total Current Assets	638,899.79	861,526.51	-222,626.72	-25.8%
Fixed Assets				
1400 · Construction In Progress				
1405 · CIP-Application for CDBG	5,733.50	2,185.50	3,548.00	162.3%
1410 · CIP-ARPA	50,040.00	380.00	49,660.00	13,068.4%
1415 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
1420 · CIP-Biola HVAC and Solar	0.00	913,404.50	-913,404.50	-100.0%
1425 · CIP-Groundwater Recharge	130,040.40	111,541.90	18,498.50	16.6%
1430 · CIP-Recycled Water	323,307.00	263,299.00	60,008.00	22.8%
1435 · CIP-S & S Improvement	153,395.40	29,549.56	123,845.84	419.1%
1440 · CIP-Water System Upgrade-SRF	365,174.94	365,174.94	0.00	0.0%
Total 1400 · Construction In Progress	1,033,351.84	1,691,196.00	-657,844.16	-38.9%
1500 · Community Center	923,150.22	782,051.52	141,098.70	18.0%
1510 · Computer Equipment	17,446.45	17,446.45	0.00	0.0%
1520 · Downtown Improvement	1,852,291.92	1,852,291.92	0.00	0.0%
1530 · Land	194,055.81	194,055.81	0.00	0.0%
1540 · Sewer System	2,303,470.54	1,844,337.96	459,132.58	24.9%
1550 · Storm Drainage Basin	792,692.84	792,692.84	0.00	0.0%
1560 · Water System	2,886,289.64	2,573,116.42	313,173.22	12.2%
1600 · Equipment- Community Center	58,139.09	56,335.97	1,803.12	3.2%
1610 · Equipment- Sewer	96,059.69	58,166.35	37,893.34	65.2%
1620 · Equipment- Water	54,625.33	54,625.33	0.00	0.0%
1700 · Accumulated Depreciation	-4,294,801.00	-3,967,307.00	-327,494.00	-8.3%
Total Fixed Assets	5,916,772.37	5,949,009.57	-32,237.20	-0.5%
TOTAL ASSETS	6,555,672.16	6,810,536.08	-254,863.92	-3.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	41,657.64	427,142.47	-385,484.83	-90.3%
2010 · Retention Payable	4,892.70	0.00	4,892.70	100.0%
Total Accounts Payable	46,550.34	427,142.47	-380,592.13	-89.1%

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

	May 31, 23	May 31, 22	\$ Change	% Change
Other Current Liabilities				
2110 · Accrued Interest	4,312.88	3,784.00	528.88	14.0%
2120 · Accrued Payroll	5,938.00	0.00	5,938.00	100.0%
2130 · AFLAC	251.25	227.37	23.88	10.5%
2140 · Child Support	90.46	0.00	90.46	100.0%
2200 · Customer Deposits- Comm Ctr	2,200.00	2,600.00	-400.00	-15.4%
2300 · Utility Deposits	18,317.75	16,931.03	1,386.72	8.2%
2400 · Payroll Liabilities	2,676.84	2,956.45	-279.61	-9.5%
Total Other Current Liabilities	33,787.18	26,498.85	7,288.33	27.5%
Total Current Liabilities	80,337.52	453,641.32	-373,303.80	-82.3%
Long Term Liabilities				
2500 · Loan - CA Energy Commission	881,905.00	529,143.40	352,761.60	66.7%
2550 · Safe Drinking Water- Revolving	35,400.00	44,250.00	-8,850.00	-20.0%
Total Long Term Liabilities	917,305.00	573,393.40	343,911.60	60.0%
Total Liabilities	997,642.52	1,027,034.72	-29,392.20	-2.9%
Equity				
3000 · Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
3200 · Retained Earnings	1,283,473.60	1,600,023.26	-316,549.66	-19.8%
Net Income	71,805.20	-19,272.74	91,077.94	472.6%
Total Equity	5,558,029.64	5,783,501.36	-225,471.72	-3.9%
TOTAL LIABILITIES & EQUITY	6,555,672.16	6,810,536.08	-254,863.92	-3.7%

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

	Jul '22 - May 23	Jul '21 - May 22	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales and Services	381,574.18	434,598.99	-53,024.81	-12.2%
4005 · Late Fees and Penalties	45.00	0.00	45.00	100.0%
4050 · Rents and Concessions	23,035.00	17,375.58	5,659.42	32.6%
4100 · Admin Fees	150.00	225.00	-75.00	-33.3%
4110 · Connection and Turn-On Fees	1,200.00	0.00	1,200.00	100.0%
Total Income	406,004.18	452,199.57	-46,195.39	-10.2%
Expense				
5000 · Bank Charges	2,215.83	2,603.35	-387.52	-14.9%
5015 · Communications	9,415.33	7,522.66	1,892.67	25.2%
5020 · Community Support	2,500.00	0.00	2,500.00	100.0%
5025 · Computer and Internet	5,158.81	4,301.10	857.71	19.9%
5035 · Continuing Education	597.20	0.00	597.20	100.0%
5100 · Contractual Services				
5105 · Plant Operations	82,075.62	75,840.00	6,235.62	8.2%
5110 · Solid Waste Disposal	77,657.31	93,474.13	-15,816.82	-16.9%
5120 · Solar Maintenance	6,397.00	0.00	6,397.00	100.0%
Total 5100 · Contractual Services	166,129.93	169,314.13	-3,184.20	-1.9%
5230 · Fees & Assessments	5,743.48	1,831.12	3,912.36	213.7%
5240 · Fuels	0.00	14.43	-14.43	-100.0%
5250 · Insurance	22,292.32	18,778.71	3,513.61	18.7%
5260 · Janitorial	1,641.72	2,740.72	-1,099.00	-40.1%
5280 · Legal Notices and Publishing	0.00	1,848.00	-1,848.00	-100.0%
5290 · Licenses and Permits	39,714.42	33,411.44	6,302.98	18.9%
5310 · Memberships and Publications	5,669.00	6,092.53	-423.53	-7.0%
5320 · Miscellaneous	306.41	0.00	306.41	100.0%
5330 · Office	9,624.87	7,784.28	1,840.59	23.6%
5340 · Operating Supplies and Chemical	911.47	532.94	378.53	71.0%
5350 · Outside Services/Event Comp.	4,673.79	2,800.00	1,873.79	66.9%
5360 · Penalties	27.27	145.73	-118.46	-81.3%
5380 · Postage and Delivery	646.47	1,549.56	-903.09	-58.3%
5400 · Professional & Specialized Serv				
5410 · Accounting	15,303.00	15,225.00	78.00	0.5%
5420 · Audit Fee	10,400.00	10,100.00	300.00	3.0%
5430 · Engineering & Project Mgt	7,052.26	1,096.30	5,955.96	543.3%
5440 · Legal	44,044.56	26,197.54	17,847.02	68.1%
5450 · Other Professional Services	6,785.40	5,428.00	1,357.40	25.0%
5460 · Research and Monitoring	4,908.61	2,626.00	2,282.61	86.9%
Total 5400 · Professional & Specialized Serv	88,493.83	60,672.84	27,820.99	45.9%
5500 · Rents and Leases Expense				
5510 · Equipment	80.00	49.61	30.39	61.3%
Total 5500 · Rents and Leases Expense	80.00	49.61	30.39	61.3%
5550 · Repairs and Maintenance				
5560 · Equipment	3,990.24	6,693.10	-2,702.86	-40.4%
5570 · Landscaping	6,750.00	6,750.00	0.00	0.0%
5590 · Structures and Grounds	100,435.52	76,594.97	23,840.55	31.1%
Total 5550 · Repairs and Maintenance	111,175.76	90,038.07	21,137.69	23.5%
5600 · Salaries and Wages				
5610 · Board Member Compensation	6,800.00	5,300.00	1,500.00	28.3%
5630 · Holiday Pay	6,026.00	1,482.00	4,544.00	306.6%
5640 · Overtime Pay	5,070.00	2,469.00	2,601.00	105.4%
5650 · Paid Leave	4,238.00	2,479.00	1,759.00	71.0%
5660 · Payroll Taxes	14,897.82	8,800.56	6,097.26	69.3%
5670 · Regular Hourly	127,705.00	76,762.00	50,943.00	66.4%
Total 5600 · Salaries and Wages	164,736.82	97,292.56	67,444.26	69.3%
5700 · Services Charges-Fresno County	232.98	222.70	10.28	4.6%
5710 · Small Tools and Equipment	2,092.16	153.30	1,938.86	1,264.8%
5720 · Travel	2,160.51	926.60	1,233.91	133.2%
5800 · Utilities				
5810 · Gas and Electric	38,086.66	43,677.87	-5,591.21	-12.8%
Total 5800 · Utilities	38,086.66	43,677.87	-5,591.21	-12.8%
Total Expense	684,327.04	554,304.25	130,022.79	23.5%
Net Ordinary Income	-278,322.86	-102,104.68	-176,218.18	-172.6%

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

	<u>Jul '22 - May 23</u>	<u>Jul '21 - May 22</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	269,744.59	20,746.00	248,998.59	1,200.2%
6040 · State-Other	0.00	831.69	-831.69	-100.0%
Total Contributed Capital	269,744.59	21,577.69	248,166.90	1,150.1%
6110 · Interest Revenues	7,249.33	3,100.05	4,149.28	133.9%
6130 · Other Non-Operating Revenues	283.73	2.44	281.29	11,528.3%
6150 · Rents and Leases Received	0.00	573.84	-573.84	-100.0%
6200 · Property Tax Revenue	65,970.96	50,698.47	15,272.49	30.1%
6210 · Special Assessment Revenue	6,879.45	6,879.45	0.00	0.0%
Total Other Income	350,128.06	82,831.94	267,296.12	322.7%
Net Other Income	350,128.06	82,831.94	267,296.12	322.7%
Net Income	71,805.20	-19,272.74	91,077.94	472.6%

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

July 1, 2022 through June 7, 2023

	General - Admin	Waste Disposal-Sewer (Waste Disposal)	Waste Disposal-Solid (Waste Disposal)	Total Waste Disposal	Water	TOTAL
Ordinary Income/Expense						
Income						
4000 · Sales and Services	0.00	148,104.04	76,117.07	224,221.11	157,353.07	381,574.18
4005 · Late Fees and Penalties	0.00	22.50	0.00	22.50	0.00	45.00
4050 · Rents and Concessions	23,035.00	0.00	0.00	0.00	0.00	23,035.00
4100 · Admin Fees	150.00	0.00	0.00	0.00	0.00	150.00
4110 · Connection and Turn-On Fees	0.00	0.00	0.00	0.00	1,200.00	1,200.00
Total Income	23,185.00	148,126.54	76,117.07	224,243.61	158,575.57	406,004.18
Expense						
5000 · Bank Charges	2,215.83	0.00	0.00	0.00	0.00	2,215.83
5015 · Communications	2,060.83	3,550.49	728.12	4,278.61	3,534.50	9,873.94
5020 · Community Support	2,500.00	0.00	0.00	0.00	0.00	2,500.00
5025 · Computer and Internet	1,186.43	1,797.03	378.32	2,175.35	1,797.03	5,158.81
5035 · Continuing Education	597.20	0.00	0.00	0.00	0.00	597.20
5100 · Contractual Services						
5105 · Plant Operations	0.00	49,245.38	0.00	49,245.38	32,830.24	82,075.62
5110 · Solid Waste Disposal	0.00	0.00	77,657.31	77,657.31	0.00	77,657.31
5120 · Solar Maintenance	1,023.52	2,430.86	511.76	2,942.62	2,430.86	6,397.00
Total 5100 · Contractual Services	1,023.52	51,676.24	78,169.07	129,845.31	35,261.10	166,129.93
5230 · Fees & Assessments	80.00	770.48	40.00	810.48	4,853.00	5,743.48
5250 · Insurance	3,891.37	9,242.14	1,945.69	11,187.83	9,242.14	24,321.34
5260 · Janitorial	1,056.48	513.92	12.40	526.32	58.92	1,641.72
5290 · Licenses and Permits	737.42	24,687.00	0.00	24,687.00	14,290.00	39,714.42
5310 · Memberships and Publications	867.04	2,059.22	433.52	2,492.74	2,309.22	5,669.00
5320 · Miscellaneous	295.73	0.00	0.00	0.00	10.68	306.41
5330 · Office	9,332.62	132.21	27.83	160.04	132.21	9,624.87
5340 · Operating Supplies and Chemical	336.47	575.00	0.00	575.00	0.00	911.47
5350 · Outside Services/Event Comp.	4,673.79	0.00	0.00	0.00	0.00	4,673.79
5360 · Penalties	27.27	0.00	0.00	0.00	0.00	27.27
5380 · Postage and Delivery	137.03	325.46	159.72	485.18	234.26	856.47
5400 · Professional & Specialized Serv						
5410 · Accounting	2,448.48	5,815.14	1,224.24	7,039.38	5,815.14	15,303.00
5420 · Audit Fee	1,664.00	3,952.00	832.00	4,784.00	3,952.00	10,400.00
5430 · Engineering & Project Mgt	2,801.23	1,923.08	404.87	2,327.95	1,923.08	7,052.26
5440 · Legal	7,047.14	16,736.93	3,523.56	20,260.49	16,736.93	44,044.56
5450 · Other Professional Services	6,785.40	0.00	0.00	0.00	0.00	6,785.40
5460 · Research and Monitoring	0.00	3,074.80	0.00	3,074.80	1,833.81	4,908.61
Total 5400 · Professional & Specialized Serv	20,746.25	31,501.95	5,984.67	37,486.62	30,260.96	88,493.83
5500 · Rents and Leases Expense						
5510 · Equipment	80.00	0.00	0.00	0.00	0.00	80.00
Total 5500 · Rents and Leases Expense	80.00	0.00	0.00	0.00	0.00	80.00
5550 · Repairs and Maintenance						
5560 · Equipment	1,624.23	240.47	50.62	291.09	2,074.92	3,990.24
5570 · Landscaping	6,750.00	0.00	0.00	0.00	0.00	6,750.00
5590 · Structures and Grounds	12,712.78	58,755.88	125.29	58,881.17	28,841.57	100,435.52
Total 5550 · Repairs and Maintenance	21,087.01	58,996.35	175.91	59,172.26	30,916.49	111,175.76
5600 · Salaries and Wages						
5610 · Board Member Compensation	6,800.00	0.00	0.00	0.00	0.00	6,800.00
5630 · Holiday Pay	6,567.00	0.00	0.00	0.00	0.00	6,567.00
5640 · Overtime Pay	4,164.00	948.00	0.00	948.00	312.00	5,424.00
5650 · Paid Leave	4,570.50	0.00	0.00	0.00	0.00	4,570.50
5660 · Payroll Taxes	15,032.87	72.53	0.00	72.53	234.12	15,339.52
5670 · Regular Hourly	130,203.50	0.00	0.00	0.00	2,048.00	132,251.50
Total 5600 · Salaries and Wages	167,337.87	1,020.53	0.00	1,020.53	2,594.12	170,952.52
5700 · Services Charges-Fresno County		0.00	0.00	0.00	0.00	232.98
5710 · Small Tools and Equipment	1,687.49	160.99	0.00	160.99	243.68	2,092.16
5720 · Travel	1,561.58	270.94	57.05	327.99	270.94	2,160.51
5800 · Utilities						
5810 · Gas and Electric	6,093.85	14,472.93	3,046.95	17,519.88	14,472.93	38,086.66
Total 5800 · Utilities	6,093.85	14,472.93	3,046.95	17,519.88	14,472.93	38,086.66
Total Expense	249,846.06	201,752.88	91,159.25	292,912.13	150,482.18	693,240.37
Net Ordinary Income	-226,661.06	-53,626.34	-15,042.18	-68,668.52	8,093.39	-287,236.19
Other Income/Expense						
Other Income						
Contributed Capital						
6030 · State-Aid for Construction	123,984.59	55,250.00	0.00	55,250.00	90,510.00	269,744.59
Total Contributed Capital	123,984.59	55,250.00	0.00	55,250.00	90,510.00	269,744.59
6110 · Interest Revenues	4,419.66	0.00	0.00	0.00	2,829.67	7,249.33
6130 · Other Non-Operating Revenues	283.73	0.00	0.00	0.00	0.00	283.73
6200 · Property Tax Revenue	65,970.96	0.00	0.00	0.00	0.00	65,970.96
6210 · Special Assessment Revenue	6,879.45	0.00	0.00	0.00	0.00	6,879.45
Total Other Income	201,538.39	55,250.00	0.00	55,250.00	93,339.67	350,128.06
Net Other Income	201,538.39	55,250.00	0.00	55,250.00	93,339.67	350,128.06
Net Income	-25,122.67	1,623.66	-15,042.18	-13,418.52	101,433.06	62,891.87

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

06/07/23

Accrual Basis

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Sales and Services	381,574.18	472,500.00	-90,925.82	80.8%
4005 · Late Fees and Penalties	45.00			
4050 · Rents and Concessions	23,035.00	25,000.00	-1,965.00	92.1%
4100 · Admin Fees	150.00			
4110 · Connection and Turn-On Fees	1,200.00	5,000.00	-3,800.00	24.0%
Total Income	406,004.18	502,500.00	-96,495.82	80.8%
Expense				
5000 · Bank Charges	2,215.83	2,000.00	215.83	110.8%
5015 · Communications	9,415.33	8,500.00	915.33	110.8%
5020 · Community Support	2,500.00	2,500.00	0.00	100.0%
5025 · Computer and Internet	5,158.81	6,800.00	-1,641.19	75.9%
5035 · Continuing Education	597.20	5,000.00	-4,402.80	11.9%
5100 · Contractual Services				
5105 · Plant Operations	82,075.62	83,000.00	-924.38	98.9%
5110 · Solid Waste Disposal	77,657.31	90,000.00	-12,342.69	86.3%
5120 · Solar Maintenance	6,397.00			
Total 5100 · Contractual Services	166,129.93	173,000.00	-6,870.07	96.0%
5210 · Employee Group Insurance	0.00	1,000.00	-1,000.00	0.0%
5230 · Fees & Assessments	5,743.48	6,000.00	-256.52	95.7%
5240 · Fuels	0.00	400.00	-400.00	0.0%
5250 · Insurance	22,292.32	26,000.00	-3,707.68	85.7%
5260 · Janitorial	1,641.72			
5280 · Legal Notices and Publishing	0.00	2,500.00	-2,500.00	0.0%
5290 · Licenses and Permits	39,714.42	43,025.00	-3,310.58	92.3%
5310 · Memberships and Publications	5,669.00	6,500.00	-831.00	87.2%
5320 · Miscellaneous	306.41	500.00	-193.59	61.3%
5330 · Office	9,624.87	8,000.00	1,624.87	120.3%
5340 · Operating Supplies and Chemical	911.47	1,000.00	-88.53	91.1%
5350 · Outside Services/Event Comp.	4,673.79	5,000.00	-326.21	93.5%
5360 · Penalties	27.27	500.00	-472.73	5.5%
5370 · Pest Control	0.00	1,000.00	-1,000.00	0.0%
5380 · Postage and Delivery	646.47	3,500.00	-2,853.53	18.5%
5400 · Professional & Specialized Serv				
5410 · Accounting	15,303.00	17,500.00	-2,197.00	87.4%
5420 · Audit Fee	10,400.00	10,500.00	-100.00	99.0%
5430 · Engineering & Project Mgt	7,052.26	5,000.00	2,052.26	141.0%
5440 · Legal	44,044.56	40,000.00	4,044.56	110.1%
5450 · Other Professional Services	6,785.40	500.00	6,285.40	1,357.1%
5460 · Research and Monitoring	4,908.61	5,000.00	-91.39	98.2%
Total 5400 · Professional & Specialized Serv	88,493.83	78,500.00	9,993.83	112.7%
5500 · Rents and Leases Expense				
5510 · Equipment	80.00	300.00	-220.00	26.7%
Total 5500 · Rents and Leases Expense	80.00	300.00	-220.00	26.7%
5550 · Repairs and Maintenance				
5560 · Equipment	3,990.24	1,000.00	2,990.24	399.0%
5570 · Landscaping	6,750.00	8,500.00	-1,750.00	79.4%
5580 · Maintenance Agreement	0.00	6,400.00	-6,400.00	0.0%
5590 · Structures and Grounds	100,435.52	50,000.00	50,435.52	200.9%
Total 5550 · Repairs and Maintenance	111,175.76	65,900.00	45,275.76	168.7%
5600 · Salaries and Wages				
5610 · Board Member Compensation	6,800.00	10,000.00	-3,200.00	68.0%
5630 · Holiday Pay	6,026.00	3,000.00	3,026.00	200.9%
5640 · Overtime Pay	5,070.00	3,000.00	2,070.00	169.0%
5650 · Paid Leave	4,238.00			
5660 · Payroll Taxes	14,897.82	10,500.00	4,397.82	141.9%
5670 · Regular Hourly	127,705.00			
5680 · Salaries	0.00	100,000.00	-100,000.00	0.0%
Total 5600 · Salaries and Wages	164,736.82	126,500.00	38,236.82	130.2%
5700 · Services Charges-Fresno County	232.98	400.00	-167.02	58.2%
5710 · Small Tools and Equipment	2,092.16			
5720 · Travel	2,160.51	3,000.00	-839.49	72.0%
5800 · Utilities				
5810 · Gas and Electric	38,086.66	57,000.00	-18,913.34	66.8%
Total 5800 · Utilities	38,086.66	57,000.00	-18,913.34	66.8%
Total Expense	684,327.04	634,325.00	50,002.04	107.9%
Net Ordinary Income	-278,322.86	-131,825.00	-146,497.86	211.1%

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

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	269,744.59			
Total Contributed Capital	269,744.59			
6110 · Interest Revenues	7,249.33	5,000.00	2,249.33	145.0%
6130 · Other Non-Operating Revenues	283.73			
6200 · Property Tax Revenue	65,970.96	57,000.00	8,970.96	115.7%
6210 · Special Assessment Revenue	6,879.45	14,000.00	-7,120.55	49.1%
Total Other Income	350,128.06	76,000.00	274,128.06	460.7%
Net Other Income	350,128.06	76,000.00	274,128.06	460.7%
Net Income	71,805.20	-55,825.00	127,630.20	-128.6%

**BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account**

As of May 31, 2023

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance	
1000 - Checking - CVCB (15070832)								64,209.70	
Check	05/01/2023	EFT	Home Depot		X		34.08	64,175.62	
Check	05/01/2023	EFT	Office Depot		X		44.02	64,131.60	
Check	05/01/2023	EFT	Google		X		216.00	63,915.60	
Deposit	05/02/2023			Deposit	X	109.60		64,025.20	
Check	05/02/2023	EFT	Adobe, Inc.		X		14.99	64,010.21	
Deposit	05/04/2023			Deposit	X	12,360.48		76,370.69	
Check	05/04/2023	EFT	Office Depot		X		239.39	76,131.30	
Check	05/04/2023	EFT	Office Depot		X		279.54	75,851.76	
Check	05/04/2023	EFT	Office Depot		X		279.54	75,572.22	
Check	05/04/2023	EFT	Office Depot		X		463.84	75,108.38	
Deposit	05/05/2023			Deposit	X	129,309.50		204,417.88	
Check	05/08/2023	EFT	Comcast Business		X		171.53	204,246.35	
Check	05/08/2023	EFT	Musicians Friend		X		213.79	204,032.56	
Bill Pmt -Check	05/09/2023	1584	AC Party Rentals		X		80.00	203,952.56	
Bill Pmt -Check	05/09/2023	1585	Alert 360 - Fresno		X		326.59	203,625.97	
Bill Pmt -Check	05/09/2023	1586	Biola Community Service District.				92,961.30	110,664.67	
Bill Pmt -Check	05/09/2023	1587	Cuttone & Mastro CPA's		X		1,200.00	109,464.67	
Bill Pmt -Check	05/09/2023	1588	Elaine Cervantes		X		125.73	109,338.94	
Bill Pmt -Check	05/09/2023	1589	Manuel's Catering	VOID:	X	0.00		109,338.94	
Bill Pmt -Check	05/09/2023	1590	Mid-Valley Disposal		X		19,172.13	90,166.81	
Bill Pmt -Check	05/09/2023	1591	Mountain Valley Environmental Services		X		8,175.80	81,991.01	
Bill Pmt -Check	05/09/2023	1592	PG&E		X		1,967.91	80,023.10	
Bill Pmt -Check	05/09/2023	1593	Raul Mendoza		X		100.00	79,923.10	
Bill Pmt -Check	05/09/2023	1594	Sebastian Telephone	00065044-8	X		409.70	79,513.40	
Bill Pmt -Check	05/09/2023	1595	Streamline		X		50.00	79,463.40	
Bill Pmt -Check	05/09/2023	1596	Yamabe & Horn Engineering, Inc		X		25,126.34	54,337.06	
Bill Pmt -Check	05/09/2023	1597	Carlos Rodriguez		X		100.00	54,237.06	
Bill Pmt -Check	05/09/2023	1598	Jennifer Duarte		X		100.00	54,137.06	
Bill Pmt -Check	05/09/2023	1599	Kirk Ramos		X		100.00	54,037.06	
Bill Pmt -Check	05/09/2023	1600	Martha .Madera		X		100.00	53,937.06	
Bill Pmt -Check	05/09/2023	1601	Reyes Lozano.		X		100.00	53,837.06	
Paycheck	05/09/2023	1602	Elaine R. Cervantes		X		1,382.02	52,455.04	
Paycheck	05/09/2023	1603	Marisol Camacho		X		976.98	51,478.06	
Paycheck	05/09/2023	1604	Morelia M Avila		X		606.71	50,871.35	
Paycheck	05/09/2023	1605	Pedro P Cerna		X		1,080.40	49,790.95	
Paycheck	05/09/2023	1606	Raul Mendoza.		X		760.03	49,030.92	
Liability Check	05/09/2023	EFT	California State Disbursement Unit	Confirmation #: PAY0000000043967724	X		90.46	48,940.46	
Bill Pmt -Check	05/09/2023	1607	Manuel Ramirez		X		660.00	48,280.46	
Deposit	05/11/2023			Deposit	X	10,790.27		59,070.73	
Check	05/11/2023	EFT	Home Depot		X		139.64	58,931.09	
Check	05/12/2023	EFT	Home Depot		X		32.89	58,898.20	
Check	05/12/2023	EFT	Big 5 Sporting		X		177.82	58,720.38	
Check	05/14/2023			Service Charge	X		92.64	58,627.74	
Liability Check	05/15/2023	EFT	EDD	Confirmation #: 0-721-491-424	X		218.58	58,409.16	
Liability Check	05/15/2023	EFT	United States Treasury	Confirmation #: 270353500416254	X		1,953.42	56,455.74	
Check	05/15/2023	EFT	Adobe, Inc.		X		14.99	56,440.75	
Bill Pmt -Check	05/16/2023	1608	Franco Plumbing		X		920.00	55,520.75	
Deposit	05/18/2023			Deposit	X	4,254.32		59,775.07	
Bill Pmt -Check	05/23/2023	1609	AM Consulting Engineers		X		16,670.00	43,105.07	
Bill Pmt -Check	05/23/2023	1610	Carbajal Landscaping				1,325.00	41,780.07	
Bill Pmt -Check	05/23/2023	1611	Creative Technologies	129	X		375.00	41,405.07	
Bill Pmt -Check	05/23/2023	1612	Jorgensen Co.		X		224.25	41,180.82	
Bill Pmt -Check	05/23/2023	1613	Little Giant				50.00	41,130.82	
Bill Pmt -Check	05/23/2023	1614	Mid-Valley Disposal		X		522.51	40,608.31	
Bill Pmt -Check	05/23/2023	1615	Mountain Valley Environmental Services				3,122.00	37,486.31	
Bill Pmt -Check	05/23/2023	1616	SWRCB - DFA				10.68	37,475.63	
Bill Pmt -Check	05/23/2023	1617	Terminex				158.00	37,317.63	
Paycheck	05/23/2023	1618	Elaine R. Cervantes				1,296.08	36,021.55	
Paycheck	05/23/2023	1619	Marisol Camacho		X		915.57	35,105.98	
Paycheck	05/23/2023	1620	Morelia M Avila		X		695.67	34,410.31	
Paycheck	05/23/2023	1621	Pedro P Cerna		X		877.92	33,532.39	
Paycheck	05/23/2023	1622	Raul Mendoza.		X		760.02	32,772.37	
Check	05/24/2023	EFT	Microsoft		X		99.99	32,672.38	
Check	05/24/2023	EFT	Home Depot		X		734.61	31,937.77	
Deposit	05/25/2023			Deposit	X	11,523.60		43,461.37	
Deposit	05/31/2023			Deposit	X	3,351.83		46,813.20	
Total 1000 - Checking - CVCB (15070832)							171,699.60	189,096.10	46,813.20
TOTAL							171,699.60	189,096.10	46,813.20

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Summary
1000 - Checking - CVCB (15070832), Period Ending 05/31/2023

	<u>May 31, 23</u>
Beginning Balance	204,103.77
Cleared Transactions	
Checks and Payments - 68 items	-229,417.11
Deposits and Credits - 9 items	171,699.60
Total Cleared Transactions	<u>-57,717.51</u>
Cleared Balance	<u>146,386.26</u>
Uncleared Transactions	
Checks and Payments - 11 items	-99,573.06
Total Uncleared Transactions	<u>-99,573.06</u>
Register Balance as of 05/31/2023	<u>46,813.20</u>
New Transactions	
Checks and Payments - 27 items	-26,201.99
Total New Transactions	<u>-26,201.99</u>
Ending Balance	<u>20,611.21</u>

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						204,103.77
Cleared Transactions						
Checks and Payments - 68 items						
Bill Pmt -Check	03/28/2023	1532	RJ Berry Jr., Inc.	X	-92,961.30	-92,961.30
Bill Pmt -Check	03/28/2023	1526	Kings Water Alliance	X	-3,214.00	-96,175.30
Paycheck	04/11/2023	1562	Morelia M Avila	X	-695.67	-96,870.97
Bill Pmt -Check	04/11/2023	1549	Fabian Garcia	X	-325.00	-97,195.97
Bill Pmt -Check	04/11/2023	1556	Streamline	X	-50.00	-97,245.97
Bill Pmt -Check	04/19/2023	1565	AM Consulting Engi...	X	-32,990.00	-130,235.97
Bill Pmt -Check	04/25/2023	1571	PG&E	X	-2,834.87	-133,070.84
Bill Pmt -Check	04/25/2023	1566	Alert 360 - Fresno	X	-1,803.12	-134,873.96
Bill Pmt -Check	04/25/2023	1570	Meggin Boranian, At...	X	-1,325.00	-136,198.96
Paycheck	04/25/2023	1583	Raul Mendoza.	X	-760.02	-136,958.98
Paycheck	04/25/2023	1581	Morelia M Avila	X	-606.73	-137,565.71
Bill Pmt -Check	04/25/2023	1569	Ernesto Gutierrez Fl...	X	-575.91	-138,141.62
Bill Pmt -Check	04/25/2023	1568	Domain Listings	X	-288.00	-138,429.62
Bill Pmt -Check	04/25/2023	1572	Sebastian Telephone	X	-272.50	-138,702.12
Bill Pmt -Check	04/25/2023	1573	The County of Fresno	X	-232.98	-138,935.10
Bill Pmt -Check	04/25/2023	1574	Verizon Wireless	X	-208.97	-139,144.07
Bill Pmt -Check	04/25/2023	1578	Martha .Madera	X	-100.00	-139,244.07
Bill Pmt -Check	04/25/2023	1575	Carlos Rodriguez	X	-100.00	-139,344.07
Check	05/01/2023	EFT	Google	X	-216.00	-139,560.07
Check	05/01/2023	EFT	Office Depot	X	-44.02	-139,604.09
Check	05/01/2023	EFT	Home Depot	X	-34.08	-139,638.17
Check	05/02/2023	EFT	Adobe, Inc.	X	-14.99	-139,653.16
Check	05/04/2023	EFT	Office Depot	X	-463.84	-140,117.00
Check	05/04/2023	EFT	Office Depot	X	-279.54	-140,396.54
Check	05/04/2023	EFT	Office Depot	X	-279.54	-140,676.08
Check	05/04/2023	EFT	Office Depot	X	-239.39	-140,915.47
Check	05/08/2023	EFT	Musicians Friend	X	-213.79	-141,129.26
Check	05/08/2023	EFT	Comcast Business	X	-171.53	-141,300.79
Bill Pmt -Check	05/09/2023	1596	Yamabe & Horn Eng...	X	-25,126.34	-166,427.13
Bill Pmt -Check	05/09/2023	1590	Mid-Valley Disposal	X	-19,172.13	-185,599.26
Bill Pmt -Check	05/09/2023	1591	Mountain Valley Env...	X	-8,175.80	-193,775.06
Bill Pmt -Check	05/09/2023	1592	PG&E	X	-1,967.91	-195,742.97
Paycheck	05/09/2023	1602	Elaine R. Cervantes	X	-1,382.02	-197,124.99
Bill Pmt -Check	05/09/2023	1587	Cuttone & Mastro C...	X	-1,200.00	-198,324.99
Paycheck	05/09/2023	1605	Pedro P Cerna	X	-1,080.40	-199,405.39
Paycheck	05/09/2023	1603	Marisol Camacho	X	-976.98	-200,382.37
Paycheck	05/09/2023	1606	Raul Mendoza.	X	-760.03	-201,142.40
Bill Pmt -Check	05/09/2023	1607	Manuel Ramirez	X	-660.00	-201,802.40
Paycheck	05/09/2023	1604	Morelia M Avila	X	-606.71	-202,409.11
Bill Pmt -Check	05/09/2023	1594	Sebastian Telephone	X	-409.70	-202,818.81
Bill Pmt -Check	05/09/2023	1585	Alert 360 - Fresno	X	-326.59	-203,145.40
Bill Pmt -Check	05/09/2023	1588	Elaine Cervantes	X	-125.73	-203,271.13
Bill Pmt -Check	05/09/2023	1601	Reyes Lozano.	X	-100.00	-203,371.13
Bill Pmt -Check	05/09/2023	1600	Martha .Madera	X	-100.00	-203,471.13
Bill Pmt -Check	05/09/2023	1593	Raul Mendoza	X	-100.00	-203,571.13
Bill Pmt -Check	05/09/2023	1597	Carlos Rodriguez	X	-100.00	-203,671.13
Bill Pmt -Check	05/09/2023	1599	Kirk Ramos	X	-100.00	-203,771.13
Liability Check	05/09/2023	EFT	California State Disb...	X	-90.46	-203,861.59
Bill Pmt -Check	05/09/2023	1584	AC Party Rentals	X	-80.00	-203,941.59
Bill Pmt -Check	05/09/2023	1595	Streamline	X	-50.00	-203,991.59
Check	05/11/2023	EFT	Home Depot	X	-139.64	-204,131.23
Check	05/12/2023	EFT	Big 5 Sporting	X	-177.82	-204,309.05
Check	05/12/2023	EFT	Home Depot	X	-32.89	-204,341.94
Check	05/14/2023			X	-92.64	-204,434.58
Liability Check	05/15/2023	EFT	United States Treas...	X	-1,953.42	-206,388.00
Liability Check	05/15/2023	EFT	EDD	X	-218.58	-206,606.58
Check	05/15/2023	EFT	Adobe, Inc.	X	-14.99	-206,621.57
Bill Pmt -Check	05/16/2023	1608	Franco Plumbing	X	-920.00	-207,541.57
Bill Pmt -Check	05/23/2023	1609	AM Consulting Engi...	X	-16,670.00	-224,211.57
Paycheck	05/23/2023	1619	Marisol Camacho	X	-915.57	-225,127.14
Paycheck	05/23/2023	1621	Pedro P Cerna	X	-877.92	-226,005.06
Paycheck	05/23/2023	1622	Raul Mendoza.	X	-760.02	-226,765.08
Paycheck	05/23/2023	1620	Morelia M Avila	X	-695.67	-227,460.75
Bill Pmt -Check	05/23/2023	1614	Mid-Valley Disposal	X	-522.51	-227,983.26
Bill Pmt -Check	05/23/2023	1611	Creative Technologies	X	-375.00	-228,358.26
Bill Pmt -Check	05/23/2023	1612	Jorgensen Co.	X	-224.25	-228,582.51

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Check	05/24/2023	EFT	Home Depot	X	-734.61	-229,317.12
Check	05/24/2023	EFT	Microsoft	X	-99.99	-229,417.11
Total Checks and Payments					-229,417.11	-229,417.11
Deposits and Credits - 9 items						
Bill Pmt -Check	03/14/2023	1504	Verizon Wireless	X	0.00	0.00
Deposit	05/02/2023			X	109.60	109.60
Deposit	05/04/2023			X	12,360.48	12,470.08
Deposit	05/05/2023			X	129,309.50	141,779.58
Bill Pmt -Check	05/09/2023	1589	Manuel's Catering	X	0.00	141,779.58
Deposit	05/11/2023			X	10,790.27	152,569.85
Deposit	05/18/2023			X	4,254.32	156,824.17
Deposit	05/25/2023			X	11,523.60	168,347.77
Deposit	05/31/2023			X	3,351.83	171,699.60
Total Deposits and Credits					171,699.60	171,699.60
Total Cleared Transactions					-57,717.51	-57,717.51
Cleared Balance					-57,717.51	146,386.26
Uncleared Transactions						
Checks and Payments - 11 items						
Bill Pmt -Check	11/08/2022	1350	Streamline		-50.00	-50.00
Bill Pmt -Check	12/20/2022	1404	Juliana Gomez		-400.00	-450.00
Bill Pmt -Check	04/25/2023	1576	Jennifer Duarte		-100.00	-550.00
Bill Pmt -Check	05/09/2023	1586	Biola Community Se...		-92,961.30	-93,511.30
Bill Pmt -Check	05/09/2023	1598	Jennifer Duarte		-100.00	-93,611.30
Bill Pmt -Check	05/23/2023	1615	Mountain Valley Env...		-3,122.00	-96,733.30
Bill Pmt -Check	05/23/2023	1610	Carbajal Landscaping		-1,325.00	-98,058.30
Paycheck	05/23/2023	1618	Elaine R. Cervantes		-1,296.08	-99,354.38
Bill Pmt -Check	05/23/2023	1617	Terminex		-158.00	-99,512.38
Bill Pmt -Check	05/23/2023	1613	Little Giant		-50.00	-99,562.38
Bill Pmt -Check	05/23/2023	1616	SWRCB - DFA		-10.68	-99,573.06
Total Checks and Payments					-99,573.06	-99,573.06
Total Uncleared Transactions					-99,573.06	-99,573.06
Register Balance as of 05/31/2023					-157,290.57	46,813.20
New Transactions						
Checks and Payments - 27 items						
Bill Pmt -Check	06/06/2023	1626	Bryant L. Jolley, CPA		-10,400.00	-10,400.00
Bill Pmt -Check	06/06/2023	1631	PG&E		-2,158.44	-12,558.44
Paycheck	06/06/2023	1640	Elaine R. Cervantes		-1,479.10	-14,037.54
Bill Pmt -Check	06/06/2023	1625	Blessed Appliance A...		-1,250.00	-15,287.54
Bill Pmt -Check	06/06/2023	1629	Meggin Boranian, At...		-1,084.56	-16,372.10
Bill Pmt -Check	06/06/2023	1623	A-C Electric Company		-1,064.69	-17,436.79
Paycheck	06/06/2023	1641	Marisol Camacho		-1,042.71	-18,479.50
Paycheck	06/06/2023	1643	Pedro P Cerna		-962.72	-19,442.22
Bill Pmt -Check	06/06/2023	1630	Mountain Valley Env...		-940.00	-20,382.22
Paycheck	06/06/2023	1644	Raul Mendoza.		-760.03	-21,142.25
Paycheck	06/06/2023	1642	Morelia M Avila		-695.67	-21,837.92
Bill Pmt -Check	06/06/2023	1633	Sebastian Telephone		-408.61	-22,246.53
Bill Pmt -Check	06/06/2023	1646	United States Postal		-210.00	-22,456.53
Bill Pmt -Check	06/06/2023	1635	Verizon Wireless		-203.97	-22,660.50
Bill Pmt -Check	06/06/2023	1627	Carbajal Landscaping		-200.00	-22,860.50
Bill Pmt -Check	06/06/2023	1632	San Joaquin Air Poll...		-198.00	-23,058.50
Bill Pmt -Check	06/06/2023	1624	Alert 360 - Fresno		-195.95	-23,254.45
Bill Pmt -Check	06/06/2023	1628	Comcast Business		-156.53	-23,410.98
Bill Pmt -Check	06/06/2023	1636	Jennifer Duarte		-100.00	-23,510.98
Bill Pmt -Check	06/06/2023	1638	Martha .Madera		-100.00	-23,610.98
Bill Pmt -Check	06/06/2023	1645	Carlos Rodriguez		-100.00	-23,710.98
Bill Pmt -Check	06/06/2023	1637	Kirk Ramos		-100.00	-23,810.98
Liability Check	06/06/2023	EFT	California State Disb...		-90.46	-23,901.44
Bill Pmt -Check	06/06/2023	1634	Streamline		-50.00	-23,951.44
Liability Check	06/08/2023	EFT	California State Disb...		-90.46	-24,041.90

BIOLA COMMUNITY SERVICES DISTRICT

Reconciliation Detail

1000 - Checking - CVCB (15070832), Period Ending 05/31/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Liability Check	06/15/2023	EFT	United States Treas...		-1,943.82	-25,985.72
Liability Check	06/15/2023	EFT	EDD		-216.27	-26,201.99
Total Checks and Payments					-26,201.99	-26,201.99
Total New Transactions					-26,201.99	-26,201.99
Ending Balance					-183,492.56	20,611.21