

**BIOLA COMMUNITY SERVICES DISTRICT  
Balance Sheet Prev Year Comparison**

05/06/24

Accrual Basis

As of April 30, 2024

	Apr 30, 24	Apr 30, 23	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · Checking - CVCB (15070832)	72,501.71	64,359.70	8,142.01	12.7%
1010 · Cash-County Treas-Gen Subclass	47,876.23	114,647.16	-66,770.93	-58.2%
1020 · Cash-LAIF	192,902.75	290,620.97	-97,718.22	-33.6%
<b>Total Checking/Savings</b>	<b>313,280.69</b>	<b>469,627.83</b>	<b>-156,347.14</b>	<b>-33.3%</b>
<b>Other Current Assets</b>				
<b>Account's Receivable</b>				
1100 · Account's Receivable	114,192.88	103,879.78	10,313.10	9.9%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
<b>Total Account's Receivable</b>	<b>110,192.88</b>	<b>99,879.78</b>	<b>10,313.10</b>	<b>10.3%</b>
1210 · Charge Backs Receivable	111.16	208.00	-96.84	-46.6%
1220 · Other Receivables	202,098.04	22,127.13	179,970.91	813.4%
1300 · Prepaid				
1310 · Insurance	0.00	4,058.15	-4,058.15	-100.0%
<b>Total 1300 · Prepaid</b>	<b>0.00</b>	<b>4,058.15</b>	<b>-4,058.15</b>	<b>-100.0%</b>
<b>Total Other Current Assets</b>	<b>312,402.08</b>	<b>126,273.06</b>	<b>186,129.02</b>	<b>147.4%</b>
<b>Total Current Assets</b>	<b>625,682.77</b>	<b>595,900.89</b>	<b>29,781.88</b>	<b>5.0%</b>
<b>Fixed Assets</b>				
<b>1400 · Construction In Progress</b>				
1405 · CIP-Application for CDBG	5,733.50	5,733.50	0.00	0.0%
1410 · CIP-ARPA	75,536.83	31,998.33	43,538.50	136.1%
1415 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
1425 · CIP-Groundwater Recharge	767,678.41	623,592.03	144,086.38	23.1%
1430 · CIP-Recycled Water	272,659.00	272,659.00	0.00	0.0%
1435 · CIP-S & S Improvement	0.00	270,714.47	-270,714.47	-100.0%
1440 · CIP-Water System Upgrade-SRF	365,174.94	365,174.94	0.00	0.0%
1450 · CIP-WWTP Improvements	209,359.67	87,699.67	121,660.00	138.7%
<b>Total 1400 · Construction In Progress</b>	<b>1,701,802.95</b>	<b>1,663,232.54</b>	<b>38,570.41</b>	<b>2.3%</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	59,021.56	56,335.97	2,685.59	4.8%
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	-4,666,055.00	-4,294,801.00	-371,254.00	-8.6%
<b>Total Fixed Assets</b>	<b>6,485,566.42</b>	<b>6,544,849.95</b>	<b>-59,283.53</b>	<b>-0.9%</b>
<b>TOTAL ASSETS</b>	<b>7,111,249.19</b>	<b>7,140,750.84</b>	<b>-29,501.65</b>	<b>-0.4%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts Payable	28,205.61	694,414.08	-666,208.47	-95.9%
2010 · Retention Payable	29,234.19	33,961.40	-4,727.21	-13.9%
<b>Total Accounts Payable</b>	<b>57,439.80</b>	<b>728,375.48</b>	<b>-670,935.68</b>	<b>-92.1%</b>
<b>Other Current Liabilities</b>				
2110 · Accrued Interest	12,928.28	4,312.88	8,615.40	199.8%
2120 · Accrued Payroll	4,580.00	0.00	4,580.00	100.0%
2130 · AFLAC	0.00	251.25	-251.25	-100.0%
2200 · Customer Deposits- Comm Ctr	6,003.72	1,800.00	4,203.72	233.5%
2300 · Utility Deposits	21,246.65	18,317.75	2,928.90	16.0%
2400 · Payroll Liabilities	2,108.59	2,601.47	-492.88	-19.0%
2450 · Deferred Revenue	28,232.00	0.00	28,232.00	100.0%
<b>Total Other Current Liabilities</b>	<b>75,099.24</b>	<b>27,283.35</b>	<b>47,815.89</b>	<b>175.3%</b>
<b>Total Current Liabilities</b>	<b>132,539.04</b>	<b>755,658.83</b>	<b>-623,119.79</b>	<b>-82.5%</b>

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05/06/24

Accrual Basis

# BIOLA COMMUNITY SERVICES DISTRICT Balance Sheet Prev Year Comparison

As of April 30, 2024

	Apr 30, 24	Apr 30, 23	\$ Change	% Change
<b>Long Term Liabilities</b>				
2500 · Loan - CA Energy Commission	874,576.44	881,905.00	-7,328.56	-0.8%
2550 · Safe Drinking Water- Revolving	26,550.00	35,400.00	-8,850.00	-25.0%
<b>Total Long Term Liabilities</b>	901,126.44	917,305.00	-16,178.56	-1.8%
<b>Total Liabilities</b>	1,033,665.48	1,672,963.83	-639,298.35	-38.2%
<b>Equity</b>				
3000 · Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
3200 · Retained Earnings	1,770,862.72	1,283,473.60	487,389.12	38.0%
Net Income	103,970.15	-18,437.43	122,407.58	663.9%
<b>Total Equity</b>	6,077,583.71	5,467,787.01	609,796.70	11.2%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,111,249.19</b>	<b>7,140,750.84</b>	<b>-29,501.65</b>	<b>-0.4%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Profit & Loss Prev Year Comparison**  
**July 2023 through April 2024**

	Jul '23 - Apr 24	Jul '22 - Apr 23	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Sales and Services	382,300.71	381,311.88	988.83	0.3%
4005 · Late Fees and Penalties	0.00	45.00	-45.00	-100.0%
4050 · Rents and Concessions	19,637.00	22,635.00	-2,998.00	-13.2%
4100 · Admin Fees	250.00	150.00	100.00	66.7%
4110 · Connection and Turn-On Fees	-383.47	1,200.00	-1,583.47	-132.0%
<b>Total Income</b>	<b>401,804.24</b>	<b>405,341.88</b>	<b>-3,537.64</b>	<b>-0.9%</b>
<b>Expense</b>				
5000 · Bank Charges	981.67	2,123.19	-1,141.52	-53.8%
5015 · Communications	10,355.04	7,851.06	2,503.98	31.9%
5020 · Community Support	2,500.00	2,500.00	0.00	0.0%
5025 · Computer and Internet	4,042.48	4,437.84	-395.36	-8.9%
5035 · Continuing Education	925.70	597.20	328.50	55.0%
5100 · Contractual Services				
5105 · Plant Operations	68,565.00	75,233.62	-6,668.62	-8.9%
5110 · Solid Waste Disposal - Res.	56,078.35	76,095.57	-20,017.22	-26.3%
5111 · Solid Waste Disposal - Comm.	4,915.78	1,561.74	3,354.04	214.8%
5120 · Solar Maintenance	6,588.91	6,397.00	191.91	3.0%
<b>Total 5100 · Contractual Services</b>	<b>136,148.04</b>	<b>159,287.93</b>	<b>-23,139.89</b>	<b>-14.5%</b>
5230 · Fees & Assessments	4,784.23	5,743.48	-959.25	-16.7%
5250 · Insurance	27,467.76	20,263.30	7,204.46	35.6%
5260 · Janitorial	1,028.39	1,591.72	-563.33	-35.4%
5280 · Legal Notices and Publishing	1,290.00	0.00	1,290.00	100.0%
5290 · Licenses and Permits	28,174.92	39,714.42	-11,539.50	-29.1%
5310 · Memberships and Publications	7,704.00	5,669.00	2,035.00	35.9%
5320 · Miscellaneous	213.49	170.00	43.49	25.6%
5330 · Office	11,385.00	8,318.54	3,066.46	36.9%
5340 · Operating Supplies and Chemical	3,338.50	236.47	3,102.03	1,311.8%
5350 · Outside Services/Event Comp.	3,200.00	3,800.00	-600.00	-15.8%
5360 · Penalties	0.00	27.27	-27.27	-100.0%
5380 · Postage and Delivery	0.00	646.47	-646.47	-100.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	12,600.00	15,303.00	-2,703.00	-17.7%
5430 · Engineering & Project Mgt	0.00	7,052.26	-7,052.26	-100.0%
5440 · Legal	25,261.15	42,960.00	-17,698.85	-41.2%
5450 · Other Professional Services	10,698.00	8,588.52	2,109.48	24.6%
5460 · Research and Monitoring	8,724.20	4,359.81	4,364.39	100.1%
<b>Total 5400 · Professional &amp; Specialized Serv</b>	<b>57,283.35</b>	<b>78,263.59</b>	<b>-20,980.24</b>	<b>-26.8%</b>
5500 · Rents and Leases Expense				
5510 · Equipment	1,300.00	0.00	1,300.00	100.0%
<b>Total 5500 · Rents and Leases Expense</b>	<b>1,300.00</b>	<b>0.00</b>	<b>1,300.00</b>	<b>100.0%</b>
5550 · Repairs and Maintenance				
5560 · Equipment	599.45	2,675.99	-2,076.54	-77.6%
5570 · Landscaping	9,525.00	6,075.00	3,450.00	56.8%
5590 · Structures and Grounds	149,226.90	98,043.91	51,182.99	52.2%
<b>Total 5550 · Repairs and Maintenance</b>	<b>159,351.35</b>	<b>106,794.90</b>	<b>52,556.45</b>	<b>49.2%</b>
5600 · Salaries and Wages				
5610 · Board Member Compensation	5,300.00	5,900.00	-600.00	-10.2%
5630 · Holiday Pay	3,776.00	6,026.00	-2,250.00	-37.3%
5640 · Overtime Pay	0.00	4,828.50	-4,828.50	-100.0%
5650 · Paid Leave	3,063.68	4,238.00	-1,174.32	-27.7%
5660 · Payroll Taxes	9,587.12	13,979.63	-4,392.51	-31.4%
5670 · Regular Hourly	72,734.12	111,147.00	-38,412.88	-34.6%
5680 · Salaries	19,038.47	0.00	19,038.47	100.0%
<b>Total 5600 · Salaries and Wages</b>	<b>113,499.39</b>	<b>146,119.13</b>	<b>-32,619.74</b>	<b>-22.3%</b>
5700 · Services Charges-Fresno County	222.76	232.98	-10.22	-4.4%
5710 · Small Tools and Equipment	1,605.23	1,179.73	425.50	36.1%
5720 · Travel	3,128.69	2,160.51	968.18	44.8%
5800 · Utilities				
5810 · Gas and Electric	40,872.63	35,928.22	4,944.41	13.8%
<b>Total 5800 · Utilities</b>	<b>40,872.63</b>	<b>35,928.22</b>	<b>4,944.41</b>	<b>13.8%</b>
<b>Total Expense</b>	<b>620,802.62</b>	<b>633,656.95</b>	<b>-12,854.33</b>	<b>-2.0%</b>
<b>Net Ordinary Income</b>	<b>-218,998.38</b>	<b>-228,315.07</b>	<b>9,316.69</b>	<b>4.1%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Profit & Loss Prev Year Comparison**  
**July 2023 through April 2024**

	Jul '23 - Apr 24	Jul '22 - Apr 23	\$ Change	% Change
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Contributed Capital</b>				
6030 · State-Aid for Construction	292,005.00	129,945.09	162,059.91	124.7%
<b>Total Contributed Capital</b>	292,005.00	129,945.09	162,059.91	124.7%
6110 · Interest Revenues	1,158.15	7,249.33	-6,091.18	-84.0%
6130 · Other Non-Operating Revenues	2,457.00	0.00	2,457.00	100.0%
6150 · Rents and Leases Received	3,145.74	0.00	3,145.74	100.0%
6200 · Property Tax Revenue	41,317.02	65,803.77	-24,486.75	-37.2%
6210 · Special Assessment Revenue	3,596.67	6,879.45	-3,282.78	-47.7%
<b>Total Other Income</b>	343,679.58	209,877.64	133,801.94	63.8%
<b>Other Expense</b>				
7000 · Interest Expense	20,711.05	0.00	20,711.05	100.0%
<b>Total Other Expense</b>	20,711.05	0.00	20,711.05	100.0%
<b>Net Other Income</b>	322,968.53	209,877.64	113,090.89	53.9%
<b>Net Income</b>	<b>103,970.15</b>	<b>-18,437.43</b>	<b>122,407.58</b>	<b>663.9%</b>

# BIOLA COMMUNITY SERVICES DISTRICT

## Transactions by Account

As of April 30, 2024

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1000 · Checking - CVCB (15070832)							91,869.39
Check	04/01/2024	EFT	Google			259.20	91,610.19
Check	04/02/2024	EFT	Adobe, Inc.			19.99	91,590.20
Check	04/04/2024	EFT	Office Depot			253.41	91,336.79
Deposit	04/05/2024			Deposit	11,470.21		102,807.00
Check	04/05/2024	EFT	Office Depot			110.11	102,696.89
Paycheck	04/09/2024	2016	Elaine R. Cervantes			1,475.96	101,220.93
Paycheck	04/09/2024	2017	Marisol Camacho			1,045.99	100,174.94
Paycheck	04/09/2024	2018	Morelia M Avila			608.60	99,566.34
Paycheck	04/09/2024	2019	Pedro P Cerna			613.19	98,953.15
Bill Pmt -Check	04/09/2024	2007	Carbajal Landscaping			3,450.00	95,503.15
Bill Pmt -Check	04/09/2024	2008	Liebert Cassidy Whitmore			1,183.00	94,320.15
Bill Pmt -Check	04/09/2024	2009	Mid-Valley Disposal			570.23	93,749.92
Bill Pmt -Check	04/09/2024	2010	Roberto Garcia			500.00	93,249.92
Bill Pmt -Check	04/09/2024	2011	Sebastian Telephone	00065044-8		440.14	92,809.78
Bill Pmt -Check	04/09/2024	2012	Streamline			63.00	92,746.78
Bill Pmt -Check	04/09/2024	2013	VFW Post 5845			200.00	92,546.78
Bill Pmt -Check	04/09/2024	2014	Watkins Global Security			264.00	92,282.78
Bill Pmt -Check	04/09/2024	2015	XiO, Inc.			960.00	91,322.78
Check	04/11/2024	EFT	Office Depot			89.37	91,233.41
Deposit	04/12/2024			Deposit	52,546.06		143,779.47
Check	04/12/2024	EFT	Office Depot			73.00	143,706.47
Liability Check	04/15/2024	EFT	EDD	Confirmation #: 1-900-292-368		247.31	143,459.16
Liability Check	04/15/2024	EFT	United States Treasury	Confirmation #: 270450670383982		1,723.12	141,736.04
Check	04/15/2024	EFT	Adobe, Inc.			19.99	141,716.05
Check	04/16/2024			Service Charge		65.71	141,650.34
Check	04/17/2024	EFT	Amazon			40.52	141,609.82
Check	04/17/2024	EFT	Amazon			49.64	141,560.18
Check	04/18/2024	EFT	California Special Districts Association			1,260.00	140,300.18
Deposit	04/19/2024			Deposit	4,678.61		144,978.79
Check	04/22/2024	EFT	Office Depot			48.58	144,930.21
Check	04/22/2024	EFT	PG&E			2,833.11	142,097.10
Paycheck	04/23/2024	2037	Marisol Camacho			1,076.74	141,020.36
Paycheck	04/23/2024	2039	Morelia M Avila			713.87	140,306.49
Paycheck	04/23/2024	2040	Pedro P Cerna			708.11	139,598.38
Bill Pmt -Check	04/23/2024	2020	AM Consulting Engineers			64,640.00	74,958.38
Bill Pmt -Check	04/23/2024	2021	Cuttone & Mastro CPA's			3,000.00	71,958.38
Bill Pmt -Check	04/23/2024	2022	Elizabeth Rodriguez Fernandez			500.00	71,458.38
Bill Pmt -Check	04/23/2024	2023	Liebert Cassidy Whitmore			1,320.00	70,138.38
Bill Pmt -Check	04/23/2024	2024	Mid-Valley Disposal			6,280.06	63,858.32
Bill Pmt -Check	04/23/2024	2025	Mid-Valley Disposal			578.79	63,279.53
Bill Pmt -Check	04/23/2024	2026	Mountain Valley Environmental Services			6,962.00	56,317.53
Bill Pmt -Check	04/23/2024	2027	SBE,LP	VOID:	0.00		56,317.53
Bill Pmt -Check	04/23/2024	2028	Terminex			169.00	56,148.53
Bill Pmt -Check	04/23/2024	2029	VFW Post 5845			200.00	55,948.53
Bill Pmt -Check	04/23/2024	2030	Watkins Global Security			396.00	55,552.53
Bill Pmt -Check	04/23/2024	2031	Carlos Rodriguez			100.00	55,452.53
Bill Pmt -Check	04/23/2024	2032	Jennifer Duarte			100.00	55,352.53
Bill Pmt -Check	04/23/2024	2034	Martha Madera			100.00	55,252.53
Bill Pmt -Check	04/23/2024	2035	Reyes Lozano.			100.00	55,152.53
Paycheck	04/23/2024	2036	Elaine R. Cervantes			1,475.96	53,676.57
Check	04/24/2024	EFT	Amazon			21.65	53,654.92
Check	04/24/2024	EFT	Office Depot			48.75	53,606.17
Check	04/24/2024	EFT	Office Depot			223.99	53,382.18
Check	04/24/2024	EFT	Office Depot			331.18	53,051.00
Check	04/24/2024	EFT	Apple Bees			60.59	52,990.41
Bill Pmt -Check	04/25/2024		Mountain Valley Environmental Services	QuickBooks generated zero amount tra...		0.00	52,990.41
Deposit	04/26/2024			Deposit	16,868.46		69,858.87
Check	04/26/2024	EFT	Hyatt Regency			430.52	69,428.35
Check	04/26/2024	EFT	Hyatt Regency			442.14	68,986.21
Check	04/26/2024	EFT	Office Depot			480.43	68,505.78
Liability Check	04/30/2024	EFT	EDD	Confirmation #: 0-598-157-584		1,493.45	67,012.33
Liability Check	04/30/2024	EFT	United States Treasury	Confirmation #: 270452174987978		144.53	66,867.80
Deposit	04/30/2024			Deposit	5,633.91		72,501.71
Total 1000 · Checking - CVCB (15070832)					91,197.25	110,564.93	72,501.71
<b>TOTAL</b>					<b>91,197.25</b>	<b>110,564.93</b>	<b>72,501.71</b>

**BIOLA COMMUNITY SERVICES DISTRICT**

**Profit & Loss Budget vs. Actual**

July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Sales and Services	382,300.71	472,500.00	-90,199.29	80.9%
4050 · Rents and Concessions	19,637.00	30,000.00	-10,363.00	65.5%
4100 · Admin Fees	250.00			
4110 · Connection and Turn-On Fees	-383.47	5,000.00	-5,383.47	-7.7%
<b>Total Income</b>	<b>401,804.24</b>	<b>507,500.00</b>	<b>-105,695.76</b>	<b>79.2%</b>
<b>Expense</b>				
5000 · Bank Charges	981.67	2,000.00	-1,018.33	49.1%
5015 · Communications	10,355.04	9,500.00	855.04	109.0%
5020 · Community Support	2,500.00	2,500.00	0.00	100.0%
5025 · Computer and Internet	4,042.48	6,800.00	-2,757.52	59.4%
5035 · Continuing Education	925.70	5,000.00	-4,074.30	18.5%
5100 · Contractual Services				
5105 · Plant Operations	68,565.00	88,000.00	-19,435.00	77.9%
5110 · Solid Waste Disposal - Res.	56,078.35	80,000.00	-23,921.65	70.1%
5111 · Solid Waste Disposal - Comm.	4,915.78			
5120 · Solar Maintenance	6,588.91	6,400.00	188.91	103.0%
<b>Total 5100 · Contractual Services</b>	<b>136,148.04</b>	<b>174,400.00</b>	<b>-38,251.96</b>	<b>78.1%</b>
5230 · Fees & Assessments	4,784.23	6,500.00	-1,715.77	73.6%
5250 · Insurance	27,467.76	28,000.00	-532.24	98.1%
5260 · Janitorial	1,028.39	6,500.00	-5,471.61	15.8%
5280 · Legal Notices and Publishing	1,290.00			
5290 · Licenses and Permits	28,174.92	45,000.00	-16,825.08	62.6%
5310 · Memberships and Publications	7,704.00	7,000.00	704.00	110.1%
5320 · Miscellaneous	213.49	500.00	-286.51	42.7%
5330 · Office	11,385.00	12,000.00	-615.00	94.9%
5340 · Operating Supplies and Chemical	3,338.50	1,400.00	1,938.50	238.5%
5350 · Outside Services/Event Comp.	3,200.00	5,000.00	-1,800.00	64.0%
5360 · Penalties	0.00	250.00	-250.00	0.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	12,600.00	17,500.00	-4,900.00	72.0%
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	25,261.15	47,000.00	-21,738.85	53.7%
5450 · Other Professional Services	10,698.00	10,000.00	698.00	107.0%
5460 · Research and Monitoring	8,724.20	5,500.00	3,224.20	158.6%
<b>Total 5400 · Professional &amp; Specialized Serv</b>	<b>57,283.35</b>	<b>100,500.00</b>	<b>-43,216.65</b>	<b>57.0%</b>
5500 · Rents and Leases Expense				
5510 · Equipment	1,300.00			
<b>Total 5500 · Rents and Leases Expense</b>	<b>1,300.00</b>			
5550 · Repairs and Maintenance				
5560 · Equipment	599.45	5,000.00	-4,400.55	12.0%
5570 · Landscaping	9,525.00	16,000.00	-6,475.00	59.5%
5590 · Structures and Grounds	149,226.90	90,000.00	59,226.90	165.8%
<b>Total 5550 · Repairs and Maintenance</b>	<b>159,351.35</b>	<b>111,000.00</b>	<b>48,351.35</b>	<b>143.6%</b>
5600 · Salaries and Wages				
5610 · Board Member Compensation	5,300.00	7,500.00	-2,200.00	70.7%
5630 · Holiday Pay	3,776.00	7,500.00	-3,724.00	50.3%
5640 · Overtime Pay	0.00	5,000.00	-5,000.00	0.0%
5650 · Paid Leave	3,063.68			
5660 · Payroll Taxes	9,587.12	15,000.00	-5,412.88	63.9%
5670 · Regular Hourly	72,734.12	135,000.00	-62,265.88	53.9%
5680 · Salaries	19,038.47			
<b>Total 5600 · Salaries and Wages</b>	<b>113,499.39</b>	<b>170,000.00</b>	<b>-56,500.61</b>	<b>66.8%</b>
5700 · Services Charges-Fresno County	222.76	400.00	-177.24	55.7%
5710 · Small Tools and Equipment	1,605.23	1,500.00	105.23	107.0%
5720 · Travel	3,128.69	3,000.00	128.69	104.3%
5800 · Utilities				
5810 · Gas and Electric	40,872.63	55,000.00	-14,127.37	74.3%
<b>Total 5800 · Utilities</b>	<b>40,872.63</b>	<b>55,000.00</b>	<b>-14,127.37</b>	<b>74.3%</b>
<b>Total Expense</b>	<b>620,802.62</b>	<b>753,750.00</b>	<b>-132,947.38</b>	<b>82.4%</b>
<b>Net Ordinary Income</b>	<b>-218,998.38</b>	<b>-246,250.00</b>	<b>27,251.62</b>	<b>88.9%</b>

## BIOLA COMMUNITY SERVICES DISTRICT

## Profit &amp; Loss Budget vs. Actual

July 2023 through April 2024

05/06/24

Accrual Basis

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
Contributed Capital				
6030 - State-Aid for Construction	292,005.00			
Total Contributed Capital	292,005.00			
6110 - Interest Revenues	1,158.15	8,000.00	-6,841.85	14.5%
6130 - Other Non-Operating Revenues	2,457.00			
6150 - Rents and Leases Received	3,145.74	21,900.00	-18,754.26	14.4%
6200 - Property Tax Revenue	41,317.02			
6210 - Special Assessment Revenue	3,596.67	14,000.00	-10,403.33	25.7%
6220 - Taxes and Assessments	0.00	70,000.00	-70,000.00	0.0%
Total Other Income	343,679.58	113,900.00	229,779.58	301.7%
Other Expense				
7000 - Interest Expense	20,711.05			
Total Other Expense	20,711.05			
Net Other Income	322,968.53	113,900.00	209,068.53	283.6%
Net Income	103,970.15	-132,350.00	236,320.15	-78.6%

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05/06/24

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Reconciliation Summary**  
**1000 · Checking - CVCB (15070832), Period Ending 04/30/2024**

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	<u>Apr 30, 24</u>
Beginning Balance	264,183.18
Cleared Transactions	
Checks and Payments - 56 items	-196,484.19
Deposits and Credits - 7 items	91,197.25
Total Cleared Transactions	<u>-105,286.94</u>
Cleared Balance	<u><b>158,896.24</b></u>
Uncleared Transactions	
Checks and Payments - 16 items	<u>-86,394.53</u>
Total Uncleared Transactions	<u>-86,394.53</u>
Register Balance as of 04/30/2024	<u><b>72,501.71</b></u>
New Transactions	
Checks and Payments - 14 items	-11,891.90
Deposits and Credits - 1 item	12,240.56
Total New Transactions	<u>348.66</u>
Ending Balance	<u><b>72,850.37</b></u>



## BIOLA COMMUNITY SERVICES DISTRICT

## Reconciliation Detail

1000 - Checking - CVCB (15070832), Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						264,183.18
<b>Cleared Transactions</b>						
<b>Checks and Payments - 56 items</b>						
Bill Pmt -Check	03/12/2024	1993	Dawson-Mauldin, LLC	X	-112,860.10	-112,860.10
Bill Pmt -Check	03/12/2024	1972	Advanced Flow Mea...	X	-450.00	-113,310.10
Bill Pmt -Check	03/12/2024	1983	Watkins Global Sec...	X	-308.00	-113,618.10
Bill Pmt -Check	03/12/2024	1985	Jennifer Duarte	X	-100.00	-113,718.10
Bill Pmt -Check	03/21/2024	1995	Martha .Madera	X	-100.00	-113,818.10
Bill Pmt -Check	03/21/2024	1994	Carlos Rodriguez	X	-100.00	-113,918.10
Bill Pmt -Check	03/26/2024	2002	Mountain Valley Env...	X	-38,170.00	-152,088.10
Bill Pmt -Check	03/26/2024	1999	Mountain Valley Env...	X	-6,962.00	-159,050.10
Bill Pmt -Check	03/26/2024	1998	Kings Water Alliance	X	-2,640.00	-161,690.10
Paycheck	03/26/2024	2003	Elaine R. Cervantes	X	-1,475.98	-163,166.08
Paycheck	03/26/2024	2005	Morelia M Avila	X	-735.10	-163,901.18
Bill Pmt -Check	03/26/2024	2001	XiO, Inc.	X	-429.00	-164,330.18
Bill Pmt -Check	03/26/2024	1997	Comcast Business	X	-217.94	-164,548.12
Bill Pmt -Check	03/26/2024	2000	Verizon Wireless	X	-213.89	-164,762.01
Check	04/01/2024	EFT	Google	X	-259.20	-165,021.21
Check	04/02/2024	EFT	Adobe, Inc.	X	-19.99	-165,041.20
Check	04/04/2024	EFT	Office Depot	X	-253.41	-165,294.61
Check	04/05/2024	EFT	Office Depot	X	-110.11	-165,404.72
Bill Pmt -Check	04/09/2024	2007	Carbajal Landscaping	X	-3,450.00	-168,854.72
Paycheck	04/09/2024	2016	Elaine R. Cervantes	X	-1,475.96	-170,330.68
Paycheck	04/09/2024	2017	Marisol Camacho	X	-1,045.99	-171,376.67
Paycheck	04/09/2024	2019	Pedro P Cerna	X	-613.19	-171,989.86
Paycheck	04/09/2024	2018	Morelia M Avila	X	-608.60	-172,598.46
Bill Pmt -Check	04/09/2024	2009	Mid-Valley Disposal	X	-570.23	-173,168.69
Bill Pmt -Check	04/09/2024	2010	Roberto Garcia	X	-500.00	-173,668.69
Bill Pmt -Check	04/09/2024	2011	Sebastian Telephone	X	-440.14	-174,108.83
Check	04/11/2024	EFT	Office Depot	X	-89.37	-174,198.20
Check	04/12/2024	EFT	Office Depot	X	-73.00	-174,271.20
Liability Check	04/15/2024	EFT	United States Treas...	X	-1,723.12	-175,994.32
Liability Check	04/15/2024	EFT	EDD	X	-247.31	-176,241.63
Check	04/15/2024	EFT	Adobe, Inc.	X	-19.99	-176,261.62
Check	04/16/2024			X	-65.71	-176,327.33
Check	04/17/2024	EFT	Amazon	X	-49.64	-176,376.97
Check	04/17/2024	EFT	Amazon	X	-40.52	-176,417.49
Check	04/18/2024	EFT	California Special Di...	X	-1,260.00	-177,677.49
Check	04/22/2024	EFT	PG&E	X	-2,833.11	-180,510.60
Check	04/22/2024	EFT	Office Depot	X	-48.58	-180,559.18
Bill Pmt -Check	04/23/2024	2024	Mid-Valley Disposal	X	-6,280.06	-186,839.24
Bill Pmt -Check	04/23/2024	2021	Cuttone & Mastro C...	X	-3,000.00	-189,839.24
Paycheck	04/23/2024	2037	Marisol Camacho	X	-1,076.74	-190,915.98
Paycheck	04/23/2024	2039	Morelia M Avila	X	-713.87	-191,629.85
Paycheck	04/23/2024	2040	Pedro P Cerna	X	-708.11	-192,337.96
Bill Pmt -Check	04/23/2024	2028	Terminex	X	-169.00	-192,506.96
Bill Pmt -Check	04/23/2024	2031	Carlos Rodriguez	X	-100.00	-192,606.96
Bill Pmt -Check	04/23/2024	2034	Martha .Madera	X	-100.00	-192,706.96
Bill Pmt -Check	04/23/2024	2035	Reyes Lozano.	X	-100.00	-192,806.96
Check	04/24/2024	EFT	Office Depot	X	-331.18	-193,138.14
Check	04/24/2024	EFT	Office Depot	X	-223.99	-193,362.13
Check	04/24/2024	EFT	Apple Bees	X	-60.59	-193,422.72
Check	04/24/2024	EFT	Office Depot	X	-48.75	-193,471.47
Check	04/24/2024	EFT	Amazon	X	-21.65	-193,493.12
Check	04/26/2024	EFT	Office Depot	X	-480.43	-193,973.55
Check	04/26/2024	EFT	Hyatt Regency	X	-442.14	-194,415.69
Check	04/26/2024	EFT	Hyatt Regency	X	-430.52	-194,846.21
Liability Check	04/30/2024	EFT	EDD	X	-1,493.45	-196,339.66
Liability Check	04/30/2024	EFT	United States Treas...	X	-144.53	-196,484.19
Total Checks and Payments					-196,484.19	-196,484.19

## BIOLA COMMUNITY SERVICES DISTRICT

## Reconciliation Detail

1000 - Checking - CVCB (15070832), Period Ending 04/30/2024

Type	Date	Num	Name	Clr	Amount	Balance
<b>Deposits and Credits - 7 items</b>						
Deposit	04/05/2024			X	11,470.21	11,470.21
Deposit	04/12/2024			X	52,546.06	64,016.27
Deposit	04/19/2024			X	4,678.61	68,694.88
Bill Pmt -Check	04/23/2024	2027	SBE,LP	X	0.00	68,694.88
Bill Pmt -Check	04/25/2024		Mountain Valley Env...	X	0.00	68,694.88
Deposit	04/26/2024			X	16,868.46	85,563.34
Deposit	04/30/2024			X	5,633.91	91,197.25
Total Deposits and Credits					91,197.25	91,197.25
Total Cleared Transactions					-105,286.94	-105,286.94
Cleared Balance					-105,286.94	158,896.24
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 16 items</b>						
Bill Pmt -Check	01/16/2024	1930	Mid-Valley Disposal		-7,151.78	-7,151.78
Bill Pmt -Check	03/12/2024	1982	VFW Post 5845		-400.00	-7,551.78
Bill Pmt -Check	04/09/2024	2008	Liebert Cassidy Whi...		-1,183.00	-8,734.78
Bill Pmt -Check	04/09/2024	2015	XiO, Inc.		-960.00	-9,694.78
Bill Pmt -Check	04/09/2024	2014	Watkins Global Sec...		-264.00	-9,958.78
Bill Pmt -Check	04/09/2024	2013	VFW Post 5845		-200.00	-10,158.78
Bill Pmt -Check	04/09/2024	2012	Streamline		-63.00	-10,221.78
Bill Pmt -Check	04/23/2024	2020	AM Consulting Engi...		-64,640.00	-74,861.78
Bill Pmt -Check	04/23/2024	2026	Mountain Valley Env...		-6,962.00	-81,823.78
Paycheck	04/23/2024	2036	Elaine R. Cervantes		-1,475.96	-83,299.74
Bill Pmt -Check	04/23/2024	2023	Liebert Cassidy Whi...		-1,320.00	-84,619.74
Bill Pmt -Check	04/23/2024	2025	Mid-Valley Disposal		-578.79	-85,198.53
Bill Pmt -Check	04/23/2024	2022	Elizabeth Rodriguez...		-500.00	-85,698.53
Bill Pmt -Check	04/23/2024	2030	Watkins Global Sec...		-396.00	-86,094.53
Bill Pmt -Check	04/23/2024	2029	VFW Post 5845		-200.00	-86,294.53
Bill Pmt -Check	04/23/2024	2032	Jennifer Duarte		-100.00	-86,394.53
Total Checks and Payments					-86,394.53	-86,394.53
Total Uncleared Transactions					-86,394.53	-86,394.53
Register Balance as of 04/30/2024					-191,681.47	72,501.71
<b>New Transactions</b>						
<b>Checks and Payments - 14 items</b>						
Bill Pmt -Check	05/07/2024		Interstate Gas Servi...		-6,093.00	-6,093.00
Bill Pmt -Check	05/07/2024		Indoor Environment...		-1,058.71	-7,151.71
Bill Pmt -Check	05/07/2024		Renee Barrera		-712.50	-7,864.21
Bill Pmt -Check	05/07/2024		Nora Gallegos		-500.00	-8,364.21
Bill Pmt -Check	05/07/2024		Watkins Global Sec...		-473.00	-8,837.21
Bill Pmt -Check	05/07/2024		Jennifer Duarte		-468.20	-9,305.41
Bill Pmt -Check	05/07/2024		Sebastian Telephone		-438.17	-9,743.58
Bill Pmt -Check	05/07/2024		Martha Madera		-418.78	-10,162.36
Bill Pmt -Check	05/07/2024		Alert 360 - Fresno		-407.90	-10,570.26
Bill Pmt -Check	05/07/2024		VFW Post 5845		-400.00	-10,970.26
Bill Pmt -Check	05/07/2024		Margarita Camacho		-250.00	-11,220.26
Bill Pmt -Check	05/07/2024		Martin Madera.		-242.59	-11,462.85
Bill Pmt -Check	05/07/2024		Comcast Business		-214.69	-11,677.54
Bill Pmt -Check	05/07/2024		SBE,LP		-214.36	-11,891.90
Total Checks and Payments					-11,891.90	-11,891.90
<b>Deposits and Credits - 1 item</b>						
Deposit	05/03/2024				12,240.56	12,240.56
Total Deposits and Credits					12,240.56	12,240.56
Total New Transactions					348.66	348.66
<b>Ending Balance</b>					<b>-191,332.81</b>	<b>72,850.37</b>