

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of May 31, 2024

	May 31, 24	May 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking - CVCB (15070832)	127,567.58	143,146.50	-15,578.92	-10.9%
1010 · Cash-County Treas-Gen Subclass	82,922.40	114,814.35	-31,891.95	-27.8%
1020 · Cash-LAIF	201,244.18	290,620.97	-89,376.79	-30.8%
Total Checking/Savings	411,734.16	548,581.82	-136,847.66	-25.0%
Other Current Assets				
Account's Receivable				
1100 · Account's Receivable	70,308.72	116,700.05	-46,391.33	-39.8%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	66,308.72	112,700.05	-46,391.33	-41.2%
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	2,029.13	-2,029.13	-100.0%
Total 1300 · Prepaid	0.00	2,029.13	-2,029.13	-100.0%
Total Other Current Assets	268,517.92	137,064.31	131,453.61	95.9%
Total Current Assets	680,252.08	685,646.13	-5,394.05	-0.8%
Fixed Assets				
1400 · Construction In Progress				
1405 · CIP-Application for CDBG	5,733.50	5,733.50	0.00	0.0%
1410 · CIP-ARPA	75,536.83	38,958.33	36,578.50	93.9%
1425 · CIP-Groundwater Recharge	767,678.41	728,554.78	39,123.63	5.4%
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	223,439.67	95,419.67	128,020.00	134.2%
1460 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
Total 1400 · Construction In Progress	1,715,882.95	1,782,875.29	-66,992.34	-3.8%
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%
Total Fixed Assets	6,499,646.42	6,664,492.70	-164,846.28	-2.5%
TOTAL ASSETS	7,179,898.50	7,350,138.83	-170,240.33	-2.3%

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of May 31, 2024

	May 31, 24	May 31, 23	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	48,214.19	766,253.07	-718,038.88	-93.7%
2010 · Retention Payable	29,234.19	39,209.69	-9,975.50	-25.4%
Total Accounts Payable	77,448.38	805,462.76	-728,014.38	-90.4%
Other Current Liabilities				
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%
2140 · Child Support	0.00	90.46	-90.46	-100.0%
2200 · Customer Deposits- Comm Ctr	5,003.72	2,200.00	2,803.72	127.4%
2300 · Utility Deposits	21,672.40	18,317.75	3,354.65	18.3%
2400 · Payroll Liabilities	2,264.91	2,676.84	-411.93	-15.4%
Total Other Current Liabilities	46,449.31	27,849.18	18,600.13	66.8%
Total Current Liabilities	123,897.69	833,311.94	-709,414.25	-85.1%
Long Term Liabilities				
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%
Total Long Term Liabilities	901,126.44	917,305.00	-16,178.56	-1.8%
Total Liabilities	1,025,024.13	1,750,616.94	-725,592.81	-41.5%
Equity				
3000 · Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
3200 · Retained Earnings	1,733,156.72	1,283,473.60	449,683.12	35.0%
Net Income	218,966.81	113,297.45	105,669.36	93.3%
Total Equity	6,154,874.37	5,599,521.89	555,352.48	9.9%
TOTAL LIABILITIES & EQUITY	7,179,898.50	7,350,138.83	-170,240.33	-2.3%

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Prev Year Comparison

July 2023 through May 2024

	Jul '23 - May 24	Jul '22 - May 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales and Services	424,424.48	424,948.52	-524.04	-0.1%
4005 · Late Fees and Penalties	0.00	45.00	-45.00	-100.0%
4050 · Rents and Concessions	25,787.00	23,035.00	2,752.00	12.0%
4100 · Admin Fees	300.00	150.00	150.00	100.0%
4110 · Connection and Turn-On Fees	-383.47	1,200.00	-1,583.47	-132.0%
Total Income	450,128.01	449,378.52	749.49	0.2%
Expense				
5000 · Bank Charges	1,073.17	2,215.83	-1,142.66	-51.6%
5015 · Communications	11,651.47	9,365.33	2,286.14	24.4%
5020 · Community Support	2,500.00	2,500.00	0.00	0.0%
5025 · Computer and Internet	4,816.65	5,158.81	-342.16	-6.6%
5035 · Continuing Education	1,812.68	597.20	1,215.48	203.5%
5100 · Contractual Services				
5105 · Plant Operations	82,249.00	82,075.62	173.38	0.2%
5110 · Solid Waste Disposal - Res.	62,368.46	76,095.57	-13,727.11	-18.0%
5111 · Solid Waste Disposal - Comm.	5,486.01	2,084.25	3,401.76	163.2%
5120 · Solar Maintenance	6,588.91	6,397.00	191.91	3.0%
Total 5100 · Contractual Services	156,692.38	166,652.44	-9,960.06	-6.0%
5230 · Fees & Assessments	7,454.23	5,743.48	1,710.75	29.8%
5240 · Fuels	0.00	94.46	-94.46	-100.0%
5250 · Insurance	27,467.76	22,292.32	5,175.44	23.2%
5260 · Janitorial	1,455.26	1,641.72	-186.46	-11.4%
5280 · Legal Notices and Publishing	1,290.00	0.00	1,290.00	100.0%
5290 · Licenses and Permits	40,887.32	39,714.42	1,172.90	3.0%
5310 · Memberships and Publications	7,704.00	5,669.00	2,035.00	35.9%
5320 · Miscellaneous	213.49	306.41	-92.92	-30.3%
5330 · Office	11,904.69	9,624.87	2,279.82	23.7%
5340 · Operating Supplies and Chemical	4,000.50	911.47	3,089.03	338.9%
5350 · Outside Services/Event Comp.	3,800.00	4,460.00	-660.00	-14.8%
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	13,800.00	16,503.00	-2,703.00	-16.4%
5420 · Audit Fee	0.00	10,400.00	-10,400.00	-100.0%
5430 · Engineering & Project Mgt	0.00	7,052.26	-7,052.26	-100.0%
5440 · Legal	25,261.15	44,044.56	-18,783.41	-42.7%
5450 · Other Professional Services	26,009.50	8,588.52	17,420.98	202.8%
5460 · Research and Monitoring	4,926.60	5,118.61	-192.01	-3.8%
Total 5400 · Professional & Specialized Serv	69,997.25	91,706.95	-21,709.70	-23.7%
5500 · Rents and Leases Expense				
5510 · Equipment	1,300.00	80.00	1,220.00	1,525.0%
Total 5500 · Rents and Leases Expense	1,300.00	80.00	1,220.00	1,525.0%
5550 · Repairs and Maintenance				
5560 · Equipment	599.45	4,065.24	-3,465.79	-85.3%
5570 · Landscaping	10,775.00	6,750.00	4,025.00	59.6%
5590 · Structures and Grounds	163,486.64	104,400.52	59,086.12	56.6%
Total 5550 · Repairs and Maintenance	174,861.09	115,215.76	59,645.33	51.8%
5600 · Salaries and Wages				
5610 · Board Member Compensation	5,700.00	6,800.00	-1,100.00	-16.2%
5630 · Holiday Pay	3,776.00	6,026.00	-2,250.00	-37.3%
5640 · Overtime Pay	0.00	5,070.00	-5,070.00	-100.0%
5650 · Paid Leave	3,159.68	4,238.00	-1,078.32	-25.4%
5660 · Payroll Taxes	10,378.32	14,897.82	-4,519.50	-30.3%
5670 · Regular Hourly	78,438.12	121,767.00	-43,328.88	-35.6%
5680 · Salaries	22,500.01	0.00	22,500.01	100.0%
Total 5600 · Salaries and Wages	123,952.13	158,798.82	-34,846.69	-21.9%
5700 · Services Charges-Fresno County	222.76	232.98	-10.22	-4.4%
5710 · Small Tools and Equipment	1,680.23	2,305.95	-625.72	-27.1%
5720 · Travel	3,128.69	2,160.51	968.18	44.8%

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

	Jul '23 - May 24	Jul '22 - May 23	\$ Change	% Change
5800 · Utilities				
5810 · Gas and Electric	43,288.19	38,086.66	5,201.53	13.7%
Total 5800 · Utilities	43,288.19	38,086.66	5,201.53	13.7%
Total Expense	703,153.94	686,209.13	16,944.81	2.5%
Net Ordinary Income	-253,025.93	-236,830.61	-16,195.32	-6.8%
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	397,641.61	269,744.59	127,897.02	47.4%
Total Contributed Capital	397,641.61	269,744.59	127,897.02	47.4%
6110 · Interest Revenues	9,508.99	7,249.33	2,259.66	31.2%
6130 · Other Non-Operating Revenues	2,457.00	283.73	2,173.27	766.0%
6150 · Rents and Leases Received	3,145.74	0.00	3,145.74	100.0%
6200 · Property Tax Revenue	73,071.00	65,970.96	7,100.04	10.8%
6210 · Special Assessment Revenue	6,879.45	6,879.45	0.00	0.0%
Total Other Income	492,703.79	350,128.06	142,575.73	40.7%
Other Expense				
7000 · Interest Expense	20,711.05	0.00	20,711.05	100.0%
Total Other Expense	20,711.05	0.00	20,711.05	100.0%
Net Other Income	471,992.74	350,128.06	121,864.68	34.8%
Net Income	218,966.81	113,297.45	105,669.36	93.3%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of May 31, 2024

Type	Date	Num	Name	Memo	Class	Clr	Debit	Credit	Balance
1000 - Checking - CVCB (15070832)									
Check	05/01/2024	EFT	Google			X		259.20	72,501.71
Check	05/02/2024	EFT	Adobe, Inc.			X		19.99	72,242.52
Deposit	05/03/2024			Deposit		X	12,240.56		84,483.08
Check	05/03/2024	EFT	Office Depot			X		31.17	84,431.91
Check	05/03/2024	EFT	Home Depot			X		32.31	84,399.60
Check	05/03/2024	EFT	Office Depot			X		215.94	84,183.66
Bill Pmt -Check	05/07/2024	2041	Alert 360 - Fresno			X		407.90	83,775.76
Bill Pmt -Check	05/07/2024	2042	Comcast Business			X		214.69	83,561.07
Bill Pmt -Check	05/07/2024	2043	Indoor Environmental Service			X		1,058.71	82,502.36
Bill Pmt -Check	05/07/2024	2044	Interstate Gas Services			X		6,093.00	76,409.36
Bill Pmt -Check	05/07/2024	2045	Jennifer Duarte			X		468.20	75,941.16
Bill Pmt -Check	05/07/2024	2046	Margarita Camacho			X		250.00	75,691.16
Bill Pmt -Check	05/07/2024	2047	Martha Madera			X		418.78	75,272.38
Bill Pmt -Check	05/07/2024	2048	Martin Madera			X		242.59	75,029.79
Bill Pmt -Check	05/07/2024	2049	Nora Gallegos			X		500.00	74,529.79
Bill Pmt -Check	05/07/2024	2050	Renee Barrera			X		712.50	73,817.29
Bill Pmt -Check	05/07/2024	2051	SBE,LP			X		214.36	73,602.93
Bill Pmt -Check	05/07/2024	2052	Sebastian Telephone	00065044-8		X		438.17	73,164.76
Bill Pmt -Check	05/07/2024	2053	VFW Post 5845			X		400.00	72,764.76
Bill Pmt -Check	05/07/2024	2054	Watkins Global Security			X		473.00	72,291.76
Paycheck	05/07/2024	2055	Elaine R. Cervantes			X		1,475.98	70,815.78
Paycheck	05/07/2024	2056	Marisol Camacho			X		1,016.25	69,799.53
Paycheck	05/07/2024	2057	Morelia M Avila			X		760.58	69,038.95
Paycheck	05/07/2024	2058	Pedro P Cerna			X		766.50	68,272.45
Check	05/09/2024	EFT	Office Depot			X		44.26	68,228.19
Deposit	05/10/2024			Deposit		X	89,706.21		157,934.40
Check	05/10/2024	EFT	Office Depot			X		39.94	157,894.46
Check	05/10/2024	EFT	Office Depot			X		53.81	157,840.65
Check	05/10/2024	EFT	Office Depot			X		57.76	157,782.89
Check	05/13/2024	EFT	Creative Technologies	129		X		375.00	157,407.89
Check	05/14/2024	EFT	Adobe, Inc.			X		19.99	157,387.90
Liability Check	05/15/2024	EFT	EDD	Confirmation #: 0-887-620-368		X		241.58	157,146.32
Liability Check	05/15/2024	EFT	United States Treasury	Confirmation #: 270453650837266		X		1,683.68	155,462.64
Check	05/15/2024	EFT	PG&E			X		2,415.56	153,047.08
Check	05/15/2024			Service Charge	General - Admin	X		91.50	152,955.58
Bill Pmt -Check	05/16/2024	2078	Carlos Rodriguez			X		100.00	152,855.58
Bill Pmt -Check	05/16/2024	2079	Jennifer Duarte			X		100.00	152,755.58
Bill Pmt -Check	05/16/2024	2080	Martha Madera			X		100.00	152,655.58
Bill Pmt -Check	05/16/2024	2081	Reyes Lozano			X		100.00	152,555.58
Deposit	05/17/2024			Deposit		X	15,379.05		167,934.63
Check	05/20/2024	EFT	Amazon			X		28.58	167,906.05
Bill Pmt -Check	05/21/2024	2059	AM Consulting Engineers			X		14,080.00	153,826.05
Bill Pmt -Check	05/21/2024	2060	California Water Boards			X		12,335.40	141,490.65
Bill Pmt -Check	05/21/2024	2061	Carbajal Landscaping			X		5,250.00	136,240.65
Bill Pmt -Check	05/21/2024	2062	Cuttone & Mastro CPA's			X		1,200.00	135,040.65
Bill Pmt -Check	05/21/2024	2063	Donna Lujan			X		500.00	134,540.65
Bill Pmt -Check	05/21/2024	2064	Elizabeth Jimenez			X		150.00	134,390.65
Bill Pmt -Check	05/21/2024	2065	Fresno Irrigation District			X		2,670.00	131,720.65
Bill Pmt -Check	05/21/2024	2066	Little Giant			X		75.00	131,645.65
Bill Pmt -Check	05/21/2024	2067	Mid-Valley Disposal			X		6,860.34	124,785.31
Bill Pmt -Check	05/21/2024	2068	Mountain Valley Environmental Services			X		7,624.00	117,161.31
Bill Pmt -Check	05/21/2024	2069	Pete Cerna			X		37.30	117,124.01
Bill Pmt -Check	05/21/2024	2070	The County of Fresno			X		377.00	116,747.01
Bill Pmt -Check	05/21/2024	2071	Verizon Wireless	209138685-00001		X		439.62	116,307.39
Bill Pmt -Check	05/21/2024	2072	VFW Post 5845			X		200.00	116,107.39
Bill Pmt -Check	05/21/2024	2073	Watkins Global Security			X		308.00	115,799.39
Paycheck	05/21/2024	2075	Marisol Camacho			X		1,091.11	114,708.28
Paycheck	05/21/2024	2076	Morelia M Avila			X		735.08	113,973.20
Paycheck	05/21/2024	2077	Pedro P Cerna			X		649.70	113,323.50
Paycheck	05/21/2024	2074	Elaine R. Cervantes			X		1,475.96	111,847.54
Check	05/23/2024	EFT	Office Depot			X		48.23	111,799.31
Deposit	05/24/2024			Deposit		X	2,439.75		114,239.06
Deposit	05/24/2024			Deposit		X	6,902.20		121,141.26
Check	05/24/2024	EFT	Microsoft			X		99.99	121,041.27
Check	05/30/2024	EFT	Home Depot			X		138.21	120,903.06
Deposit	05/31/2024			Deposit		X	6,664.52		127,567.58
Total 1000 - Checking - CVCB (15070832)							133,332.29	78,266.42	127,567.58
TOTAL							133,332.29	78,266.42	127,567.58

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2023 through May 2024

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Sales and Services	424,424.48	472,500.00	-48,075.52	89.8%
4050 · Rents and Concessions	25,787.00	30,000.00	-4,213.00	86.0%
4100 · Admin Fees	300.00			
4110 · Connection and Turn-On Fees	-383.47	5,000.00	-5,383.47	-7.7%
Total Income	450,128.01	507,500.00	-57,371.99	88.7%
Expense				
5000 · Bank Charges	1,073.17	2,000.00	-926.83	53.7%
5015 · Communications	11,651.47	9,500.00	2,151.47	122.6%
5020 · Community Support	2,500.00	2,500.00	0.00	100.0%
5025 · Computer and Internet	4,816.65	6,800.00	-1,983.35	70.8%
5035 · Continuing Education	1,812.68	5,000.00	-3,187.32	36.3%
5100 · Contractual Services				
5105 · Plant Operations	82,249.00	88,000.00	-5,751.00	93.5%
5110 · Solid Waste Disposal - Res.	62,368.46	80,000.00	-17,631.54	78.0%
5111 · Solid Waste Disposal - Comm.	5,486.01			
5120 · Solar Maintenance	6,588.91	6,400.00	188.91	103.0%
Total 5100 · Contractual Services	156,692.38	174,400.00	-17,707.62	89.8%
5230 · Fees & Assessments	7,454.23	6,500.00	954.23	114.7%
5250 · Insurance	27,467.76	28,000.00	-532.24	98.1%
5260 · Janitorial	1,455.26	6,500.00	-5,044.74	22.4%
5280 · Legal Notices and Publishing	1,290.00			
5290 · Licenses and Permits	40,887.32	45,000.00	-4,112.68	90.9%
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	11,904.69	12,000.00	-95.31	99.2%
5340 · Operating Supplies and Chemical	4,000.50	1,400.00	2,600.50	285.8%
5350 · Outside Services/Event Comp.	3,800.00	5,000.00	-1,200.00	76.0%
5360 · Penalties	0.00	250.00	-250.00	0.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	13,800.00	17,500.00	-3,700.00	78.9%
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	26,009.50	10,000.00	16,009.50	260.1%
5460 · Research and Monitoring	4,926.60	5,500.00	-573.40	89.6%
Total 5400 · Professional & Specialized Serv	69,997.25	100,500.00	-30,502.75	69.6%
5500 · Rents and Leases Expense				
5510 · Equipment	1,300.00			
Total 5500 · Rents and Leases Expense	1,300.00			
5550 · Repairs and Maintenance				
5560 · Equipment	599.45	5,000.00	-4,400.55	12.0%
5570 · Landscaping	10,775.00	16,000.00	-5,225.00	67.3%
5590 · Structures and Grounds	163,486.64	90,000.00	73,486.64	181.7%
Total 5550 · Repairs and Maintenance	174,861.09	111,000.00	63,861.09	157.5%
5600 · Salaries and Wages				
5610 · Board Member Compensation	5,700.00	7,500.00	-1,800.00	76.0%
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	3,159.68			
5660 · Payroll Taxes	10,378.32	15,000.00	-4,621.68	69.2%
5670 · Regular Hourly	78,438.12	135,000.00	-56,561.88	58.1%
5680 · Salaries	22,500.01			
Total 5600 · Salaries and Wages	123,952.13	170,000.00	-46,047.87	72.9%
5700 · Services Charges-Fresno County	222.76	400.00	-177.24	55.7%
5710 · Small Tools and Equipment	1,680.23	1,500.00	180.23	112.0%
5720 · Travel	3,128.69	3,000.00	128.69	104.3%
5800 · Utilities				
5810 · Gas and Electric	43,288.19	55,000.00	-11,711.81	78.7%
Total 5800 · Utilities	43,288.19	55,000.00	-11,711.81	78.7%
Total Expense	703,153.94	753,750.00	-50,596.06	93.3%
Net Ordinary Income	-253,025.93	-246,250.00	-6,775.93	102.8%

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2023 through May 2024

	<u>Jul '23 - May 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	397,641.61			
Total Contributed Capital	397,641.61			
6110 · Interest Revenues	9,508.99	8,000.00	1,508.99	118.9%
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	73,071.00			
6210 · Special Assessment Revenue	6,879.45	14,000.00	-7,120.55	49.1%
6220 · Taxes and Assessments	0.00	70,000.00	-70,000.00	0.0%
Total Other Income	492,703.79	113,900.00	378,803.79	432.6%
Other Expense				
7000 · Interest Expense	20,711.05			
Total Other Expense	20,711.05			
Net Other Income	471,992.74	113,900.00	358,092.74	414.4%
Net Income	218,966.81	-132,350.00	351,316.81	-165.4%

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BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Summary
1000 · Checking - CVCB (15070832), Period Ending 05/31/2024

	<u>May 31, 24</u>
Beginning Balance	158,896.24
Cleared Transactions	
Checks and Payments - 60 items	-142,095.42
Deposits and Credits - 6 items	133,332.29
Total Cleared Transactions	<u>-8,763.13</u>
Cleared Balance	<u><u>150,133.11</u></u>
Uncleared Transactions	
Checks and Payments - 16 items	-22,565.53
Total Uncleared Transactions	<u>-22,565.53</u>
Register Balance as of 05/31/2024	<u><u>127,567.58</u></u>
New Transactions	
Checks and Payments - 18 items	-35,596.95
Total New Transactions	<u>-35,596.95</u>
Ending Balance	<u><u>91,970.63</u></u>

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 05/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						158,896.24
Cleared Transactions						
Checks and Payments - 60 items						
Bill Pmt -Check	01/16/2024	1930	Mid-Valley Disposal	X	-7,151.78	-7,151.78
Bill Pmt -Check	03/12/2024	1982	VFW Post 5845	X	-400.00	-7,551.78
Bill Pmt -Check	04/09/2024	2008	Liebert Cassidy Whit...	X	-1,183.00	-8,734.78
Bill Pmt -Check	04/09/2024	2015	XiO, Inc.	X	-960.00	-9,694.78
Bill Pmt -Check	04/09/2024	2014	Watkins Global Sec...	X	-264.00	-9,958.78
Bill Pmt -Check	04/09/2024	2013	VFW Post 5845	X	-200.00	-10,158.78
Bill Pmt -Check	04/09/2024	2012	Streamline	X	-63.00	-10,221.78
Bill Pmt -Check	04/23/2024	2020	AM Consulting Engi...	X	-64,640.00	-74,861.78
Bill Pmt -Check	04/23/2024	2026	Mountain Valley Env...	X	-6,962.00	-81,823.78
Paycheck	04/23/2024	2036	Elaine R. Cervantes	X	-1,475.96	-83,299.74
Bill Pmt -Check	04/23/2024	2023	Liebert Cassidy Whit...	X	-1,320.00	-84,619.74
Bill Pmt -Check	04/23/2024	2025	Mid-Valley Disposal	X	-578.79	-85,198.53
Bill Pmt -Check	04/23/2024	2022	Elizabeth Rodriguez ...	X	-500.00	-85,698.53
Bill Pmt -Check	04/23/2024	2030	Watkins Global Sec...	X	-396.00	-86,094.53
Bill Pmt -Check	04/23/2024	2029	VFW Post 5845	X	-200.00	-86,294.53
Bill Pmt -Check	04/23/2024	2032	Jennifer Duarte	X	-100.00	-86,394.53
Check	05/01/2024	EFT	Google	X	-259.20	-86,653.73
Check	05/02/2024	EFT	Adobe, Inc.	X	-19.99	-86,673.72
Check	05/03/2024	EFT	Office Depot	X	-215.94	-86,889.66
Check	05/03/2024	EFT	Home Depot	X	-32.31	-86,921.97
Check	05/03/2024	EFT	Office Depot	X	-31.17	-86,953.14
Bill Pmt -Check	05/07/2024	2044	Interstate Gas Servi...	X	-6,093.00	-93,046.14
Paycheck	05/07/2024	2056	Marisol Camacho	X	-1,016.25	-94,062.39
Paycheck	05/07/2024	2058	Pedro P Cerna	X	-766.50	-94,828.89
Paycheck	05/07/2024	2057	Morelia M Avila	X	-760.58	-95,589.47
Bill Pmt -Check	05/07/2024	2049	Nora Gallegos	X	-500.00	-96,089.47
Bill Pmt -Check	05/07/2024	2045	Jennifer Duarte	X	-468.20	-96,557.67
Bill Pmt -Check	05/07/2024	2052	Sebastian Telephone	X	-438.17	-96,995.84
Bill Pmt -Check	05/07/2024	2047	Martha .Madera	X	-418.78	-97,414.62
Bill Pmt -Check	05/07/2024	2041	Alert 360 - Fresno	X	-407.90	-97,822.52
Bill Pmt -Check	05/07/2024	2053	VFW Post 5845	X	-400.00	-98,222.52
Bill Pmt -Check	05/07/2024	2046	Margarita Camacho	X	-250.00	-98,472.52
Bill Pmt -Check	05/07/2024	2048	Martin Madera.	X	-242.59	-98,715.11
Bill Pmt -Check	05/07/2024	2042	Comcast Business	X	-214.69	-98,929.80
Check	05/09/2024	EFT	Office Depot	X	-44.26	-98,974.06
Check	05/10/2024	EFT	Office Depot	X	-57.76	-99,031.82
Check	05/10/2024	EFT	Office Depot	X	-53.81	-99,085.63
Check	05/10/2024	EFT	Office Depot	X	-39.94	-99,125.57
Check	05/13/2024	EFT	Creative Technologies	X	-375.00	-99,500.57
Check	05/14/2024	EFT	Adobe, Inc.	X	-19.99	-99,520.56
Check	05/15/2024	EFT	PG&E	X	-2,415.56	-101,936.12
Liability Check	05/15/2024	EFT	United States Treas...	X	-1,683.68	-103,619.80
Liability Check	05/15/2024	EFT	EDD	X	-241.58	-103,861.38
Check	05/15/2024			X	-91.50	-103,952.88
Bill Pmt -Check	05/16/2024	2078	Carlos Rodriguez	X	-100.00	-104,052.88
Bill Pmt -Check	05/16/2024	2081	Reyes Lozano.	X	-100.00	-104,152.88
Bill Pmt -Check	05/16/2024	2079	Jennifer Duarte	X	-100.00	-104,252.88
Check	05/20/2024	EFT	Amazon	X	-28.58	-104,281.46
Bill Pmt -Check	05/21/2024	2059	AM Consulting Engi...	X	-14,080.00	-118,361.46
Bill Pmt -Check	05/21/2024	2068	Mountain Valley Env...	X	-7,624.00	-125,985.46
Bill Pmt -Check	05/21/2024	2067	Mid-Valley Disposal	X	-6,860.34	-132,845.80
Bill Pmt -Check	05/21/2024	2061	Carbajal Landscaping	X	-5,250.00	-138,095.80
Bill Pmt -Check	05/21/2024	2062	Cuttone & Mastro C...	X	-1,200.00	-139,295.80
Paycheck	05/21/2024	2075	Marisol Camacho	X	-1,091.11	-140,386.91
Paycheck	05/21/2024	2076	Morelia M Avila	X	-735.08	-141,121.99
Paycheck	05/21/2024	2077	Pedro P Cerna	X	-649.70	-141,771.69
Bill Pmt -Check	05/21/2024	2069	Pete Cerna	X	-37.30	-141,808.99
Check	05/23/2024	EFT	Office Depot	X	-48.23	-141,857.22
Check	05/24/2024	EFT	Microsoft	X	-99.99	-141,957.21
Check	05/30/2024	EFT	Home Depot	X	-138.21	-142,095.42
Total Checks and Payments					-142,095.42	-142,095.42

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 05/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 6 items						
Deposit	05/03/2024			X	12,240.56	12,240.56
Deposit	05/10/2024			X	89,706.21	101,946.77
Deposit	05/17/2024			X	15,379.05	117,325.82
Deposit	05/24/2024			X	2,439.75	119,765.57
Deposit	05/24/2024			X	6,902.20	126,667.77
Deposit	05/31/2024			X	6,664.52	133,332.29
Total Deposits and Credits					133,332.29	133,332.29
Total Cleared Transactions					-8,763.13	-8,763.13
Cleared Balance					-8,763.13	150,133.11
Uncleared Transactions						
Checks and Payments - 16 items						
Paycheck	05/07/2024	2055	Elaine R. Cervantes		-1,475.98	-1,475.98
Bill Pmt -Check	05/07/2024	2043	Indoor Environment...		-1,058.71	-2,534.69
Bill Pmt -Check	05/07/2024	2050	Renee Barrera		-712.50	-3,247.19
Bill Pmt -Check	05/07/2024	2054	Watkins Global Sec...		-473.00	-3,720.19
Bill Pmt -Check	05/07/2024	2051	SBE,LP		-214.36	-3,934.55
Bill Pmt -Check	05/16/2024	2080	Martha .Madera		-100.00	-4,034.55
Bill Pmt -Check	05/21/2024	2060	California Water Bo...		-12,335.40	-16,369.95
Bill Pmt -Check	05/21/2024	2065	Fresno Irrigation Dis...		-2,670.00	-19,039.95
Paycheck	05/21/2024	2074	Elaine R. Cervantes		-1,475.96	-20,515.91
Bill Pmt -Check	05/21/2024	2063	Donna Lujan		-500.00	-21,015.91
Bill Pmt -Check	05/21/2024	2071	Verizon Wireless		-439.62	-21,455.53
Bill Pmt -Check	05/21/2024	2070	The County of Fresno		-377.00	-21,832.53
Bill Pmt -Check	05/21/2024	2073	Watkins Global Sec...		-308.00	-22,140.53
Bill Pmt -Check	05/21/2024	2072	VFW Post 5845		-200.00	-22,340.53
Bill Pmt -Check	05/21/2024	2064	Elizabeth Jimenez		-150.00	-22,490.53
Bill Pmt -Check	05/21/2024	2066	Little Giant		-75.00	-22,565.53
Total Checks and Payments					-22,565.53	-22,565.53
Total Uncleared Transactions					-22,565.53	-22,565.53
Register Balance as of 05/31/2024					-31,328.66	127,567.58
New Transactions						
Checks and Payments - 18 items						
Bill Pmt -Check	06/04/2024	2086	Interstate Gas Servi...		-14,263.00	-14,263.00
Bill Pmt -Check	06/04/2024	2083	APEX Farm Solution...		-6,625.00	-20,888.00
Bill Pmt -Check	06/04/2024	2088	Mountain Valley Env...		-6,182.32	-27,070.32
Paycheck	06/04/2024	2094	Elaine R. Cervantes		-1,475.98	-28,546.30
Paycheck	06/04/2024	2095	Marisol Camacho		-964.11	-29,510.41
Paycheck	06/04/2024	2096	Morelia M Avila		-766.73	-30,277.14
Paycheck	06/04/2024	2097	Pedro P Cerna		-591.30	-30,868.44
Bill Pmt -Check	06/04/2024	2093	Watkins Global Sec...		-528.00	-31,396.44
Bill Pmt -Check	06/04/2024	2085	Filadelfo Vasquez M...		-500.00	-31,896.44
Bill Pmt -Check	06/04/2024	2090	Sebastian Telephone		-437.11	-32,333.55
Bill Pmt -Check	06/04/2024	2092	VFW Post 5845		-400.00	-32,733.55
Bill Pmt -Check	06/04/2024	2087	Margarita Camacho		-250.00	-32,983.55
Bill Pmt -Check	06/04/2024	2084	Comcast Business		-214.69	-33,198.24
Bill Pmt -Check	06/04/2024	2082	Alert 360 - Fresno		-203.95	-33,402.19
Bill Pmt -Check	06/04/2024	2091	Terminex		-169.00	-33,571.19
Bill Pmt -Check	06/04/2024	2089	Pete Cerna		-26.87	-33,598.06
Liability Check	06/17/2024	EFT	United States Treas...		-1,750.02	-35,348.08
Liability Check	06/17/2024	EFT	EDD		-248.87	-35,596.95
Total Checks and Payments					-35,596.95	-35,596.95
Total New Transactions					-35,596.95	-35,596.95
Ending Balance					-66,925.61	91,970.63