

**BIOLA COMMUNITY SERVICES DISTRICT  
Balance Sheet Prev Year Comparison  
As of June 30, 2024**

	Jun 30, 24	Jun 30, 23	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · Checking - CVCB (15070832)	56,471.40	611,048.62	-554,577.22	-90.8%
1010 · Cash-County Treas-Gen Subclass	82,922.40	115,505.91	-32,583.51	-28.2%
1020 · Cash-LAIF	201,244.18	290,620.97	-89,376.79	-30.8%
<b>Total Checking/Savings</b>	<b>340,637.98</b>	<b>1,017,175.50</b>	<b>-676,537.52</b>	<b>-66.5%</b>
<b>Other Current Assets</b>				
<b>Account's Receivable</b>				
1100 · Account's Receivable	74,734.71	93,586.34	-18,851.63	-20.1%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
<b>Total Account's Receivable</b>	<b>70,734.71</b>	<b>89,586.34</b>	<b>-18,851.63</b>	<b>-21.0%</b>
1200 · Accrued Interest Receivable	0.00	3,005.26	-3,005.26	-100.0%
1210 · Charge Backs Receivable	222.35	0.00	222.35	100.0%
1220 · Other Receivables	202,098.04	325,175.30	-123,077.26	-37.9%
<b>Total Other Current Assets</b>	<b>273,055.10</b>	<b>417,766.90</b>	<b>-144,711.80</b>	<b>-34.6%</b>
<b>Total Current Assets</b>	<b>613,693.08</b>	<b>1,434,942.40</b>	<b>-821,249.32</b>	<b>-57.2%</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	45,688.33	29,848.50	65.3%
1425 · CIP-Groundwater Recharge	769,073.91	737,791.72	31,282.19	4.2%
1430 · CIP-Recycled Water	272,659.00	272,659.00	0.00	0.0%
1440 · CIP-Water System Upgrade-SRF	365,174.94	365,174.94	0.00	0.0%
1450 · CIP-WWTP Improvements	223,439.67	110,139.67	113,300.00	102.9%
1460 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
<b>Total 1400 · Construction In Progress</b>	<b>1,717,278.45</b>	<b>1,542,847.76</b>	<b>174,430.69</b>	<b>11.3%</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	2,123,006.39	0.00	0.0%
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	-4,666,055.00	0.00	0.0%
<b>Total Fixed Assets</b>	<b>6,501,041.92</b>	<b>6,323,925.64</b>	<b>177,116.28</b>	<b>2.8%</b>
<b>TOTAL ASSETS</b>	<b>7,114,735.00</b>	<b>7,758,868.04</b>	<b>-644,133.04</b>	<b>-8.3%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts Payable	10,155.48	829,289.47	-819,133.99	-98.8%
2010 · Retention Payable	0.00	9,975.50	-9,975.50	-100.0%
<b>Total Accounts Payable</b>	<b>10,155.48</b>	<b>839,264.97</b>	<b>-829,109.49</b>	<b>-98.8%</b>
<b>Other Current Liabilities</b>				
2110 · Accrued Interest	12,928.28	12,928.28	0.00	0.0%
2120 · Accrued Payroll	4,580.00	4,580.00	0.00	0.0%
2200 · Customer Deposits- Comm Ctr	4,178.72	3,600.00	578.72	16.1%
2300 · Utility Deposits	21,886.76	18,528.95	3,357.81	18.1%
2400 · Payroll Liabilities	2,184.92	2,946.28	-761.36	-25.8%
2450 · Deferred Revenue	0.00	28,232.00	-28,232.00	-100.0%
<b>Total Other Current Liabilities</b>	<b>45,758.68</b>	<b>70,815.51</b>	<b>-25,056.83</b>	<b>-35.4%</b>
<b>Total Current Liabilities</b>	<b>55,914.16</b>	<b>910,080.48</b>	<b>-854,166.32</b>	<b>-93.9%</b>
<b>Long Term Liabilities</b>				
2500 · Loan - CA Energy Commission	850,924.24	881,905.00	-30,980.76	-3.5%
2550 · Safe Drinking Water- Revolving	26,550.00	30,975.00	-4,425.00	-14.3%
<b>Total Long Term Liabilities</b>	<b>877,474.24</b>	<b>912,880.00</b>	<b>-35,405.76</b>	<b>-3.9%</b>
<b>Total Liabilities</b>	<b>933,388.40</b>	<b>1,822,960.48</b>	<b>-889,572.08</b>	<b>-48.8%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Balance Sheet Prev Year Comparison**  
**As of June 30, 2024**

	Jun 30, 24	Jun 30, 23	\$ Change	% Change
<b>Equity</b>				
<b>3000 · Opening Balance Equity</b>	4,202,750.84	4,202,750.84	0.00	0.0%
<b>3200 · Retained Earnings</b>	1,733,156.72	1,283,473.60	449,683.12	35.0%
<b>Net Income</b>	245,439.04	449,683.12	-204,244.08	-45.4%
<b>Total Equity</b>	6,181,346.60	5,935,907.56	245,439.04	4.1%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>7,114,735.00</b>	<b>7,758,868.04</b>	<b>-644,133.04</b>	<b>-8.3%</b>

## BIOLA COMMUNITY SERVICES DISTRICT Profit & Loss Prev Year Comparison

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Sales and Services	466,373.60	483,910.29	-17,536.69	-3.6%
4005 · Late Fees and Penalties	0.00	45.00	-45.00	-100.0%
4050 · Rents and Concessions	27,187.00	25,941.00	1,246.00	4.8%
4100 · Admin Fees	325.00	175.00	150.00	85.7%
4110 · Connection and Turn-On Fees	-383.47	1,200.00	-1,583.47	-132.0%
<b>Total Income</b>	<b>493,502.13</b>	<b>511,271.29</b>	<b>-17,769.16</b>	<b>-3.5%</b>
<b>Expense</b>				
5000 · Bank Charges	1,161.88	2,331.02	-1,169.14	-50.2%
5010 · Clothing and Personal Supplies	0.00	440.38	-440.38	-100.0%
5015 · Communications	12,580.67	10,611.03	1,969.64	18.6%
5020 · Community Support	2,500.00	2,500.00	0.00	0.0%
5025 · Computer and Internet	5,125.83	5,435.68	-309.85	-5.7%
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.	68,306.72	82,536.46	-14,229.74	-17.2%
5111 · Solid Waste Disposal - Comm.	5,839.80	2,606.76	3,233.04	124.0%
5120 · Solar Maintenance	6,588.91	6,397.00	191.91	3.0%
<b>Total 5100 · Contractual Services</b>	<b>162,984.43</b>	<b>173,615.84</b>	<b>-10,631.41</b>	<b>-6.1%</b>
5200 · Depreciation and Amortization	0.00	371,254.00	-371,254.00	-100.0%
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	24,321.45	3,146.31	12.9%
5260 · Janitorial	1,830.26	3,166.71	-1,336.45	-42.2%
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	696.63	511.06	185.57	36.3%
5330 · Office	13,125.00	10,160.79	2,964.21	29.2%
5340 · Operating Supplies and Chemical	4,000.50	911.47	3,089.03	338.9%
5350 · Outside Services/Event Comp.	3,800.00	4,200.00	-400.00	-9.5%
5360 · Penalties	0.00	27.27	-27.27	-100.0%
5380 · Postage and Delivery	216.00	856.47	-640.47	-74.8%
5400 · Professional & Specialized Serv				
5410 · Accounting	15,000.00	17,803.00	-2,803.00	-15.7%
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	44,613.06	-19,351.91	-43.4%
5450 · Other Professional Services	27,717.60	9,292.52	18,425.08	198.3%
5460 · Research and Monitoring	5,046.60	5,118.61	-72.01	-1.4%
<b>Total 5400 · Professional &amp; Specialized Serv</b>	<b>73,025.35</b>	<b>94,279.45</b>	<b>-21,254.10</b>	<b>-22.5%</b>
5500 · Rents and Leases Expense				
5510 · Equipment	1,300.00	4,043.00	-2,743.00	-67.9%
<b>Total 5500 · Rents and Leases Expense</b>	<b>1,300.00</b>	<b>4,043.00</b>	<b>-2,743.00</b>	<b>-67.9%</b>
5550 · Repairs and Maintenance				
5560 · Equipment	599.45	4,116.27	-3,516.82	-85.4%
5570 · Landscaping	12,025.00	8,100.00	3,925.00	48.5%
5590 · Structures and Grounds	170,908.64	112,806.34	58,102.30	51.5%
<b>Total 5550 · Repairs and Maintenance</b>	<b>183,533.09</b>	<b>125,022.61</b>	<b>58,510.48</b>	<b>46.8%</b>
5600 · Salaries and Wages				
5610 · Board Member Compensation	6,100.00	7,300.00	-1,200.00	-16.4%
5630 · Holiday Pay	4,056.00	6,567.00	-2,511.00	-38.2%
5640 · Overtime Pay	0.00	5,748.00	-5,748.00	-100.0%
5650 · Paid Leave	3,159.68	4,738.50	-1,578.82	-33.3%
5660 · Payroll Taxes	11,061.12	15,792.10	-4,730.98	-30.0%
5670 · Regular Hourly	83,622.12	136,317.50	-52,695.38	-38.7%
5680 · Salaries	25,961.55	0.00	25,961.55	100.0%
5690 · Salaries and Wages-Allocated	0.00	0.00	0.00	0.0%
<b>Total 5600 · Salaries and Wages</b>	<b>133,960.47</b>	<b>176,463.10</b>	<b>-42,502.63</b>	<b>-24.1%</b>
5700 · Services Charges-Fresno County	222.76	232.98	-10.22	-4.4%
5710 · Small Tools and Equipment	1,555.23	2,305.95	-750.72	-32.6%
5720 · Travel	3,128.69	2,160.51	968.18	44.8%

## BIOLA COMMUNITY SERVICES DISTRICT Profit & Loss Prev Year Comparison

July 2023 through June 2024

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change	% Change
<b>5800 · Utilities</b>				
5810 · Gas and Electric	43,288.19	47,275.06	-3,986.87	-8.4%
<b>Total 5800 · Utilities</b>	43,288.19	47,275.06	-3,986.87	-8.4%
<b>5900 · Bad Debt/Claims/Returned Checks</b>	0.00	37,706.00	-37,706.00	-100.0%
<b>Total Expense</b>	734,650.97	1,151,650.39	-416,999.42	-36.2%
<b>Net Ordinary Income</b>	-241,148.84	-640,379.10	399,230.26	62.3%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Contributed Capital</b>				
6030 · State- Aidfor Construction	416,621.61	1,003,604.17	-586,982.56	-58.5%
<b>Total Contributed Capital</b>	416,621.61	1,003,604.17	-586,982.56	-58.5%
6110 · Interest Revenues	9,508.99	11,225.03	-1,716.04	-15.3%
6130 · Other Non-Operating Revenues	2,457.00	6,851.89	-4,394.89	-64.1%
6150 · Rents and Leases Received	3,145.74	0.00	3,145.74	100.0%
6200 · Property Tax Revenue	73,071.00	69,752.31	3,318.69	4.8%
6210 · Special Assessment Revenue	6,879.45	7,244.22	-364.77	-5.0%
<b>Total Other Income</b>	511,683.79	1,098,677.62	-586,993.83	-53.4%
<b>Other Expense</b>				
7000 · Interest Expense	25,095.91	8,615.40	16,480.51	191.3%
<b>Total Other Expense</b>	25,095.91	8,615.40	16,480.51	191.3%
<b>Net Other Income</b>	486,587.88	1,090,062.22	-603,474.34	-55.4%
<b>Net Income</b>	<b>245,439.04</b>	<b>449,683.12</b>	<b>-204,244.08</b>	<b>-45.4%</b>

**BIOLA COMMUNITY SERVICES DISTRICT  
Transactions by Account**

07/12/24

As of June 30, 2024

Accrual Basis

Type	Date	Num	Adj	Name	Memo	Clr	Debit	Credit	Balance	
<b>1000 - Checking - CVCB (15070832)</b>										
Check	06/03/2024	EFT		Adobe, Inc.		X		19.99	128,626.29	
Check	06/03/2024	EFT		Google		X		269.20	128,606.30	
Paycheck	06/04/2024	2094		Elaine R. Cervantes		X		1,475.98	128,337.10	
Paycheck	06/04/2024	2095		Marisol Camacho		X		964.11	128,861.12	
Paycheck	06/04/2024	2096		Morelia M Avila		X		766.73	125,897.01	
Paycheck	06/04/2024	2097		Pedro P Cerna		X		591.30	125,130.28	
Bill Pmt-Check	06/04/2024	2082		Alert 360 - Fresno		X		203.95	124,538.98	
Bill Pmt-Check	06/04/2024	2083		APEX Farm Solutions LLC		X		6,625.00	124,335.03	
Bill Pmt-Check	06/04/2024	2084		Comcast Business		X		214.69	117,710.03	
Bill Pmt-Check	06/04/2024	2085		Filadelfo Vasquez Mendoza		X		500.00	117,495.34	
Bill Pmt-Check	06/04/2024	2086		Interstate Gas Services		X		14,263.00	116,995.34	
Bill Pmt-Check	06/04/2024	2087		Margarita Camacho		X		250.00	102,732.34	
Bill Pmt-Check	06/04/2024	2088		Mountain Valley Environmental S...		X		6,182.32	102,482.34	
Bill Pmt-Check	06/04/2024	2089		Pete Cerna		X		26.87	96,300.02	
Bill Pmt-Check	06/04/2024	2090		Sebastian Telephone	00065044-8	X		437.11	96,273.15	
Bill Pmt-Check	06/04/2024	2091		Terminex		X		169.00	95,836.04	
Bill Pmt-Check	06/04/2024	2092		VFW Post 5845		X		400.00	95,667.04	
Bill Pmt-Check	06/04/2024	2093		Watkins Global Security		X		528.00	95,267.04	
Deposit	06/07/2024				Deposit	X	14,199.86		94,739.04	
Bill Pmt-Check	06/10/2024	EFT		Indoor Environmental Service		X		1,058.71	108,938.90	
Deposit	06/14/2024				Deposit	X	30,420.80		107,880.19	
Check	06/14/2024	EFT		Adobe, Inc.		X		19.99	138,300.99	
Check	06/15/2024				Service Charge	X		88.71	138,281.00	
Liability Check	06/17/2024	EFT		EDD	Confirmation #: 1-623-933-712	X		248.87	137,943.29	
Liability Check	06/17/2024	EFT		United States Treasury	Confirmation #: 270456955305350	X		1,750.02	137,943.42	
Check	06/17/2024	EFT		Office Depot		X		282.00	136,193.40	
Bill Pmt-Check	06/18/2024	2088		California Energy Commission		X		28,037.06	135,901.40	
Bill Pmt-Check	06/18/2024	2089		Carbajal Landscaping		X		1,830.00	107,864.34	
Bill Pmt-Check	06/18/2024	2100		Cuttone & Mastro CPA's		X		1,200.00	106,034.34	
Bill Pmt-Check	06/18/2024	2101		Margarita Camacho		X		250.00	104,834.34	
Bill Pmt-Check	06/18/2024	2102		Mid-Valley Disposal		X		5,938.26	104,584.34	
Bill Pmt-Check	06/18/2024	2103		Mountain Valley Environmental S...		X		6,962.00	98,646.08	
Bill Pmt-Check	06/18/2024	2104		Streamline		X		63.00	91,621.08	
Bill Pmt-Check	06/18/2024	2105		US Postal Service		X		216.00	91,405.08	
Paycheck	06/18/2024	2106		Elaine R. Cervantes		X		1,475.96	89,929.12	
Paycheck	06/18/2024	2107		Marisol Camacho		X		994.20	88,934.92	
Paycheck	06/18/2024	2108		Morelia M Avila		X		786.06	88,148.86	
Paycheck	06/18/2024	2109		Pedro P Cerna		X		635.10	87,513.76	
Check	06/19/2024	EFT		Office Depot		X		179.85	87,333.91	
Check	06/19/2024	EFT		Target		X		83.14	87,250.77	
Bill Pmt-Check	06/20/2024	2110		Dawson-Mauldin, LLC		X		43,941.55	43,309.22	
Check	06/20/2024	EFT		Office Depot		X		91.68	43,217.54	
Deposit	06/21/2024				Deposit	X	5,481.59		48,699.13	
Check	06/21/2024	EFT		Office Depot		X		12.95	48,686.18	
General Journal	06/26/2024	678			To record chargeback receivable on 6/26/24	X		111.19	48,574.99	
Check	06/27/2024	EFT		Office Depot		X		56.68	48,518.31	
Check	06/27/2024	EFT		Office Depot		X		587.15	47,931.16	
Deposit	06/28/2024				Deposit	X	3,617.53		51,548.69	
Deposit	06/28/2024				Deposit	X	4,922.71		56,471.40	
Total 1000 - Checking - CVCB (15070832)								58,642.49	130,797.38	56,471.40
<b>TOTAL</b>								<b>58,642.49</b>	<b>130,797.38</b>	<b>56,471.40</b>

## BIOLA COMMUNITY SERVICES DISTRICT

### Profit & Loss Budget vs. Actual

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Sales and Services	466,373.60	472,500.00	-6,126.40	98.7%
4050 · Rents and Concessions	27,187.00	30,000.00	-2,813.00	90.6%
4100 · Admin Fees	325.00			
4110 · Connection and Turn-On Fees	-383.47	5,000.00	-5,383.47	-7.7%
<b>Total Income</b>	<b>493,502.13</b>	<b>507,500.00</b>	<b>-13,997.87</b>	<b>97.2%</b>
<b>Expense</b>				
5000 · Bank Charges	1,161.88	2,000.00	-838.12	58.1%
5015 · Communications	12,580.67	9,500.00	3,080.67	132.4%
5020 · Community Support	2,500.00	2,500.00	0.00	100.0%
5025 · Computer and Internet	5,125.83	6,800.00	-1,674.17	75.4%
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.	68,306.72	80,000.00	-11,693.28	85.4%
5111 · Solid Waste Disposal - Comm.	5,839.80			
5120 · Solar Maintenance	6,588.91	6,400.00	188.91	103.0%
<b>Total 5100 · Contractual Services</b>	<b>162,984.43</b>	<b>174,400.00</b>	<b>-11,415.57</b>	<b>93.5%</b>
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	1,830.26	6,500.00	-4,669.74	28.2%
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	696.63	500.00	196.63	139.3%
5330 · Office	13,125.00	12,000.00	1,125.00	109.4%
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%
5380 · Postage and Delivery	216.00			
5400 · Professional & Specialized Serv				
5410 · Accounting	15,000.00	17,500.00	-2,500.00	85.7%
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	27,717.60	10,000.00	17,717.60	277.2%
5460 · Research and Monitoring	5,046.60	5,500.00	-453.40	91.8%
<b>Total 5400 · Professional &amp; Specialized Serv</b>	<b>73,025.35</b>	<b>100,500.00</b>	<b>-27,474.65</b>	<b>72.7%</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	12,025.00	16,000.00	-3,975.00	75.2%
5590 · Structures and Grounds	170,908.64	90,000.00	80,908.64	189.9%
<b>Total 5550 · Repairs and Maintenance</b>	<b>183,533.09</b>	<b>111,000.00</b>	<b>72,533.09</b>	<b>165.3%</b>
5600 · Salaries and Wages				
5610 · Board Member Compensation	6,100.00	7,500.00	-1,400.00	81.3%
5630 · Holiday Pay	4,056.00	7,500.00	-3,444.00	54.1%
5640 · Overtime Pay	0.00	5,000.00	-5,000.00	0.0%
5650 · Paid Leave	3,159.68			
5660 · Payroll Taxes	11,061.12	15,000.00	-3,938.88	73.7%
5670 · Regular Hourly	83,622.12	135,000.00	-51,377.88	61.9%
5680 · Salaries	25,961.55			
<b>Total 5600 · Salaries and Wages</b>	<b>133,960.47</b>	<b>170,000.00</b>	<b>-36,039.53</b>	<b>78.8%</b>
5700 · Services Charges-Fresno County	222.76	400.00	-177.24	55.7%
5710 · Small Tools and Equipment	1,555.23	1,500.00	55.23	103.7%
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%
<b>Total 5800 · Utilities</b>	<b>43,288.19</b>	<b>55,000.00</b>	<b>-11,711.81</b>	<b>78.7%</b>
<b>Total Expense</b>	<b>734,650.97</b>	<b>753,750.00</b>	<b>-19,099.03</b>	<b>97.5%</b>
<b>Net Ordinary Income</b>	<b>-241,148.84</b>	<b>-246,250.00</b>	<b>5,101.16</b>	<b>97.9%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**

**Profit & Loss Budget vs. Actual**

**July 2023 through June 2024**

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Contributed Capital</b>				
6030 · State-Aid for Construction	416,621.61			
<b>Total Contributed Capital</b>	416,621.61			
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%
<b>Total Other Income</b>	511,683.79	113,900.00	397,783.79	449.2%
<b>Other Expense</b>				
7000 · Interest Expense	25,095.91			
<b>Total Other Expense</b>	25,095.91			
<b>Net Other Income</b>	486,587.88	113,900.00	372,687.88	427.2%
<b>Net Income</b>	<b>245,439.04</b>	<b>-132,350.00</b>	<b>377,789.04</b>	<b>-185.4%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**

**Reconciliation Summary**

**1000 - Checking - CVCB (15070832), Period Ending 06/30/2024**

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	<u>Jun 30, 24</u>
<b>Beginning Balance</b>	150,133.11
<b>Cleared Transactions</b>	
<b>Checks and Payments - 49 items</b>	-102,804.74
<b>Deposits and Credits - 6 items</b>	58,642.49
<b>Total Cleared Transactions</b>	<u>-44,162.25</u>
<b>Cleared Balance</b>	<u><u>105,970.86</u></u>
<b>Uncleared Transactions</b>	
<b>Checks and Payments - 10 items</b>	-49,499.46
<b>Total Uncleared Transactions</b>	<u>-49,499.46</u>
<b>Register Balance as of 06/30/2024</b>	<u><u>56,471.40</u></u>
<b>New Transactions</b>	
<b>Checks and Payments - 17 items</b>	-37,118.40
<b>Total New Transactions</b>	<u>-37,118.40</u>
<b>Ending Balance</b>	<u><u>19,353.00</u></u>



**BIOLA COMMUNITY SERVICES DISTRICT**

**Reconciliation Detail**

**1000 - Checking - CVCB (15070832), Period Ending 06/30/2024**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						150,133.11
<b>Cleared Transactions</b>						
<b>Checks and Payments - 49 items</b>						
Paycheck	05/07/2024	2055	Elaine R. Cervantes	X	-1,475.98	-1,475.98
Bill Pmt -Check	05/07/2024	2050	Renee Barrera	X	-712.50	-2,188.48
Bill Pmt -Check	05/07/2024	2051	SBE,LP	X	-214.36	-2,402.84
Bill Pmt -Check	05/16/2024	2080	Martha .Madera	X	-100.00	-2,502.84
Bill Pmt -Check	05/21/2024	2065	Fresno Irrigation Dis...	X	-2,670.00	-5,172.84
Paycheck	05/21/2024	2074	Elaine R. Cervantes	X	-1,475.96	-6,648.80
Bill Pmt -Check	05/21/2024	2063	Donna Lujan	X	-500.00	-7,148.80
Bill Pmt -Check	05/21/2024	2071	Verizon Wireless	X	-439.62	-7,588.42
Bill Pmt -Check	05/21/2024	2064	Elizabeth Jimenez	X	-150.00	-7,738.42
Bill Pmt -Check	05/21/2024	2066	Little Giant	X	-75.00	-7,813.42
Check	06/03/2024	EFT	Google	X	-269.20	-8,082.62
Check	06/03/2024	EFT	Adobe, Inc.	X	-19.99	-8,102.61
Bill Pmt -Check	06/04/2024	2086	Interstate Gas Servi...	X	-14,263.00	-22,365.61
Bill Pmt -Check	06/04/2024	2088	Mountain Valley Env...	X	-6,182.32	-28,547.93
Paycheck	06/04/2024	2094	Elaine R. Cervantes	X	-1,475.98	-30,023.91
Paycheck	06/04/2024	2095	Marisol Camacho	X	-964.11	-30,988.02
Paycheck	06/04/2024	2096	Morelia M Avila	X	-766.73	-31,754.75
Paycheck	06/04/2024	2097	Pedro P Cerna	X	-591.30	-32,346.05
Bill Pmt -Check	06/04/2024	2085	Filadelfo Vasquez M...	X	-500.00	-32,846.05
Bill Pmt -Check	06/04/2024	2090	Sebastian Telephone	X	-437.11	-33,283.16
Bill Pmt -Check	06/04/2024	2087	Margarita Camacho	X	-250.00	-33,533.16
Bill Pmt -Check	06/04/2024	2084	Comcast Business	X	-214.69	-33,747.85
Bill Pmt -Check	06/04/2024	2082	Alert 360 - Fresno	X	-203.95	-33,951.80
Bill Pmt -Check	06/04/2024	2091	Terminex	X	-169.00	-34,120.80
Bill Pmt -Check	06/04/2024	2089	Pete Cerna	X	-26.87	-34,147.67
Bill Pmt -Check	06/10/2024	EFT	Indoor Environment...	X	-1,058.71	-35,206.38
Check	06/14/2024	EFT	Adobe, Inc.	X	-19.99	-35,226.37
Check	06/15/2024			X	-88.71	-35,315.08
Liability Check	06/17/2024	EFT	United States Treas...	X	-1,750.02	-37,065.10
Check	06/17/2024	EFT	Office Depot	X	-292.00	-37,357.10
Liability Check	06/17/2024	EFT	EDD	X	-248.87	-37,605.97
Bill Pmt -Check	06/18/2024	2103	Mountain Valley Env...	X	-6,962.00	-44,567.97
Bill Pmt -Check	06/18/2024	2102	Mid-Valley Disposal	X	-5,938.26	-50,506.23
Bill Pmt -Check	06/18/2024	2099	Carbajal Landscaping	X	-1,830.00	-52,336.23
Paycheck	06/18/2024	2106	Elaine R. Cervantes	X	-1,475.96	-53,812.19
Bill Pmt -Check	06/18/2024	2100	Cuttone & Mastro C...	X	-1,200.00	-55,012.19
Paycheck	06/18/2024	2107	Marisol Camacho	X	-994.20	-56,006.39
Paycheck	06/18/2024	2108	Morelia M Avila	X	-786.06	-56,792.45
Paycheck	06/18/2024	2109	Pedro P Cerna	X	-635.10	-57,427.55
Bill Pmt -Check	06/18/2024	2101	Margarita Camacho	X	-250.00	-57,677.55
Bill Pmt -Check	06/18/2024	2104	Streamline	X	-63.00	-57,740.55
Check	06/19/2024	EFT	Office Depot	X	-179.85	-57,920.40
Check	06/19/2024	EFT	Target	X	-83.14	-58,003.54
Bill Pmt -Check	06/20/2024	2110	Dawson-Mauldin, LLC	X	-43,941.55	-101,945.09
Check	06/20/2024	EFT	Office Depot	X	-91.68	-102,036.77
Check	06/21/2024	EFT	Office Depot	X	-12.95	-102,049.72
General Journal	06/26/2024	678		X	-111.19	-102,160.91
Check	06/27/2024	EFT	Office Depot	X	-587.15	-102,748.06
Check	06/27/2024	EFT	Office Depot	X	-56.68	-102,804.74
<b>Total Checks and Payments</b>					<b>-102,804.74</b>	<b>-102,804.74</b>
<b>Deposits and Credits - 6 items</b>						
Bill Pmt -Check	05/07/2024	2043	Indoor Environment...	X	0.00	0.00
Deposit	06/07/2024			X	14,199.86	14,199.86
Deposit	06/14/2024			X	30,420.80	44,620.66
Deposit	06/21/2024			X	5,481.59	50,102.25
Deposit	06/28/2024			X	3,617.53	53,719.78
Deposit	06/28/2024			X	4,922.71	58,642.49
<b>Total Deposits and Credits</b>					<b>58,642.49</b>	<b>58,642.49</b>
<b>Total Cleared Transactions</b>					<b>-44,162.25</b>	<b>-44,162.25</b>
<b>Cleared Balance</b>					<b>-44,162.25</b>	<b>105,970.86</b>

**BIOLA COMMUNITY SERVICES DISTRICT**

**Reconciliation Detail**

**1000 · Checking - CVCB (15070832), Period Ending 06/30/2024**

Type	Date	Num	Name	Clr	Amount	Balance
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 10 items</b>						
Bill Pmt -Check	05/07/2024	2054	Watkins Global Sec...		-473.00	-473.00
Bill Pmt -Check	05/21/2024	2060	California Water Bo...		-12,335.40	-12,808.40
Bill Pmt -Check	05/21/2024	2070	The County of Fresno		-377.00	-13,185.40
Bill Pmt -Check	05/21/2024	2073	Watkins Global Sec...		-308.00	-13,493.40
Bill Pmt -Check	05/21/2024	2072	VFW Post 5845		-200.00	-13,693.40
Bill Pmt -Check	06/04/2024	2083	APEX Farm Solution...		-6,625.00	-20,318.40
Bill Pmt -Check	06/04/2024	2093	Watkins Global Sec...		-528.00	-20,846.40
Bill Pmt -Check	06/04/2024	2092	VFW Post 5845		-400.00	-21,246.40
Bill Pmt -Check	06/18/2024	2098	California Energy Co...		-28,037.06	-49,283.46
Bill Pmt -Check	06/18/2024	2105	US Postal Service		-216.00	-49,499.46
Total Checks and Payments					-49,499.46	-49,499.46
Total Uncleared Transactions					-49,499.46	-49,499.46
Register Balance as of 06/30/2024					-93,661.71	56,471.40
<b>New Transactions</b>						
<b>Checks and Payments - 17 items</b>						
Bill Pmt -Check	07/02/2024	2116	Special District Risk ...		-28,637.00	-28,637.00
Bill Pmt -Check	07/02/2024	2113	Linguistica Interpreti...		-1,554.10	-30,191.10
Paycheck	07/02/2024	2124	Elaine R. Cervantes		-1,475.96	-31,667.06
Paycheck	07/02/2024	2125	Marisol Camacho		-1,091.10	-32,758.16
Paycheck	07/02/2024	2126	Morelia M Avila		-728.96	-33,487.12
Bill Pmt -Check	07/02/2024	2115	Ramona Rosales		-675.00	-34,162.12
Bill Pmt -Check	07/02/2024	2111	Cecelia Solis		-650.00	-34,812.12
Paycheck	07/02/2024	2127	Pedro P Cerna		-569.40	-35,381.52
Bill Pmt -Check	07/02/2024	2118	VFW Post 5845		-400.00	-35,781.52
Bill Pmt -Check	07/02/2024	2114	Mid-Valley Disposal		-353.79	-36,135.31
Bill Pmt -Check	07/02/2024	2112	Comcast Business		-214.69	-36,350.00
Bill Pmt -Check	07/02/2024	2117	Verizon Wireless		-214.40	-36,564.40
Bill Pmt -Check	07/02/2024	2119	Watkins Global Sec...		-154.00	-36,718.40
Bill Pmt -Check	07/02/2024	2121	Jennifer Duarte		-100.00	-36,818.40
Bill Pmt -Check	07/02/2024	2122	Martha .Madera		-100.00	-36,918.40
Bill Pmt -Check	07/02/2024	2123	Reyes Lozano.		-100.00	-37,018.40
Bill Pmt -Check	07/02/2024	2120	Carlos Rodriguez		-100.00	-37,118.40
Total Checks and Payments					-37,118.40	-37,118.40
Total New Transactions					-37,118.40	-37,118.40
<b>Ending Balance</b>					<b>-130,780.11</b>	<b>19,353.00</b>