

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

04/11/24

As of March 31, 2024

Accrual Basis

	Mar 31, 24	Mar 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking - CVCB (15070832)	91,869.39	88,161.50	3,707.89	4.2%
1010 · Cash-County Treas-Gen Subclass	47,876.23	82,463.87	-34,587.64	-41.9%
1020 · Cash-LAIF	192,902.75	288,675.34	-95,772.59	-33.2%
Total Checking/Savings	332,648.37	459,300.71	-126,652.34	-27.6%
Other Current Assets				
Account's Receivable				
1100 · Account's Receivable	118,557.09	109,031.00	9,526.09	8.7%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	114,557.09	105,031.00	9,526.09	9.1%
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	6,087.17	-6,087.17	-100.0%
Total 1300 · Prepaid	0.00	6,087.17	-6,087.17	-100.0%
Total Other Current Assets	316,766.29	133,453.30	183,312.99	137.4%
Total Current Assets	649,414.66	592,754.01	56,660.65	9.6%
Fixed Assets				
1400 · Construction In Progress				
1405 · CIP-Application for CDBG	5,733.50	5,733.50	0.00	0.0%
1410 · CIP-ARPA	97,646.83	22,288.33	75,358.50	338.1%
1415 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
1425 · CIP-Groundwater Recharge	767,678.41	620,985.80	146,692.61	23.6%
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	122,609.67	72,219.67	50,390.00	69.8%
Total 1400 · Construction In Progress	1,637,162.95	1,635,436.31	1,726.64	0.1%
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	6,420,926.42	6,517,053.72	-96,127.30	-1.5%
TOTAL ASSETS	7,070,341.08	7,109,807.73	-39,466.65	-0.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	20,804.59	694,987.67	-674,183.08	-97.0%
2010 · Retention Payable	29,234.19	33,961.40	-4,727.21	-13.9%
Total Accounts Payable	50,038.78	728,949.07	-678,910.29	-93.1%
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	7,003.72	1,200.00	5,803.72	483.6%
2300 · Utility Deposits	21,032.29	18,106.55	2,925.74	16.2%
2400 · Payroll Liabilities	3,608.41	4,380.81	-772.40	-17.6%
2450 · Deferred Revenue	28,232.00	0.00	28,232.00	100.0%
Total Other Current Liabilities	77,384.70	28,341.95	49,042.75	173.0%
Total Current Liabilities	127,423.48	757,291.02	-629,867.54	-83.2%

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

	Mar 31, 24	Mar 31, 23	\$ Change	% Change
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	1,028,549.92	1,674,596.02	-646,046.10	-38.6%
Equity				
3000 · Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
3200 · Retained Earnings	1,783,088.72	1,283,473.60	499,615.12	38.9%
Net Income	55,951.60	-51,012.73	106,964.33	209.7%
Total Equity	6,041,791.16	5,435,211.71	606,579.45	11.2%
TOTAL LIABILITIES & EQUITY	7,070,341.08	7,109,807.73	-39,466.65	-0.6%

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Prev Year Comparison

July 2023 through March 2024

	Jul '23 - Mar 24	Jul '22 - Mar 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales and Services	343,515.16	343,224.24	290.92	0.1%
4005 · Late Fees and Penalties	0.00	45.00	-45.00	-100.0%
4050 · Rents and Concessions	16,887.00	22,435.00	-5,548.00	-24.7%
4100 · Admin Fees	200.00	125.00	75.00	60.0%
4110 · Connection and Turn-On Fees	-383.47	0.00	-383.47	-100.0%
Total Income	360,218.69	365,829.24	-5,610.55	-1.5%
Expense				
5000 · Bank Charges	915.96	2,019.63	-1,103.67	-54.7%
5015 · Communications	9,229.31	7,167.32	2,061.99	28.8%
5020 · Community Support	2,500.00	2,500.00	0.00	0.0%
5025 · Computer and Internet	3,743.30	3,899.81	-156.51	-4.0%
5035 · Continuing Education	925.70	597.20	328.50	55.0%
5100 · Contractual Services				
5105 · Plant Operations	68,565.00	67,955.12	609.88	0.9%
5110 · Solid Waste Disposal - Res.	49,798.29	70,053.33	-20,255.04	-28.9%
5111 · Solid Waste Disposal - Comm.	4,336.99	1,039.23	3,297.76	317.3%
5120 · Solar Maintenance	6,588.91	6,397.00	191.91	3.0%
Total 5100 · Contractual Services	129,289.19	145,444.68	-16,155.49	-11.1%
5230 · Fees & Assessments	4,784.23	5,545.48	-761.25	-13.7%
5250 · Insurance	27,467.76	18,234.28	9,233.48	50.6%
5260 · Janitorial	778.39	1,566.72	-788.33	-50.3%
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	6,444.00	5,669.00	775.00	13.7%
5320 · Miscellaneous	152.90	170.00	-17.10	-10.1%
5330 · Office	9,614.37	8,233.08	1,381.29	16.8%
5340 · Operating Supplies and Chemical	3,338.50	236.47	3,102.03	1,311.8%
5350 · Outside Services/Event Comp.	2,600.00	3,600.00	-1,000.00	-27.8%
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	9,600.00	14,103.00	-4,503.00	-31.9%
5430 · Engineering & Project Mgt	0.00	7,052.26	-7,052.26	-100.0%
5440 · Legal	23,941.15	41,635.00	-17,693.85	-42.5%
5450 · Other Professional Services	3,472.00	6,433.40	-2,961.40	-46.0%
5460 · Research and Monitoring	3,539.00	4,359.81	-820.81	-18.8%
Total 5400 · Professional & Specialized Serv	40,552.15	73,583.47	-33,031.32	-44.9%
5500 · Rents and Leases Expense				
5510 · Equipment	5,263.00	0.00	5,263.00	100.0%
Total 5500 · Rents and Leases Expense	5,263.00	0.00	5,263.00	100.0%
5550 · Repairs and Maintenance				
5560 · Equipment	599.45	2,100.08	-1,500.63	-71.5%
5570 · Landscaping	8,275.00	5,400.00	2,875.00	53.2%
5590 · Structures and Grounds	151,082.80	95,251.21	55,831.59	58.6%
Total 5550 · Repairs and Maintenance	159,957.25	102,751.29	57,205.96	55.7%
5600 · Salaries and Wages				
5610 · Board Member Compensation	4,900.00	5,500.00	-600.00	-10.9%
5630 · Holiday Pay	3,592.00	5,515.00	-1,923.00	-34.9%
5640 · Overtime Pay	0.00	4,584.00	-4,584.00	-100.0%
5650 · Paid Leave	2,663.68	4,238.00	-1,574.32	-37.2%
5660 · Payroll Taxes	8,718.45	12,609.57	-3,891.12	-30.9%
5670 · Regular Hourly	67,821.32	101,004.00	-33,182.68	-32.9%
5680 · Salaries	15,576.93	0.00	15,576.93	100.0%
Total 5600 · Salaries and Wages	103,272.38	133,450.57	-30,178.19	-22.6%
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	2,256.03	2,160.51	95.52	4.4%
5800 · Utilities				
5810 · Gas and Electric	38,039.52	33,960.31	4,079.21	12.0%
Total 5800 · Utilities	38,039.52	33,960.31	4,079.21	12.0%
Total Expense	582,416.85	592,590.69	-10,173.84	-1.7%
Net Ordinary Income	-222,198.16	-226,761.45	4,563.29	2.0%

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Prev Year Comparison

July 2023 through March 2024

	Jul '23 - Mar 24	Jul '22 - Mar 23	\$ Change	% Change
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	247,186.23	129,945.09	117,241.14	90.2%
Total Contributed Capital	247,186.23	129,945.09	117,241.14	90.2%
6110 · Interest Revenues	1,158.15	5,228.02	-4,069.87	-77.9%
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	36,928.06	4,388.96	11.9%
6210 · Special Assessment Revenue	3,596.67	3,647.55	-50.88	-1.4%
Total Other Income	298,860.81	175,748.72	123,112.09	70.1%
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	278,149.76	175,748.72	102,401.04	58.3%
Net Income	55,951.60	-51,012.73	106,964.33	209.7%

**BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account**

04/11/24

As of March 31, 2024

Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance	
1000 - Checking - CVCB (15070832)							81,815.59	
Deposit	03/01/2024			Deposit	29,494.52		111,310.11	
Check	03/01/2024	EFT	Office Depot			134.05	111,176.06	
Check	03/01/2024	EFT	Google			259.20	110,916.86	
Check	03/04/2024	EFT	Adobe, Inc.			19.99	110,896.87	
Check	03/05/2024	EFT	Office Depot			22.12	110,874.75	
Check	03/07/2024	EFT	Office Depot			112.35	110,762.40	
Deposit	03/08/2024			Deposit	138,031.05		248,793.45	
Paycheck	03/12/2024	1988	Elaine R. Cervantes			1,475.96	247,317.49	
Paycheck	03/12/2024	1989	Marisol Camacho			1,061.37	246,256.12	
Paycheck	03/12/2024	1990	Morelia M Avila			760.58	245,495.54	
Paycheck	03/12/2024	1991	Pedro P Cerna			562.11	244,933.43	
Bill Pmt -Check	03/12/2024	1972	Advanced Flow Measurement			450.00	244,483.43	
Bill Pmt -Check	03/12/2024	1973	Carbajal Landscaping			2,250.00	242,233.43	
Bill Pmt -Check	03/12/2024	1974	Connie A. Ramirez			400.00	241,833.43	
Bill Pmt -Check	03/12/2024	1975	Cuttone & Mastro CPA's			1,200.00	240,633.43	
Bill Pmt -Check	03/12/2024	1976	Liebert Cassidy Whitmore			275.00	240,358.43	
Bill Pmt -Check	03/12/2024	1977	Luz Hernandez			500.00	239,858.43	
Bill Pmt -Check	03/12/2024	1978	Mid-Valley Disposal			6,150.73	233,707.70	
Bill Pmt -Check	03/12/2024	1979	Mountain Valley Environmental Services			13,059.00	220,648.70	
Bill Pmt -Check	03/12/2024	1980	Sebastian Telephone	00065044-8		443.97	220,204.73	
Bill Pmt -Check	03/12/2024	1981	Streamline			63.00	220,141.73	
Bill Pmt -Check	03/12/2024	1982	VFW Post 5845			400.00	219,741.73	
Bill Pmt -Check	03/12/2024	1983	Watkins Global Security			308.00	219,433.73	
Bill Pmt -Check	03/12/2024	1984	Carlos Rodriguez			100.00	219,333.73	
Bill Pmt -Check	03/12/2024	1985	Jennifer Duarte			100.00	219,233.73	
Bill Pmt -Check	03/12/2024	1986	Martha .Madera			100.00	219,133.73	
Bill Pmt -Check	03/12/2024	1987	Reyes Lozano.			100.00	219,033.73	
Bill Pmt -Check	03/12/2024	1992	Yamabe & Hom Engineering, Inc			12,666.13	206,367.60	
Bill Pmt -Check	03/12/2024	1993	Dawson-Mauldin, LLC			112,860.10	93,507.50	
Check	03/13/2024	EFT	Office Depot			52.84	93,454.66	
Check	03/14/2024	EFT	Adobe, Inc.			19.99	93,434.67	
Check	03/14/2024	EFT	Office Depot			262.18	93,172.49	
Deposit	03/15/2024			Deposit	16,698.84		109,871.33	
Check	03/16/2024			Service Charge		140.33	109,731.00	
Bill Pmt -Check	03/21/2024	1994	Carlos Rodriguez			100.00	109,631.00	
Bill Pmt -Check	03/21/2024	1995	Martha .Madera			100.00	109,531.00	
Bill Pmt -Check	03/21/2024	1996	Reyes Lozano.			100.00	109,431.00	
Check	03/21/2024	EFT	Office Depot			508.54	108,922.46	
Deposit	03/22/2024			Deposit	6,922.03		115,844.49	
Liability Check	03/26/2024	EFT	EDD	Confirmation #: 0-049-178-896		239.48	115,605.01	
Liability Check	03/26/2024	EFT	United States Treasury	Confirmation #: 270448620499616		1,639.40	113,965.61	
Paycheck	03/26/2024	2003	Elaine R. Cervantes			1,475.98	112,489.63	
Paycheck	03/26/2024	2004	Marisol Camacho			1,053.68	111,435.95	
Paycheck	03/26/2024	2005	Morelia M Avila			735.10	110,700.85	
Paycheck	03/26/2024	2006	Pedro P Cerna			678.89	110,021.96	
Bill Pmt -Check	03/26/2024	1997	Comcast Business			217.94	109,804.02	
Bill Pmt -Check	03/26/2024	1998	Kings Water Alliance			2,640.00	107,164.02	
Bill Pmt -Check	03/26/2024	1999	Mountain Valley Environmental Services			6,962.00	100,202.02	
Bill Pmt -Check	03/26/2024	2000	Verizon Wireless	209138685-00001		213.89	99,988.13	
Bill Pmt -Check	03/26/2024	2001	XiO, Inc.			429.00	99,559.13	
Bill Pmt -Check	03/26/2024	2002	Mountain Valley Environmental Services			38,170.00	61,389.13	
Check	03/27/2024	EFT	Slumberger Lumber			98.03	61,291.10	
Deposit	03/29/2024			Deposit	29,203.18		90,494.28	
Check	03/29/2024	EFT	PG&E			3,926.53	86,567.75	
Deposit	03/31/2024			Deposit	5,301.64		91,869.39	
Total 1000 - Checking - CVCB (15070832)						225,651.26	215,597.46	91,869.39
TOTAL						225,651.26	215,597.46	91,869.39

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Sales and Services	343,515.16	472,500.00	-128,984.84	72.7%
4050 · Rents and Concessions	16,887.00	30,000.00	-13,113.00	56.3%
4100 · Admin Fees	200.00			
4110 · Connection and Turn-On Fees	-383.47	5,000.00	-5,383.47	-7.7%
Total Income	360,218.69	507,500.00	-147,281.31	71.0%
Expense				
5000 · Bank Charges	915.96	2,000.00	-1,084.04	45.8%
5015 · Communications	9,229.31	9,500.00	-270.69	97.2%
5020 · Community Support	2,500.00	2,500.00	0.00	100.0%
5025 · Computer and Internet	3,743.30	6,800.00	-3,056.70	55.0%
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.	49,798.29	80,000.00	-30,201.71	62.2%
5111 · Solid Waste Disposal - Comm.	4,336.99			
5120 · Solar Maintenance	6,588.91	6,400.00	188.91	103.0%
Total 5100 · Contractual Services	129,289.19	174,400.00	-45,110.81	74.1%
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	778.39	6,500.00	-5,721.61	12.0%
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	6,444.00	7,000.00	-556.00	92.1%
5320 · Miscellaneous	152.90	500.00	-347.10	30.6%
5330 · Office	9,614.37	12,000.00	-2,385.63	80.1%
5340 · Operating Supplies and Chemical	3,338.50	1,400.00	1,938.50	238.5%
5350 · Outside Services/Event Comp.	2,600.00	5,000.00	-2,400.00	52.0%
5360 · Penalties	0.00	250.00	-250.00	0.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	9,600.00	17,500.00	-7,900.00	54.9%
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	23,941.15	47,000.00	-23,058.85	50.9%
5450 · Other Professional Services	3,472.00	10,000.00	-6,528.00	34.7%
5460 · Research and Monitoring	3,539.00	5,500.00	-1,961.00	64.3%
Total 5400 · Professional & Specialized Serv	40,552.15	100,500.00	-59,947.85	40.4%
5500 · Rents and Leases Expense				
5510 · Equipment	5,263.00			
Total 5500 · Rents and Leases Expense	5,263.00			
5550 · Repairs and Maintenance				
5560 · Equipment	599.45	5,000.00	-4,400.55	12.0%
5570 · Landscaping	8,275.00	16,000.00	-7,725.00	51.7%
5590 · Structures and Grounds	151,082.80	90,000.00	61,082.80	167.9%
Total 5550 · Repairs and Maintenance	159,957.25	111,000.00	48,957.25	144.1%
5600 · Salaries and Wages				
5610 · Board Member Compensation	4,900.00	7,500.00	-2,600.00	65.3%
5630 · Holiday Pay	3,592.00	7,500.00	-3,908.00	47.9%
5640 · Overtime Pay	0.00	5,000.00	-5,000.00	0.0%
5650 · Paid Leave	2,663.68			
5660 · Payroll Taxes	8,718.45	15,000.00	-6,281.55	58.1%
5670 · Regular Hourly	67,821.32	135,000.00	-67,178.68	50.2%
5680 · Salaries	15,576.93			
Total 5600 · Salaries and Wages	103,272.38	170,000.00	-66,727.62	60.7%
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	2,256.03	3,000.00	-743.97	75.2%
5800 · Utilities				
5810 · Gas and Electric	38,039.52	55,000.00	-16,960.48	69.2%
Total 5800 · Utilities	38,039.52	55,000.00	-16,960.48	69.2%
Total Expense	582,416.85	753,750.00	-171,333.15	77.3%
Net Ordinary Income	-222,198.16	-246,250.00	24,051.84	90.2%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
 July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	247,186.23			
Total Contributed Capital	247,186.23			
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	298,860.81	113,900.00	184,960.81	262.4%
Other Expense				
7000 · Interest Expense	20,711.05			
Total Other Expense	20,711.05			
Net Other Income	278,149.76	113,900.00	164,249.76	244.2%
Net Income	55,951.60	-132,350.00	188,301.60	-42.3%