

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

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking - CVCB (15070832)	1,106.77	19,934.40	-18,827.63	-94.5%
1010 · Cash-County Treas-Gen Subclass	109,531.99	43,242.44	66,289.55	153.3%
1011 · Cash-County Treas-Restricted	8,850.00	0.00	8,850.00	100.0%
1020 · Cash-LAIF	100,446.89	295,544.03	-195,097.14	-66.0%
Total Checking/Savings	219,935.65	358,720.87	-138,785.22	-38.7%
Other Current Assets				
Account's Receivable				
1100 · Account's Receivable	144,223.54	85,121.94	59,101.60	69.4%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	140,223.54	81,121.94	59,101.60	72.9%
1210 · Charge Backs Receivable	805.35	111.16	694.19	624.5%
1220 · Other Receivables	45,445.50	179,658.04	-134,212.54	-74.7%
Total Other Current Assets	186,474.39	260,891.14	-74,416.75	-28.5%
Total Current Assets	406,410.04	619,612.01	-213,201.97	-34.4%
Fixed Assets				
1400 · Construction In Progress				
1405 · CIP-Application for CDBG	5,733.50	5,733.50	0.00	0.0%
1410 · CIP-ARPA	571,351.83	63,426.83	507,925.00	800.8%
1425 · CIP-Groundwater Recharge	791,803.29	764,249.22	27,554.07	3.6%
1426 · CIP- Groundwater Recharge Ph 2	18,125.00	0.00	18,125.00	100.0%
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	260,133.67	209,359.67	50,774.00	24.3%
1460 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
Total 1400 · Construction In Progress	2,290,641.83	1,686,263.76	604,378.07	35.8%
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	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	62,311.57	59,021.56	3,290.01	5.6%
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	-5,050,838.00	-4,666,055.00	-384,783.00	-8.3%
Total Fixed Assets	6,692,912.31	6,470,027.23	222,885.08	3.4%
TOTAL ASSETS	7,099,322.35	7,089,639.24	9,683.11	0.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	49,283.38	312,060.82	-262,777.44	-84.2%
2010 · Retention Payable	23,707.26	0.00	23,707.26	100.0%
Total Accounts Payable	72,990.64	312,060.82	-239,070.18	-76.6%

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

	Dec 31, 24	Dec 31, 23	\$ Change	% Change
Other Current Liabilities				
2110 · Accrued Interest	12,928.28	12,928.28	0.00	0.0%
2120 · Accrued Payroll	4,504.77	0.00	4,504.77	100.0%
2200 · Customer Deposits- Comm Ctr	3,779.32	1,335.00	2,444.32	183.1%
2300 · Utility Deposits	23,825.64	20,174.85	3,650.79	18.1%
2400 · Payroll Liabilities	3,736.20	2,104.95	1,631.25	77.5%
Total Other Current Liabilities	48,774.21	36,543.08	12,231.13	33.5%
Total Current Liabilities	121,764.85	348,603.90	-226,839.05	-65.1%
Long Term Liabilities				
2500 · Loan - CA Energy Commission	827,153.46	874,576.44	-47,422.98	-5.4%
2550 · Safe Drinking Water- Revolving	17,700.00	26,550.00	-8,850.00	-33.3%
Total Long Term Liabilities	844,853.46	901,126.44	-56,272.98	-6.2%
Total Liabilities	966,618.31	1,249,730.34	-283,112.03	-22.7%
Equity				
3000 · Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
3200 · Retained Earnings	1,461,037.24	1,733,156.72	-272,119.48	-15.7%
Net Income	468,915.96	-95,998.66	564,914.62	588.5%
Total Equity	6,132,704.04	5,839,908.90	292,795.14	5.0%
TOTAL LIABILITIES & EQUITY	7,099,322.35	7,089,639.24	9,683.11	0.1%

BIOLA COMMUNITY SERVICES DISTRICT Profit & Loss Prev Year Comparison July through December 2024

	Jul - Dec 24	Jul - Dec 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales and Services	331,910.81	229,922.26	101,988.55	44.4%
4050 · Rents and Concessions	8,602.00	10,437.00	-1,835.00	-17.6%
4100 · Admin Fees	251.00	50.00	201.00	402.0%
4110 · Connection and Turn-On Fees	2,600.00	-383.47	2,983.47	778.0%
Total Income	343,363.81	240,025.79	103,338.02	43.1%
Expense				
5000 · Bank Charges	679.05	541.84	137.21	25.3%
5015 · Communications	5,283.53	6,346.23	-1,062.70	-16.8%
5020 · Community Support	0.00	2,500.00	-2,500.00	-100.0%
5025 · Computer and Internet	2,980.16	2,845.76	134.40	4.7%
5035 · Continuing Education	0.00	925.70	-925.70	-100.0%
5100 · Contractual Services				
5105 · Plant Operations	41,052.00	48,039.00	-6,987.00	-14.5%
5110 · Solid Waste Disposal - Res.	30,579.02	37,456.84	-6,877.82	-18.4%
5111 · Solid Waste Disposal - Comm.	3,020.51	3,196.53	-176.02	-5.5%
5120 · Solar Maintenance	6,786.58	6,588.91	197.67	3.0%
Total 5100 · Contractual Services	81,438.11	95,281.28	-13,843.17	-14.5%
5230 · Fees & Assessments	7,212.16	4,351.23	2,860.93	65.8%
5250 · Insurance	29,560.90	27,467.76	2,093.14	7.6%
5260 · Janitorial	1,329.73	828.39	501.34	60.5%
5280 · Legal Notices and Publishing	0.00	1,290.00	-1,290.00	-100.0%
5290 · Licenses and Permits	29,528.36	40,510.32	-10,981.96	-27.1%
5310 · Memberships and Publications	6,058.00	1,600.00	4,458.00	278.6%
5320 · Miscellaneous	86.38	141.25	-54.87	-38.9%
5330 · Office	8,334.83	7,084.66	1,250.17	17.7%
5340 · Operating Supplies and Chemical	3,259.17	3,338.50	-79.33	-2.4%
5350 · Outside Services/Event Comp.	1,400.00	2,000.00	-600.00	-30.0%
5380 · Postage and Delivery	1,763.36	0.00	1,763.36	100.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	5,265.00	7,200.00	-1,935.00	-26.9%
5420 · Audit Fee	11,970.00	0.00	11,970.00	100.0%
5440 · Legal	18,921.20	22,483.15	-3,561.95	-15.8%
5450 · Other Professional Services	11,566.28	3,164.00	8,402.28	265.6%
5460 · Research and Monitoring	720.00	2,577.60	-1,857.60	-72.1%
Total 5400 · Professional & Specialized Serv	48,442.48	35,424.75	13,017.73	36.8%
5500 · Rents and Leases Expense				
5510 · Equipment	0.00	0.00	0.00	0.0%
Total 5500 · Rents and Leases Expense	0.00	0.00	0.00	0.0%
5550 · Repairs and Maintenance				
5560 · Equipment	69.00	599.45	-530.45	-88.5%
5570 · Landscaping	6,250.00	5,775.00	475.00	8.2%
5590 · Structures and Grounds	41,743.92	78,532.17	-36,788.25	-46.8%
Total 5550 · Repairs and Maintenance	48,062.92	84,906.62	-36,843.70	-43.4%
5600 · Salaries and Wages				
5610 · Board Member Compensation	2,800.00	3,500.00	-700.00	-20.0%
5630 · Holiday Pay	2,793.00	2,200.00	593.00	27.0%
5650 · Paid Leave	931.53	1,135.68	-204.15	-18.0%
5660 · Payroll Taxes	5,331.73	4,682.67	649.06	13.9%
5670 · Regular Hourly	37,984.50	47,233.32	-9,248.82	-19.6%
5680 · Salaries	24,230.78	3,461.54	20,769.24	600.0%
Total 5600 · Salaries and Wages	74,071.54	62,213.21	11,858.33	19.1%
5710 · Small Tools and Equipment	216.60	1,555.23	-1,338.63	-86.1%
5720 · Travel	0.00	2,256.03	-2,256.03	-100.0%
5800 · Utilities				
5810 · Gas and Electric	37,011.67	20,480.36	16,531.31	80.7%
Total 5800 · Utilities	37,011.67	20,480.36	16,531.31	80.7%
Total Expense	386,718.95	403,889.12	-17,170.17	-4.3%
Net Ordinary Income	-43,355.14	-163,863.33	120,508.19	73.5%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July through December 2024

	Jul - Dec 24	Jul - Dec 23	\$ Change	% Change
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	466,582.07	40,702.00	425,880.07	1,046.3%
Total Contributed Capital	466,582.07	40,702.00	425,880.07	1,046.3%
6110 · Interest Revenues	2,556.59	3,406.98	-850.39	-25.0%
6130 · Other Non-Operating Revenues	6,540.00	2,457.00	4,083.00	166.2%
6150 · Rents and Leases Received	2,422.81	1,334.84	1,087.97	81.5%
6200 · Property Tax Revenue	38,435.91	37,075.68	1,360.23	3.7%
6210 · Special Assessment Revenue	0.00	3,596.67	-3,596.67	-100.0%
Total Other Income	516,537.38	88,573.17	427,964.21	483.2%
Other Expense				
7000 · Interest Expense	4,266.28	20,708.50	-16,442.22	-79.4%
Total Other Expense	4,266.28	20,708.50	-16,442.22	-79.4%
Net Other Income	512,271.10	67,864.67	444,406.43	654.8%
Net Income	468,915.96	-95,998.66	564,914.62	588.5%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of December 31, 2024

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance	
1000 - Checking - CVCB (15070832)								47,127.63	
Check	12/02/2024	EFT	Adobe, Inc.		X	19.99		47,107.64	
Check	12/02/2024	EFT	Google		X	302.40		46,805.24	
Bill Pmt -Check	12/03/2024	2300	Alejandra Murillo		X	400.00		46,405.24	
Bill Pmt -Check	12/03/2024	2301	California Energy Commission		X	28,037.06		18,368.18	
Bill Pmt -Check	12/03/2024	2302	California Special Districts Association		X	2,619.00		15,749.18	
Bill Pmt -Check	12/03/2024	2303	Cynthia Fonseca		X	500.00		15,249.18	
Bill Pmt -Check	12/03/2024	2304	Comcast Business		X	214.69		15,034.49	
Bill Pmt -Check	12/03/2024	2305	Fresno Irrigation District		X	4,455.00		10,579.49	
Bill Pmt -Check	12/03/2024	2306	Kings Water Alliance		X	3,144.00		7,435.49	
Bill Pmt -Check	12/03/2024	2307	Mountain Valley Environmental Services		X	2,829.39		4,606.10	
Bill Pmt -Check	12/03/2024	2308	Mountain Valley Environmental Services		X	7,739.50		-3,133.40	
Bill Pmt -Check	12/03/2024	2309	VFW Post 5845		X	400.00		-3,533.40	
Bill Pmt -Check	12/03/2024	2310	Watkins Global Security		X	748.00		-4,281.40	
Bill Pmt -Check	12/03/2024	2311	Carlos Rodriguez		X	100.00		-4,381.40	
Bill Pmt -Check	12/03/2024	2312	Jennifer Duarte		X	100.00		-4,481.40	
Bill Pmt -Check	12/03/2024	2313	Martha Madera		X	100.00		-4,581.40	
Bill Pmt -Check	12/03/2024	2314	Reyes Lozano		X	100.00		-4,681.40	
Paycheck	12/03/2024	2316	Alfredo Soliz		X	870.50		-5,551.90	
Paycheck	12/03/2024	2317	Elaine R. Cervantes		X	1,475.98		-7,027.88	
Paycheck	12/03/2024	2318	Marisol Camacho		X	1,194.83		-8,222.71	
Paycheck	12/03/2024	2319	Morelia M Avila		X	917.68		-9,140.39	
Bill Pmt -Check	12/03/2024	2315	Liebert Cassidy Whitmore		X	7,799.00		-16,939.39	
Bill Pmt -Check	12/04/2024	2320	Special District Risk Management Authorit		X	923.90		-17,863.29	
Check	12/05/2024	EFT	Office Depot		X	17.95		-17,881.24	
Check	12/05/2024	EFT	Office Depot		X	353.42		-18,234.66	
Deposit	12/06/2024		Deposit		X	3,644.65		-14,590.01	
Transfer	12/09/2024		Funds Transfer		X	45,000.00		30,409.99	
Check	12/12/2024	EFT	Office Depot		X		54.81	30,355.18	
Check	12/13/2024	EFT	Home Depot		X		146.35	30,208.83	
Check	12/13/2024	EFT	Office Depot		X		302.04	29,906.79	
Check	12/15/2024		Service Charge		X		115.30	29,791.49	
Liability Check	12/16/2024	EFT	EDD	Confirmation #: 1-331-466-896	X		270.87	29,520.62	
Liability Check	12/16/2024	EFT	United States Treasury	Confirmation #: 270475114437726	X		1,821.26	27,699.36	
Check	12/16/2024	EFT	Adobe, Inc.		X		19.99	27,679.37	
Paycheck	12/17/2024	2331	Alfredo Soliz		X		722.23	26,957.14	
Paycheck	12/17/2024	2332	Elaine R. Cervantes		X		1,475.96	25,481.18	
Paycheck	12/17/2024	2333	Marisol Camacho		X		1,143.90	24,337.28	
Paycheck	12/17/2024	2334	Morelia M Avila		X		917.68	23,419.60	
Bill Pmt -Check	12/17/2024	2321	Alert 360 - Fresno		X		203.95	23,215.65	
Bill Pmt -Check	12/17/2024	2322	Carbajal Landscaping		X		1,250.00	21,965.65	
Bill Pmt -Check	12/17/2024	2323	Cuttone & Mastro CPA's		X		1,500.00	20,465.65	
Bill Pmt -Check	12/17/2024	2324	Elizabeth Lopez		X		500.00	19,965.65	
Bill Pmt -Check	12/17/2024	2325	Linguistica Interpreting & Translation		X		1,214.10	18,751.55	
Bill Pmt -Check	12/17/2024	2326	Mid-Valley Disposal		X		6,198.66	12,552.89	
Bill Pmt -Check	12/17/2024	2327	Sebastian Telephone	00065044-8	X		439.18	12,113.71	
Bill Pmt -Check	12/17/2024	2328	Terminex		X		120.00	11,993.71	
Bill Pmt -Check	12/17/2024	2329	VFW Post 5845		X		200.00	11,793.71	
Bill Pmt -Check	12/17/2024	2330	Watkins Global Security		X		308.00	11,485.71	
Deposit	12/17/2024		Deposit		X	17,643.79		29,129.50	
Check	12/18/2024	EFT	Amazon		X		48.73	29,080.77	
Check	12/19/2024	EFT	Amazon		X		103.72	28,977.05	
Check	12/19/2024	EFT	Office Depot		X		608.72	28,368.33	
Deposit	12/20/2024		Deposit		X	7,366.65		35,734.98	
Check	12/20/2024	EFT	Office Depot		X		6.79	35,728.19	
Check	12/20/2024	EFT	PG&E		X		2,807.65	32,920.54	
Check	12/23/2024	EFT	Cricket Wireless		X		55.00	32,865.54	
Check	12/23/2024	EFT	Streamline		X		63.00	32,802.54	
Deposit	12/27/2024		Deposit		X	2,403.11		35,205.65	
Check	12/30/2024	EFT	Home Depot		X		97.11	35,108.54	
Bill Pmt -Check	12/31/2024	2335	California Water Boards		X		28,205.00	6,903.54	
Bill Pmt -Check	12/31/2024	2336	Liebert Cassidy Whitmore		X		3,871.20	3,032.34	
Bill Pmt -Check	12/31/2024	2337	Mid-Valley Disposal		X		603.04	2,429.30	
Bill Pmt -Check	12/31/2024	2338	Mountain Valley Environmental Services		X		3,306.00	-876.70	
Bill Pmt -Check	12/31/2024	2339	Terminex		X		181.00	-1,057.70	
Bill Pmt -Check	12/31/2024	2340	Carlos Rodriguez		X		100.00	-1,157.70	
Bill Pmt -Check	12/31/2024	2341	Eugenio Gutierrez		X		100.00	-1,257.70	
Bill Pmt -Check	12/31/2024	2342	Jennifer Duarte		X		100.00	-1,357.70	
Bill Pmt -Check	12/31/2024	2343	Kinverly Suarez		X		100.00	-1,457.70	
Paycheck	12/31/2024	2344	Alfredo Soliz		X		882.53	-2,340.23	
Paycheck	12/31/2024	2345	Elaine R. Cervantes		X		1,475.96	-3,816.19	
Paycheck	12/31/2024	2346	Marisol Camacho		X		1,160.88	-4,977.07	
Paycheck	12/31/2024	2347	Morelia M Avila		X		944.73	-5,921.80	
Deposit	12/31/2024		Deposit		X	7,028.57		1,106.77	
Total 1000 - Checking - CVCB (15070832)							83,086.77	129,107.63	1,106.77
TOTAL							83,086.77	129,107.63	1,106.77

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

01/09/25

July through December 2024

Accrual Basis

	Jul - Dec 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Sales and Services	331,910.81	614,000.00	-282,089.19	54.1%
4050 · Rents and Concessions	8,602.00	30,000.00	-21,398.00	28.7%
4100 · Admin Fees	251.00			
4110 · Connection and Turn-On Fees	2,600.00			
Total Income	343,363.81	644,000.00	-300,636.19	53.3%
Expense				
5000 · Bank Charges	679.05	2,000.00	-1,320.95	34.0%
5015 · Communications	5,283.53	10,000.00	-4,716.47	52.8%
5020 · Community Support	0.00	2,500.00	-2,500.00	0.0%
5025 · Computer and Internet	2,980.16	6,800.00	-3,819.84	43.8%
5035 · Continuing Education	0.00	5,000.00	-5,000.00	0.0%
5100 · Contractual Services				
5105 · Plant Operations	41,052.00	90,000.00	-48,948.00	45.6%
5110 · Solid Waste Disposal - Res.	30,579.02	80,000.00	-49,420.98	38.2%
5111 · Solid Waste Disposal - Comm.	3,020.51			
5120 · Solar Maintenance	6,786.58	6,400.00	386.58	106.0%
Total 5100 · Contractual Services	81,438.11	176,400.00	-94,961.89	46.2%
5230 · Fees & Assessments	7,212.16	7,500.00	-287.84	96.2%
5250 · Insurance	29,560.90	30,000.00	-439.10	98.5%
5260 · Janitorial	1,329.73	3,500.00	-2,170.27	38.0%
5290 · Licenses and Permits	29,528.36	45,000.00	-15,471.64	65.6%
5310 · Memberships and Publications	6,058.00	7,000.00	-942.00	86.5%
5320 · Miscellaneous	86.38	500.00	-413.62	17.3%
5330 · Office	8,334.83	8,500.00	-165.17	98.1%
5340 · Operating Supplies and Chemical	3,259.17			
5350 · Outside Services/Event Comp.	1,400.00	5,000.00	-3,600.00	28.0%
5380 · Postage and Delivery	1,763.36	4,000.00	-2,236.64	44.1%
5400 · Professional & Specialized Serv				
5410 · Accounting	5,265.00	17,500.00	-12,235.00	30.1%
5420 · Audit Fee	11,970.00	13,000.00	-1,030.00	92.1%
5430 · Engineering & Project Mgt	0.00	5,000.00	-5,000.00	0.0%
5440 · Legal	18,921.20	35,000.00	-16,078.80	54.1%
5450 · Other Professional Services	11,566.28	8,000.00	3,566.28	144.6%
5460 · Research and Monitoring	720.00	5,000.00	-4,280.00	14.4%
Total 5400 · Professional & Specialized Serv	48,442.48	83,500.00	-35,057.52	58.0%
5550 · Repairs and Maintenance				
5560 · Equipment	69.00	5,000.00	-4,931.00	1.4%
5570 · Landscaping	6,250.00	15,000.00	-8,750.00	41.7%
5590 · Structures and Grounds	41,743.92	85,500.00	-43,756.08	48.8%
Total 5550 · Repairs and Maintenance	48,062.92	105,500.00	-57,437.08	45.6%
5600 · Salaries and Wages				
5610 · Board Member Compensation	2,800.00	7,500.00	-4,700.00	37.3%
5630 · Holiday Pay	2,793.00	4,000.00	-1,207.00	69.8%
5650 · Paid Leave	931.53			
5660 · Payroll Taxes	5,331.73	11,500.00	-6,168.27	46.4%
5670 · Regular Hourly	37,984.50	90,792.00	-52,807.50	41.8%
5680 · Salaries	24,230.78	49,500.00	-25,269.22	49.0%
Total 5600 · Salaries and Wages	74,071.54	163,292.00	-89,220.46	45.4%
5700 · Services Charges-Fresno County	0.00	400.00	-400.00	0.0%
5710 · Small Tools and Equipment	216.60			
5800 · Utilities				
5810 · Gas and Electric	37,011.67	55,000.00	-17,988.33	67.3%
Total 5800 · Utilities	37,011.67	55,000.00	-17,988.33	67.3%
Total Expense	386,718.95	721,392.00	-334,673.05	53.6%
Net Ordinary Income	-43,355.14	-77,392.00	34,036.86	56.0%
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	466,582.07			
Total Contributed Capital	466,582.07			

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July through December 2024

	<u>Jul - Dec 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6110 · Interest Revenues	2,556.59	8,000.00	-5,443.41	32.0%
6130 · Other Non-Operating Revenues	6,540.00			
6150 · Rents and Leases Received	2,422.81			
6200 · Property Tax Revenue	38,435.91	75,000.00	-36,564.09	51.2%
6210 · Special Assessment Revenue	0.00	7,200.00	-7,200.00	0.0%
Total Other Income	516,537.38	90,200.00	426,337.38	572.7%
Other Expense				
7000 · Interest Expense	4,266.28			
Total Other Expense	4,266.28			
Net Other Income	512,271.10	90,200.00	422,071.10	567.9%
Net Income	468,915.96	12,808.00	456,107.96	3,661.1%

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BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Summary
1000 - Checking - CVCB (15070832), Period Ending 12/31/2024

	<u>Dec 31, 24</u>
Beginning Balance	84,394.30
Cleared Transactions	
Checks and Payments - 57 items	-101,990.96
Deposits and Credits - 6 items	83,086.77
Total Cleared Transactions	<u>-18,904.19</u>
Cleared Balance	<u><u>65,490.11</u></u>
Uncleared Transactions	
Checks and Payments - 26 items	-64,383.34
Total Uncleared Transactions	<u>-64,383.34</u>
Register Balance as of 12/31/2024	<u><u>1,106.77</u></u>
New Transactions	
Checks and Payments - 4 items	-3,736.20
Total New Transactions	<u>-3,736.20</u>
Ending Balance	<u><u>-2,629.43</u></u>

BIOLA COMMUNITY SERVICES DISTRICT

Reconciliation Detail

1000 - Checking - CVCB (15070832), Period Ending 12/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						84,394.30
Cleared Transactions						
Checks and Payments - 57 items						
Bill Pmt -Check	11/19/2024	2290	Mid-Valley Disposal	X	-6,997.98	-6,997.98
Bill Pmt -Check	11/19/2024	2291	Mountain Valley Env...	X	-3,230.50	-10,228.48
Bill Pmt -Check	11/19/2024	2289	Liebert Cassidy Whit...	X	-3,131.00	-13,359.48
Paycheck	11/19/2024	2297	Elaine R. Cervantes	X	-1,475.96	-14,835.44
Bill Pmt -Check	11/19/2024	2288	Fresno County Tax ...	X	-1,339.96	-16,175.40
Bill Pmt -Check	11/19/2024	2292	Sebastian Telephone	X	-440.37	-16,615.77
Bill Pmt -Check	11/19/2024	2294	VFW Post 5845	X	-200.00	-16,815.77
Bill Pmt -Check	11/19/2024	2286	CalPERS	X	-105.00	-16,920.77
Bill Pmt -Check	11/19/2024	2293	Streamline	X	-63.00	-16,983.77
Check	12/02/2024	EFT	Google	X	-302.40	-17,286.17
Check	12/02/2024	EFT	Adobe, Inc.	X	-19.99	-17,306.16
Bill Pmt -Check	12/03/2024	2301	California Energy Co...	X	-28,037.06	-45,343.22
Bill Pmt -Check	12/03/2024	2315	Liebert Cassidy Whit...	X	-7,799.00	-53,142.22
Bill Pmt -Check	12/03/2024	2308	Mountain Valley Env...	X	-7,739.50	-60,881.72
Bill Pmt -Check	12/03/2024	2305	Fresno Irrigation Dis...	X	-4,455.00	-65,336.72
Bill Pmt -Check	12/03/2024	2306	Kings Water Alliance	X	-3,144.00	-68,480.72
Bill Pmt -Check	12/03/2024	2307	Mountain Valley Env...	X	-2,829.39	-71,310.11
Bill Pmt -Check	12/03/2024	2302	California Special Di...	X	-2,619.00	-73,929.11
Paycheck	12/03/2024	2317	Elaine R. Cervantes	X	-1,475.98	-75,405.09
Paycheck	12/03/2024	2318	Marisol Camacho	X	-1,194.83	-76,599.92
Paycheck	12/03/2024	2319	Morelia M Avila	X	-917.68	-77,517.60
Paycheck	12/03/2024	2316	Alfredo Soliz	X	-870.50	-78,388.10
Bill Pmt -Check	12/03/2024	2300	Alejandra Murillo	X	-400.00	-78,788.10
Bill Pmt -Check	12/03/2024	2309	VFW Post 5845	X	-400.00	-79,188.10
Bill Pmt -Check	12/03/2024	2304	Comcast Business	X	-214.69	-79,402.79
Bill Pmt -Check	12/03/2024	2314	Reyes Lozano.	X	-100.00	-79,502.79
Bill Pmt -Check	12/03/2024	2313	Martha .Madera	X	-100.00	-79,602.79
Bill Pmt -Check	12/03/2024	2311	Carlos Rodriguez	X	-100.00	-79,702.79
Bill Pmt -Check	12/04/2024	2320	Special District Risk ...	X	-923.90	-80,626.69
Check	12/05/2024	EFT	Office Depot	X	-353.42	-80,980.11
Check	12/05/2024	EFT	Office Depot	X	-17.95	-80,998.06
Check	12/12/2024	EFT	Office Depot	X	-54.81	-81,052.87
Check	12/13/2024	EFT	Office Depot	X	-302.04	-81,354.91
Check	12/13/2024	EFT	Home Depot	X	-146.35	-81,501.26
Check	12/15/2024			X	-115.30	-81,616.56
Liability Check	12/16/2024	EFT	United States Treas...	X	-1,821.26	-83,437.82
Liability Check	12/16/2024	EFT	EDD	X	-270.87	-83,708.69
Check	12/16/2024	EFT	Adobe, Inc.	X	-19.99	-83,728.68
Bill Pmt -Check	12/17/2024	2326	Mid-Valley Disposal	X	-6,198.66	-89,927.34
Bill Pmt -Check	12/17/2024	2323	Cuttone & Mastro C...	X	-1,500.00	-91,427.34
Paycheck	12/17/2024	2332	Elaine R. Cervantes	X	-1,475.96	-92,903.30
Bill Pmt -Check	12/17/2024	2322	Carbajal Landscaping	X	-1,250.00	-94,153.30
Paycheck	12/17/2024	2333	Marisol Camacho	X	-1,143.90	-95,297.20
Paycheck	12/17/2024	2334	Morelia M Avila	X	-917.68	-96,214.88
Paycheck	12/17/2024	2331	Alfredo Soliz	X	-722.23	-96,937.11
Bill Pmt -Check	12/17/2024	2324	Elizabeth Lopez	X	-500.00	-97,437.11
Bill Pmt -Check	12/17/2024	2327	Sebastian Telephone	X	-439.18	-97,876.29
Bill Pmt -Check	12/17/2024	2321	Alert 360 - Fresno	X	-203.95	-98,080.24
Bill Pmt -Check	12/17/2024	2328	Terminex	X	-120.00	-98,200.24
Check	12/18/2024	EFT	Amazon	X	-48.73	-98,248.97
Check	12/19/2024	EFT	Office Depot	X	-608.72	-98,857.69
Check	12/19/2024	EFT	Amazon	X	-103.72	-98,961.41
Check	12/20/2024	EFT	PG&E	X	-2,807.65	-101,769.06
Check	12/20/2024	EFT	Office Depot	X	-6.79	-101,775.85
Check	12/23/2024	EFT	Streamline	X	-63.00	-101,838.85
Check	12/23/2024	EFT	Cricket Wireless	X	-55.00	-101,893.85
Check	12/30/2024	EFT	Home Depot	X	-97.11	-101,990.96
Total Checks and Payments					-101,990.96	-101,990.96

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 12/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 6 items						
Deposit	12/06/2024			X	3,644.65	3,644.65
Transfer	12/09/2024			X	45,000.00	48,644.65
Deposit	12/17/2024			X	17,643.79	66,288.44
Deposit	12/20/2024			X	7,366.65	73,655.09
Deposit	12/27/2024			X	2,403.11	76,058.20
Deposit	12/31/2024			X	7,028.57	83,086.77
Total Deposits and Credits					83,086.77	83,086.77
Total Cleared Transactions					-18,904.19	-18,904.19
Cleared Balance					-18,904.19	65,490.11
Uncleared Transactions						
Checks and Payments - 26 items						
Bill Pmt -Check	05/21/2024	2060	California Water Bo...		-12,335.40	-12,335.40
Bill Pmt -Check	08/27/2024	2201	VFW Post 5845		-400.00	-12,735.40
Bill Pmt -Check	09/10/2024	2218	Yamabe & Horn Eng...		-5,539.50	-18,274.90
Bill Pmt -Check	09/23/2024	2232	West Star Environm...		-1,175.00	-19,449.90
Bill Pmt -Check	10/22/2024	2256	Little Giant		-25.00	-19,474.90
Bill Pmt -Check	11/19/2024	2285	Alma Gonzalez		-500.00	-19,974.90
Bill Pmt -Check	11/19/2024	2295	Watkins Global Sec...		-308.00	-20,282.90
Bill Pmt -Check	12/03/2024	2310	Watkins Global Sec...		-748.00	-21,030.90
Bill Pmt -Check	12/03/2024	2303	Cinthia Fonseca		-500.00	-21,530.90
Bill Pmt -Check	12/03/2024	2312	Jennifer Duarte		-100.00	-21,630.90
Bill Pmt -Check	12/17/2024	2325	Linguistica Interpreti...		-1,214.10	-22,845.00
Bill Pmt -Check	12/17/2024	2330	Watkins Global Sec...		-308.00	-23,153.00
Bill Pmt -Check	12/17/2024	2329	VFW Post 5845		-200.00	-23,353.00
Bill Pmt -Check	12/31/2024	2335	California Water Bo...		-28,205.00	-51,558.00
Bill Pmt -Check	12/31/2024	2336	Liebert Cassidy Whit...		-3,871.20	-55,429.20
Bill Pmt -Check	12/31/2024	2338	Mountain Valley Env...		-3,306.00	-58,735.20
Paycheck	12/31/2024	2345	Elaine R. Cervantes		-1,475.96	-60,211.16
Paycheck	12/31/2024	2346	Marisol Camacho		-1,160.88	-61,372.04
Paycheck	12/31/2024	2347	Morelia M Avila		-944.73	-62,316.77
Paycheck	12/31/2024	2344	Alfredo Soliz		-882.53	-63,199.30
Bill Pmt -Check	12/31/2024	2337	Mid-Valley Disposal		-603.04	-63,802.34
Bill Pmt -Check	12/31/2024	2339	Terminex		-181.00	-63,983.34
Bill Pmt -Check	12/31/2024	2342	Jennifer Duarte		-100.00	-64,083.34
Bill Pmt -Check	12/31/2024	2341	Eugenio Gutierrez		-100.00	-64,183.34
Bill Pmt -Check	12/31/2024	2340	Carlos Rodriguez		-100.00	-64,283.34
Bill Pmt -Check	12/31/2024	2343	Kinverly Suarez		-100.00	-64,383.34
Total Checks and Payments					-64,383.34	-64,383.34
Total Uncleared Transactions					-64,383.34	-64,383.34
Register Balance as of 12/31/2024					-83,287.53	1,106.77
New Transactions						
Checks and Payments - 4 items						
Liability Check	01/15/2025	EFT	United States Treas...		-2,989.84	-2,989.84
Liability Check	01/15/2025	EFT	EDD		-459.03	-3,448.87
Liability Check	01/31/2025	EFT	EDD		-261.98	-3,710.85
Liability Check	01/31/2025	EFT	United States Treas...		-25.35	-3,736.20
Total Checks and Payments					-3,736.20	-3,736.20
Total New Transactions					-3,736.20	-3,736.20
Ending Balance					-87,023.73	-2,629.43