

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

	Jul 31, 24	Jul 31, 23	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking - CVCB (15070832)	39,533.08	91,840.71	-52,307.63	-57.0%
1010 · Cash-County Treas-Gen Subclass	83,493.70	115,528.44	-32,034.74	-27.7%
1020 · Cash-LAIF	141,244.18	292,902.75	-151,658.57	-51.8%
Total Checking/Savings	264,270.96	500,271.90	-236,000.94	-47.2%
Other Current Assets				
Account's Receivable				
1100 · Account's Receivable	104,954.38	82,545.58	22,408.80	27.2%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	100,954.38	78,545.58	22,408.80	28.5%
1200 · Accrued Interest Receivable	536.40	700.95	-164.55	-23.5%
1210 · Charge Backs Receivable	222.35	0.00	222.35	100.0%
1220 · Other Receivables	202,098.04	202,098.04	0.00	0.0%
Total Other Current Assets	303,811.17	281,344.57	22,466.60	8.0%
Total Current Assets	568,082.13	781,616.47	-213,534.34	-27.3%
Fixed Assets				
1400 · Construction In Progress				
1405 · CIP-Application for CDBG	5,733.50	5,733.50	0.00	0.0%
1410 · CIP-ARPA	80,246.83	45,688.33	34,558.50	75.6%
1425 · CIP-Groundwater Recharge	769,073.91	737,791.72	31,282.19	4.2%
1426 · CIP- Groundwater Recharge Ph 2	10,185.00	0.00	10,185.00	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	242,419.67	110,139.67	132,280.00	120.1%
1460 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
Total 1400 · Construction In Progress	1,751,153.45	1,542,847.76	208,305.69	13.5%
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	-5,050,838.00	-4,666,055.00	-384,783.00	-8.3%
Total Fixed Assets	6,150,133.92	6,323,925.64	-173,791.72	-2.8%
TOTAL ASSETS	6,718,216.05	7,105,542.11	-387,326.06	-5.5%

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

	Jul 31, 24	Jul 31, 23	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	5,539.50	248,138.89	-242,599.39	-97.8%
Total Accounts Payable	5,539.50	248,138.89	-242,599.39	-97.8%
Other Current Liabilities				
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	3,100.00	1,078.72	34.8%
2300 · Utility Deposits	22,562.84	18,736.15	3,826.69	20.4%
2400 · Payroll Liabilities	3,095.36	2,831.71	263.65	9.3%
Total Other Current Liabilities	47,345.20	42,176.14	5,169.06	12.3%
Total Current Liabilities	52,884.70	290,315.03	-237,430.33	-81.8%
Long Term Liabilities				
2500 · Loan - CA Energy Commission	850,924.24	881,905.00	-30,980.76	-3.5%
2550 · Safe Drinking Water- Revolving	22,125.00	30,975.00	-8,850.00	-28.6%
Total Long Term Liabilities	873,049.24	912,880.00	-39,830.76	-4.4%
Total Liabilities	925,933.94	1,203,195.03	-277,261.09	-23.0%
Equity				
3000 · Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
3200 · Retained Earnings	1,612,829.72	1,733,156.72	-120,327.00	-6.9%
Net Income	-23,298.45	-33,560.48	10,262.03	30.6%
Total Equity	5,792,282.11	5,902,347.08	-110,064.97	-1.9%
TOTAL LIABILITIES & EQUITY	6,718,216.05	7,105,542.11	-387,326.06	-5.5%

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

	Jul 24	Jul 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales and Services	35,478.17	22,704.00	12,774.17	56.3%
4050 · Rents and Concessions	2,250.00	2,448.00	-198.00	-8.1%
4100 · Admin Fees	50.00	25.00	25.00	100.0%
Total Income	37,778.17	25,177.00	12,601.17	50.1%
Expense				
5000 · Bank Charges	92.85	4.44	88.41	1,991.2%
5015 · Communications	709.12	624.47	84.65	13.6%
5025 · Computer and Internet	299.18	974.18	-675.00	-69.3%
5100 · Contractual Services				
5105 · Plant Operations	0.00	13,684.00	-13,684.00	-100.0%
5110 · Solid Waste Disposal - Res.	0.00	6,301.63	-6,301.63	-100.0%
5111 · Solid Waste Disposal - Comm.	0.00	347.22	-347.22	-100.0%
Total 5100 · Contractual Services	0.00	20,332.85	-20,332.85	-100.0%
5230 · Fees & Assessments	1,393.16	346.23	1,046.93	302.4%
5250 · Insurance	28,637.00	27,484.30	1,152.70	4.2%
5280 · Legal Notices and Publishing	0.00	555.00	-555.00	-100.0%
5310 · Memberships and Publications	0.00	1,350.00	-1,350.00	-100.0%
5330 · Office	1,773.79	1,192.35	581.44	48.8%
5340 · Operating Supplies and Chemical	0.00	1,040.00	-1,040.00	-100.0%
5350 · Outside Services/Event Comp.	200.00	400.00	-200.00	-50.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	0.00	1,200.00	-1,200.00	-100.0%
5440 · Legal	0.00	9,703.95	-9,703.95	-100.0%
5450 · Other Professional Services	308.00	792.00	-484.00	-61.1%
5460 · Research and Monitoring	0.00	669.00	-669.00	-100.0%
Total 5400 · Professional & Specialized Serv	308.00	12,364.95	-12,056.95	-97.5%
5500 · Rents and Leases Expense				
5510 · Equipment	0.00	-3,963.00	3,963.00	100.0%
Total 5500 · Rents and Leases Expense	0.00	-3,963.00	3,963.00	100.0%
5550 · Repairs and Maintenance				
5590 · Structures and Grounds	0.00	-437.43	437.43	100.0%
Total 5550 · Repairs and Maintenance	0.00	-437.43	437.43	100.0%
5600 · Salaries and Wages				
5610 · Board Member Compensation	400.00	900.00	-500.00	-55.6%
5630 · Holiday Pay	416.00	624.00	-208.00	-33.3%
5650 · Paid Leave	440.00	373.68	66.32	17.8%
5660 · Payroll Taxes	1,084.18	1,073.27	10.91	1.0%
5670 · Regular Hourly	8,124.00	13,032.00	-4,908.00	-37.7%
5680 · Salaries	5,192.31	0.00	5,192.31	100.0%
Total 5600 · Salaries and Wages	15,656.49	16,002.95	-346.46	-2.2%
5710 · Small Tools and Equipment	216.60	0.00	216.60	100.0%
5800 · Utilities				
5810 · Gas and Electric	12,072.91	8,698.19	3,374.72	38.8%
Total 5800 · Utilities	12,072.91	8,698.19	3,374.72	38.8%
Total Expense	61,359.10	86,969.48	-25,610.38	-29.5%
Net Ordinary Income	-23,580.93	-61,792.48	38,211.55	61.8%
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	0.00	28,232.00	-28,232.00	-100.0%
Total Contributed Capital	0.00	28,232.00	-28,232.00	-100.0%
6110 · Interest Revenues	0.00	0.00	0.00	0.0%
6200 · Property Tax Revenue	282.48	0.00	282.48	100.0%
Total Other Income	282.48	28,232.00	-27,949.52	-99.0%
Net Other Income	282.48	28,232.00	-27,949.52	-99.0%
Net Income	-23,298.45	-33,560.48	10,262.03	30.6%

4: 39 PM

08/06/24

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Summary
1000 - Checking - CVCB (15070832), Period Ending 07/31/2024

	<u>Jul 31, 24</u>
Beginning Balance	105,970.86
Cleared Transactions	
Checks and Payments - 51 items	-97,970.78
Deposits and Credits - 16 items	99,777.98
Total Cleared Transactions	<u>1,807.20</u>
Cleared Balance	<u><u>107,778.06</u></u>
Uncleared Transactions	
Checks and Payments - 30 items	-68,244.98
Total Uncleared Transactions	<u>-68,244.98</u>
Register Balance as of 07/31/2024	<u><u>39,533.08</u></u>
Ending Balance	39,533.08

BIOLA COMMUNITY SERVICES DISTRICT

Reconciliation Detail

1000 - Checking - CVCB (15070832), Period Ending 07/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						105,970.86
Cleared Transactions						
Checks and Payments - 51 items						
Bill Pmt -Check	05/07/2024	2054	Watkins Global Sec...	X	-473.00	-473.00
Bill Pmt -Check	05/21/2024	2073	Watkins Global Sec...	X	-308.00	-781.00
Bill Pmt -Check	06/04/2024	2083	APEX Farm Solution...	X	-6,625.00	-7,406.00
Bill Pmt -Check	06/04/2024	2093	Watkins Global Sec...	X	-528.00	-7,934.00
Bill Pmt -Check	06/18/2024	2098	California Energy Co...	X	-28,037.06	-35,971.06
Bill Pmt -Check	06/18/2024	2105	US Postal Service	X	-216.00	-36,187.06
Check	07/01/2024	EFT	PG&E	X	-2,428.96	-38,616.02
Check	07/01/2024	EFT	Google	X	-259.20	-38,875.22
Bill Pmt -Check	07/02/2024	2133	Special District Risk ...	X	-28,637.00	-67,512.22
Bill Pmt -Check	07/02/2024	2130	Linguistica Interpreti...	X	-1,554.10	-69,066.32
Paycheck	07/02/2024	2124	Elaine R. Cervantes	X	-1,475.96	-70,542.28
Paycheck	07/02/2024	2125	Marisol Camacho	X	-1,091.10	-71,633.38
Paycheck	07/02/2024	2126	Morelia M Avila	X	-728.96	-72,362.34
Bill Pmt -Check	07/02/2024	2132	Ramona Rosales	X	-675.00	-73,037.34
Bill Pmt -Check	07/02/2024	2128	Cecelia Solis	X	-650.00	-73,687.34
Paycheck	07/02/2024	2127	Pedro P Cerna	X	-569.40	-74,256.74
Bill Pmt -Check	07/02/2024	2118	VFW Post 5845	X	-400.00	-74,656.74
Bill Pmt -Check	07/02/2024	2131	Mid-Valley Disposal	X	-353.79	-75,010.53
Bill Pmt -Check	07/02/2024	2129	Comcast Business	X	-214.69	-75,225.22
Bill Pmt -Check	07/02/2024	2117	Verizon Wireless	X	-214.40	-75,439.62
Bill Pmt -Check	07/02/2024	2119	Watkins Global Sec...	X	-154.00	-75,593.62
Bill Pmt -Check	07/02/2024	2121	Jennifer Duarte	X	-100.00	-75,693.62
Bill Pmt -Check	07/02/2024	2122	Martha Madera	X	-100.00	-75,793.62
Bill Pmt -Check	07/02/2024	2123	Reyes Lozano	X	-100.00	-75,893.62
Bill Pmt -Check	07/02/2024	2120	Carlos Rodriguez	X	-100.00	-75,993.62
Check	07/02/2024	EFT	Adobe, Inc.	X	-19.99	-76,013.61
Liability Check	07/15/2024	EFT	United States Treas...	X	-1,680.60	-77,694.21
Liability Check	07/15/2024	EFT	EDD	X	-238.30	-77,932.51
Check	07/15/2024			X	-92.85	-78,025.36
Check	07/15/2024	EFT	Adobe, Inc.	X	-19.99	-78,045.35
Bill Pmt -Check	07/16/2024	2136	Carbajal Landscaping	X	-1,750.00	-79,795.35
Paycheck	07/16/2024	2147	Elaine R. Cervantes	X	-1,475.97	-81,271.32
Paycheck	07/16/2024	2148	Marisol Camacho	X	-1,031.63	-82,302.95
Paycheck	07/16/2024	2150	Pedro P Cerna	X	-868.70	-83,171.65
Paycheck	07/16/2024	2149	Morelia M Avila	X	-829.97	-84,001.62
Bill Pmt -Check	07/16/2024	2137	Creative Technologies	X	-431.00	-84,432.62
Check	07/18/2024	EFT	Office Depot	X	-341.09	-84,773.71
Check	07/19/2024	EFT	Office Depot	X	-214.75	-84,988.46
Check	07/19/2024	EFT	Office Depot	X	-37.53	-85,025.99
Check	07/19/2024	EFT	Office Depot	X	-14.02	-85,040.01
Check	07/19/2024	EFT	Office Depot	X	-5.06	-85,045.07
Check	07/22/2024	EFT	PG&E	X	-9,643.95	-94,689.02
Check	07/24/2024	EFT		X	-760.00	-95,449.02
Check	07/25/2024	EFT	Office Depot	X	-234.00	-95,683.02
Check	07/25/2024	EFT	Dicks Sporting Goods	X	-216.60	-95,899.62
Check	07/29/2024	EFT	Walmart	X	-50.45	-95,950.07
Paycheck	07/30/2024	2169	Marisol Camacho	X	-1,158.27	-97,108.34
Bill Pmt -Check	07/30/2024	2151	Bertha Lopez	X	-500.00	-97,608.34
Check	07/30/2024	EFT	Walmart	X	-96.42	-97,704.76
Liability Check	07/31/2024	EFT	EDD	X	-242.55	-97,947.31
Liability Check	07/31/2024	EFT	United States Treas...	X	-23.47	-97,970.78
Total Checks and Payments					-97,970.78	-97,970.78

BIOLA COMMUNITY SERVICES DISTRICT

Reconciliation Detail

1000 - Checking - CVCB (15070832), Period Ending 07/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 16 items						
Bill Pmt -Check	07/02/2024	2112	Comcast Business	X	0.00	0.00
Bill Pmt -Check	07/02/2024	2111	Cecelia Solis	X	0.00	0.00
Bill Pmt -Check	07/02/2024	2115	Ramona Rosales	X	0.00	0.00
Bill Pmt -Check	07/02/2024	2113	Linguistica Interpreti...	X	0.00	0.00
Bill Pmt -Check	07/02/2024	2116	Special District Risk ...	X	0.00	0.00
Bill Pmt -Check	07/02/2024	2114	Mid-Valley Disposal	X	0.00	0.00
Deposit	07/05/2024			X	15,342.88	15,342.88
Deposit	07/16/2024			X	11,067.65	26,410.53
Deposit	07/19/2024			X	3,672.31	30,082.84
Deposit	07/26/2024			X	3,629.17	33,712.01
Bill Pmt -Check	07/30/2024	2156	Martha .Madera	X	0.00	33,712.01
Bill Pmt -Check	07/30/2024	2159	Reyes Lozano.	X	0.00	33,712.01
Bill Pmt -Check	07/30/2024	2152	Carlos Rodriguez	X	0.00	33,712.01
Bill Pmt -Check	07/30/2024	2154	Jennifer Duarte	X	0.00	33,712.01
Deposit	07/31/2024			X	6,065.97	39,777.98
Transfer	07/31/2024			X	60,000.00	99,777.98
Total Deposits and Credits					99,777.98	99,777.98
Total Cleared Transactions					1,807.20	1,807.20
Cleared Balance					1,807.20	107,778.06
Uncleared Transactions						
Checks and Payments - 30 items						
Bill Pmt -Check	05/21/2024	2060	California Water Bo...		-12,335.40	-12,335.40
Bill Pmt -Check	05/21/2024	2070	The County of Fresno		-377.00	-12,712.40
Bill Pmt -Check	05/21/2024	2072	VFW Post 5845		-200.00	-12,912.40
Bill Pmt -Check	06/04/2024	2092	VFW Post 5845		-400.00	-13,312.40
Bill Pmt -Check	07/16/2024	2135	AM Consulting Engi...		-33,875.00	-47,187.40
Bill Pmt -Check	07/16/2024	2145	Mountain Valley Env...		-2,496.27	-49,683.67
Bill Pmt -Check	07/16/2024	2139	Interstate Gas Servi...		-2,330.50	-52,014.17
Bill Pmt -Check	07/16/2024	2138	Cuttone & Mastro C...		-1,800.00	-53,814.17
Bill Pmt -Check	07/16/2024	2142	Liebert Cassidy Whit...		-1,045.00	-54,859.17
Bill Pmt -Check	07/16/2024	2144	Mid-Valley Disposal		-438.19	-55,297.36
Bill Pmt -Check	07/16/2024	2146	Sebastian Telephone		-436.58	-55,733.94
Bill Pmt -Check	07/16/2024	2140	Jorgensen Co.		-266.26	-56,000.20
Bill Pmt -Check	07/16/2024	2134	Alert 360 - Fresno		-208.95	-56,209.15
Bill Pmt -Check	07/16/2024	2141	Ker West Newspapers		-177.00	-56,386.15
Bill Pmt -Check	07/16/2024	2143	Little Giant		-25.00	-56,411.15
Bill Pmt -Check	07/30/2024	2157	Mid-Valley Disposal		-6,080.86	-62,492.01
Paycheck	07/30/2024	2168	Elaine R. Cervantes		-1,475.97	-63,967.98
Bill Pmt -Check	07/30/2024	2158	North Kings Ground...		-1,393.16	-65,361.14
Paycheck	07/30/2024	2170	Morelia M Avila		-849.30	-66,210.44
Paycheck	07/30/2024	2171	Pedro P Cerna		-605.90	-66,816.34
Bill Pmt -Check	07/30/2024	2163	Watkins Global Sec...		-308.00	-67,124.34
Bill Pmt -Check	07/30/2024	2161	Verizon Wireless		-222.48	-67,346.82
Bill Pmt -Check	07/30/2024	2153	Comcast Business		-214.69	-67,561.51
Bill Pmt -Check	07/30/2024	2162	VFW Post 5845		-200.00	-67,761.51
Bill Pmt -Check	07/30/2024	2167	Reyes Lozano.		-100.00	-67,861.51
Bill Pmt -Check	07/30/2024	2166	Martha .Madera		-100.00	-67,961.51
Bill Pmt -Check	07/30/2024	2164	Carlos Rodriguez		-100.00	-68,061.51
Bill Pmt -Check	07/30/2024	2165	Jennifer Duarte		-100.00	-68,161.51
Bill Pmt -Check	07/30/2024	2160	Streamline		-63.00	-68,224.51
Bill Pmt -Check	07/30/2024	2155	Marisol Camacho.		-20.47	-68,244.98
Total Checks and Payments					-68,244.98	-68,244.98
Total Uncleared Transactions					-68,244.98	-68,244.98
Register Balance as of 07/31/2024					-66,437.78	39,533.08
Ending Balance					-66,437.78	39,533.08