

**BIOLA COMMUNITY SERVICES DISTRICT  
Balance Sheet Prev Year Comparison  
As of December 31, 2023**

01/10/24

Accrual Basis

	Dec 31, 23	Dec 31, 22	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1000 · Checking - CVCB (15070832)	13,345.49	89,677.92	-76,332.43	-85.1%
1010 · Cash-County Treas-Gen Subclass	43,242.44	170,579.09	-127,336.65	-74.7%
1020 · Cash-LAIF	292,902.75	287,175.15	5,727.60	2.0%
<b>Total Checking/Savings</b>	<b>349,490.68</b>	<b>547,432.16</b>	<b>-197,941.48</b>	<b>-36.2%</b>
<b>Other Current Assets</b>				
<b>Account's Receivable</b>				
1100 · Account's Receivable	79,322.38	103,909.91	-24,587.53	-23.7%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
<b>Total Account's Receivable</b>	<b>75,322.38</b>	<b>99,909.91</b>	<b>-24,587.53</b>	<b>-24.6%</b>
1210 · Charge Backs Receivable	319.16	208.00	111.16	53.4%
1220 · Other Receivables	22,127.13	22,127.13	0.00	0.0%
1300 · Prepaid				
1310 · Insurance	0.00	12,174.23	-12,174.23	-100.0%
<b>Total 1300 · Prepaid</b>	<b>0.00</b>	<b>12,174.23</b>	<b>-12,174.23</b>	<b>-100.0%</b>
<b>Total Other Current Assets</b>	<b>97,768.67</b>	<b>134,419.27</b>	<b>-36,650.60</b>	<b>-27.3%</b>
<b>Total Current Assets</b>	<b>447,259.35</b>	<b>681,851.43</b>	<b>-234,592.08</b>	<b>-34.4%</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	59,262.50	9,020.00	50,242.50	557.0%
1415 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
1425 · CIP-Groundwater Recharge	623,592.03	130,040.40	493,551.63	379.5%
1430 · CIP-Recycled Water	335,567.00	303,278.67	32,288.33	10.7%
1435 · CIP-S & S Improvement	0.00	43,534.31	-43,534.31	-100.0%
1440 · CIP-Water System Upgrade-SRF	365,174.94	365,174.94	0.00	0.0%
1450 · WWTP Improvements	62,166.00	0.00	62,166.00	100.0%
<b>Total 1400 · Construction In Progress</b>	<b>1,457,156.57</b>	<b>862,442.42</b>	<b>594,714.15</b>	<b>69.0%</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	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	60,824.68	56,335.97	4,488.71	8.0%
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	-4,294,801.00	-4,294,801.00	0.00	0.0%
<b>Total Fixed Assets</b>	<b>6,613,977.16</b>	<b>5,744,059.83</b>	<b>869,917.33</b>	<b>15.1%</b>
<b>TOTAL ASSETS</b>	<b>7,061,236.51</b>	<b>6,425,911.26</b>	<b>635,325.25</b>	<b>9.9%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2000 · Accounts Payable	22,094.19	77,375.13	-55,280.94	-71.5%
2010 · Retention Payable	23,985.90	0.00	23,985.90	100.0%
<b>Total Accounts Payable</b>	<b>46,080.09</b>	<b>77,375.13</b>	<b>-31,295.04</b>	<b>-40.5%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Balance Sheet Prev Year Comparison**  
As of December 31, 2023

	Dec 31, 23	Dec 31, 22	\$ Change	% Change
<b>Other Current Liabilities</b>				
2110 · Accrued Interest	4,312.88	4,312.88	0.00	0.0%
2120 · Accrued Payroll	5,938.00	5,938.00	0.00	0.0%
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	-265.00	600.00	-865.00	-144.2%
2300 · Utility Deposits	20,174.49	18,106.55	2,067.94	11.4%
2400 · Payroll Liabilities	2,104.95	4,151.32	-2,046.37	-49.3%
<b>Total Other Current Liabilities</b>	<b>32,265.32</b>	<b>33,450.46</b>	<b>-1,185.14</b>	<b>-3.5%</b>
<b>Total Current Liabilities</b>	<b>78,345.41</b>	<b>110,825.59</b>	<b>-32,480.18</b>	<b>-29.3%</b>
<b>Long Term Liabilities</b>				
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%
<b>Total Long Term Liabilities</b>	<b>901,126.44</b>	<b>917,305.00</b>	<b>-16,178.56</b>	<b>-1.8%</b>
<b>Total Liabilities</b>	<b>979,471.85</b>	<b>1,028,130.59</b>	<b>-48,658.74</b>	<b>-4.7%</b>
<b>Equity</b>				
3000 · Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
3200 · Retained Earnings	1,952,283.08	1,283,473.60	668,809.48	52.1%
Net Income	-73,269.26	-88,443.77	15,174.51	17.2%
<b>Total Equity</b>	<b>6,081,764.66</b>	<b>5,397,780.67</b>	<b>683,983.99</b>	<b>12.7%</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>7,061,236.51</u></b>	<b><u>6,425,911.26</u></b>	<b><u>635,325.25</u></b>	<b><u>9.9%</u></b>

# BIOLA COMMUNITY SERVICES DISTRICT Profit & Loss Prev Year Comparison

01/10/24

Accrual Basis

## July through December 2023

	Jul - Dec 23	Jul - Dec 22	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Sales and Services	245,324.17	230,622.19	14,701.98	6.4%
4005 · Late Fees and Penalties	0.00	45.00	-45.00	-100.0%
4050 · Rents and Concessions	10,437.00	13,696.00	-3,259.00	-23.8%
4100 · Admin Fees	50.36	125.00	-74.64	-59.7%
4110 · Connection and Turn-On Fees	-383.47	0.00	-383.47	-100.0%
<b>Total Income</b>	<b>255,428.06</b>	<b>244,488.19</b>	<b>10,939.87</b>	<b>4.5%</b>
<b>Expense</b>				
5000 · Bank Charges	541.84	1,585.95	-1,044.11	-65.8%
5015 · Communications	6,142.28	4,714.75	1,427.53	30.3%
5020 · Community Support	2,500.00	2,500.00	0.00	0.0%
5025 · Computer and Internet	2,845.76	2,582.91	262.85	10.2%
5035 · Continuing Education	925.70	550.00	375.70	68.3%
5100 · Contractual Services				
5105 · Plant Operations	41,197.00	47,309.12	-6,112.12	-12.9%
5110 · Solid Waste Disposal - Res.	30,875.29	48,720.87	-17,845.58	-36.6%
5111 · Solid Waste Disposal - Comm.	2,626.30	0.00	2,626.30	100.0%
5120 · Solar Maintenance	6,588.91	6,397.00	191.91	3.0%
<b>Total 5100 · Contractual Services</b>	<b>81,287.50</b>	<b>102,426.99</b>	<b>-21,139.49</b>	<b>-20.6%</b>
5230 · Fees & Assessments	4,351.23	5,545.48	-1,194.25	-21.5%
5250 · Insurance	27,467.76	12,147.22	15,320.54	126.1%
5260 · Janitorial	728.39	410.05	318.34	77.6%
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	1,600.00	2,455.00	-855.00	-34.8%
5320 · Miscellaneous	141.25	170.00	-28.75	-16.9%
5330 · Office	7,084.66	4,917.24	2,167.42	44.1%
5340 · Operating Supplies and Chemical	3,338.50	127.70	3,210.80	2,514.3%
5350 · Outside Services/Event Comp.	2,000.00	2,400.00	-400.00	-16.7%
5360 · Penalties	0.00	27.27	-27.27	-100.0%
5380 · Postage and Delivery	0.00	420.00	-420.00	-100.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	6,000.00	10,503.00	-4,503.00	-42.9%
5430 · Engineering & Project Mgt	0.00	7,052.26	-7,052.26	-100.0%
5440 · Legal	20,915.65	24,795.00	-3,879.35	-15.7%
5450 · Other Professional Services	3,164.00	3,510.00	-346.00	-9.9%
5460 · Research and Monitoring	6,066.20	3,480.81	2,585.39	74.3%
<b>Total 5400 · Professional &amp; Specialized Serv</b>	<b>36,145.85</b>	<b>49,341.07</b>	<b>-13,195.22</b>	<b>-26.7%</b>
5500 · Rents and Leases Expense				
5510 · Equipment	3,963.00	0.00	3,963.00	100.0%
<b>Total 5500 · Rents and Leases Expense</b>	<b>3,963.00</b>	<b>0.00</b>	<b>3,963.00</b>	<b>100.0%</b>
5550 · Repairs and Maintenance				
5560 · Equipment	599.45	2,025.08	-1,425.63	-70.4%
5570 · Landscaping	3,275.00	4,050.00	-775.00	-19.1%
5590 · Structures and Grounds	84,872.57	26,861.58	58,010.99	216.0%
<b>Total 5550 · Repairs and Maintenance</b>	<b>88,747.02</b>	<b>32,936.66</b>	<b>55,810.36</b>	<b>169.5%</b>
5600 · Salaries and Wages				
5610 · Board Member Compensation	3,500.00	3,900.00	-400.00	-10.3%
5630 · Holiday Pay	2,200.00	3,870.00	-1,670.00	-43.2%
5640 · Overtime Pay	0.00	2,956.50	-2,956.50	-100.0%
5650 · Paid Leave	1,135.68	3,104.00	-1,968.32	-63.4%
5660 · Payroll Taxes	4,682.67	7,569.60	-2,886.93	-38.1%
5670 · Regular Hourly	51,813.32	76,470.00	-24,656.68	-32.2%
5680 · Salaries	3,461.54	0.00	3,461.54	100.0%
<b>Total 5600 · Salaries and Wages</b>	<b>66,793.21</b>	<b>97,870.10</b>	<b>-31,076.89</b>	<b>-31.8%</b>
5710 · Small Tools and Equipment	1,605.23	1,164.31	440.92	37.9%
5720 · Travel	2,256.03	713.00	1,543.03	216.4%
5800 · Utilities				
5810 · Gas and Electric	20,480.36	24,604.29	-4,123.93	-16.8%
<b>Total 5800 · Utilities</b>	<b>20,480.36</b>	<b>24,604.29</b>	<b>-4,123.93</b>	<b>-16.8%</b>
<b>Total Expense</b>	<b>390,410.49</b>	<b>389,324.41</b>	<b>1,086.08</b>	<b>0.3%</b>
<b>Net Ordinary Income</b>	<b>-134,982.43</b>	<b>-144,836.22</b>	<b>9,853.79</b>	<b>6.8%</b>

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

	Jul - Dec 23	Jul - Dec 22	\$ Change	% Change
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Contributed Capital</b>				
6030 · State-Aid for Construction	34,910.00	16,935.09	17,974.91	106.1%
<b>Total Contributed Capital</b>	34,910.00	16,935.09	17,974.91	106.1%
6110 · Interest Revenues	3,047.48	2,490.47	557.01	22.4%
6130 · Other Non-Operating Revenues	2,457.00	0.00	2,457.00	100.0%
6150 · Rents and Leases Received	1,334.84	0.00	1,334.84	100.0%
6200 · Property Tax Revenue	37,075.68	33,319.34	3,756.34	11.3%
6210 · Special Assessment Revenue	3,596.67	3,647.55	-50.88	-1.4%
<b>Total Other Income</b>	82,421.67	56,392.45	26,029.22	46.2%
<b>Other Expense</b>				
7000 · Interest Expense	20,708.50	0.00	20,708.50	100.0%
<b>Total Other Expense</b>	20,708.50	0.00	20,708.50	100.0%
<b>Net Other Income</b>	61,713.17	56,392.45	5,320.72	9.4%
<b>Net Income</b>	<b>-73,269.26</b>	<b>-88,443.77</b>	<b>15,174.51</b>	<b>17.2%</b>

## BIOLA COMMUNITY SERVICES DISTRICT

## Profit &amp; Loss Budget vs. Actual

01/10/24

July through December 2023

Accrual Basis

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Sales and Services	245,324.17	472,500.00	-227,175.83	51.9%
4050 · Rents and Concessions	10,437.00	30,000.00	-19,563.00	34.8%
4100 · Admin Fees	50.36			
4110 · Connection and Turn-On Fees	-383.47	5,000.00	-5,383.47	-7.7%
<b>Total Income</b>	<b>255,428.06</b>	<b>507,500.00</b>	<b>-252,071.94</b>	<b>50.3%</b>
<b>Expense</b>				
5000 · Bank Charges	541.84	2,000.00	-1,458.16	27.1%
5015 · Communications	6,142.28	9,500.00	-3,357.72	64.7%
5020 · Community Support	2,500.00	2,500.00	0.00	100.0%
5025 · Computer and Internet	2,845.76	6,800.00	-3,954.24	41.8%
5035 · Continuing Education	925.70	5,000.00	-4,074.30	18.5%
5100 · Contractual Services				
5105 · Plant Operations	41,197.00	88,000.00	-46,803.00	46.8%
5110 · Solid Waste Disposal - Res.	30,875.29	80,000.00	-49,124.71	38.6%
5111 · Solid Waste Disposal - Comm.	2,626.30			
5120 · Solar Maintenance	6,588.91	6,400.00	188.91	103.0%
<b>Total 5100 · Contractual Services</b>	<b>81,287.50</b>	<b>174,400.00</b>	<b>-93,112.50</b>	<b>46.6%</b>
5230 · Fees & Assessments	4,351.23	6,500.00	-2,148.77	66.9%
5250 · Insurance	27,467.76	28,000.00	-532.24	98.1%
5260 · Janitorial	728.39	6,500.00	-5,771.61	11.2%
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	1,600.00	7,000.00	-5,400.00	22.9%
5320 · Miscellaneous	141.25	500.00	-358.75	28.3%
5330 · Office	7,084.66	12,000.00	-4,915.34	59.0%
5340 · Operating Supplies and Chemical	3,338.50	1,400.00	1,938.50	238.5%
5350 · Outside Services/Event Comp.	2,000.00	5,000.00	-3,000.00	40.0%
5360 · Penalties	0.00	250.00	-250.00	0.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	6,000.00	17,500.00	-11,500.00	34.3%
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	20,915.65	47,000.00	-26,084.35	44.5%
5450 · Other Professional Services	3,164.00	10,000.00	-6,836.00	31.6%
5460 · Research and Monitoring	6,066.20	5,500.00	566.20	110.3%
<b>Total 5400 · Professional &amp; Specialized Serv</b>	<b>36,145.85</b>	<b>100,500.00</b>	<b>-64,354.15</b>	<b>36.0%</b>
5500 · Rents and Leases Expense				
5510 · Equipment	3,963.00			
<b>Total 5500 · Rents and Leases Expense</b>	<b>3,963.00</b>			
5550 · Repairs and Maintenance				
5560 · Equipment	599.45	5,000.00	-4,400.55	12.0%
5570 · Landscaping	3,275.00	16,000.00	-12,725.00	20.5%
5590 · Structures and Grounds	84,872.57	90,000.00	-5,127.43	94.3%
<b>Total 5550 · Repairs and Maintenance</b>	<b>88,747.02</b>	<b>111,000.00</b>	<b>-22,252.98</b>	<b>80.0%</b>
5600 · Salaries and Wages				
5610 · Board Member Compensation	3,500.00	7,500.00	-4,000.00	46.7%
5630 · Holiday Pay	2,200.00	7,500.00	-5,300.00	29.3%
5640 · Overtime Pay	0.00	5,000.00	-5,000.00	0.0%
5650 · Paid Leave	1,135.68			
5660 · Payroll Taxes	4,682.67	15,000.00	-10,317.33	31.2%
5670 · Regular Hourly	51,813.32	135,000.00	-83,186.68	38.4%
5680 · Salaries	3,461.54			
<b>Total 5600 · Salaries and Wages</b>	<b>66,793.21</b>	<b>170,000.00</b>	<b>-103,206.79</b>	<b>39.3%</b>
5700 · Services Charges-Fresno County	0.00	400.00	-400.00	0.0%
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	20,480.36	55,000.00	-34,519.64	37.2%
<b>Total 5800 · Utilities</b>	<b>20,480.36</b>	<b>55,000.00</b>	<b>-34,519.64</b>	<b>37.2%</b>
<b>Total Expense</b>	<b>390,410.49</b>	<b>753,750.00</b>	<b>-363,339.51</b>	<b>51.8%</b>
<b>Net Ordinary Income</b>	<b>-134,982.43</b>	<b>-246,250.00</b>	<b>111,267.57</b>	<b>54.8%</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Profit & Loss Budget vs. Actual**  
**July through December 2023**

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>Contributed Capital</b>				
6030 · State-Aid for Construction	34,910.00			
<b>Total Contributed Capital</b>	34,910.00			
6110 · Interest Revenues	3,047.48	8,000.00	-4,952.52	38.1%
6130 · Other Non-Operating Revenues	2,457.00			
6150 · Rents and Leases Received	1,334.84	21,900.00	-20,565.16	6.1%
6200 · Property Tax Revenue	37,075.68			
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%
<b>Total Other Income</b>	82,421.67	113,900.00	-31,478.33	72.4%
<b>Other Expense</b>				
7000 · Interest Expense	20,708.50			
<b>Total Other Expense</b>	20,708.50			
<b>Net Other Income</b>	61,713.17	113,900.00	-52,186.83	54.2%
<b>Net Income</b>	<b>-73,269.26</b>	<b>-132,350.00</b>	<b>59,080.74</b>	<b>55.4%</b>

BIOLA COMMUNITY SERVICES DISTRICT

01/10/24

Transactions by Account

Accrual Basis

As of December 31, 2023

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance	
<b>1000 - Checking - CVCB (15070832)</b>									
Deposit	12/01/2023			Deposit	X	6,574.56		5,887.80	
Check	12/01/2023	EFT	Office Depot		X		45.31	12,462.36	
Check	12/01/2023	EFT	Google		X		259.20	12,157.85	
Check	12/04/2023	EFT	Adobe, Inc.		X		19.99	12,137.86	
Paycheck	12/05/2023	1891	Elaine R. Cervantes		X		1,471.27	10,666.59	
Paycheck	12/05/2023	1892	Marisol Camacho		X		1,005.93	9,660.66	
Paycheck	12/05/2023	1893	Morelia M Avila		X		708.96	8,951.70	
Paycheck	12/05/2023	1894	Pedro P Cerna		X		482.85	8,468.85	
Bill Pmt -Check	12/05/2023	1882	Alert 360 - Fresno		X		203.95	8,264.90	
Bill Pmt -Check	12/05/2023	1883	Comcast Business		X		156.53	8,108.37	
Bill Pmt -Check	12/05/2023	1884	Energy Resources Conservation and Deve...		X		28,037.06	-19,928.69	
Bill Pmt -Check	12/05/2023	1885	Mary Redondo		X		400.00	-20,328.69	
Bill Pmt -Check	12/05/2023	1886	Streamline		X		63.00	-20,391.69	
Bill Pmt -Check	12/05/2023	1887	Terminex		X		169.00	-20,560.69	
Bill Pmt -Check	12/05/2023	1888	Verizon Wireless	209138685-00001	X		250.87	-20,811.56	
Bill Pmt -Check	12/05/2023	1889	VFW Post 5845		X		200.00	-21,011.56	
Bill Pmt -Check	12/05/2023	1890	Watkins Global Security		X		352.00	-21,363.56	
Check	12/06/2023	EFT	Office Depot		X		213.00	-21,576.56	
Check	12/07/2023	EFT	Office Depot		X		86.90	-21,663.46	
Deposit	12/08/2023			Deposit	X	8,917.68		-12,745.78	
Check	12/08/2023	EFT	Office Depot		X		35.62	-12,781.40	
Check	12/08/2023	EFT	SaveMart		X		130.04	-12,911.44	
Check	12/08/2023	EFT	Office Depot		X		200.17	-13,111.61	
Check	12/14/2023	EFT	Adobe, Inc.		X		19.99	-13,131.60	
Check	12/14/2023	EFT	Haven's		X		44.28	-13,175.88	
Liability Check	12/15/2023	EFT	EDD	Confirmation #: 0-938-197-520	X		211.89	-13,387.77	
Liability Check	12/15/2023	EFT	United States Treasury	Confirmation #: 270374982360050	X		1,562.32	-14,950.09	
Check	12/15/2023			Service Charge	X		123.22	-15,073.31	
Check	12/18/2023	EFT	Office Depot		X		214.86	-15,288.17	
Paycheck	12/19/2023	1908	Elaine R. Cervantes		X		1,471.27	-16,759.44	
Paycheck	12/19/2023	1909	Marisol Camacho		X		1,051.16	-17,810.60	
Paycheck	12/19/2023	1910	Morelia M Avila		X		613.86	-18,424.46	
Paycheck	12/19/2023	1911	Pedro P Cerna		X		512.12	-18,936.58	
Deposit	12/19/2023			Deposit	X	72,760.81		-53,824.23	
Bill Pmt -Check	12/19/2023	1895	Carbajal Landscaping		X		1,250.00	-52,574.23	
Bill Pmt -Check	12/19/2023	1896	Cuttone & Mastro CPA's		X		1,200.00	-51,374.23	
Bill Pmt -Check	12/19/2023	1897	Jorgensen Co.		X		278.71	-51,095.52	
Bill Pmt -Check	12/19/2023	1898	Leticia Ruelas		X		400.00	-50,695.52	
Bill Pmt -Check	12/19/2023	1899	Liebert Cassidy Whitmore		X		2,820.40	-47,875.12	
Bill Pmt -Check	12/19/2023	1900	Little Giant		X		50.00	-47,825.12	
Bill Pmt -Check	12/19/2023	1901	Mid-Valley Disposal		X		6,595.07	-41,230.05	
Bill Pmt -Check	12/19/2023	1902	Mountain Valley Environmental Services		X		7,585.50	-33,644.55	
Bill Pmt -Check	12/19/2023	1903	Sebastian Telephone	00065044-8	X		419.40	-33,225.15	
Bill Pmt -Check	12/19/2023	1904	SWRCB		X		26,785.00	-6,440.15	
Bill Pmt -Check	12/19/2023	1905	VFW Post 5845		X		200.00	-6,240.15	
Bill Pmt -Check	12/19/2023	1906	Watkins Global Security		X		352.00	-5,888.15	
Bill Pmt -Check	12/19/2023	1907	XiO, Inc.		X		339.00	-5,549.15	
Check	12/20/2023	EFT	iCG		X		30.00	-5,519.15	
Deposit	12/21/2023			Deposit	X	2,228.30		-7,747.45	
Check	12/22/2023	EFT	Office Depot		X		881.04	-6,866.41	
Check	12/22/2023	EFT	PG&E		X		2,641.72	-4,224.69	
Deposit	12/28/2023			Deposit	X	2,757.28		-6,981.97	
Deposit	12/31/2023			Deposit	X	6,363.52		-13,345.49	
Total 1000 - Checking - CVCB (15070832)							99,602.15	92,144.46	13,345.49
<b>TOTAL</b>							<b>99,602.15</b>	<b>92,144.46</b>	<b>13,345.49</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Reconciliation Summary**  
**1000 - Checking - CVCB (15070832), Period Ending 12/31/2023**

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	<u>Dec 31, 23</u>
<b>Beginning Balance</b>	58,335.52
<b>Cleared Transactions</b>	
Checks and Payments - 52 items	-66,642.49
Deposits and Credits - 6 items	99,602.15
<b>Total Cleared Transactions</b>	<u>32,959.66</u>
<b>Cleared Balance</b>	<u><u>91,295.18</u></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 10 items	-77,949.69
<b>Total Uncleared Transactions</b>	<u>-77,949.69</u>
<b>Register Balance as of 12/31/2023</b>	<u><u>13,345.49</u></u>
<b>New Transactions</b>	
Checks and Payments - 18 items	-22,617.34
<b>Total New Transactions</b>	<u>-22,617.34</u>
<b>Ending Balance</b>	<u><u>-9,271.85</u></u>



## BIOLA COMMUNITY SERVICES DISTRICT

## Reconciliation Detail

01/02/24

1000 - Checking - CVCB (15070832), Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						58,335.52
<b>Cleared Transactions</b>						
<b>Checks and Payments - 52 Items</b>						
Bill Pmt -Check	11/07/2023	1850	Liebert Cassidy Whit...	X	-2,627.60	-2,627.60
Bill Pmt -Check	11/07/2023	1847	Juan Rodriguez	X	-219.38	-2,846.98
Bill Pmt -Check	11/07/2023	1852	Streamline	X	-63.00	-2,909.98
Bill Pmt -Check	11/21/2023	1865	Fresno Irrigation Dis...	X	-4,005.00	-6,914.98
Bill Pmt -Check	11/21/2023	1863	Franco Plumbing	X	-650.00	-7,564.98
Bill Pmt -Check	11/21/2023	1871	Mid-Valley Disposal	X	-570.23	-8,135.21
Bill Pmt -Check	11/21/2023	1867	JUAN P. MUNGUJA	X	-565.00	-8,700.21
Bill Pmt -Check	11/21/2023	1876	Watkins Global Sec...	X	-330.00	-9,030.21
Bill Pmt -Check	11/21/2023	1875	VFW Post 5845	X	-200.00	-9,230.21
Bill Pmt -Check	11/21/2023	1860	California Water Bo...	X	-182.60	-9,412.81
Bill Pmt -Check	11/21/2023	1870	Martha .Madera	X	-100.00	-9,512.81
Bill Pmt -Check	11/21/2023	1873	Reyes Lozano.	X	-100.00	-9,612.81
Bill Pmt -Check	11/21/2023	1869	Little Giant	X	-50.00	-9,662.81
Check	12/01/2023	EFT	Google	X	-259.20	-9,922.01
Check	12/01/2023	EFT	Office Depot	X	-45.31	-9,967.32
Check	12/04/2023	EFT	Adobe, Inc.	X	-19.99	-9,987.31
Bill Pmt -Check	12/05/2023	1884	Energy Resources C...	X	-28,037.06	-38,024.37
Paycheck	12/05/2023	1891	Elaine R. Cervantes	X	-1,471.27	-39,495.64
Paycheck	12/05/2023	1892	Marisol Camacho	X	-1,005.93	-40,501.57
Paycheck	12/05/2023	1893	Morelia M Avila	X	-708.96	-41,210.53
Paycheck	12/05/2023	1894	Pedro P Cerna	X	-482.85	-41,693.38
Bill Pmt -Check	12/05/2023	1885	Mary Redondo	X	-400.00	-42,093.38
Bill Pmt -Check	12/05/2023	1888	Verizon Wireless	X	-250.87	-42,344.25
Bill Pmt -Check	12/05/2023	1882	Alert 360 - Fresno	X	-203.95	-42,548.20
Bill Pmt -Check	12/05/2023	1889	VFW Post 5845	X	-200.00	-42,748.20
Bill Pmt -Check	12/05/2023	1887	Terminex	X	-169.00	-42,917.20
Bill Pmt -Check	12/05/2023	1883	Comcast Business	X	-156.53	-43,073.73
Check	12/06/2023	EFT	Office Depot	X	-213.00	-43,286.73
Check	12/07/2023	EFT	Office Depot	X	-86.90	-43,373.63
Check	12/08/2023	EFT	Office Depot	X	-200.17	-43,573.80
Check	12/08/2023	EFT	SaveMart	X	-130.04	-43,703.84
Check	12/08/2023	EFT	Office Depot	X	-35.62	-43,739.46
Check	12/14/2023	EFT	Haven's	X	-44.28	-43,783.74
Check	12/14/2023	EFT	Adobe, Inc.	X	-19.99	-43,803.73
Liability Check	12/15/2023	EFT	United States Treas...	X	-1,562.32	-45,366.05
Liability Check	12/15/2023	EFT	EDD	X	-211.89	-45,577.94
Check	12/15/2023			X	-123.22	-45,701.16
Check	12/18/2023	EFT	Office Depot	X	-214.86	-45,916.02
Bill Pmt -Check	12/19/2023	1902	Mountain Valley Env...	X	-7,585.50	-53,501.52
Bill Pmt -Check	12/19/2023	1899	Liebert Cassidy Whit...	X	-2,820.40	-56,321.92
Paycheck	12/19/2023	1908	Elaine R. Cervantes	X	-1,471.27	-57,793.19
Bill Pmt -Check	12/19/2023	1895	Carbajal Landscaping	X	-1,250.00	-59,043.19
Bill Pmt -Check	12/19/2023	1896	Cuttone & Mastro C...	X	-1,200.00	-60,243.19
Paycheck	12/19/2023	1909	Marisol Camacho	X	-1,051.16	-61,294.35
Paycheck	12/19/2023	1910	Morelia M Avila	X	-613.86	-61,908.21
Paycheck	12/19/2023	1911	Pedro P Cerna	X	-512.12	-62,420.33
Bill Pmt -Check	12/19/2023	1903	Sebastian Telephone	X	-419.40	-62,839.73
Bill Pmt -Check	12/19/2023	1905	VFW Post 5845	X	-200.00	-63,039.73
Bill Pmt -Check	12/19/2023	1900	Little Giant	X	-50.00	-63,089.73
Check	12/20/2023	EFT	iCG	X	-30.00	-63,119.73
Check	12/22/2023	EFT	PG&E	X	-2,641.72	-65,761.45
Check	12/22/2023	EFT	Office Depot	X	-881.04	-66,642.49
<b>Total Checks and Payments</b>					<b>-66,642.49</b>	<b>-66,642.49</b>
<b>Deposits and Credits - 6 items</b>						
Deposit	12/01/2023			X	6,574.56	6,574.56
Deposit	12/08/2023			X	8,917.68	15,492.24
Deposit	12/19/2023			X	72,760.81	88,253.05
Deposit	12/21/2023			X	2,228.30	90,481.35
Deposit	12/28/2023			X	2,757.28	93,238.63
Deposit	12/31/2023			X	6,363.52	99,602.15
<b>Total Deposits and Credits</b>					<b>99,602.15</b>	<b>99,602.15</b>
<b>Total Cleared Transactions</b>					<b>32,959.66</b>	<b>32,959.66</b>
<b>Cleared Balance</b>					<b>32,959.66</b>	<b>91,295.18</b>

## BIOLA COMMUNITY SERVICES DISTRICT

## Reconciliation Detail

01/02/24

1000 - Checking - CVCB (15070832), Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 10 items</b>						
Bill Pmt -Check	09/26/2023	1795	SitelogiQ		-6,588.91	-6,588.91
Bill Pmt -Check	11/21/2023	1859	AM Consulting Engi...		-36,196.00	-42,784.91
Bill Pmt -Check	12/05/2023	1890	Watkins Global Sec...		-352.00	-43,136.91
Bill Pmt -Check	12/05/2023	1886	Streamline		-63.00	-43,199.91
Bill Pmt -Check	12/19/2023	1904	SWRCB		-26,785.00	-69,984.91
Bill Pmt -Check	12/19/2023	1901	Mid-Valley Disposal		-6,595.07	-76,579.98
Bill Pmt -Check	12/19/2023	1898	Leticia Ruelas		-400.00	-76,979.98
Bill Pmt -Check	12/19/2023	1906	Watkins Global Sec...		-352.00	-77,331.98
Bill Pmt -Check	12/19/2023	1907	XIO, Inc.		-339.00	-77,670.98
Bill Pmt -Check	12/19/2023	1897	Jorgensen Co.		-278.71	-77,949.69
Total Checks and Payments					-77,949.69	-77,949.69
Total Uncleared Transactions					-77,949.69	-77,949.69
Register Balance as of 12/31/2023					-44,990.03	13,345.49
<b>New Transactions</b>						
<b>Checks and Payments - 18 items</b>						
Bill Pmt -Check	01/02/2024	1916	Mountain Valley Env...		-9,912.14	-9,912.14
Bill Pmt -Check	01/02/2024	1915	Liebert Cassidy Whit...		-3,062.65	-12,974.79
Bill Pmt -Check	01/02/2024	1912	AM Consulting Engi...		-1,800.00	-14,774.79
Paycheck	01/02/2024	1922	Elaine R. Cervantes		-1,475.96	-16,250.75
Paycheck	01/02/2024	1923	Marisol Camacho		-1,069.05	-17,319.80
Bill Pmt -Check	01/02/2024	1914	Ker West Newspapers		-972.50	-18,292.30
Paycheck	01/02/2024	1924	Morelia M Avila		-722.85	-19,015.15
Paycheck	01/02/2024	1925	Pedro P Cerna		-664.29	-19,679.44
Bill Pmt -Check	01/02/2024	1917	Verizon Wireless		-250.87	-19,930.31
Bill Pmt -Check	01/02/2024	1913	Comcast Business		-156.53	-20,086.84
Bill Pmt -Check	01/02/2024	1920	Kirk Ramos		-100.00	-20,186.84
Bill Pmt -Check	01/02/2024	1919	Jennifer Duarte		-100.00	-20,286.84
Bill Pmt -Check	01/02/2024	1918	Carlos Rodriguez		-100.00	-20,386.84
Bill Pmt -Check	01/02/2024	1921	Martha .Madera		-100.00	-20,486.84
General Journal	01/04/2024	646			-25.55	-20,512.39
Liability Check	01/16/2024	EFT	United States Treas...		-1,632.78	-22,145.17
Liability Check	01/16/2024	EFT	EDD		-223.23	-22,368.40
Liability Check	01/31/2024	EFT	United States Treas...		-248.94	-22,617.34
Total Checks and Payments					-22,617.34	-22,617.34
Total New Transactions					-22,617.34	-22,617.34
<b>Ending Balance</b>					<b>-67,607.37</b>	<b>-9,271.85</b>