

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of April 30, 2025

	Apr 30, 25	Apr 30, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking - CVCB (15070832)	26,313.83	72,501.71	-46,187.88	-63.7%
1010 · Cash-County Treas-Gen Subclass	147,756.74	82,465.26	65,291.48	79.2%
1011 · Cash-County Treas-Restricted	8,850.00	0.00	8,850.00	100.0%
1020 · Cash-LAIF	102,007.00	201,244.18	-99,237.18	-49.3%
Total Checking/Savings	284,927.57	356,211.15	-71,283.58	-20.0%
Other Current Assets				
Account's Receivable				
1100 · Account's Receivable	163,315.68	76,594.06	86,721.62	113.2%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	159,315.68	72,594.06	86,721.62	119.5%
1210 · Charge Backs Receivable	583.00	111.16	471.84	424.5%
1220 · Other Receivables	45,445.50	54,131.81	-8,686.31	-16.1%
Total Other Current Assets	205,344.18	126,837.03	78,507.15	61.9%
Total Current Assets	490,271.75	483,048.18	7,223.57	1.5%
Fixed Assets				
1400 · Construction In Progress				
1405 · CIP-Application for CDBG	5,733.50	5,733.50	0.00	0.0%
1410 · CIP-ARPA	856,677.49	77,616.83	779,060.66	1,003.7%
1425 · CIP-Groundwater Recharge	774,516.41	774,516.41	0.00	0.0%
1426 · CIP- Groundwater Recharge Ph 2	29,835.00	10,185.00	19,650.00	192.9%
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	242,419.67	17,714.00	7.3%
1460 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
Total 1400 · Construction In Progress	2,570,390.61	1,753,965.95	816,424.66	46.6%
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	60,356.33	54,625.33	5,731.00	10.5%
1700 · Accumulated Depreciation	-5,051,029.00	-4,666,055.00	-384,974.00	-8.3%
Total Fixed Assets	6,978,201.09	6,537,729.42	440,471.67	6.7%
TOTAL ASSETS	7,468,472.84	7,020,777.60	447,695.24	6.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	54,185.92	124,787.56	-70,601.64	-56.6%
2010 · Retention Payable	26,986.81	0.00	26,986.81	100.0%
Total Accounts Payable	81,172.73	124,787.56	-43,614.83	-35.0%
Other Current Liabilities				
2110 · Accrued Interest	0.00	12,928.28	-12,928.28	-100.0%
2120 · Accrued Payroll	4,504.77	0.00	4,504.77	100.0%
2200 · Customer Deposits- Comm Ctr	3,850.60	5,575.00	-1,724.40	-30.9%
2300 · Utility Deposits	23,720.46	21,675.37	2,045.09	9.4%
2400 · Payroll Liabilities	1,732.47	2,108.59	-376.12	-17.8%
Total Other Current Liabilities	33,808.30	42,287.24	-8,478.94	-20.1%
Total Current Liabilities	114,981.03	167,074.80	-52,093.77	-31.2%
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	959,834.49	1,068,201.24	-108,366.75	-10.1%

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of April 30, 2025

	Apr 30, 25	Apr 30, 24	\$ Change	% Change
Equity				
3000 · Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
3200 · Retained Earnings	1,477,731.37	1,733,156.72	-255,425.35	-14.7%
Net Income	828,156.14	16,668.80	811,487.34	4,868.3%
Total Equity	6,508,638.35	5,952,576.36	556,061.99	9.3%
TOTAL LIABILITIES & EQUITY	7,468,472.84	7,020,777.60	447,695.24	6.4%

BIOLA COMMUNITY SERVICES DISTRICT Profit & Loss Prev Year Comparison July 2024 through April 2025

	Jul '24 - Apr 25	Jul '23 - Apr 24	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales and Services	537,608.02	382,407.89	155,200.13	40.6%
4050 · Rents and Concessions	19,762.90	19,637.00	125.90	0.6%
4100 · Admin Fees	435.92	250.00	185.92	74.4%
4110 · Connection and Turn-On Fees	2,750.00	-383.47	3,133.47	817.1%
Total Income	560,556.84	401,911.42	158,645.42	39.5%
Expense				
5000 · Bank Charges	1,015.97	981.67	34.30	3.5%
5015 · Communications	9,676.88	10,574.37	-897.49	-8.5%
5020 · Community Support	0.00	2,500.00	-2,500.00	-100.0%
5025 · Computer and Internet	5,315.73	4,042.48	1,273.25	31.5%
5035 · Continuing Education	0.00	925.70	-925.70	-100.0%
5100 · Contractual Services				
5105 · Plant Operations	68,420.00	75,407.00	-6,987.00	-9.3%
5110 · Solid Waste Disposal - Res.	55,224.36	56,078.35	-853.99	-1.5%
5111 · Solid Waste Disposal - Comm.	5,435.54	5,486.01	-50.47	-0.9%
5120 · Solar Maintenance	6,786.58	6,588.91	197.67	3.0%
Total 5100 · Contractual Services	135,866.48	143,560.27	-7,693.79	-5.4%
5230 · Fees & Assessments	7,645.16	4,784.23	2,860.93	59.8%
5240 · Fuels	26.39	0.00	26.39	100.0%
5250 · Insurance	29,560.90	27,467.76	2,093.14	7.6%
5260 · Janitorial	1,650.45	1,103.39	547.06	49.6%
5280 · Legal Notices and Publishing	424.69	1,290.00	-865.31	-67.1%
5290 · Licenses and Permits	30,619.36	40,510.32	-9,890.96	-24.4%
5310 · Memberships and Publications	6,058.00	7,704.00	-1,646.00	-21.4%
5320 · Miscellaneous	86.38	213.49	-127.11	-59.5%
5330 · Office	11,365.86	11,385.00	-19.14	-0.2%
5340 · Operating Supplies and Chemical	4,672.00	3,338.50	1,333.50	39.9%
5350 · Outside Services/Event Comp.	1,600.00	3,200.00	-1,600.00	-50.0%
5380 · Postage and Delivery	2,668.01	0.00	2,668.01	100.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	13,615.00	13,800.00	-185.00	-1.3%
5420 · Audit Fee	11,970.00	0.00	11,970.00	100.0%
5440 · Legal	32,296.30	26,058.65	6,237.65	23.9%
5450 · Other Professional Services	17,205.28	10,698.00	6,507.28	60.8%
5460 · Research and Monitoring	3,572.00	4,806.60	-1,234.60	-25.7%
Total 5400 · Professional & Specialized Serv	78,658.58	55,363.25	23,295.33	42.1%
5500 · Rents and Leases Expense				
5510 · Equipment	0.00	1,300.00	-1,300.00	-100.0%
Total 5500 · Rents and Leases Expense	0.00	1,300.00	-1,300.00	-100.0%
5550 · Repairs and Maintenance				
5560 · Equipment	14,116.48	599.45	13,517.03	2,254.9%
5570 · Landscaping	10,500.00	9,525.00	975.00	10.2%
5590 · Structures and Grounds	55,908.14	146,339.80	-90,431.66	-61.8%
5550 · Repairs and Maintenance - Other	1,154.30	0.00	1,154.30	100.0%
Total 5550 · Repairs and Maintenance	81,678.92	156,464.25	-74,785.33	-47.8%
5600 · Salaries and Wages				
5610 · Board Member Compensation	5,200.00	5,300.00	-100.00	-1.9%
5630 · Holiday Pay	4,439.00	3,776.00	663.00	17.6%
5640 · Overtime Pay	241.50	0.00	241.50	100.0%
5650 · Paid Leave	3,225.77	3,063.68	162.09	5.3%
5660 · Payroll Taxes	10,472.75	9,587.12	885.63	9.2%
5670 · Regular Hourly	62,479.50	68,154.12	-5,674.62	-8.3%
5680 · Salaries	34,739.03	19,038.47	15,700.56	82.5%
Total 5600 · Salaries and Wages	120,797.55	108,919.39	11,878.16	10.9%
5700 · Services Charges-Fresno County	227.47	222.76	4.71	2.1%
5710 · Small Tools and Equipment	216.60	1,555.23	-1,338.63	-86.1%
5720 · Travel	193.48	3,128.69	-2,935.21	-93.8%
5800 · Utilities				
5810 · Gas and Electric	59,884.18	40,872.63	19,011.55	46.5%
Total 5800 · Utilities	59,884.18	40,872.63	19,011.55	46.5%
Total Expense	589,909.04	631,407.38	-41,498.34	-6.6%
Net Ordinary Income	-29,352.20	-229,495.96	200,143.76	87.2%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July 2024 through April 2025

	Jul '24 - Apr 25	Jul '23 - Apr 24	\$ Change	% Change
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	772,403.18	172,270.77	600,132.41	348.4%
Total Contributed Capital	772,403.18	172,270.77	600,132.41	348.4%
6110 · Interest Revenues	4,799.05	9,508.99	-4,709.94	-49.5%
6130 · Other Non-Operating Revenues	6,663.49	2,457.00	4,206.49	171.2%
6150 · Rents and Leases Received	2,972.06	3,145.74	-173.68	-5.5%
6200 · Property Tax Revenue	75,978.31	72,613.86	3,364.45	4.6%
6210 · Special Assessment Revenue	0.00	6,879.45	-6,879.45	-100.0%
Total Other Income	862,816.09	266,875.81	595,940.28	223.3%
Other Expense				
7000 · Interest Expense	4,266.28	20,711.05	-16,444.77	-79.4%
7010 · Other Non-Operating Expenses	1,041.47	0.00	1,041.47	100.0%
Total Other Expense	5,307.75	20,711.05	-15,403.30	-74.4%
Net Other Income	857,508.34	246,164.76	611,343.58	248.4%
Net Income	828,156.14	16,668.80	811,487.34	4,868.3%

BIOLA COMMUNITY SERVICES DISTRICT Transactions by Account

As of April 30, 2025

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance	
1000 - Checking - CVCB (15070832)									
Deposit	04/07/2025			Deposit	X	14,881.36		10,073.53	
Bill Pmt -Check	04/08/2025	2446	Carbajal Landscaping		X		1,250.00	23,704.89	
Bill Pmt -Check	04/08/2025	2447	Carlos Rodriguez		X		530.60	23,174.29	
Bill Pmt -Check	04/08/2025	2448	Cuttone & Mastro CPA's		X		1,650.00	21,524.29	
Bill Pmt -Check	04/08/2025	2449	Little Giant		X		25.00	21,499.29	
Bill Pmt -Check	04/08/2025	2450	Mattos Underground Construction, Inc.		X		7,833.39	13,665.90	
Bill Pmt -Check	04/08/2025	2451	Mountain Valley Environmental Services		X		7,512.00	6,153.90	
Bill Pmt -Check	04/08/2025	2452	PG&E		X		3,264.14	2,889.76	
Bill Pmt -Check	04/08/2025	2453	Roxanna Rodriguez		X		500.00	2,389.76	
Bill Pmt -Check	04/08/2025	2454	Sebastian Telephone	00065044-8	X		438.22	1,951.54	
Bill Pmt -Check	04/08/2025	2455	Carlos Rodriguez		X		100.00	1,851.54	
Bill Pmt -Check	04/08/2025	2456	Eugenio Gutierrez		X		100.00	1,751.54	
Bill Pmt -Check	04/08/2025	2457	Jennifer Duarte		X		100.00	1,651.54	
Bill Pmt -Check	04/08/2025	2458	Kinverly Suarez		X		100.00	1,551.54	
Bill Pmt -Check	04/08/2025	2459	Monique Dolores.		X		100.00	1,451.54	
Paycheck	04/08/2025	2460	Alfredo Soliz		X		665.68	785.86	
Paycheck	04/08/2025	2461	Marisol Camacho		X		1,334.14	-548.28	
Paycheck	04/08/2025	2462	Morelia M Avila		X		987.95	-1,536.23	
Deposit	04/11/2025			Deposit	X	12,241.19		10,704.96	
Liability Check	04/15/2025	EFT	EDD	Confirmation #: 1-951-750-544	X		330.27	10,374.69	
Liability Check	04/15/2025	EFT	United States Treasury	Confirmation #: 270550593996851	X		2,134.24	8,240.45	
Check	04/17/2025	EFT	Home Depot		X		16.21	8,224.24	
Check	04/17/2025	EFT	Office Depot		X		900.10	7,324.14	
Check	04/17/2025	EFT	Community West Bank		X		47.00	7,277.14	
Deposit	04/18/2025			Deposit	X	32,198.97		39,476.11	
Check	04/18/2025	EFT	Home Depot		X		527.66	38,948.45	
Check	04/21/2025	EFT	Home Depot		X		28.06	38,920.39	
Check	04/21/2025	EFT	Home Depot		X		32.38	38,888.01	
Check	04/21/2025	EFT	Home Depot		X		312.00	38,576.01	
Paycheck	04/22/2025	2477	Alfredo Soliz		X		65.63	38,510.38	
Paycheck	04/22/2025	2478	Marisol Camacho		X		1,596.36	36,914.02	
Paycheck	04/22/2025	2479	Morelia M Avila		X		973.93	35,940.09	
Bill Pmt -Check	04/22/2025	2463	Advanced Flow Measurement		X		500.00	35,440.09	
Bill Pmt -Check	04/22/2025	2465	Alert 360 - Fresno		X		407.90	35,032.19	
Bill Pmt -Check	04/22/2025	2466	AM Consulting Engineers		X		8,649.00	26,383.19	
Bill Pmt -Check	04/22/2025	2464	Department of Public Works & Planning		X		12,532.98	13,850.21	
Bill Pmt -Check	04/22/2025	2467	Mid-Valley Disposal		X		7,131.56	6,718.65	
Bill Pmt -Check	04/22/2025	2468	MW Construction, Inc.		X		1,041.47	5,677.18	
Bill Pmt -Check	04/22/2025	2469	Terminex		X		181.00	5,496.18	
Bill Pmt -Check	04/22/2025	2470	Carlos Rodriguez		X		100.00	5,396.18	
Bill Pmt -Check	04/22/2025	2471	Eugenio Gutierrez		X		100.00	5,296.18	
Bill Pmt -Check	04/22/2025	2475	Jennifer Duarte		X		100.00	5,196.18	
Bill Pmt -Check	04/22/2025	2473	Monique Dolores.		X		100.00	5,096.18	
Check	04/23/2025	EFT	Home Depot		X		254.20	4,841.98	
Deposit	04/25/2025			Deposit	X	16,523.39		21,365.37	
Check	04/28/2025	EFT	Cricket Wireless		X		141.33	21,224.04	
Liability Check	04/30/2025	EFT	EDD	Confirmation #: 0-783-546-768	X		1,612.37	19,611.67	
Liability Check	04/30/2025	EFT	United States Treasury	Confirmation #: 270552064238072	X		156.04	19,455.63	
Deposit	04/30/2025			Deposit	X		6,858.20	26,313.83	
Total 1000 - Checking - CVCB (15070832)							82,703.11	66,462.81	26,313.83
TOTAL							82,703.11	66,462.81	26,313.83

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of April 30, 2025

Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1400 · Construction In Progress							1,785,529.95
1405 · CIP-Application for CDBG							5,733.50
Total 1405 · CIP-Application for CDBG							5,733.50
1410 · CIP-ARPA							83,526.83
Bill	08/05/2024	24021	Rolfe Construction Inc.		408,418.39		491,945.22
Bill	08/12/2024	2024-214	AM Consulting Engineers	July 2024	13,680.00		505,625.22
Bill	09/11/2024	2024-245	AM Consulting Engineers	August 2024	15,920.00		521,545.22
Bill	09/20/2024	24022	Rolfe Construction Inc.		42,019.35		563,564.57
Bill	09/20/2024	24022	Rolfe Construction Inc.	Retention	23,707.26		587,271.83
Bill	10/14/2024	2024-278	AM Consulting Engineers	September 2024	5,740.00		593,011.83
Bill	11/12/2024	2024-308	AM Consulting Engineers	October 2024	4,800.00		597,811.83
Bill	12/11/2024	2024-343	AM Consulting Engineers	November 2024	4,380.00		602,191.83
Bill	01/07/2025	21131	Department of Public Works & Planning		156,451.30		758,643.13
Bill	01/10/2025	24023	Rolfe Construction Inc.		56,844.19		815,487.32
Bill	01/10/2025	24023	Rolfe Construction Inc.	Retainage	2,991.80		818,479.12
Bill	01/10/2025	2024-374	AM Consulting Engineers	December 2024	11,321.39		829,800.51
Bill	02/28/2025	24024	Rolfe Construction Inc.		5,467.25		835,267.76
Bill	02/28/2025	21148	Department of Public Works & Planning		12,532.98		847,800.74
Bill	02/28/2025	2025-014	AM Consulting Engineers	January 2025	5,369.00		853,169.74
Bill	02/28/2025	24024	Rolfe Construction Inc.	Retainage	287.75		853,457.49
Bill	04/04/2025	2025-069	AM Consulting Engineers	March 2025	3,220.00		856,677.49
Total 1410 · CIP-ARPA					773,150.66	0.00	856,677.49
1425 · CIP-Groundwater Recharge							774,516.41
Total 1425 · CIP-Groundwater Recharge							774,516.41
1426 · CIP- Groundwater Recharge Ph 2							18,125.00
Bill	08/12/2024	2024-216	AM Consulting Engineers	July 2024	2,800.00		20,925.00
Bill	09/10/2024	2024-247	AM Consulting Engineers	August 2024	4,460.00		25,385.00
Bill	10/14/2024	2024-279	AM Consulting Engineers	September 2024	2,640.00		28,025.00
Bill	11/12/2024	2024-309	AM Consulting Engineers	October 2024	1,810.00		29,835.00
Total 1426 · CIP- Groundwater Recharge Ph 2					11,710.00	0.00	29,835.00
1430 · CIP-Recycled Water							272,659.00
Total 1430 · CIP-Recycled Water							272,659.00
1440 · CIP-Water System Upgrade-SRF							365,174.94
Total 1440 · CIP-Water System Upgrade-SRF							365,174.94
1450 · CIP-WWTP Improvements							260,133.67
Total 1450 · CIP-WWTP Improvements							260,133.67
1460 · CIP-Biola Ave Sidewalk-East							5,660.60
Total 1460 · CIP-Biola Ave Sidewalk-East							5,660.60
Total 1400 · Construction In Progress					784,860.66	0.00	2,570,390.61
TOTAL					784,860.66	0.00	2,570,390.61

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2024 through April 2025

	Jul '24 - Apr 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Sales and Services	537,608.02	614,000.00	-76,391.98	87.6%
4050 · Rents and Concessions	19,762.90	30,000.00	-10,237.10	65.9%
4100 · Admin Fees	435.92			
4110 · Connection and Turn-On Fees	2,750.00			
Total Income	560,556.84	644,000.00	-83,443.16	87.0%
Expense				
5000 · Bank Charges	1,015.97	2,000.00	-984.03	50.8%
5015 · Communications	9,676.88	10,000.00	-323.12	96.8%
5020 · Community Support	0.00	2,500.00	-2,500.00	0.0%
5025 · Computer and Internet	5,315.73	6,800.00	-1,484.27	78.2%
5035 · Continuing Education	0.00	5,000.00	-5,000.00	0.0%
5100 · Contractual Services				
5105 · Plant Operations	68,420.00	90,000.00	-21,580.00	76.0%
5110 · Solid Waste Disposal - Res.	55,224.36	80,000.00	-24,775.64	69.0%
5111 · Solid Waste Disposal - Comm.	5,435.54			
5120 · Solar Maintenance	6,786.58	6,400.00	386.58	106.0%
Total 5100 · Contractual Services	135,866.48	176,400.00	-40,533.52	77.0%
5230 · Fees & Assessments	7,645.16	7,500.00	145.16	101.9%
5240 · Fuels	26.39			
5250 · Insurance	29,560.90	30,000.00	-439.10	98.5%
5260 · Janitorial	1,650.45	3,500.00	-1,849.55	47.2%
5280 · Legal Notices and Publishing	424.69			
5290 · Licenses and Permits	30,619.36	45,000.00	-14,380.64	68.0%
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	11,365.86	8,500.00	2,865.86	133.7%
5340 · Operating Supplies and Chemical	4,672.00			
5350 · Outside Services/Event Comp.	1,600.00	5,000.00	-3,400.00	32.0%
5380 · Postage and Delivery	2,668.01	4,000.00	-1,331.99	66.7%
5400 · Professional & Specialized Serv				
5410 · Accounting	13,615.00	17,500.00	-3,885.00	77.8%
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	32,296.30	35,000.00	-2,703.70	92.3%
5450 · Other Professional Services	17,205.28	8,000.00	9,205.28	215.1%
5460 · Research and Monitoring	3,572.00	5,000.00	-1,428.00	71.4%
Total 5400 · Professional & Specialized Serv	78,658.58	83,500.00	-4,841.42	94.2%
5550 · Repairs and Maintenance				
5560 · Equipment	14,116.48	5,000.00	9,116.48	282.3%
5570 · Landscaping	10,500.00	15,000.00	-4,500.00	70.0%
5590 · Structures and Grounds	55,908.14	85,500.00	-29,591.86	65.4%
5550 · Repairs and Maintenance - Other	1,154.30			
Total 5550 · Repairs and Maintenance	81,678.92	105,500.00	-23,821.08	77.4%
5600 · Salaries and Wages				
5610 · Board Member Compensation	5,200.00	7,500.00	-2,300.00	69.3%
5630 · Holiday Pay	4,439.00	4,000.00	439.00	111.0%
5640 · Overtime Pay	241.50			
5650 · Paid Leave	3,225.77			
5660 · Payroll Taxes	10,472.75	11,500.00	-1,027.25	91.1%
5670 · Regular Hourly	62,479.50	90,792.00	-28,312.50	68.8%
5680 · Salaries	34,739.03	49,500.00	-14,760.97	70.2%
Total 5600 · Salaries and Wages	120,797.55	163,292.00	-42,494.45	74.0%
5700 · Services Charges-Fresno County	227.47	400.00	-172.53	56.9%
5710 · Small Tools and Equipment	216.60			
5720 · Travel	193.48			
5800 · Utilities				
5810 · Gas and Electric	59,884.18	55,000.00	4,884.18	108.9%
Total 5800 · Utilities	59,884.18	55,000.00	4,884.18	108.9%
Total Expense	589,909.04	721,392.00	-131,482.96	81.8%
Net Ordinary Income	-29,352.20	-77,392.00	48,039.80	37.9%

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2024 through April 2025

	<u>Jul '24 - Apr 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	772,403.18			
Total Contributed Capital	772,403.18			
6110 · Interest Revenues	4,799.05	8,000.00	-3,200.95	60.0%
6130 · Other Non-Operating Revenues	6,663.49			
6150 · Rents and Leases Received	2,972.06			
6200 · Property Tax Revenue	75,978.31	75,000.00	978.31	101.3%
6210 · Special Assessment Revenue	0.00	7,200.00	-7,200.00	0.0%
Total Other Income	862,816.09	90,200.00	772,616.09	956.6%
Other Expense				
7000 · Interest Expense	4,266.28			
7010 · Other Non-Operating Expenses	1,041.47			
Total Other Expense	5,307.75			
Net Other Income	857,508.34	90,200.00	767,308.34	950.7%
Net Income	828,156.14	12,808.00	815,348.14	6,465.9%

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BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Summary
1000 - Checking - CVCB (15070832), Period Ending 04/30/2025

	<u>Apr 30, 25</u>
Beginning Balance	26,390.78
Cleared Transactions	
Checks and Payments - 40 items	-46,060.49
Deposits and Credits - 5 items	82,703.11
Total Cleared Transactions	<u>36,642.62</u>
Cleared Balance	<u><u>63,033.40</u></u>
Uncleared Transactions	
Checks and Payments - 15 items	-36,961.28
Total Uncleared Transactions	<u>-36,961.28</u>
Register Balance as of 04/30/2025	<u><u>26,072.12</u></u>
New Transactions	
Checks and Payments - 10 items	-16,403.90
Total New Transactions	<u>-16,403.90</u>
Ending Balance	<u><u>9,668.22</u></u>

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 04/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						26,390.78
Cleared Transactions						
Checks and Payments - 40 items						
Bill Pmt -Check	01/28/2025	2363	Derek Watkins	X	-396.00	-396.00
Bill Pmt -Check	01/28/2025	2368	VFW Post 5845	X	-200.00	-596.00
Bill Pmt -Check	02/25/2025	2405	Eugenio Gutierrez	X	-200.00	-796.00
Bill Pmt -Check	03/25/2025	2444	Mid-Valley Disposal	X	-7,085.11	-7,881.11
Bill Pmt -Check	03/25/2025	2443	Liebert Cassidy Whit...	X	-1,948.10	-9,829.21
Bill Pmt -Check	03/25/2025	2441	Comcast Business	X	-216.84	-10,046.05
Bill Pmt -Check	03/25/2025	2439	Alert 360 - Fresno	X	-203.95	-10,250.00
Bill Pmt -Check	04/08/2025	2451	Mountain Valley Env...	X	-7,512.00	-17,762.00
Bill Pmt -Check	04/08/2025	2452	PG&E	X	-3,264.14	-21,026.14
Bill Pmt -Check	04/08/2025	2448	Cuttone & Mastro C...	X	-1,650.00	-22,676.14
Paycheck	04/08/2025	2461	Marisol Camacho	X	-1,334.14	-24,010.28
Bill Pmt -Check	04/08/2025	2446	Carbajal Landscaping	X	-1,250.00	-25,260.28
Paycheck	04/08/2025	2462	Morelia M Avila	X	-987.95	-26,248.23
Paycheck	04/08/2025	2460	Alfredo Soliz	X	-665.68	-26,913.91
Bill Pmt -Check	04/08/2025	2447	Carlos Rodriguez	X	-530.60	-27,444.51
Bill Pmt -Check	04/08/2025	2453	Roxanna Rodriguez	X	-500.00	-27,944.51
Bill Pmt -Check	04/08/2025	2454	Sebastian Telephone	X	-438.22	-28,382.73
Bill Pmt -Check	04/08/2025	2456	Eugenio Gutierrez	X	-100.00	-28,482.73
Bill Pmt -Check	04/08/2025	2457	Jennifer Duarte	X	-100.00	-28,582.73
Bill Pmt -Check	04/08/2025	2458	Kinverly Suarez	X	-100.00	-28,682.73
Bill Pmt -Check	04/08/2025	2455	Carlos Rodriguez	X	-100.00	-28,782.73
Bill Pmt -Check	04/08/2025	2449	Little Giant	X	-25.00	-28,807.73
Liability Check	04/15/2025	EFT	United States Treas...	X	-2,134.24	-30,941.97
Liability Check	04/15/2025	EFT	EDD	X	-330.27	-31,272.24
Check	04/17/2025	EFT	Community West Ba...	X	-47.00	-31,319.24
Check	04/17/2025	EFT	Home Depot	X	-16.21	-31,335.45
Check	04/18/2025	EFT	Home Depot	X	-527.66	-31,863.11
Check	04/21/2025	EFT	Home Depot	X	-312.00	-32,175.11
Check	04/21/2025	EFT	Home Depot	X	-32.38	-32,207.49
Check	04/21/2025	EFT	Home Depot	X	-28.06	-32,235.55
Bill Pmt -Check	04/22/2025	2466	AM Consulting Engi...	X	-8,649.00	-40,884.55
Paycheck	04/22/2025	2478	Marisol Camacho	X	-1,596.36	-42,480.91
Paycheck	04/22/2025	2479	Morelia M Avila	X	-973.93	-43,454.84
Bill Pmt -Check	04/22/2025	2475	Jennifer Duarte	X	-100.00	-43,554.84
Bill Pmt -Check	04/22/2025	2471	Eugenio Gutierrez	X	-100.00	-43,654.84
Check	04/23/2025	EFT	Home Depot	X	-254.20	-43,909.04
Check	04/28/2025	EFT	Cricket Wireless	X	-141.33	-44,050.37
Liability Check	04/30/2025	EFT	EDD	X	-1,612.37	-45,662.74
Liability Check	04/30/2025	EFT	United States Treas...	X	-156.04	-45,818.78
Check	06/19/2025			X	-241.71	-46,060.49
Total Checks and Payments					-46,060.49	-46,060.49
Deposits and Credits - 5 items						
Deposit	04/07/2025			X	14,881.36	14,881.36
Deposit	04/11/2025			X	12,241.19	27,122.55
Deposit	04/18/2025			X	32,198.97	59,321.52
Deposit	04/25/2025			X	16,523.39	75,844.91
Deposit	04/30/2025			X	6,858.20	82,703.11
Total Deposits and Credits					82,703.11	82,703.11
Total Cleared Transactions					36,642.62	36,642.62
Cleared Balance					36,642.62	63,033.40

BIOLA COMMUNITY SERVICES DISTRICT

Reconciliation Detail

1000 - Checking - CVCB (15070832), Period Ending 04/30/2025

Type	Date	Num	Name	Clr	Amount	Balance
Uncleared Transactions						
Checks and Payments - 15 items						
Bill Pmt -Check	08/27/2024	2201	VFW Post 5845		-400.00	-400.00
Bill Pmt -Check	01/28/2025	2370	Eugenio Gutierrez		-200.00	-600.00
Bill Pmt -Check	03/25/2025	2445	Rolfe Construction I...		-5,467.25	-6,067.25
Bill Pmt -Check	04/08/2025	2450	Mattos Underground...		-7,833.39	-13,900.64
Bill Pmt -Check	04/08/2025	2459	Monique Dolores.		-100.00	-14,000.64
Check	04/17/2025	EFT	Office Depot		-900.10	-14,900.74
Bill Pmt -Check	04/22/2025	2464	Department of Publi...		-12,532.98	-27,433.72
Bill Pmt -Check	04/22/2025	2467	Mid-Valley Disposal		-7,131.56	-34,565.28
Bill Pmt -Check	04/22/2025	2468	MW Construction, Inc.		-1,041.47	-35,606.75
Bill Pmt -Check	04/22/2025	2463	Advanced Flow Mea...		-500.00	-36,106.75
Bill Pmt -Check	04/22/2025	2465	Alert 360 - Fresno		-407.90	-36,514.65
Bill Pmt -Check	04/22/2025	2469	Terminex		-181.00	-36,695.65
Bill Pmt -Check	04/22/2025	2473	Monique Dolores.		-100.00	-36,795.65
Bill Pmt -Check	04/22/2025	2470	Carlos Rodriguez		-100.00	-36,895.65
Paycheck	04/22/2025	2477	Alfredo Soliz		-65.63	-36,961.28
Total Checks and Payments					-36,961.28	-36,961.28
Total Uncleared Transactions					-36,961.28	-36,961.28
Register Balance as of 04/30/2025					-318.66	26,072.12
New Transactions						
Checks and Payments - 10 items						
Bill Pmt -Check	05/06/2025	2482	Mid-Valley Disposal		-6,004.37	-6,004.37
Bill Pmt -Check	05/06/2025	2481	Liebert Cassidy Whit...		-3,029.00	-9,033.37
Bill Pmt -Check	05/06/2025	2483	PG&E		-2,523.99	-11,557.36
Bill Pmt -Check	05/06/2025	2472	Carbajal Landscaping		-1,450.00	-13,007.36
Paycheck	05/06/2025	2486	Marisol Camacho		-1,231.42	-14,238.78
Paycheck	05/06/2025	2487	Morelia M Avila		-945.92	-15,184.70
Bill Pmt -Check	05/06/2025	2484	Sebastian Telephone		-442.67	-15,627.37
Bill Pmt -Check	05/06/2025	2480	Fresno County Clerk...		-424.69	-16,052.06
Bill Pmt -Check	05/06/2025	2473	Comcast Business		-216.84	-16,268.90
Bill Pmt -Check	05/06/2025	2485	Streamline		-135.00	-16,403.90
Total Checks and Payments					-16,403.90	-16,403.90
Total New Transactions					-16,403.90	-16,403.90
Ending Balance					-16,722.56	9,668.22