BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of March 31, 2025

	Mar 31, 25	Mar 31, 24	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking - CVCB (15070832)	10,073.53	91,869.39	-81,795.86	-89.0%
1010 · Cash-County Treas-Gen Subclass	113,722.07	47,876.23	65,845.84	137.5%
1011 · Cash-County Treas-Restricted	8,850.00	0.00	8,850.00	100.0%
1020 · Cash-LAIF	102,007.00	198,513.11	-96,506.11	-48.6%
Total Checking/Savings	234,652.60	338,258.73	-103,606.13	-30.6%
Other Current Assets				
Account's Receivable				
1100 · Account's Receivable	154,506.78	80,851.09	73,655.69	91.1%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	150,506.78	76,851.09	73,655.69	95.8%
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	196,535.28	131,094.06	65,441.22	49.9%
Total Current Assets	431,187.88	469,352.79	-38,164.91	-8.1%
Fixed Assets				
1400 · Construction In Progress				
1405 · CIP-Application for CDBG	5,733.50	5,733.50	0.00	0.0%
1410 · CIP-ARPA	853,457.49	75,536.83	777,920.66	1,029.9%
1425 · CIP-Groundwater Recharge	774,516.41	773,120.91	1,395.50	0.2%
1426 · CIP- Groundwater Recharge Ph 2	29,835.00	3,600.00	26,235.00	728.8%
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	231,319.67	28,814.00	12.5%
1460 · CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
Total 1400 · Construction In Progress	2,567,170.61	1,732,805.45	834,365.16	48.2%
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	6,974,981.09	6,516,568.92	458,412.17	7.0%
TOTAL ASSETS	**7,406,168.97**	**6,985,921.71**	**420,247.26**	**6.0%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	86,868.51	170,448.24	-83,579.73	-49.0%
2010 · Retention Payable	26,986.81	0.00	26,986.81	100.0%
Total Accounts Payable	113,855.32	170,448.24	-56,592.92	-33.2%
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	2,850.60	6,575.00	-3,724.40	-56.6%
2300 · Utility Deposits	23,425.46	21,461.01	1,964.45	9.2%
2400 · Payroll Liabilities	4,232.92	3,608.41	624.51	17.3%
Total Other Current Liabilities	35,013.75	44,572.70	-9,558.95	-21.5%
Total Current Liabilities	148,869.07	215,020.94	-66,151.87	-30.8%
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	993,722.53	1,116,147.38	-122,424.85	-11.0%

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of March 31, 2025

	Mar 31, 25	Mar 31, 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	731,964.23	-66,133.23	798,097.46	1,206.8%
Total Equity	6,412,446.44	5,869,774.33	542,672.11	9.3%
TOTAL LIABILITIES & EQUITY	**7,406,168.97**	**6,985,921.71**	**420,247.26**	**6.0%**

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

	Jul '24 - Mar 25	Jul '23 - Mar 24	$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales and Services	479,326.14	343,515.16	135,810.98	39.5%
4050 · Rents and Concessions	14,502.00	16,887.00	-2,385.00	-14.1%
4100 · Admin Fees	410.92	200.00	210.92	105.5%
4110 · Connection and Turn-On Fees	2,750.00	-383.47	3,133.47	817.1%
Total Income	496,989.06	360,218.69	136,770.37	38.0%
Expense				
5000 · Bank Charges	968.97	915.96	53.01	5.8%
5015 · Communications	8,472.59	9,229.31	-756.72	-8.2%
5020 · Community Support	0.00	2,500.00	-2,500.00	-100.0%
5025 · Computer and Internet	4,915.73	3,743.30	1,172.43	31.3%
5035 · Continuing Education	0.00	925.70	-925.70	-100.0%
5100 · Contractual Services				
5105 · Plant Operations	68,420.00	68,565.00	-145.00	-0.2%
5110 · Solid Waste Disposal - Res.	48,693.40	56,078.35	-7,384.95	-13.2%
5111 · Solid Waste Disposal - Comm.	4,834.94	4,915.78	-80.84	-1.6%
5120 · Solar Maintenance	6,786.58	6,588.91	197.67	3.0%
Total 5100 · Contractual Services	128,734.92	136,148.04	-7,413.12	-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	1,590.01	853.39	736.62	86.3%
5280 · Legal Notices and Publishing	0.00	1,290.00	-1,290.00	-100.0%
5290 · Licenses and Permits	30,619.36	40,510.32	-9,890.96	-24.4%
5310 · Memberships and Publications	6,058.00	6,444.00	-386.00	-6.0%
5320 · Miscellaneous	86.38	152.90	-66.52	-43.5%
5330 · Office	10,838.20	9,614.37	1,223.83	12.7%
5340 · Operating Supplies and Chemical	4,655.79	3,338.50	1,317.29	39.5%
5350 · Outside Services/Event Comp.	1,600.00	2,600.00	-1,000.00	-38.5%
5380 · Postage and Delivery	2,356.01	0.00	2,356.01	100.0%
5400 · Professional & Specialized Serv				
5410 · Accounting	13,615.00	12,600.00	1,015.00	8.1%
5420 · Audit Fee	11,970.00	0.00	11,970.00	100.0%
5440 · Legal	29,267.30	25,261.15	4,006.15	15.9%
5450 · Other Professional Services	17,205.28	3,472.00	13,733.28	395.5%
5460 · Research and Monitoring	3,072.00	3,726.60	-654.60	-17.6%
Total 5400 · Professional & Specialized Serv	75,129.58	45,059.75	30,069.83	66.7%
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	9,250.00	8,275.00	975.00	11.8%
5590 · Structures and Grounds	55,727.14	143,859.91	-88,132.77	-61.3%
Total 5550 · Repairs and Maintenance	79,093.62	152,734.36	-73,640.74	-48.2%
5600 · Salaries and Wages				
5610 · Board Member Compensation	4,300.00	4,900.00	-600.00	-12.2%
5630 · Holiday Pay	4,229.00	3,592.00	637.00	17.7%
5650 · Paid Leave	3,225.77	2,663.68	562.09	21.1%
5660 · Payroll Taxes	9,871.09	8,718.45	1,152.64	13.2%
5670 · Regular Hourly	56,176.50	63,241.32	-7,064.82	-11.2%
5680 · Salaries	34,739.03	15,576.93	19,162.10	123.0%
Total 5600 · Salaries and Wages	112,541.39	98,692.38	13,849.01	14.0%
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	2,256.03	-2,062.55	-91.4%
5800 · Utilities				
5810 · Gas and Electric	57,360.19	38,039.52	19,320.67	50.8%
Total 5800 · Utilities	57,360.19	38,039.52	19,320.67	50.8%
Total Expense	562,890.74	590,377.81	-27,487.07	-4.7%
Net Ordinary Income	-65,901.68	-230,159.12	164,257.44	71.4%

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

	Jul '24 - Mar 25	Jul '23 - Mar 24	$ Change	% Change
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	745,753.95	127,452.00	618,301.95	485.1%
Total Contributed Capital	745,753.95	127,452.00	618,301.95	485.1%
6110 · Interest Revenues	4,135.98	6,768.51	-2,632.53	-38.9%
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	42,606.71	41,317.02	1,289.69	3.1%
6210 · Special Assessment Revenue	0.00	3,596.67	-3,596.67	-100.0%
Total Other Income	802,132.19	184,736.94	617,395.25	334.2%
Other Expense				
7000 · Interest Expense	4,266.28	20,711.05	-16,444.77	-79.4%
Total Other Expense	4,266.28	20,711.05	-16,444.77	-79.4%
Net Other Income	797,865.91	164,025.89	633,840.02	386.4%
Net Income	**731,964.23**	**-66,133.23**	**798,097.46**	**1,206.8%**

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of March 31, 2025

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
1000 · Checking - CVCB (15070832)								14,322.56
Deposit	03/07/2025			Deposit	X	13,506.42		27,828.98
Paycheck	03/10/2025	2426	Alfredo Soliz		X		557.85	27,271.13
Paycheck	03/10/2025	2427	Elaine R. Cervantes		X		1,478.94	25,792.19
Paycheck	03/10/2025	2428	Marisol Camacho		X		1,119.71	24,672.48
Paycheck	03/10/2025	2429	Morelia M Avila		X		925.90	23,746.58
Bill Pmt -Check	03/11/2025	2412	California Water Boards		X		1,091.00	22,655.58
Bill Pmt -Check	03/11/2025	2413	Carbajal Landscaping		X		1,250.00	21,405.58
Bill Pmt -Check	03/11/2025	2414	Comcast Business		X		218.84	21,186.74
Bill Pmt -Check	03/11/2025	2415	Creative Technologies	129	X		431.00	20,755.74
Bill Pmt -Check	03/11/2025	2416	Cuttone & Mastro CPA's		X		2,200.00	18,555.74
Bill Pmt -Check	03/11/2025	2417	Demecio Flores		X		35.97	18,519.77
Bill Pmt -Check	03/11/2025	2418	Leonardo Ojeda Diaz	VOID:	X	0.00		18,519.77
Bill Pmt -Check	03/11/2025	2419	Liebert Cassidy Whitmore		X		2,150.00	16,369.77
Bill Pmt -Check	03/11/2025	2420	Linguistica Interpreting & Translation		X		3,722.00	12,647.77
Bill Pmt -Check	03/11/2025	2421	Maribel Guevara		X		214.36	12,433.41
Bill Pmt -Check	03/11/2025	2422	Mountain Valley Environmental Services		X		1,350.00	11,083.41
Bill Pmt -Check	03/11/2025	2423	PG&E		X		3,590.63	7,492.78
Bill Pmt -Check	03/11/2025	2424	Sebastian Telephone	00065044-8	X		436.36	7,056.42
Bill Pmt -Check	03/11/2025	2425	Streamline		X		135.00	6,921.42
Bill Pmt -Check	03/11/2025	2430	Leonardo Ojeda		X		383.57	6,537.85
Deposit	03/11/2025			Deposit	X	249,336.88		255,874.73
Bill Pmt -Check	03/12/2025	2431	AM Consulting Engineers		X		36,041.39	219,833.34
Bill Pmt -Check	03/12/2025	2432	Department of Public Works & Planning		X		156,451.30	63,382.04
Bill Pmt -Check	03/12/2025	2433	Rolfe Construction Inc.		X		56,844.19	6,537.85
Deposit	03/14/2025			Deposit	X	11,365.41		17,903.26
Liability Check	03/17/2025	EFT	EDD	Confirmation #: 1-740-157-328	X		312.07	17,591.19
Liability Check	03/17/2025	EFT	United States Treasury	Confirmation #: 270547621341626	X		1,991.90	15,599.29
Check	03/19/2025			Service Charge	X		20.00	15,579.29
Deposit	03/21/2025			Deposit	X	5,031.44		20,610.73
Paycheck	03/25/2025	2434	Alfredo Soliz		X		825.79	19,784.94
Paycheck	03/25/2025	2436	Marisol Camacho		X		1,291.25	18,493.69
Paycheck	03/25/2025	2437	Morelia M Avila		X		918.90	17,574.79
Paycheck	03/25/2025	2435	Elaine R. Cervantes		X		1,478.94	16,095.85
Paycheck	03/25/2025	2438	Elaine R. Cervantes		X		1,041.74	15,054.11
Bill Pmt -Check	03/25/2025	2439	Alert 360 - Fresno				203.95	14,850.16
Bill Pmt -Check	03/25/2025	2440	Alfredo-Soliz		X		26.39	14,823.77
Bill Pmt -Check	03/25/2025	2441	Comcast Business				216.84	14,606.93
Bill Pmt -Check	03/25/2025	2442	Elaine Cervantes		X		1,845.08	12,761.85
Bill Pmt -Check	03/25/2025	2443	Liebert Cassidy Whitmore				1,948.10	10,813.75
Bill Pmt -Check	03/25/2025	2444	Mid-Valley Disposal				7,085.11	3,728.64
Bill Pmt -Check	03/25/2025	2445	Rolfe Construction Inc.				5,467.25	-1,738.61
Deposit	03/27/2025			Deposit	X	2,257.90		519.29
Deposit	03/31/2025			Deposit	X	9,554.24		10,073.53
Total 1000 · Checking - CVCB (15070832)						291,052.29	295,301.32	10,073.53
TOTAL						**291,052.29**	**295,301.32**	**10,073.53**

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of March 31, 2025

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-...	AM Consulting Engineers	July 2024	13,680.00		505,625.22
Bill	09/11/2024	2024-...	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-...	AM Consulting Engineers	September 2024	5,740.00		593,011.83
Bill	11/12/2024	2024-...	AM Consulting Engineers	October 2024	4,800.00		597,811.83
Bill	12/11/2024	2024-...	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-...	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-...	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
Total 1410 · CIP-ARPA					769,930.66	0.00	853,457.49
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-...	AM Consulting Engineers	July 2024	2,800.00		20,925.00
Bill	09/10/2024	2024-...	AM Consulting Engineers	August 2024	4,460.00		25,385.00
Bill	10/14/2024	2024-...	AM Consulting Engineers	September 2024	2,640.00		28,025.00
Bill	11/12/2024	2024-...	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					781,640.66	0.00	2,567,170.61
TOTAL					**781,640.66**	**0.00**	**2,567,170.61**

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July 2024 through March 2025

	Jul '24 - Mar 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Sales and Services	479,326.14	614,000.00	-134,673.86	78.1%
4050 · Rents and Concessions	14,502.00	30,000.00	-15,498.00	48.3%
4100 · Admin Fees	410.92			
4110 · Connection and Turn-On Fees	2,750.00			
Total Income	496,989.06	644,000.00	-147,010.94	77.2%
Expense				
5000 · Bank Charges	968.97	2,000.00	-1,031.03	48.4%
5015 · Communications	8,472.59	10,000.00	-1,527.41	84.7%
5020 · Community Support	0.00	2,500.00	-2,500.00	0.0%
5025 · Computer and Internet	4,915.73	6,800.00	-1,884.27	72.3%
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.	48,693.40	80,000.00	-31,306.60	60.9%
5111 · Solid Waste Disposal - Comm.	4,834.94			
5120 · Solar Maintenance	6,786.58	6,400.00	386.58	106.0%
Total 5100 · Contractual Services	128,734.92	176,400.00	-47,665.08	73.0%
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	1,590.01	3,500.00	-1,909.99	45.4%
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	10,838.20	8,500.00	2,338.20	127.5%
5340 · Operating Supplies and Chemical	4,655.79			
5350 · Outside Services/Event Comp.	1,600.00	5,000.00	-3,400.00	32.0%
5380 · Postage and Delivery	2,356.01	4,000.00	-1,643.99	58.9%
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	29,267.30	35,000.00	-5,732.70	83.6%
5450 · Other Professional Services	17,205.28	8,000.00	9,205.28	215.1%
5460 · Research and Monitoring	3,072.00	5,000.00	-1,928.00	61.4%
Total 5400 · Professional & Specialized Serv	75,129.58	83,500.00	-8,370.42	90.0%
5550 · Repairs and Maintenance				
5560 · Equipment	14,116.48	5,000.00	9,116.48	282.3%
5570 · Landscaping	9,250.00	15,000.00	-5,750.00	61.7%
5590 · Structures and Grounds	55,727.14	85,500.00	-29,772.86	65.2%
Total 5550 · Repairs and Maintenance	79,093.62	105,500.00	-26,406.38	75.0%
5600 · Salaries and Wages				
5610 · Board Member Compensation	4,300.00	7,500.00	-3,200.00	57.3%
5630 · Holiday Pay	4,229.00	4,000.00	229.00	105.7%
5650 · Paid Leave	3,225.77			
5660 · Payroll Taxes	9,871.09	11,500.00	-1,628.91	85.8%
5670 · Regular Hourly	56,176.50	90,792.00	-34,615.50	61.9%
5680 · Salaries	34,739.03	49,500.00	-14,760.97	70.2%
Total 5600 · Salaries and Wages	112,541.39	163,292.00	-50,750.61	68.9%
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	57,360.19	55,000.00	2,360.19	104.3%
Total 5800 · Utilities	57,360.19	55,000.00	2,360.19	104.3%
Total Expense	562,890.74	721,392.00	-158,501.26	78.0%
Net Ordinary Income	-65,901.68	-77,392.00	11,490.32	85.2%
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	745,753.95			
Total Contributed Capital	745,753.95			

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July 2024 through March 2025

	Jul '24 - Mar 25	Budget	$ Over Budget	% of Budget
6110 · Interest Revenues	4,135.98	8,000.00	-3,864.02	51.7%
6130 · Other Non-Operating Revenues	6,663.49			
6150 · Rents and Leases Received	2,972.06			
6200 · Property Tax Revenue	42,606.71	75,000.00	-32,393.29	56.8%
6210 · Special Assessment Revenue	0.00	7,200.00	-7,200.00	0.0%
Total Other Income	802,132.19	90,200.00	711,932.19	889.3%
Other Expense				
7000 · Interest Expense	4,266.28			
Total Other Expense	4,266.28			
Net Other Income	797,865.91	90,200.00	707,665.91	884.6%
Net Income	**731,964.23**	**12,808.00**	**719,156.23**	**5,714.9%**

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Summary
1000 · Checking - CVCB (15070832), Period Ending 03/31/2025

	Mar 31, 25	
Beginning Balance		49,996.04
Cleared Transactions		
Checks and Payments - 42 items	-316,601.70	
Deposits and Credits - 9 items	292,996.44	
Total Cleared Transactions	-23,605.26	
Cleared Balance		**26,390.78**
Uncleared Transactions		
Checks and Payments - 10 items	-16,317.25	
Total Uncleared Transactions	-16,317.25	
Register Balance as of 03/31/2025		**10,073.53**
New Transactions		
Checks and Payments - 21 items	-30,724.04	
Deposits and Credits - 1 item	14,881.36	
Total New Transactions	-15,842.68	
Ending Balance		**-5,769.15**

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 · Checking - CVCB (15070832), Period Ending 03/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						49,996.04
Cleared Transactions						
Checks and Payments - 42 items						
Bill Pmt -Check	02/11/2025	2390	Terminex	X	-181.00	-181.00
Bill Pmt -Check	02/18/2025	2395	AM Consulting Engi...	X	-19,650.00	-19,831.00
Bill Pmt -Check	02/25/2025	2402	Mountain Valley Env...	X	-7,684.00	-27,515.00
Bill Pmt -Check	02/25/2025	2398	Liebert Cassidy Whit...	X	-5,030.00	-32,545.00
Bill Pmt -Check	02/25/2025	2399	Linguistica Interpreti...	X	-1,521.00	-34,066.00
Paycheck	02/25/2025	2408	Alfredo Soliz	X	-785.76	-34,851.76
Bill Pmt -Check	02/25/2025	2401	Mid-Valley Disposal	X	-603.04	-35,454.80
Bill Pmt -Check	02/25/2025	2403	The County of Fresno	X	-227.47	-35,682.27
Bill Pmt -Check	02/25/2025	2396	Carlos D. Nares	X	-214.36	-35,896.63
Bill Pmt -Check	02/25/2025	2406	Jennifer Duarte	X	-200.00	-36,096.63
Bill Pmt -Check	02/25/2025	2400	Little Giant	X	-125.00	-36,221.63
Paycheck	03/10/2025	2427	Elaine R. Cervantes	X	-1,478.94	-37,700.57
Paycheck	03/10/2025	2428	Marisol Camacho	X	-1,119.71	-38,820.28
Paycheck	03/10/2025	2429	Morelia M Avila	X	-925.90	-39,746.18
Paycheck	03/10/2025	2426	Alfredo Soliz	X	-557.85	-40,304.03
Bill Pmt -Check	03/11/2025	2420	Linguistica Interpreti...	X	-3,722.00	-44,026.03
Bill Pmt -Check	03/11/2025	2423	PG&E	X	-3,590.63	-47,616.66
Bill Pmt -Check	03/11/2025	2416	Cuttone & Mastro C...	X	-2,200.00	-49,816.66
Bill Pmt -Check	03/11/2025	2419	Liebert Cassidy Whit...	X	-2,150.00	-51,966.66
Bill Pmt -Check	03/11/2025	2422	Mountain Valley Env...	X	-1,350.00	-53,316.66
Bill Pmt -Check	03/11/2025	2413	Carbajal Landscaping	X	-1,250.00	-54,566.66
Bill Pmt -Check	03/11/2025	2412	California Water Bo...	X	-1,091.00	-55,657.66
Bill Pmt -Check	03/11/2025	2424	Sebastian Telephone	X	-436.36	-56,094.02
Bill Pmt -Check	03/11/2025	2415	Creative Technologies	X	-431.00	-56,525.02
Bill Pmt -Check	03/11/2025	2430	Leonardo Ojeda	X	-383.57	-56,908.59
Bill Pmt -Check	03/11/2025	2414	Comcast Business	X	-218.84	-57,127.43
Bill Pmt -Check	03/11/2025	2421	Maribel Guevara	X	-214.36	-57,341.79
Bill Pmt -Check	03/11/2025	2425	Streamline	X	-135.00	-57,476.79
Bill Pmt -Check	03/11/2025	2417	Demecio Flores	X	-35.97	-57,512.76
Bill Pmt -Check	03/12/2025	2432	Department of Publi...	X	-156,451.30	-213,964.06
Bill Pmt -Check	03/12/2025	2433	Rolfe Construction I...	X	-56,844.19	-270,808.25
Bill Pmt -Check	03/12/2025	2431	AM Consulting Engi...	X	-36,041.39	-306,849.64
Liability Check	03/17/2025	EFT	United States Treas...	X	-1,991.90	-308,841.54
Liability Check	03/17/2025	EFT	EDD	X	-312.07	-309,153.61
Check	03/19/2025			X	-20.00	-309,173.61
Bill Pmt -Check	03/25/2025	2442	Elaine Cervantes	X	-1,845.08	-311,018.69
Paycheck	03/25/2025	2435	Elaine R. Cervantes	X	-1,478.94	-312,497.63
Paycheck	03/25/2025	2436	Marisol Camacho	X	-1,291.25	-313,788.88
Paycheck	03/25/2025	2438	Elaine R. Cervantes	X	-1,041.74	-314,830.62
Paycheck	03/25/2025	2437	Morelia M Avila	X	-918.90	-315,749.52
Paycheck	03/25/2025	2434	Alfredo Soliz	X	-825.79	-316,575.31
Bill Pmt -Check	03/25/2025	2440	Alfredo-Soliz	X	-26.39	-316,601.70
Total Checks and Payments					-316,601.70	-316,601.70
Deposits and Credits - 9 items						
Bill Pmt -Check	10/22/2024	2256	Little Giant	X	0.00	0.00
Deposit	02/28/2025			X	1,944.15	1,944.15
Deposit	03/07/2025			X	13,506.42	15,450.57
Bill Pmt -Check	03/11/2025	2418	Leonardo Ojeda Diaz	X	0.00	15,450.57
Deposit	03/11/2025			X	249,336.88	264,787.45
Deposit	03/14/2025			X	11,365.41	276,152.86
Deposit	03/21/2025			X	5,031.44	281,184.30
Deposit	03/27/2025			X	2,257.90	283,442.20
Deposit	03/31/2025			X	9,554.24	292,996.44
Total Deposits and Credits					292,996.44	292,996.44
Total Cleared Transactions					-23,605.26	-23,605.26
Cleared Balance					-23,605.26	26,390.78

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 · Checking - CVCB (15070832), Period Ending 03/31/2025

Type	Date	Num	Name	Clr	Amount	Balance
Uncleared Transactions						
Checks and Payments - 10 items						
Bill Pmt -Check	08/27/2024	2201	VFW Post 5845		-400.00	-400.00
Bill Pmt -Check	01/28/2025	2363	Derek Watkins		-396.00	-796.00
Bill Pmt -Check	01/28/2025	2368	VFW Post 5845		-200.00	-996.00
Bill Pmt -Check	01/28/2025	2370	Eugenio Gutierrez		-200.00	-1,196.00
Bill Pmt -Check	02/25/2025	2405	Eugenio Gutierrez		-200.00	-1,396.00
Bill Pmt -Check	03/25/2025	2444	Mid-Valley Disposal		-7,085.11	-8,481.11
Bill Pmt -Check	03/25/2025	2445	Rolfe Construction I...		-5,467.25	-13,948.36
Bill Pmt -Check	03/25/2025	2443	Liebert Cassidy Whit...		-1,948.10	-15,896.46
Bill Pmt -Check	03/25/2025	2441	Comcast Business		-216.84	-16,113.30
Bill Pmt -Check	03/25/2025	2439	Alert 360 - Fresno		-203.95	-16,317.25
Total Checks and Payments					-16,317.25	-16,317.25
Total Uncleared Transactions					-16,317.25	-16,317.25
Register Balance as of 03/31/2025					-39,922.51	10,073.53
New Transactions						
Checks and Payments - 21 items						
Bill Pmt -Check	04/08/2025	2450	Mattos Underground...		-7,833.39	-7,833.39
Bill Pmt -Check	04/08/2025	2451	Mountain Valley Env...		-7,512.00	-15,345.39
Bill Pmt -Check	04/08/2025	2452	PG&E		-3,264.14	-18,609.53
Bill Pmt -Check	04/08/2025	2448	Cuttone & Mastro C...		-1,650.00	-20,259.53
Paycheck	04/08/2025	2461	Marisol Camacho		-1,334.14	-21,593.67
Bill Pmt -Check	04/08/2025	2446	Carbajal Landscaping		-1,250.00	-22,843.67
Paycheck	04/08/2025	2462	Morelia M Avila		-987.95	-23,831.62
Paycheck	04/08/2025	2460	Alfredo Soliz		-665.68	-24,497.30
Bill Pmt -Check	04/08/2025	2447	Carlos Rodriguez		-530.60	-25,027.90
Bill Pmt -Check	04/08/2025	2453	Roxanna Rodriguez		-500.00	-25,527.90
Bill Pmt -Check	04/08/2025	2454	Sebastian Telephone		-438.22	-25,966.12
Bill Pmt -Check	04/08/2025	2455	Carlos Rodriguez		-100.00	-26,066.12
Bill Pmt -Check	04/08/2025	2456	Eugenio Gutierrez		-100.00	-26,166.12
Bill Pmt -Check	04/08/2025	2457	Jennifer Duarte		-100.00	-26,266.12
Bill Pmt -Check	04/08/2025	2458	Kinverly Suarez		-100.00	-26,366.12
Bill Pmt -Check	04/08/2025	2459	Monique Dolores.		-100.00	-26,466.12
Bill Pmt -Check	04/08/2025	2449	Little Giant		-25.00	-26,491.12
Liability Check	04/15/2025	EFT	United States Treas...		-2,134.24	-28,625.36
Liability Check	04/15/2025	EFT	EDD		-330.27	-28,955.63
Liability Check	04/30/2025	EFT	EDD		-1,612.37	-30,568.00
Liability Check	04/30/2025	EFT	United States Treas...		-156.04	-30,724.04
Total Checks and Payments					-30,724.04	-30,724.04
Deposits and Credits - 1 item						
Deposit	04/07/2025				14,881.36	14,881.36
Total Deposits and Credits					14,881.36	14,881.36
Total New Transactions					-15,842.68	-15,842.68
Ending Balance					**-55,765.19**	**-5,769.15**