

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of August 31, 2022

	Aug 31, 22	Aug 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	385,329.24	366,475.23	18,854.01	5.1%
Cash-CVC-Project Account	675.39	855.39	-180.00	-21.0%
Cash-LAIF	286,201.31	285,103.70	1,097.61	0.4%
Cash - CC Payment Holding Acct	0.00	238.06	-238.06	-100.0%
Checking- CVB (15037665)	0.00	19,849.37	-19,849.37	-100.0%
Checking - CVCB (15070832)	26,425.23	0.00	26,425.23	100.0%
Total Checking/Savings	698,631.17	672,521.75	26,109.42	3.9%
Other Current Assets				
Account's Receivable				
Account's Receivable	107,049.90	119,606.46	-12,556.56	-10.5%
Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	103,049.90	115,606.46	-12,556.56	-10.9%
Accrued Interest Receivable				
Accrued Interest Receivable	1,191.33	516.85	674.48	130.5%
Charge Backs Receivable				
Charge Backs Receivable	300.00	0.00	300.00	100.0%
Other Receivables				
Other Receivables	28,062.64	47,319.44	-19,256.80	-40.7%
Prepaid				
Insurance	20,290.31	16,539.04	3,751.27	22.7%
Total Prepaid	20,290.31	16,539.04	3,751.27	22.7%
Total Other Current Assets	152,894.18	179,981.79	-27,087.61	-15.1%
Total Current Assets	851,525.35	852,503.54	-978.19	-0.1%
Fixed Assets				
Accumulated Depreciation				
Community Center	-3,967,307.00	-3,967,307.00	0.00	0.0%
Computer Equipment	782,051.52	782,051.52	0.00	0.0%
Construction In Progress				
CIP-Application for CDBG	17,446.45	8,953.38	8,493.07	94.9%
CIP-Biola Ave Sidewalk-East	5,365.50	2,185.50	3,180.00	145.5%
CIP-Biola HVAC and Solar	5,660.60	5,660.60	0.00	0.0%
CIP-Groundwater Recharge	888,990.50	536,228.90	352,761.60	65.8%
CIP-Recycled Water	111,541.90	111,541.90	0.00	0.0%
CIP-S & S Improvement	263,299.00	263,299.00	0.00	0.0%
CIP-Water System Upgrade-SRF	29,549.56	29,549.56	0.00	0.0%
CIP-Water System Upgrade-SRF	365,174.94	344,428.94	20,746.00	6.0%
Total Construction In Progress	1,669,582.00	1,292,894.40	376,687.60	29.1%
Downtown Improvement				
Equipment- Community Center	1,852,291.92	1,852,291.92	0.00	0.0%
Equipment- Sewer	56,335.97	56,335.97	0.00	0.0%
Equipment- Water	58,166.35	58,166.35	0.00	0.0%
Land	54,625.33	54,625.33	0.00	0.0%
Sewer System	194,055.81	194,055.81	0.00	0.0%
Storm Drainage Basin	1,844,337.96	1,844,337.96	0.00	0.0%
Water System	792,692.84	792,692.84	0.00	0.0%
Water System	2,573,116.42	2,573,116.42	0.00	0.0%
Total Fixed Assets	5,927,395.57	5,542,214.90	385,180.67	7.0%
TOTAL ASSETS	6,778,920.92	6,394,718.44	384,202.48	6.0%

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of August 31, 2022

	Aug 31, 22	Aug 31, 21	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	0.00	9,573.75	-9,573.75	-100.0%
Total Accounts Payable	0.00	9,573.75	-9,573.75	-100.0%
Other Current Liabilities				
Accrued Interest	3,784.00	3,784.00	0.00	0.0%
AFLAC	251.25	26.39	224.86	852.1%
Customer Deposits- Comm Ctr	800.00	1,600.00	-800.00	-50.0%
Payroll Liabilities	4,658.41	2,211.01	2,447.40	110.7%
Utility Deposits	17,319.79	15,752.61	1,567.18	10.0%
Total Other Current Liabilities	26,813.45	23,374.01	3,439.44	14.7%
Total Current Liabilities	26,813.45	32,947.76	-6,134.31	-18.6%
Long Term Liabilities				
Loan - CA Energy Commission	906,319.30	529,143.40	377,175.90	71.3%
Safe Drinking Water- Revolving	39,825.00	53,100.00	-13,275.00	-25.0%
Total Long Term Liabilities	946,144.30	582,243.40	363,900.90	62.5%
Total Liabilities	972,957.75	615,191.16	357,766.59	58.2%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,645,138.08	1,600,023.26	45,114.82	2.8%
Net Income	-41,925.75	-23,246.82	-18,678.93	-80.4%
Total Equity	5,805,963.17	5,779,527.28	26,435.89	0.5%
TOTAL LIABILITIES & EQUITY	6,778,920.92	6,394,718.44	384,202.48	6.0%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July through August 2022

	Jul - Aug 22	Jul - Aug 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	50.00	75.00	-25.00	-33.3%
Rents and Concessions	5,344.00	4,340.00	1,004.00	23.1%
Sales and Services	43,998.86	62,936.76	-18,937.90	-30.1%
Total Income	49,392.86	67,351.76	-17,958.90	-26.7%
Expense				
Bank Charges	281.16	799.69	-518.53	-64.8%
Communications	782.54	874.40	-91.86	-10.5%
Community Support	2,500.00	0.00	2,500.00	100.0%
Computer and Internet	0.00	153.00	-153.00	-100.0%
Contractual Services				
Plant Operations	18,960.00	18,960.00	0.00	0.0%
Solid Waste Disposal	0.00	15,474.24	-15,474.24	-100.0%
Total Contractual Services	18,960.00	34,434.24	-15,474.24	-44.9%
Fees & Assessments	790.00	1,290.00	-500.00	-38.8%
Insurance	4,058.04	3,307.82	750.22	22.7%
Janitorial	0.00	1,040.49	-1,040.49	-100.0%
Legal Notices and Publishing	0.00	556.00	-556.00	-100.0%
Memberships and Publications	0.00	250.00	-250.00	-100.0%
Miscellaneous	170.00	0.00	170.00	100.0%
Office	2,029.65	443.14	1,586.51	358.0%
Outside Services/Event Comp.	800.00	600.00	200.00	33.3%
Penalties	27.27	0.00	27.27	100.0%
Postage and Delivery	0.00	225.00	-225.00	-100.0%
Professional & Specialized Serv				
Accounting	1,200.00	2,400.00	-1,200.00	-50.0%
Engineering & Project Mgt	0.00	332.00	-332.00	-100.0%
Legal	4,975.00	3,198.76	1,776.24	55.5%
Other Professional Services	1,244.00	378.00	866.00	229.1%
Research and Monitoring	2,262.81	339.00	1,923.81	567.5%
Total Professional & Specialized Serv	9,681.81	6,647.76	3,034.05	45.6%
Repairs and Maintenance				
Equipment	1,614.45	189.39	1,425.06	752.5%
Structures and Grounds	5,586.48	9,657.58	-4,071.10	-42.2%
Total Repairs and Maintenance	7,200.93	9,846.97	-2,646.04	-26.9%
Salaries and Wages				
Board Member Compensation	1,500.00	1,100.00	400.00	36.4%
Holiday Pay	504.00	0.00	504.00	100.0%
Overtime Pay	1,099.50	1,394.25	-294.75	-21.1%
Paid Leave	1,296.00	200.00	1,096.00	548.0%
Payroll Taxes	2,893.88	1,324.61	1,569.27	118.5%
Regular Hourly	28,310.50	12,567.00	15,743.50	125.3%
Total Salaries and Wages	35,603.88	16,585.86	19,018.02	114.7%
Small Tools and Equipment	243.68	0.00	243.68	100.0%
Travel	0.00	177.48	-177.48	-100.0%
Utilities				
Gas and Electric	8,189.65	14,163.52	-5,973.87	-42.2%
Total Utilities	8,189.65	14,163.52	-5,973.87	-42.2%
Total Expense	91,318.61	91,395.37	-76.76	-0.1%
Net Ordinary Income	-41,925.75	-24,043.61	-17,882.14	-74.4%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July through August 2022

	<u>Jul - Aug 22</u>	<u>Jul - Aug 21</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income/Expense				
Other Income				
Property Tax Revenue	0.00	222.95	-222.95	-100.0%
Rents and Leases Received	0.00	573.84	-573.84	-100.0%
Total Other Income	<u>0.00</u>	<u>796.79</u>	<u>-796.79</u>	<u>-100.0%</u>
Net Other Income	<u>0.00</u>	<u>796.79</u>	<u>-796.79</u>	<u>-100.0%</u>
Net Income	<u>-41,925.75</u>	<u>-23,246.82</u>	<u>-18,678.93</u>	<u>-80.4%</u>

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of August 31, 2022

Type	Date	Num	Adj	Name	Memo	Class	Debit	Credit	Balance
Checking - CVCB (15070832)									202,770.72
Paycheck	08/02/2022	1216		Cruz Ramos				1,440.07	201,330.65
Paycheck	08/02/2022	1217		Elaine R. Cervantes				960.76	200,369.89
Paycheck	08/02/2022	1218		Marisol Camacho				964.20	199,405.69
Paycheck	08/02/2022	1219		Morelia M Avila				390.09	199,015.60
Paycheck	08/02/2022	1220		Pedro P Cerna				1,404.15	197,611.45
Paycheck	08/02/2022	1221		Raul Mendoza.				730.79	196,880.66
Bill Pmt -Check	08/02/2022	1205		Analuisa Gonzales				464.00	196,416.66
Bill Pmt -Check	08/02/2022	1206		Comcast Business				151.53	196,265.13
Bill Pmt -Check	08/02/2022	1207		Cummins Sales and ...				1,132.34	195,132.79
Bill Pmt -Check	08/02/2022	1208		Little Giant				50.00	195,082.79
Bill Pmt -Check	08/02/2022	1209		Mountain Valley Envi...				8,891.62	186,191.17
Bill Pmt -Check	08/02/2022	1210		North Kings Groundw...				500.00	185,691.17
Bill Pmt -Check	08/02/2022	1211		Verizon Wireless	209138685-00...		204.57		185,486.60
Bill Pmt -Check	08/02/2022	1212		VFW Post 5845			200.00		185,286.60
Bill Pmt -Check	08/02/2022	1213		Carlos Rodriguez			100.00		185,186.60
Bill Pmt -Check	08/02/2022	1214		Martha .Madera			100.00		185,086.60
Bill Pmt -Check	08/02/2022	1215		Reyes Lozano.			100.00		184,986.60
Deposit	08/05/2022				Deposit		8,731.47		193,718.07
Deposit	08/05/2022				Deposit		1,388.35		195,106.42
Liability Check	08/09/2022	EFT		California State Disb...	Transaction #: ...			90.46	195,015.96
Deposit	08/12/2022				Deposit		13,516.12		208,532.08
Liability Check	08/15/2022	EFT		EDD	Confirmation #...			309.52	208,222.56
Liability Check	08/15/2022	EFT		United States Treasury	Confirmation #...			2,253.48	205,969.08
Paycheck	08/16/2022	1231		Cruz Ramos				1,440.07	204,529.01
Paycheck	08/16/2022	1232		Elaine R. Cervantes				960.76	203,568.25
Paycheck	08/16/2022	1233		Marisol Camacho				906.76	202,661.49
Paycheck	08/16/2022	1234		Morelia M Avila				451.68	202,209.81
Paycheck	08/16/2022	1235		Pedro P Cerna				846.79	201,363.02
Paycheck	08/16/2022	1236		Raul Mendoza.				730.79	200,632.23
Bill Pmt -Check	08/16/2022	1222		Advanced Flow Meas...				922.61	199,709.62
Bill Pmt -Check	08/16/2022	1223		Carbajal Landscaping				2,475.00	197,234.62
Bill Pmt -Check	08/16/2022	1224		Cuttone & Mastro CP...				1,200.00	196,034.62
Bill Pmt -Check	08/16/2022	1225		G&J HVAC				795.00	195,239.62
Bill Pmt -Check	08/16/2022	1226		Jorge Dominguez				400.00	194,839.62
Bill Pmt -Check	08/16/2022	1227		Meggan Boranian, Att...				4,975.00	189,864.62
Bill Pmt -Check	08/16/2022	1228		VFW Post 5845			200.00		189,664.62
Bill Pmt -Check	08/16/2022	1229		Watkins Global Secu...				308.00	189,356.62
Bill Pmt -Check	08/16/2022	1230		ZOOM Imaging Soluti...				10.93	189,345.69
Liability Check	08/16/2022	EFT		California State Disb...	Transaction #: ...			90.46	189,255.23
Deposit	08/17/2022				Deposit		194.38		189,449.61
Deposit	08/18/2022				Deposit		9,475.67		198,925.28
Deposit	08/25/2022				Deposit		3,603.25		202,528.53
Bill Pmt -Check	08/30/2022	1237		Biola Chamber of Co...				2,500.00	200,028.53
Bill Pmt -Check	08/30/2022	1238		Bryant L. Jolley, CPA				10,100.00	189,928.53
Bill Pmt -Check	08/30/2022	1239		Clark Pest Control				450.00	189,478.53
Bill Pmt -Check	08/30/2022	1240		Comcast Business				147.53	189,331.00
Bill Pmt -Check	08/30/2022	1241		Cruz Ramos.				170.00	189,161.00
Bill Pmt -Check	08/30/2022	1242		Cummins Sales and ...				262.11	188,898.89
Bill Pmt -Check	08/30/2022	1243		Little Giant				50.00	188,848.89
Bill Pmt -Check	08/30/2022	1244		Marisol Camacho.				25.00	188,823.89
Bill Pmt -Check	08/30/2022	1245		Mountain Valley Envi...				6,320.00	182,503.89
Bill Pmt -Check	08/30/2022	1246		PG&E				8,189.65	174,314.24
Bill Pmt -Check	08/30/2022	1247		Sebastian Telephone	00065044-8			228.91	174,085.33
Bill Pmt -Check	08/30/2022	1248		Streamline				50.00	174,035.33
Bill Pmt -Check	08/30/2022	1249		Terminex				158.00	173,877.33
Bill Pmt -Check	08/30/2022	1250		Verizon Wireless	209138685-00...			204.57	173,672.76
Bill Pmt -Check	08/30/2022	1251		Carlos Rodriguez				100.00	173,572.76
Bill Pmt -Check	08/30/2022	1252		Martha .Madera				200.00	173,372.76
Bill Pmt -Check	08/30/2022	1253		Monique Dolores.				100.00	173,272.76
Bill Pmt -Check	08/30/2022	1254		Reyes Lozano.				200.00	173,072.76
Paycheck	08/30/2022	1255		Cruz Ramos				1,603.54	171,469.22
Paycheck	08/30/2022	1256		Elaine R. Cervantes				960.76	170,508.46
Paycheck	08/30/2022	1257		Marisol Camacho				987.56	169,520.90
Paycheck	08/30/2022	1258		Pedro P Cerna				861.41	168,659.49
Paycheck	08/30/2022	1259		Raul Mendoza.				730.79	167,928.70
Liability Check	08/30/2022	EFT		California State Disb...	0391006898-01			90.46	167,838.24
Bill Pmt -Check	08/30/2022	1260		SitelogiQ				141,413.01	26,425.23
Total Checking - CVCB (15070832)							36,909.24	213,254.73	26,425.23
TOTAL							36,909.24	213,254.73	26,425.23

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July through August 2022

	Jul - Aug 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	50.00			
Connection and Turn-On Fees	0.00	5,000.00	-5,000.00	0.0%
Rents and Concessions	5,344.00	25,000.00	-19,656.00	21.4%
Sales and Services	43,998.86	472,500.00	-428,501.14	9.3%
Total Income	49,392.86	502,500.00	-453,107.14	9.8%
Expense				
Bank Charges	281.16	2,000.00	-1,718.84	14.1%
Communications	782.54	8,500.00	-7,717.46	9.2%
Community Support	2,500.00	2,500.00	0.00	100.0%
Computer and Internet	0.00	6,800.00	-6,800.00	0.0%
Continuing Education	0.00	5,000.00	-5,000.00	0.0%
Contractual Services				
Plant Operations	18,960.00	83,000.00	-64,040.00	22.8%
Solid Waste Disposal	0.00	90,000.00	-90,000.00	0.0%
Total Contractual Services	18,960.00	173,000.00	-154,040.00	11.0%
Employee Group Insurance	0.00	1,000.00	-1,000.00	0.0%
Fees & Assessments	790.00	6,000.00	-5,210.00	13.2%
Fuels	0.00	400.00	-400.00	0.0%
Insurance	4,058.04	26,000.00	-21,941.96	15.6%
Legal Notices and Publishing	0.00	2,500.00	-2,500.00	0.0%
Licenses and Permits	0.00	43,025.00	-43,025.00	0.0%
Memberships and Publications	0.00	6,500.00	-6,500.00	0.0%
Miscellaneous	170.00	500.00	-330.00	34.0%
Office	2,029.65	8,000.00	-5,970.35	25.4%
Operating Supplies and Chemical	0.00	1,000.00	-1,000.00	0.0%
Outside Services/Event Comp.	800.00	5,000.00	-4,200.00	16.0%
Penalties	27.27	500.00	-472.73	5.5%
Pest Control	0.00	1,000.00	-1,000.00	0.0%
Postage and Delivery	0.00	3,500.00	-3,500.00	0.0%
Professional & Specialized Serv				
Accounting	1,200.00	17,500.00	-16,300.00	6.9%
Audit Fee	0.00	10,500.00	-10,500.00	0.0%
Engineering & Project Mgt	0.00	5,000.00	-5,000.00	0.0%
Legal	4,975.00	40,000.00	-35,025.00	12.4%
Other Professional Services	1,244.00	500.00	744.00	248.8%
Research and Monitoring	2,262.81	5,000.00	-2,737.19	45.3%
Total Professional & Specialized Serv	9,681.81	78,500.00	-68,818.19	12.3%
Rents and Leases Expense				
Equipment	0.00	300.00	-300.00	0.0%
Total Rents and Leases Expense	0.00	300.00	-300.00	0.0%
Repairs and Maintenance				
Equipment	1,614.45	1,000.00	614.45	161.4%
Landscaping	0.00	8,500.00	-8,500.00	0.0%
Maintenance Agreement	0.00	6,400.00	-6,400.00	0.0%
Structures and Grounds	5,586.48	50,000.00	-44,413.52	11.2%
Total Repairs and Maintenance	7,200.93	65,900.00	-58,699.07	10.9%
Salaries and Wages				
Board Member Compensation	1,500.00	10,000.00	-8,500.00	15.0%
Holiday Pay	504.00	3,000.00	-2,496.00	16.8%
Overtime Pay	1,099.50	3,000.00	-1,900.50	36.7%
Paid Leave	1,296.00			
Payroll Taxes	2,893.88	10,500.00	-7,606.12	27.6%
Regular Hourly	28,310.50			
Salaries	0.00	100,000.00	-100,000.00	0.0%
Total Salaries and Wages	35,603.88	126,500.00	-90,896.12	28.1%
Services Charges-Fresno County	0.00	400.00	-400.00	0.0%
Small Tools and Equipment	243.68			
Travel	0.00	3,000.00	-3,000.00	0.0%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
 July through August 2022

	Jul - Aug 22	Budget	\$ Over Budget	% of Budget
Utilities				
Gas and Electric	8,189.65	57,000.00	-48,810.35	14.4%
Total Utilities	8,189.65	57,000.00	-48,810.35	14.4%
Total Expense	91,318.61	634,325.00	-543,006.39	14.4%
Net Ordinary Income	-41,925.75	-131,825.00	89,899.25	31.8%
Other Income/Expense				
Other Income				
Interest Revenues	0.00	5,000.00	-5,000.00	0.0%
Property Tax Revenue	0.00	57,000.00	-57,000.00	0.0%
Special Assessment Revenue	0.00	14,000.00	-14,000.00	0.0%
Total Other Income	0.00	76,000.00	-76,000.00	0.0%
Net Other Income	0.00	76,000.00	-76,000.00	0.0%
Net Income	-41,925.75	-55,825.00	13,899.25	75.1%