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 10/11/22
 Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
 Balance Sheet Prev Year Comparison
 As of September 30, 2022

10/20/22
 AGENDA ITEM NO. 3-C

	Sep 30, 22	Sep 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	386,854.37	367,202.29	19,652.08	5.4%
Cash-CVC-Project Account	675.39	835.39	-160.00	-19.2%
Cash-LAIF	286,201.31	285,103.70	1,097.61	0.4%
Checking- CVB (15037665)	0.00	5,556.53	-5,556.53	-100.0%
Checking - CVCB (15070832)	-14,546.40	0.00	-14,546.40	-100.0%
Total Checking/Savings	659,184.67	658,697.91	486.76	0.1%
Other Current Assets				
Account's Receivable				
Account's Receivable	148,075.07	127,703.23	20,371.84	16.0%
Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	144,075.07	123,703.23	20,371.84	16.5%
Charge Backs Receivable	300.00	0.00	300.00	100.0%
Other Receivables	28,062.64	47,319.44	-19,256.80	-40.7%
Prepaid				
Insurance	18,261.29	14,885.13	3,376.16	22.7%
Total Prepaid	18,261.29	14,885.13	3,376.16	22.7%
Total Other Current Assets	190,699.00	185,907.80	4,791.20	2.6%
Total Current Assets	849,883.67	844,605.71	5,277.96	0.6%
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	17,446.45	8,953.38	8,493.07	94.9%
CIP-Application for CDBG	5,365.50	2,185.50	3,180.00	145.5%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Biola HVAC and Solar	888,990.50	536,228.90	352,761.60	65.8%
CIP-Groundwater Recharge	112,174.40	111,541.90	632.50	0.6%
CIP-Recycled Water	263,299.00	263,299.00	0.00	0.0%
CIP-S & S Improvement	30,415.06	29,549.56	865.50	2.9%
CIP-Water System Upgrade-SRF	365,174.94	365,174.94	0.00	0.0%
CIP-WWTP	14,580.00	0.00	14,580.00	100.0%
Total Construction In Progress	1,685,660.00	1,313,640.40	372,019.60	28.3%
Downtown Improvement	1,852,291.92	1,852,291.92	0.00	0.0%
Equipment- Community Center	56,335.97	56,335.97	0.00	0.0%
Equipment- Sewer	58,166.35	58,166.35	0.00	0.0%
Equipment- Water	54,625.33	54,625.33	0.00	0.0%
Land	194,055.81	194,055.81	0.00	0.0%
Sewer System	1,844,337.96	1,844,337.96	0.00	0.0%
Storm Drainage Basin	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	5,943,473.57	5,562,960.90	380,512.67	6.8%
TOTAL ASSETS	6,793,357.24	6,407,566.61	385,790.63	6.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	22,945.75	23,970.71	-1,024.96	-4.3%
Total Accounts Payable	22,945.75	23,970.71	-1,024.96	-4.3%

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of September 30, 2022

	Sep 30, 22	Sep 30, 21	\$ Change	% Change
Other Current Liabilities				
Accrued Interest	3,784.00	3,784.00	0.00	0.0%
AFLAC	251.25	131.85	119.40	90.6%
Customer Deposits- Comm Ctr	800.00	1,000.00	-200.00	-20.0%
Payroll Liabilities	3,123.67	1,472.66	1,651.01	112.1%
Utility Deposits	17,709.79	16,153.04	1,556.75	9.6%
Total Other Current Liabilities	<u>25,668.71</u>	<u>22,541.55</u>	<u>3,127.16</u>	<u>13.9%</u>
Total Current Liabilities	48,614.46	46,512.26	2,102.20	4.5%
Long Term Liabilities				
Loan - CA Energy Commission	881,905.00	529,143.40	352,761.60	66.7%
Safe Drinking Water- Revolving	39,825.00	53,100.00	-13,275.00	-25.0%
Total Long Term Liabilities	<u>921,730.00</u>	<u>582,243.40</u>	<u>339,486.60</u>	<u>58.3%</u>
Total Liabilities	970,344.46	628,755.66	341,588.80	54.3%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,654,498.08	1,600,023.26	54,474.82	3.4%
Net Income	-34,236.14	-23,963.15	-10,272.99	-42.9%
Total Equity	<u>5,823,012.78</u>	<u>5,778,810.95</u>	<u>44,201.83</u>	<u>0.8%</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,793,357.24</u></u>	<u><u>6,407,566.61</u></u>	<u><u>385,790.63</u></u>	<u><u>6.0%</u></u>

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Accrual Basis

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

	Jul - Sep 22	Jul - Sep 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	100.00	125.00	-25.00	-20.0%
Rents and Concessions	7,258.00	5,040.00	2,218.00	44.0%
Sales and Services	133,177.68	105,218.19	27,959.49	26.6%
Total Income	140,535.68	110,383.19	30,152.49	27.3%
Expense				
Bank Charges	842.13	1,232.93	-390.80	-31.7%
Communications	1,601.36	1,898.34	-296.98	-15.6%
Community Support	2,500.00	0.00	2,500.00	100.0%
Computer and Internet	365.45	252.00	113.45	45.0%
Continuing Education	550.00	0.00	550.00	100.0%
Contractual Services				
Plant Operations	27,368.12	25,280.00	2,088.12	8.3%
Solar Maintenance	6,397.00	0.00	6,397.00	100.0%
Solid Waste Disposal	16,470.14	15,474.24	995.90	6.4%
Total Contractual Services	50,235.26	40,754.24	9,481.02	23.3%
Fees & Assessments	790.00	1,290.00	-500.00	-38.8%
Insurance	6,060.16	4,961.73	1,098.43	22.1%
Janitorial	0.00	1,734.99	-1,734.99	-100.0%
Legal Notices and Publishing	0.00	556.00	-556.00	-100.0%
Licenses and Permits	205.00	0.00	205.00	100.0%
Memberships and Publications	250.00	300.00	-50.00	-16.7%
Miscellaneous	170.00	0.00	170.00	100.0%
Office	2,778.69	719.21	2,059.48	286.4%
Operating Supplies and Chemical	127.70	0.00	127.70	100.0%
Outside Services/Event Comp.	1,400.00	800.00	600.00	75.0%
Penalties	27.27	0.00	27.27	100.0%
Postage and Delivery	0.00	399.00	-399.00	-100.0%
Professional & Specialized Serv				
Accounting	4,208.00	3,600.00	608.00	16.9%
Engineering & Project Mgt	0.00	1,096.30	-1,096.30	-100.0%
Legal	11,155.00	6,545.35	4,609.65	70.4%
Other Professional Services	2,080.00	525.00	1,555.00	296.2%
Research and Monitoring	2,841.81	768.00	2,073.81	270.0%
Total Professional & Specialized Serv	20,284.81	12,534.65	7,750.16	61.8%
Repairs and Maintenance				
Equipment	1,614.45	226.11	1,388.34	614.0%
Structures and Grounds	20,505.58	28,399.95	-7,894.37	-27.8%
Total Repairs and Maintenance	22,120.03	28,626.06	-6,506.03	-22.7%
Salaries and Wages				
Board Member Compensation	2,300.00	1,500.00	800.00	53.3%
Holiday Pay	1,146.00	0.00	1,146.00	100.0%
Overtime Pay	1,423.50	1,584.75	-161.25	-10.2%
Paid Leave	1,896.00	662.00	1,234.00	186.4%
Payroll Taxes	3,908.37	1,937.99	1,970.38	101.7%
Regular Hourly	39,190.50	19,118.00	20,072.50	105.0%
Total Salaries and Wages	49,864.37	24,802.74	25,061.63	101.0%
Small Tools and Equipment	873.37	59.97	813.40	1,356.3%
Travel	0.00	267.96	-267.96	-100.0%
Utilities				
Gas and Electric	14,060.02	14,163.52	-103.50	-0.7%
Total Utilities	14,060.02	14,163.52	-103.50	-0.7%
Total Expense	175,105.62	135,353.34	39,752.28	29.4%
Net Ordinary Income	-34,569.94	-24,970.15	-9,599.79	-38.5%

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

	<u>Jul - Sep 22</u>	<u>Jul - Sep 21</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income/Expense				
Other Income				
Property Tax Revenue	333.80	433.16	-99.36	-22.9%
Rents and Leases Received	0.00	573.84	-573.84	-100.0%
Total Other Income	<u>333.80</u>	<u>1,007.00</u>	<u>-673.20</u>	<u>-66.9%</u>
Net Other Income	<u>333.80</u>	<u>1,007.00</u>	<u>-673.20</u>	<u>-66.9%</u>
Net Income	<u>-34,236.14</u>	<u>-23,963.15</u>	<u>-10,272.99</u>	<u>-42.9%</u>

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of September 30, 2022

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 Accrual Basis

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Checking - CVCB (15070832)								
Deposit	09/01/2022			Deposit	X			3,289.04
Check	09/01/2022	EFT	Google		X	7,571.89		10,860.93
Check	09/02/2022	EFT	Adobe, Inc.		X		172.80	10,688.13
Deposit	09/06/2022			Deposit	X		14.99	10,673.14
Deposit	09/06/2022			Deposit	X			11,700.02
Check	09/06/2022	EFT	Office Depot		X			11,775.02
Check	09/07/2022	EFT	Office Depot		X		11.00	11,764.02
Deposit	09/08/2022			Deposit	X		114.86	11,649.16
Deposit	09/09/2022			Deposit	X			12,049.16
Check	09/12/2022	EFT	Amazon		X	17,337.28		29,386.44
Check	09/12/2022			Service Charge	X		15.51	29,370.93
Paycheck	09/13/2022	1273	Cruz Ramos		X		254.97	29,115.96
Paycheck	09/13/2022	1274	Elaine R. Cervantes		X		1,440.07	27,675.89
Paycheck	09/13/2022	1275	Marisol Camacho		X		889.60	26,786.29
Paycheck	09/13/2022	1276	Morelia M Avila		X		906.76	25,879.53
Paycheck	09/13/2022	1277	Pedro P Cerna		X		458.54	25,420.99
Paycheck	09/13/2022	1278	Raul Mendoza		X		876.00	24,544.99
Bill Pmt -Check	09/13/2022	1261	Carbajal Landscaping		X		730.79	23,814.20
Bill Pmt -Check	09/13/2022	1262	Cruz Ramos		X		675.00	23,139.20
Bill Pmt -Check	09/13/2022	1263	Cuttone & Mastro CPA's		X		17.33	23,121.87
Bill Pmt -Check	09/13/2022	1264	Mid-Valley Disposal		X		1,808.00	21,313.87
Bill Pmt -Check	09/13/2022	1265	Mountain Valley Environmental Services		X		8,171.88	13,141.99
Bill Pmt -Check	09/13/2022	1266	Nicole Balderas		X		6,030.00	7,111.99
Bill Pmt -Check	09/13/2022	1267	PG&E		X		400.00	6,711.99
Bill Pmt -Check	09/13/2022	1268	SitelogIQ		X		3,576.27	3,135.72
Bill Pmt -Check	09/13/2022	1269	Streamline		X		6,397.00	-3,261.28
Bill Pmt -Check	09/13/2022	1270	VFW Post 5845		X		50.00	-3,311.28
Bill Pmt -Check	09/13/2022	1271	Watkins Global Security		X		200.00	-3,511.28
Bill Pmt -Check	09/13/2022	1272	Mercedes Ramos		X		264.00	-3,775.28
Check	09/14/2022	EFT	EDD		X		100.00	-3,875.28
Liability Check	09/15/2022	EFT	United States Treasury	Confirmation #: 0-314-017-632	X		14.99	-3,890.27
Liability Check	09/15/2022	EFT	Adobe, Inc.	Confirmation #: 270265842794182	X		516.33	-4,406.60
Deposit	09/15/2022			Deposit	X	6,804.64	3,742.64	-8,149.24
Check	09/21/2022	EFT	Home Depot		X		32.85	-1,377.45
Check	09/21/2022	EFT	Office Depot		X		332.43	-1,709.88
Deposit	09/22/2022			Deposit	X	12,068.12		10,356.24
Liability Check	09/26/2022	EFT	California State Disbursement Unit		X	220.00		10,267.78
Deposit	09/27/2022			Deposit	X		90.46	10,487.78
Paycheck	09/27/2022	1296	Cruz Ramos		X		1,440.07	9,047.71
Paycheck	09/27/2022	1297	Elaine R. Cervantes		X		569.03	8,478.68
Paycheck	09/27/2022	1298	Marisol Camacho		X		987.55	7,491.13
Paycheck	09/27/2022	1299	Morelia M Avila		X		444.84	7,046.29
Paycheck	09/27/2022	1300	Pedro P Cerna		X		1,081.30	5,964.99
Paycheck	09/27/2022	1301	Raul Mendoza		X		730.79	5,234.20
Bill Pmt -Check	09/27/2022	1279	Alma Gonzalez		X		400.00	4,834.20
Bill Pmt -Check	09/27/2022	1280	AM Consulting Engineers		X		5,220.00	-385.80
Bill Pmt -Check	09/27/2022	1281	Ker West Newspapers		X		1,498.00	-1,883.80
Bill Pmt -Check	09/27/2022	1282	Kings Basin Water Authority		X		250.00	-2,133.80
Bill Pmt -Check	09/27/2022	1283	Little Giant		X		50.00	-2,183.80
Bill Pmt -Check	09/27/2022	1284	Meggin Boranian, Attorney at Law		X		6,180.00	-8,363.80
Bill Pmt -Check	09/27/2022	1285	Mid-Valley Disposal		X		8,298.26	-16,662.06
Bill Pmt -Check	09/27/2022	1286	Mountain Valley Environmental Services		X		8,281.25	-24,943.31
Bill Pmt -Check	09/27/2022	1287	Sebastian Telephone		X		422.88	-25,366.19
Bill Pmt -Check	09/27/2022	1288	Verizon Wireless		X		204.41	-25,570.60
Bill Pmt -Check	09/27/2022	1289	VFW Post 5845		X		200.00	-25,770.60

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of September 30, 2022

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Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Bill Pmt -Check	09/27/2022	1290	Watkins Global Security				264.00	-26,034.60
Bill Pmt -Check	09/27/2022	1291	Carlos Rodriguez		X		200.00	-26,234.60
Bill Pmt -Check	09/27/2022	1292	Martha Madera				100.00	-26,334.60
Bill Pmt -Check	09/27/2022	1293	Mercedes Ramos				100.00	-26,434.60
Bill Pmt -Check	09/27/2022	1294	Monique Dolores				200.00	-26,634.60
Bill Pmt -Check	09/27/2022	1295	Reyes Lozano				100.00	-26,734.60
Liability Check	09/28/2022	EFT	California State Disbursement Unit	Transaction #: PAY0000000041311175	X	8,415.70		-26,825.06
Deposit	09/30/2022			Deposit	X	3,862.96		-18,409.36
Deposit	09/30/2022			Deposit	X			-14,546.40
Total Checking - CVCB (15070832)						57,782.47	75,617.91	-14,546.40
TOTAL						57,782.47	75,617.91	-14,546.40

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of September 30, 2022

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							
CIP-Application for CDBG							1,678,942.00
Total CIP-Application for CDBG							5,365.50
							5,365.50
CIP-Biola Ave Sidewalk-East							
Total CIP-Biola Ave Sidewalk-East							5,660.60
							5,660.60
CIP-Biola HVAC and Solar							
Total CIP-Biola HVAC and Solar							888,990.50
							888,990.50
CIP-Groundwater Recharge							
Bill	09/14/2022	22845	Ker West Newspapers		632.50		111,541.90
Total CIP-Groundwater Recharge					632.50	0.00	112,174.40
							112,174.40
CIP-Recycled Water							
Total CIP-Recycled Water							263,299.00
							263,299.00
CIP-S & S Improvement							
Bill	09/14/2022	22844	Ker West Newspapers	S&S Improvement Project	865.50		29,549.56
Total CIP-S & S Improvement					865.50	0.00	30,415.06
							30,415.06
CIP-Water System Upgrade-SRF							
Total CIP-Water System Upgrade-SRF							365,174.94
							365,174.94
CIP-WWTP							
Bill	08/09/2022	2022-...	AM Consulting Engineers		2,460.00		9,360.00
Bill	09/09/2022	2022-...	AM Consulting Engineers		2,760.00		11,820.00
Total CIP-WWTP					5,220.00	0.00	14,580.00
							14,580.00
Total Construction In Progress							
					6,718.00	0.00	1,685,660.00
					6,718.00	0.00	1,685,660.00

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

	Jul - Sep 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	100.00			
Connection and Turn-On Fees	0.00			
Rents and Concessions	7,258.00	25,000.00	-17,742.00	0.0%
Sales and Services	133,177.68	472,500.00	-339,322.32	28.2%
Total Income	140,535.68	502,500.00	-361,964.32	28.0%
Expense				
Bank Charges	842.13	2,000.00	-1,157.87	42.1%
Communications	1,601.36	8,500.00	-6,898.64	18.8%
Community Support	2,500.00	2,500.00	0.00	100.0%
Computer and Internet	365.45	6,800.00	-6,434.55	5.4%
Continuing Education	550.00	5,000.00	-4,450.00	11.0%
Contractual Services				
Plant Operations	27,368.12	83,000.00	-55,631.88	33.0%
Solar Maintenance	6,397.00			
Solid Waste Disposal	16,470.14	90,000.00	-73,529.86	18.3%
Total Contractual Services	50,235.26	173,000.00	-122,764.74	29.0%
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	6,060.16	26,000.00	-19,939.84	23.3%
Legal Notices and Publishing	0.00	2,500.00	-2,500.00	0.0%
Licenses and Permits	205.00	43,025.00	-42,820.00	0.5%
Memberships and Publications	250.00	6,500.00	-6,250.00	3.8%
Miscellaneous	170.00	500.00	-330.00	34.0%
Office	2,778.69	8,000.00	-5,221.31	34.7%
Operating Supplies and Chemical	127.70	1,000.00	-872.30	12.8%
Outside Services/Event Comp.	1,400.00	5,000.00	-3,600.00	28.0%
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	4,208.00	17,500.00	-13,292.00	24.0%
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	11,155.00	40,000.00	-28,845.00	27.9%
Other Professional Services	2,080.00	500.00	1,580.00	416.0%
Research and Monitoring	2,841.81	5,000.00	-2,158.19	56.8%
Total Professional & Specialized Serv	20,284.81	78,500.00	-58,215.19	25.8%
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	20,505.58	50,000.00	-29,494.42	41.0%
Total Repairs and Maintenance	22,120.03	65,900.00	-43,779.97	33.6%
Salaries and Wages				
Board Member Compensation	2,300.00	10,000.00	-7,700.00	23.0%
Holiday Pay	1,146.00	3,000.00	-1,854.00	38.2%
Overtime Pay	1,423.50	3,000.00	-1,576.50	47.5%
Paid Leave	1,896.00			
Payroll Taxes	3,908.37	10,500.00	-6,591.63	37.2%
Regular Hourly	39,190.50			
Salaries	0.00	100,000.00	-100,000.00	0.0%
Total Salaries and Wages	49,864.37	126,500.00	-76,635.63	39.4%
Services Charges-Fresno County	0.00	400.00	-400.00	0.0%
Small Tools and Equipment	873.37			
Travel	0.00	3,000.00	-3,000.00	0.0%

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Accrual Basis

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

	<u>Jul - Sep 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Utilities				
Gas and Electric	14,060.02	57,000.00	-42,939.98	24.7%
Total Utilities	14,060.02	57,000.00	-42,939.98	24.7%
Total Expense	175,105.62	634,325.00	-459,219.38	27.6%
Net Ordinary Income	-34,569.94	-131,825.00	97,255.06	26.2%
Other Income/Expense				
Other Income				
Interest Revenues	0.00	5,000.00	-5,000.00	0.0%
Property Tax Revenue	333.80	57,000.00	-56,666.20	0.6%
Special Assessment Revenue	0.00	14,000.00	-14,000.00	0.0%
Total Other Income	333.80	76,000.00	-75,666.20	0.4%
Net Other Income	333.80	76,000.00	-75,666.20	0.4%
Net Income	<u>-34,236.14</u>	<u>-55,825.00</u>	<u>21,588.86</u>	<u>61.3%</u>