

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

	Jun 30, 22	Jun 30, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	385,459.32	165,743.65	219,715.67	132.6%
Cash-CVC-Project Account	675.39	895.39	-220.00	-24.6%
Cash-LAIF	285,666.48	284,871.11	795.37	0.3%
Checking- CVB (15037665)	0.00	253,252.14	-253,252.14	-100.0%
Checking - CVCB (15070832)	50,210.51	0.00	50,210.51	100.0%
Total Checking/Savings	722,011.70	704,762.29	17,249.41	2.5%
Other Current Assets				
Account's Receivable				
Account's Receivable	74,183.66	137,287.37	-63,103.71	-46.0%
Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	70,183.66	133,287.37	-63,103.71	-47.3%
Accrued Interest Receivable	0.00	1,258.07	-1,258.07	-100.0%
Charge Backs Receivable	300.00	597.64	-297.64	-49.8%
Other Receivables	47,319.44	47,319.44	0.00	0.0%
Prepaid				
Insurance	24,348.35	19,846.86	4,501.49	22.7%
Prepaid - Other	6,320.00	0.00	6,320.00	100.0%
Total Prepaid	30,668.35	19,846.86	10,821.49	54.5%
Total Other Current Assets	148,471.45	202,309.38	-53,837.93	-26.6%
Total Current Assets	870,483.15	907,071.67	-36,588.52	-4.0%
Fixed Assets				
Accumulated Depreciation	-3,967,307.00	-3,967,307.00	0.00	0.0%
Community Center	782,051.52	782,051.52	0.00	0.0%
Computer Equipment	17,446.45	8,953.38	8,493.07	94.9%
Construction In Progress				
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	536,228.90	536,228.90	0.00	0.0%
CIP-Groundwater Recharge	111,541.90	111,541.90	0.00	0.0%
CIP-Recycled Water	263,299.00	263,299.00	0.00	0.0%
CIP-S & S Improvement	29,549.56	29,342.06	207.50	0.7%
CIP-Water System Upgrade-SRF	365,174.94	344,428.94	20,746.00	6.0%
Total Construction In Progress	1,316,820.40	1,292,686.90	24,133.50	1.9%
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	5,574,633.97	5,542,007.40	32,626.57	0.6%
TOTAL ASSETS	6,445,117.12	6,449,079.07	-3,961.95	-0.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	55,016.27	39,200.38	15,815.89	40.4%
Total Accounts Payable	55,016.27	39,200.38	15,815.89	40.4%
Other Current Liabilities				
Accrued Interest	3,784.00	3,784.00	0.00	0.0%
Accrued Payroll	0.00	2,671.00	-2,671.00	-100.0%
AFLAC	251.25	131.85	119.40	90.6%
Child Support	90.46	0.00	90.46	100.0%
Customer Deposits- Comm Ctr	1,000.00	1,800.00	-800.00	-44.4%
Payroll Liabilities	3,302.10	1,312.88	1,989.22	151.5%
Utility Deposits	17,125.41	15,161.46	1,963.95	13.0%
Total Other Current Liabilities	25,553.22	24,861.19	692.03	2.8%
Total Current Liabilities	80,569.49	64,061.57	16,507.92	25.8%

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

	Jun 30, 22	Jun 30, 21	\$ Change	% Change
Long Term Liabilities				
Loan - CA Energy Commission	529,143.40	529,143.40	0.00	0.0%
Safe Drinking Water- Revolving	44,250.00	53,100.00	-8,850.00	-16.7%
Total Long Term Liabilities	573,393.40	582,243.40	-8,850.00	-1.5%
Total Liabilities	653,962.89	646,304.97	7,657.92	1.2%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,600,023.26	1,807,955.52	-207,932.26	-11.5%
Net Income	-11,619.87	-207,932.26	196,312.39	94.4%
Total Equity	5,791,154.23	5,802,774.10	-11,619.87	-0.2%
TOTAL LIABILITIES & EQUITY	6,445,117.12	6,449,079.07	-3,961.95	-0.1%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July 2021 through June 2022

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	250.00	325.00	-75.00	-23.1%
Connection and Turn-On Fees	0.00	2,400.00	-2,400.00	-100.0%
Rents and Concessions	18,957.00	-3,710.00	22,667.00	611.0%
Sales and Services	430,598.99	476,735.62	-46,136.63	-9.7%
Total Income	449,805.99	475,750.62	-25,944.63	-5.5%
Expense				
Bank Charges	2,603.35	3,893.66	-1,290.31	-33.1%
Communications	9,147.51	8,879.43	268.08	3.0%
Computer and Internet	4,301.10	1,745.29	2,555.81	146.4%
Continuing Education	0.00	75.00	-75.00	-100.0%
Contractual Services				
Plant Operations	75,840.00	75,840.00	0.00	0.0%
Solid Waste Disposal	101,526.06	80,161.06	21,365.00	26.7%
Total Contractual Services	177,366.06	156,001.06	21,365.00	13.7%
Depreciation and Amortization	0.00	315,888.00	-315,888.00	-100.0%
Employee Group Insurance	0.00	184.55	-184.55	-100.0%
Fees & Assessments	2,953.94	4,787.81	-1,833.87	-38.3%
Fuels	14.43	15.00	-0.57	-3.8%
Insurance	20,432.56	18,740.69	1,691.87	9.0%
Janitorial	2,780.72	90.97	2,689.75	2,956.7%
Legal Notices and Publishing	2,157.40	855.00	1,302.40	152.3%
Licenses and Permits	33,411.44	26,269.23	7,142.21	27.2%
Memberships and Publications	6,092.53	2,027.00	4,065.53	200.6%
Miscellaneous	81.26	0.00	81.26	100.0%
Office	8,918.04	3,846.49	5,071.55	131.9%
Operating Supplies and Chemical	532.94	217.10	315.84	145.5%
Outside Services/Event Comp.	3,600.00	0.00	3,600.00	100.0%
Penalties	145.73	117.00	28.73	24.6%
Postage and Delivery	1,633.56	2,228.17	-594.61	-26.7%
Professional & Specialized Serv				
Accounting	17,325.00	14,388.00	2,937.00	20.4%
Audit Fee	10,100.00	9,800.00	300.00	3.1%
Engineering & Project Mgt	1,096.30	2,410.72	-1,314.42	-54.5%
Legal	26,472.54	15,550.36	10,922.18	70.2%
Other Professional Services	3,750.00	320.00	3,430.00	1,071.9%
Research and Monitoring	2,626.00	1,017.00	1,609.00	158.2%
Total Professional & Specialized Serv	61,369.84	43,486.08	17,883.76	41.1%
Rents and Leases Expense				
Equipment	49.61	0.00	49.61	100.0%
Total Rents and Leases Expense	49.61	0.00	49.61	100.0%
Repairs and Maintenance				
Equipment	6,693.10	5,103.69	1,589.41	31.1%
Structures and Grounds	85,427.97	42,425.59	43,002.38	101.4%
Total Repairs and Maintenance	92,121.07	47,529.28	44,591.79	93.8%
Salaries and Wages				
Board Member Compensation	5,900.00	8,200.00	-2,300.00	-28.1%
Holiday Pay	1,482.00	712.00	770.00	108.2%
Overtime Pay	2,829.00	6,862.50	-4,033.50	-58.8%
Paid Leave	2,839.00	2,224.00	615.00	27.7%
Payroll Taxes	10,007.35	7,105.46	2,901.89	40.8%
Regular Hourly	87,320.50	72,132.00	15,188.50	21.1%
Salaries and Wages-Allocated	0.00	0.00	0.00	0.0%
Total Salaries and Wages	110,377.85	97,235.96	13,141.89	13.5%
Services Charges-Fresno County	222.70	349.54	-126.84	-36.3%
Small Tools and Equipment	169.46	616.98	-447.52	-72.5%
Travel	926.60	1,187.74	-261.14	-22.0%
Utilities				
Gas and Electric	50,825.76	68,078.77	-17,253.01	-25.3%
Total Utilities	50,825.76	68,078.77	-17,253.01	-25.3%
Total Expense	592,235.46	804,345.80	-212,110.34	-26.4%
Net Ordinary Income	-142,429.47	-328,595.18	186,165.71	56.7%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July 2021 through June 2022

	Jul '21 - Jun 22	Jul '20 - Jun 21	\$ Change	% Change
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	74,405.27	34,439.32	39,965.95	116.1%
State-Other	0.00	19,867.40	-19,867.40	-100.0%
Total Contributed Capital	74,405.27	54,306.72	20,098.55	37.0%
Interest Revenues	3,100.05	4,189.69	-1,089.64	-26.0%
Other Non-Operating Revenues	2.52	0.00	2.52	100.0%
Property Tax Revenue	50,698.47	57,588.41	-6,889.94	-12.0%
Rents and Leases Received	1,423.84	1,195.73	228.11	19.1%
Special Assessment Revenue	6,879.45	7,244.22	-364.77	-5.0%
Total Other Income	136,509.60	124,524.77	11,984.83	9.6%
Other Expense				
Interest Expense	0.00	3,861.85	-3,861.85	-100.0%
Refund of Services	5,700.00	0.00	5,700.00	100.0%
Total Other Expense	5,700.00	3,861.85	1,838.15	47.6%
Net Other Income	130,809.60	120,662.92	10,146.68	8.4%
Net Income	-11,619.87	-207,932.26	196,312.39	94.4%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of June 30, 2022

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Checking - CVCB (15070832)								
Deposit	06/03/2022			Deposit	*	10,708.62		42,331.54
General Journal	06/03/2022	567		To record chargeback receivable	*		300.00	53,040.16
Paycheck	06/07/2022	1131	Cruz Ramos		*		1,440.07	52,740.16
Paycheck	06/07/2022	1132	Elaine R. Cervantes		*		904.62	51,300.09
Paycheck	06/07/2022	1133	Marisol Camacho		*		674.60	50,395.47
Paycheck	06/07/2022	1134	Pedro P Cerna		*		854.21	49,720.87
Paycheck	06/07/2022	1135	Raul Mendoza.		*		821.25	48,866.66
Bill Pmt -Check	06/07/2022	1121	AM Consulting Engineers		*		3,180.00	48,045.41
Bill Pmt -Check	06/07/2022	1122	Domain Listings		*		288.00	44,865.41
Bill Pmt -Check	06/07/2022	1123	FALCON Private Security, Inc.		*		154.00	44,577.41
Bill Pmt -Check	06/07/2022	1124	Network Defenders		*		562.50	44,423.41
Bill Pmt -Check	06/07/2022	1125	PG&E		*		5,972.86	37,888.05
Bill Pmt -Check	06/07/2022	1126	Sebastian Telephone	00065044-8	*		623.82	37,264.23
Bill Pmt -Check	06/07/2022	1127	Softline Data, Inc.		*		234.00	37,030.23
Bill Pmt -Check	06/07/2022	1128	United States Postal		*		84.00	36,946.23
Bill Pmt -Check	06/07/2022	1129	Verizon Wireless	209138685-00001	*		199.17	36,747.06
Bill Pmt -Check	06/07/2022	1130	VFW Post 5845		*		200.00	36,547.06
Bill Pmt -Check	06/09/2022	1136	Nora Gallegos		*		400.00	36,147.06
Deposit	06/10/2022			Deposit	*	38,262.10		74,409.16
Check	06/13/2022	EFT	Office Depot		*		477.23	73,931.93
Liability Check	06/15/2022	EFT	EDD	Confirmation #: 1-073-703-264	*		285.03	73,646.90
Liability Check	06/15/2022	EFT	United States Treasury	Confirmation #: 270256654654360	*		2,135.26	71,511.64
Deposit	06/17/2022			Deposit	*	6,474.74		77,986.38
Deposit	06/17/2022			Deposit	*	1,460.00		79,446.38
Check	06/17/2022	EFT	Amazon		*		132.45	79,313.93
Check	06/17/2022	EFT	Office Depot		*		189.53	79,124.40
Deposit	06/17/2022			Deposit	*	2,266.41		81,390.81
Bill Pmt -Check	06/21/2022	1137	Carbajal Landscaping		*		675.00	80,715.81
Bill Pmt -Check	06/21/2022	1138	Cuttone & Mastro CPA's		*		1,550.00	79,165.81
Bill Pmt -Check	06/21/2022	1139	Elaine Cervantes		*		81.26	79,084.55
Bill Pmt -Check	06/21/2022	1140	FALCON Private Security, Inc.		*		132.00	78,952.55
Bill Pmt -Check	06/21/2022	1141	Fresno County Tax Collector		*		1,081.44	77,871.11
Bill Pmt -Check	06/21/2022	1142	Haven's		*		150.00	77,721.11
Bill Pmt -Check	06/21/2022	1143	Kayla Reyes	VOID:	X	0.00		77,721.11
Bill Pmt -Check	06/21/2022	1144	Little Giant		*		100.00	77,621.11
Bill Pmt -Check	06/21/2022	1145	Marisol Camacho.		*		16.16	77,604.95
Bill Pmt -Check	06/21/2022	1146	Mountain Valley Environmental Services		*		6,590.00	71,014.95
Bill Pmt -Check	06/21/2022	1147	Special District Risk Management Authorit		*		24,348.35	46,666.60
Bill Pmt -Check	06/21/2022	1148	Terminex		*		149.00	46,517.60
Bill Pmt -Check	06/21/2022	1149	VFW Post 5845		*		200.00	46,317.60
Bill Pmt -Check	06/21/2022	1150	Carlos Rodriguez		*		100.00	46,217.60
Bill Pmt -Check	06/21/2022	1151	Martha .Madera		*		100.00	46,117.60
Bill Pmt -Check	06/21/2022	1152	Mercedes .Ramos		*		100.00	46,017.60
Bill Pmt -Check	06/21/2022	1153	Reyes Lozano.		*		100.00	45,917.60
Paycheck	06/21/2022	1154	Cruz Ramos		*		1,586.47	44,331.13
Paycheck	06/21/2022	1155	Elaine R. Cervantes		*		825.48	43,505.65
Paycheck	06/21/2022	1156	Marisol Camacho		*		832.92	42,672.73
Paycheck	06/21/2022	1157	Pedro P Cerna		*		934.60	41,738.13
Paycheck	06/21/2022	1158	Raul Mendoza.		*		730.79	41,007.34
Check	06/21/2022	EFT	Office Depot		*		216.90	40,790.44
Deposit	06/24/2022			Deposit	*	6,262.93		47,053.37
Deposit	06/24/2022			Deposit	*	318.39		47,371.76
Deposit	06/29/2022			Deposit	*	0.08		47,371.84
Check	06/30/2022	EFT	Walmart		*		117.65	47,254.19
Deposit	06/30/2022			Deposit	*	2,533.36		49,787.55
Deposit	06/30/2022			Deposit	*	422.96		50,210.51
Total Checking - CVCB (15070832)						68,709.59	60,830.62	50,210.51
TOTAL						68,709.59	60,830.62	50,210.51

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	250.00			
Rents and Concessions	18,957.00	15,000.00	3,957.00	126.4%
Sales and Services	430,598.99	472,000.00	-41,401.01	91.2%
Total Income	449,805.99	487,000.00	-37,194.01	92.4%
Expense				
Bank Charges	2,603.35	3,000.00	-396.65	86.8%
Communications	9,147.51	8,400.00	747.51	108.9%
Community Support	0.00	2,500.00	-2,500.00	0.0%
Computer and Internet	4,301.10	2,000.00	2,301.10	215.1%
Contractual Services				
Plant Operations	75,840.00	70,000.00	5,840.00	108.3%
Solid Waste Disposal	101,526.06	79,000.00	22,526.06	128.5%
Total Contractual Services	177,366.06	149,000.00	28,366.06	119.0%
Employee Group Insurance	0.00	200.00	-200.00	0.0%
Fees & Assessments	2,953.94	6,000.00	-3,046.06	49.2%
Fuels	14.43	100.00	-85.57	14.4%
Insurance	20,432.56	17,000.00	3,432.56	120.2%
Janitorial	2,780.72	500.00	2,280.72	556.1%
Legal Notices and Publishing	2,157.40	1,000.00	1,157.40	215.7%
Licenses and Permits	33,411.44	25,000.00	8,411.44	133.6%
Memberships and Publications	6,092.53	2,000.00	4,092.53	304.6%
Miscellaneous	81.26			
Office	8,918.04	5,000.00	3,918.04	178.4%
Operating Supplies and Chemical	532.94	300.00	232.94	177.6%
Outside Services/Event Comp.	3,600.00	1,000.00	2,600.00	360.0%
Penalties	145.73	300.00	-154.27	48.6%
Postage and Delivery	1,633.56	2,200.00	-566.44	74.3%
Professional & Specialized Serv				
Accounting	17,325.00	12,600.00	4,725.00	137.5%
Audit Fee	10,100.00	9,800.00	300.00	103.1%
Engineering & Project Mgt	1,096.30	3,000.00	-1,903.70	36.5%
Legal	26,472.54	20,000.00	6,472.54	132.4%
Other Professional Services	3,750.00	500.00	3,250.00	750.0%
Research and Monitoring	2,626.00	1,500.00	1,126.00	175.1%
Total Professional & Specialized Serv	61,369.84	47,400.00	13,969.84	129.5%
Rents and Leases Expense				
Equipment	49.61			
Total Rents and Leases Expense	49.61			
Repairs and Maintenance				
Equipment	6,693.10	1,000.00	5,693.10	669.3%
Structures and Grounds	85,427.97	45,000.00	40,427.97	189.8%
Total Repairs and Maintenance	92,121.07	46,000.00	46,121.07	200.3%
Salaries and Wages				
Board Member Compensation	5,900.00	8,500.00	-2,600.00	69.4%
Holiday Pay	1,482.00	1,000.00	482.00	148.2%
Overtime Pay	2,829.00	5,000.00	-2,171.00	56.6%
Paid Leave	2,839.00			
Payroll Taxes	10,007.35	6,700.00	3,307.35	149.4%
Regular Hourly	87,320.50	100,000.00	-12,679.50	87.3%
Total Salaries and Wages	110,377.85	121,200.00	-10,822.15	91.1%
Services Charges-Fresno County	222.70	350.00	-127.30	63.6%
Small Tools and Equipment	169.46	600.00	-430.54	28.2%
Travel	926.60	2,000.00	-1,073.40	46.3%
Utilities				
Gas and Electric	50,825.76	57,000.00	-6,174.24	89.2%
Utilities - Other	0.00	0.00	0.00	0.0%
Total Utilities	50,825.76	57,000.00	-6,174.24	89.2%
Total Expense	592,235.46	500,050.00	92,185.46	118.4%
Net Ordinary Income	-142,429.47	-13,050.00	-129,379.47	1,091.4%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	74,405.27			
Total Contributed Capital	74,405.27			
Interest Revenues	3,100.05	5,000.00	-1,899.95	62.0%
Other Non-Operating Revenues	2.52			
Property Tax Revenue	50,698.47	54,000.00	-3,301.53	93.9%
Rents and Leases Received	1,423.84			
Special Assessment Revenue	6,879.45	7,000.00	-120.55	98.3%
Total Other Income	136,509.60	66,000.00	70,509.60	206.8%
Other Expense				
Capital and Maintenance Project	0.00	10,000.00	-10,000.00	0.0%
Interest Expense	0.00	350.00	-350.00	0.0%
Refund of Services	5,700.00			
Total Other Expense	5,700.00	10,350.00	-4,650.00	55.1%
Net Other Income	130,809.60	55,650.00	75,159.60	235.1%
Net Income	<u>-11,619.87</u>	<u>42,600.00</u>	<u>-54,219.87</u>	<u>-27.3%</u>