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12/09/20
Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July through November 2020

AGENDA ITEM NO. 5-A
NOVEMBER

	Jul - Nov 20	Jul - Nov 19	$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	100.00	100.00	0.00	0.0%
Late Fees and Penalties	0.00	929.73	-929.73	-100.0%
Permit and Inspection Fees	0.00	320.00	-320.00	-100.0%
Rents and Concessions	-400.00	16,920.00	-17,320.00	-102.4%
Sales and Services	199,221.19	201,448.29	-2,227.10	-1.1%
Total Income	198,921.19	219,718.02	-20,796.83	-9.5%
Expense				
Bank Charges	1,547.86	767.34	780.52	101.7%
Communications	3,827.88	3,433.05	394.83	11.5%
Community Support	0.00	2,500.00	-2,500.00	-100.0%
Computer and Internet	288.04	2,692.12	-2,404.08	-89.3%
Contractual Services				
Plant Operations	37,920.00	31,600.00	6,320.00	20.0%
Solid Waste Disposal	31,777.91	26,175.46	5,602.45	21.4%
Total Contractual Services	69,697.91	57,775.46	11,922.45	20.6%
Employee Group Insurance	0.00	609.80	-609.80	-100.0%
Fees & Assessments	1,791.00	6,277.00	-4,486.00	-71.5%
Fuels	15.00	0.00	15.00	100.0%
Insurance	5,769.25	6,682.24	-912.99	-13.7%
Janitorial	90.97	600.33	-509.36	-84.9%
Legal Notices and Publishing	855.00	60.00	795.00	1,325.0%
Licenses and Permits	3,463.88	193.60	3,270.28	1,689.2%
Memberships and Publications	2,027.00	1,834.00	193.00	10.5%
Miscellaneous	83.96	0.00	83.96	100.0%
Office	2,834.45	1,049.86	1,784.59	170.0%
Operating Supplies and Chemical	17.10	529.30	-512.20	-96.8%
Outside Services/Event Comp.	0.00	2,800.00	-2,800.00	-100.0%
Penalties	383.00	52.65	330.35	627.5%
Postage and Delivery	1,054.37	55.00	999.37	1,817.0%
Professional & Specialized Serv				
Accounting	5,550.00	5,000.00	550.00	11.0%
Engineering & Project Mgt	2,493.72	0.00	2,493.72	100.0%
Legal	15,483.80	15,843.04	-359.24	-2.3%
Other Professional Services	360.00	4,117.00	-3,757.00	-91.3%
Research and Monitoring	678.00	339.00	339.00	100.0%
Total Professional & Specialized Serv	24,565.52	25,299.04	-733.52	-2.9%
Repairs and Maintenance				
Equipment	348.60	1,370.06	-1,021.46	-74.6%
Structures and Grounds	16,212.02	24,694.64	-8,482.62	-34.4%
Total Repairs and Maintenance	16,560.62	26,064.70	-9,504.08	-36.5%
Salaries and Wages				
Board Member Compensation	5,200.00	4,100.00	1,100.00	26.8%
Holiday Pay	0.00	68.00	-68.00	-100.0%
Overtime Pay	3,535.50	994.50	2,541.00	255.5%
Paid Leave	300.00	1,555.50	-1,255.50	-80.7%
Payroll Taxes	2,736.17	3,371.62	-635.45	-18.9%
Regular Hourly	31,858.00	38,825.50	-6,967.50	-18.0%
Total Salaries and Wages	43,629.67	48,915.12	-5,285.45	-10.8%
Services Charges-Fresno County	212.79	229.28	-16.49	-7.2%
Small Tools and Equipment	502.57	81.52	421.05	516.5%
Travel	607.84	3,404.60	-2,796.76	-82.2%
Utilities				
Gas and Electric	47,029.92	33,266.85	13,763.07	41.4%
Total Utilities	47,029.92	33,266.85	13,763.07	41.4%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July through November 2020

	Jul - Nov 20	Jul - Nov 19	$ Change	% Change
Total Expense	226,855.60	225,172.86	1,682.74	0.8%
Net Ordinary Income	-27,934.41	-5,454.84	-22,479.57	-412.1%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	5,794.17	-3,447.19	9,241.36	268.1%
Total Contributed Capital	5,794.17	-3,447.19	9,241.36	268.1%
Interest Revenues	702.14	3,669.04	-2,966.90	-80.9%
Other Non-Operating Revenues	0.00	1,834.00	-1,834.00	-100.0%
Property Tax Revenue	683.98	500.50	183.48	36.7%
Rents and Leases Received	1,195.73	0.00	1,195.73	100.0%
Total Other Income	8,376.02	2,556.35	5,819.67	227.7%
Other Expense				
Interest Expense	125.94	330.70	-204.76	-61.9%
Total Other Expense	125.94	330.70	-204.76	-61.9%
Net Other Income	8,250.08	2,225.65	6,024.43	270.7%
Net Income	-19,684.33	-3,229.19	-16,455.14	-509.6%

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Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of November 30, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							274,470.70
Liability Check	11/02/2020	EFT	EDD	Confirmation #: 1-346-719-008		45.57	274,425.13
Liability Check	11/02/2020	EFT	United States Treasury	Confirmation #: 270070751401213		4.41	274,420.72
Deposit	11/02/2020			Deposit	219.38		274,640.10
Deposit	11/05/2020			Deposit	6,205.86		280,845.96
Paycheck	11/09/2020	5400	Eduardo Antunez (Employee)			1,651.87	279,194.09
Paycheck	11/09/2020	5401	Pedro P Cerna			944.98	278,249.11
Bill Pmt -Check	11/09/2020	EFT	Google			176.12	278,072.99
Bill Pmt -Check	11/09/2020	5388	Advanced Flow Measurement			620.00	277,452.99
Bill Pmt -Check	11/09/2020	5389	California Special Districts Association			1,777.00	275,675.99
Bill Pmt -Check	11/09/2020	5390	Carbajal Landscaping			731.00	274,944.99
Bill Pmt -Check	11/09/2020	5391	Cuttone & Mastro CPA's	October 2020		1,000.00	273,944.99
Bill Pmt -Check	11/09/2020	5392	Deere Credit, Inc			226.30	273,718.69
Bill Pmt -Check	11/09/2020	5393	Eduardo Antunez			182.10	273,536.59
Bill Pmt -Check	11/09/2020	5394	PG&E			6,478.82	267,057.77
Bill Pmt -Check	11/09/2020	5395	Raul Mendoza			624.00	266,433.77
Bill Pmt -Check	11/09/2020	5396	Sebastian Telephone	00C65044-8		563.85	265,869.92
Bill Pmt -Check	11/09/2020	5397	Streamline			50.00	265,819.92
Bill Pmt -Check	11/09/2020	5398	Verizon Wireless	209138685-00001		82.79	265,737.13
Bill Pmt -Check	11/09/2020	5399	ZOOM Imaging Solutions, Inc.			133.89	265,603.24
Deposit	11/12/2020			Deposit	21,468.45		287,071.69
Deposit	11/13/2020			Deposit	1,639.23		288,710.92
Liability Check	11/16/2020	EFT	EDD	Confirmation #: 1-238-776-608		181.08	288,529.84
Liability Check	11/16/2020	EFT	United States Treasury	Confirmation #: 270072173293406		1,213.04	287,316.80
Deposit	11/19/2020			Deposit	8,003.43		295,320.23
Deposit	11/20/2020			Deposit	847.22		296,167.45
Paycheck	11/23/2020	5415	Eduardo Antunez (Employee)			1,969.33	294,198.12
Paycheck	11/23/2020	5416	Pedro P Cerna			1,077.42	293,120.70
Bill Pmt -Check	11/23/2020	5402	Cardmember Service			1,228.08	291,892.62
Bill Pmt -Check	11/23/2020	5403	Eduardo Antunez			254.85	291,637.77
Bill Pmt -Check	11/23/2020	5404	Lozano Smith, LLP			3,050.20	288,587.57
Bill Pmt -Check	11/23/2020	5405	Mid-Valley Disposal			6,339.01	282,248.56
Bill Pmt -Check	11/23/2020	5406	Mountain Valley Environmental Services			6,320.00	275,928.56
Bill Pmt -Check	11/23/2020	5407	PG&E			6,478.82	269,449.74
Bill Pmt -Check	11/23/2020	5408	Raul Mendoza			660.00	268,789.74
Bill Pmt -Check	11/23/2020	5409	Yamabe & Horn Engineering, Inc			23,009.45	245,780.29
Bill Pmt -Check	11/23/2020	5410	Inez Jimenez			100.00	245,680.29
Bill Pmt -Check	11/23/2020	5411	Mercedes .Ramos			100.00	245,580.29
Bill Pmt -Check	11/23/2020	5412	Monique Dolores.			200.00	245,380.29
Bill Pmt -Check	11/23/2020	5413	Reyes Lozano.			100.00	245,280.29
Bill Pmt -Check	11/23/2020	5414	Rudy Hernandez.			100.00	245,180.29
General Journal	11/25/2020	454		To record charge back receivable		108.63	245,071.66
General Journal	11/30/2020	455		To record CC payments in transit as of 11/30/20		1,177.82	243,893.84
Deposit	11/30/2020			Deposit	710.46		244,604.30
Check	11/30/2020			Service Charge		269.20	244,335.10
Total Checking- CVB (15037665)					39,094.03	69,229.63	244,335.10
TOTAL					39,094.03	69,229.63	244,335.10

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of November 30, 2020

	Nov 30, 20	Nov 30, 19	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	109,112.37	458,588.11	-349,475.74	-76.2%
Cash-CVC-Project Account	1,035.39	6,275.39	-5,240.00	-83.5%
Cash-LAIF	284,111.01	279,458.31	4,652.70	1.7%
Cash - CC Payment Holding Acct	1,177.82	0.00	1,177.82	100.0%
Checking- CVB (15037665)	244,335.10	6,025.01	238,310.09	3,955.4%
Total Checking/Savings	639,771.69	750,346.82	-110,575.13	-14.7%
Other Current Assets				
Charge Backs Receivable	108.63	171.83	-63.20	-36.8%
Other Receivables	94,849.54	0.00	94,849.54	100.0%
Prepaid				
Insurance	12,971.44	8,076.98	4,894.46	60.6%
Total Prepaid	12,971.44	8,076.98	4,894.46	60.6%
Total Other Current Assets	107,929.61	8,248.81	99,680.80	1,208.4%
Total Current Assets	747,701.30	758,595.63	-10,894.33	-1.4%
Fixed Assets				
Accumulated Depreciation	-3,651,419.00	-3,389,869.00	-261,550.00	-7.7%
Community Center	782,051.52	782,051.52	0.00	0.0%
Computer Equipment	8,953.38	8,953.38	0.00	0.0%
Construction In Progress				
CIP-5th Street	548,309.39	78,813.55	469,495.84	595.7%
CIP-Application for CDBG	2,185.50	0.00	2,185.50	100.0%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Biola HVAC and Solar	529,143.40	0.00	529,143.40	100.0%
CIP-Groundwater Recharge	106,125.40	93,857.15	12,268.25	13.1%
CIP-Recycled Water	263,299.00	263,299.00	0.00	0.0%
CIP-S & S Improvement	6,113.41	0.00	6,113.41	100.0%
CIP-Water System Upgrade-SRF	344,428.94	343,295.19	1,133.75	0.3%
Total Construction In Progress	1,805,265.64	784,925.49	1,020,340.15	130.0%
Downtown Improvement	1,303,982.53	605,391.56	698,590.97	115.4%
Equipment- Community Center	36,468.57	35,240.49	1,228.08	3.5%
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	5,802,297.35	4,343,688.15	1,458,609.20	33.6%
TOTAL ASSETS	6,549,998.65	5,102,283.78	1,447,714.87	28.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	0.00	63,827.84	-63,827.84	-100.0%
Total Accounts Payable	0.00	63,827.84	-63,827.84	-100.0%
Other Current Liabilities				
Accrued Payroll	2,053.50	0.00	2,053.50	100.0%
AFLAC	474.57	609.80	-135.23	-22.2%
Customer Deposits- Comm Ctr	0.00	3,400.00	-3,400.00	-100.0%
Payroll Liabilities	1,342.62	1,170.13	172.49	14.7%
Utility Deposits	13,785.34	12,388.92	1,396.42	11.3%
Total Other Current Liabilities	17,656.03	17,568.85	87.18	0.5%

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of November 30, 2020

	Nov 30, 20	Nov 30, 19	$ Change	% Change
Total Current Liabilities	17,656.03	81,396.69	-63,740.66	-78.3%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	429.52	3,040.51	-2,610.99	-85.9%
Loan - CA Energy Commission	529,143.40	0.00	529,143.40	100.0%
Safe Drinking Water- Revolving	61,950.00	70,800.00	-8,850.00	-12.5%
Total Long Term Liabilities	591,522.92	73,840.51	517,682.41	701.1%
Total Liabilities	609,178.95	155,237.20	453,941.75	292.4%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,757,753.19	747,524.93	1,010,228.26	135.1%
Net Income	-19,684.33	-3,229.19	-16,455.14	-509.6%
Total Equity	5,940,819.70	4,947,046.58	993,773.12	20.1%
TOTAL LIABILITIES & EQUITY	6,549,998.65	5,102,283.78	1,447,714.87	28.4%

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12/09/20

Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of November 30, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							1,249,005.04
CIP-5th Street							525,299.94
Bill	08/05/2020	45106	Yamabe & Horn Engineering, Inc	Close Out Payment for 5th Street Project	23,009.45		548,309.39
Total CIP-5th Street					23,009.45	0.00	548,309.39
CIP-Application for CDBG							0.00
Bill	09/03/2020	45406	Yamabe & Horn Engineering, Inc	20-277 Biola FY21-22 CDBG	2,185.50		2,185.50
Total CIP-Application for CDBG					2,185.50	0.00	2,185.50
CIP-Biola Ave Sidewalk-East							5,660.60
Total CIP-Biola Ave Sidewalk-East							5,660.60
CIP-Biola HVAC and Solar							0.00
Bill	10/06/2020	1	SitelogiQ	Solar/HVAC/Roof	529,143.40		529,143.40
Total CIP-Biola HVAC and Solar					529,143.40	0.00	529,143.40
CIP-Groundwater Recharge							106,125.40
Total CIP-Groundwater Recharge							106,125.40
CIP-Recycled Water							263,299.00
Total CIP-Recycled Water							263,299.00
CIP-S & S Improvement							5,324.91
Bill	09/30/2020	45486	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	788.50		6,113.41
Total CIP-S & S Improvement					788.50	0.00	6,113.41
CIP-Water System Upgrade-SRF							343,295.19
Bill	08/28/2020		County of Fresno	Project filing extention	1,133.75		344,428.94
Total CIP-Water System Upgrade-SRF					1,133.75	0.00	344,428.94
Total Construction In Progress					556,260.60	0.00	1,805,265.64
TOTAL					**556,260.60**	**0.00**	**1,805,265.64**

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July through November 2020

	Jul - Nov 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	100.00			
Rents and Concessions	-400.00	15,000.00	-15,400.00	-2.7%
Sales and Services	199,221.19	472,000.00	-272,778.81	42.2%
Total Income	198,921.19	487,000.00	-288,078.81	40.8%
Expense				
Bank Charges	1,547.86	2,000.00	-452.14	77.4%
Communications	3,827.88	8,400.00	-4,572.12	45.6%
Community Support	0.00	2,500.00	-2,500.00	0.0%
Computer and Internet	288.04	3,800.00	-3,511.96	7.6%
Contractual Services				
Plant Operations	37,920.00	70,000.00	-32,080.00	54.2%
Solid Waste Disposal	31,777.91	79,000.00	-47,222.09	40.2%
Total Contractual Services	69,697.91	149,000.00	-79,302.09	46.8%
Employee Group Insurance	0.00	600.00	-600.00	0.0%
Fees & Assessments	1,791.00	7,000.00	-5,209.00	25.6%
Fuels	15.00	100.00	-85.00	15.0%
Insurance	5,769.25	15,000.00	-9,230.75	38.5%
Janitorial	90.97	600.00	-509.03	15.2%
Legal Notices and Publishing	855.00	1,000.00	-145.00	85.5%
Licenses and Permits	3,463.88	23,000.00	-19,536.12	15.1%
Memberships and Publications	2,027.00	1,800.00	227.00	112.6%
Miscellaneous	83.96			
Office	2,834.45	15,000.00	-12,165.55	18.9%
Operating Supplies and Chemical	17.10	500.00	-482.90	3.4%
Outside Services/Event Comp.	0.00	1,500.00	-1,500.00	0.0%
Penalties	383.00	20.00	363.00	1,915.0%
Postage and Delivery	1,054.37	2,200.00	-1,145.63	47.9%
Professional & Specialized Serv				
Accounting	5,550.00	12,500.00	-6,950.00	44.4%
Audit Fee	0.00	9,800.00	-9,800.00	0.0%
Engineering & Project Mgt	2,493.72	1,500.00	993.72	166.2%
Legal	15,483.80	20,000.00	-4,516.20	77.4%
Other Professional Services	360.00	6,000.00	-5,640.00	6.0%
Research and Monitoring	678.00	0.00	678.00	100.0%
Total Professional & Specialized Serv	24,565.52	49,800.00	-25,234.48	49.3%
Repairs and Maintenance				
Equipment	348.60	2,000.00	-1,651.40	17.4%
Structures and Grounds	16,212.02	49,000.00	-32,787.98	33.1%
Repairs and Maintenance - Other	0.00	0.00	0.00	0.0%
Total Repairs and Maintenance	16,560.62	51,000.00	-34,439.38	32.5%
Salaries and Wages				
Board Member Compensation	5,200.00	9,000.00	-3,800.00	57.8%
Holiday Pay	0.00	1,400.00	-1,400.00	0.0%
Overtime Pay	3,535.50	2,500.00	1,035.50	141.4%
Paid Leave	300.00			
Payroll Taxes	2,736.17	9,050.00	-6,313.83	30.2%
Regular Hourly	31,858.00	100,000.00	-68,142.00	31.9%
Total Salaries and Wages	43,629.67	121,950.00	-78,320.33	35.8%
Services Charges-Fresno County	212.79	230.00	-17.21	92.5%
Small Tools and Equipment	502.57	500.00	2.57	100.5%
Travel	607.84	2,000.00	-1,392.16	30.4%
Utilities				
Gas and Electric	47,029.92	57,000.00	-9,970.08	82.5%
Total Utilities	47,029.92	57,000.00	-9,970.08	82.5%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July through November 2020

	Jul - Nov 20	Budget	$ Over Budget	% of Budget
Total Expense	226,855.60	516,500.00	-289,644.40	43.9%
Net Ordinary Income	-27,934.41	-29,500.00	1,565.59	94.7%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	5,794.17			
Total Contributed Capital	5,794.17			
Interest Revenues	702.14	10,000.00	-9,297.86	7.0%
Property Tax Revenue	683.98	46,500.00	-45,816.02	1.5%
Rents and Leases Received	1,195.73	0.00	1,195.73	100.0%
Special Assessment Revenue	0.00	7,000.00	-7,000.00	0.0%
Total Other Income	8,376.02	63,500.00	-55,123.98	13.2%
Other Expense				
Capital and Maintenance Project	0.00	10,000.00	-10,000.00	0.0%
Interest Expense	125.94	350.00	-224.06	36.0%
Total Other Expense	125.94	10,350.00	-10,224.06	1.2%
Net Other Income	8,250.08	53,150.00	-44,899.92	15.5%
Net Income	-19,684.33	23,650.00	-43,334.33	-83.2%

BIOLA COMMUNITY SERVICES DISTRICT
AGENDA ITEM NO. 5-A
DECEMBER

Profit & Loss Prev Year Comparison
July through December 2020

	Jul - Dec 20	Jul - Dec 19	$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	150.00	100.00	50.00	50.0%
Late Fees and Penalties	0.00	929.73	-929.73	-100.0%
Permit and Inspection Fees	0.00	320.00	-320.00	-100.0%
Rents and Concessions	-400.00	20,010.00	-20,410.00	-102.0%
Sales and Services	248,284.24	224,343.67	23,940.57	10.7%
Total Income	248,034.24	245,703.40	2,330.84	1.0%
Expense				
Bank Charges	1,840.39	945.22	895.17	94.7%
Communications	4,744.27	4,161.62	582.65	14.0%
Community Support	0.00	2,500.00	-2,500.00	-100.0%
Computer and Internet	291.92	2,801.00	-2,509.08	-89.6%
Continuing Education	75.00	0.00	75.00	100.0%
Contractual Services				
Plant Operations	44,240.00	37,920.00	6,320.00	16.7%
Solid Waste Disposal	38,312.12	32,775.38	5,536.74	16.9%
Total Contractual Services	82,552.12	70,695.38	11,856.74	16.8%
Employee Group Insurance	0.00	609.80	-609.80	-100.0%
Fees & Assessments	2,224.00	6,277.00	-4,053.00	-64.6%
Fuels	15.00	0.00	15.00	100.0%
Insurance	6,923.10	7,836.09	-912.99	-11.7%
Janitorial	90.97	695.24	-604.27	-86.9%
Legal Notices and Publishing	855.00	740.00	115.00	15.5%
Licenses and Permits	27,103.80	21,585.60	5,518.20	25.6%
Memberships and Publications	2,027.00	1,834.00	193.00	10.5%
Miscellaneous	83.96	0.00	83.96	100.0%
Office	3,121.79	1,586.11	1,535.68	96.8%
Operating Supplies and Chemical	17.10	950.41	-933.31	-98.2%
Outside Services/Event Comp.	0.00	3,200.00	-3,200.00	-100.0%
Penalties	383.00	91.65	291.35	317.9%
Postage and Delivery	1,219.37	55.00	1,164.37	2,117.0%
Professional & Specialized Serv				
Accounting	6,550.00	6,000.00	550.00	9.2%
Engineering & Project Mgt	2,673.72	0.00	2,673.72	100.0%
Legal	16,958.35	15,843.04	1,115.31	7.0%
Other Professional Services	360.00	4,668.00	-4,308.00	-92.3%
Research and Monitoring	1,017.00	339.00	678.00	200.0%
Total Professional & Specialized Serv	27,559.07	26,850.04	709.03	2.6%
Repairs and Maintenance				
Equipment	348.60	1,387.66	-1,039.06	-74.9%
Structures and Grounds	28,350.61	35,096.52	-6,745.91	-19.2%
Total Repairs and Maintenance	28,699.21	36,484.18	-7,784.97	-21.3%
Salaries and Wages				
Board Member Compensation	5,200.00	4,900.00	300.00	6.1%
Holiday Pay	608.00	508.00	100.00	19.7%
Overtime Pay	4,233.00	994.50	3,238.50	325.6%
Paid Leave	1,008.00	1,791.50	-783.50	-43.7%
Payroll Taxes	3,457.21	3,970.67	-513.46	-12.9%
Regular Hourly	39,428.00	45,885.00	-6,457.00	-14.1%
Total Salaries and Wages	53,934.21	58,049.67	-4,115.46	-7.1%
Services Charges-Fresno County	212.79	229.28	-16.49	-7.2%
Small Tools and Equipment	616.98	257.09	359.89	140.0%
Travel	817.80	3,404.60	-2,586.80	-76.0%
Utilities				
Gas and Electric	47,029.92	33,266.85	13,763.07	41.4%
Total Utilities	47,029.92	33,266.85	13,763.07	41.4%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July through December 2020

	Jul - Dec 20	Jul - Dec 19	$ Change	% Change
Total Expense	292,437.77	285,105.83	7,331.94	2.6%
Net Ordinary Income	-44,403.53	-39,402.43	-5,001.10	-12.7%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	5,794.17	2,824.91	2,969.26	105.1%
Total Contributed Capital	5,794.17	2,824.91	2,969.26	105.1%
Interest Revenues	1,625.05	6,011.33	-4,386.28	-73.0%
Other Non-Operating Revenues	0.00	1,834.00	-1,834.00	-100.0%
Property Tax Revenue	28,232.90	23,539.28	4,693.62	19.9%
Rents and Leases Received	1,195.73	0.00	1,195.73	100.0%
Special Assessment Revenue	3,596.67	3,596.67	0.00	0.0%
Total Other Income	40,444.52	37,806.19	2,638.33	7.0%
Other Expense				
Interest Expense	131.29	355.20	-223.91	-63.0%
Total Other Expense	131.29	355.20	-223.91	-63.0%
Net Other Income	40,313.23	37,450.99	2,862.24	7.6%
Net Income	-4,090.30	-1,951.44	-2,138.86	-109.6%

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Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of December 31, 2020

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Checking- CVB (15037665)								244,435.10
General Journal	12/01/2020	455R		To record CC payments in transit as of 11/30/20	X	1,177.82		245,612.92
Deposit	12/03/2020			Deposit	X	11,356.71		256,969.63
Deposit	12/04/2020			Deposit	X	1,477.82		258,447.45
Liability Check	12/07/2020	5417	AFLAC Worldwide Headquarters		X		369.11	258,078.34
Paycheck	12/07/2020	5429	Eduardo Antunez (Employee)		X		1,845.89	256,232.45
Paycheck	12/07/2020	5430	Pedro P Cerna		X		960.78	255,271.67
Bill Pmt -Check	12/07/2020	5418	Carbajal Landscaping		X		675.00	254,596.67
Bill Pmt -Check	12/07/2020	5419	Cuttone & Mastro CPA's		X		1,000.00	253,596.67
Bill Pmt -Check	12/07/2020	5420	Eduardo Antunez		X		150.37	253,446.30
Bill Pmt -Check	12/07/2020	5421	Fresno County Tax Collector		X		429.92	253,016.38
Bill Pmt -Check	12/07/2020	5422	Mountain Valley Environmental Services		X		15,843.59	237,172.79
Bill Pmt -Check	12/07/2020	5423	Pete Cerna		X		104.40	237,068.39
Bill Pmt -Check	12/07/2020	5424	Raul Mendoza		X		600.00	236,468.39
Bill Pmt -Check	12/07/2020	5425	Sebastian Telephone	00065044-8	X		219.79	236,248.60
Bill Pmt -Check	12/07/2020	5426	Streamline				50.00	236,198.60
Bill Pmt -Check	12/07/2020	5427	SWRCB		X		23,210.00	212,988.60
Bill Pmt -Check	12/07/2020	5428	Verizon Wireless	209138685-00001	X		82.79	212,905.81
Check	12/08/2020	EFT	Google		X		3.88	212,901.93
Bill Pmt -Check	12/10/2020	5431	Eduardo Antunez		X		393.45	212,508.48
Deposit	12/10/2020			Deposit	X	8,641.20		221,149.68
Deposit	12/11/2020			Deposit	X	1,611.39		222,761.07
Liability Check	12/15/2020	EFT	EDD	Confirmation #: 1-304-143-648	X		179.38	222,581.69
Liability Check	12/15/2020	EFT	United States Treasury	Confirmation #: 270075073051820	X		1,270.12	221,311.57
Deposit	12/18/2020			Deposit	X	21,307.81		242,619.38
Bill Pmt -Check	12/21/2020	5432	Deere Credit, Inc				226.30	242,393.08
Bill Pmt -Check	12/21/2020	5433	Lozano Smith, LLP		X		1,399.55	240,993.53
Bill Pmt -Check	12/21/2020	5434	Mid-Valley Disposal		X		6,534.21	234,459.32
Bill Pmt -Check	12/21/2020	5435	Raul Mendoza		X		660.00	233,799.32
Bill Pmt -Check	12/21/2020	5436	San Joaquin Air Pollution Control Distric	5972	X		433.00	233,366.32
Bill Pmt -Check	12/21/2020	5437	Sebastian Telephone	00065044-8	X		563.81	232,802.51
Bill Pmt -Check	12/21/2020	5438	Yamabe & Horn Engineering, Inc				2,846.60	229,955.91
Bill Pmt -Check	12/21/2020	5439	ZOOM Imaging Solutions, Inc.		X		133.89	229,822.02
Paycheck	12/21/2020	5440	Eduardo Antunez (Employee)		X		1,898.79	227,923.23
Paycheck	12/21/2020	5441	Pedro P Cerna		X		868.85	227,054.38
Deposit	12/22/2020			Deposit	X	893.82		227,948.20
Deposit	12/30/2020			Deposit	X	2,988.64		230,936.84
Paycheck	12/31/2020	5447	Eduardo Antunez (Employee)				1,687.14	229,249.70
Paycheck	12/31/2020	5448	Pedro P Cerna				821.35	228,428.35
Bill Pmt -Check	12/31/2020	5442	Lozano Smith, LLP				75.00	228,353.35
Bill Pmt -Check	12/31/2020	5443	Pete Cerna				69.60	228,283.75
Bill Pmt -Check	12/31/2020	5444	Raul Mendoza				720.00	227,563.75
Bill Pmt -Check	12/31/2020	5445	XiO, Inc.				339.00	227,224.75
Bill Pmt -Check	12/31/2020	5446	Little Giant				200.00	227,024.75
Deposit	12/31/2020			Deposit	X	1,225.04		228,249.79
General Journal	12/31/2020	459		To record CC payments still in holding account as of December 2020	X		494.05	227,755.74
Check	12/31/2020			Service Charge	X		272.53	227,483.21
Total Checking- CVB (15037665)						50,680.25	67,632.14	227,483.21
TOTAL						50,680.25	67,632.14	227,483.21

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Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of December 31, 2020

AGENDA ITEM NO. 5-A
DECEMBER

	Dec 31, 20	Dec 31, 19	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	136,755.87	453,140.85	-316,384.98	-69.8%
Cash-CVC-Project Account	1,015.39	1,255.39	-240.00	-19.1%
Cash-LAIF	284,111.01	279,458.31	4,652.70	1.7%
Cash - CC Payment Holding Acct	494.05	0.00	494.05	100.0%
Checking- CVB (15037665)	227,483.21	14,055.39	213,427.82	1,518.5%
Total Checking/Savings	649,859.53	747,909.94	-98,050.41	-13.1%
Other Current Assets				
Charge Backs Receivable	108.63	171.83	-63.20	-36.8%
Other Receivables	94,849.54	0.00	94,849.54	100.0%
Prepaid				
Insurance	11,817.59	6,923.13	4,894.46	70.7%
Total Prepaid	11,817.59	6,923.13	4,894.46	70.7%
Total Other Current Assets	106,775.76	7,094.96	99,680.80	1,405.0%
Total Current Assets	756,635.29	755,004.90	1,630.39	0.2%
Fixed Assets				
Accumulated Depreciation	-3,651,419.00	-3,389,869.00	-261,550.00	-7.7%
Community Center	782,051.52	782,051.52	0.00	0.0%
Computer Equipment	8,953.38	8,953.38	0.00	0.0%
Construction In Progress				
CIP-5th Street	0.00	85,140.55	-85,140.55	-100.0%
CIP-Application for CDBG	2,185.50	0.00	2,185.50	100.0%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Biola HVAC and Solar	529,143.40	0.00	529,143.40	100.0%
CIP-Groundwater Recharge	106,125.40	100,300.90	5,824.50	5.8%
CIP-Recycled Water	263,299.00	263,299.00	0.00	0.0%
CIP-S & S Improvement	8,960.01	0.00	8,960.01	100.0%
CIP-Water System Upgrade-SRF	344,428.94	343,295.19	1,133.75	0.3%
Total Construction In Progress	1,259,802.85	797,696.24	462,106.61	57.9%
Downtown Improvement	1,852,291.92	605,391.56	1,246,900.36	206.0%
Equipment- Community Center	36,468.57	35,240.49	1,228.08	3.5%
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	5,805,143.95	4,356,458.90	1,448,685.05	33.3%
TOTAL ASSETS	**6,561,779.24**	**5,111,463.80**	**1,450,315.44**	**28.4%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	0.00	76,598.59	-76,598.59	-100.0%
Total Accounts Payable	0.00	76,598.59	-76,598.59	-100.0%
Other Current Liabilities				
Accrued Payroll	2,053.50	0.00	2,053.50	100.0%
AFLAC	263.65	609.80	-346.15	-56.8%
Customer Deposits- Comm Ctr	0.00	3,000.00	-3,000.00	-100.0%
Payroll Liabilities	1,956.67	1,338.30	618.37	46.2%
Utility Deposits	14,174.72	12,388.92	1,785.80	14.4%
Total Other Current Liabilities	18,448.54	17,337.02	1,111.52	6.4%

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of December 31, 2020

	Dec 31, 20	Dec 31, 19	$ Change	% Change
Total Current Liabilities	18,448.54	93,935.61	-75,487.07	-80.4%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	208.57	2,828.86	-2,620.29	-92.6%
Loan - CA Energy Commission	529,143.40	0.00	529,143.40	100.0%
Safe Drinking Water- Revolving	57,525.00	66,375.00	-8,850.00	-13.3%
Total Long Term Liabilities	586,876.97	69,203.86	517,673.11	748.0%
Total Liabilities	605,325.51	163,139.47	442,186.04	271.1%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,757,793.19	747,524.93	1,010,268.26	135.2%
Net Income	-4,090.30	-1,951.44	-2,138.86	-109.6%
Total Equity	5,956,453.73	4,948,324.33	1,008,129.40	20.4%
TOTAL LIABILITIES & EQUITY	6,561,779.24	5,111,463.80	1,450,315.44	28.4%

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Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of December 31, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							1,249,005.04
CIP-5th Street							525,299.94
Bill	08/05/2020	45106	Yamabe & Horn Engineering, Inc	Close Out Payment for 5th Street Project	23,009.45		548,309.39
General Journal	10/01/2020	460		To record 5th Street Project completetion and placed ...		548,309.39	0.00
Total CIP-5th Street					23,009.45	548,309.39	0.00
CIP-Application for CDBG							0.00
Bill	09/03/2020	45406	Yamabe & Horn Engineering, Inc	20-277 Biola FY21-22 CDBG	2,185.50		2,185.50
Total CIP-Application for CDBG					2,185.50	0.00	2,185.50
CIP-Biola Ave Sidewalk-East							5,660.60
Total CIP-Biola Ave Sidewalk-East							5,660.60
CIP-Biola HVAC and Solar							0.00
Bill	10/06/2020	1	SitelogiQ	Solar/HVAC/Roof	529,143.40		529,143.40
Total CIP-Biola HVAC and Solar					529,143.40	0.00	529,143.40
CIP-Groundwater Recharge							106,125.40
Total CIP-Groundwater Recharge							106,125.40
CIP-Recycled Water							263,299.00
Total CIP-Recycled Water							263,299.00
CIP-S & S Improvement							5,324.91
Bill	09/30/2020	45486	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	788.50		6,113.41
Bill	12/17/2020	45956	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	2,846.60		8,960.01
Total CIP-S & S Improvement					3,635.10	0.00	8,960.01
CIP-Water System Upgrade-SRF							343,295.19
Bill	08/28/2020		County of Fresno	Project filing extention	1,133.75		344,428.94
Total CIP-Water System Upgrade-SRF					1,133.75	0.00	344,428.94
Total Construction In Progress					559,107.20	548,309.39	1,259,802.85
TOTAL					559,107.20	548,309.39	1,259,802.85

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July through December 2020

	Jul - Dec 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	150.00			
Rents and Concessions	-400.00	15,000.00	-15,400.00	-2.7%
Sales and Services	248,284.24	472,000.00	-223,715.76	52.6%
Total Income	248,034.24	487,000.00	-238,965.76	50.9%
Expense				
Bank Charges	1,840.39	2,000.00	-159.61	92.0%
Communications	4,744.27	8,400.00	-3,655.73	56.5%
Community Support	0.00	2,500.00	-2,500.00	0.0%
Computer and Internet	291.92	3,800.00	-3,508.08	7.7%
Continuing Education	75.00			
Contractual Services				
Plant Operations	44,240.00	70,000.00	-25,760.00	63.2%
Solid Waste Disposal	38,312.12	79,000.00	-40,687.88	48.5%
Total Contractual Services	82,552.12	149,000.00	-66,447.88	55.4%
Employee Group Insurance	0.00	600.00	-600.00	0.0%
Fees & Assessments	2,224.00	7,000.00	-4,776.00	31.8%
Fuels	15.00	100.00	-85.00	15.0%
Insurance	6,923.10	15,000.00	-8,076.90	46.2%
Janitorial	90.97	600.00	-509.03	15.2%
Legal Notices and Publishing	855.00	1,000.00	-145.00	85.5%
Licenses and Permits	27,103.80	23,000.00	4,103.80	117.8%
Memberships and Publications	2,027.00	1,800.00	227.00	112.6%
Miscellaneous	83.96			
Office	3,121.79	15,000.00	-11,878.21	20.8%
Operating Supplies and Chemical	17.10	500.00	-482.90	3.4%
Outside Services/Event Comp.	0.00	1,500.00	-1,500.00	0.0%
Penalties	383.00	20.00	363.00	1,915.0%
Postage and Delivery	1,219.37	2,200.00	-980.63	55.4%
Professional & Specialized Serv				
Accounting	6,550.00	12,500.00	-5,950.00	52.4%
Audit Fee	0.00	9,800.00	-9,800.00	0.0%
Engineering & Project Mgt	2,673.72	1,500.00	1,173.72	178.2%
Legal	16,958.35	20,000.00	-3,041.65	84.8%
Other Professional Services	360.00	6,000.00	-5,640.00	6.0%
Research and Monitoring	1,017.00	0.00	1,017.00	100.0%
Total Professional & Specialized Serv	27,559.07	49,800.00	-22,240.93	55.3%
Repairs and Maintenance				
Equipment	348.60	2,000.00	-1,651.40	17.4%
Structures and Grounds	28,350.61	49,000.00	-20,649.39	57.9%
Repairs and Maintenance - Other	0.00	0.00	0.00	0.0%
Total Repairs and Maintenance	28,699.21	51,000.00	-22,300.79	56.3%
Salaries and Wages				
Board Member Compensation	5,200.00	9,000.00	-3,800.00	57.8%
Holiday Pay	608.00	1,400.00	-792.00	43.4%
Overtime Pay	4,233.00	2,500.00	1,733.00	169.3%
Paid Leave	1,008.00			
Payroll Taxes	3,457.21	9,050.00	-5,592.79	38.2%
Regular Hourly	39,428.00	100,000.00	-60,572.00	39.4%
Total Salaries and Wages	53,934.21	121,950.00	-68,015.79	44.2%
Services Charges-Fresno County	212.79	230.00	-17.21	92.5%
Small Tools and Equipment	616.98	500.00	116.98	123.4%
Travel	817.80	2,000.00	-1,182.20	40.9%
Utilities				
Gas and Electric	47,029.92	57,000.00	-9,970.08	82.5%
Total Utilities	47,029.92	57,000.00	-9,970.08	82.5%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July through December 2020

	Jul - Dec 20	Budget	$ Over Budget	% of Budget
Total Expense	292,437.77	516,500.00	-224,062.23	56.6%
Net Ordinary Income	-44,403.53	-29,500.00	-14,903.53	150.5%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	5,794.17			
Total Contributed Capital	5,794.17			
Interest Revenues	1,625.05	10,000.00	-8,374.95	16.3%
Property Tax Revenue	28,232.90	46,500.00	-18,267.10	60.7%
Rents and Leases Received	1,195.73	0.00	1,195.73	100.0%
Special Assessment Revenue	3,596.67	7,000.00	-3,403.33	51.4%
Total Other Income	40,444.52	63,500.00	-23,055.48	63.7%
Other Expense				
Capital and Maintenance Project	0.00	10,000.00	-10,000.00	0.0%
Interest Expense	131.29	350.00	-218.71	37.5%
Total Other Expense	131.29	10,350.00	-10,218.71	1.3%
Net Other Income	40,313.23	53,150.00	-12,836.77	75.8%
Net Income	-4,090.30	23,650.00	-27,740.30	-17.3%