

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

	Jul 31, 20	Jul 31, 19	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Cash-County Treas-Gen Subclass	432,292.65	455,565.98	-23,273.33	-5.1%
Cash-CVC-Project Account	1,115.39	6,275.39	-5,160.00	-82.2%
Cash-LAIF	282,478.27	277,747.47	4,730.80	1.7%
Checking- CVB (15037665)	42,691.21	27,176.05	15,515.16	57.1%
<b>Total Checking/Savings</b>	<b>758,577.52</b>	<b>766,764.89</b>	<b>-8,187.37</b>	<b>-1.1%</b>
<b>Other Current Assets</b>				
Accrued Interest Receivable	3,002.69	2,326.99	675.70	29.0%
Charge Backs Receivable	277.02	0.00	277.02	100.0%
Other Receivables	450,928.33	70,020.72	380,907.61	544.0%
<b>Prepaid</b>				
Insurance	17,586.84	12,692.38	4,894.46	38.6%
Prepaid - Other	5,000.00	0.00	5,000.00	100.0%
<b>Total Prepaid</b>	<b>22,586.84</b>	<b>12,692.38</b>	<b>9,894.46</b>	<b>78.0%</b>
<b>Total Other Current Assets</b>	<b>476,794.88</b>	<b>85,040.09</b>	<b>391,754.79</b>	<b>460.7%</b>
<b>Total Current Assets</b>	<b>1,235,372.40</b>	<b>851,804.98</b>	<b>383,567.42</b>	<b>45.0%</b>
<b>Fixed Assets</b>				
Accumulated Depreciation	-3,389,869.00	-3,389,869.00	0.00	0.0%
Community Center	782,051.52	782,051.52	0.00	0.0%
Computer Equipment	8,953.38	8,953.38	0.00	0.0%
<b>Construction In Progress</b>				
CIP-5th Street	535,299.94	73,006.55	462,293.39	633.2%
CIP-Application for CDBG	5,573.91	0.00	5,573.91	100.0%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Groundwater Recharge	106,125.40	88,803.65	17,321.75	19.5%
CIP-Recycled Water	263,299.00	234,649.00	28,650.00	12.2%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
<b>Total Construction In Progress</b>	<b>1,259,254.04</b>	<b>745,414.99</b>	<b>513,839.05</b>	<b>68.9%</b>
Downtown Improvement	605,391.56	589,298.26	16,093.30	2.7%
Equipment- Community Center	35,240.49	33,453.84	1,786.65	5.3%
Equipment- Sewer	58,166.35	56,668.70	1,497.65	2.6%
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%
<b>Total Fixed Assets</b>	<b>4,818,016.70</b>	<b>4,284,800.05</b>	<b>533,216.65</b>	<b>12.4%</b>
<b>TOTAL ASSETS</b>	<b>6,053,389.10</b>	<b>5,136,605.03</b>	<b>916,784.07</b>	<b>17.9%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	458,420.33	43,450.02	414,970.31	955.1%
Retention Payable	21,662.46	0.00	21,662.46	100.0%
<b>Total Accounts Payable</b>	<b>480,082.79</b>	<b>43,450.02</b>	<b>436,632.77</b>	<b>1,004.9%</b>
<b>Other Current Liabilities</b>				
AFLAC	767.99	0.00	767.99	100.0%
Customer Deposits- Comm Ctr	795.38	7,324.38	-6,529.00	-89.1%
Payroll Liabilities	1,115.00	1,512.46	-397.46	-26.3%
Utility Deposits	13,385.06	11,797.78	1,587.28	13.5%
<b>Total Other Current Liabilities</b>	<b>16,063.43</b>	<b>20,634.62</b>	<b>-4,571.19</b>	<b>-22.2%</b>
<b>Total Current Liabilities</b>	<b>496,146.22</b>	<b>64,084.64</b>	<b>432,061.58</b>	<b>674.2%</b>

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Cash Basis

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

	Jul 31, 20	Jul 31, 19	\$ Change	% Change
<b>Long Term Liabilities</b>				
Capital Lease Payable-Deere Cr	1,098.76	3,460.78	-2,362.02	-68.3%
Safe Drinking Water- Revolving	61,950.00	70,800.00	-8,850.00	-12.5%
<b>Total Long Term Liabilities</b>	63,048.76	74,260.78	-11,212.02	-15.1%
<b>Total Liabilities</b>	559,194.98	138,345.42	420,849.56	304.2%
<b>Equity</b>				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,280,735.23	749,018.34	531,716.89	71.0%
Net Income	10,708.05	46,490.43	-35,782.38	-77.0%
<b>Total Equity</b>	5,494,194.12	4,998,259.61	495,934.51	9.9%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,053,389.10</b>	<b>5,136,605.03</b>	<b>916,784.07</b>	<b>17.9%</b>

# BIOLA COMMUNITY SERVICES DISTRICT

## Profit & Loss Prev Year Comparison

### July 2020

	Jul 20	Jul 19	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Admin Fees	25.00	50.00	-25.00	-50.0%
Late Fees and Penalties	0.00	302.86	-302.86	-100.0%
Rents and Concessions	0.00	6,365.00	-6,365.00	-100.0%
Sales and Services	45,129.92	36,381.44	8,748.48	24.1%
<b>Total Income</b>	<b>45,154.92</b>	<b>43,099.30</b>	<b>2,055.62</b>	<b>4.8%</b>
<b>Expense</b>				
Bank Charges	418.92	175.29	243.63	139.0%
Communications	768.57	677.76	90.81	13.4%
Computer and Internet	30.99	0.00	30.99	100.0%
<b>Contractual Services</b>				
Plant Operations	6,320.00	6,320.00	0.00	0.0%
Solid Waste Disposal	6,521.29	6,514.09	7.20	0.1%
<b>Total Contractual Services</b>	<b>12,841.29</b>	<b>12,834.09</b>	<b>7.20</b>	<b>0.1%</b>
<b>Fees &amp; Assessments</b>	<b>791.00</b>	<b>6,277.00</b>	<b>-5,486.00</b>	<b>-87.4%</b>
Insurance	1,153.85	1,153.85	0.00	0.0%
Janitorial	0.00	77.71	-77.71	-100.0%
Legal Notices and Publishing	360.00	60.00	300.00	500.0%
Office	1,131.08	127.56	1,003.52	786.7%
Outside Services/Event Comp.	0.00	600.00	-600.00	-100.0%
Postage and Delivery	330.00	0.00	330.00	100.0%
<b>Professional &amp; Specialized Serv</b>				
Accounting	1,000.00	1,000.00	0.00	0.0%
Engineering & Project Mgt	83.00	0.00	83.00	100.0%
Legal	6,339.50	488.00	5,851.50	1,199.1%
Other Professional Services	0.00	1,311.00	-1,311.00	-100.0%
Research and Monitoring	339.00	0.00	339.00	100.0%
<b>Total Professional &amp; Specialized Serv</b>	<b>7,761.50</b>	<b>2,799.00</b>	<b>4,962.50</b>	<b>177.3%</b>
<b>Repairs and Maintenance</b>				
Structures and Grounds	1,481.00	2,435.00	-954.00	-39.2%
<b>Total Repairs and Maintenance</b>	<b>1,481.00</b>	<b>2,435.00</b>	<b>-954.00</b>	<b>-39.2%</b>
<b>Salaries and Wages</b>				
Board Member Compensation	900.00	1,000.00	-100.00	-10.0%
Holiday Pay	0.00	0.00	0.00	0.0%
Overtime Pay	195.00	280.50	-85.50	-30.5%
Paid Leave	0.00	78.00	-78.00	-100.0%
Payroll Taxes	465.32	669.52	-204.20	-30.5%
Regular Hourly	5,793.00	6,426.00	-633.00	-9.9%
<b>Total Salaries and Wages</b>	<b>7,353.32</b>	<b>8,454.02</b>	<b>-1,100.70</b>	<b>-13.0%</b>
<b>Small Tools and Equipment</b>	<b>0.00</b>	<b>81.52</b>	<b>-81.52</b>	<b>-100.0%</b>
Travel	191.40	49.50	141.90	286.7%
<b>Total Expense</b>	<b>34,612.92</b>	<b>35,802.30</b>	<b>-1,189.38</b>	<b>-3.3%</b>
<b>Net Ordinary Income</b>	<b>10,542.00</b>	<b>7,297.00</b>	<b>3,245.00</b>	<b>44.5%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Contributed Capital				
State-Aid for Construction	0.00	37,448.53	-37,448.53	-100.0%
<b>Total Contributed Capital</b>	<b>0.00</b>	<b>37,448.53</b>	<b>-37,448.53</b>	<b>-100.0%</b>
<b>Interest Revenues</b>	<b>0.00</b>	<b>1,763.56</b>	<b>-1,763.56</b>	<b>-100.0%</b>
Rents and Leases Received	173.50	0.00	173.50	100.0%
<b>Total Other Income</b>	<b>173.50</b>	<b>39,212.09</b>	<b>-39,038.59</b>	<b>-99.6%</b>
<b>Other Expense</b>				

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Cash Basis

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

	Jul 20	Jul 19	\$ Change	% Change
Interest Expense	7.45	18.66	-11.21	-60.1%
Total Other Expense	7.45	18.66	-11.21	-60.1%
Net Other Income	166.05	39,193.43	-39,027.38	-99.6%
Net Income	10,708.05	46,490.43	-35,782.38	-77.0%

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Cash Basis

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking- CVB (15037665)</b>							49,716.29
Deposit	07/03/2020			Deposit	2,734.33		52,450.62
Paycheck	07/07/2020	5239	Eduardo Antunez (Employee)			1,543.01	50,907.61
Paycheck	07/07/2020	5240	Pedro P Cerna			714.47	50,193.14
Bill Pmt -Check	07/07/2020	5229	Central Valley Community Bank			605.67	49,587.47
Bill Pmt -Check	07/07/2020	5230	Deere Credit, Inc			226.30	49,361.17
Bill Pmt -Check	07/07/2020	5231	Eduardo Antunez			320.96	49,040.21
Bill Pmt -Check	07/07/2020	5232	Google			60.00	48,980.21
Bill Pmt -Check	07/07/2020	5233	Raul Mendoza			360.00	48,620.21
Bill Pmt -Check	07/07/2020	5234	Sebastian Telephone	00065044-8		559.91	48,060.30
Bill Pmt -Check	07/07/2020	5235	Streamline			50.00	48,010.30
Bill Pmt -Check	07/07/2020	5236	XiO, Inc.			339.00	47,671.30
Bill Pmt -Check	07/07/2020	5237	Yamabe & Horn Engineering, Inc			166.00	47,505.30
Bill Pmt -Check	07/07/2020	5238	ZOOM Imaging Solutions, Inc.			134.52	47,370.78
Deposit	07/09/2020			Deposit	14,791.53		62,162.31
Check	07/09/2020			Service Charge		398.92	61,763.39
Liability Check	07/15/2020	EFT	EDD	Confirmation #: 1-108-192-800		124.44	61,638.95
Liability Check	07/15/2020	EFT	United States Treasury	Confirmation #: 270059742113615		1,143.60	60,495.35
Deposit	07/16/2020			Deposit	7,790.65		68,286.00
Bill Pmt -Check	07/20/2020	5241	Carbajal Landscaping			761.00	67,525.00
Bill Pmt -Check	07/20/2020	5242	Cuttone & Mastro CPA's			1,000.00	66,525.00
Bill Pmt -Check	07/20/2020	5243	Eduardo Antunez			275.37	66,249.63
Bill Pmt -Check	07/20/2020	5244	Ker West Newspapers			360.00	65,889.63
Bill Pmt -Check	07/20/2020	5245	Lozano Smith, LLP	June 2020 Services		6,339.50	59,550.13
Bill Pmt -Check	07/20/2020	5246	Mid-Valley Disposal			6,521.29	53,028.84
Bill Pmt -Check	07/20/2020	5247	Mountain Valley Environmental Services	July 2020		6,320.00	46,708.84
Bill Pmt -Check	07/20/2020	5248	Pete Cerna			17.40	46,691.44
Bill Pmt -Check	07/20/2020	5249	San Joaquin Air Pollution Control Distric	5972		791.00	45,900.44
Bill Pmt -Check	07/20/2020	5250	Special District Risk Management Authorit			18,740.69	27,159.75
Paycheck	07/20/2020	5257	Eduardo Antunez (Employee)			1,651.87	25,507.88
Paycheck	07/20/2020	5258	Ernesto Garcia (Employee)			197.53	25,310.35
Paycheck	07/20/2020	5259	Pedro P Cerna			1,019.10	24,291.25
Bill Pmt -Check	07/20/2020	5251	Raul Mendoza			360.00	23,931.25
Bill Pmt -Check	07/20/2020	5252	Inez Jimenez			100.00	23,831.25
Bill Pmt -Check	07/20/2020	5253	Mercedes .Ramos			200.00	23,631.25
Bill Pmt -Check	07/20/2020	5254	Monique Dolores.			200.00	23,431.25
Bill Pmt -Check	07/20/2020	5255	Reyes Lozano.			200.00	23,231.25
Bill Pmt -Check	07/20/2020	5256	Rudy Hernandez.			200.00	23,031.25
Deposit	07/23/2020			Deposit	3,777.49		26,808.74
Check	07/28/2020	EFT	Deluxe Corp.			105.14	26,703.60
Liability Check	07/31/2020	EFT	EDD	Confirmation #: 1-359-752-736		107.70	26,595.90
Liability Check	07/31/2020	EFT	United States Treasury	Confirmation #: 270061383847698		10.42	26,585.48
Deposit	07/31/2020			Deposit	12,690.59		39,276.07
Check	07/31/2020	EFT	Deluxe Corp.			323.07	38,953.00
Deposit	07/31/2020			Deposit	3,738.21		42,691.21
Total Checking- CVB (15037665)					45,522.80	52,547.88	42,691.21
<b>TOTAL</b>					<b>45,522.80</b>	<b>52,547.88</b>	<b>42,691.21</b>

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Cash Basis

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

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>Construction In Progress</b>								1,259,254.04
<b>CIP-5th Street</b>								535,299.94
Total CIP-5th Street								535,299.94
<b>CIP-Application for CDBG</b>								5,573.91
Total CIP-Application for CDBG								5,573.91
<b>CIP-Biola Ave Sidewalk-East</b>								5,660.60
Total CIP-Biola Ave Sidewalk-East								5,660.60
<b>CIP-Groundwater Recharge</b>								106,125.40
Total CIP-Groundwater Recharge								106,125.40
<b>CIP-Recycled Water</b>								263,299.00
Total CIP-Recycled Water								263,299.00
<b>CIP-Water System Upgrade-SRF</b>								343,295.19
Total CIP-Water System Upgrade-SRF								343,295.19
Total Construction In Progress								1,259,254.04
<b>TOTAL</b>								<b>1,259,254.04</b>

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Cash Basis

# BIOLA COMMUNITY SERVICES DISTRICT

## Profit & Loss Budget vs. Actual

### July 2020

	Jul 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Admin Fees	25.00			
Rents and Concessions	0.00	15,000.00	-15,000.00	0.0%
Sales and Services	45,129.92	472,000.00	-426,870.08	9.6%
<b>Total Income</b>	<b>45,154.92</b>	<b>487,000.00</b>	<b>-441,845.08</b>	<b>9.3%</b>
<b>Expense</b>				
Bank Charges	418.92	2,000.00	-1,581.08	20.9%
Communications	768.57	8,400.00	-7,631.43	9.1%
Community Support	0.00	2,500.00	-2,500.00	0.0%
Computer and Internet	30.99	3,800.00	-3,769.01	0.8%
<b>Contractual Services</b>				
Plant Operations	6,320.00	70,000.00	-63,680.00	9.0%
Solid Waste Disposal	6,521.29	79,000.00	-72,478.71	8.3%
<b>Total Contractual Services</b>	<b>12,841.29</b>	<b>149,000.00</b>	<b>-136,158.71</b>	<b>8.6%</b>
Employee Group Insurance	0.00	600.00	-600.00	0.0%
Fees & Assessments	791.00	7,000.00	-6,209.00	11.3%
Fuels	0.00	100.00	-100.00	0.0%
Insurance	1,153.85	15,000.00	-13,846.15	7.7%
Janitorial	0.00	600.00	-600.00	0.0%
Legal Notices and Publishing	360.00	1,000.00	-640.00	36.0%
Licenses and Permits	0.00	23,000.00	-23,000.00	0.0%
Memberships and Publications	0.00	1,800.00	-1,800.00	0.0%
Office	1,131.08	15,000.00	-13,868.92	7.5%
Operating Supplies and Chemical	0.00	500.00	-500.00	0.0%
Outside Services/Event Comp.	0.00	1,500.00	-1,500.00	0.0%
Penalties	0.00	20.00	-20.00	0.0%
Postage and Delivery	330.00	2,200.00	-1,870.00	15.0%
<b>Professional &amp; Specialized Serv</b>				
Accounting	1,000.00	12,500.00	-11,500.00	8.0%
Audit Fee	0.00	9,800.00	-9,800.00	0.0%
Engineering & Project Mgt	83.00	1,500.00	-1,417.00	5.5%
Legal	6,339.50	20,000.00	-13,660.50	31.7%
Other Professional Services	0.00	6,000.00	-6,000.00	0.0%
Research and Monitoring	339.00	0.00	339.00	100.0%
<b>Total Professional &amp; Specialized Serv</b>	<b>7,761.50</b>	<b>49,800.00</b>	<b>-42,038.50</b>	<b>15.6%</b>
<b>Repairs and Maintenance</b>				
Equipment	0.00	2,000.00	-2,000.00	0.0%
Structures and Grounds	1,481.00	49,000.00	-47,519.00	3.0%
Repairs and Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total Repairs and Maintenance</b>	<b>1,481.00</b>	<b>51,000.00</b>	<b>-49,519.00</b>	<b>2.9%</b>
<b>Salaries and Wages</b>				
Board Member Compensation	900.00	9,000.00	-8,100.00	10.0%
Holiday Pay	0.00	1,400.00	-1,400.00	0.0%
Overtime Pay	195.00	2,500.00	-2,305.00	7.8%
Payroll Taxes	465.32	9,050.00	-8,584.68	5.1%
Regular Hourly	5,793.00	100,000.00	-94,207.00	5.8%
<b>Total Salaries and Wages</b>	<b>7,353.32</b>	<b>121,950.00</b>	<b>-114,596.68</b>	<b>6.0%</b>
Services Charges-Fresno County	0.00	230.00	-230.00	0.0%
Small Tools and Equipment	0.00	500.00	-500.00	0.0%
Travel	191.40	2,000.00	-1,808.60	9.6%
<b>Utilities</b>				
Gas and Electric	0.00	57,000.00	-57,000.00	0.0%
<b>Total Utilities</b>	<b>0.00</b>	<b>57,000.00</b>	<b>-57,000.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>34,612.92</b>	<b>516,500.00</b>	<b>-481,887.08</b>	<b>6.7%</b>

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

	Jul 20	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	10,542.00	-29,500.00	40,042.00	-35.7%
Other Income/Expense				
Other Income				
Interest Revenues	0.00	10,000.00	-10,000.00	0.0%
Property Tax Revenue	0.00	46,500.00	-46,500.00	0.0%
Rents and Leases Received	173.50	0.00	173.50	100.0%
Special Assessment Revenue	0.00	7,000.00	-7,000.00	0.0%
Total Other Income	173.50	63,500.00	-63,326.50	0.3%
Other Expense				
Capital and Maintenance Project	0.00	10,000.00	-10,000.00	0.0%
Interest Expense	7.45	350.00	-342.55	2.1%
Total Other Expense	7.45	10,350.00	-10,342.55	0.1%
Net Other Income	166.05	53,150.00	-52,983.95	0.3%
Net Income	<b>10,708.05</b>	<b>23,650.00</b>	<b>-12,941.95</b>	<b>45.3%</b>