10:41 AM
09/14/20
Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT AGENDA ITEM NO. 6-A
Profit & Loss Prev Year Comparison
July through August 2020

	Jul - Aug 20	Jul - Aug 19	$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	25.00	50.00	-25.00	-50.0%
Late Fees and Penalties	0.00	672.50	-672.50	-100.0%
Rents and Concessions	0.00	9,479.00	-9,479.00	-100.0%
Sales and Services	86,338.95	79,051.02	7,287.93	9.2%
Total Income	86,363.95	89,252.52	-2,888.57	-3.2%
Expense				
Bank Charges	703.56	321.89	381.67	118.6%
Communications	1,372.44	1,366.50	5.94	0.4%
Computer and Internet	50.00	50.00	0.00	0.0%
Contractual Services				
Plant Operations	25,280.00	12,640.00	12,640.00	100.0%
Solid Waste Disposal	13,042.58	6,514.09	6,528.49	100.2%
Total Contractual Services	38,322.58	19,154.09	19,168.49	100.1%
Employee Group Insurance	0.00	609.80	-609.80	-100.0%
Fees & Assessments	1,791.00	6,349.96	-4,558.96	-71.8%
Insurance	2,307.70	2,307.70	0.00	0.0%
Janitorial	0.00	223.01	-223.01	-100.0%
Legal Notices and Publishing	495.00	60.00	435.00	725.0%
Licenses and Permits	1,980.00	193.60	1,786.40	922.7%
Memberships and Publications	250.00	0.00	250.00	100.0%
Office	866.54	2,088.53	-1,221.99	-58.5%
Operating Supplies and Chemical	0.00	388.94	-388.94	-100.0%
Outside Services/Event Comp.	0.00	1,200.00	-1,200.00	-100.0%
Penalties	198.00	0.00	198.00	100.0%
Postage and Delivery	495.00	55.00	440.00	800.0%
Professional & Specialized Serv				
Accounting	2,400.00	2,000.00	400.00	20.0%
Engineering & Project Mgt	83.00	0.00	83.00	100.0%
Legal	6,778.60	3,880.26	2,898.34	74.7%
Other Professional Services	360.00	1,437.00	-1,077.00	-75.0%
Research and Monitoring	339.00	0.00	339.00	100.0%
Total Professional & Specialized Serv	9,960.60	7,317.26	2,643.34	36.1%
Repairs and Maintenance				
Structures and Grounds	6,925.02	6,704.54	220.48	3.3%
Total Repairs and Maintenance	6,925.02	6,704.54	220.48	3.3%
Salaries and Wages				
Board Member Compensation	2,500.00	1,400.00	1,100.00	78.6%
Holiday Pay	0.00	0.00	0.00	0.0%
Overtime Pay	991.50	293.25	698.25	238.1%
Paid Leave	0.00	78.00	-78.00	-100.0%
Payroll Taxes	1,218.19	1,304.22	-86.03	-6.6%
Regular Hourly	14,636.00	14,351.00	285.00	2.0%
Total Salaries and Wages	19,345.69	17,426.47	1,919.22	11.0%
Small Tools and Equipment	0.00	81.52	-81.52	-100.0%
Travel	350.90	117.70	233.20	198.1%
Utilities				
Gas and Electric	20,320.24	13,186.10	7,134.14	54.1%
Total Utilities	20,320.24	13,186.10	7,134.14	54.1%
Total Expense	105,734.27	79,202.61	26,531.66	33.5%
Net Ordinary Income	-19,370.32	10,049.91	-29,420.23	-292.7%

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Cash Basis

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

	Jul - Aug 20	Jul - Aug 19	$ Change	% Change
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	0.00	0.00	0.00	0.0%
Total Contributed Capital	0.00	0.00	0.00	0.0%
Interest Revenues	0.00	1,763.56	-1,763.56	-100.0%
Other Non-Operating Revenues	0.00	1,830.00	-1,830.00	-100.0%
Property Tax Revenue	54.36	268.27	-213.91	-79.7%
Rents and Leases Received	1,195.73	0.00	1,195.73	100.0%
Total Other Income	1,250.09	3,861.83	-2,611.74	-67.6%
Other Expense				
Interest Expense	13.85	36.33	-22.48	-61.9%
Total Other Expense	13.85	36.33	-22.48	-61.9%
Net Other Income	1,236.24	3,825.50	-2,589.26	-67.7%
Net Income	-18,134.08	13,875.41	-32,009.49	-230.7%

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

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Checking- CVB (15037665)								44,728.29
Bill Pmt -Check	08/03/2020	5260	A-C Electric Company		X		2,002.67	42,725.62
Bill Pmt -Check	08/03/2020	5261	Deere Credit, Inc		X		226.30	42,499.32
Bill Pmt -Check	08/03/2020	5262	Don Berry Constructi...		X		233,045.88	-190,546.56
Bill Pmt -Check	08/03/2020	5263	Jaime Bravo		X		50.00	-190,596.56
Bill Pmt -Check	08/03/2020	5264	Kings Basin Water A...		X		250.00	-190,846.56
Bill Pmt -Check	08/03/2020	5265	Mid-Valley Disposal		X		6,521.29	-197,367.85
Bill Pmt -Check	08/03/2020	5266	Mountain Valley Env...		X		6,320.00	-203,687.85
Bill Pmt -Check	08/03/2020	5267	Pete Cerna		X		37.70	-203,725.55
Bill Pmt -Check	08/03/2020	5268	Raul Mendoza		X		468.00	-204,193.55
Bill Pmt -Check	08/03/2020	5269	Terminex	VOID:	X	0.00		-204,193.55
Bill Pmt -Check	08/03/2020	5270	Verizon Wireless	209138685-00001	X		74.12	-204,267.67
Bill Pmt -Check	08/03/2020	5271	Mercedes .Ramos		X		200.00	-204,467.67
Bill Pmt -Check	08/03/2020	5272	Monique Dolores.		X		100.00	-204,567.67
Bill Pmt -Check	08/03/2020	5273	Reyes Lozano.		X		100.00	-204,667.67
Bill Pmt -Check	08/03/2020	5274	Rudy Hernandez.		X		100.00	-204,767.67
Paycheck	08/03/2020	5275	Eduardo Antunez (E...		X		1,704.77	-206,472.44
Paycheck	08/03/2020	5276	Ernesto Garcia (Em...		X		137.03	-206,609.47
Paycheck	08/03/2020	5277	Pedro P Cerna		X		797.60	-207,407.07
Check	08/03/2020	65-02...	Biola Community Se...	Fund Transfer	X	325,996.95		118,589.88
Deposit	08/06/2020			Deposit	X	19,077.97		137,667.85
Deposit	08/13/2020			Deposit	X	9,089.70		146,757.55
Liability Check	08/17/2020	EFT	EDD	Confirmation #: 1-737-525-536	X		122.54	146,635.01
Liability Check	08/17/2020	EFT	United States Treas...	Confirmation #: 270063004828951	X		1,084.04	145,550.97
Bill Pmt -Check	08/17/2020		North Kings Ground...	QuickBooks generated zero amount tra...	X	0.00		145,550.97
Bill Pmt -Check	08/17/2020	5278	Carbajal Landscaping		X		675.00	144,875.97
Bill Pmt -Check	08/17/2020	5279	Cuttone & Mastro C...	July 2020	X		1,400.00	143,475.97
Bill Pmt -Check	08/17/2020	5280	Eduardo Antunez		X		357.00	143,118.97
Bill Pmt -Check	08/17/2020	5281	Ker West Newspapers				135.00	142,983.97
Bill Pmt -Check	08/17/2020	5282	Little Giant				60.00	142,923.97
Bill Pmt -Check	08/17/2020	5283	Lozano Smith, LLP		X		439.10	142,484.87
Bill Pmt -Check	08/17/2020	5284	Mountain Valley Env...		X		7,661.35	134,823.52
Bill Pmt -Check	08/17/2020	5285	Pete Cerna		X		34.80	134,788.72
Bill Pmt -Check	08/17/2020	5286	Raul Mendoza		X		504.00	134,284.72
Bill Pmt -Check	08/17/2020	5287	Sebastian Telephone	00065044-8	X		563.42	133,721.30
Bill Pmt -Check	08/17/2020	5288	Streamline		X		50.00	133,671.30
Bill Pmt -Check	08/17/2020	5289	ZOOM Imaging Solu...		X		121.47	133,549.83
Paycheck	08/17/2020	5298	Eduardo Antunez (E...		X		1,722.42	131,827.41
Paycheck	08/17/2020	5299	Ernesto Garcia (Em...		X		221.94	131,605.47
Paycheck	08/17/2020	5300	Pedro P Cerna		X		897.52	130,707.95
Bill Pmt -Check	08/17/2020	5290	Inez Jimenez		X		100.00	130,607.95
Bill Pmt -Check	08/17/2020	5291	Mercedes .Ramos		X		200.00	130,407.95
Bill Pmt -Check	08/17/2020	5292	Monique Dolores.		X		200.00	130,207.95
Bill Pmt -Check	08/17/2020	5293	Reyes Lozano.		X		100.00	130,107.95
Bill Pmt -Check	08/17/2020	5294	Rudy Hernandez.		X		100.00	130,007.95
Deposit	08/20/2020			Deposit	X	5,786.31		135,794.26
Deposit	08/27/2020			Deposit	X	4,142.56		139,936.82
Deposit	08/28/2020			Deposit	X	682.76		140,619.58
Deposit	08/31/2020			Deposit	X	3,451.96		144,071.54
Paycheck	08/31/2020	5296	Eduardo Antunez (E...				1,854.20	142,217.34
Paycheck	08/31/2020	5297	Pedro P Cerna				839.17	141,378.17
Liability Check	08/31/2020	5301	AFLAC Worldwide H...				767.99	140,610.18
Bill Pmt -Check	08/31/2020	5302	California Water Boa...				2,178.00	138,432.18
Bill Pmt -Check	08/31/2020	5303	County of Fresno				1,133.75	137,298.43
Bill Pmt -Check	08/31/2020	5304	Ker West Newspapers				360.00	136,938.43
Bill Pmt -Check	08/31/2020	5305	Mountain Valley Env...				6,320.00	130,618.43
Bill Pmt -Check	08/31/2020	5306	Raul Mendoza				612.00	130,006.43
Bill Pmt -Check	08/31/2020	5307	Terminex				141.00	129,865.43
Bill Pmt -Check	08/31/2020	5308	Inez Jimenez				100.00	129,765.43
Bill Pmt -Check	08/31/2020	5309	Monique Dolores.				100.00	129,665.43
Bill Pmt -Check	08/31/2020	5310	Reyes Lozano.				100.00	129,565.43
Bill Pmt -Check	08/31/2020	5311	Rudy Hernandez.				100.00	129,465.43
Bill Pmt -Check	08/31/2020	5312	PG&E				20,320.24	109,145.19
Check	08/31/2020			Service Charge	X		264.64	108,880.55
Total Checking- CVB (15037665)						368,228.21	304,075.95	108,880.55
TOTAL						368,228.21	304,075.95	108,880.55

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

	Aug 31, 20	Aug 31, 19	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	106,350.06	455,834.25	-349,484.19	-76.7%
Cash-CVC-Project Account	1,095.39	6,275.39	-5,180.00	-82.5%
Cash-LAIF	282,478.27	277,747.47	4,730.80	1.7%
Checking- CVB (15037665)	108,880.55	44,401.46	64,479.09	145.2%
Total Checking/Savings	498,804.27	784,258.57	-285,454.30	-36.4%
Other Current Assets				
Accrued Interest Receivable	3,002.69	2,326.99	675.70	29.0%
Charge Backs Receivable	93.18	0.00	93.18	100.0%
Other Receivables	471,465.51	7,679.19	463,786.32	6,039.5%
Prepaid				
Insurance	16,432.99	11,538.53	4,894.46	42.4%
Prepaid - Other	5,000.00	0.00	5,000.00	100.0%
Total Prepaid	21,432.99	11,538.53	9,894.46	85.8%
Total Other Current Assets	495,994.37	21,544.71	474,449.66	2,202.2%
Total Current Assets	994,798.64	805,803.28	188,995.36	23.5%
Fixed Assets				
Accumulated Depreciation	-3,628,669.00	-3,389,869.00	-238,800.00	-7.0%
Community Center	782,051.52	782,051.52	0.00	0.0%
Computer Equipment	8,953.38	8,953.38	0.00	0.0%
Construction In Progress				
CIP-5th Street	535,299.94	78,813.55	456,486.39	579.2%
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	240,869.00	22,430.00	9.3%
CIP-Water System Upgrade-SRF	344,428.94	343,295.19	1,133.75	0.3%
Total Construction In Progress	1,260,387.79	757,441.99	502,945.80	66.4%
Downtown Improvement	605,391.56	589,298.26	16,093.30	2.7%
Equipment- Community Center	35,240.49	35,240.49	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	4,580,350.45	4,300,111.35	280,239.10	6.5%
TOTAL ASSETS	5,575,149.09	5,105,914.63	469,234.46	9.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	225,570.94	47,189.27	178,381.67	378.0%
Retention Payable	21,662.46	0.00	21,662.46	100.0%
Total Accounts Payable	247,233.40	47,189.27	200,044.13	423.9%

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

	Aug 31, 20	Aug 31, 19	$ Change	% Change
Other Current Liabilities				
Accrued Payroll	2,053.50	0.00	2,053.50	100.0%
AFLAC	158.19	304.90	-146.71	-48.1%
Customer Deposits- Comm Ctr	795.38	5,344.38	-4,549.00	-85.1%
Payroll Liabilities	1,967.95	1,372.93	595.02	43.3%
Utility Deposits	13,190.68	11,797.78	1,392.90	11.8%
Total Other Current Liabilities	18,165.70	18,819.99	-654.29	-3.5%
Total Current Liabilities	265,399.10	66,009.26	199,389.84	302.1%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	876.75	3,460.78	-2,584.03	-74.7%
Safe Drinking Water- Revolving	61,950.00	70,800.00	-8,850.00	-12.5%
Total Long Term Liabilities	62,826.75	74,260.78	-11,434.03	-15.4%
Total Liabilities	328,225.85	140,270.04	187,955.81	134.0%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,062,306.48	749,018.34	313,288.14	41.8%
Net Income	-18,134.08	13,875.41	-32,009.49	-230.7%
Total Equity	5,246,923.24	4,965,644.59	281,278.65	5.7%
TOTAL LIABILITIES & EQUITY	5,575,149.09	5,105,914.63	469,234.46	9.2%

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Cash Basis

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							1,259,254.04
CIP-5th Street							535,299.94
Total CIP-5th Street							535,299.94
CIP-Application for CDBG							5,573.91
Total CIP-Application for CDBG							5,573.91
CIP-Biola Ave Sidewalk-East							5,660.60
Total CIP-Biola Ave Sidewalk-East							5,660.60
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-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					1,133.75	0.00	1,260,387.79
TOTAL					**1,133.75**	**0.00**	**1,260,387.79**

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09/14/20
Accrual Basis

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

	Jul - Aug 20	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	25.00			
Rents and Concessions	0.00	15,000.00	-15,000.00	0.0%
Sales and Services	86,338.95	472,000.00	-385,661.05	18.3%
Total Income	86,363.95	487,000.00	-400,636.05	17.7%
Expense				
Bank Charges	703.56	2,000.00	-1,296.44	35.2%
Communications	830.29	8,400.00	-7,569.71	9.9%
Community Support	0.00	2,500.00	-2,500.00	0.0%
Computer and Internet	50.00	3,800.00	-3,750.00	1.3%
Contractual Services				
Plant Operations	18,960.00	70,000.00	-51,040.00	27.1%
Solid Waste Disposal	6,521.29	79,000.00	-72,478.71	8.3%
Total Contractual Services	25,481.29	149,000.00	-123,518.71	17.1%
Employee Group Insurance	0.00	600.00	-600.00	0.0%
Fees & Assessments	1,290.00	7,000.00	-5,710.00	18.4%
Fuels	0.00	100.00	-100.00	0.0%
Insurance	2,307.70	15,000.00	-12,692.30	15.4%
Janitorial	0.00	600.00	-600.00	0.0%
Legal Notices and Publishing	495.00	1,000.00	-505.00	49.5%
Licenses and Permits	0.00	23,000.00	-23,000.00	0.0%
Memberships and Publications	250.00	1,800.00	-1,550.00	13.9%
Office	1,053.77	15,000.00	-13,946.23	7.0%
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	39.00	20.00	19.00	195.0%
Postage and Delivery	330.00	2,200.00	-1,870.00	15.0%
Professional & Specialized Serv				
Accounting	2,550.00	12,500.00	-9,950.00	20.4%
Audit Fee	0.00	9,800.00	-9,800.00	0.0%
Engineering & Project Mgt	1,743.00	1,500.00	243.00	116.2%
Legal	439.10	20,000.00	-19,560.90	2.2%
Other Professional Services	0.00	6,000.00	-6,000.00	0.0%
Research and Monitoring	0.00	0.00	0.00	0.0%
Total Professional & Specialized Serv	4,732.10	49,800.00	-45,067.90	9.5%
Repairs and Maintenance				
Equipment	75.00	2,000.00	-1,925.00	3.8%
Structures and Grounds	2,820.00	49,000.00	-46,180.00	5.8%
Repairs and Maintenance - Other	0.00	0.00	0.00	0.0%
Total Repairs and Maintenance	2,895.00	51,000.00	-48,105.00	5.7%
Salaries and Wages				
Board Member Compensation	2,300.00	9,000.00	-6,700.00	25.6%
Holiday Pay	0.00	1,400.00	-1,400.00	0.0%
Overtime Pay	991.50	2,500.00	-1,508.50	39.7%
Payroll Taxes	1,218.19	9,050.00	-7,831.81	13.5%
Regular Hourly	14,636.00	100,000.00	-85,364.00	14.6%
Total Salaries and Wages	19,145.69	121,950.00	-102,804.31	15.7%
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	229.10	2,000.00	-1,770.90	11.5%

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

	Jul - Aug 20	Budget	$ Over Budget	% of Budget
Utilities				
Gas and Electric	6,870.76	57,000.00	-50,129.24	12.1%
Total Utilities	6,870.76	57,000.00	-50,129.24	12.1%
Total Expense	66,703.26	516,500.00	-449,796.74	12.9%
Net Ordinary Income	19,660.69	-29,500.00	49,160.69	-66.6%
Other Income/Expense				
Other Income				
Interest Revenues	0.00	10,000.00	-10,000.00	0.0%
Property Tax Revenue	54.36	46,500.00	-46,445.64	0.1%
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	1,250.09	63,500.00	-62,249.91	2.0%
Other Expense				
Capital and Maintenance Project	0.00	10,000.00	-10,000.00	0.0%
Interest Expense	250.69	350.00	-99.31	71.6%
Total Other Expense	250.69	10,350.00	-10,099.31	2.4%
Net Other Income	999.40	53,150.00	-52,150.60	1.9%
Net Income	20,660.09	23,650.00	-2,989.91	87.4%