

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

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	106,350.06	458,588.11	-352,238.05	-76.8%
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)	84,043.33	26,433.23	57,610.10	218.0%
Total Checking/Savings	473,967.05	769,044.20	-295,077.15	-38.4%
Other Current Assets				
Accrued Interest Receivable	3,002.69	0.00	3,002.69	100.0%
Charge Backs Receivable	93.18	0.00	93.18	100.0%
Other Receivables	491,240.86	0.00	491,240.86	100.0%
Prepaid				
Insurance	15,279.14	10,384.68	4,894.46	47.1%
Prepaid - Other	4,000.00	0.00	4,000.00	100.0%
Total Prepaid	19,279.14	10,384.68	8,894.46	85.7%
Total Other Current Assets	513,615.87	10,384.68	503,231.19	4,845.9%
Total Current Assets	987,582.92	779,428.88	208,154.04	26.7%
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	558,309.39	78,813.55	479,495.84	608.4%
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-Groundwater Recharge	106,125.40	93,857.15	12,268.25	13.1%
CIP-Recycled Water	263,299.00	246,929.00	16,370.00	6.6%
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	1,286,122.24	768,555.49	517,566.75	67.3%
Downtown Improvement	605,391.56	605,391.56	0.00	0.0%
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	4,606,084.90	4,327,318.15	278,766.75	6.4%
TOTAL ASSETS	5,593,667.82	5,106,747.03	486,920.79	9.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	212,761.83	48,984.80	163,777.03	334.3%
Retention Payable	21,662.46	0.00	21,662.46	100.0%
Total Accounts Payable	234,424.29	48,984.80	185,439.49	378.6%
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	395.38	4,745.38	-4,350.00	-91.7%
Payroll Liabilities	1,475.50	1,336.04	139.46	10.4%
Utility Deposits	13,190.68	11,797.78	1,392.90	11.8%
Total Other Current Liabilities	17,378.71	18,489.00	-1,110.29	-6.0%

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

	Sep 30, 20	Sep 30, 19	\$ Change	% Change
Total Current Liabilities	251,803.00	67,473.80	184,329.20	273.2%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	653.67	3,460.78	-2,807.11	-81.1%
Safe Drinking Water- Revolving	61,950.00	70,800.00	-8,850.00	-12.5%
Total Long Term Liabilities	62,603.67	74,260.78	-11,657.11	-15.7%
Total Liabilities	314,406.67	141,734.58	172,672.09	121.8%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,081,365.66	749,018.34	332,347.32	44.4%
Net Income	-4,855.35	13,243.27	-18,098.62	-136.7%
Total Equity	5,279,261.15	4,965,012.45	314,248.70	6.3%
TOTAL LIABILITIES & EQUITY	5,593,667.82	5,106,747.03	486,920.79	9.5%

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

10/12/20

Cash Basis

	Jul - Sep 20	Jul - Sep 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	25.00	50.00	-25.00	-50.0%
Late Fees and Penalties	0.00	837.56	-837.56	-100.0%
Rents and Concessions	0.00	12,879.00	-12,879.00	-100.0%
Sales and Services	123,782.36	120,358.68	3,423.68	2.8%
Total Income	123,807.36	134,125.24	-10,317.88	-7.7%
Expense				
Bank Charges	703.56	497.66	205.90	41.4%
Communications	2,146.77	2,622.32	-475.55	-18.1%
Community Support	0.00	2,500.00	-2,500.00	-100.0%
Computer and Internet	80.99	200.00	-119.01	-59.5%
Contractual Services				
Plant Operations	25,280.00	12,640.00	12,640.00	100.0%
Solid Waste Disposal	13,042.58	19,684.87	-6,642.29	-33.7%
Total Contractual Services	38,322.58	32,324.87	5,997.71	18.6%
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	3,461.55	3,639.60	-178.05	-4.9%
Janitorial	0.00	260.11	-260.11	-100.0%
Legal Notices and Publishing	495.00	60.00	435.00	725.0%
Licenses and Permits	3,278.88	193.60	3,085.28	1,593.6%
Memberships and Publications	250.00	0.00	250.00	100.0%
Office	1,713.46	2,206.86	-493.40	-22.4%
Operating Supplies and Chemical	0.00	388.94	-388.94	-100.0%
Outside Services/Event Comp.	0.00	1,800.00	-1,800.00	-100.0%
Penalties	237.00	0.00	237.00	100.0%
Postage and Delivery	495.00	55.00	440.00	800.0%
Professional & Specialized Serv				
Accounting	3,550.00	3,000.00	550.00	18.3%
Engineering & Project Mgt	2,424.00	0.00	2,424.00	100.0%
Legal	7,438.60	7,476.02	-37.42	-0.5%
Other Professional Services	360.00	2,393.50	-2,033.50	-85.0%
Research and Monitoring	678.00	0.00	678.00	100.0%
Total Professional & Specialized Serv	14,450.60	12,869.52	1,581.08	12.3%
Repairs and Maintenance				
Equipment	75.00	974.39	-899.39	-92.3%
Structures and Grounds	11,460.02	9,139.54	2,320.48	25.4%
Total Repairs and Maintenance	11,535.02	10,113.93	1,421.09	14.1%
Salaries and Wages				
Board Member Compensation	4,000.00	2,300.00	1,700.00	73.9%
Holiday Pay	0.00	0.00	0.00	0.0%
Overtime Pay	2,073.00	293.25	1,779.75	606.9%
Paid Leave	100.00	575.50	-475.50	-82.6%
Payroll Taxes	1,748.59	1,894.82	-146.23	-7.7%
Regular Hourly	20,400.00	21,254.50	-854.50	-4.0%
Total Salaries and Wages	28,321.59	26,318.07	2,003.52	7.6%
Small Tools and Equipment	0.00	81.52	-81.52	-100.0%
Travel	420.50	967.66	-547.16	-56.5%
Utilities				
Gas and Electric	27,745.33	13,186.10	14,559.23	110.4%
Total Utilities	27,745.33	13,186.10	14,559.23	110.4%
Total Expense	135,448.83	117,245.52	18,203.31	15.5%
Net Ordinary Income	-11,641.47	16,879.72	-28,521.19	-169.0%
Other Income/Expense				

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

	<u>Jul - Sep 20</u>	<u>Jul - Sep 19</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income				
Contributed Capital				
State-Aid for Construction	5,794.17	-7,679.19	13,473.36	175.5%
Total Contributed Capital	5,794.17	-7,679.19	13,473.36	175.5%
Interest Revenues	0.00	1,958.20	-1,958.20	-100.0%
Other Non-Operating Revenues	0.00	1,830.00	-1,830.00	-100.0%
Property Tax Revenue	54.36	500.50	-446.14	-89.1%
Rents and Leases Received	1,195.73	0.00	1,195.73	100.0%
Total Other Income	7,044.26	-3,390.49	10,434.75	307.8%
Other Expense				
Interest Expense	258.14	245.96	12.18	5.0%
Total Other Expense	258.14	245.96	12.18	5.0%
Net Other Income	6,786.12	-3,636.45	10,422.57	286.6%
Net Income	-4,855.35	13,243.27	-18,098.62	-136.7%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

10/12/20

As of September 30, 2020

Cash Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							109,375.55
Bill Pmt -Check	09/02/2020	5313	Jeronimo Diaz Diaz			194.38	109,181.17
Deposit	09/03/2020			Deposit	12,480.69		121,661.86
Deposit	09/04/2020			Deposit	1,507.14		123,169.00
Deposit	09/10/2020			Deposit	8,660.86		131,829.86
Deposit	09/11/2020			Deposit	848.17		132,678.03
Bill Pmt -Check	09/14/2020	5314	Carbajal Landscaping			3,275.00	129,403.03
Bill Pmt -Check	09/14/2020	5315	Cardmember Service			1,106.69	128,296.34
Bill Pmt -Check	09/14/2020	5316	Cuttone & Mastro CP...			1,150.00	127,146.34
Bill Pmt -Check	09/14/2020	5317	Deere Credit, Inc			226.30	126,920.04
Bill Pmt -Check	09/14/2020	5318	Fresno County Tax C...			1,298.88	125,621.16
Bill Pmt -Check	09/14/2020	5319	Jorgensen Co.			75.00	125,546.16
Bill Pmt -Check	09/14/2020	5320	Pete Cerna			34.80	125,511.36
Bill Pmt -Check	09/14/2020	5321	PG&E			7,425.09	118,086.27
Bill Pmt -Check	09/14/2020	5322	Raul Mendoza			528.00	117,558.27
Bill Pmt -Check	09/14/2020	5323	Sebastian Telephone	00065044-8		562.90	116,995.37
Bill Pmt -Check	09/14/2020	5324	Streamline			50.00	116,945.37
Bill Pmt -Check	09/14/2020	5325	Verizon Wireless	209138685-00001		77.76	116,867.61
Bill Pmt -Check	09/14/2020	5326	Yamabe & Horn Engi...			41,140.25	75,727.36
Bill Pmt -Check	09/14/2020	5327	ZOOM Imaging Solut...			133.89	75,593.47
Bill Pmt -Check	09/14/2020	5328	Inez Jimenez			200.00	75,393.47
Bill Pmt -Check	09/14/2020	5329	Mercedes .Ramos			200.00	75,193.47
Bill Pmt -Check	09/14/2020	5330	Monique Dolores.			100.00	75,093.47
Bill Pmt -Check	09/14/2020	5331	Reyes Lozano.			200.00	74,893.47
Bill Pmt -Check	09/14/2020	5332	Rudy Hernandez.			200.00	74,693.47
Paycheck	09/14/2020	5333	Eduardo Antunez (E...			1,942.39	72,751.08
Paycheck	09/14/2020	5334	Ernesto Garcia (Emp...			95.92	72,655.16
Paycheck	09/14/2020	5335	Pedro P Cerna			998.36	71,656.80
Liability Check	09/15/2020	EFT	EDD	Confirmation #: 2-113-660-192		246.33	71,410.47
Liability Check	09/15/2020	EFT	United States Treasury	Confirmation #: 270065932290285		1,785.66	69,624.81
Deposit	09/17/2020			Deposit	15,591.35		85,216.16
Deposit	09/18/2020			Deposit	1,100.21		86,316.37
Deposit	09/24/2020			Deposit	2,679.16		88,995.53
Deposit	09/24/2020			Deposit	902.83		89,898.36
Bill Pmt -Check	09/28/2020	5336	A-C Electric Company			260.00	89,638.36
Bill Pmt -Check	09/28/2020	5337	Diana A Villafana	VOID:	0.00		89,638.36
Bill Pmt -Check	09/28/2020	5338	Ker West Newspapers			495.00	89,143.36
Bill Pmt -Check	09/28/2020	5339	Little Giant			40.00	89,103.36
Bill Pmt -Check	09/28/2020	5340	Lozano Smith, LLP			660.00	88,443.36
Bill Pmt -Check	09/28/2020	5341	Pete Cerna			234.80	88,208.56
Bill Pmt -Check	09/28/2020	5342	Raul Mendoza			432.00	87,776.56
Bill Pmt -Check	09/28/2020	5343	XiO, Inc.			339.00	87,437.56
Bill Pmt -Check	09/28/2020	5344	Inez Jimenez			100.00	87,337.56
Bill Pmt -Check	09/28/2020	5345	Mercedes .Ramos			100.00	87,237.56
Bill Pmt -Check	09/28/2020	5346	Monique Dolores.			100.00	87,137.56
Bill Pmt -Check	09/28/2020	5347	Reyes Lozano.			200.00	86,937.56
Bill Pmt -Check	09/28/2020	5348	Rudy Hernandez.			100.00	86,837.56
Paycheck	09/28/2020	5349	Eduardo Antunez (E...			1,854.20	84,983.36
Paycheck	09/28/2020	5350	Pedro P Cerna			940.03	84,043.33
Total Checking- CVB (15037665)					43,770.41	69,102.63	84,043.33
TOTAL					43,770.41	69,102.63	84,043.33

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

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 10/12/20
 Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							
CIP-5th Street							1,285,333.74
Total CIP-5th Street							558,309.39
							558,309.39
CIP-Application for CDBG							
Total CIP-Application for CDBG							2,185.50
							2,185.50
CIP-Biola Ave Sidewalk-East							
Total CIP-Biola Ave Sidewalk-East							5,660.60
							5,660.60
CIP-Groundwater Recharge							
Total CIP-Groundwater Recharge							106,125.40
							106,125.40
CIP-Recycled Water							
Total CIP-Recycled Water							263,299.00
							263,299.00
CIP-S & S Improvement							
Bill	09/30/2020	45486	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	788.50		5,324.91
Total CIP-S & S Improvement					788.50	0.00	6,113.41
							6,113.41
CIP-Water System Upgrade-SRF							
Total CIP-Water System Upgrade-SRF							344,428.94
							344,428.94
Total Construction In Progress							
					788.50	0.00	1,286,122.24
TOTAL					788.50	0.00	1,286,122.24

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

10/12/20

Accrual Basis

	Jul - Sep 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	25.00			
Rents and Concessions	-400.00	15,000.00	-15,400.00	-2.7%
Sales and Services	123,782.36	472,000.00	-348,217.64	26.2%
Total Income	123,407.36	487,000.00	-363,592.64	25.3%
Expense				
Bank Charges	703.56	2,000.00	-1,296.44	35.2%
Communications	1,638.13	8,400.00	-6,761.87	19.5%
Community Support	0.00	2,500.00	-2,500.00	0.0%
Computer and Internet	109.99	3,800.00	-3,690.01	2.9%
Contractual Services				
Plant Operations	25,280.00	70,000.00	-44,720.00	36.1%
Solid Waste Disposal	6,521.29	79,000.00	-72,478.71	8.3%
Total Contractual Services	31,801.29	149,000.00	-117,198.71	21.3%
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	3,461.55	15,000.00	-11,538.45	23.1%
Janitorial	90.97	600.00	-509.03	15.2%
Legal Notices and Publishing	495.00	1,000.00	-505.00	49.5%
Licenses and Permits	185.00	23,000.00	-22,815.00	0.8%
Memberships and Publications	250.00	1,800.00	-1,550.00	13.9%
Office	1,907.85	15,000.00	-13,092.15	12.7%
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	3,550.00	12,500.00	-8,950.00	28.4%
Audit Fee	0.00	9,800.00	-9,800.00	0.0%
Engineering & Project Mgt	1,954.22	1,500.00	454.22	130.3%
Legal	1,099.10	20,000.00	-18,900.90	5.5%
Other Professional Services	0.00	6,000.00	-6,000.00	0.0%
Research and Monitoring	339.00	0.00	339.00	100.0%
Total Professional & Specialized Serv	6,942.32	49,800.00	-42,857.68	13.9%
Repairs and Maintenance				
Equipment	75.00	2,000.00	-1,925.00	3.8%
Structures and Grounds	7,496.00	49,000.00	-41,504.00	15.3%
Repairs and Maintenance - Other	0.00	0.00	0.00	0.0%
Total Repairs and Maintenance	7,571.00	51,000.00	-43,429.00	14.8%
Salaries and Wages				
Board Member Compensation	3,900.00	9,000.00	-5,100.00	43.3%
Holiday Pay	0.00	1,400.00	-1,400.00	0.0%
Overtime Pay	2,073.00	2,500.00	-427.00	82.9%
Paid Leave	100.00			
Payroll Taxes	1,748.59	9,050.00	-7,301.41	19.3%
Regular Hourly	20,400.00	100,000.00	-79,600.00	20.4%
Total Salaries and Wages	28,221.59	121,950.00	-93,728.41	23.1%
Services Charges-Fresno County	0.00	230.00	-230.00	0.0%
Small Tools and Equipment	502.57	500.00	2.57	100.5%
Travel	298.70	2,000.00	-1,701.30	14.9%
Utilities				
Gas and Electric	14,295.85	57,000.00	-42,704.15	25.1%
Total Utilities	14,295.85	57,000.00	-42,704.15	25.1%
Total Expense	100,134.37	516,500.00	-416,365.63	19.4%

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July through September 2020

10/12/20

Accrual Basis

	Jul - Sep 20	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	23,272.99	-29,500.00	52,772.99	-78.9%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	5,005.67			
Total Contributed Capital	5,005.67			
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	6,255.76	63,500.00	-57,244.24	9.9%
Other Expense				
Capital and Maintenance Project	0.00	10,000.00	-10,000.00	0.0%
Interest Expense	253.91	350.00	-96.09	72.5%
Total Other Expense	253.91	10,350.00	-10,096.09	2.5%
Net Other Income	6,001.85	53,150.00	-47,148.15	11.3%
Net Income	29,274.84	23,650.00	5,624.84	123.8%