

**BIOLA COMMUNITY SERVICES DISTRICT AGENDA ITEM NO. 6-XV**  
**Profit & Loss Prev Year Comparison**  
**July 2020 through April 2021**

	Jul '20 - Apr 21	Jul '19 - Apr 20	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Admin Fees	250.00	200.00	50.00	25.0%
Connection and Turn-On Fees	2,400.00	2,400.00	0.00	0.0%
Late Fees and Penalties	0.00	966.59	-966.59	-100.0%
Permit and Inspection Fees	0.00	320.00	-320.00	-100.0%
Rents and Concessions	-400.00	27,990.07	-28,390.07	-101.4%
Sales and Services	398,580.29	342,585.56	55,994.73	16.3%
<b>Total Income</b>	<b>400,830.29</b>	<b>374,462.22</b>	<b>26,368.07</b>	<b>7.0%</b>
<b>Expense</b>				
Bank Charges	2,977.41	1,773.74	1,203.67	67.9%
Communications	7,484.92	7,016.33	468.59	6.7%
Community Support	0.00	2,500.00	-2,500.00	-100.0%
Computer and Internet	1,446.34	4,282.93	-2,836.59	-66.2%
Continuing Education	75.00	0.00	75.00	100.0%
<b>Contractual Services</b>				
Plant Operations	69,520.00	69,520.00	0.00	0.0%
Solid Waste Disposal	66,396.28	65,910.43	485.85	0.7%
<b>Total Contractual Services</b>	<b>135,916.28</b>	<b>135,430.43</b>	<b>485.85</b>	<b>0.4%</b>
Employee Group Insurance	184.55	609.80	-425.25	-69.7%
Fees & Assessments	4,537.81	6,926.50	-2,388.69	-34.5%
Fuels	15.00	0.00	15.00	100.0%
Insurance	15,617.20	12,451.49	3,165.71	25.4%
Janitorial	90.97	781.72	-690.75	-88.4%
Legal Notices and Publishing	855.00	740.00	115.00	15.5%
Licenses and Permits	26,915.96	21,585.60	5,330.36	24.7%
Memberships and Publications	2,027.00	1,834.00	193.00	10.5%
Miscellaneous	83.96	0.00	83.96	100.0%
Office	3,791.43	3,233.61	557.82	17.3%
Operating Supplies and Chemical	217.10	960.97	-743.87	-77.4%
Outside Services/Event Comp.	0.00	4,800.00	-4,800.00	-100.0%
Penalties	383.00	149.65	233.35	155.9%
Postage and Delivery	1,921.67	296.00	1,625.67	549.2%
<b>Professional &amp; Specialized Serv</b>				
Accounting	11,148.00	10,225.00	923.00	9.0%
Audit Fee	9,800.00	9,500.00	300.00	3.2%
Engineering & Project Mgt	2,756.72	1,494.00	1,262.72	84.5%
Legal	19,019.11	30,367.50	-11,348.39	-37.4%
Other Professional Services	360.00	5,694.00	-5,334.00	-93.7%
Research and Monitoring	1,356.00	678.00	678.00	100.0%
<b>Total Professional &amp; Specialized Serv</b>	<b>44,439.83</b>	<b>57,958.50</b>	<b>-13,518.67</b>	<b>-23.3%</b>
<b>Repairs and Maintenance</b>				
Equipment	689.35	1,586.00	-896.65	-56.5%
Structures and Grounds	38,440.61	45,399.39	-6,958.78	-15.3%
<b>Total Repairs and Maintenance</b>	<b>39,129.96</b>	<b>46,985.39</b>	<b>-7,855.43</b>	<b>-16.7%</b>
<b>Salaries and Wages</b>				
Board Member Compensation	7,100.00	6,100.00	1,000.00	16.4%
Holiday Pay	712.00	1,388.00	-676.00	-48.7%
Overtime Pay	5,295.00	1,386.75	3,908.25	281.8%
Paid Leave	2,024.00	2,926.50	-902.50	-30.8%
Payroll Taxes	6,172.72	7,848.25	-1,675.53	-21.4%
Regular Hourly	58,825.00	76,017.00	-17,192.00	-22.6%
<b>Total Salaries and Wages</b>	<b>80,128.72</b>	<b>95,666.50</b>	<b>-15,537.78</b>	<b>-16.2%</b>
Services Charges-Fresno County	212.79	229.28	-16.49	-7.2%
Small Tools and Equipment	616.98	646.02	-29.04	-4.5%
Travel	1,078.70	3,798.77	-2,720.07	-71.6%

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Profit & Loss Prev Year Comparison**  
 July 2020 through April 2021

	<u>Jul '20 - Apr 21</u>	<u>Jul '19 - Apr 20</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Utilities</b>				
Gas and Electric	63,558.70	51,826.11	11,732.59	22.6%
<b>Total Utilities</b>	<u>63,558.70</u>	<u>51,826.11</u>	<u>11,732.59</u>	<u>22.6%</u>
<b>Total Expense</b>	<u>433,706.28</u>	<u>462,483.34</u>	<u>-28,777.06</u>	<u>-6.2%</u>
<b>Net Ordinary Income</b>	<u>-32,875.99</u>	<u>-88,021.12</u>	<u>55,145.13</u>	<u>62.7%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Contributed Capital				
State-Aid for Construction	20,751.42	59,183.06	-38,431.64	-64.9%
<b>Total Contributed Capital</b>	20,751.42	59,183.06	-38,431.64	-64.9%
Interest Revenues	2,931.62	11,801.56	-8,869.94	-75.2%
Other Non-Operating Revenues	0.00	1,893.20	-1,893.20	-100.0%
Property Tax Revenue	54,462.91	45,580.66	8,882.25	19.5%
Rents and Leases Received	1,195.73	0.00	1,195.73	100.0%
Special Assessment Revenue	6,879.45	6,879.45	0.00	0.0%
<b>Total Other Income</b>	<u>86,221.13</u>	<u>125,337.93</u>	<u>-39,116.80</u>	<u>-31.2%</u>
<b>Other Expense</b>				
Interest Expense	115.68	299.18	-183.50	-61.3%
<b>Total Other Expense</b>	<u>115.68</u>	<u>299.18</u>	<u>-183.50</u>	<u>-61.3%</u>
<b>Net Other Income</b>	<u>86,105.45</u>	<u>125,038.75</u>	<u>-38,933.30</u>	<u>-31.1%</u>
<b>Net Income</b>	<u><u>53,229.46</u></u>	<u><u>37,017.63</u></u>	<u><u>16,211.83</u></u>	<u><u>43.8%</u></u>

# BIOLA COMMUNITY SERVICES DISTRICT Transactions by Account

As of April 30, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking- CVB (15037665)</b>							
Deposit	04/01/2021						246,739.11
Check	04/08/2021	EFT	Google	Deposit	1,895.77		250,634.68
Deposit	04/08/2021						250,580.50
Paycheck	04/13/2021	5554	Eduardo Antunez (Employee)	Deposit	14,941.59	54.38	205,522.09
Paycheck	04/13/2021	5555	Pedro P Cerna			1,540.13	203,981.86
Bill Pmt -Check	04/13/2021	5520	A-C Electric Company			384.32	203,597.54
Bill Pmt -Check	04/13/2021	5530	Advanced Flow Measurement			270.00	203,327.54
Bill Pmt -Check	04/13/2021	5531	Alina Arochiga			450.00	202,877.54
Bill Pmt -Check	04/13/2021	5532	Bryant L. Jolley, CPA			200.00	202,677.54
Bill Pmt -Check	04/13/2021	5533	Carbajal Landscaping			9,800.00	192,877.54
Bill Pmt -Check	04/13/2021	5534	Cullone & Mastro CPAs			675.00	192,202.54
Bill Pmt -Check	04/13/2021	5535	Department of Public Works	000854	1,598.00		190,604.54
Bill Pmt -Check	04/13/2021	5536	Eduardo Antunez		2,720.50		187,884.04
Bill Pmt -Check	04/13/2021	5537	Fresno County Clerk/Registrar of Voters		87.50		187,796.54
Bill Pmt -Check	04/13/2021	5538	Mid-Valley Disposal		2,219.41		185,577.13
Bill Pmt -Check	04/13/2021	5539	Mountain Valley Environmental Services		6,893.30		178,683.83
Bill Pmt -Check	04/13/2021	5540	PG&E		6,320.00		172,363.83
Bill Pmt -Check	04/13/2021	5541	Raul Mendoza		4,739.11		167,624.72
Bill Pmt -Check	04/13/2021	5542	Sebastian Telephone	00085044-9	780.00		166,844.72
Bill Pmt -Check	04/13/2021	5543	Streamline		589.10		166,255.62
Bill Pmt -Check	04/13/2021	5544	Terminex		50.00		165,705.62
Bill Pmt -Check	04/13/2021	5545	Verizon Wireless	209138685-00001	141.00		165,564.62
Bill Pmt -Check	04/13/2021	5546	XIO, Inc.		77.88		165,486.74
Bill Pmt -Check	04/13/2021	5547	Yamabe & Horn Engineering, Inc		338.00		165,148.74
Bill Pmt -Check	04/13/2021	5548	ZOOM Imaging Solutions, Inc.		5,416.50		160,732.24
Bill Pmt -Check	04/13/2021	5549	Inez Jimenez		133.89		160,598.35
Bill Pmt -Check	04/13/2021	5550	Martha Madora		100.00		160,498.35
Bill Pmt -Check	04/13/2021	5551	Mercedes Ramos		100.00		160,398.35
Bill Pmt -Check	04/13/2021	5552	Royce Lozano		100.00		160,298.35
Bill Pmt -Check	04/13/2021	5553	Rudy Hernandez		100.00		160,198.35
Liability Check	04/15/2021	EFT	EDD			100.00	160,098.35
Liability Check	04/15/2021	EFT	United States Treasury	Confirmation #: 1-883-751-584		100.00	160,000.00
Deposit	04/16/2021			Confirmation #: 270150544485295		221.22	160,221.22
Deposit	04/17/2021			Deposit	18,154.03	1,640.64	179,915.89
Deposit	04/22/2021			Deposit	1,382.82		181,298.71
Deposit	04/23/2021			Deposit	9,014.52		190,313.23
Paycheck	04/26/2021	5570	Pedro P Cerna	Deposit	1,003.69		191,316.92
Liability Check	04/27/2021	5556	AFLAC Worldwide Headquarters			731.57	192,048.49
Bill Pmt -Check	04/27/2021		Fresno County Tax Collector			210.82	192,259.31
Bill Pmt -Check	04/27/2021	5557	Horacio Nava	QuickBooks generated zero amount transaction for bill payment stub	0.00		192,259.31
Bill Pmt -Check	04/27/2021	5558	Jorganson Co.	VOID:	0.00		192,259.31
Bill Pmt -Check	04/27/2021	5559	Lozano Smith, LLP			185.75	192,445.06
Bill Pmt -Check	04/27/2021	5560	Mountain Valley Environmental Services			130.76	192,575.82
Bill Pmt -Check	04/27/2021	5561	Raul Mendoza			180.00	192,755.82
Bill Pmt -Check	04/27/2021	5562	Yamabe & Horn Engineering, Inc			871.00	193,626.82
Paycheck	04/27/2021	5568	Eduardo Antunez (Employee)			1,113.00	194,739.82
Paycheck	04/27/2021	5569	Pedro P Cerna			1,694.42	196,434.24
Bill Pmt -Check	04/27/2021	5563	Inez Jimenez	VOID:	0.00		196,434.24
Bill Pmt -Check	04/27/2021	5564	Martha Madora			100.00	196,534.24
Bill Pmt -Check	04/27/2021	5565	Mercedes Ramos			100.00	196,634.24
Bill Pmt -Check	04/27/2021	5566	Royce Lozano			100.00	196,734.24
Bill Pmt -Check	04/27/2021	5567	Rudy Hernandez			100.00	196,834.24
Liability Check	04/27/2021	5571	Franchise Tax Board	VOID:	0.00		196,834.24
Deposit	04/29/2021			Pedro Cerna (Acct #: 552081230)		243.88	197,078.12
Liability Check	04/30/2021	EFT	EDD			1,627.23	195,450.89
Liability Check	04/30/2021	EFT	United States Treasury	Confirmation #: 1-541-472-928		791.37	194,659.52
Deposit	04/30/2021			Confirmation #: 270152035043289		76.58	194,736.10
Check	04/30/2021			Service Charge	2,337.55		192,398.55
<b>Total Checking- CVB (15037665)</b>						<b>287.52</b>	<b>192,686.07</b>
<b>TOTAL</b>					<b>45,857.20</b>	<b>54,727.61</b>	<b>239,688.70</b>
					<b>45,657.20</b>	<b>54,727.61</b>	<b>239,688.70</b>

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Balance Sheet Prev Year Comparison**  
 As of April 30, 2021

	Apr 30, 21	Apr 30, 20	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Cash-County Treas-Gen Subclass	166,815.13	481,235.28	-314,420.15	-65.3%
Cash-CVC-Project Account	935.39	1,175.39	-240.00	-20.4%
Cash-LAIF	284,871.11	282,478.27	2,392.84	0.9%
Cash - CC Payment Holding Acct	0.00	-394.38	394.38	100.0%
Checking- CVB (15037665)	239,668.70	-2,616.93	242,285.63	9,258.4%
<b>Total Checking/Savings</b>	<b>692,290.33</b>	<b>761,877.63</b>	<b>-69,587.30</b>	<b>-9.1%</b>
<b>Other Current Assets</b>				
Charge Backs Receivable	97.19	171.83	-74.64	-43.4%
Other Receivables	31,827.69	0.00	31,827.69	100.0%
Prepaid				
Insurance	3,123.49	2,307.73	815.76	35.4%
<b>Total Prepaid</b>	<b>3,123.49</b>	<b>2,307.73</b>	<b>815.76</b>	<b>35.4%</b>
<b>Total Other Current Assets</b>	<b>35,048.37</b>	<b>2,479.56</b>	<b>32,568.81</b>	<b>1,313.5%</b>
<b>Total Current Assets</b>	<b>727,338.70</b>	<b>764,357.19</b>	<b>-37,018.49</b>	<b>-4.8%</b>
<b>Fixed Assets</b>				
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%
<b>Construction In Progress</b>				
CIP-5th Street	0.00	92,050.80	-92,050.80	-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	531,863.90	0.00	531,863.90	100.0%
CIP-Groundwater Recharge	111,541.90	106,125.40	5,416.50	5.1%
CIP-Recycled Water	263,299.00	263,299.00	0.00	0.0%
CIP-S & S Improvement	24,947.26	5,241.91	19,705.35	375.9%
CIP-Water System Upgrade-SRF	344,428.94	343,295.19	1,133.75	0.3%
<b>Total Construction In Progress</b>	<b>1,283,927.10</b>	<b>815,672.90</b>	<b>468,254.20</b>	<b>57.4%</b>
Downtown Improvement	1,852,291.92	605,391.56	1,246,900.36	206.0%
Equipment- Community Center	56,335.97	35,240.49	21,095.48	59.9%
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%
<b>Total Fixed Assets</b>	<b>5,849,135.60</b>	<b>4,374,435.56</b>	<b>1,474,700.04</b>	<b>33.7%</b>
<b>TOTAL ASSETS</b>	<b>6,576,474.30</b>	<b>5,138,792.75</b>	<b>1,437,681.55</b>	<b>28.0%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	400.00	67,732.56	-67,332.56	-99.4%
<b>Total Accounts Payable</b>	<b>400.00</b>	<b>67,732.56</b>	<b>-67,332.56</b>	<b>-99.4%</b>
<b>Other Current Liabilities</b>				
AFLAC	237.31	457.35	-220.04	-48.1%
Customer Deposits- Comm Ctr	-1,600.00	800.00	-2,400.00	-300.0%
Payroll Liabilities	1,090.74	1,187.02	-96.28	-8.1%
Utility Deposits	14,578.32	13,385.06	1,193.26	8.9%
<b>Total Other Current Liabilities</b>	<b>14,306.37</b>	<b>15,829.43</b>	<b>-1,523.06</b>	<b>-9.6%</b>
<b>Total Current Liabilities</b>	<b>14,706.37</b>	<b>83,561.99</b>	<b>-68,855.62</b>	<b>-82.4%</b>
<b>Long Term Liabilities</b>				
Capital Lease Payable-Deere Cr	0.00	1,562.36	-1,562.36	-100.0%
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%
<b>Total Long Term Liabilities</b>	<b>586,668.40</b>	<b>67,937.36</b>	<b>518,731.04</b>	<b>763.5%</b>
<b>Total Liabilities</b>	<b>601,374.77</b>	<b>151,499.35</b>	<b>449,875.42</b>	<b>297.0%</b>

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Cash Basis

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Balance Sheet Prev Year Comparison**  
As of April 30, 2021

	<u>Apr 30, 21</u>	<u>Apr 30, 20</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Equity</b>				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,719,119.23	747,524.93	971,594.30	130.0%
Net Income	53,229.46	37,017.63	16,211.83	43.8%
<b>Total Equity</b>	<u>5,975,099.53</u>	<u>4,987,293.40</u>	<u>987,806.13</u>	<u>19.8%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>6,576,474.30</u></u>	<u><u>5,138,792.75</u></u>	<u><u>1,437,681.55</u></u>	<u><u>28.0%</u></u>

**BIOLA COMMUNITY SERVICES DISTRICT  
Transactions by Account  
As of May 17, 2021**

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
<b>Construction In Progress</b>								
CIP-5th Street	08/05/2020	45106	Yamabe & Horn Engineering, Inc	Close Out Payment for 5th Street Project	General - Admin-General-LLMD	23,009.45		1,249,005.04
Bill	10/01/2020	460		To record 5th Street Project completion and placed into service	General - Admin-General-LLMD		548,309.39	525,299.94
Total CIP-5th Street								548,309.39
CIP-Application for CDBG	08/03/2020	45406	Yamabe & Horn Engineering, Inc	20-277 Biola FY21-22 CDBG	General - Admin-General-LLMD	23,009.45	548,309.39	0.00
Bill								0.00
Total CIP-Application for CDBG						2,185.50	0.00	2,183.50
CIP-Biola Ave Sidewalk-East						2,185.50	0.00	2,185.50
Total CIP-Biola Ave Sidewalk-East								5,660.60
CIP-Biola HVAC and Solar								5,660.60
Bill	10/06/2020	1	Stieglitz	Solar/HVAC/Roof	General - Admin-General-Comm Center	529,143.40		0.00
Bill	03/18/2021	139448	Department of Public Works	Permit Fee for Solar Ground Mount	General - Admin-General-Comm Center	1,360.25		530,503.65
Bill	03/18/2021	139449	Department of Public Works	Permits for Solar Ground Mounts	General - Admin-General-Comm Center	1,360.25		531,863.90
Total CIP-Biola HVAC and Solar						531,863.90	0.00	531,863.90
CIP-Groundwater Recharge	08/05/2020	45144	Yamabe & Horn Engineering, Inc		Water	5,416.50		106,125.40
Bill						5,416.50		111,541.90
Total CIP-Groundwater Recharge							0.00	111,541.90
CIP-Recycled Water								263,299.00
Total CIP-Recycled Water								263,299.00
CIP-S & S Improvement								263,299.00
Bill	09/30/2020	45486	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	General - Admin-General-LLMD	788.50		5,324.91
Bill	12/17/2020	45556	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	General - Admin-General-LLMD	2,846.60		6,113.41
Bill	02/17/2021	46282	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	General - Admin-General-LLMD	14,376.25		8,960.01
Bill	03/03/2021	46380	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	General - Admin-General-LLMD	581.00		23,336.26
Bill	04/02/2021	46922	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	General - Admin-General-LLMD	1,030.00		23,917.26
Total CIP-S & S Improvement						19,622.35	0.00	24,947.26
CIP-Water System Upgrade-SRF	08/28/2020		County of Fresno	Project filing extension	Water	1,133.75		343,295.19
Bill						1,133.75		344,428.94
Total CIP-Water System Upgrade-SRF							0.00	344,428.94
Total Construction In Progress						1,133.75	548,309.39	1,283,927.10
TOTAL						583,231.45	548,309.39	1,283,927.10

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Profit & Loss Budget vs. Actual**  
July 2020 through April 2021

	<u>Jul '20 - Apr 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Admin Fees	250.00			
Connection and Turn-On Fees	2,400.00			
Rents and Concessions	-400.00	15,000.00	-15,400.00	-2.7%
Sales and Services	398,580.29	472,000.00	-73,419.71	84.4%
<b>Total Income</b>	<b>400,830.29</b>	<b>487,000.00</b>	<b>-86,169.71</b>	<b>82.3%</b>
<b>Expense</b>				
Bank Charges	2,977.41	2,000.00	977.41	148.9%
Communications	7,484.92	8,400.00	-915.08	89.1%
Community Support	0.00	2,500.00	-2,500.00	0.0%
Computer and Internet	1,446.34	3,800.00	-2,353.66	38.1%
Continuing Education	75.00			
Contractual Services				
Plant Operations	69,520.00	70,000.00	-480.00	99.3%
Solid Waste Disposal	66,396.28	79,000.00	-12,603.72	84.0%
<b>Total Contractual Services</b>	<b>135,916.28</b>	<b>149,000.00</b>	<b>-13,083.72</b>	<b>91.2%</b>
Employee Group Insurance	184.55	600.00	-415.45	30.8%
Fees & Assessments	4,537.81	7,000.00	-2,462.19	64.8%
Fuels	15.00	100.00	-85.00	15.0%
Insurance	15,617.20	15,000.00	617.20	104.1%
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	26,915.96	23,000.00	3,915.96	117.0%
Memberships and Publications	2,027.00	1,800.00	227.00	112.6%
Miscellaneous	83.96			
Office	3,791.43	15,000.00	-11,208.57	25.3%
Operating Supplies and Chemical	217.10	500.00	-282.90	43.4%
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	1,921.67	2,200.00	-278.33	87.3%
Professional & Specialized Serv				
Accounting	11,148.00	12,500.00	-1,352.00	89.2%
Audit Fee	9,800.00	9,800.00	0.00	100.0%
Engineering & Project Mgt	2,756.72	1,500.00	1,256.72	183.8%
Legal	19,019.11	20,000.00	-980.89	95.1%
Other Professional Services	360.00	6,000.00	-5,640.00	6.0%
Research and Monitoring	1,356.00	0.00	1,356.00	100.0%
<b>Total Professional &amp; Specialized Serv</b>	<b>44,439.83</b>	<b>49,800.00</b>	<b>-5,360.17</b>	<b>89.2%</b>
Repairs and Maintenance				
Equipment	689.35	2,000.00	-1,310.65	34.5%
Structures and Grounds	38,440.61	49,000.00	-10,559.39	78.5%
Repairs and Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total Repairs and Maintenance</b>	<b>39,129.96</b>	<b>51,000.00</b>	<b>-11,870.04</b>	<b>76.7%</b>
Salaries and Wages				
Board Member Compensation	7,100.00	9,000.00	-1,900.00	78.9%
Holiday Pay	712.00	1,400.00	-688.00	50.9%
Overtime Pay	5,295.00	2,500.00	2,795.00	211.8%
Paid Leave	2,024.00			
Payroll Taxes	6,172.72	9,050.00	-2,877.28	68.2%
Regular Hourly	58,825.00	100,000.00	-41,175.00	58.8%
<b>Total Salaries and Wages</b>	<b>80,128.72</b>	<b>121,950.00</b>	<b>-41,821.28</b>	<b>65.7%</b>
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	1,078.70	2,000.00	-921.30	53.9%

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 July 2020 through April 2021

	Jul '20 - Apr 21	Budget	\$ Over Budget	% of Budget
<b>Utilities</b>				
Gas and Electric	63,558.70	57,000.00	6,558.70	111.5%
<b>Total Utilities</b>	<u>63,558.70</u>	<u>57,000.00</u>	<u>6,558.70</u>	<u>111.5%</u>
<b>Total Expense</b>	<u>433,706.28</u>	<u>516,500.00</u>	<u>-82,793.72</u>	<u>84.0%</u>
<b>Net Ordinary Income</b>	-32,875.99	-29,500.00	-3,375.99	111.4%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Contributed Capital				
State-Aid for Construction	20,751.42			
<b>Total Contributed Capital</b>	20,751.42			
Interest Revenues	2,931.62	10,000.00	-7,068.38	29.3%
Property Tax Revenue	54,462.91	46,500.00	7,962.91	117.1%
Rents and Leases Received	1,195.73	0.00	1,195.73	100.0%
Special Assessment Revenue	6,879.45	7,000.00	-120.55	98.3%
<b>Total Other Income</b>	<u>86,221.13</u>	<u>63,500.00</u>	<u>22,721.13</u>	<u>135.8%</u>
<b>Other Expense</b>				
Capital and Maintenance Project	0.00	10,000.00	-10,000.00	0.0%
Interest Expense	115.68	350.00	-234.32	33.1%
<b>Total Other Expense</b>	<u>115.68</u>	<u>10,350.00</u>	<u>-10,234.32</u>	<u>1.1%</u>
<b>Net Other Income</b>	<u>86,105.45</u>	<u>53,150.00</u>	<u>32,955.45</u>	<u>162.0%</u>
<b>Net Income</b>	<u><u>53,229.46</u></u>	<u><u>23,650.00</u></u>	<u><u>29,579.46</u></u>	<u><u>225.1%</u></u>