

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

**AGENDA ITEM NO. 6-B**

	Jul - Oct 20	Jul - Oct 19	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Admin Fees	75.00	75.00	0.00	0.0%
Late Fees and Penalties	0.00	910.29	-910.29	-100.0%
Rents and Concessions	-400.00	15,410.00	-15,810.00	-102.6%
Sales and Services	164,346.54	163,944.82	401.72	0.3%
<b>Total Income</b>	164,021.54	180,340.11	-16,318.57	-9.1%
<b>Expense</b>				
Bank Charges	1,258.66	618.30	640.36	103.6%
Communications	2,955.12	3,306.47	-351.35	-10.6%
Community Support	0.00	2,500.00	-2,500.00	-100.0%
Computer and Internet	288.04	281.12	6.92	2.5%
Contractual Services				
Plant Operations	31,600.00	25,280.00	6,320.00	25.0%
Solid Waste Disposal	25,438.90	19,684.87	5,754.03	29.2%
<b>Total Contractual Services</b>	57,038.90	44,964.87	12,074.03	26.9%
Employee Group Insurance	0.00	609.80	-609.80	-100.0%
Fees & Assessments	1,791.00	6,277.00	-4,486.00	-71.5%
Insurance	4,615.40	5,528.39	-912.99	-16.5%
Janitorial	90.97	461.14	-370.17	-80.3%
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	250.00	1,734.00	-1,484.00	-85.6%
Miscellaneous	83.96	0.00	83.96	100.0%
Office	2,690.08	1,023.85	1,666.23	162.7%
Outside Services/Event Comp.	0.00	2,200.00	-2,200.00	-100.0%
Penalties	383.00	52.65	330.35	627.5%
Postage and Delivery	660.00	55.00	605.00	1,100.0%
Professional & Specialized Serv				
Accounting	4,550.00	4,000.00	550.00	13.8%
Engineering & Project Mgt	2,493.72	0.00	2,493.72	100.0%
Legal	12,433.60	7,476.02	4,957.58	66.3%
Other Professional Services	360.00	3,262.00	-2,902.00	-89.0%
Research and Monitoring	678.00	0.00	678.00	100.0%
<b>Total Professional &amp; Specialized Serv</b>	20,515.32	14,738.02	5,777.30	39.2%
Repairs and Maintenance				
Equipment	348.60	1,370.06	-1,021.46	-74.6%
Structures and Grounds	13,577.02	10,871.00	2,706.02	24.9%
<b>Total Repairs and Maintenance</b>	13,925.62	12,241.06	1,684.56	13.8%
Salaries and Wages				
Board Member Compensation	4,600.00	3,100.00	1,500.00	48.4%
Holiday Pay	0.00	68.00	-68.00	-100.0%
Overtime Pay	2,754.00	905.25	1,848.75	204.2%
Paid Leave	100.00	1,380.50	-1,280.50	-92.8%
Payroll Taxes	2,232.11	2,827.78	-595.67	-21.1%
Regular Hourly	26,145.00	31,942.50	-5,797.50	-18.2%
<b>Total Salaries and Wages</b>	35,831.11	40,224.03	-4,392.92	-10.9%
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	2,745.61	-2,137.77	-77.9%
Utilities				
Gas and Electric	34,072.28	27,108.94	6,963.34	25.7%
<b>Total Utilities</b>	34,072.28	27,108.94	6,963.34	25.7%
<b>Total Expense</b>	182,091.54	167,234.65	14,856.89	8.9%
<b>Net Ordinary Income</b>	-18,070.00	13,105.46	-31,175.46	-237.9%

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Cash Basis

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

	<u>Jul - Oct 20</u>	<u>Jul - Oct 19</u>	<u>\$ Change</u>	<u>% Change</u>
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	1,830.00	-1,830.00	-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	2,552.35	5,823.67	228.2%
Other Expense				
Interest Expense	123.79	315.04	-191.25	-60.7%
Total Other Expense	123.79	315.04	-191.25	-60.7%
Net Other Income	8,252.23	2,237.31	6,014.92	268.9%
Net Income	<u>-9,817.77</u>	<u>15,342.77</u>	<u>-25,160.54</u>	<u>-164.0%</u>

BIOLA COMMUNITY SERVICES DISTRICT  
Transactions by Account

As of October 31, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking- CVB (15037665)</b>							
Deposit	10/01/2020						83,247.80
Deposit	10/02/2020			Deposit			83,312.04
Deposit	10/08/2020			Deposit	10,064.24		93,808.20
Deposit	10/09/2020			Deposit	496.16		93,808.20
Deposit	10/09/2020			Deposit	13,100.06		106,808.26
Bill Pmt -Check	10/12/2020	5351	Carbalaj Landscaping	Deposit	761.38		107,689.64
Bill Pmt -Check	10/12/2020	5352	Cardmember Service			755.00	106,934.64
Bill Pmt -Check	10/12/2020	5353	Cuitone & Mastro CPA's			1,473.61	105,461.03
Bill Pmt -Check	10/12/2020	5354	Diana Credit, Inc			1,000.00	104,461.03
Bill Pmt -Check	10/12/2020	5355	Diana Villafana			228.30	104,234.73
Bill Pmt -Check	10/12/2020	5356	Mountain Valley Environmental Services			600.00	103,634.73
Bill Pmt -Check	10/12/2020	5357	PG&E			6,320.00	97,314.73
Bill Pmt -Check	10/12/2020	5358	Raul Mendoza			6,326.95	90,987.74
Bill Pmt -Check	10/12/2020	5359	Sebastian Telephona	00065044-8		466.00	90,519.78
Bill Pmt -Check	10/12/2020	5360	Steve Sanders			563.41	89,956.37
Bill Pmt -Check	10/12/2020	5361	Streamline			191.48	89,764.89
Bill Pmt -Check	10/12/2020	5362	SWRCB			50.00	89,714.89
Bill Pmt -Check	10/12/2020	5363	Terminex			105.00	89,529.89
Bill Pmt -Check	10/12/2020	5364	Verizon Wireless			141.00	89,388.89
Bill Pmt -Check	10/12/2020	5365	Yamabe & Horn Engineering, Inc	203138685-00001		82.76	89,306.13
Bill Pmt -Check	10/12/2020	5366	ZOOM Imaging Solutions, Inc.			858.22	88,447.91
General Journal	10/12/2020	438		To record loan proceeds for HVAC and Solar Project (Total awards is \$881,904.00)		146.18	88,301.73
Bill Pmt -Check	10/12/2020	5367	Mercedes Ramos		529,143.40		617,445.13
Bill Pmt -Check	10/12/2020	5368	SitelogIQ			100.00	617,345.13
Paycheck	10/12/2020	5369	Eduardo Antunez (Employee)			529,143.40	88,201.73
Paycheck	10/12/2020	5370	Pedro P Cerna			1,704.78	86,496.95
Liability Check	10/15/2020	EFT	EDD			797.60	85,699.35
Liability Check	10/15/2020	EFT	United States Treasury	Confirmation #: 0-394-612-000 Confirmation #: 270068915407910		203.88	85,495.47
Deposit	10/15/2020			Deposit		1,328.52	84,166.95
Bill Pmt -Check	10/16/2020		Cardmember Service	QuickBooks generated zero amount transaction for bill payment stub	0,397.18		92,564.13
Deposit	10/16/2020			Deposit	0.00		92,564.13
Deposit	10/22/2020			Deposit	1,102.32		93,666.45
Deposit	10/23/2020			Deposit	190,272.51		283,938.96
Deposit	10/23/2020			Deposit	463.49		284,422.45
Bill Pmt -Check	10/26/2020	5371	Coral Solis			200.00	284,222.45
Bill Pmt -Check	10/26/2020	5379	Don Berry Construction, Inc.			178,540.80	105,681.65
Bill Pmt -Check	10/26/2020	5372	Eduardo Antunez			117.74	105,563.91
Bill Pmt -Check	10/26/2020	5373	Jorgensen Co.			273.60	105,290.31
Bill Pmt -Check	10/26/2020	5374	Lozano Smith, LLP			4,095.32	100,295.31
Bill Pmt -Check	10/26/2020	5375	Mid-Valley Disposal			12,396.32	87,898.99
Bill Pmt -Check	10/26/2020	5376	Pete Cerna			69.60	87,829.39
Bill Pmt -Check	10/26/2020	5377	Raul Mendoza			612.00	87,217.39
Bill Pmt -Check	10/26/2020	5380	The County of Fresno			212.79	87,004.60
Paycheck	10/26/2020	5386	Don Berry Construction, Inc.	To record retention payable for 5th Street Project as of 6/30/20		21,662.46	65,342.14
Paycheck	10/26/2020	5387	Eduardo Antunez (Employee)			1,951.71	63,390.43
Paycheck	10/26/2020	5387	Pedro P Cerna			955.85	62,434.58
Bill Pmt -Check	10/26/2020	5381	Inez Jimenez			100.00	62,334.58
Bill Pmt -Check	10/26/2020	5382	Mercedes Ramos			100.00	62,234.58
Bill Pmt -Check	10/26/2020	5383	Monique Dolores.			100.00	62,134.58
Bill Pmt -Check	10/26/2020	5384	Reyes Lozano.			100.00	62,034.58
Bill Pmt -Check	10/26/2020	5385	Rudy Hernandez.			100.00	61,934.58
Deposit	10/29/2020			Deposit			61,934.58
Check	10/30/2020			Service Charge	212,798.82		274,733.40
<b>Total Checking- CVB (15037665)</b>						<b>262.70</b>	<b>274,470.70</b>
<b>TOTAL</b>						<b>966,639.56</b>	<b>274,470.70</b>
						<b>966,639.56</b>	<b>274,470.70</b>

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

	Oct 31, 20	Oct 31, 19	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Cash-County Treas-Gen Subclass	109,112.37	458,588.11	-349,475.74	-76.2%
Cash-CVC-Project Account	1,055.39	6,275.39	-5,220.00	-83.2%
Cash-LAIF	284,111.01	279,458.31	4,652.70	1.7%
Checking- CVB (15037665)	274,470.70	24,932.87	249,537.83	1,000.8%
<b>Total Checking/Savings</b>	668,749.47	769,254.68	-100,505.21	-13.1%
<b>Other Current Assets</b>				
Charge Backs Receivable	0.00	171.83	-171.83	-100.0%
Other Receivables	94,849.54	0.00	94,849.54	100.0%
Prepaid				
Insurance	14,125.29	9,230.83	4,894.46	53.0%
Prepaid - Other	4,000.00	0.00	4,000.00	100.0%
<b>Total Prepaid</b>	18,125.29	9,230.83	8,894.46	96.4%
<b>Total Other Current Assets</b>	112,974.83	9,402.66	103,572.17	1,101.5%
<b>Total Current Assets</b>	781,724.30	778,657.34	3,066.96	0.4%
<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%
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%
<b>Total Construction In Progress</b>	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	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%
<b>Total Fixed Assets</b>	5,801,069.27	4,343,688.15	1,457,381.12	33.6%
<b>TOTAL ASSETS</b>	6,582,793.57	5,122,345.49	1,460,448.08	28.5%
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable				
Accounts Payable	23,233.60	63,827.84	-40,594.24	-63.6%
<b>Total Accounts Payable</b>	23,233.60	63,827.84	-40,594.24	-63.6%
<b>Other Current Liabilities</b>				
Accrued Payroll	2,053.50	0.00	2,053.50	100.0%
AFLAC	369.11	304.90	64.21	21.1%
Customer Deposits- Comm Ctr	0.00	4,150.00	-4,150.00	-100.0%
Payroll Liabilities	1,337.22	2,198.52	-861.30	-39.2%
Utility Deposits	13,590.96	12,194.54	1,396.42	11.5%
<b>Total Other Current Liabilities</b>	17,350.79	18,847.96	-1,497.17	-7.9%

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Cash Basis

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

	Oct 31, 20	Oct 31, 19	\$ Change	% Change
<b>Total Current Liabilities</b>	40,584.39	82,675.80	-42,091.41	-50.9%
<b>Long Term Liabilities</b>				
Capital Lease Payable-Deere Cr	429.52	3,251.15	-2,821.63	-86.8%
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%
<b>Total Long Term Liabilities</b>	591,522.92	74,051.15	517,471.77	698.8%
<b>Total Liabilities</b>	632,107.31	156,726.95	475,380.36	303.3%
<b>Equity</b>				
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	-9,817.77	15,342.77	-25,160.54	-164.0%
<b>Total Equity</b>	5,950,686.26	4,965,618.54	985,067.72	19.8%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,582,793.57</b>	<b>5,122,345.49</b>	<b>1,460,448.08</b>	<b>28.5%</b>

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

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
<b>Construction In Progress</b>								
CIP-5th Street								
Bill	08/05/2020	45106		Yamabe & Horn En...	Close Out Payment for 5th Street Project	23,009.45		1,249,005.04
Total CIP-5th Street						23,009.45	0.00	525,299.94
CIP-Application for CDBG								548,309.39
Bill	09/03/2020	45406		Yamabe & Horn En...	20-277 Biola FY21-22 CDBG	2,185.50		548,309.39
Total CIP-Application for CDBG						2,185.50	0.00	0.00
CIP-Biola Ave Sidewalk-East								2,185.50
Total CIP-Biola Ave Sidewalk-East						2,185.50	0.00	2,185.50
CIP-Biola HVAC and Solar								5,660.60
Bill	10/06/2020	1		SitelogIQ	Solar/HVAC/Roof	529,143.40		5,660.60
Total CIP-Biola HVAC and Solar						529,143.40	0.00	529,143.40
CIP-Groundwater Recharge								106,125.40
Total CIP-Groundwater Recharge						529,143.40	0.00	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 En...	CDBG 20031 - Biola Sidewalk & Street Improvement	788.50		5,324.91
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 extension	1,133.75		343,295.19
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
<b>TOTAL</b>						<b>556,260.60</b>	<b>0.00</b>	<b>1,805,265.64</b>

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

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Admin Fees	75.00			
Rents and Concessions	-400.00			
Sales and Services	164,346.54	15,000.00	-15,400.00	-2.7%
<b>Total Income</b>	<b>164,021.54</b>	<b>472,000.00</b>	<b>-307,653.46</b>	<b>34.8%</b>
<b>Expense</b>				
Bank Charges	1,258.66	2,000.00	-741.34	62.9%
Communications	2,955.12	8,400.00	-5,444.88	35.2%
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	31,600.00	70,000.00	-38,400.00	45.1%
Solid Waste Disposal	25,438.90	79,000.00	-53,561.10	32.2%
<b>Total Contractual Services</b>	<b>57,038.90</b>	<b>149,000.00</b>	<b>-91,961.10</b>	<b>38.3%</b>
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	0.00	100.00	-100.00	0.0%
Insurance	4,615.40	15,000.00	-10,384.60	30.8%
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	250.00	1,800.00	-1,550.00	13.9%
Miscellaneous	83.96			
Office	2,690.08	15,000.00	-12,309.92	17.9%
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	383.00	20.00	363.00	1,915.0%
Postage and Delivery	660.00	2,200.00	-1,540.00	30.0%
Professional & Specialized Serv				
Accounting	4,550.00	12,500.00	-7,950.00	36.4%
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	12,433.60	20,000.00	-7,566.40	62.2%
Other Professional Services	360.00	6,000.00	-5,640.00	6.0%
Research and Monitoring	678.00	0.00	678.00	100.0%
<b>Total Professional &amp; Specialized Serv</b>	<b>20,515.32</b>	<b>49,800.00</b>	<b>-29,284.68</b>	<b>41.2%</b>
Repairs and Maintenance				
Equipment	348.60	2,000.00	-1,651.40	17.4%
Structures and Grounds	13,577.02	49,000.00	-35,422.98	27.7%
Repairs and Maintenance - Other	0.00	0.00	0.00	0.0%
<b>Total Repairs and Maintenance</b>	<b>13,925.62</b>	<b>51,000.00</b>	<b>-37,074.38</b>	<b>27.3%</b>
Salaries and Wages				
Board Member Compensation	4,600.00	9,000.00	-4,400.00	51.1%
Holiday Pay	0.00	1,400.00	-1,400.00	0.0%
Overtime Pay	2,754.00	2,500.00	254.00	110.2%
Paid Leave	100.00			
Payroll Taxes	2,232.11	9,050.00	-6,817.89	24.7%
Regular Hourly	26,145.00	100,000.00	-73,855.00	26.1%
<b>Total Salaries and Wages</b>	<b>35,831.11</b>	<b>121,950.00</b>	<b>-86,118.89</b>	<b>29.4%</b>
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	34,072.28	57,000.00	-22,927.72	59.8%
<b>Total Utilities</b>	<b>34,072.28</b>	<b>57,000.00</b>	<b>-22,927.72</b>	<b>59.8%</b>

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Cash Basis

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

	<u>Jul - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Total Expense</b>	182,091.54	516,500.00	-334,408.46	35.3%
<b>Net Ordinary Income</b>	-18,070.00	-29,500.00	11,430.00	61.3%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Contributed Capital				
State-Aid for Construction	5,794.17			
<b>Total Contributed Capital</b>	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%
<b>Total Other Income</b>	8,376.02	63,500.00	-55,123.98	13.2%
<b>Other Expense</b>				
Capital and Maintenance Project	0.00	10,000.00	-10,000.00	0.0%
Interest Expense	123.79	350.00	-226.21	35.4%
<b>Total Other Expense</b>	123.79	10,350.00	-10,226.21	1.2%
<b>Net Other Income</b>	8,252.23	53,150.00	-44,897.77	15.5%
<b>Net Income</b>	-9,817.77	23,650.00	-33,467.77	-41.5%