

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

	Jun 30, 20	Jun 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	431,437.75	455,388.28	-23,950.53	-5.3%
Cash-CVC-Project Account	1,135.39	6,275.39	-5,140.00	-81.9%
Cash-LAIF	282,478.27	275,983.91	6,494.36	2.4%
Checking- CVB (15037665)	46,857.96	12,427.62	34,430.34	277.1%
Total Checking/Savings	761,909.37	750,075.20	11,834.17	1.6%
Accounts Receivable				
Accounts Receivable	0.00	59,232.22	-59,232.22	-100.0%
Allow for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Accounts Receivable	-4,000.00	55,232.22	-59,232.22	-107.2%
Other Current Assets				
Accrued Interest Receivable	0.00	2,504.69	-2,504.69	-100.0%
Charge Backs Receivable	277.02	0.00	277.02	100.0%
Other Receivables	7,679.19	70,020.72	-62,341.53	-89.0%
Prepaid				
Insurance	0.00	13,846.23	-13,846.23	-100.0%
Total Prepaid	0.00	13,846.23	-13,846.23	-100.0%
Total Other Current Assets	7,956.21	86,371.64	-78,415.43	-90.8%
Total Current Assets	765,865.58	891,679.06	-125,813.48	-14.1%
Fixed Assets				
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%
Construction In Progress				
CIP-5th Street	77,323.05	53,930.50	23,392.55	43.4%
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	84,239.40	84,239.40	0.00	0.0%
CIP-Recycled Water	271,681.50	234,649.00	37,032.50	15.8%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	787,773.65	721,774.69	65,998.96	9.1%
Downtown Improvement	605,391.56	589,298.26	16,093.30	2.7%
Equipment- Community Center	35,240.49	29,336.05	5,904.44	20.1%
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%
Total Fixed Assets	4,346,536.31	4,257,041.96	89,494.35	2.1%
TOTAL ASSETS	5,112,401.89	5,148,721.02	-36,319.13	-0.7%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	11,809.82	63,580.52	-51,770.70	-81.4%
Total Accounts Payable	11,809.82	63,580.52	-51,770.70	-81.4%
Other Current Liabilities				
Accrued Payroll	0.00	2,338.00	-2,338.00	-100.0%
AFLAC	662.53	0.00	662.53	100.0%
Customer Deposits- Comm Ctr	795.38	8,400.00	-7,604.62	-90.5%
Payroll Liabilities	1,279.28	1,680.10	-400.82	-23.9%

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

	Jun 30, 20	Jun 30, 19	\$ Change	% Change
Utility Deposits	13,190.68	11,603.40	1,587.28	13.7%
Total Other Current Liabilities	15,927.87	24,021.50	-8,093.63	-33.7%
Total Current Liabilities	27,737.69	87,602.02	-59,864.33	-68.3%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	1,531.11	3,877.05	-2,345.94	-60.5%
Safe Drinking Water- Revolving	66,375.00	70,800.00	-4,425.00	-6.3%
Total Long Term Liabilities	67,906.11	74,677.05	-6,770.94	-9.1%
Total Liabilities	95,643.80	162,279.07	-66,635.27	-41.1%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	783,691.11	753,936.58	29,754.53	4.0%
Net Income	30,316.14	29,754.53	561.61	1.9%
Total Equity	5,016,758.09	4,986,441.95	30,316.14	0.6%
TOTAL LIABILITIES & EQUITY	5,112,401.89	5,148,721.02	-36,319.13	-0.7%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	200.00	220.00	-20.00	-9.1%
Connection and Turn-On Fees	2,400.00	0.00	2,400.00	100.0%
Late Fees and Penalties	1,062.90	5,184.54	-4,121.64	-79.5%
Permit and Inspection Fees	320.00	0.00	320.00	100.0%
Rents and Concessions	27,989.07	20,770.00	7,219.07	34.8%
Sales and Services	373,415.48	503,674.99	-130,259.51	-25.9%
Total Income	405,387.45	529,849.53	-124,462.08	-23.5%
Expense				
Bank Charges	2,252.75	1,195.36	1,057.39	88.5%
Communications	9,361.83	8,515.34	846.49	9.9%
Community Support	2,500.00	2,500.00	0.00	0.0%
Computer and Internet	3,918.19	1,918.65	1,999.54	104.2%
Continuing Education	0.00	1,386.32	-1,386.32	-100.0%
Contractual Services				
Other Contract Services	0.00	200.00	-200.00	-100.0%
Plant Operations	69,520.00	78,397.16	-8,877.16	-11.3%
Solid Waste Disposal	72,475.88	87,196.29	-14,720.41	-16.9%
Total Contractual Services	141,995.88	165,793.45	-23,797.57	-14.4%
Depreciation and Amortization	0.00	241,486.00	-241,486.00	-100.0%
Employee Group Insurance	304.90	304.90	0.00	0.0%
Fees & Assessments	6,926.50	13,227.30	-6,300.80	-47.6%
Fuels	44.51	106.40	-61.89	-58.2%
Insurance	14,759.22	11,567.16	3,192.06	27.6%
Janitorial	525.86	995.41	-469.55	-47.2%
Legal Notices and Publishing	740.00	540.00	200.00	37.0%
Licenses and Permits	22,657.01	23,864.52	-1,207.51	-5.1%
Memberships and Publications	1,734.00	1,393.00	341.00	24.5%
Miscellaneous	0.00	73.68	-73.68	-100.0%
Office	15,305.49	7,955.83	7,349.66	92.4%
Operating Supplies and Chemical	299.60	5,111.56	-4,811.96	-94.1%
Outside Services/Event Comp.	4,400.00	4,800.00	-400.00	-8.3%
Payroll Expenses	0.00	0.00	0.00	0.0%
Penalties	13.65	0.00	13.65	100.0%
Postage and Delivery	220.00	671.94	-451.94	-67.3%
Professional & Specialized Serv				
Accounting	19,725.00	13,175.00	6,550.00	49.7%
Audit Fee	0.00	9,200.00	-9,200.00	-100.0%
Engineering & Project Mgt	1,328.00	2,123.75	-795.75	-37.5%
Legal	38,552.94	18,165.34	20,387.60	112.2%
Other Professional Services	4,656.00	6,224.54	-1,568.54	-25.2%
Research and Monitoring	0.00	4,677.25	-4,677.25	-100.0%
Total Professional & Specialized Serv	64,261.94	53,565.88	10,696.06	20.0%
Repairs and Maintenance				
Equipment	1,316.18	4,960.57	-3,644.39	-73.5%
Structures and Grounds	47,677.43	30,739.24	16,938.19	55.1%
Total Repairs and Maintenance	48,993.61	35,699.81	13,293.80	37.2%
Salaries and Wages				
Board Member Compensation	7,500.00	9,768.78	-2,268.78	-23.2%
Holiday Pay	1,388.00	2,556.00	-1,168.00	-45.7%
Overtime Pay	2,487.00	0.00	2,487.00	100.0%
Paid Leave	3,326.50	3,116.00	210.50	6.8%
Payroll Taxes	9,046.59	9,150.65	-104.06	-1.1%
Regular Hourly	90,065.00	84,484.41	5,580.59	6.6%
Salaries and Wages-Allocated	0.00	0.00	0.00	0.0%
Total Salaries and Wages	113,813.09	109,075.84	4,737.25	4.3%
Services Charges-Fresno County	229.28	424.10	-194.82	-45.9%
Small Tools and Equipment	0.00	93.36	-93.36	-100.0%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July 2019 through June 2020

	Jul '19 - Jun 20	Jul '18 - Jun 19	\$ Change	% Change
Travel	2,121.13	2,060.56	60.57	2.9%
Utilities				
Gas and Electric	50,542.80	65,941.03	-15,398.23	-23.4%
Total Utilities	50,542.80	65,941.03	-15,398.23	-23.4%
Total Expense	507,921.24	760,267.40	-252,346.16	-33.2%
Net Ordinary Income	-102,533.79	-230,417.87	127,884.08	55.5%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	66,862.25	188,257.20	-121,394.95	-64.5%
Total Contributed Capital	66,862.25	188,257.20	-121,394.95	-64.5%
Interest Revenues	11,801.56	13,866.44	-2,064.88	-14.9%
Other Non-Operating Revenues	1,893.20	3,651.45	-1,758.25	-48.2%
Property Tax Revenue	45,783.13	44,819.89	963.24	2.2%
Rents and Leases Received	0.00	2,856.16	-2,856.16	-100.0%
Special Assessment Revenue	6,879.45	7,244.22	-364.77	-5.0%
Total Other Income	133,219.59	260,695.36	-127,475.77	-48.9%
Other Expense				
Interest Expense	369.66	522.96	-153.30	-29.3%
Total Other Expense	369.66	522.96	-153.30	-29.3%
Net Other Income	132,849.93	260,172.40	-127,322.47	-48.9%
Net Income	30,316.14	29,754.53	561.61	1.9%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of June 30, 2020

07/13/20

Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							
Deposit	06/04/2020			Deposit	9,655.99		27,547.76
Check	06/06/2020			Service Charge		241.45	37,203.75
Paycheck	06/09/2020	5213	Eduardo Antunez (Em...			1,336.32	36,962.30
Paycheck	06/09/2020	5214	Ernesto Garcia (Empl...			295.16	35,625.98
Paycheck	06/09/2020	5215	Pedro P Cerna			726.34	35,330.82
Bill Pmt -Check	06/09/2020	5201	Cuttone & Mastro CPA's			1,000.00	34,604.48
Bill Pmt -Check	06/09/2020	5202	Deere Credit, Inc			226.30	33,604.48
Bill Pmt -Check	06/09/2020	5203	Pete Cerna			54.40	33,378.18
Bill Pmt -Check	06/09/2020	5204	Sebastian Telephone	00065044-8		559.86	33,323.78
Bill Pmt -Check	06/09/2020	5205	Streamline			50.00	32,763.92
Bill Pmt -Check	06/09/2020	5206	Terminix Commercial	5355052		133.00	32,713.92
Bill Pmt -Check	06/09/2020	5207	Verizon Wireless	209138685-00001		83.67	32,580.92
Bill Pmt -Check	06/09/2020	5208	ZOOM Imaging Soluti...			156.58	32,497.25
Bill Pmt -Check	06/09/2020	5209	Inez Jimenez			100.00	32,340.67
Bill Pmt -Check	06/09/2020	5210	Monique Dolores.			100.00	32,240.67
Bill Pmt -Check	06/09/2020	5211	Reyes Lozano.			100.00	32,140.67
Bill Pmt -Check	06/09/2020	5212	Rudy Hernandez.			100.00	32,040.67
Deposit	06/11/2020			Deposit	21,285.47		31,940.67
Liability Check	06/15/2020	EFT	EDD	Confirmation #: 1-750-260-256		104.41	53,226.14
Liability Check	06/15/2020	EFT	United States Treasury	Confirmation #: 270056770187675		1,192.40	53,121.73
Liability Check	06/15/2020	EFT	EDD	Confirmation #: 0-272-988-704		56.73	51,929.33
Liability Check	06/15/2020	EFT	United States Treasury	Confirmation #: 270056731483509		347.80	51,872.60
Deposit	06/18/2020			Deposit	9,185.11		51,524.80
Bill Pmt -Check	06/23/2020	5216	Carbajal Landscaping			675.00	60,709.91
Bill Pmt -Check	06/23/2020	5217	Fresno County Tax Co...			1,071.41	60,034.91
Bill Pmt -Check	06/23/2020	5218	Little Giant			40.00	58,963.50
Bill Pmt -Check	06/23/2020	5219	Lozano Smith, LLP			6,030.10	58,923.50
Bill Pmt -Check	06/23/2020	5220	Mid-Valley Disposal			6,589.47	52,893.40
Paycheck	06/23/2020	5226	Eduardo Antunez (Em...			1,792.97	46,303.93
Paycheck	06/23/2020	5227	Ernesto Garcia (Empl...			185.84	44,510.96
Paycheck	06/23/2020	5228	Pedro P Cerna			1,055.67	44,325.12
Bill Pmt -Check	06/23/2020	5221	Inez Jimenez			200.00	43,269.45
Bill Pmt -Check	06/23/2020	5222	Mercedes .Ramos			100.00	43,069.45
Bill Pmt -Check	06/23/2020	5223	Monique Dolores.			200.00	42,969.45
Bill Pmt -Check	06/23/2020	5224	Reyes Lozano.			200.00	42,769.45
Bill Pmt -Check	06/23/2020	5225	Rudy Hernandez.			100.00	42,569.45
General Journal	06/24/2020	411		To record chargeback receivable		103.19	42,469.45
Deposit	06/25/2020			Deposit	4,886.66		42,366.26
Bill Pmt -Check	06/30/2020	EFT	PG&E			4,798.84	47,252.92
Deposit	06/30/2020			Deposit	4,403.88		42,454.08
							46,857.96
Total Checking- CVB (15037665)					49,417.11	30,106.91	46,857.96
TOTAL					49,417.11	30,106.91	46,857.96

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of June 30, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							721,774.69
CIP-5th Street							53,930.50
Bill	07/01/2019	42680	Yamabe & Horn Engineering, Inc	Services for June 2019	15,913.00		69,843.50
Bill	07/01/2019	42340	Yamabe & Horn Engineering, Inc	5/31/19	3,163.05		73,006.55
Bill	08/29/2019	87316	The Business Journal	notice to contractors published on 8/30/19	1,575.00		74,581.55
Bill	01/07/2020	42962	Yamabe & Horn Engineering, Inc		2,741.50		77,323.05
Total CIP-5th Street					23,392.55	0.00	77,323.05
CIP-Application for CDBG							0.00
Bill	12/05/2019	43705	Yamabe & Horn Engineering, Inc	Project 19-356 Biola Shaw Market Plan	249.00		249.00
Bill	01/07/2020	43045	Yamabe & Horn Engineering, Inc		3,332.00		3,581.00
Bill	04/02/2020	44449	Yamabe & Horn Engineering, Inc	Project #19-268 for CDBG 20-21	1,909.91		5,490.91
Bill	06/19/2020	44848	Yamabe & Horn Engineering, Inc	Project 19-268	83.00		5,573.91
Total CIP-Application for CDBG					5,573.91	0.00	5,573.91
CIP-Biola Ave Sidewalk-East							5,660.60
Total CIP-Biola Ave Sidewalk-East							5,660.60
CIP-Groundwater Recharge							84,239.40
Total CIP-Groundwater Recharge							84,239.40
CIP-Recycled Water							234,649.00
Bill	08/06/2019	2019-...	AM Consulting Engineers	July 2019	6,220.00		240,869.00
Bill	09/12/2019	2019-...	AM Consulting Engineers	August 2019	6,060.00		246,929.00
Bill	10/31/2019	2019-...	AM Consulting Engineers	Recycled Water Feasibility Study	16,370.00		263,299.00
Bill	04/12/2020		AM Consulting Engineers	-MULTIPLE-	8,382.50		271,681.50
Total CIP-Recycled Water					37,032.50	0.00	271,681.50
CIP-Water System Upgrade-SRF							343,295.19
Total CIP-Water System Upgrade-SRF							343,295.19
Total Construction In Progress					65,998.96	0.00	787,773.65
TOTAL					65,998.96	0.00	787,773.65

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
 July 2019 through June 2020

07/13/20

Accrual Basis

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	200.00			
Connection and Turn-On Fees	2,400.00			
Late Fees and Penalties	1,062.90			
Permit and Inspection Fees	320.00			
Rents and Concessions	27,989.07	21,250.00	6,739.07	131.7%
Sales and Services	373,415.48	472,000.00	-98,584.52	79.1%
Total Income	405,387.45	493,250.00	-87,862.55	82.2%
Expense				
Bank Charges	2,252.75			
Communications	9,361.83	14,000.00	-4,638.17	66.9%
Community Support	2,500.00			
Computer and Internet	3,918.19			
Contractual Services				
Plant Operations	69,520.00	78,000.00	-8,480.00	89.1%
Solid Waste Disposal	72,475.88	78,000.00	-5,524.12	92.9%
Total Contractual Services	141,995.88	156,000.00	-14,004.12	91.0%
Employee Group Insurance	304.90			
Fees & Assessments	6,926.50	8,000.00	-1,073.50	86.6%
Fuels	44.51			
Insurance	14,759.22	11,000.00	3,759.22	134.2%
Janitorial	525.86			
Legal Notices and Publishing	740.00			
Licenses and Permits	22,657.01	29,000.00	-6,342.99	78.1%
Memberships and Publications	1,734.00			
Office	15,305.49			
Operating Supplies and Chemical	299.60			
Outside Services/Event Comp.	4,400.00	5,000.00	-600.00	88.0%
Penalties	13.65			
Postage and Delivery	220.00			
Professional & Specialized Serv				
Accounting	19,725.00	12,500.00	7,225.00	157.8%
Audit Fee	0.00	9,200.00	-9,200.00	0.0%
Engineering & Project Mgt	1,328.00			
Legal	38,552.94	16,000.00	22,552.94	241.0%
Other Professional Services	4,656.00			
Research and Monitoring	0.00	3,000.00	-3,000.00	0.0%
Total Professional & Specialized Serv	64,261.94	40,700.00	23,561.94	157.9%
Repairs and Maintenance				
Equipment	1,316.18			
Structures and Grounds	47,677.43			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	48,993.61	60,000.00	-11,006.39	81.7%
Salaries and Wages				
Board Member Compensation	7,500.00	13,000.00	-5,500.00	57.7%
Holiday Pay	1,388.00			
Overtime Pay	2,487.00			
Paid Leave	3,326.50			
Payroll Taxes	9,046.59	11,000.00	-1,953.41	82.2%
Regular Hourly	90,065.00	90,000.00	65.00	100.1%
Total Salaries and Wages	113,813.09	114,000.00	-186.91	99.8%
Services Charges-Fresno County	229.28			
Travel	2,121.13			
Utilities				
Gas and Electric	50,542.80	75,000.00	-24,457.20	67.4%
Total Utilities	50,542.80	75,000.00	-24,457.20	67.4%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
July 2019 through June 2020

	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Total Expense	507,921.24	512,700.00	-4,778.76	99.1%
Net Ordinary Income	-102,533.79	-19,450.00	-83,083.79	527.2%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	66,862.25			
Total Contributed Capital	66,862.25			
Interest Revenues	11,801.56	5,000.00	6,801.56	236.0%
Other Non-Operating Revenues	1,893.20			
Property Tax Revenue	45,783.13	42,290.00	3,493.13	108.3%
Rents and Leases Received	0.00	0.00	0.00	0.0%
Special Assessment Revenue	6,879.45	7,500.00	-620.55	91.7%
Total Other Income	133,219.59	54,790.00	78,429.59	243.1%
Other Expense				
Capital and Maintenance Project	0.00	45,000.00	-45,000.00	0.0%
Interest Expense	369.66	0.00	369.66	100.0%
Total Other Expense	369.66	45,000.00	-44,630.34	0.8%
Net Other Income	132,849.93	9,790.00	123,059.93	1,357.0%
Net Income	30,316.14	-9,660.00	39,976.14	-313.8%