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Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Prev Year Comparison

July 2020 through February 2021

AGENDA ITEM NO. 6-A

	Jul '20 - Feb 21	Jul '19 - Feb 20	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	225.00	150.00	75.00	50.0%
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	28,710.07	-29,110.07	-101.4%
Sales and Services	321,421.68	310,235.39	11,186.29	3.6%
Total Income	323,646.68	342,782.05	-19,135.37	-5.6%
Expense				
Bank Charges	2,649.89	1,325.43	1,324.46	99.9%
Communications	5,963.57	5,754.46	209.11	3.6%
Community Support	0.00	2,500.00	-2,500.00	-100.0%
Computer and Internet	633.04	3,422.67	-2,789.63	-81.5%
Continuing Education	75.00	0.00	75.00	100.0%
Contractual Services				
Plant Operations	50,560.00	50,560.00	0.00	0.0%
Solid Waste Disposal	45,281.28	46,171.59	-890.31	-1.9%
Total Contractual Services	95,841.28	96,731.59	-890.31	-0.9%
Employee Group Insurance	184.55	609.80	-425.25	-69.7%
Fees & Assessments	2,318.40	6,926.50	-4,608.10	-66.5%
Fuels	15.00	0.00	15.00	100.0%
Insurance	9,230.80	10,143.79	-912.99	-9.0%
Janitorial	90.97	781.72	-690.75	-88.4%
Legal Notices and Publishing	855.00	740.00	115.00	15.5%
Licenses and Permits	27,784.92	21,585.60	6,199.32	28.7%
Memberships and Publications	2,027.00	1,834.00	193.00	10.5%
Miscellaneous	83.96	0.00	83.96	100.0%
Office	3,389.57	2,326.05	1,063.52	45.7%
Operating Supplies and Chemical	17.10	960.97	-943.87	-98.2%
Outside Services/Event Comp.	0.00	3,800.00	-3,800.00	-100.0%
Penalties	383.00	110.65	272.35	246.1%
Postage and Delivery	1,497.70	101.44	1,396.26	1,376.4%
Professional & Specialized Serv				
Accounting	8,550.00	8,000.00	550.00	6.9%
Audit Fee	0.00	9,500.00	-9,500.00	-100.0%
Engineering & Project Mgt	2,673.72	1,494.00	1,179.72	79.0%
Legal	18,738.35	23,421.56	-4,683.21	-20.0%
Other Professional Services	360.00	4,953.00	-4,593.00	-92.7%
Research and Monitoring	1,017.00	339.00	678.00	200.0%
Total Professional & Specialized Serv	31,339.07	47,707.56	-16,368.49	-34.3%
Repairs and Maintenance				
Equipment	503.60	1,396.61	-893.01	-63.9%
Structures and Grounds	32,041.61	40,543.39	-8,501.78	-21.0%
Total Repairs and Maintenance	32,545.21	41,940.00	-9,394.79	-22.4%
Salaries and Wages				
Board Member Compensation	5,600.00	5,700.00	-100.00	-1.8%
Holiday Pay	712.00	1,388.00	-676.00	-48.7%
Overtime Pay	4,536.00	1,328.25	3,207.75	241.5%
Paid Leave	1,608.00	2,113.50	-505.50	-23.9%
Payroll Taxes	4,745.42	6,002.34	-1,256.92	-20.9%
Regular Hourly	47,547.00	59,019.00	-11,472.00	-19.4%
Total Salaries and Wages	64,748.42	75,551.09	-10,802.67	-14.3%
Services Charges-Fresno County	212.79	229.28	-16.49	-7.2%
Small Tools and Equipment	616.98	346.42	270.56	78.1%
Travel	921.80	3,661.54	-2,739.74	-74.8%
Utilities				
Gas and Electric	54,606.97	40,720.06	13,886.91	34.1%

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Cash Basis

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

	Jul '20 - Feb 21	Jul '19 - Feb 20	\$ Change	% Change
Total Utilities	54,606.97	40,720.06	13,886.91	34.1%
Total Expense	338,031.99	369,810.62	-31,778.63	-8.6%
Net Ordinary Income	-14,385.31	-27,028.57	12,643.26	46.8%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	20,170.42	54,634.91	-34,464.49	-63.1%
Total Contributed Capital	20,170.42	54,634.91	-34,464.49	-63.1%
Interest Revenues	1,728.86	7,948.26	-6,219.40	-78.3%
Other Non-Operating Revenues	0.00	1,834.00	-1,834.00	-100.0%
Property Tax Revenue	30,767.41	23,779.05	6,988.36	29.4%
Rents and Leases Received	1,195.73	0.00	1,195.73	100.0%
Special Assessment Revenue	3,596.67	3,596.67	0.00	0.0%
Total Other Income	57,459.09	91,792.89	-34,333.80	-37.4%
Other Expense				
Interest Expense	131.29	384.31	-253.02	-65.8%
Total Other Expense	131.29	384.31	-253.02	-65.8%
Net Other Income	57,327.80	91,408.58	-34,080.78	-37.3%
Net Income	42,942.49	64,380.01	-21,437.52	-33.3%

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Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT Transactions by Account As of February 28, 2021

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							
Deposit	02/04/2021			Deposit	8,575.83		235,541.52
Deposit	02/05/2021			Deposit	1,344.92		244,117.35
Bill Pmt -Check	02/08/2021	EFT	Google				245,462.27
Deposit	02/11/2021			Deposit	14,397.52	60.00	245,402.27
Deposit	02/12/2021			Deposit	1,297.07		259,799.79
Bill Pmt -Check	02/15/2021	5476	Alica Gonzalez			400.00	261,096.86
Bill Pmt -Check	02/15/2021	5477	Carbajal Landscaping			675.00	260,696.86
Bill Pmt -Check	02/15/2021	5478	Cultone & Mastro C...			1,000.00	260,021.86
Bill Pmt -Check	02/15/2021	5479	Liliana Infante			400.00	259,021.86
Bill Pmt -Check	02/15/2021	5480	Lozano Smith, LLP			1,560.00	258,621.86
Bill Pmt -Check	02/15/2021	5481	Narda Aldana			400.00	257,061.86
Bill Pmt -Check	02/15/2021	5482	Pete Cerna			104.00	256,661.86
Bill Pmt -Check	02/15/2021	5483	PG&E			104.00	256,557.86
Bill Pmt -Check	02/15/2021	5484	Raul Mendoza			4,111.39	252,446.47
Bill Pmt -Check	02/15/2021	5485	Sebastian Telephone			900.00	251,546.47
Bill Pmt -Check	02/15/2021	5486	Streamline	00065044-8	568.21		250,978.26
Bill Pmt -Check	02/15/2021	5487	Terminex			50.00	250,928.26
Paycheck	02/15/2021	5488	ZOOM Imaging Solu...			141.00	250,787.26
Paycheck	02/15/2021	5489	Eduardo Antunez (E...			133.89	250,653.37
Liability Check	02/15/2021	5490	Pedro P Cerna			1,710.40	248,942.97
Liability Check	02/16/2021	EFT	EDD			907.38	248,035.59
Liability Check	02/16/2021	EFT	United States Treas...			152.84	247,882.75
Deposit	02/18/2021			Confirmation #: 0-883-987-616		1,095.50	246,787.25
Deposit	02/19/2021			Confirmation #: 270144705947398			255,315.70
Deposit	02/19/2021			Deposit	8,528.45		256,205.89
General Journal	02/24/2021	465		To record charge back receivable	890.19		256,205.89
Deposit	02/25/2021			Deposit		97.19	256,108.70
Deposit	02/26/2021			Deposit	13,099.86		269,208.56
General Journal	02/28/2021	466		Deposit	981.14		270,189.70
Check	02/28/2021			To record CC payments in transit as of 2/28/21		272.48	269,917.22
				Service Charge		318.04	269,599.18
Total Checking- CVB (15037665)					49,114.98	15,057.32	269,599.18
TOTAL					49,114.98	15,057.32	269,599.18

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Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of February 28, 2021

	Feb 28, 21	Feb 29, 20	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	139,394.19	453,712.14	-314,317.95	-69.3%
Cash-CVC-Project Account	975.39	1,215.39	-240.00	-19.8%
Cash-LAIF	284,111.01	281,063.72	3,047.29	1.1%
Cash - CC Payment Holding Acct	272.48	301.19	-28.71	-9.5%
Checking- CVB (15037665)	269,599.18	56,561.55	213,037.63	376.7%
Total Checking/Savings	694,352.25	792,853.99	-98,501.74	-12.4%
Other Current Assets				
Charge Backs Receivable	205.82	171.83	33.99	19.8%
Other Receivables	49,899.29	0.00	49,899.29	100.0%
Prepaid Insurance	9,509.89	4,615.43	4,894.46	106.1%
Total Prepaid	9,509.89	4,615.43	4,894.46	106.1%
Total Other Current Assets	59,615.00	4,787.26	54,827.74	1,145.3%
Total Current Assets	753,967.25	797,641.25	-43,674.00	-5.5%
Fixed Assets				
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	0.00	87,882.05	-87,882.05	-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	529,143.40	0.00	529,143.40	100.0%
CIP-Groundwater Recharge	106,125.40	100,300.90	5,824.50	5.8%
CIP-Recycled Water	263,299.00	263,299.00	0.00	0.0%
CIP-S & S Improvement	23,336.26	3,332.00	20,004.26	600.4%
CIP-Water System Upgrade-SRF	344,428.94	343,295.19	1,133.75	0.3%
Total Construction In Progress	1,274,179.10	803,769.74	470,409.36	58.5%
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%
Total Fixed Assets	5,839,387.60	4,362,532.40	1,476,855.20	33.9%
TOTAL ASSETS	6,593,354.85	5,160,173.65	1,433,181.20	27.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	34,243.65	57,922.54	-23,678.89	-40.9%
Total Accounts Payable	34,243.65	57,922.54	-23,678.89	-40.9%
Other Current Liabilities				
Accrued Payroll	2,053.50	0.00	2,053.50	100.0%
AFLAC	79.10	304.90	-225.80	-74.1%
Customer Deposits- Comm Ctr	-1,000.00	3,400.00	-4,400.00	-129.4%
Payroll Liabilities	1,142.70	2,124.23	-981.53	-46.2%
Utility Deposits	14,757.48	12,988.68	1,768.80	13.6%
Total Other Current Liabilities	17,032.78	18,817.81	-1,785.03	-9.5%

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BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of February 28, 2021

	Feb 28, 21	Feb 29, 20	\$ Change	% Change
Total Current Liabilities	51,276.43	76,740.35	-25,463.92	-33.2%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	208.57	2,402.52	-2,193.95	-91.3%
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%
Total Long Term Liabilities	586,876.97	68,777.52	518,099.45	753.3%
Total Liabilities	638,153.40	145,517.87	492,635.53	338.5%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	1,709,508.12	747,524.93	961,983.19	128.7%
Net Income	42,942.49	64,380.01	-21,437.52	-33.3%
Total Equity	5,955,201.45	5,014,655.78	940,545.67	18.8%
TOTAL LIABILITIES & EQUITY	<u>6,593,354.85</u>	<u>5,160,173.65</u>	<u>1,433,181.20</u>	<u>27.8%</u>

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BIOLA COMMUNITY SERVICES DISTRICT **Transactions by Account** **As of February 28, 2021**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							
CIP-5th Street							1,249,005.04
Bill	08/05/2020	45106	Yamabe & Horn Engineering, Inc	Close Out Payment for 5th Street Project	23,009.45		525,299.94
General Journal	10/01/2020	460		To record 5th Street Project completion and placed into service		548,309.39	548,309.39
Total CIP-5th Street					23,009.45	548,309.39	0.00
CIP-Application for CDBG							0.00
Bill	09/03/2020	45406	Yamabe & Horn Engineering, Inc	20-277 Biola FY21-22 CDBG	2,185.50		0.00
Total CIP-Application for CDBG					2,185.50	0.00	2,185.50
CIP-Biola Ave Sidewalk-East							5,660.60
Total CIP-Biola Ave Sidewalk-East							5,660.60
CIP-Biola HVAC and Solar							0.00
Bill	10/06/2020	1	SitelogIQ	Solar/HVAC/Roof	529,143.40		529,143.40
Total CIP-Biola HVAC and Solar					529,143.40	0.00	529,143.40
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-S & S Improvement							5,324.91
Bill	09/30/2020	45486	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	788.50		6,113.41
Bill	12/17/2020	45956	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	2,846.60		8,960.01
Bill	02/17/2021	46282	Yamabe & Horn Engineering, Inc	CDBG 20031 - Biola Sidewalk & Street Improvement	14,376.25		23,336.26
Total CIP-S & S Improvement					18,011.35	0.00	23,336.26
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					573,483.45	548,309.39	1,274,179.10
TOTAL					573,483.45	548,309.39	1,274,179.10

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Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	225.00			
Connection and Turn-On Fees	2,400.00			
Rents and Concessions	-400.00	15,000.00	-15,400.00	-2.7%
Sales and Services	321,421.68	472,000.00	-150,578.32	68.1%
Total Income	323,646.68	487,000.00	-163,353.32	66.5%
Expense				
Bank Charges	2,649.89	2,000.00	649.89	132.5%
Communications	5,963.57	8,400.00	-2,436.43	71.0%
Community Support	0.00	2,500.00	-2,500.00	0.0%
Computer and Internet	633.04	3,800.00	-3,166.96	16.7%
Continuing Education	75.00			
Contractual Services				
Plant Operations	50,560.00	70,000.00	-19,440.00	72.2%
Solid Waste Disposal	45,281.28	79,000.00	-33,718.72	57.3%
Total Contractual Services	95,841.28	149,000.00	-53,158.72	64.3%
Employee Group Insurance	184.55	600.00	-415.45	30.8%
Fees & Assessments	2,318.40	7,000.00	-4,681.60	33.1%
Fuels	15.00	100.00	-85.00	15.0%
Insurance	9,230.80	15,000.00	-5,769.20	61.5%
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	27,784.92	23,000.00	4,784.92	120.8%
Memberships and Publications	2,027.00	1,800.00	227.00	112.6%
Miscellaneous	83.96			
Office	3,389.57	15,000.00	-11,610.43	22.6%
Operating Supplies and Chemical	17.10	500.00	-482.90	3.4%
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	1,497.70	2,200.00	-702.30	68.1%
Professional & Specialized Serv				
Accounting	8,550.00	12,500.00	-3,950.00	68.4%
Audit Fee	0.00	9,800.00	-9,800.00	0.0%
Engineering & Project Mgt	2,673.72	1,500.00	1,173.72	178.2%
Legal	18,738.35	20,000.00	-1,261.65	93.7%
Other Professional Services	360.00	6,000.00	-5,640.00	6.0%
Research and Monitoring	1,017.00	0.00	1,017.00	100.0%
Total Professional & Specialized Serv	31,339.07	49,800.00	-18,460.93	62.9%
Repairs and Maintenance				
Equipment	503.60	2,000.00	-1,496.40	25.2%
Structures and Grounds	32,041.61	49,000.00	-16,958.39	65.4%
Repairs and Maintenance - Other	0.00	0.00	0.00	0.0%
Total Repairs and Maintenance	32,545.21	51,000.00	-18,454.79	63.8%
Salaries and Wages				
Board Member Compensation	5,600.00	9,000.00	-3,400.00	62.2%
Holiday Pay	712.00	1,400.00	-688.00	50.9%
Overtime Pay	4,536.00	2,500.00	2,036.00	181.4%
Paid Leave	1,608.00			
Payroll Taxes	4,745.42	9,050.00	-4,304.58	52.4%
Regular Hourly	47,547.00	100,000.00	-52,453.00	47.5%
Total Salaries and Wages	64,748.42	121,950.00	-57,201.58	53.1%
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	921.80	2,000.00	-1,078.20	46.1%
Utilities				
Gas and Electric	54,606.97	57,000.00	-2,393.03	95.8%

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Cash Basis

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
Total Utilities	54,606.97	57,000.00	-2,393.03	95.8%
Total Expense	338,031.99	516,500.00	-178,468.01	65.4%
Net Ordinary Income	-14,385.31	-29,500.00	15,114.69	48.8%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	20,170.42			
Total Contributed Capital	20,170.42			
Interest Revenues	1,728.86	10,000.00	-8,271.14	17.3%
Property Tax Revenue	30,767.41	46,500.00	-15,732.59	66.2%
Rents and Leases Received	1,195.73	0.00	1,195.73	100.0%
Special Assessment Revenue	3,596.67	7,000.00	-3,403.33	51.4%
Total Other Income	57,459.09	63,500.00	-6,040.91	90.5%
Other Expense				
Capital and Maintenance Project	0.00	10,000.00	-10,000.00	0.0%
Interest Expense	131.29	350.00	-218.71	37.5%
Total Other Expense	131.29	10,350.00	-10,218.71	1.3%
Net Other Income	57,327.80	53,150.00	4,177.80	107.9%
Net Income	42,942.49	23,650.00	19,292.49	181.6%

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BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Summary
Checking- CVB (15037665), Period Ending 02/28/2021

	Feb 28, 21
Beginning Balance	268,904.33
Cleared Transactions	
Checks and Payments - 32 items	-20,849.29
Deposits and Credits - 10 items	49,114.98
Total Cleared Transactions	28,265.69
Cleared Balance	297,170.02
Uncleared Transactions	
Checks and Payments - 4 items	-27,570.84
Total Uncleared Transactions	-27,570.84
Register Balance as of 02/28/2021	269,599.18
New Transactions	
Checks and Payments - 16 items	-37,504.12
Total New Transactions	-37,504.12
Ending Balance	232,095.06

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BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
Checking- CVB (15037665), Period Ending 02/28/2021

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						268,904.33
Cleared Transactions						
Checks and Payments - 32 items						
Bill Pmt -Check	01/18/2021	5457	PG&E	X	-3,465.66	-3,465.66
Bill Pmt -Check	01/18/2021	5449	California Water Bo...	X	-1,980.00	-5,445.66
Bill Pmt -Check	01/18/2021	5460	Streamline	X	-50.00	-5,495.66
Paycheck	01/31/2021	5474	Eduardo Antunez (E...	X	-1,745.58	-7,241.24
Paycheck	01/31/2021	5475	Pedro P Cerna	X	-790.90	-8,032.14
Bill Pmt -Check	01/31/2021	5467	Raul Mendoza	X	-780.00	-8,812.14
Liability Check	01/31/2021	5465	AFLAC Worldwide H...	X	-580.03	-9,392.17
Bill Pmt -Check	01/31/2021	5466	Eduardo Antunez	X	-323.33	-9,715.50
Bill Pmt -Check	01/31/2021	5468	Sebastian Telephone	X	-155.00	-9,870.50
Bill Pmt -Check	01/31/2021	5473	Reyes Lozano.	X	-100.00	-9,970.50
Bill Pmt -Check	01/31/2021	5471	Martha .Madera	X	-100.00	-10,070.50
Bill Pmt -Check	01/31/2021	5472	Mercedes .Ramos	X	-100.00	-10,170.50
Bill Pmt -Check	01/31/2021	5470	Inez Jimenez	X	-100.00	-10,270.50
Bill Pmt -Check	01/31/2021	5469	Verizon Wireless	X	-82.86	-10,353.36
Bill Pmt -Check	02/08/2021	EFT	Google	X	-60.00	-10,413.36
Paycheck	02/15/2021	5489	Eduardo Antunez (E...	X	-1,710.40	-12,123.76
Bill Pmt -Check	02/15/2021	5480	Lozano Smith, LLP	X	-1,560.00	-13,683.76
Bill Pmt -Check	02/15/2021	5478	Cuttone & Mastro C...	X	-1,000.00	-14,683.76
Paycheck	02/15/2021	5490	Pedro P Cerna	X	-907.38	-15,591.14
Bill Pmt -Check	02/15/2021	5484	Raul Mendoza	X	-900.00	-16,491.14
Bill Pmt -Check	02/15/2021	5477	Carbajal Landscaping	X	-675.00	-17,166.14
Bill Pmt -Check	02/15/2021	5485	Sebastian Telephone	X	-568.21	-17,734.35
Bill Pmt -Check	02/15/2021	5479	Liliana Infante	X	-400.00	-18,134.35
Bill Pmt -Check	02/15/2021	5476	Alica Gonzalez	X	-400.00	-18,534.35
Bill Pmt -Check	02/15/2021	5487	Terminex	X	-141.00	-18,675.35
Bill Pmt -Check	02/15/2021	5488	ZOOM Imaging Solu...	X	-133.89	-18,809.24
Bill Pmt -Check	02/15/2021	5482	Pete Cerna	X	-104.00	-18,913.24
Liability Check	02/16/2021	EFT	United States Treas...	X	-1,095.50	-20,008.74
Liability Check	02/16/2021	EFT	EDD	X	-152.84	-20,161.58
General Journal	02/24/2021	465		X	-97.19	-20,258.77
Check	02/28/2021			X	-318.04	-20,576.81
General Journal	02/28/2021	466		X	-272.48	-20,849.29
Total Checks and Payments					-20,849.29	-20,849.29
Deposits and Credits - 10 items						
Bill Pmt -Check	09/14/2020	5318	Fresno County Tax ...	X	0.00	0.00
Bill Pmt -Check	12/31/2020	5446	Little Giant	X	0.00	0.00
Deposit	02/04/2021			X	8,575.83	8,575.83
Deposit	02/05/2021			X	1,344.92	9,920.75
Deposit	02/11/2021			X	14,397.52	24,318.27
Deposit	02/12/2021			X	1,297.07	25,615.34
Deposit	02/18/2021			X	8,528.45	34,143.79
Deposit	02/19/2021			X	890.19	35,033.98
Deposit	02/25/2021			X	13,099.86	48,133.84
Deposit	02/26/2021			X	981.14	49,114.98
Total Deposits and Credits					49,114.98	49,114.98
Total Cleared Transactions					28,265.69	28,265.69
Cleared Balance					28,265.69	297,170.02
Uncleared Transactions						
Checks and Payments - 4 items						
Bill Pmt -Check	11/23/2020	5409	Yamabe & Horn Eng... - Cleared 3/5/21		-23,009.45	-23,009.45
Bill Pmt -Check	02/15/2021	5483	PG&E		-4,111.39	-27,120.84
Bill Pmt -Check	02/15/2021	5481	Narda Aldana		-400.00	-27,520.84
Bill Pmt -Check	02/15/2021	5486	Streamline		-50.00	-27,570.84
Total Checks and Payments					-27,570.84	-27,570.84
Total Uncleared Transactions					-27,570.84	-27,570.84
Register Balance as of 02/28/2021					694.85	269,599.18
New Transactions						

8:38 AM

03/02/21

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
Checking- CVB (15037665), Period Ending 02/28/2021

Type	Date	Num	Name	Clr	Amount	Balance
Checks and Payments - 16 items						
Bill Pmt -Check	03/01/2021	5496	ZeroNox		-19,867.40	-19,867.40
Bill Pmt -Check	03/01/2021	5492	Mid-Valley Disposal		-6,972.06	-26,839.46
Bill Pmt -Check	03/01/2021	5493	Mountain Valley Env...		-6,320.00	-33,159.46
Paycheck	03/01/2021	5503	Eduardo Antunez (E...		-1,719.68	-34,879.14
Paycheck	03/01/2021	5504	Pedro P Cerna		-934.01	-35,813.15
Bill Pmt -Check	03/01/2021	5491	Eduardo Antunez		-319.75	-36,132.90
Bill Pmt -Check	03/01/2021	5498	Martha .Madera		-100.00	-36,232.90
Bill Pmt -Check	03/01/2021	5497	Inez Jimenez		-100.00	-36,332.90
Bill Pmt -Check	03/01/2021	5499	Mercedes .Ramos		-100.00	-36,432.90
Bill Pmt -Check	03/01/2021	5500	Monique Dolores.		-100.00	-36,532.90
Bill Pmt -Check	03/01/2021	5501	Reyes Lozano.		-100.00	-36,632.90
Bill Pmt -Check	03/01/2021	5502	Rudy Hernandez.		-100.00	-36,732.90
Bill Pmt -Check	03/01/2021	5495	Verizon Wireless		-77.86	-36,810.76
Bill Pmt -Check	03/01/2021	5494	Streamline		-50.00	-36,860.76
Liability Check	03/15/2021	EFT	United States Treas...		-564.48	-37,425.24
Liability Check	03/15/2021	EFT	EDD		-78.88	-37,504.12
Total Checks and Payments					-37,504.12	-37,504.12
Total New Transactions					-37,504.12	-37,504.12
Ending Balance					-36,809.27	232,095.06



BIOLA COMMUNITY SERVICES DISTRICT
PO BOX 57
BIOLA CA 93606-0057

2-28-21

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KERMAN OFFICE
(559)298-1775 24-Hour BankLine (559) 297-6638
Out of Local area (866) 455-6638

Central Valley Community Bank takes the privacy of your information very seriously. California residents now have additional privacy rights through the Ca Consumer Privacy Act. For more information about your rights, visit our privacy page, call us at (800) 298-1775, or stop by one of our banking centers.

ACCOUNT NUMBER 15037665 BUSINESS CHECKING

ACCOUNT SUMMARY

Previous Balance	1-31-21	268,904.33
+ Deposits/Credits	27	48,842.50
- Checks/Debits	35	20,516.81
- Service Charge		60.00
Current Balance	2-28-21	297,170.02

CHECKS

No.	Date	Amount	No.	Date	Amount
5449	2-04	1980.00	5475	2-03	790.90
5457*	2-09	3465.66	5476	2-25	400.00
5460*	2-05	50.00	5477	2-17	675.00
5465*	2-17	580.03	5478	2-19	1000.00
5466	2-04	323.33	5479	2-18	400.00
5467	2-04	780.00	5480	2-19	1560.00
5468	2-09	155.00	5482*	2-18	104.00
5469	2-11	82.86	5484*	2-17	900.00
5470	2-11	100.00	5485	2-19	568.21
5471	2-19	100.00	5487*	2-26	141.00
5472	2-04	100.00	5488	2-19	133.89
5473	2-04	100.00	5489	2-18	1710.40
5474	2-02	1745.58	5490	2-17	907.38

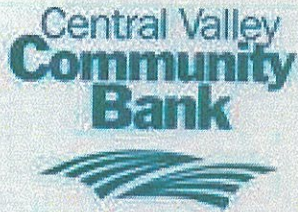
CREDIT ACTIVITY AND OTHER DEBITS

Date	Tracer	Description	Amount
2-05	5	CUSTOMER DEPOSIT	8575.83
2-12	11	CUSTOMER DEPOSIT	14397.52
2-19	11	CUSTOMER DEPOSIT	8528.45
2-24	7	CHARGEBACK ITEM	97.19-
2-24	7	CHARGEBACK FEE	10.00-
2-26	4	CUSTOMER DEPOSIT	13099.86
2-26	999	SERVICE CHARGE	60.00-

ELECTRONIC FUNDS TRANSFERS

Date	Tracer	Description	Amount
2-01	1032	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	194.38

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BIOLA COMMUNITY SERVICES DISTRICT
KERNAN OFFICE

2-28-21

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2-01	1032	CELERO COMMERCE PYMT PROC	335.19
2-02	3032	BIOLA COMMUNITY SERVIC	
2-02	3032	EPX FE 032414213 MERCH SETL	82.86-
2-03	1034	BIOLA COMMUNITY SERVIC	
2-04	1035	CELERO COMMERCE MTHLY DISC	117.23-
2-05	1036	BIOLA COMMUNITY SERVIC	
2-08	2039	CELERO COMMERCE PYMT PROC	242.19
2-08	1039	BIOLA COMMUNITY SERVIC	
2-08	2039	CELERO COMMERCE PYMT PROC	100.00
2-08	1039	BIOLA COMMUNITY SERVIC	
2-08	2039	CELERO COMMERCE PYMT PROC	88.44
2-08	1039	BIOLA COMMUNITY SERVIC	
2-08	2039	CELERO COMMERCE PYMT PROC	104.00
2-08	1039	BIOLA COMMUNITY SERVIC	
2-08	2039	CELERO COMMERCE PYMT PROC	305.57
2-08	1039	BIOLA COMMUNITY SERVIC	
2-10	1041	CELERO COMMERCE PYMT PROC	8.00-
2-11	1042	BIOLA COMMUNITY SERVIC	
2-12	1043	CELERO COMMERCE PYMT PROC	39.95-
2-16	2047	BIOLA COMMUNITY SERVIC	
2-16	2047	CELERO COMMERCE PYMT PROC	60.00-
2-16	1047	BIOLA COMMUNITY SERVIC	
2-16	2047	CELERO COMMERCE PYMT PROC	97.19
2-16	1047	BIOLA COMMUNITY SERVIC	
2-16	2047	CELERO COMMERCE PYMT PROC	391.57
2-16	1047	BIOLA COMMUNITY SERVIC	
2-16	2047	CELERO COMMERCE PYMT PROC	291.57
2-16	1047	BIOLA COMMUNITY SERVIC	
2-16	2047	CELERO COMMERCE PYMT PROC	97.50
2-16	1047	BIOLA COMMUNITY SERVIC	
2-16	2047	CELERO COMMERCE PYMT PROC	100.00
2-16	1047	BIOLA COMMUNITY SERVIC	
2-16	2047	CELERO COMMERCE PYMT PROC	199.19
2-16	1047	BIOLA COMMUNITY SERVIC	
2-16	2047	CELERO COMMERCE PYMT PROC	313.57
2-16	1047	BIOLA COMMUNITY SERVIC	
2-16	2043	EMPLOYMENT DEVEL EDD EFTPMT	152.84-
2-16	1048	BIOLA COMMUNITY SERVIC	
2-16	2043	IRS USATAXPYMT	1095.50-
2-17	1048	BIOLA COMMUNITY SERVIC	
2-19	1050	CELERO COMMERCE PYMT PROC	208.10
2-22	1053	BIOLA COMMUNITY SERVIC	
2-22	1053	CELERO COMMERCE PYMT PROC	100.00
2-22	1053	BIOLA COMMUNITY SERVIC	
2-22	2053	CELERO COMMERCE PYMT PROC	97.19
2-23	1054	BIOLA COMMUNITY SERVIC	
2-23	1054	CELERO COMMERCE PYMT PROC	150.00
2-23	1054	BIOLA COMMUNITY SERVIC	
2-23	1054	EPX ST 032414213 MERCH SETL	190.21
2-23	1054	BIOLA COMMUNITY SERVIC	
2-23	1054	CELERO COMMERCE PYMT PROC	99.98
2-24	1055	BIOLA COMMUNITY SERVIC	
2-24	1055	CELERO COMMERCE PYMT PROC	200.00
2-25	1056	BIOLA COMMUNITY SERVIC	
2-25	1056	CELERO COMMERCE PYMT PROC	200.00
2-25	1056	BIOLA COMMUNITY SERVIC	
2-25	1056	CELERO COMMERCE PYMT PROC	135.00

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BIOLA COMMUNITY SERVICES DISTRICT
KERMAN OFFICE

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DAILY BALANCE

Date	Balance	Date	Balance	Date	Balance
1-31	268904.33	2-01	269433.90	2-02	267488.23
2-03	266939.52	2-04	263756.19	2-05	272370.46
2-08	272672.08	2-09	269051.42	2-10	269148.61
2-11	269357.32	2-12	284046.41	2-16	283508.33
2-17	280654.02	2-18	278439.62	2-19	283705.97
2-22	284143.37	2-23	284443.35	2-24	284536.16
2-25	284271.16	2-26	297170.02		

END OF STATEMENT

FEB 1 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$194.38	⋮
FEB 1 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$335.19	⋮
FEB 2 2021	EPX FE 032414213 MERCH SETL BIOLA COMMUNITY SERVIC	(\$82.86)	⋮
FEB 2 2021	CELERO COMMERCE MTHLY DISC BIOLA COMMUNITY SERVIC	(\$117.23)	⋮
FEB 2 2021	☞ CHECK - 5474	(\$1,745.58)	⋮
FEB 3 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$242.19	⋮
FEB 3 2021	☞ CHECK - 5475	(\$790.90)	⋮
FEB 4 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$100.00	⋮
FEB 4 2021	☞ CHECK - 5449	(\$1,980.00)	⋮
FEB 4 2021	☞ CHECK - 5466	(\$323.33)	⋮
FEB 4 2021	☞ CHECK - 5467	(\$780.00)	⋮
FEB 4 2021	☞ CHECK - 5472	(\$100.00)	⋮
FEB 4 2021	☞ CHECK - 5473	(\$100.00)	⋮
FEB 5 2021	☞ CUSTOMER DEPOSIT	\$8,575.83	⋮

FEB 5 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$88.44	⋮
FEB 5 2021	☞ CHECK - 5460	(\$50.00)	⋮
FEB 8 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$104.00	⋮
FEB 8 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$305.57	⋮
FEB 8 2021	Celero Commerce 8008661881 Biola Community Servic	(\$8.00)	⋮
FEB 8 2021	Celero Commerce 8008661881 Biola Community Servic	(\$39.95)	⋮
FEB 8 2021	GOOGLE APPS_COMME Biola Community Servic	(\$60.00)	⋮
FEB 9 2021	☞ CHECK - 5457	(\$3,465.66)	⋮
FEB 9 2021	☞ CHECK - 5468	(\$155.00)	⋮
FEB 10 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$97.19	⋮
FEB 11 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$391.57	⋮
FEB 11 2021	☞ CHECK - 5469	(\$82.86)	⋮
FEB 11 2021	☞ CHECK - 5470	(\$100.00)	⋮
FEB 12 2021	☞ CUSTOMER DEPOSIT	\$14,397.52	⋮

FEB 12 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$291.57	⋮
FEB 16 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$97.50	⋮
FEB 16 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$100.00	⋮
FEB 16 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$199.19	⋮
FEB 16 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$313.57	⋮
FEB 16 2021	EMPLOYMENT DEVEL EDD EFTPMT BIOLA COMMUNITY SERVIC	(\$152.84)	⋮
FEB 16 2021	IRS USATAXPYMT BIOLA COMMUNITY SERV D	(\$1,095.50)	⋮
FEB 17 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$208.10	⋮
FEB 17 2021	☞ CHECK - 5465	(\$580.03)	⋮
FEB 17 2021	☞ CHECK - 5477	(\$675.00)	⋮
FEB 17 2021	☞ CHECK - 5484	(\$900.00)	⋮
FEB 17 2021	☞ CHECK - 5490	(\$907.38)	⋮
FEB 18 2021	☞ CHECK - 5479	(\$400.00)	⋮
FEB 18 2021	☞ CHECK - 5482	(\$104.00)	⋮

FEB 18 2021	 CHECK - 5489	(\$1,710.40)	⋮
FEB 19 2021	 CUSTOMER DEPOSIT	\$8,528.45	⋮
FEB 19 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$100.00	⋮
FEB 19 2021	 CHECK - 5471	(\$100.00)	⋮
FEB 19 2021	 CHECK - 5478	(\$1,000.00)	⋮
FEB 19 2021	 CHECK - 5480	(\$1,560.00)	⋮
FEB 19 2021	 CHECK - 5485	(\$568.21)	⋮
FEB 19 2021	 CHECK - 5488	(\$133.89)	⋮
FEB 22 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$97.19	⋮
FEB 22 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$150.00	⋮
FEB 22 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$190.21	⋮
FEB 23 2021	EPX ST 032414213 MERCH SETL BIOLA COMMUNITY SERVIC	\$99.98	⋮
FEB 23 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$200.00	⋮
FEB 24 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$200.00	⋮

FEB 24 2021	CHARGEBACK ITEM	(\$97.19)	⋮
FEB 24 2021	CHARGEBACK FEE	(\$10.00)	⋮
FEB 25 2021	CELERO COMMERCE PYMT PROC BIOLA COMMUNITY SERVIC	\$135.00	⋮
FEB 25 2021	☞ CHECK - 5476	(\$400.00)	⋮
FEB 26 2021	☞ CUSTOMER DEPOSIT	\$13,099.86	⋮
FEB 26 2021	☞ CHECK - 5487	(\$141.00)	⋮
FEB 26 2021	SERVICE CHARGE	(\$60.00)	⋮
Page totals: Credits: [27] \$48,842.50 Debits: [36] (\$20,576.81)			