

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

	Jul '19 - Feb 20	Jul '18 - Feb 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	150.00	170.00	-20.00	-11.8%
Connection and Turn-On Fees	2,400.00	0.00	2,400.00	100.0%
Late Fees and Penalties	966.59	3,713.63	-2,747.04	-74.0%
Permit and Inspection Fees	320.00	0.00	320.00	100.0%
Rents and Concessions	28,709.00	10,210.00	18,499.00	181.2%
Sales and Services	250,702.05	279,314.50	-28,612.45	-10.2%
Total Income	283,247.64	293,408.13	-10,160.49	-3.5%
Expense				
Bank Charges	1,325.43	553.63	771.80	139.4%
Communications	6,466.42	5,680.52	785.90	13.8%
Community Support	2,500.00	2,500.00	0.00	0.0%
Computer and Internet	3,272.20	1,309.99	1,962.21	149.8%
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	50,560.00	59,437.16	-8,877.16	-14.9%
Solid Waste Disposal	46,273.48	61,575.10	-15,301.62	-24.9%
Total Contractual Services	96,833.48	121,212.26	-24,378.78	-20.1%
Employee Group Insurance	304.90	0.00	304.90	100.0%
Fees & Assessments	6,926.50	8,677.00	-1,750.50	-20.2%
Fuels	0.00	106.40	-106.40	-100.0%
Insurance	10,143.79	7,951.32	2,192.47	27.6%
Janitorial	525.86	699.99	-174.13	-24.9%
Legal Notices and Publishing	740.00	240.00	500.00	208.3%
Licenses and Permits	21,585.60	21,509.77	75.83	0.4%
Memberships and Publications	1,734.00	1,393.00	341.00	24.5%
Miscellaneous	0.00	73.68	-73.68	-100.0%
Office	9,999.17	4,902.47	5,096.70	104.0%
Operating Supplies and Chemical	299.60	3,836.23	-3,536.63	-92.2%
Outside Services/Event Comp.	3,400.00	3,200.00	200.00	6.3%
Payroll Expenses	0.00	0.00	0.00	0.0%
Penalties	13.65	0.00	13.65	100.0%
Postage and Delivery	220.00	499.34	-279.34	-55.9%
Professional & Specialized Serv				
Accounting	16,725.00	9,175.00	7,550.00	82.3%
Audit Fee	0.00	9,200.00	-9,200.00	-100.0%
Engineering & Project Mgt	1,245.00	1,791.75	-546.75	-30.5%
Legal	22,933.56	12,304.84	10,628.72	86.4%
Other Professional Services	3,915.00	3,946.54	-31.54	-0.8%
Research and Monitoring	0.00	3,999.25	-3,999.25	-100.0%
Total Professional & Specialized Serv	44,818.56	40,417.38	4,401.18	10.9%
Repairs and Maintenance				
Equipment	1,272.15	3,305.84	-2,033.69	-61.5%
Structures and Grounds	40,206.43	21,304.82	18,901.61	88.7%
Total Repairs and Maintenance	41,478.58	24,610.66	16,867.92	68.5%
Salaries and Wages				
Board Member Compensation	4,900.00	5,700.00	-800.00	-14.0%
Holiday Pay	1,388.00	2,116.00	-728.00	-34.4%
Overtime Pay	1,328.25	0.00	1,328.25	100.0%
Paid Leave	2,113.50	1,731.00	382.50	22.1%
Payroll Taxes	6,002.34	5,688.70	313.64	5.5%
Regular Hourly	59,019.00	50,617.41	8,401.59	16.6%
Total Salaries and Wages	74,751.09	65,853.11	8,897.98	13.5%
Services Charges-Fresno County	229.28	303.52	-74.24	-24.5%
Travel	1,946.20	897.98	1,048.22	116.7%

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

	Jul '19 - Feb 20	Jul '18 - Feb 19	\$ Change	% Change
Utilities				
Gas and Electric	31,684.47	40,748.72	-9,064.25	-22.2%
Total Utilities	31,684.47	40,748.72	-9,064.25	-22.2%
Total Expense	361,198.78	358,563.29	2,635.49	0.7%
Net Ordinary Income	-77,951.14	-65,155.16	-12,795.98	-19.6%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	62,314.10	52,144.06	10,170.04	19.5%
Total Contributed Capital	62,314.10	52,144.06	10,170.04	19.5%
Interest Revenues	7,948.26	5,388.38	2,559.88	47.5%
Other Non-Operating Revenues	1,834.00	3,551.45	-1,717.45	-48.4%
Property Tax Revenue	23,779.05	21,913.68	1,865.37	8.5%
Rents and Leases Received	0.00	2,856.16	-2,856.16	-100.0%
Special Assessment Revenue	3,596.67	3,596.67	0.00	0.0%
Total Other Income	99,472.08	89,450.40	10,021.68	11.2%
Other Expense				
Interest Expense	107.51	438.45	-330.94	-75.5%
Total Other Expense	107.51	438.45	-330.94	-75.5%
Net Other Income	99,364.57	89,011.95	10,352.62	11.6%
Net Income	21,413.43	23,856.79	-2,443.36	-10.2%

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

	Jul '19 - Mar 20	Jul '18 - Mar 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	150.00	220.00	-70.00	-31.8%
Connection and Turn-On Fees	2,400.00	0.00	2,400.00	100.0%
Late Fees and Penalties	966.59	3,886.51	-2,919.92	-75.1%
Permit and Inspection Fees	320.00	0.00	320.00	100.0%
Rents and Concessions	26,089.00	12,380.00	13,709.00	110.7%
Sales and Services	262,449.84	320,358.40	-57,908.56	-18.1%
Total Income	292,375.43	336,844.91	-44,469.48	-13.2%
Expense				
Bank Charges	1,530.16	695.84	834.32	119.9%
Communications	6,884.17	6,292.36	591.81	9.4%
Community Support	2,500.00	2,500.00	0.00	0.0%
Computer and Internet	3,272.20	1,824.99	1,447.21	79.3%
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	65,757.16	3,762.84	5.7%
Solid Waste Disposal	52,834.91	74,292.70	-21,457.79	-28.9%
Total Contractual Services	122,354.91	140,249.86	-17,894.95	-12.8%
Employee Group Insurance	304.90	0.00	304.90	100.0%
Fees & Assessments	6,926.50	10,530.90	-3,604.40	-34.2%
Fuels	0.00	106.40	-106.40	-100.0%
Insurance	11,297.64	8,855.32	2,442.32	27.6%
Janitorial	525.86	699.99	-174.13	-24.9%
Legal Notices and Publishing	740.00	240.00	500.00	208.3%
Licenses and Permits	21,585.60	21,509.77	75.83	0.4%
Memberships and Publications	1,734.00	1,393.00	341.00	24.5%
Miscellaneous	0.00	73.68	-73.68	-100.0%
Office	12,181.31	4,975.44	7,205.87	144.8%
Operating Supplies and Chemical	299.60	4,225.17	-3,925.57	-92.9%
Outside Services/Event Comp.	4,400.00	3,200.00	1,200.00	37.5%
Payroll Expenses	0.00	0.00	0.00	0.0%
Penalties	13.65	0.00	13.65	100.0%
Postage and Delivery	220.00	499.34	-279.34	-55.9%
Professional & Specialized Serv				
Accounting	17,725.00	10,175.00	7,550.00	74.2%
Audit Fee	0.00	9,200.00	-9,200.00	-100.0%
Engineering & Project Mgt	1,245.00	1,791.75	-546.75	-30.5%
Legal	26,695.25	13,299.09	13,396.16	100.7%
Other Professional Services	4,656.00	3,946.54	709.46	18.0%
Research and Monitoring	0.00	4,338.25	-4,338.25	-100.0%
Total Professional & Specialized Serv	50,321.25	42,750.63	7,570.62	17.7%
Repairs and Maintenance				
Equipment	1,461.54	3,337.28	-1,875.74	-56.2%
Structures and Grounds	43,127.43	25,178.36	17,949.07	71.3%
Total Repairs and Maintenance	44,588.97	28,515.64	16,073.33	56.4%
Salaries and Wages				
Board Member Compensation	5,300.00	6,700.00	-1,400.00	-20.9%
Holiday Pay	1,388.00	2,116.00	-728.00	-34.4%
Overtime Pay	1,328.25	0.00	1,328.25	100.0%
Paid Leave	2,926.50	2,103.00	823.50	39.2%
Payroll Taxes	7,251.48	6,674.12	577.36	8.7%
Regular Hourly	68,887.00	57,064.91	11,822.09	20.7%
Total Salaries and Wages	87,081.23	74,658.03	12,423.20	16.6%
Services Charges-Fresno County	229.28	303.52	-74.24	-24.5%
Travel	2,083.43	1,029.20	1,054.23	102.4%

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

	Jul '19 - Mar 20	Jul '18 - Mar 19	\$ Change	% Change
Utilities				
Gas and Electric	36,201.92	45,001.13	-8,799.21	-19.6%
Total Utilities	36,201.92	45,001.13	-8,799.21	-19.6%
Total Expense	417,276.58	401,516.53	15,760.05	3.9%
Net Ordinary Income	-124,901.15	-64,671.62	-60,229.53	-93.1%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	62,314.10	75,409.29	-13,095.19	-17.4%
Total Contributed Capital	62,314.10	75,409.29	-13,095.19	-17.4%
Interest Revenues	10,213.02	7,293.82	2,919.20	40.0%
Other Non-Operating Revenues	1,834.00	3,551.45	-1,717.45	-48.4%
Property Tax Revenue	25,478.74	21,957.93	3,520.81	16.0%
Rents and Leases Received	0.00	2,856.16	-2,856.16	-100.0%
Special Assessment Revenue	3,596.67	3,596.67	0.00	0.0%
Total Other Income	103,436.53	114,665.32	-11,228.79	-9.8%
Other Expense				
Interest Expense	118.08	461.05	-342.97	-74.4%
Total Other Expense	118.08	461.05	-342.97	-74.4%
Net Other Income	103,318.45	114,204.27	-10,885.82	-9.5%
Net Income	-21,582.70	49,532.65	-71,115.35	-143.6%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of February 29, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							62,164.59
Liability Check	02/04/2020	5050	AFLAC Worldwide Headquarters			304.90	61,859.69
Bill Pmt -Check	02/04/2020	5051	Carbajal Landscaping			675.00	61,184.69
Bill Pmt -Check	02/04/2020	5052	Jairne Bravo			475.00	60,709.69
Bill Pmt -Check	02/04/2020	5053	Raul Mendoza			840.00	59,869.69
Bill Pmt -Check	02/04/2020	5054	Streamline			50.00	59,819.69
Bill Pmt -Check	02/04/2020	5055	Susana Barrios			200.00	59,619.69
Bill Pmt -Check	02/04/2020	5056	VFW Post 5845			200.00	59,419.69
Bill Pmt -Check	02/04/2020	5057	Yamabe & Horn Engineering, Inc			4,657.05	54,762.64
Paycheck	02/04/2020	5058	Eduardo Antunez (Employee)			1,302.19	53,460.45
Paycheck	02/04/2020	5059	Felipe de J. Perez			1,101.68	52,358.77
Paycheck	02/04/2020	5060	Pedro P Cerna			643.21	51,715.56
Check	02/05/2020	EFT	Central Valley Community Bank	Need breakdo...		318.74	51,396.82
Deposit	02/07/2020			Deposit	12,849.99		64,246.81
Deposit	02/14/2020			Deposit	10,881.99		75,128.80
Liability Check	02/18/2020	EFT	EDD	Confirmation #...		93.59	75,035.21
Liability Check	02/18/2020	EFT	United States Treasury	Confirmation #...		1,197.80	73,837.41
Liability Check	02/18/2020	5062	AFLAC Worldwide Headquarters			304.90	73,532.51
Paycheck	02/18/2020	5078	Eduardo Antunez (Employee)			1,058.70	72,473.81
Paycheck	02/18/2020	5079	Ernesto Garcia (Employee)			246.35	72,227.46
Paycheck	02/18/2020	5080	Felipe de J. Perez			1,140.16	71,087.30
Paycheck	02/18/2020	5081	Pedro P Cerna			714.47	70,372.83
Bill Pmt -Check	02/18/2020	5063	Bryant L. Jolley, CPA			9,500.00	60,872.83
Bill Pmt -Check	02/18/2020	5064	Cuttone & Mastro CPA's			1,000.00	59,872.83
Bill Pmt -Check	02/18/2020	5065	Deere Credit, Inc			226.30	59,646.53
Bill Pmt -Check	02/18/2020	5066	FALCON Private Security, Inc.			76.00	59,570.53
Bill Pmt -Check	02/18/2020	5067	Felipe Perez			64.72	59,505.81
Bill Pmt -Check	02/18/2020	5068	Mid-Valley Disposal			6,653.55	52,852.26
Bill Pmt -Check	02/18/2020	5069	Mountain Valley Environmental Services	Feb 2020		6,320.00	46,532.26
Bill Pmt -Check	02/18/2020	5070	Raul Mendoza			880.00	45,652.26
Bill Pmt -Check	02/18/2020	5071	San Joaquin Air Pollution Control Distric	5972		649.50	45,002.76
Bill Pmt -Check	02/18/2020	5072	Sebastian Telephone	00065044-8		1,237.66	43,765.10
Bill Pmt -Check	02/18/2020	5073	Terminix Commercial	5355052		126.00	43,639.10
Bill Pmt -Check	02/18/2020	5074	Verizon Wireless	209138685-00...		160.04	43,479.06
Bill Pmt -Check	02/18/2020	5075	VFW Post 5845			200.00	43,279.06
Bill Pmt -Check	02/18/2020	5076	Vincent Graves			400.00	42,879.06
Bill Pmt -Check	02/18/2020	5077	ZOOM Imaging Solutions, Inc.			150.34	42,728.72
Deposit	02/21/2020			Deposit	9,482.84		52,211.56
Check	02/21/2020	EFT	Capital One	Need breakdo...		3,000.00	49,211.56
Deposit	02/28/2020			Deposit	7,162.23		56,373.79
Check	02/28/2020			Service Charge		157.60	56,216.19
Total Checking- CVB (15037665)							
					40,377.05	46,325.45	56,216.19
TOTAL					40,377.05	46,325.45	56,216.19

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of March 31, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							56,216.19
Check	03/02/2020	EFT	PG&E			4,517.45	51,698.74
Paycheck	03/03/2020	5082	Eduardo Antunez (Employee)			1,044.18	50,654.56
Paycheck	03/03/2020	5083	Ernesto Garcia (Employee)			259.05	50,395.51
Paycheck	03/03/2020	5084	Felipe de J. Perez			1,140.15	49,255.36
Paycheck	03/03/2020	5085	Pedro P Cerna			868.84	48,386.52
Bill Pmt -Check	03/03/2020	5086	FALCON Private Security, Inc.			342.00	48,044.52
Bill Pmt -Check	03/03/2020	5087	Laura Jimenez			400.00	47,644.52
Bill Pmt -Check	03/03/2020	5088	Little Giant			80.00	47,564.52
Bill Pmt -Check	03/03/2020	5089	Lozano Smith, LLP	Professional L...		1,178.35	46,386.17
Bill Pmt -Check	03/03/2020	5090	Raul Mendoza			960.00	45,426.17
Bill Pmt -Check	03/03/2020	5091	United States Treasury	VOID: Employ...	0.00		45,426.17
Bill Pmt -Check	03/03/2020	5092	VFW Post 5845			400.00	45,026.17
Bill Pmt -Check	03/03/2020	5093	Inez Jimenez			100.00	44,926.17
Bill Pmt -Check	03/03/2020	5094	Monique Dolores.			100.00	44,826.17
Bill Pmt -Check	03/03/2020	5095	Reyes Lozano.			100.00	44,726.17
Bill Pmt -Check	03/03/2020	5096	Rudy Hernandez.			100.00	44,626.17
Bill Pmt -Check	03/03/2020	5097	Trinidad Lomeli			400.00	44,226.17
Deposit	03/05/2020			Deposit	8,349.30		52,575.47
Liability Check	03/16/2020	EFT	EDD	Confirmation #...		97.65	52,477.82
Liability Check	03/16/2020	EFT	United States Treasury	Confirmation #...		1,177.38	51,300.44
Paycheck	03/17/2020	5113	Eduardo Antunez (Employee)			1,168.94	50,131.50
Paycheck	03/17/2020	5114	Felipe de J. Perez			986.26	49,145.24
Paycheck	03/17/2020	5115	Pedro P Cerna			833.22	48,312.02
Bill Pmt -Check	03/17/2020	5098	Britney Mehling			400.00	47,912.02
Bill Pmt -Check	03/17/2020	5099	Carbajal Landscaping			675.00	47,237.02
Bill Pmt -Check	03/17/2020	5100	Central Valley Community Bank			1,164.87	46,072.15
Bill Pmt -Check	03/17/2020	5101	Cuttone & Mastro CPA's			1,000.00	45,072.15
Bill Pmt -Check	03/17/2020	5102	Deere Credit, Inc			226.30	44,845.85
Bill Pmt -Check	03/17/2020	5103	Edith Runo	VOID:	0.00		44,845.85
Bill Pmt -Check	03/17/2020	5104	Jorgensen Co.			189.39	44,656.46
Bill Pmt -Check	03/17/2020	5105	Little Giant			60.00	44,596.46
Bill Pmt -Check	03/17/2020	5106	Mid-Valley Disposal			6,615.98	37,980.48
Bill Pmt -Check	03/17/2020	5107	Mountain Valley Environmental Services			6,320.00	31,660.48
Bill Pmt -Check	03/17/2020	5108	Raul Mendoza			480.00	31,180.48
Bill Pmt -Check	03/17/2020	5109	Streamline			50.00	31,130.48
Bill Pmt -Check	03/17/2020	5110	VFW Post 5845			400.00	30,730.48
Bill Pmt -Check	03/17/2020	5111	Viviana Reyes			400.00	30,330.48
Bill Pmt -Check	03/17/2020	5112	ZOOM Imaging Solutions, Inc.			118.33	30,212.15
Check	03/23/2020	EFT	Capital One	Need breakdo...		2,035.81	28,176.34
Check	03/28/2020			Service Charge		184.73	27,991.61
Liability Check	03/31/2020	5119	AFLAC Worldwide Headquarters			304.90	27,686.71
Bill Pmt -Check	03/31/2020	5120	AM Consulting Engineers			15,060.00	12,626.71
Bill Pmt -Check	03/31/2020	5121	Carlos Ortiz			1,250.00	11,376.71
Bill Pmt -Check	03/31/2020	5122	Cuttone & Mastro CPA's			225.00	11,151.71
Bill Pmt -Check	03/31/2020	5123	Edith Zuno			400.00	10,751.71
Bill Pmt -Check	03/31/2020	5124	Eduardo Antunez			106.72	10,644.99
Bill Pmt -Check	03/31/2020	5125	FALCON Private Security, Inc.			399.00	10,245.99
Bill Pmt -Check	03/31/2020	5126	Felipe Perez			30.51	10,215.48
Bill Pmt -Check	03/31/2020	5127	Jagrup Dhillon			1,250.00	8,965.48
Bill Pmt -Check	03/31/2020	5128	Juvenal Zaragoza			1,120.00	7,845.48
Bill Pmt -Check	03/31/2020	5129	Lozano Smith, LLP			2,583.34	5,262.14
Bill Pmt -Check	03/31/2020	5130	Luis Carlos Gonzalez			400.00	4,862.14
Bill Pmt -Check	03/31/2020	5131	Raul Mendoza			480.00	4,382.14
Bill Pmt -Check	03/31/2020	5132	Verizon Wireless	209138685-00...		78.75	4,303.39
Bill Pmt -Check	03/31/2020	5133	VFW Post 5845			200.00	4,103.39
Paycheck	03/31/2020	5116	Eduardo Antunez (Employee)			1,014.12	3,089.27
Paycheck	03/31/2020	5117	Felipe de J. Perez			1,140.16	1,949.11
Paycheck	03/31/2020	5118	Pedro P Cerna			738.21	1,210.90
Bill Pmt -Check	03/31/2020	5134	Mountain Valley Environmental Services			6,320.00	-5,109.10
Bill Pmt -Check	03/31/2020	5135	Mountain Valley Environmental Services			6,320.00	-11,429.10
General Journal	03/31/2020	398		To record cas...	3,398.49		-8,030.61
Total Checking- CVB (15037665)					11,747.79	75,994.59	-8,030.61
TOTAL					11,747.79	75,994.59	-8,030.61

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
 As of February 29, 2020

	Feb 29, 20	Feb 28, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	453,712.14	429,127.14	24,585.00	5.7%
Cash-CVC-Project Account	1,215.39	6,275.39	-5,060.00	-80.6%
Cash-LAIF	281,063.72	274,263.50	6,800.22	2.5%
Checking- CVB (15037665)	56,216.19	35,500.49	20,715.70	58.4%
Total Checking/Savings	792,207.44	745,166.52	47,040.92	6.3%
Accounts Receivable				
Allow for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Accounts Receivable	-4,000.00	-4,000.00	0.00	0.0%
Other Current Assets				
Charge Backs Receivable	171.83	484.28	-312.45	-64.5%
Other Receivables	7,679.19	10,320.00	-2,640.81	-25.6%
Prepaid				
Insurance	4,615.43	3,615.84	999.59	27.6%
Total Prepaid	4,615.43	3,615.84	999.59	27.6%
Total Other Current Assets	12,466.45	14,420.12	-1,953.67	-13.6%
Total Current Assets	800,673.89	755,586.64	45,087.25	6.0%
Fixed Assets				
Accumulated Depreciation	-3,389,869.00	-3,148,383.00	-241,486.00	-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	77,323.05	38,496.50	38,826.55	100.9%
CIP-Application for CDBG	3,581.00	0.00	3,581.00	100.0%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Groundwater Recharge	84,239.40	63,072.75	21,166.65	33.6%
CIP-Recycled Water	246,929.00	216,864.00	30,065.00	13.9%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	761,028.24	667,389.04	93,639.20	14.0%
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	4,319,790.90	4,444,142.31	-124,351.41	-2.8%
TOTAL ASSETS	5,120,464.79	5,199,728.95	-79,264.16	-1.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	31,195.61	120,654.81	-89,459.20	-74.1%
Total Accounts Payable	31,195.61	120,654.81	-89,459.20	-74.1%
Other Current Liabilities				
AFLAC	304.90	0.00	304.90	100.0%
Customer Deposits- Comm Ctr	3,595.38	5,000.00	-1,404.62	-28.1%
Payroll Liabilities	2,124.23	2,400.55	-276.32	-11.5%
Utility Deposits	12,794.30	11,206.64	1,587.66	14.2%
Total Other Current Liabilities	18,818.81	18,607.19	211.62	1.1%
Total Current Liabilities	50,014.42	139,262.00	-89,247.58	-64.1%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	2,400.46	4,697.74	-2,297.28	-48.9%
Safe Drinking Water- Revolving	66,375.00	75,225.00	-8,850.00	-11.8%
Total Long Term Liabilities	68,775.46	79,922.74	-11,147.28	-14.0%
Total Liabilities	118,789.88	219,184.74	-100,394.86	-45.8%

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Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of February 29, 2020

	<u>Feb 29, 20</u>	<u>Feb 28, 19</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	777,510.64	753,936.58	23,574.06	3.1%
Net Income	21,413.43	23,856.79	-2,443.36	-10.2%
Total Equity	<u>5,001,674.91</u>	<u>4,980,544.21</u>	<u>21,130.70</u>	<u>0.4%</u>
TOTAL LIABILITIES & EQUITY	<u>5,120,464.79</u>	<u>5,199,728.95</u>	<u>-79,264.16</u>	<u>-1.5%</u>

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

	Mar 31, 20	Mar 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	457,676.59	431,076.83	26,599.76	6.2%
Cash-CVC-Project Account	1,195.39	6,275.39	-5,080.00	-81.0%
Cash-LAIF	281,063.72	274,263.50	6,800.22	2.5%
Checking- CVB (15037665)	-8,030.61	44,926.99	-52,957.60	-117.9%
Total Checking/Savings	731,905.09	756,542.71	-24,637.62	-3.3%
Accounts Receivable				
Allow for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Accounts Receivable	-4,000.00	-4,000.00	0.00	0.0%
Other Current Assets				
Charge Backs Receivable	171.83	484.28	-312.45	-64.5%
Other Receivables	7,679.19	10,320.00	-2,640.81	-25.6%
Prepaid				
Insurance	3,461.58	2,711.84	749.74	27.7%
Total Prepaid	3,461.58	2,711.84	749.74	27.7%
Total Other Current Assets	11,312.60	13,516.12	-2,203.52	-16.3%
Total Current Assets	739,217.69	766,058.83	-26,841.14	-3.5%
Fixed Assets				
Accumulated Depreciation				
Community Center	-3,389,869.00	-3,148,383.00	-241,486.00	-7.7%
Computer Equipment	782,051.52	782,051.52	0.00	0.0%
Construction In Progress	8,953.38	8,953.38	0.00	0.0%
CIP-5th Street				
CIP-Application for CDBG	77,323.05	45,342.75	31,980.30	70.5%
CIP-Biola Ave Sidewalk-East	3,581.00	0.00	3,581.00	100.0%
CIP-Groundwater Recharge	5,660.60	5,660.60	0.00	0.0%
CIP-Recycled Water	84,239.40	63,072.75	21,166.65	33.6%
CIP-Water System Upgrade-SRF	246,929.00	220,124.00	26,805.00	12.2%
Total Construction In Progress	343,295.19	343,295.19	0.00	0.0%
Total Fixed Assets	761,028.24	677,495.29	83,532.95	12.3%
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	4,319,790.90	4,454,248.56	-134,457.66	-3.0%
TOTAL ASSETS	5,059,008.59	5,220,307.39	-161,298.80	-3.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	14,794.19	112,090.69	-97,296.50	-86.8%
Total Accounts Payable	14,794.19	112,090.69	-97,296.50	-86.8%
Other Current Liabilities				
AFLAC	457.35	0.00	457.35	100.0%
Customer Deposits- Comm Ctr	595.38	8,000.00	-7,404.62	-92.6%
Payroll Liabilities	3,128.86	2,674.19	454.67	17.0%
Utility Deposits	12,794.30	11,603.40	1,190.90	10.3%
Total Other Current Liabilities	16,975.89	22,277.59	-5,301.70	-23.8%
Total Current Liabilities	31,770.08	134,368.28	-102,598.20	-76.4%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	2,184.73	4,494.04	-2,309.31	-51.4%
Safe Drinking Water- Revolving	66,375.00	75,225.00	-8,850.00	-11.8%
Total Long Term Liabilities	68,559.73	79,719.04	-11,159.31	-14.0%
Total Liabilities	100,329.81	214,087.32	-113,757.51	-53.1%

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

	Mar 31, 20	Mar 31, 19	\$ Change	% Change
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	777,510.64	753,936.58	23,574.06	3.1%
Net Income	-21,582.70	49,532.65	-71,115.35	-143.6%
Total Equity	4,958,678.78	5,006,220.07	-47,541.29	-1.0%
TOTAL LIABILITIES & EQUITY	5,059,008.59	5,220,307.39	-161,298.80	-3.1%

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

Accrual Basis

Type	Date	Num	Adj	Name	Memo	Class	Debit	Credit	Balance
Construction In Progress									
CIP-5th Street									721,774.69
Bill	07/01/2019	42680		Yamabe & Horn Engineering, Inc	Services for June 2019	General - Admin:General-LLMD	15,913.00		53,930.50
Bill	07/01/2019	42340		Yamabe & Horn Engineering, Inc	5/31/19	General - Admin:General-LLMD	3,163.05		68,843.50
Bill	08/29/2019	87316		The Business Journal	notice to contractors published on 8/30/19	General - Admin:General-LLMD	1,575.00		73,006.55
Bill	01/07/2020	42962		Yamabe & Horn Engineering, Inc		General - Admin:General-LLMD	2,741.50		74,981.55
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	General - Admin:General-LLMD	249.00		249.00
Bill	01/07/2020	43045		Yamabe & Horn Engineering, Inc		General - Admin	3,332.00		3,581.00
Bill	04/02/2020	44449		Yamabe & Horn Engineering, Inc	Project #19-268 for CDBG 20-21	General - Admin:General-Corm Center	1,909.91		5,490.91
Total CIP-Application for CDBG							5,490.91	0.00	5,490.91
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	2019-1...		AM Consulting Engineers	July 2019	Waste Disposal:Waste Disposal-Sewer	6,220.00		240,869.00
Bill	09/12/2019	2019-1...		AM Consulting Engineers	August 2019	Waste Disposal:Waste Disposal-Sewer	6,050.00		246,929.00
Bill	04/12/2020			AM Consulting Engineers	Invoice #: 2018-215 (Oct 2018)	Waste Disposal:Waste Disposal-Sewer	3,540.00		250,469.00
Bill	04/12/2020			AM Consulting Engineers	Invoice #: 2018-242 (Nov 2018)	Waste Disposal:Waste Disposal-Sewer	2,337.50		252,806.50
Bill	04/12/2020			AM Consulting Engineers	Invoice #: 2019-010 (Dec 2018)	Waste Disposal:Waste Disposal-Sewer	2,305.00		255,311.50
Total CIP-Recycled Water							20,662.50	0.00	255,311.50
CIP-Water System Upgrade-SRF									343,295.19
Total CIP-Water System Upgrade-SRF									343,295.19
Total Construction In Progress							49,545.96	0.00	771,320.65
TOTAL							49,545.96	0.00	771,320.65

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2019 through April 2020

	Jul '19 - Apr 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	966.59			
Permit and Inspection Fees	320.00			
Rents and Concessions	26,889.00	21,250.00	5,639.00	126.5%
Sales and Services	287,798.32	472,000.00	-184,201.68	61.0%
Total Income	318,573.91	493,250.00	-174,676.09	64.6%
Expense				
Bank Charges	1,550.16			
Communications	7,450.75	14,000.00	-6,549.25	53.2%
Community Support	2,500.00			
Computer and Internet	3,887.20			
Contractual Services				
Plant Operations	69,520.00	78,000.00	-8,480.00	89.1%
Solid Waste Disposal	52,834.91	78,000.00	-25,165.09	67.7%
Total Contractual Services	122,354.91	156,000.00	-33,645.09	78.4%
Employee Group Insurance	304.90			
Fees & Assessments	6,926.50	8,000.00	-1,073.50	86.6%
Insurance	12,451.49	11,000.00	1,451.49	113.2%
Janitorial	525.86			
Legal Notices and Publishing	740.00			
Licenses and Permits	21,585.60	29,000.00	-7,414.40	74.4%
Memberships and Publications	1,734.00			
Office	14,079.41			
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	17,725.00	12,500.00	5,225.00	141.8%
Audit Fee	0.00	9,200.00	-9,200.00	0.0%
Engineering & Project Mgt	1,245.00			
Legal	32,462.84	16,000.00	16,462.84	202.9%
Other Professional Services	4,656.00			
Research and Monitoring	0.00	3,000.00	-3,000.00	0.0%
Total Professional & Specialized Serv	56,088.84	40,700.00	15,388.84	137.8%
Repairs and Maintenance				
Equipment	1,461.54			
Structures and Grounds	45,062.43			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	46,523.97	60,000.00	-13,476.03	77.5%
Salaries and Wages				
Board Member Compensation	5,300.00	13,000.00	-7,700.00	40.8%
Holiday Pay	1,388.00			
Overtime Pay	1,386.75			
Paid Leave	2,926.50			
Payroll Taxes	7,848.25	11,000.00	-3,151.75	71.3%
Regular Hourly	76,017.00	90,000.00	-13,983.00	84.5%
Total Salaries and Wages	94,866.50	114,000.00	-19,133.50	83.2%
Services Charges-Fresno County	229.28			
Travel	2,083.43			
Utilities				
Gas and Electric	40,945.12	75,000.00	-34,054.88	54.6%
Total Utilities	40,945.12	75,000.00	-34,054.88	54.6%
Total Expense	441,761.17	512,700.00	-70,938.83	86.2%
Net Ordinary Income	-123,187.26	-19,450.00	-103,737.26	633.4%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	62,314.10			
Total Contributed Capital	62,314.10			

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

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Interest Revenues	11,801.56	5,000.00	6,801.56	236.0%
Other Non-Operating Revenues	1,893.20			
Property Tax Revenue	45,580.66	42,290.00	3,290.66	107.8%
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	128,468.97	54,790.00	73,678.97	234.5%
Other Expense				
Capital and Maintenance Project	0.00	45,000.00	-45,000.00	0.0%
Interest Expense	127.61	0.00	127.61	100.0%
Total Other Expense	127.61	45,000.00	-44,872.39	0.3%
Net Other Income	128,341.36	9,790.00	118,551.36	1,310.9%
Net Income	5,154.10	-9,660.00	14,814.10	-53.4%