

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

AGENDA ITEM NO. 5-A

	Jul - Sep 19	Jul - Sep 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	50.00	75.00	-25.00	-33.3%
Late Fees and Penalties	837.56	1,488.90	-651.34	-43.8%
Rents and Concessions	12,879.00	4,900.00	7,979.00	162.8%
Sales and Services	119,629.58	80,224.29	39,405.29	49.1%
Total Income	133,396.14	86,688.19	46,707.95	53.9%
Expense				
Bank Charges	321.89	190.00	131.89	69.4%
Communications	2,625.22	2,847.74	-222.52	-7.8%
Community Support	2,500.00	2,500.00	0.00	0.0%
Computer and Internet	210.00	1,069.99	-859.99	-80.4%
Continuing Education	0.00	1,261.32	-1,261.32	-100.0%
Contractual Services				
Other Contract Services	0.00	200.00	-200.00	-100.0%
Plant Operations	18,960.00	18,004.11	955.89	5.3%
Solid Waste Disposal	13,170.78	11,642.62	1,528.16	13.1%
Total Contractual Services	32,130.78	29,846.73	2,284.05	7.7%
Employee Group Insurance	304.90	0.00	304.90	100.0%
Fees & Assessments	6,277.00	8,264.00	-1,987.00	-24.0%
Insurance	3,639.60	2,712.00	927.60	34.2%
Janitorial	432.03	134.93	297.10	220.2%
Legal Notices and Publishing	60.00	240.00	-180.00	-75.0%
Licenses and Permits	193.60	0.00	193.60	100.0%
Memberships and Publications	0.00	250.00	-250.00	-100.0%
Office	4,242.59	1,309.99	2,932.60	223.9%
Operating Supplies and Chemical	0.00	1,234.78	-1,234.78	-100.0%
Outside Services/Event Comp.	1,800.00	1,800.00	0.00	0.0%
Payroll Expenses	0.00	114.81	-114.81	-100.0%
Penalties	13.65	0.00	13.65	100.0%
Postage and Delivery	55.00	105.00	-50.00	-47.6%
Professional & Specialized Serv				
Accounting	2,000.00	4,000.00	-2,000.00	-50.0%
Engineering & Project Mgt	0.00	1,791.75	-1,791.75	-100.0%
Legal	6,988.02	5,189.22	1,798.80	34.7%
Other Professional Services	1,672.00	750.00	922.00	122.9%
Research and Monitoring	0.00	2,960.25	-2,960.25	-100.0%
Total Professional & Specialized Serv	10,660.02	14,691.22	-4,031.20	-27.4%
Repairs and Maintenance				
Equipment	1,126.79	2,326.45	-1,199.66	-51.6%
Structures and Grounds	9,111.00	6,093.25	3,017.75	49.5%
Total Repairs and Maintenance	10,237.79	8,419.70	1,818.09	21.6%
Salaries and Wages				
Board Member Compensation	2,600.00	3,300.00	-700.00	-21.2%
Holiday Pay	440.00	318.00	122.00	38.4%
Overtime Pay	293.25	0.00	293.25	100.0%
Paid Leave	575.50	120.00	455.50	379.6%
Payroll Taxes	1,894.82	1,560.47	334.35	21.4%
Regular Hourly	22,152.50	15,514.41	6,638.09	42.8%
Total Salaries and Wages	27,956.07	20,812.88	7,143.19	34.3%
Travel	966.47	745.70	220.77	29.6%
Utilities				
Gas and Electric	7,051.61	20,748.33	-13,696.72	-66.0%
Total Utilities	7,051.61	20,748.33	-13,696.72	-66.0%
Total Expense	111,678.22	119,299.12	-7,620.90	-6.4%
Net Ordinary Income	21,717.92	-32,610.93	54,328.85	166.6%

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

	<u>Jul - Sep 19</u>	<u>Jul - Sep 18</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	62,341.53	17,410.00	44,931.53	258.1%
Total Contributed Capital	62,341.53	17,410.00	44,931.53	258.1%
Interest Revenues	0.00	0.00	0.00	0.0%
Other Non-Operating Revenues	1,830.00	3,526.00	-1,696.00	-48.1%
Property Tax Revenue	396.45	174.94	221.51	126.6%
Total Other Income	64,567.98	21,110.94	43,457.04	205.9%
Other Expense				
Interest Expense	37.32	310.97	-273.65	-88.0%
Total Other Expense	37.32	310.97	-273.65	-88.0%
Net Other Income	64,530.66	20,799.97	43,730.69	210.2%
Net Income	86,248.58	-11,810.96	98,059.54	830.2%

BIOLA COMMUNITY SERVICES DISTRICT Transactions by Account

As of September 30, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							
Bill Pmt -Check	09/03/2019	4822	AM Consulting Engineers	To record CIP payable for Waste Wat...			42,908.05
Bill Pmt -Check	09/03/2019	4823	Carlos Rodriguez		6,200.00		36,708.05
Bill Pmt -Check	09/03/2019	4824	Esteban Hernandez		745.30		35,962.75
Bill Pmt -Check	09/03/2019	4825	Felipe Perez		1,590.00		34,372.75
Bill Pmt -Check	09/03/2019	4826	Linda Trujillo		746.92		33,625.83
Bill Pmt -Check	09/03/2019	4827	Mid-Valley Disposal		500.00		33,125.83
Bill Pmt -Check	09/03/2019	4828	Mountain Valley Environmental Services		6,642.73		26,483.10
Bill Pmt -Check	09/03/2019	4829	Perla Zamudo		1,536.89		24,946.21
Bill Pmt -Check	09/03/2019	4830	Raul Mendoza		400.00		24,546.21
Bill Pmt -Check	09/03/2019	4831	Vanguard Security Response Team, Inc.		880.00		23,666.21
Bill Pmt -Check	09/03/2019	4832	Verizon Wireless	209138685-00001	210.00		23,456.21
Bill Pmt -Check	09/03/2019	4833	VFW Post 5845		71.54		23,384.67
Bill Pmt -Check	09/03/2019	4834	ZOOM Imaging Solutions, Inc.		400.00		22,984.67
Bill Pmt -Check	09/03/2019	4835	Inez Jimenez		118.33		22,866.34
Bill Pmt -Check	09/03/2019	4836	Mercedes .Ramos		200.00		22,666.34
Bill Pmt -Check	09/03/2019	4837	Monique Dolores.	VOID:	0.00		22,666.34
Bill Pmt -Check	09/03/2019	4838	Rudy Hernandez.	VOID:	0.00		22,666.34
Paycheck	09/03/2019	4839	Eduardo Antunez (Employee)	VOID:	0.00		22,666.34
Paycheck	09/03/2019	4841	Pedro P Cerna			1,160.20	21,506.14
Paycheck	09/03/2019	4840	Felipe de J. Perez			619.46	20,886.68
Deposit	09/03/2019					1,099.30	19,787.38
Bill Pmt -Check	09/04/2019	4842	Reyes Lozano.	Deposit	850.00		20,637.38
Bill Pmt -Check	09/04/2019	4843	Rudy Hernandez.			200.00	20,437.38
Deposit	09/06/2019					200.00	20,237.38
Deposit	09/12/2019			Deposit		6,066.15	26,303.53
Liability Check	09/16/2019	EFT	EDD	Deposit	12,054.55		38,358.08
Liability Check	09/16/2019	EFT	United States Treasury	Confirmation #: 0-720-085-440		102.07	38,256.01
Bill Pmt -Check	09/17/2019	4844	Biola Chamber of Commerce	Confirmation #: 270965900998311		1,278.80	36,977.21
Bill Pmt -Check	09/17/2019	4845	Carbajal Landscaping		2,500.00		34,477.21
Bill Pmt -Check	09/17/2019	4846	Central Valley Community Bank		675.00		33,802.21
Bill Pmt -Check	09/17/2019	4847	Cuttone & Mastro CPA's		537.11		33,265.10
Bill Pmt -Check	09/17/2019	4848	Deere Credit, Inc		1,000.00		32,265.10
Bill Pmt -Check	09/17/2019	4849	Eduardo Antunez		226.30		32,038.80
Bill Pmt -Check	09/17/2019	4850	Felipe Perez		103.04		31,935.76
Bill Pmt -Check	09/17/2019	4851	Graves Event Planning		37.10		31,898.66
Bill Pmt -Check	09/17/2019	4852	Jaime Bravo		480.00		31,418.66
Bill Pmt -Check	09/17/2019	4853	Lozano Smith, LLP		150.00		31,268.66
Bill Pmt -Check	09/17/2019	4854	Mid-Valley Disposal		3,595.76		27,672.90
Bill Pmt -Check	09/17/2019	4855	Power Design Electric, Inc.		6,528.05		21,144.85
Bill Pmt -Check	09/17/2019	4856	Raul Mendoza		16,093.30		5,051.55
Bill Pmt -Check	09/17/2019	4857	Sebastian Telephone		880.00		4,171.55
Bill Pmt -Check	09/17/2019	4858	Special District Risk Management Authorit	00065044-8		1,134.28	3,037.27
Bill Pmt -Check	09/17/2019	4859	Streamline		178.05		2,859.22
Bill Pmt -Check	09/17/2019	4860	The Business Jornal		50.00		2,809.22
Bill Pmt -Check	09/17/2019	4861	Vanguard Security Response Team, Inc.		1,575.00		1,234.22
Bill Pmt -Check	09/17/2019	4862	VFW Post 5845		184.00		1,050.22
Paycheck	09/17/2019	4864	Eduardo Antunez (Employee)		200.00		850.22
Paycheck	09/17/2019	4865	Elaine R. Cervantes		1,104.06		-253.84
Paycheck	09/17/2019	4866	Felipe de J. Perez		608.16		-862.00
Paycheck	09/17/2019	4867	Pedro P Cerna		1,060.83		-1,922.83
Bill Pmt -Check	09/17/2019	4863	Inez Jimenez		690.71		-2,613.54
Deposit	09/19/2019			Deposit		300.00	-2,913.54
Deposit	09/26/2019			Deposit	15,252.44		12,338.90
				Deposit	11,510.48		23,849.38
Total Checking- CVB (15037665)							
TOTAL					45,733.62	64,792.29	23,849.38
					45,733.62	64,792.29	23,849.38

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of September 30, 2019

	Sep 30, 19	Sep 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	458,289.42	405,948.93	52,340.49	12.9%
Cash-CVC-Project Account	6,275.39	6,275.39	0.00	0.0%
Cash-LAIF	275,983.91	271,142.92	4,840.99	1.8%
Checking- CVB (15037665)	23,849.38	76,283.52	-52,434.14	-68.7%
Total Checking/Savings	764,398.10	759,650.76	4,747.34	0.6%
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	0.00	197.19	-197.19	-100.0%
Other Receivables	0.00	48,241.00	-48,241.00	-100.0%
Prepaid				
Insurance	10,384.68	8,135.84	2,248.84	27.6%
Total Prepaid	10,384.68	8,135.84	2,248.84	27.6%
Total Other Current Assets	10,384.68	56,574.03	-46,189.35	-81.6%
Total Current Assets	770,782.78	812,224.79	-41,442.01	-5.1%
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	55,505.50	27,009.00	28,496.50	105.5%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Groundwater Recharge	84,239.40	5,835.00	78,404.40	1,343.7%
CIP-Recycled Water	231,869.00	201,041.50	30,827.50	15.3%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	720,569.69	582,841.29	137,728.40	23.6%
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	2,559,537.74	13,578.68	0.5%
Total Fixed Assets	4,279,332.35	4,346,015.88	-66,683.53	-1.5%
TOTAL ASSETS	5,050,115.13	5,158,240.67	-108,125.54	-2.1%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	17,527.81	112,027.59	-94,499.78	-84.4%
Total Accounts Payable	17,527.81	112,027.59	-94,499.78	-84.4%
Other Current Liabilities				
Accrued Payroll	2,338.00	0.00	2,338.00	100.0%
AFLAC	609.80	0.00	609.80	100.0%
Customer Deposits- Comm Ctr	4,745.38	4,400.00	345.38	7.9%
Payroll Liabilities	1,336.04	1,092.58	243.46	22.3%
Utility Deposits	11,797.78	10,623.50	1,174.28	11.1%
Total Other Current Liabilities	20,827.00	16,116.08	4,710.92	29.2%
Total Current Liabilities	38,354.81	128,143.67	-89,788.86	-70.1%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	3,461.77	5,701.76	-2,239.99	-39.3%
Safe Drinking Water- Revolving	70,800.00	79,650.00	-8,850.00	-11.1%
Total Long Term Liabilities	74,261.77	85,351.76	-11,089.99	-13.0%
Total Liabilities	112,616.58	213,495.43	-100,878.85	-47.3%

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10/14/19

Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of September 30, 2019

	Sep 30, 19	Sep 30, 18	\$ Change	% Change
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	648,499.13	753,805.36	-105,306.23	-14.0%
Net Income	86,248.58	-11,810.96	98,059.54	830.2%
Total Equity	4,937,498.55	4,944,745.24	-7,246.69	-0.2%
TOTAL LIABILITIES & EQUITY	5,050,115.13	5,158,240.67	-108,125.54	-2.1%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of September 30, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							
CIP-5th Street							718,994.69
Bill	08/29/2019	87316	The Business Journal	notice to contractors published on 8/30/19	1,575.00		53,930.50
Total CIP-5th Street					1,575.00	0.00	55,505.50
CIP-Biola Ave Sidewalk-East							
Total CIP-Biola Ave Sidewalk-East							5,660.60
CIP-Groundwater Recharge							
Total CIP-Groundwater Recharge							84,239.40
CIP-Recycled Water							
Total CIP-Recycled Water							231,869.00
CIP-Water System Upgrade-SRF							
Total CIP-Water System Upgrade-SRF							343,295.19
Total Construction In Progress					1,575.00	0.00	720,569.69
TOTAL					1,575.00	0.00	720,569.69

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

	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	50.00			
Late Fees and Penalties	837.56			
Rents and Concessions	12,879.00	21,250.00	-8,371.00	60.6%
Sales and Services	119,629.58	472,000.00	-352,370.42	25.3%
Total Income	133,396.14	493,250.00	-359,853.86	27.0%
Expense				
Bank Charges	321.89			
Communications	2,625.22	14,000.00	-11,374.78	18.8%
Community Support	2,500.00			
Computer and Internet	210.00			
Contractual Services				
Plant Operations	18,960.00	78,000.00	-59,040.00	24.3%
Solid Waste Disposal	13,170.78	78,000.00	-64,829.22	16.9%
Total Contractual Services	32,130.78	156,000.00	-123,869.22	20.6%
Employee Group Insurance	304.90			
Fees & Assessments	6,277.00			
Insurance	3,639.60	8,000.00	-1,723.00	78.5%
Janitorial	432.03	11,000.00	-7,360.40	33.1%
Legal Notices and Publishing	60.00			
Licenses and Permits	193.60	29,000.00	-28,806.40	0.7%
Office	4,242.59			
Outside Services/Event Comp.	1,800.00	5,000.00	-3,200.00	36.0%
Penalties	13.65			
Postage and Delivery	55.00			
Professional & Specialized Serv				
Accounting				
Audit Fee	2,000.00	12,500.00	-10,500.00	16.0%
Legal	0.00	9,200.00	-9,200.00	0.0%
Other Professional Services	6,988.02	16,000.00	-9,011.98	43.7%
Research and Monitoring	1,672.00			
	0.00	3,000.00	-3,000.00	0.0%
Total Professional & Specialized Serv	10,660.02	40,700.00	-30,039.98	26.2%
Repairs and Maintenance				
Equipment	1,126.79			
Structures and Grounds	9,111.00			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	10,237.79	60,000.00	-49,762.21	17.1%
Salaries and Wages				
Board Member Compensation	2,600.00	13,000.00	-10,400.00	20.0%
Holiday Pay	440.00			
Overtime Pay	293.25			
Paid Leave	575.50			
Payroll Taxes	1,894.82	11,000.00	-9,105.18	17.2%
Regular Hourly	22,152.50	90,000.00	-67,847.50	24.6%
Total Salaries and Wages	27,956.07	114,000.00	-86,043.93	24.5%
Travel	966.47			
Utilities				
Gas and Electric	7,051.61	75,000.00	-67,948.39	9.4%
Total Utilities	7,051.61	75,000.00	-67,948.39	9.4%
Total Expense	111,678.22	512,700.00	-401,021.78	21.8%
Net Ordinary Income	21,717.92	-19,450.00	41,167.92	-111.7%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	62,341.53			
Total Contributed Capital	62,341.53			
Interest Revenues	0.00	5,000.00	-5,000.00	0.0%
Other Non-Operating Revenues	1,830.00			
Property Tax Revenue	396.45	42,290.00	-41,893.55	0.9%
Rents and Leases Received	0.00	0.00	0.00	0.0%
Special Assessment Revenue	0.00	7,500.00	-7,500.00	0.0%
Total Other Income	64,567.98	54,790.00	9,777.98	117.8%

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Accrual Basis

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

	<u>Jul - Sep 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Expense				
Capital and Maintenance Project	0.00	45,000.00	-45,000.00	0.0%
Interest Expense	37.32			
Total Other Expense	<u>37.32</u>	<u>45,000.00</u>	<u>-44,962.68</u>	<u>0.1%</u>
Net Other Income	<u>64,530.66</u>	<u>9,790.00</u>	<u>54,740.66</u>	<u>659.1%</u>
Net Income	<u>86,248.58</u>	<u>-9,660.00</u>	<u>95,908.58</u>	<u>-892.8%</u>