

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

	Jul '19 - May 20	Jul '18 - May 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	4,826.88	-3,763.98	-78.0%
Permit and Inspection Fees	320.00	0.00	320.00	100.0%
Rents and Concessions	27,989.07	18,520.00	9,469.07	51.1%
Sales and Services	323,430.06	409,407.89	-85,977.83	-21.0%
Total Income	355,402.03	432,974.77	-77,572.74	-17.9%
Expense				
Bank Charges	1,803.74	1,043.02	760.72	72.9%
Communications	8,329.30	7,776.34	552.96	7.1%
Community Support	2,500.00	2,500.00	0.00	0.0%
Computer and Internet	3,887.20	1,918.65	1,968.55	102.6%
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	65,886.41	74,135.89	-8,249.48	-11.1%
Total Contractual Services	135,406.41	152,733.05	-17,326.64	-11.3%
Employee Group Insurance	304.90	0.00	304.90	100.0%
Fees & Assessments	6,926.50	12,580.90	-5,654.40	-44.9%
Fuels	44.51	106.40	-61.89	-58.2%
Insurance	13,605.34	10,663.32	2,942.02	27.6%
Janitorial	525.86	995.41	-469.55	-47.2%
Legal Notices and Publishing	740.00	240.00	500.00	208.3%
Licenses and Permits	21,585.60	23,864.52	-2,278.92	-9.6%
Memberships and Publications	1,734.00	1,393.00	341.00	24.5%
Miscellaneous	0.00	73.68	-73.68	-100.0%
Office	14,679.96	5,405.09	9,274.87	171.6%
Operating Supplies and Chemical	299.60	5,111.56	-4,811.96	-94.1%
Outside Services/Event Comp.	4,400.00	4,200.00	200.00	4.8%
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	19,725.00	12,175.00	7,550.00	62.0%
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	32,522.84	15,932.34	16,590.50	104.1%
Other Professional Services	4,656.00	5,426.54	-770.54	-14.2%
Research and Monitoring	0.00	4,338.25	-4,338.25	-100.0%
Total Professional & Specialized Serv	58,148.84	48,863.88	9,284.96	19.0%
Repairs and Maintenance				
Equipment	1,316.18	4,278.82	-2,962.64	-69.2%
Structures and Grounds	46,469.43	28,266.36	18,203.07	64.4%
Total Repairs and Maintenance	47,785.61	32,545.18	15,240.43	46.8%
Salaries and Wages				
Board Member Compensation	6,300.00	7,468.78	-1,168.78	-15.7%
Holiday Pay	1,388.00	2,116.00	-728.00	-34.4%
Overtime Pay	2,011.50	0.00	2,011.50	100.0%
Paid Leave	3,101.50	2,919.00	182.50	6.3%
Payroll Taxes	8,535.55	8,515.61	19.94	0.2%
Regular Hourly	84,473.00	76,136.91	8,336.09	11.0%
Total Salaries and Wages	105,809.55	97,156.30	8,653.25	8.9%
Services Charges-Fresno County	229.28	303.52	-74.24	-24.5%
Small Tools and Equipment	0.00	11.84	-11.84	-100.0%
Travel	2,121.13	1,651.92	469.21	28.4%

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Accrual Basis

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

	Jul '19 - May 20	Jul '18 - May 19	\$ Change	% Change
Utilities				
Gas and Electric	45,743.96	54,305.36	-8,561.40	-15.8%
Total Utilities	45,743.96	54,305.36	-8,561.40	-15.8%
Total Expense	476,844.94	467,328.60	9,516.34	2.0%
Net Ordinary Income	-121,442.91	-34,353.83	-87,089.08	-253.5%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	66,862.25	108,045.54	-41,183.29	-38.1%
Total Contributed Capital	66,862.25	108,045.54	-41,183.29	-38.1%
Interest Revenues	11,801.56	9,193.13	2,608.43	28.4%
Other Non-Operating Revenues	1,893.20	3,651.45	-1,758.25	-48.2%
Property Tax Revenue	45,783.13	42,290.77	3,492.36	8.3%
Rents and Leases Received	0.00	2,856.16	-2,856.16	-100.0%
Special Assessment Revenue	6,879.45	6,879.45	0.00	0.0%
Total Other Income	133,219.59	172,916.50	-39,696.91	-23.0%
Other Expense				
Interest Expense	149.76	503.31	-353.55	-70.2%
Total Other Expense	149.76	503.31	-353.55	-70.2%
Net Other Income	133,069.83	172,413.19	-39,343.36	-22.8%
Net Income	11,626.92	138,059.36	-126,432.44	-91.6%

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Accrual Basis

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							
Check	05/06/2020	65-288...	Biola Community Ser...	Fund Transfer			-14,760.83
Deposit	05/07/2020			Deposit	50,000.00		35,239.17
Liability Check	05/12/2020	5163	AFLAC Worldwide He...		11,899.88		47,139.05
Bill Pmt -Check	05/12/2020	5164	Carbajal Landscaping			304.90	46,834.15
Bill Pmt -Check	05/12/2020	5165	Cuttone & Mastro CP...			675.00	46,159.15
Bill Pmt -Check	05/12/2020	5166	Deere Credit, Inc			1,000.00	45,159.15
Bill Pmt -Check	05/12/2020	5167	Guthrie Petroleum			226.30	44,932.85
Bill Pmt -Check	05/12/2020	5168	Little Giant			44.51	44,888.34
Bill Pmt -Check	05/12/2020	5169	Pete Cerna			60.00	44,828.34
Bill Pmt -Check	05/12/2020	5170	Raul Mendoza			23.20	44,805.14
Bill Pmt -Check	05/12/2020	5171	Rudy Hernandez.			480.00	44,325.14
Bill Pmt -Check	05/12/2020	5172	Sebastian Telephone	00065044-8		200.00	44,125.14
Bill Pmt -Check	05/12/2020	5173	Streamline			566.21	43,558.93
Bill Pmt -Check	05/12/2020	5174	Verizon Wireless	209138685-00001		50.00	43,508.93
Bill Pmt -Check	05/12/2020	5175	ZOOM Imaging Soluti...			78.67	43,430.26
Bill Pmt -Check	05/12/2020	5176	Inez Jimenez			118.33	43,311.93
Bill Pmt -Check	05/12/2020	5177	Mercedes .Ramos			100.00	43,211.93
Bill Pmt -Check	05/12/2020	5178	Monique Dolores.			100.00	43,111.93
Bill Pmt -Check	05/12/2020	5179	Reyes Lozano.			100.00	43,011.93
Bill Pmt -Check	05/12/2020	5180	Rudy Hernandez.			100.00	42,911.93
Paycheck	05/12/2020	5181	Eduardo Antunez (E...			100.00	42,811.93
Paycheck	05/12/2020	5182	Ernesto Garcia (Empl...			1,398.84	41,413.09
Paycheck	05/12/2020	5183	Felipe de J. Perez			137.02	41,276.07
Paycheck	05/12/2020	5184	Pedro P Cerna			822.42	40,453.65
Bill Pmt -Check	05/14/2020	5185	AM Consulting Engin...			868.85	39,584.80
Deposit	05/14/2020			Deposit		16,370.00	23,214.80
Liability Check	05/15/2020	EFT	EDD	Confirmation #: 0-134-361-632	8,203.94		31,418.74
Liability Check	05/15/2020	EFT	United States Treasury	Confirmation #: 270053650110936		87.54	31,331.20
Deposit	05/21/2020			Deposit		1,136.18	30,195.02
Check	05/25/2020	EFT	PG&E		5,941.53		36,136.55
Paycheck	05/26/2020	5197	Eduardo Antunez (E...			4,798.84	31,337.71
Paycheck	05/26/2020	5198	Felipe de J. Perez			1,464.47	29,873.24
Paycheck	05/26/2020	5199	Pedro P Cerna			822.41	29,050.83
Bill Pmt -Check	05/26/2020	5186	AM Consulting Engin...			833.23	28,217.60
Bill Pmt -Check	05/26/2020	5187	Lozano Smith, LLP			15,060.00	13,157.60
Bill Pmt -Check	05/26/2020	5188	Mid-Valley Disposal			60.00	13,097.60
Bill Pmt -Check	05/26/2020	5189	Raul Mendoza			6,490.07	6,607.53
Bill Pmt -Check	05/26/2020	5190	Streamline			192.00	6,415.53
Bill Pmt -Check	05/26/2020	5191	ZOOM Imaging Soluti...			50.00	6,365.53
Bill Pmt -Check	05/26/2020	5192	Inez Jimenez			285.74	6,079.79
Bill Pmt -Check	05/26/2020	5193	Mercedes .Ramos			100.00	5,979.79
Bill Pmt -Check	05/26/2020	5194	Monique Dolores.			100.00	5,879.79
Bill Pmt -Check	05/26/2020	5195	Reyes Lozano.			100.00	5,779.79
Bill Pmt -Check	05/26/2020	5196	Rudy Hernandez.			100.00	5,679.79
Deposit	05/28/2020					100.00	5,579.79
General Journal	05/28/2020	408		Deposit	13,531.50		19,111.29
Paycheck	05/29/2020	5200	Felipe de J. Perez	To record chargeback receivable		22.00	19,089.29
Total Checking- CVB (15037665)						1,479.65	17,609.64
TOTAL					89,576.85	57,206.38	17,609.64
					89,576.85	57,206.38	17,609.64

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Accrual Basis

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

	May 31, 20	May 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	431,437.75	454,871.35	-23,433.60	-5.2%
Cash-CVC-Project Account	1,155.39	6,275.39	-5,120.00	-81.6%
Cash-LAIF	282,478.27	275,983.91	6,494.36	2.4%
Checking- CVB (15037665)	17,609.64	34,744.28	-17,134.64	-49.3%
Total Checking/Savings	732,681.05	771,874.93	-39,193.88	-5.1%
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	183.83	444.89	-261.06	-58.7%
Other Receivables	7,679.19	10,320.00	-2,640.81	-25.6%
Prepaid Insurance	1,153.88	14,750.07	-13,596.19	-92.2%
Total Prepaid	1,153.88	14,750.07	-13,596.19	-92.2%
Total Other Current Assets	9,016.90	25,514.96	-16,498.06	-64.7%
Total Current Assets	737,697.95	793,389.89	-55,691.94	-7.0%
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	58,980.00	18,343.05	31.1%
CIP-Application for CDBG	5,490.91	0.00	5,490.91	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	271,681.50	225,669.00	46,012.50	20.4%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	787,690.65	696,677.54	91,013.11	13.1%
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	4,346,453.31	4,473,430.81	-126,977.50	-2.8%
TOTAL ASSETS	<u>5,084,151.26</u>	<u>5,266,820.70</u>	<u>-182,669.44</u>	<u>-3.5%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	1,570.95	70,190.76	-68,619.81	-97.8%
Total Accounts Payable	1,570.95	70,190.76	-68,619.81	-97.8%
Other Current Liabilities				
AFLAC	557.07	0.00	557.07	100.0%
Customer Deposits- Comm Ctr	795.38	9,200.00	-8,404.62	-91.4%
Payroll Liabilities	1,674.84	1,771.06	-96.22	-5.4%
Utility Deposits	13,190.68	11,603.40	1,587.28	13.7%
Total Other Current Liabilities	16,217.97	22,574.46	-6,356.49	-28.2%

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Accrual Basis

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

	May 31, 20	May 31, 19	\$ Change	% Change
Total Current Liabilities	17,788.92	92,765.22	-74,976.30	-80.8%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	1,537.51	4,083.70	-2,546.19	-62.4%
Safe Drinking Water- Revolving	66,375.00	75,225.00	-8,850.00	-11.8%
Total Long Term Liabilities	67,912.51	79,308.70	-11,396.19	-14.4%
Total Liabilities	85,701.43	172,073.92	-86,372.49	-50.2%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	784,072.07	753,936.58	30,135.49	4.0%
Net Income	11,626.92	138,059.36	-126,432.44	-91.6%
Total Equity	4,998,449.83	5,094,746.78	-96,296.95	-1.9%
TOTAL LIABILITIES & EQUITY	5,084,151.26	5,266,820.70	-182,669.44	-3.5%

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Accrual Basis

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							
CIP-5th Street							
Bill	07/01/2019	42680	Yamabe & Horn Engineering, Inc	Services for June 2019	15,913.00		721,774.69
Bill	07/01/2019	42340	Yamabe & Horn Engineering, Inc	5/31/19			53,930.50
Bill	08/29/2019	87316	The Business Journal	notice to contractors published on 8/30/19	3,163.05		69,843.50
Bill	01/07/2020	42962	Yamabe & Horn Engineering, Inc		1,575.00		73,006.55
Total CIP-5th Street					2,741.50		74,581.55
							77,323.05
CIP-Application for CDBG							
Bill	12/05/2019	43705	Yamabe & Horn Engineering, Inc	Project 19-356 Biola Shaw Market Plan	249.00		0.00
Bill	01/07/2020	43045	Yamabe & Horn Engineering, Inc		3,332.00		249.00
Bill	04/02/2020	44449	Yamabe & Horn Engineering, Inc	Project #19-268 for CDBG 20-21	1,909.91		3,581.00
Total CIP-Application for CDBG							5,490.91
					5,490.91	0.00	5,490.91
CIP-Biola Ave Sidewalk-East							
Total CIP-Biola Ave Sidewalk-East							5,660.60
CIP-Groundwater Recharge							
Total CIP-Groundwater Recharge							5,660.60
CIP-Recycled Water							
Bill	08/06/2019	2019-...	AM Consulting Engineers	July 2019			84,239.40
Bill	09/12/2019	2019-...	AM Consulting Engineers	August 2019	6,220.00		84,239.40
Bill	10/31/2019	2019-...	AM Consulting Engineers	Recycled Water Feasibility Study	6,060.00		
Bill	04/12/2020		AM Consulting Engineers	-MULTIPLE-	16,370.00		234,649.00
Total CIP-Recycled Water					8,382.50		240,869.00
							246,929.00
							263,299.00
							271,681.50
CIP-Water System Upgrade-SRF							
Total CIP-Water System Upgrade-SRF					37,032.50	0.00	271,681.50
							343,295.19
							343,295.19
Total Construction In Progress							
					65,915.96	0.00	787,690.65
TOTAL					65,915.96	0.00	787,690.65

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

	Jul '19 - May 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	323,430.06	472,000.00	-148,569.94	68.5%
Total Income	355,402.03	493,250.00	-137,847.97	72.1%
Expense				
Bank Charges	1,803.74			
Communications	8,329.30	14,000.00	-5,670.70	59.5%
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	65,886.41	78,000.00	-12,113.59	84.5%
Total Contractual Services	135,406.41	156,000.00	-20,593.59	86.8%
Employee Group Insurance	304.90			
Fees & Assessments	6,926.50	8,000.00	-1,073.50	86.6%
Fuels	44.51			
Insurance	13,605.34	11,000.00	2,605.34	123.7%
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	14,679.96			
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	1,245.00			
Legal	32,522.84	16,000.00	16,522.84	203.3%
Other Professional Services	4,656.00			
Research and Monitoring	0.00	3,000.00	-3,000.00	0.0%
Total Professional & Specialized Serv	58,148.84	40,700.00	17,448.84	142.9%
Repairs and Maintenance				
Equipment	1,316.18			
Structures and Grounds	46,469.43			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	47,785.61	60,000.00	-12,214.39	79.6%
Salaries and Wages				
Board Member Compensation	6,300.00	13,000.00	-6,700.00	48.5%
Holiday Pay	1,388.00			
Overtime Pay	2,011.50			
Paid Leave	3,101.50			
Payroll Taxes	8,535.55	11,000.00	-2,464.45	77.6%
Regular Hourly	84,473.00	90,000.00	-5,527.00	93.9%
Total Salaries and Wages	105,809.55	114,000.00	-8,190.45	92.8%
Services Charges-Fresno County				
Travel	229.28			
Utilities	2,121.13			
Gas and Electric	45,743.96	75,000.00	-29,256.04	61.0%
Total Utilities	45,743.96	75,000.00	-29,256.04	61.0%

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Accrual Basis

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

	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
Total Expense	476,844.94	512,700.00	-35,855.06	93.0%
Net Ordinary Income	-121,442.91	-19,450.00	-101,992.91	624.4%
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	149.76	0.00	149.76	100.0%
Total Other Expense	149.76	45,000.00	-44,850.24	0.3%
Net Other Income	133,069.83	9,790.00	123,279.83	1,359.2%
Net Income	11,626.92	-9,660.00	21,286.92	-120.4%