

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

	Jul - Dec 19	Jul - Dec 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	100.00	125.00	-25.00	-20.0%
Late Fees and Penalties	929.73	2,855.56	-1,925.83	-67.4%
Permit and Inspection Fees	320.00	0.00	320.00	100.0%
Rents and Concessions	20,009.00	10,210.00	9,799.00	96.0%
Sales and Services	164,811.45	197,908.22	-33,096.77	-16.7%
Total Income	186,170.18	211,098.78	-24,928.60	-11.8%
Expense				
Bank Charges	787.34	380.00	407.34	107.2%
Communications	4,268.36	4,670.62	-402.26	-8.6%
Community Support	2,500.00	2,500.00	0.00	0.0%
Computer and Internet	2,621.00	1,209.99	1,411.01	116.6%
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	25,280.00	46,797.16	-21,517.16	-46.0%
Solid Waste Disposal	26,261.29	43,120.69	-16,859.40	-39.1%
Total Contractual Services	51,541.29	90,117.85	-38,576.56	-42.8%
Employee Group Insurance	304.90	0.00	304.90	100.0%
Fees & Assessments	6,277.00	8,677.00	-2,400.00	-27.7%
Insurance	7,836.09	6,143.32	1,692.77	27.6%
Janitorial	461.14	511.21	-50.07	-9.8%
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	4,497.52	3,546.19	951.33	26.8%
Operating Supplies and Chemical	0.00	1,872.36	-1,872.36	-100.0%
Outside Services/Event Comp.	2,800.00	3,200.00	-400.00	-12.5%
Payroll Expenses	0.00	0.00	0.00	0.0%
Penalties	13.65	0.00	13.65	100.0%
Postage and Delivery	55.00	499.34	-444.34	-89.0%
Professional & Specialized Serv				
Accounting	4,000.00	7,175.00	-3,175.00	-44.3%
Audit Fee	0.00	9,200.00	-9,200.00	-100.0%
Engineering & Project Mgt	0.00	1,791.75	-1,791.75	-100.0%
Legal	15,355.04	10,376.22	4,978.82	48.0%
Other Professional Services	3,630.00	3,946.54	-316.54	-8.0%
Research and Monitoring	6,320.00	3,999.25	2,320.75	58.0%
Total Professional & Specialized Serv	29,305.04	36,488.76	-7,183.72	-19.7%

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

	Jul - Dec 19	Jul - Dec 18	\$ Change	% Change
Repairs and Maintenance				
Equipment	1,272.15	3,305.84	-2,033.69	-61.5%
Structures and Grounds	34,759.56	14,689.25	20,070.31	136.6%
Total Repairs and Maintenance	<u>36,031.71</u>	<u>17,995.09</u>	<u>18,036.62</u>	<u>100.2%</u>
Salaries and Wages				
Board Member Compensation	3,900.00	5,400.00	-1,500.00	-27.8%
Holiday Pay	508.00	966.00	-458.00	-47.4%
Overtime Pay	994.50	0.00	994.50	100.0%
Paid Leave	1,791.50	894.00	897.50	100.4%
Payroll Taxes	3,970.67	3,289.55	681.12	20.7%
Regular Hourly	45,885.00	36,001.41	9,883.59	27.5%
Total Salaries and Wages	<u>57,049.67</u>	<u>46,550.96</u>	<u>10,498.71</u>	<u>22.6%</u>
Services Charges-Fresno County				
Travel	229.28	303.52	-74.24	-24.5%
Utilities	1,689.26	766.76	922.50	120.3%
Gas and Electric	<u>27,132.36</u>	<u>36,413.35</u>	<u>-9,280.99</u>	<u>-25.5%</u>
Total Utilities	<u>27,132.36</u>	<u>36,413.35</u>	<u>-9,280.99</u>	<u>-25.5%</u>
Total Expense	<u>259,460.21</u>	<u>286,324.09</u>	<u>-26,863.88</u>	<u>-9.4%</u>
Net Ordinary Income	<u>-73,290.03</u>	<u>-75,225.31</u>	<u>1,935.28</u>	<u>2.6%</u>
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	10,504.10	34,634.81	-24,130.71	-69.7%
Total Contributed Capital	<u>10,504.10</u>	<u>34,634.81</u>	<u>-24,130.71</u>	<u>-69.7%</u>
Interest Revenues				
Other Non-Operating Revenues	1,958.20	3,550.83	-1,592.63	-44.9%
Property Tax Revenue	1,834.00	3,550.45	-1,716.45	-48.3%
Special Assessment Revenue	500.50	21,477.55	-20,977.05	-97.7%
	0.00	3,596.67	-3,596.67	-100.0%
Total Other Income	<u>14,796.80</u>	<u>66,810.31</u>	<u>-52,013.51</u>	<u>-77.9%</u>
Other Expense				
Interest Expense	83.29	390.34	-307.05	-78.7%
Total Other Expense	<u>83.29</u>	<u>390.34</u>	<u>-307.05</u>	<u>-78.7%</u>
Net Other Income	<u>14,713.51</u>	<u>66,419.97</u>	<u>-51,706.46</u>	<u>-77.9%</u>
Net Income	<u><u>-58,576.52</u></u>	<u><u>-8,805.34</u></u>	<u><u>-49,771.18</u></u>	<u><u>-565.2%</u></u>

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of December 31, 2019

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Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking-CVB (15037665)	12/05/2019						5,615.85
Deposit				Deposit			11,678.69
Bill Pmt-Check	12/06/2019	4983	Inez Jimenez		6,062.84	100.00	11,578.69
Bill Pmt-Check	12/06/2019	4984	Monique Dolores			100.00	11,478.69
Bill Pmt-Check	12/06/2019	4985	Reyes Lozano			100.00	11,378.69
Bill Pmt-Check	12/09/2019	4970	Carbajal Landscaping	Monthly service fee for November incl 'G' Street and water basins / Repair 4 sprinklers, slip fi...		791.00	10,587.69
Bill Pmt-Check	12/09/2019	4971	Cutrone & Mastro CPA's	Accounting for month of November 2019		1,000.00	9,587.69
Bill Pmt-Check	12/09/2019	4972	Maria Villafana	VOID:		200.00	9,387.69
Bill Pmt-Check	12/09/2019	4974	Raul Mendoza		0.00		9,387.69
Bill Pmt-Check	12/09/2019	4975	Streamline	Website monthly member fee		880.00	8,507.69
Bill Pmt-Check	12/09/2019	4976	SWRCB	VOID:	0.00	50.00	8,457.69
Bill Pmt-Check	12/09/2019	4977	Tennix Commercial	5355052			8,457.69
Bill Pmt-Check	12/09/2019	4978	VFW Post 5845			126.00	8,331.69
Bill Pmt-Check	12/09/2019	4979	Mountain Valley Environmental Services			200.00	8,131.69
Bill Pmt-Check	12/09/2019	4980	Mountain Valley Environmental Services	Contract services for month of November 2019		6,320.00	1,811.69
Bill Pmt-Check	12/09/2019	4981	SWRCB			18,767.00	-4,988.31
Bill Pmt-Check	12/09/2019	4982	SWRCB			2,625.00	-23,755.31
Bill Pmt-Check	12/09/2019	4983	AFLAC Worldwide Headquarters			304.90	-26,380.31
Paycheck	12/10/2019	4986	Eduardo Antunez (Employee)			1,063.47	-25,685.21
Paycheck	12/10/2019	4987	Ernesto Garcia (Employee)			173.13	-27,748.68
Paycheck	12/10/2019	4988	Felipe de J. Perez			1,176.26	-29,098.07
Paycheck	12/10/2019	4989	Pedro P. Cerna			833.21	-29,931.28
Deposit	12/12/2019			Deposit	8,449.85		-21,481.43
Liability Check	12/16/2019	EFT	EDD	Confirmation #: 1-396-637-120		87.01	-21,568.44
Liability Check	12/16/2019	EFT	United States Treasury	Confirmation #: 270975002274220		1,132.88	-22,701.32
Deposit	12/19/2019			Deposit	17,444.79		-5,256.53
Transfer	12/23/2019			Funds Transfer	5,000.00		-1,423.48
Paycheck	12/24/2019	4999	Eduardo Antunez (Employee)			1,166.95	-2,590.43
Paycheck	12/24/2019	5000	Ernesto Garcia (Employee)			221.94	-2,812.37
Paycheck	12/24/2019	5001	Felipe de J. Perez			1,137.78	-3,950.15
Paycheck	12/24/2019	5002	Pedro P. Cerna			868.85	-4,819.00
Bill Pmt-Check	12/24/2019	4990	Deena Credit, Inc			226.30	-5,045.30
Bill Pmt-Check	12/24/2019	4991	FALCON Private Security, Inc.			551.00	-5,596.30
Bill Pmt-Check	12/24/2019	4992	Kar West Newspapers			680.00	-6,276.30
Bill Pmt-Check	12/24/2019	4993	Maria Romero			200.00	-6,476.30
Bill Pmt-Check	12/24/2019	4994	Mid-Valley Disposal			6,599.92	-13,076.22
Bill Pmt-Check	12/24/2019	4995	Raul Mendoza	00065044-8		880.00	-13,956.22
Bill Pmt-Check	12/24/2019	4996	Sebastian Telephone			564.95	-14,521.17
Bill Pmt-Check	12/24/2019	4997	Soto Fence Company			750.00	-15,271.17
Bill Pmt-Check	12/24/2019	4998	VFW Post 5845			200.00	-15,471.17
Bill Pmt-Check	12/24/2019	5004	Inez Jimenez			100.00	-15,571.17
Bill Pmt-Check	12/24/2019	5005	Mercedes .Ramos			100.00	-15,671.17
Bill Pmt-Check	12/24/2019	5006	Monique Dolores			100.00	-15,771.17
Bill Pmt-Check	12/24/2019	5007	Reyes Lozano			100.00	-15,871.17
Bill Pmt-Check	12/24/2019	5008	Rudy Hernandez			100.00	-15,971.17
Transfer	12/31/2019			Funds Transfer	30,000.00		15,195.78
Total Checking-CVB (15037665)					66,957.48	57,377.55	15,195.78
TOTAL					66,957.48	57,377.55	15,195.78

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of December 31, 2019

	Dec 31, 19	Dec 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	428,588.11	428,500.82	87.29	0.0%
Cash-CVC-Project Account	1,255.39	6,275.39	-5,020.00	-80.0%
Cash-LAIF	277,747.47	272,616.14	5,131.33	1.9%
Checking- CVB (15037665)	15,195.78	31,529.91	-16,334.13	-51.8%
Total Checking/Savings	722,786.75	738,922.26	-16,135.51	-2.2%
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	381.21	-209.38	-54.9%
Other Receivables	0.00	10,320.00	-10,320.00	-100.0%
Prepaid				
Insurance	6,923.13	5,423.84	1,499.29	27.6%
Total Prepaid	6,923.13	5,423.84	1,499.29	27.6%
Total Other Current Assets	7,094.96	16,125.05	-9,030.09	-56.0%
Total Current Assets	725,881.71	751,047.31	-25,165.60	-3.4%
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	29,262.25	26,243.25	89.7%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Groundwater Recharge	84,239.40	44,850.50	39,388.90	87.8%
CIP-Recycled Water	231,869.00	210,679.00	21,190.00	10.1%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	720,569.69	633,747.54	86,822.15	13.7%
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	4,396,922.13	-117,589.78	-2.7%
TOTAL ASSETS	5,005,214.06	5,147,969.44	-142,755.38	-2.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	0.00	105,813.46	-105,813.46	-100.0%
Total Accounts Payable	0.00	105,813.46	-105,813.46	-100.0%
Other Current Liabilities				
AFLAC	609.80	0.00	609.80	100.0%
Customer Deposits- Comm Ctr	3,195.38	1,800.00	1,395.38	77.5%
Payroll Liabilities	1,338.30	1,265.63	72.67	5.7%
Utility Deposits	12,194.54	11,012.26	1,182.28	10.7%
Total Other Current Liabilities	17,338.02	14,077.89	3,260.13	23.2%
Total Current Liabilities	17,338.02	119,891.35	-102,553.33	-85.5%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	2,828.84	5,102.23	-2,273.39	-44.6%
Safe Drinking Water- Revolving	70,800.00	75,225.00	-4,425.00	-5.9%
Total Long Term Liabilities	73,628.84	80,327.23	-6,698.39	-8.3%
Total Liabilities	90,966.86	200,218.58	-109,251.72	-54.6%

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Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of December 31, 2019

	<u>Dec 31, 19</u>	<u>Dec 31, 18</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	770,072.88	753,805.36	16,267.52	2.2%
Net Income	-58,576.52	-8,805.34	-49,771.18	-565.2%
Total Equity	<u>4,914,247.20</u>	<u>4,947,750.86</u>	<u>-33,503.66</u>	<u>-0.7%</u>
TOTAL LIABILITIES & EQUITY	<u>5,005,214.06</u>	<u>5,147,969.44</u>	<u>-142,755.38</u>	<u>-2.8%</u>

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Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of December 31, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							718,994.69
CIP-5th Street							53,930.50
Bill	08/29/2019	87316	The Business Jornal	notice to contractors published on 8/30/19	1,575.00		55,505.50
Total CIP-5th Street					1,575.00	0.00	55,505.50
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							231,869.00
Total CIP-Recycled Water							231,869.00
CIP-Water System Upgrade-SRF							343,295.19
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 December 2019

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	100.00			
Late Fees and Penalties	929.73			
Permit and Inspection Fees	320.00			
Rents and Concessions	20,009.00	21,250.00	-1,241.00	94.2%
Sales and Services	164,811.45	472,000.00	-307,188.55	34.9%
Total Income	186,170.18	493,250.00	-307,079.82	37.7%
Expense				
Bank Charges	787.34			
Communications	4,268.36			
Community Support	2,500.00	14,000.00	-9,731.64	30.5%
Computer and Internet	2,621.00			
Contractual Services				
Plant Operations	25,280.00	78,000.00	-52,720.00	32.4%
Solid Waste Disposal	26,261.29	78,000.00	-51,738.71	33.7%
Total Contractual Services	51,541.29	156,000.00	-104,458.71	33.0%
Employee Group Insurance	304.90			
Fees & Assessments	6,277.00	8,000.00	-1,723.00	78.5%
Insurance	7,836.09	11,000.00	-3,163.91	71.2%
Janitorial	461.14			
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	4,497.52			
Outside Services/Event Comp.	2,800.00	5,000.00	-2,200.00	56.0%
Penalties	13.65			
Postage and Delivery	55.00			
Professional & Specialized Serv				
Accounting	4,000.00	12,500.00	-8,500.00	32.0%
Audit Fee	0.00	9,200.00	-9,200.00	0.0%
Legal	15,355.04	16,000.00	-644.96	96.0%
Other Professional Services	3,630.00			
Research and Monitoring	6,320.00	3,000.00	3,320.00	210.7%
Total Professional & Specialized Serv	29,305.04	40,700.00	-11,394.96	72.0%
Repairs and Maintenance				
Equipment	1,272.15			
Structures and Grounds	34,759.56			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	36,031.71	60,000.00	-23,968.29	60.1%

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

	Jul - Dec 19	Budget	\$ Over Budget	% of Budget
Salaries and Wages				
Board Member Compensation	3,900.00	13,000.00	-9,100.00	30.0%
Holiday Pay	508.00			
Overtime Pay	994.50			
Paid Leave	1,791.50			
Payroll Taxes	3,970.67	11,000.00	-7,029.33	36.1%
Regular Hourly	45,885.00	90,000.00	-44,115.00	51.0%
Total Salaries and Wages	57,049.67	114,000.00	-56,950.33	50.0%
Services Charges-Fresno County				
Travel	229.28			
Utilities	1,689.26			
Gas and Electric		75,000.00	-47,867.64	36.2%
Total Utilities	27,132.36	75,000.00	-47,867.64	36.2%
Total Expense	27,132.36	75,000.00	-47,867.64	36.2%
Net Ordinary Income	259,460.21	512,700.00	-253,239.79	50.6%
Other Income/Expense	-73,290.03	-19,450.00	-53,840.03	376.8%
Other Income				
Contributed Capital				
State-Aid for Construction	10,504.10			
Total Contributed Capital	10,504.10			
Interest Revenues	1,958.20	5,000.00	-3,041.80	39.2%
Other Non-Operating Revenues	1,834.00			
Property Tax Revenue	500.50	42,290.00	-41,789.50	1.2%
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	14,796.80	54,790.00	-39,993.20	27.0%
Other Expense				
Capital and Maintenance Project	0.00	45,000.00	-45,000.00	0.0%
Interest Expense	83.29			
Total Other Expense	83.29	45,000.00	-44,916.71	0.2%
Net Other Income	14,713.51	9,790.00	4,923.51	150.3%
Net Income	-58,576.52	-9,660.00	-48,916.52	606.4%