

BIOLA COMMUNITY SERVICES DISTRICT AGENDA ITEM NO. 5-A

Profit & Loss Prev Year Comparison

July 2018 through June 2019

	Jul '18 - Jun 19	Jul '17 - Jun 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	220.00	525.00	-305.00	-58.1%
Late Fees and Penalties	5,184.54	5,812.61	-628.07	-10.8%
Rents and Concessions	20,470.00	27,819.00	-7,349.00	-26.4%
Sales and Services	444,406.79	466,826.10	-22,419.31	-4.8%
Total Income	470,281.33	500,982.71	-30,701.38	-6.1%
Expense				
Bank Charges	1,043.02	950.00	93.02	9.8%
Communications	8,455.34	7,125.90	1,329.44	18.7%
Community Support	2,500.00	1,500.00	1,000.00	66.7%
Computer and Internet	1,868.65	8,159.24	-6,290.59	-77.1%
Continuing Education	1,386.32	5,146.59	-3,760.27	-73.1%
Contractual Services				
Other Contract Services	200.00	0.00	200.00	100.0%
Plant Operations	78,397.16	60,807.68	17,589.48	28.9%
Solid Waste Disposal	80,682.20	63,331.76	17,350.44	27.4%
Total Contractual Services	159,279.36	124,139.44	35,139.92	28.3%
Depreciation and Amortization	0.00	259,140.00	-259,140.00	-100.0%
Fees & Assessments	13,154.34	10,450.09	2,704.25	25.9%
Fuels	106.40	0.00	106.40	100.0%
Insurance	11,567.16	10,321.19	1,245.97	12.1%
Janitorial	995.41	1,512.73	-517.32	-34.2%
Legal Notices and Publishing	540.00	360.00	180.00	50.0%
Licenses and Permits	23,864.52	31,051.75	-7,187.23	-23.2%
Memberships and Publications	1,393.00	1,328.00	65.00	4.9%
Miscellaneous	73.68	780.12	-706.44	-90.6%
Office	7,848.70	4,178.81	3,669.89	87.8%
Operating Supplies and Chemical	4,722.62	4,480.14	242.48	5.4%
Outside Services/Event Comp.	4,600.00	4,994.00	-394.00	-7.9%
Payroll Expenses	0.00	0.00	0.00	0.0%
Penalties	0.00	50.00	-50.00	-100.0%
Postage and Delivery	506.94	946.44	-439.50	-46.4%
Professional & Specialized Serv				
Accounting	12,175.00	12,275.00	-100.00	-0.8%
Audit Fee	9,200.00	8,900.00	300.00	3.4%
Engineering & Project Mgt	2,123.75	4,651.25	-2,527.50	-54.3%
Legal	17,677.34	13,487.67	4,189.67	31.1%
Other Professional Services	6,056.54	6,988.38	-931.84	-13.3%
Research and Monitoring	4,677.25	9,199.00	-4,521.75	-49.2%
Total Professional & Specialized Serv	51,909.88	55,501.30	-3,591.42	-6.5%
Rents and Leases Expense				
Equipment	0.00	1,513.85	-1,513.85	-100.0%
Total Rents and Leases Expense	0.00	1,513.85	-1,513.85	-100.0%
Repairs and Maintenance				
Equipment	4,717.30	2,579.31	2,137.99	82.9%
Structures and Grounds	29,830.70	36,517.63	-6,686.93	-18.3%
Total Repairs and Maintenance	34,548.00	39,096.94	-4,548.94	-11.6%
Salaries and Wages				
Board Member Compensation	8,868.78	10,300.00	-1,431.22	-13.9%
Holiday Pay	2,116.00	1,430.00	686.00	48.0%
Overtime Pay	0.00	363.00	-363.00	-100.0%
Paid Leave	3,116.00	3,259.02	-143.02	-4.4%
Payroll Taxes	9,150.65	11,107.09	-1,956.44	-17.6%
Regular Hourly	83,586.41	84,494.14	-907.73	-1.1%
Salaries and Wages-Allocated	0.00	0.00	0.00	0.0%
Total Salaries and Wages	106,837.84	110,953.25	-4,115.41	-3.7%
Services Charges-Fresno County	303.52	796.51	-492.99	-61.9%
Small Tools and Equipment	93.36	2,784.00	-2,690.64	-96.7%
Travel	1,704.50	1,650.13	54.37	3.3%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July 2018 through June 2019

	Jul '18 - Jun 19	Jul '17 - Jun 18	\$ Change	% Change
Utilities				
Gas and Electric	59,806.54	74,968.51	-15,161.97	-20.2%
Total Utilities	59,806.54	74,968.51	-15,161.97	-20.2%
Total Expense	499,109.10	763,878.93	-264,769.83	-34.7%
Net Ordinary Income	-28,827.77	-262,896.22	234,068.45	89.0%
Other Income/Expense				
Other Income				
Contributed Capital				
Federal-Aid for Construction	0.00	32,000.00	-32,000.00	-100.0%
State-Aid for Construction	128,813.54	329,269.00	-200,455.46	-60.9%
Total Contributed Capital	128,813.54	361,269.00	-232,455.46	-64.3%
Interest Revenues	9,193.13	12,088.48	-2,895.35	-24.0%
Other Non-Operating Revenues	3,651.45	7,940.79	-4,289.34	-54.0%
Property Tax Revenue	42,290.77	41,955.25	335.52	0.8%
Rents and Leases Received	2,856.16	1,220.40	1,635.76	134.0%
Special Assessment Revenue	6,879.45	7,245.02	-365.57	-5.1%
Total Other Income	193,684.50	431,718.94	-238,034.44	-55.1%
Other Expense				
Interest Expense	313.33	803.27	-489.94	-61.0%
Total Other Expense	313.33	803.27	-489.94	-61.0%
Net Other Income	193,371.17	430,915.67	-237,544.50	-55.1%
Net Income	164,543.40	168,019.45	-3,476.05	-2.1%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of June 30, 2019

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Cash-County Treas-Gen Subclass									454,871.35
Total Cash-County Treas-Gen Subclass									454,871.35
Cash-CVC-Project Account									6,275.39
Total Cash-CVC-Project Account									6,275.39
Cash-LAIF									275,983.91
Total Cash-LAIF									275,983.91
Checking- CVB (15037665)									32,297.03
Deposit	06/06/2019			Deposit		*	-SPLIT-	8,969.04	41,266.07
Check	06/06/2019	EFT	Central Valley Comm...			*	Office	-2,516.58	38,749.49
Liability Check	06/10/2019	EFT	United States Treasury	Confirmation #...		*	-SPLIT-	-1,425.72	37,323.77
Paycheck	06/11/2019	4705	Eduardo Antunez (Em...			*	-SPLIT-	-1,107.12	36,216.65
Paycheck	06/11/2019	4706	Ernesto Garcia (Empl...			*	-SPLIT-	-210.24	36,006.41
Paycheck	06/11/2019	4707	Felipe de J. Perez			*	-SPLIT-	-1,176.00	34,830.41
Paycheck	06/11/2019	4708	Pedro P Cerna			*	-SPLIT-	-712.53	34,117.88
Bill Pmt -Check	06/11/2019	4682	Alejandra Lopez			*	Accounts Payable	-200.00	33,917.88
Bill Pmt -Check	06/11/2019	4683	Carbajal Landscaping			*	Accounts Payable	-675.00	33,242.88
Bill Pmt -Check	06/11/2019	4684	Cuttone & Mastro CP...			*	Accounts Payable	-1,000.00	32,242.88
Bill Pmt -Check	06/11/2019	4685	Eduardo Antunez			*	Accounts Payable	-18.82	32,224.06
Bill Pmt -Check	06/11/2019	4686	Eduardo Tobar			*	Accounts Payable	-400.00	31,824.06
Bill Pmt -Check	06/11/2019	4687	Felipe Perez			*	Accounts Payable	-521.87	31,302.19
Bill Pmt -Check	06/11/2019	4688	Fresno Irrigation Distr...			*	Accounts Payable	-466.40	30,835.79
Bill Pmt -Check	06/11/2019	4689	Janet Navarro			*	Accounts Payable	-400.00	30,435.79
Bill Pmt -Check	06/11/2019	4690	Jorgensen Co.			*	Accounts Payable	-200.00	30,235.79
Bill Pmt -Check	06/11/2019	4691	Ker West Newspapers			*	Accounts Payable	-300.00	29,935.79
Bill Pmt -Check	06/11/2019	4692	Mountain Valley Envir...			*	Accounts Payable	-6,320.00	23,615.79
Bill Pmt -Check	06/11/2019	4693	Raul Mendoza			*	Accounts Payable	-880.00	22,735.79
Bill Pmt -Check	06/11/2019	4694	Sebastian Telephone	00065044-8		*	Accounts Payable	-560.36	22,175.43
Bill Pmt -Check	06/11/2019	4695	Special District Risk ...			*	Accounts Payable	-13,846.23	8,329.20
Bill Pmt -Check	06/11/2019	4696	Streamline			*	Accounts Payable	-50.00	8,279.20
Bill Pmt -Check	06/11/2019	4697	Terminix Commercial	5355052		*	Accounts Payable	-121.00	8,158.20
Bill Pmt -Check	06/11/2019	4698	Vanguard Security Re...			*	Accounts Payable	-280.00	7,878.20
Bill Pmt -Check	06/11/2019	4699	Verizon Wireless	209138685-00...		*	Accounts Payable	-73.64	7,804.56
Bill Pmt -Check	06/11/2019	4700	VFW Post 5845			*	Accounts Payable	-400.00	7,404.56
Bill Pmt -Check	06/11/2019	4701	Yamabe & Horn Engi...			*	Accounts Payable	-332.00	7,072.56
Bill Pmt -Check	06/11/2019	4702	Inez Jimenez			*	Accounts Payable	-100.00	6,972.56
Bill Pmt -Check	06/11/2019	4703	Monique Dolores.			*	Accounts Payable	-100.00	6,872.56
Bill Pmt -Check	06/11/2019	4704	Rudy Hernandez.			*	Accounts Payable	-100.00	6,772.56
Deposit	06/13/2019			Deposit		*	-SPLIT-	37,017.49	43,790.05
Liability Check	06/17/2019	EFT	EDD	Confirmation #...		*	-SPLIT-	-132.14	43,657.91
General Journal	06/17/2019	362		To record char...	General - ...	*	Charge Backs R...	-531.38	43,126.53
Deposit	06/20/2019			Deposit		*	-SPLIT-	6,664.43	49,790.96
Paycheck	06/25/2019	4722	Eduardo Antunez (Em...			*	-SPLIT-	-1,254.75	48,536.21
Paycheck	06/25/2019	4723	Elaine R. Cervantes			*	-SPLIT-	-234.32	48,301.89
Paycheck	06/25/2019	4724	Ernesto Garcia (Empl...			*	-SPLIT-	-210.24	48,091.65
Paycheck	06/25/2019	4725	Felipe de J. Perez			*	-SPLIT-	-1,137.53	46,954.12
Paycheck	06/25/2019	4726	Pedro P Cerna			*	-SPLIT-	-771.91	46,182.21
Bill Pmt -Check	06/25/2019	4709	Alejandra Lopez	VOID:		X	Accounts Payable	0.00	46,182.21
Bill Pmt -Check	06/25/2019	4710	AM Consulting Engin...			*	Accounts Payable	-20,867.50	25,314.71
Bill Pmt -Check	06/25/2019	4711	California Water Boar...			*	Accounts Payable	-180.00	25,134.71
Bill Pmt -Check	06/25/2019	4712	Deere Credit, Inc			*	Accounts Payable	-226.30	24,908.41
Bill Pmt -Check	06/25/2019	4713	Eduardo Antunez			*	Accounts Payable	-231.00	24,677.41
Bill Pmt -Check	06/25/2019	4714	Lozano Smith, LLP			*	Accounts Payable	-1,745.00	22,932.41
Bill Pmt -Check	06/25/2019	4715	Mid-Valley Disposal			*	Accounts Payable	-6,546.31	16,386.10
Bill Pmt -Check	06/25/2019	4716	Raul Mendoza			*	Accounts Payable	-792.00	15,594.10
Bill Pmt -Check	06/25/2019	4717	Streamline			*	Accounts Payable	-50.00	15,544.10
Bill Pmt -Check	06/25/2019	4718	Valley Fence Company			*	Accounts Payable	-6,450.00	9,094.10
Bill Pmt -Check	06/25/2019	4719	Vanguard Security Re...			*	Accounts Payable	-315.00	8,779.10
Bill Pmt -Check	06/25/2019	4720	VFW Post 5845			*	Accounts Payable	-200.00	8,579.10
Bill Pmt -Check	06/25/2019	4721	XIO, Inc.			*	Accounts Payable	-339.00	8,240.10
Bill Pmt -Check	06/26/2019	4727	Jaime Leonelo Cristo...			*	Accounts Payable	-400.00	7,840.10
Deposit	06/27/2019			Deposit		*	-SPLIT-	6,423.60	14,263.70
Check	06/27/2019	EFT	PG&E			*	-SPLIT-	-5,501.18	8,762.52
Total Checking- CVB (15037665)									8,762.52
TOTAL									745,893.17
									-23,534.51
									-23,534.51

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

	Jun 30, 19	Jun 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	454,871.35	404,991.34	49,880.01	12.3%
Cash-CVC-Project Account	6,275.39	6,275.39	0.00	0.0%
Cash-LAIF	275,983.91	269,862.40	6,121.51	2.3%
Checking- CVB (15037665)	8,762.52	53,174.25	-44,411.73	-83.5%
Total Checking/Savings	745,893.17	734,303.38	11,589.79	1.6%
Accounts Receivable				
Accounts Receivable	0.00	49,017.88	-49,017.88	-100.0%
Allow for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Accounts Receivable	-4,000.00	45,017.88	-49,017.88	-108.9%
Other Current Assets				
Accrued Interest Receivable	0.00	3,159.41	-3,159.41	-100.0%
Charge Backs Receivable	976.27	100.00	876.27	876.3%
Other Receivables	10,320.00	66,901.00	-56,581.00	-84.6%
Prepaid				
Insurance	13,846.23	10,847.84	2,998.39	27.6%
Total Prepaid	13,846.23	10,847.84	2,998.39	27.6%
Total Other Current Assets	25,142.50	81,008.25	-55,865.75	-69.0%
Total Current Assets	767,035.67	860,329.51	-93,293.84	-10.8%
Fixed Assets				
Accumulated Depreciation	-3,148,383.00	-3,148,383.00	0.00	0.0%
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	52,591.00	14,466.25	38,124.75	263.5%
CIP-Application for CDBG	1,549.00	0.00	1,549.00	100.0%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Groundwater Recharge	63,072.75	5,835.00	57,237.75	980.9%
CIP-Recycled Water	225,669.00	180,296.50	45,372.50	25.2%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	691,837.54	549,553.54	142,284.00	25.9%
Downtown Improvement	589,298.26	589,298.26	0.00	0.0%
Equipment- Community Center	29,336.05	29,336.05	0.00	0.0%
Equipment- Sewer	56,668.70	56,668.70	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	2,559,537.74	13,578.68	0.5%
Total Fixed Assets	4,468,590.81	4,312,728.13	155,862.68	3.6%
TOTAL ASSETS	5,235,626.48	5,173,057.64	62,568.84	1.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	13,724.66	108,196.30	-94,471.64	-87.3%
Total Accounts Payable	13,724.66	108,196.30	-94,471.64	-87.3%
Other Current Liabilities				
Accrued Expenses	0.00	13.45	-13.45	-100.0%
Accrued Payroll	0.00	3,834.09	-3,834.09	-100.0%
Customer Deposits- Comm Ctr	8,400.00	5,150.00	3,250.00	63.1%
Payroll Liabilities	1,680.10	1,757.46	-77.36	-4.4%
Utility Deposits	11,603.40	10,040.36	1,563.04	15.6%
Total Other Current Liabilities	21,683.50	20,795.36	888.14	4.3%
Total Current Liabilities	35,408.16	128,991.66	-93,583.50	-72.6%

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Accrual Basis

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

	Jun 30, 19	Jun 30, 18	\$ Change	% Change
Long Term Liabilities				
Capital Lease Payable-Deere Cr	3,893.72	6,309.43	-2,415.71	-38.3%
Safe Drinking Water- Calif	0.00	1,550.35	-1,550.35	-100.0%
Safe Drinking Water- Revolving	75,225.00	79,650.00	-4,425.00	-5.6%
Total Long Term Liabilities	79,118.72	87,509.78	-8,391.06	-9.6%
Total Liabilities	114,526.88	216,501.44	-101,974.56	-47.1%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	753,805.36	585,785.91	168,019.45	28.7%
Net Income	164,543.40	168,019.45	-3,476.05	-2.1%
Total Equity	5,121,099.60	4,956,556.20	164,543.40	3.3%
TOTAL LIABILITIES & EQUITY	5,235,626.48	5,173,057.64	62,568.84	1.2%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of June 30, 2019

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Construction In Progress									549,553.54
CIP-5th Street									14,466.25
Bill	07/09/2018	40381	Yamabe & Horn Engi...		General - ...		Accounts Payable	3,473.75	17,940.00
Bill	08/02/2018	40518	Yamabe & Horn Engi...		General - ...		Accounts Payable	3,117.75	21,057.75
Bill	08/31/2018	40658	Yamabe & Horn Engi...		General - ...		Accounts Payable	4,568.25	25,626.00
Bill	10/02/2018	40886	Yamabe & Horn Engi...		General - ...		Accounts Payable	2,087.25	27,713.25
Bill	01/03/2019	41420	Yamabe & Horn Engi...		General - ...		Accounts Payable	7,189.25	34,902.50
Bill	01/04/2019	39873	Yamabe & Horn Engi...		General - ...		Accounts Payable	2,045.00	36,947.50
Bill	03/01/2019	40098	Yamabe & Horn Engi...		General - ...		Accounts Payable	6,846.25	43,793.75
Bill	05/01/2019	42144	Yamabe & Horn Engi...		General - ...		Accounts Payable	2,347.25	46,141.00
Bill	05/31/2019	311760	Valley Fence Company	Removing old f...	General - ...		Accounts Payable	6,450.00	52,591.00
Total CIP-5th Street								38,124.75	52,591.00
CIP-Application for CDBG									0.00
Bill	08/31/2018	40657	Yamabe & Horn Engi...	Project 18-258	General - ...		Accounts Payable	1,383.00	1,383.00
Bill	12/03/2018	41317	Yamabe & Horn Engi...	Project #18-258	General - ...		Accounts Payable	166.00	1,549.00
Total CIP-Application for CDBG								1,549.00	1,549.00
CIP-Biola Ave Sidewalk-East									5,660.60
Total CIP-Biola Ave Sidewalk-East									5,660.60
CIP-Groundwater Recharge									5,835.00
Bill	11/05/2018	41044	Yamabe & Horn Engi...	Project 18-235	Water		Accounts Payable	31,387.50	37,222.50
Bill	12/03/2018	41316	Yamabe & Horn Engi...	Project #18-235	Water		Accounts Payable	7,628.00	44,850.50
Bill	01/03/2019	41422	Yamabe & Horn Engi...	Project # 18-235	Water		Accounts Payable	18,222.25	63,072.75
Total CIP-Groundwater Recharge								57,237.75	63,072.75
CIP-Recycled Water									180,296.50
Bill	08/08/2018	2018-1...	AM Consulting Engin...	invoice covers ...	Waste Dis...		Accounts Payable	17,410.00	197,706.50
Bill	09/08/2018	2018-1...	AM Consulting Engin...		Waste Dis...		Accounts Payable	3,335.00	201,041.50
Bill	10/08/2018	2018-1...	AM Consulting Engin...		Waste Dis...		Accounts Payable	3,760.00	204,801.50
Bill	11/08/2018	2018-2...	AM Consulting Engin...	Waste Water ...	Water		Accounts Payable	3,540.00	208,341.50
Bill	12/08/2018	2018-2...	AM Consulting Engin...	Waste Water ...	Water		Accounts Payable	2,337.50	210,679.00
Bill	01/10/2019	2019-0...	AM Consulting Engin...	Waste Water ...	Water		Accounts Payable	2,505.00	213,184.00
Bill	02/10/2019	2019-0...	AM Consulting Engin...	Waste Water ...	Water		Accounts Payable	3,680.00	216,864.00
Bill	03/08/2019	2019-0...	AM Consulting Engin...	Waste Water ...	Water		Accounts Payable	3,260.00	220,124.00
Bill	04/10/2019	2019-0...	AM Consulting Engin...	Waste Water ...	Water		Accounts Payable	5,545.00	225,669.00
Total CIP-Recycled Water								45,372.50	225,669.00
CIP-Water System Upgrade-SRF									343,295.19
Total CIP-Water System Upgrade-SRF									343,295.19
Total Construction In Progress								142,284.00	691,837.54
TOTAL								142,284.00	691,837.54

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2018 through June 2019

	Jul '18 - Jun 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	220.00			
Late Fees and Penalties	5,184.54			
Rents and Concessions	20,470.00	21,250.00	-780.00	96.3%
Sales and Services	444,406.79	476,000.00	-31,593.21	93.4%
Total Income	470,281.33	497,250.00	-26,968.67	94.6%
Expense				
Bank Charges	1,043.02			
Communications	8,455.34	18,700.00	-10,244.66	45.2%
Community Support	2,500.00			
Computer and Internet	1,868.65			
Continuing Education	1,386.32			
Contractual Services				
Other Contract Services	200.00			
Plant Operations	78,397.16	78,000.00	397.16	100.5%
Solid Waste Disposal	80,682.20	70,000.00	10,682.20	115.3%
Total Contractual Services	159,279.36	148,000.00	11,279.36	107.6%
Fees & Assessments	13,154.34	8,000.00	5,154.34	164.4%
Fuels	106.40			
Insurance	11,567.16	11,000.00	567.16	105.2%
Janitorial	995.41			
Legal Notices and Publishing	540.00			
Licenses and Permits	23,864.52	29,000.00	-5,135.48	82.3%
Memberships and Publications	1,393.00			
Miscellaneous	73.68			
Office	7,848.70			
Operating Supplies and Chemical	4,722.62			
Outside Services/Event Comp.	4,600.00	5,000.00	-400.00	92.0%
Payroll Expenses	0.00			
Postage and Delivery	506.94			
Professional & Specialized Serv				
Accounting	12,175.00	12,500.00	-325.00	97.4%
Audit Fee	9,200.00	8,900.00	300.00	103.4%
Engineering & Project Mgt	2,123.75			
Legal	17,677.34	13,000.00	4,677.34	136.0%
Other Professional Services	6,056.54			
Research and Monitoring	4,677.25	3,000.00	1,677.25	155.9%
Total Professional & Specialized Serv	51,909.88	37,400.00	14,509.88	138.8%
Repairs and Maintenance				
Equipment	4,717.30			
Structures and Grounds	29,830.70			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	34,548.00	60,000.00	-25,452.00	57.6%
Salaries and Wages				
Board Member Compensation	8,868.78	10,000.00	-1,131.22	88.7%
Holiday Pay	2,116.00			
Paid Leave	3,116.00			
Payroll Taxes	9,150.65	8,500.00	650.65	107.7%
Regular Hourly	83,586.41	90,000.00	-6,413.59	92.9%
Total Salaries and Wages	106,837.84	108,500.00	-1,662.16	98.5%
Services Charges-Fresno County	303.52			
Small Tools and Equipment	93.36			
Travel	1,704.50			

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Budget vs. Actual
 July 2018 through June 2019

	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Utilities				
Gas and Electric	59,806.54	75,000.00	-15,193.46	79.7%
Total Utilities	59,806.54	75,000.00	-15,193.46	79.7%
Total Expense	499,109.10	500,600.00	-1,490.90	99.7%
Net Ordinary Income	-28,827.77	-3,350.00	-25,477.77	860.5%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	128,813.54			
Total Contributed Capital	128,813.54			
Interest Revenues	9,193.13	5,000.00	4,193.13	183.9%
Other Non-Operating Revenues	3,651.45			
Property Tax Revenue	42,290.77			
Rents and Leases Received	2,856.16			
Special Assessment Revenue	6,879.45	8,000.00	-1,120.55	86.0%
Taxes and Assessments	0.00	39,800.00	-39,800.00	0.0%
Total Other Income	193,684.50	52,800.00	140,884.50	366.8%
Other Expense				
Capital and Maintenance Project	0.00	60,000.00	-60,000.00	0.0%
Interest Expense	313.33			
Total Other Expense	313.33	60,000.00	-59,686.67	0.5%
Net Other Income	193,371.17	-7,200.00	200,571.17	-2,685.7%
Net Income	<u>164,543.40</u>	<u>-10,550.00</u>	<u>175,093.40</u>	<u>-1,559.7%</u>