

BIOLA COMMUNITY SERVICES DISTRICT AGENDA ITEM NO. 5-A
Profit & Loss Prev Year Comparison
July through November 2019

	<u>Jul - Nov 19</u>	<u>Jul - Nov 18</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
Admin Fees	100.00	100.00	0.00	0.0%
Late Fees and Penalties	929.73	2,444.90	-1,515.17	-62.0%
Permit and Inspection Fees	320.00	0.00	320.00	100.0%
Rents and Concessions	16,919.00	10,160.00	6,759.00	66.5%
Sales and Services	142,216.07	162,245.92	-20,029.85	-12.4%
Total Income	160,484.80	174,950.82	-14,466.02	-8.3%
Expense				
Bank Charges	767.34	310.00	457.34	147.5%
Communications	3,703.41	4,135.05	-431.64	-10.4%
Community Support	2,500.00	2,500.00	0.00	0.0%
Computer and Internet	2,621.00	1,159.99	1,461.01	126.0%
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	40,477.16	-15,197.16	-37.6%
Solid Waste Disposal	19,661.37	36,616.72	-16,955.35	-46.3%
Total Contractual Services	44,941.37	77,293.88	-32,352.51	-41.9%
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	6,682.24	5,239.32	1,442.92	27.5%
Janitorial	461.14	511.21	-50.07	-9.8%
Legal Notices and Publishing	60.00	240.00	-180.00	-75.0%
Licenses and Permits	21,585.60	19,709.77	1,875.83	9.5%
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	3,112.06	1,385.46	44.5%
Operating Supplies and Chemical	0.00	1,872.36	-1,872.36	-100.0%
Outside Services/Event Comp.	2,400.00	2,600.00	-200.00	-7.7%
Payroll Expenses	0.00	114.81	-114.81	-100.0%
Penalties	13.65	0.00	13.65	100.0%
Postage and Delivery	55.00	349.34	-294.34	-84.3%
Professional & Specialized Serv				
Accounting	4,000.00	6,000.00	-2,000.00	-33.3%
Engineering & Project Mgt	0.00	1,791.75	-1,791.75	-100.0%
Legal	15,355.04	8,270.22	7,084.82	85.7%
Other Professional Services	3,079.00	3,186.54	-107.54	-3.4%
Research and Monitoring	6,320.00	3,660.25	2,659.75	72.7%
Total Professional & Specialized Serv	28,754.04	22,908.76	5,845.28	25.5%
Repairs and Maintenance				
Equipment	1,272.15	3,305.84	-2,033.69	-61.5%
Structures and Grounds	31,458.56	13,247.25	18,211.31	137.5%
Total Repairs and Maintenance	32,730.71	16,553.09	16,177.62	97.7%
Salaries and Wages				
Board Member Compensation	3,100.00	4,800.00	-1,700.00	-35.4%
Holiday Pay	68.00	657.00	-589.00	-89.7%
Overtime Pay	994.50	0.00	994.50	100.0%
Paid Leave	1,555.50	777.00	778.50	100.2%
Payroll Taxes	3,371.62	2,762.93	608.69	22.0%
Regular Hourly	38,825.50	29,876.91	8,948.59	30.0%
Total Salaries and Wages	47,915.12	38,873.84	9,041.28	23.3%
Services Charges-Fresno County	229.28	303.52	-74.24	-24.5%
Travel	1,689.26	766.76	922.50	120.3%

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

	<u>Jul - Nov 19</u>	<u>Jul - Nov 18</u>	<u>\$ Change</u>	<u>% Change</u>
Utilities				
Gas and Electric	27,132.36	31,690.23	-4,557.87	-14.4%
Total Utilities	<u>27,132.36</u>	<u>31,690.23</u>	<u>-4,557.87</u>	<u>-14.4%</u>
Total Expense	<u>237,054.94</u>	<u>241,648.99</u>	<u>-4,594.05</u>	<u>-1.9%</u>
Net Ordinary Income	-76,570.14	-66,698.17	-9,871.97	-14.8%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	4,232.00	17,410.00	-13,178.00	-75.7%
Total Contributed Capital	4,232.00	17,410.00	-13,178.00	-75.7%
Interest Revenues	1,958.20	1,709.83	248.37	14.5%
Other Non-Operating Revenues	1,834.00	3,550.45	-1,716.45	-48.3%
Property Tax Revenue	500.50	294.82	205.68	69.8%
Total Other Income	<u>8,524.70</u>	<u>22,965.10</u>	<u>-14,440.40</u>	<u>-62.9%</u>
Other Expense				
Interest Expense	69.65	364.84	-295.19	-80.9%
Total Other Expense	<u>69.65</u>	<u>364.84</u>	<u>-295.19</u>	<u>-80.9%</u>
Net Other Income	<u>8,455.05</u>	<u>22,600.26</u>	<u>-14,145.21</u>	<u>-62.6%</u>
Net Income	<u><u>-68,115.09</u></u>	<u><u>-44,097.91</u></u>	<u><u>-24,017.18</u></u>	<u><u>-54.5%</u></u>

**BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account**

As of November 30, 2019

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Checking- CVB (15037665)									
Deposit	11/07/2019			Deposit		X	-SPLIT-		24,787.51
Bill Pmt -Check	11/12/2019	4924	Advanced Flow Meas...				Accounts Payable	10,140.75	34,928.26
Bill Pmt -Check	11/12/2019	4925	Carbajal Landscaping			X	Accounts Payable	-545.00	34,383.26
Bill Pmt -Check	11/12/2019	4926	Central Valley Comm...				Accounts Payable	-901.00	33,482.26
Bill Pmt -Check	11/12/2019	4927	Cuttone & Mastro CP...			X	Accounts Payable	-263.80	33,218.46
Bill Pmt -Check	11/12/2019	4928	Deere Credit, Inc			X	Accounts Payable	-1,000.00	32,218.46
Bill Pmt -Check	11/12/2019	4929	FALCON Private Sec...			X	Accounts Payable	-226.30	31,992.16
Bill Pmt -Check	11/12/2019	4930	Felipe Perez			X	Accounts Payable	-855.00	31,137.16
Bill Pmt -Check	11/12/2019	4931	Haven's			X	Accounts Payable	-562.13	30,575.03
Bill Pmt -Check	11/12/2019	4932	Leeroy Holley			X	Accounts Payable	-198.31	30,376.72
Bill Pmt -Check	11/12/2019	4933	Lozano Smith, LLP	September 2019		X	Accounts Payable	-200.00	30,176.72
Bill Pmt -Check	11/12/2019	4934	Mountain Valley Envir...				Accounts Payable	-1,580.00	28,596.72
Bill Pmt -Check	11/12/2019	4935	Petra Mancilla				Accounts Payable	-6,320.00	22,276.72
Bill Pmt -Check	11/12/2019	4936	Raul Mendoza				Accounts Payable	-200.00	22,076.72
Bill Pmt -Check	11/12/2019	4937	Streamline			X	Accounts Payable	-880.00	21,196.72
Bill Pmt -Check	11/12/2019	4938	Verizon Wireless	209138685-00...		X	Accounts Payable	-50.00	21,146.72
Bill Pmt -Check	11/12/2019	4939	VFW Post 5845			X	Accounts Payable	-76.58	21,070.14
Bill Pmt -Check	11/12/2019	4940	Mercedes .Ramos			X	Accounts Payable	-400.00	20,670.14
Bill Pmt -Check	11/12/2019	4941	Monique Dolores.			X	Accounts Payable	-100.00	20,570.14
Bill Pmt -Check	11/12/2019	4942	Reyes Lozano.			X	Accounts Payable	-100.00	20,470.14
Bill Pmt -Check	11/12/2019	4943	Rudy Hernandez.			X	Accounts Payable	-100.00	20,370.14
Paycheck	11/12/2019	4944	Eduardo Antunez (Em...			X	Accounts Payable	-200.00	20,170.14
Paycheck	11/12/2019	4945	Felipe de J. Perez			X	-SPLIT-	-975.30	19,194.84
Paycheck	11/12/2019	4946	Pedro P Cerna			X	-SPLIT-	-1,079.56	18,115.28
Liability Check	11/13/2019	EFT	EDD	Confirmation #...		X	-SPLIT-	-821.34	17,293.94
Check	11/14/2019	EFT	Capital One			X	Office	-207.20	17,086.74
Liability Check	11/15/2019	EFT	United States Treasury	Confirmation #...		X	-SPLIT-	-930.57	16,156.17
Deposit	11/15/2019			Confirmation #...		X	-SPLIT-	-2,061.48	14,094.69
Deposit	11/22/2019			Deposit		X	-SPLIT-	21,696.62	35,791.31
Check	11/22/2019	EFT	PG&E	Deposit		X	-SPLIT-	6,310.96	42,102.27
Bill Pmt -Check	11/26/2019	4947	Andrews Backhoe Se...			X	-SPLIT-	-6,157.91	35,944.36
Bill Pmt -Check	11/26/2019	4948	Carbajal Landscaping				Accounts Payable	-6,600.00	29,344.36
Bill Pmt -Check	11/26/2019	4949	Creative Technologies	129			Accounts Payable	-675.00	28,669.36
Bill Pmt -Check	11/26/2019	4950	Eduardo Antunez	Reimbursemen...		X	Accounts Payable	-2,411.00	26,258.36
Bill Pmt -Check	11/26/2019	4951	Lozano Smith, LLP	Professional L...			Accounts Payable	-96.86	26,161.50
Bill Pmt -Check	11/26/2019	4952	Mid-Valley Disposal				Accounts Payable	-6,787.02	19,374.48
Bill Pmt -Check	11/26/2019	4953	Mountain Valley Envir...	William Walsh ...			Accounts Payable	-6,490.59	12,883.89
Bill Pmt -Check	11/26/2019	4954	Natividad Sanchez				Accounts Payable	-2,856.25	10,027.64
Bill Pmt -Check	11/26/2019	4955	Raul Mendoza			X	Accounts Payable	-350.00	9,677.64
Bill Pmt -Check	11/26/2019	4956	Terminix Commercial	5355052			Accounts Payable	-880.00	8,797.64
Bill Pmt -Check	11/26/2019	4957	VFW Post 5845				Accounts Payable	-126.00	8,671.64
Bill Pmt -Check	11/26/2019	4958	XiO, Inc.				Accounts Payable	-200.00	8,471.64
Bill Pmt -Check	11/26/2019	4959	ZOOM Imaging Soluti...				Accounts Payable	-339.00	8,132.64
Bill Pmt -Check	11/26/2019	4960	Inez Jimenez				Accounts Payable	-26.01	8,106.63
Bill Pmt -Check	11/26/2019	4961	Mercedes .Ramos				Accounts Payable	-100.00	8,006.63
Bill Pmt -Check	11/26/2019	4962	Monique Dolores.				Accounts Payable	-100.00	7,906.63
Bill Pmt -Check	11/26/2019	4963	Reyes Lozano.				Accounts Payable	-100.00	7,806.63
Bill Pmt -Check	11/26/2019	4964	Rudy Hernandez.				Accounts Payable	-100.00	7,706.63
Paycheck	11/26/2019	4965	Eduardo Antunez (Em...			X	-SPLIT-	-100.00	7,606.63
Paycheck	11/26/2019	4966	Ernesto Garcia (Empl...			X	-SPLIT-	-1,261.72	6,344.91
Paycheck	11/26/2019	4967	Felipe de J. Perez			X	-SPLIT-	-259.05	6,085.86
Paycheck	11/26/2019	4968	Pedro P Cerna			X	-SPLIT-	-945.39	5,140.47
Deposit	11/27/2019			Deposit		X	-SPLIT-	-803.54	4,336.93
Check	11/30/2019			Service Charge	General - ...	X	Bank Charges	1,427.96	5,764.89
								-149.04	5,615.85
Total Checking- CVB (15037665)								-19,171.66	5,615.85
TOTAL								-19,171.66	5,615.85

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

	Nov 30, 19	Nov 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	458,588.11	406,305.42	52,282.69	12.9%
Cash-CVC-Project Account	6,275.39	6,275.39	0.00	0.0%
Cash-LAIF	277,747.47	272,616.14	5,131.33	1.9%
Checking- CVB (15037665)	5,615.85	41,636.06	-36,020.21	-86.5%
Total Checking/Savings	748,226.82	726,833.01	21,393.81	2.9%
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	100.00	71.83	71.8%
Other Receivables	0.00	10,320.00	-10,320.00	-100.0%
Prepaid				
Insurance	8,076.98	6,327.84	1,749.14	27.6%
Total Prepaid	8,076.98	6,327.84	1,749.14	27.6%
Total Other Current Assets	8,248.81	16,747.84	-8,499.03	-50.8%
Total Current Assets	752,475.63	739,580.85	12,894.78	1.7%
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-Biola Ave Sidewalk-East	55,505.50	29,096.25	26,409.25	90.8%
CIP-Groundwater Recharge	5,660.60	5,660.60	0.00	0.0%
CIP-Recycled Water	84,239.40	37,222.50	47,016.90	126.3%
CIP-Water System Upgrade-SRF	231,869.00	208,341.50	23,527.50	11.3%
	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	720,569.69	623,616.04	96,953.65	15.6%
Downtown Improvement				
Equipment- Community Center	605,391.56	589,298.26	16,093.30	2.7%
Equipment- Sewer	35,240.49	29,336.05	5,904.44	20.1%
Equipment- Water	58,166.35	56,668.70	1,497.65	2.6%
Land	54,625.33	54,625.33	0.00	0.0%
Sewer System	194,055.81	194,055.81	0.00	0.0%
Storm Drainage Basin	1,844,337.96	1,844,337.96	0.00	0.0%
Water System	792,692.84	792,692.84	0.00	0.0%
	2,573,116.42	2,559,537.74	13,578.68	0.5%
Total Fixed Assets	4,279,332.35	4,386,790.63	-107,458.28	-2.5%
TOTAL ASSETS	5,031,807.98	5,126,371.48	-94,563.50	-1.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	35,688.00	114,377.08	-78,689.08	-68.8%
Total Accounts Payable	35,688.00	114,377.08	-78,689.08	-68.8%
Other Current Liabilities				
AFLAC	609.80	0.00	609.80	100.0%
Customer Deposits- Comm Ctr	3,595.38	2,600.00	995.38	38.3%
Payroll Liabilities	1,170.13	1,165.20	4.93	0.4%
Utility Deposits	12,194.54	10,817.88	1,376.66	12.7%
Total Other Current Liabilities	17,569.85	14,583.08	2,986.77	20.5%
Total Current Liabilities	53,257.85	128,960.16	-75,702.31	-58.7%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	3,041.50	5,303.03	-2,261.53	-42.7%
Safe Drinking Water- Revolving	70,800.00	79,650.00	-8,850.00	-11.1%
Total Long Term Liabilities	73,841.50	84,953.03	-11,111.53	-13.1%
Total Liabilities	127,099.35	213,913.19	-86,813.84	-40.6%

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Accrual Basis

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

	<u>Nov 30, 19</u>	<u>Nov 30, 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	-68,115.09	-44,097.91	-24,017.18	-54.5%
Total Equity	<u>4,904,708.63</u>	<u>4,912,458.29</u>	<u>-7,749.66</u>	<u>-0.2%</u>
TOTAL LIABILITIES & EQUITY	<u>5,031,807.98</u>	<u>5,126,371.48</u>	<u>-94,563.50</u>	<u>-1.8%</u>

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Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of November 30, 2019

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Construction In Progress									718,994.69
CIP-5th Street									53,930.50
Bill	08/29/2019	87316	The Business Jorنال	notice to contr...	Waste Dis...		Accounts Payable	1,575.00	55,505.50
Total CIP-5th Street								1,575.00	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	720,569.69
TOTAL								1,575.00	720,569.69

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

	Jul - Nov 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	16,919.00	21,250.00	-4,331.00	79.6%
Sales and Services	142,216.07	472,000.00	-329,783.93	30.1%
Total Income	160,484.80	493,250.00	-332,765.20	32.5%
Expense				
Bank Charges	767.34			
Communications	3,703.41	14,000.00	-10,296.59	26.5%
Community Support	2,500.00			
Computer and Internet	2,621.00			
Contractual Services				
Plant Operations	25,280.00	78,000.00	-52,720.00	32.4%
Solid Waste Disposal	19,661.37	78,000.00	-58,338.63	25.2%
Total Contractual Services	44,941.37	156,000.00	-111,058.63	28.8%
Employee Group Insurance	304.90			
Fees & Assessments	6,277.00	8,000.00	-1,723.00	78.5%
Insurance	6,682.24	11,000.00	-4,317.76	60.7%
Janitorial	461.14			
Legal Notices and Publishing	60.00			
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.	2,400.00	5,000.00	-2,600.00	48.0%
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	3,079.00			
Research and Monitoring	6,320.00	3,000.00	3,320.00	210.7%
Total Professional & Specialized Serv	28,754.04	40,700.00	-11,945.96	70.6%
Repairs and Maintenance				
Equipment	1,272.15			
Structures and Grounds	31,458.56			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	32,730.71	60,000.00	-27,269.29	54.6%
Salaries and Wages				
Board Member Compensation	3,100.00	13,000.00	-9,900.00	23.8%
Holiday Pay	68.00			
Overtime Pay	994.50			
Paid Leave	1,555.50			
Payroll Taxes	3,371.62	11,000.00	-7,628.38	30.7%
Regular Hourly	38,825.50	90,000.00	-51,174.50	43.1%
Total Salaries and Wages	47,915.12	114,000.00	-66,084.88	42.0%
Services Charges-Fresno County	229.28			
Travel	1,689.26			
Utilities				
Gas and Electric	27,132.36	75,000.00	-47,867.64	36.2%
Total Utilities	27,132.36	75,000.00	-47,867.64	36.2%
Total Expense	237,054.94	512,700.00	-275,645.06	46.2%
Net Ordinary Income	-76,570.14	-19,450.00	-57,120.14	393.7%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	4,232.00			
Total Contributed Capital	4,232.00			

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Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July through November 2019

	<u>Jul - Nov 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
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	8,524.70	54,790.00	-46,265.30	15.6%
Other Expense				
Capital and Maintenance Project	0.00	45,000.00	-45,000.00	0.0%
Interest Expense	69.65			
Total Other Expense	69.65	45,000.00	-44,930.35	0.2%
Net Other Income	8,455.05	9,790.00	-1,334.95	86.4%
Net Income	-68,115.09	-9,660.00	-58,455.09	705.1%