

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

AGENDA ITEM NO. 5-A

	Jul '19 - Jan 20	Jul '18 - Jan 19	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	100.00	150.00	-50.00	-33.3%
Connection and Turn-On Fees	2,400.00	0.00	2,400.00	100.0%
Late Fees and Penalties	937.43	3,567.34	-2,629.91	-73.7%
Permit and Inspection Fees	320.00	0.00	320.00	100.0%
Rents and Concessions	23,129.00	10,210.00	12,919.00	126.5%
Sales and Services	216,380.92	245,921.16	-29,540.24	-12.0%
Total Income	243,267.35	259,848.50	-16,581.15	-6.4%
Expense				
Bank Charges	1,147.83	460.00	687.83	149.5%
Communications	4,444.65	5,211.52	-766.87	-14.7%
Community Support	2,500.00	2,500.00	0.00	0.0%
Computer and Internet	3,146.00	1,259.99	1,886.01	149.7%
Continuing Education	0.00	1,286.32	-1,286.32	-100.0%
Contractual Services				
Other Contract Services	0.00	200.00	-200.00	-100.0%
Plant Operations	44,240.00	53,117.16	-8,877.16	-16.7%
Solid Waste Disposal	33,003.95	49,471.70	-16,467.75	-33.3%
Total Contractual Services	77,243.95	102,788.86	-25,544.91	-24.9%
Employee Group Insurance	304.90	0.00	304.90	100.0%
Fees & Assessments	6,277.00	8,677.00	-2,400.00	-27.7%
Fuels	0.00	106.40	-106.40	-100.0%
Insurance	8,989.94	7,047.32	1,942.62	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	6,411.76	4,184.04	2,227.72	53.2%
Operating Supplies and Chemical	0.00	1,872.36	-1,872.36	-100.0%
Outside Services/Event Comp.	3,200.00	3,200.00	0.00	0.0%
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	5,000.00	8,175.00	-3,175.00	-38.8%
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	22,933.56	11,720.32	11,213.24	95.7%
Other Professional Services	3,839.00	3,946.54	-107.54	-2.7%
Research and Monitoring	0.00	3,999.25	-3,999.25	-100.0%
Total Professional & Specialized Serv	33,017.56	38,832.86	-5,815.30	-15.0%
Repairs and Maintenance				
Equipment	1,272.15	3,305.84	-2,033.69	-61.5%
Structures and Grounds	39,200.43	15,399.87	23,800.56	154.6%
Total Repairs and Maintenance	40,472.58	18,705.71	21,766.87	116.4%
Salaries and Wages				
Board Member Compensation	4,900.00	5,700.00	-800.00	-14.0%
Holiday Pay	1,388.00	2,116.00	-728.00	-34.4%
Overtime Pay	1,328.25	0.00	1,328.25	100.0%
Paid Leave	1,791.50	1,612.00	179.50	11.1%
Payroll Taxes	4,998.02	4,551.41	446.61	9.8%
Regular Hourly	52,086.00	42,865.91	9,220.09	21.5%
Total Salaries and Wages	66,491.77	56,845.32	9,646.45	17.0%
Services Charges-Fresno County	229.28	303.52	-74.24	-24.5%
Travel	1,946.20	897.98	1,048.22	116.7%

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

	Jul '19 - Jan 20	Jul '18 - Jan 19	\$ Change	% Change
Utilities				
Gas and Electric	31,684.47	36,413.35	-4,728.88	-13.0%
Total Utilities	<u>31,684.47</u>	<u>36,413.35</u>	<u>-4,728.88</u>	<u>-13.0%</u>
Total Expense	<u>312,097.28</u>	<u>314,819.55</u>	<u>-2,722.27</u>	<u>-0.9%</u>
Net Ordinary Income	-68,829.93	-54,971.05	-13,858.88	-25.2%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	62,314.10	34,634.81	27,679.29	79.9%
Total Contributed Capital	62,314.10	34,634.81	27,679.29	79.9%
Interest Revenues	4,300.49	5,388.38	-1,087.89	-20.2%
Other Non-Operating Revenues	1,834.00	3,551.45	-1,717.45	-48.4%
Property Tax Revenue	23,539.28	21,707.19	1,832.09	8.4%
Special Assessment Revenue	3,596.67	3,596.67	0.00	0.0%
Total Other Income	<u>95,584.54</u>	<u>68,878.50</u>	<u>26,706.04</u>	<u>38.8%</u>
Other Expense				
Interest Expense	95.91	438.45	-342.54	-78.1%
Total Other Expense	<u>95.91</u>	<u>438.45</u>	<u>-342.54</u>	<u>-78.1%</u>
Net Other Income	<u>95,488.63</u>	<u>68,440.05</u>	<u>27,048.58</u>	<u>39.5%</u>
Net Income	<u><u>26,658.70</u></u>	<u><u>13,469.00</u></u>	<u><u>13,189.70</u></u>	<u><u>97.9%</u></u>

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of January 31, 2020

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
Checking- CVB (15037665)									
Deposit	01/03/2020			Deposit		X	-SPLIT-	9,221.04	13,910.03
Paycheck	01/07/2020	5009	Eduardo Antunez (Em...			X	-SPLIT-	-983.07	23,131.07
Paycheck	01/07/2020	5010	Felipe de J. Perez			X	-SPLIT-	-1,024.73	22,148.00
Paycheck	01/07/2020	5011	Pedro P Cerna			X	-SPLIT-	-714.47	21,123.27
Bill Pmt -Check	01/07/2020	5012	John Rivera Romero			X	Accounts Payable	-400.00	20,408.80
Bill Pmt -Check	01/07/2020	5013	Lozano Smith, LLP			X	Accounts Payable	-3,024.26	20,008.80
Bill Pmt -Check	01/07/2020	5014	Mountain Valley Envir...			X	Accounts Payable	-6,320.00	16,984.54
Bill Pmt -Check	01/07/2020	5015	Yamabe & Horn Engi...			X	Accounts Payable	-6,073.50	10,664.54
Bill Pmt -Check	01/07/2020	5016	Eduardo Antunez			X	Accounts Payable	-116.00	4,591.04
Bill Pmt -Check	01/07/2020	5017	Raul Mendoza			X	Accounts Payable	-792.00	4,475.04
Bill Pmt -Check	01/07/2020	5018	Inez Jimenez			X	Accounts Payable	-100.00	3,683.04
Bill Pmt -Check	01/07/2020	5019	Mercedes Ramos			X	Accounts Payable	-100.00	3,583.04
Bill Pmt -Check	01/07/2020	5020	Monique Dolores.			X	Accounts Payable	-100.00	3,483.04
Bill Pmt -Check	01/07/2020	5021	Reyes Lozano.			X	Accounts Payable	-100.00	3,383.04
Bill Pmt -Check	01/07/2020	5022	Rudy Hernandez.			X	Accounts Payable	-100.00	3,283.04
Deposit	01/10/2020			Deposit		X	-SPLIT-	6,015.73	3,183.04
Check	01/14/2020	EFT	PG&E			X	-SPLIT-	-4,552.11	9,198.77
Liability Check	01/15/2020	EFT	EDD	confirmation #...		X	-SPLIT-	-104.56	4,646.66
Liability Check	01/15/2020	EFT	United States Treasury	Confirmation #...		X	-SPLIT-	-1,252.90	4,542.10
Deposit	01/16/2020			Deposit		X	-SPLIT-	10,788.94	3,289.20
Liability Check	01/21/2020	5023	AFLAC Worldwide He...			X	AFLAC	-304.90	14,078.14
Bill Pmt -Check	01/21/2020	5024	Carbajal Landscaping			X	Accounts Payable	-675.00	13,773.24
Bill Pmt -Check	01/21/2020	5025	Cuttone & Mastro CP...			X	Accounts Payable	-1,000.00	12,098.24
Bill Pmt -Check	01/21/2020	5026	Deere Credit, Inc			X	Accounts Payable	-226.30	11,871.94
Bill Pmt -Check	01/21/2020	5027	Eduardo Antunez			X	Accounts Payable	-140.94	11,731.00
Bill Pmt -Check	01/21/2020	5028	FALCON Private Sec...			X	Accounts Payable	-209.00	11,522.00
Bill Pmt -Check	01/21/2020	5029	Haven's			X	Accounts Payable	-626.87	10,895.13
Bill Pmt -Check	01/21/2020	5030	Jaime Bravo			X	Accounts Payable	-50.00	10,845.13
Bill Pmt -Check	01/21/2020	5031	Lillie Alvarado Moreno			X	Accounts Payable	-200.00	10,645.13
Bill Pmt -Check	01/21/2020	5032	Little Giant			X	Accounts Payable	-40.00	10,605.13
Bill Pmt -Check	01/21/2020	5033	Lozano Smith, LLP			X	Accounts Payable	-4,554.26	6,050.87
Bill Pmt -Check	01/21/2020	5034	Mid-Valley Disposal	December 2019		X	Accounts Payable	-6,742.66	-691.79
Bill Pmt -Check	01/21/2020	5035	Raul Mendoza			X	Accounts Payable	-792.00	-1,483.79
Bill Pmt -Check	01/21/2020	5036	Streamline			X	Accounts Payable	-50.00	-1,533.79
Bill Pmt -Check	01/21/2020	5037	Verizon Wireless	209138685-00...		X	Accounts Payable	-76.29	-1,610.08
Bill Pmt -Check	01/21/2020	5038	VFW Post 5845			X	Accounts Payable	-200.00	-1,810.08
Bill Pmt -Check	01/21/2020	5039	Yamabe & Horn Engi...			X	Accounts Payable	-15,913.00	-17,723.08
Bill Pmt -Check	01/21/2020	5040	ZOOM Imaging Soluti...			X	Accounts Payable	-186.37	-17,909.45
Bill Pmt -Check	01/21/2020	5041	Inez Jimenez			X	Accounts Payable	-100.00	-18,009.45
Bill Pmt -Check	01/21/2020	5042	Mercedes Ramos			X	Accounts Payable	-100.00	-18,109.45
Bill Pmt -Check	01/21/2020	5043	Monique Dolores.			X	Accounts Payable	-100.00	-18,209.45
Bill Pmt -Check	01/21/2020	5044	Reyes Lozano.			X	Accounts Payable	-100.00	-18,309.45
Bill Pmt -Check	01/21/2020	5045	Rudy Hernandez.			X	Accounts Payable	-100.00	-18,409.45
Paycheck	01/21/2020	5046	Eduardo Antunez (Em...			X	-SPLIT-	-1,361.61	-19,771.06
Paycheck	01/21/2020	5047	Ernesto Garcia (Empl...			X	-SPLIT-	-234.64	-20,005.70
Paycheck	01/21/2020	5048	Felipe de J. Perez			X	-SPLIT-	-1,024.73	-21,030.43
Paycheck	01/21/2020	5049	Pedro P Cerna			X	-SPLIT-	-1,019.11	-22,049.54
Check	01/21/2020	EFT	Capital One			X	Office	-300.00	-22,349.54
Deposit	01/23/2020			Deposit		X	-SPLIT-	19,896.91	-2,452.63
Deposit	01/30/2020			Deposit		X	-SPLIT-	64,887.55	62,434.92
Liability Check	01/31/2020	EFT	EDD	confirmation #...		X	-SPLIT-	-79.98	62,354.94
Liability Check	01/31/2020	EFT	United States Treasury	Confirmation #...		X	Payroll Liabilities	-7.74	62,347.20
Check	01/31/2020			Service Charge	General - ...	X	Bank Charges	-182.61	62,164.59
Total Checking- CVB (15037665)								48,254.56	62,164.59
TOTAL								48,254.56	62,164.59

BIOLA COMMUNITY SERVICES DISTRICT Balance Sheet Prev Year Comparison

As of January 31, 2020

	Jan 31, 20	Jan 31, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	453,140.85	428,920.65	24,220.20	5.7%
Cash-CVC-Project Account	1,235.39	6,275.39	-5,040.00	-80.3%
Cash-LAIF	277,747.47	274,263.50	3,483.97	1.3%
Checking- CVB (15037665)	62,164.59	13,901.41	48,263.18	347.2%
Total Checking/Savings	794,288.30	723,360.95	70,927.35	9.8%
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	595.59	-423.76	-71.2%
Other Receivables	7,679.19	10,320.00	-2,640.81	-25.6%
Prepaid				
Insurance	5,769.28	4,519.84	1,249.44	27.6%
Total Prepaid	5,769.28	4,519.84	1,249.44	27.6%
Total Other Current Assets	13,620.30	15,435.43	-1,815.13	-11.8%
Total Current Assets	803,908.60	734,796.38	69,112.22	9.4%
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				
CIP-5th Street	77,323.05	38,496.50	38,826.55	100.9%
CIP-Application for CDBG	3,581.00	0.00	3,581.00	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	234,649.00	213,184.00	21,465.00	10.1%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	748,748.24	663,709.04	85,039.20	12.8%
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%
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	4,307,510.90	4,440,462.31	-132,951.41	-3.0%
TOTAL ASSETS	5,111,419.50	5,175,258.69	-63,839.19	-1.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	9,877.05	108,803.08	-98,926.03	-90.9%
Total Accounts Payable	9,877.05	108,803.08	-98,926.03	-90.9%
Other Current Liabilities				
AFLAC	609.80	0.00	609.80	100.0%
Customer Deposits- Comm Ctr	4,395.38	3,000.00	1,395.38	46.5%
Payroll Liabilities	1,667.96	2,169.81	-501.85	-23.1%
Utility Deposits	12,397.54	11,206.64	1,190.90	10.6%
Total Other Current Liabilities	19,070.68	16,376.45	2,694.23	16.5%
Total Current Liabilities	28,947.73	125,179.53	-96,231.80	-76.9%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	2,615.16	4,697.74	-2,082.58	-44.3%
Safe Drinking Water- Revolving	66,375.00	75,225.00	-8,850.00	-11.8%
Total Long Term Liabilities	68,990.16	79,922.74	-10,932.58	-13.7%
Total Liabilities	97,937.89	205,102.27	-107,164.38	-52.3%

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Accrual Basis

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

	<u>Jan 31, 20</u>	<u>Jan 31, 19</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	784,072.07	753,936.58	30,135.49	4.0%
Net Income	26,658.70	13,469.00	13,189.70	97.9%
Total Equity	<u>5,013,481.61</u>	<u>4,970,156.42</u>	<u>43,325.19</u>	<u>0.9%</u>
TOTAL LIABILITIES & EQUITY	<u>5,111,419.50</u>	<u>5,175,258.69</u>	<u>-63,839.19</u>	<u>-1.2%</u>

**BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account**

As of January 31, 2020

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Construction In Progress									742,674.74
CIP-5th Street									74,581.55
Bill	01/07/2020	42962	Yamabe & Horn Engi...		General - ...		Accounts Payable	2,741.50	77,323.05
Total CIP-5th Street								2,741.50	77,323.05
CIP-Application for CDBG									249.00
Bill	01/07/2020	43345	Yamabe & Horn Engi...		General - ...		Accounts Payable	3,332.00	3,581.00
Total CIP-Application for CDBG								3,332.00	3,581.00
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									234,649.00
Total CIP-Recycled Water									234,649.00
CIP-Water System Upgrade-SRF									343,295.19
Total CIP-Water System Upgrade-SRF									343,295.19
Total Construction In Progress								6,073.50	748,748.24
TOTAL								6,073.50	748,748.24

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

	Jul '19 - Jan 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	100.00			
Connection and Turn-On Fees	2,400.00			
Late Fees and Penalties	937.43			
Permit and Inspection Fees	320.00			
Rents and Concessions	23,129.00	21,250.00	1,879.00	108.8%
Sales and Services	216,380.92	472,000.00	-255,619.08	45.8%
Total Income	243,267.35	493,250.00	-249,982.65	49.3%
Expense				
Bank Charges	1,147.83			
Communications	4,444.65	14,000.00	-9,555.35	31.7%
Community Support	2,500.00			
Computer and Internet	3,146.00			
Contractual Services				
Plant Operations	44,240.00	78,000.00	-33,760.00	56.7%
Solid Waste Disposal	33,003.95	78,000.00	-44,996.05	42.3%
Total Contractual Services	77,243.95	156,000.00	-78,756.05	49.5%
Employee Group Insurance	304.90			
Fees & Assessments	6,277.00	8,000.00	-1,723.00	78.5%
Insurance	8,989.94	11,000.00	-2,010.06	81.7%
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	6,411.76			
Outside Services/Event Comp.	3,200.00	5,000.00	-1,800.00	64.0%
Penalties	13.65			
Postage and Delivery	55.00			
Professional & Specialized Serv				
Accounting	5,000.00	12,500.00	-7,500.00	40.0%
Audit Fee	0.00	9,200.00	-9,200.00	0.0%
Engineering & Project Mgt	1,245.00			
Legal	22,933.56	16,000.00	6,933.56	143.3%
Other Professional Services	3,839.00			
Research and Monitoring	0.00	3,000.00	-3,000.00	0.0%
Total Professional & Specialized Serv	33,017.56	40,700.00	-7,682.44	81.1%
Repairs and Maintenance				
Equipment	1,272.15			
Structures and Grounds	39,200.43			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	40,472.58	60,000.00	-19,527.42	67.5%
Salaries and Wages				
Board Member Compensation	4,900.00	13,000.00	-8,100.00	37.7%
Holiday Pay	1,388.00			
Overtime Pay	1,328.25			
Paid Leave	1,791.50			
Payroll Taxes	4,998.02	11,000.00	-6,001.98	45.4%
Regular Hourly	52,086.00	90,000.00	-37,914.00	57.9%
Total Salaries and Wages	66,491.77	114,000.00	-47,508.23	58.3%
Services Charges-Fresno County	229.28			
Travel	1,946.20			
Utilities				
Gas and Electric	31,684.47	75,000.00	-43,315.53	42.2%
Total Utilities	31,684.47	75,000.00	-43,315.53	42.2%
Total Expense	312,097.28	512,700.00	-200,602.72	60.9%
Net Ordinary Income	-68,829.93	-19,450.00	-49,379.93	353.9%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	62,314.10			
Total Contributed Capital	62,314.10			

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Accrual Basis

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

	<u>Jul '19 - Jan 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Interest Revenues	4,300.49	5,000.00	-699.51	86.0%
Other Non-Operating Revenues	1,834.00			
Property Tax Revenue	23,539.28	42,290.00	-18,750.72	55.7%
Rents and Leases Received	0.00	0.00	0.00	0.0%
Special Assessment Revenue	3,596.67	7,500.00	-3,903.33	48.0%
Total Other Income	95,584.54	54,790.00	40,794.54	174.5%
Other Expense				
Capital and Maintenance Project	0.00	45,000.00	-45,000.00	0.0%
Interest Expense	95.91	0.00	95.91	100.0%
Total Other Expense	95.91	45,000.00	-44,904.09	0.2%
Net Other Income	95,488.63	9,790.00	85,698.63	975.4%
Net Income	26,658.70	-9,660.00	36,318.70	-276.0%