

AGENDA ITEM NO. S-A

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

	Jul '19 - Apr 20	Jul '18 - Apr 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	966.59	4,399.91	-3,433.32	-78.0%
Permit and Inspection Fees	320.00	0.00	320.00	100.0%
Rents and Concessions	26,889.00	14,560.00	12,329.00	84.7%
Sales and Services	287,798.32	364,904.87	-77,106.55	-21.1%
Total Income	318,573.91	384,084.78	-65,510.87	-17.1%
Expense				
Bank Charges	1,550.16	822.76	727.40	88.4%
Communications	7,450.75	6,771.99	678.76	10.0%
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	65,757.16	3,762.84	5.7%
Solid Waste Disposal	52,834.91	80,697.32	-27,862.41	-34.5%
Total Contractual Services	122,354.91	146,654.48	-24,299.57	-16.6%
Employee Group Insurance	304.90	0.00	304.90	100.0%
Fees & Assessments	6,926.50	12,530.90	-5,604.40	-44.7%
Fuels	0.00	106.40	-106.40	-100.0%
Insurance	12,451.49	9,759.32	2,692.17	27.6%
Janitorial	525.86	912.02	-386.16	-42.3%
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	14,079.41	5,405.09	8,674.32	160.5%
Operating Supplies and Chemical	299.60	5,111.56	-4,811.96	-94.1%
Outside Services/Event Comp.	4,400.00	3,400.00	1,000.00	29.4%
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	17,725.00	11,175.00	6,550.00	58.6%
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	32,462.84	14,684.34	17,778.50	121.1%
Other Professional Services	4,656.00	4,726.54	-70.54	-1.5%
Research and Monitoring	0.00	4,338.25	-4,338.25	-100.0%
Total Professional & Specialized Serv	56,088.84	45,915.88	10,172.96	22.2%
Repairs and Maintenance				
Equipment	1,461.54	3,337.28	-1,875.74	-56.2%
Structures and Grounds	45,062.43	25,853.36	19,209.07	74.3%
Total Repairs and Maintenance	46,523.97	29,190.64	17,333.33	59.4%
Salaries and Wages				
Board Member Compensation	5,300.00	7,068.78	-1,768.78	-25.0%
Holiday Pay	1,388.00	2,116.00	-728.00	-34.4%
Overtime Pay	1,386.75	0.00	1,386.75	100.0%
Paid Leave	2,926.50	2,426.00	500.50	20.6%
Payroll Taxes	7,848.25	7,820.52	27.73	0.4%
Regular Hourly	76,017.00	68,428.91	7,588.09	11.1%
Total Salaries and Wages	94,866.50	87,860.21	7,006.29	8.0%
Services Charges-Fresno County	229.28	303.52	-74.24	-24.5%
Travel	2,083.43	1,415.30	668.13	47.2%
Utilities				
Gas and Electric	40,945.12	49,266.15	-8,321.03	-16.9%
Total Utilities	40,945.12	49,266.15	-8,321.03	-16.9%
Total Expense	441,761.17	434,946.98	6,814.19	1.6%
Net Ordinary Income	-123,187.26	-50,862.20	-72,325.06	-142.2%

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Accrual Basis

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

	<u>Jul '19 - Apr 20</u>	<u>Jul '18 - Apr 19</u>	<u>\$ Change</u>	<u>% Change</u>
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	62,314.10	108,045.54	-45,731.44	-42.3%
Total Contributed Capital	62,314.10	108,045.54	-45,731.44	-42.3%
Interest Revenues	11,801.56	9,193.13	2,608.43	28.4%
Other Non-Operating Revenues	1,893.20	3,551.45	-1,658.25	-46.7%
Property Tax Revenue	45,580.66	42,290.77	3,289.89	7.8%
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	128,468.97	172,816.50	-44,347.53	-25.7%
Other Expense				
Interest Expense	127.61	482.67	-355.06	-73.6%
Total Other Expense	127.61	482.67	-355.06	-73.6%
Net Other Income	128,341.36	172,333.83	-43,992.47	-25.5%
Net Income	5,154.10	121,471.63	-116,317.53	-95.8%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of April 30, 2020

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							
Deposit	04/09/2020						-8,030.61
Paycheck	04/14/2020	5150	Eduardo Antunez (Employee)	Deposit	17,647.55		9,616.94
Paycheck	04/14/2020	5151	Ernesto Garcia (Employee)			1,168.96	8,447.98
Paycheck	04/14/2020	5152	Felipe de J. Perez			95.92	8,352.06
Paycheck	04/14/2020	5153	Pedro P Cerna			1,101.68	7,250.38
Bill Pmt -Check	04/14/2020	5136	AM Consulting Engineers			726.35	6,524.03
Bill Pmt -Check	04/14/2020	5137	Carbajal Landscaping			8,382.50	-1,858.47
Bill Pmt -Check	04/14/2020	5138	Creative Technologies	129		675.00	-2,533.47
Bill Pmt -Check	04/14/2020	5139	Cuttone & Mastro CPA's			565.00	-3,098.47
Bill Pmt -Check	04/14/2020	5140	Deere Credit, Inc			1,000.00	-4,098.47
Bill Pmt -Check	04/14/2020	5141	Little Giant			226.30	-4,324.77
Bill Pmt -Check	04/14/2020	5142	Maria Wyatt			60.00	-4,384.77
Bill Pmt -Check	04/14/2020	5143	Mid-Valley Disposal			400.00	-4,784.77
Bill Pmt -Check	04/14/2020	5144	Raul Mendoza			6,561.43	-11,346.20
Bill Pmt -Check	04/14/2020	5145	Sebastian Telephone	00065044-8		630.00	-11,976.20
Bill Pmt -Check	04/14/2020	5146	Terminex			551.59	-12,527.79
Bill Pmt -Check	04/14/2020	5147	XiO, Inc.			126.00	-12,653.79
Bill Pmt -Check	04/14/2020	5148	Yamabe & Horn Engineering, Inc			339.00	-12,992.79
Bill Pmt -Check	04/14/2020	5149	ZOOM Imaging Solutions, Inc.			1,909.91	-14,902.70
Liability Check	04/15/2020	EFT	EDD			146.33	-15,049.03
Liability Check	04/15/2020	EFT	United States Treasury	Confirmation #...		131.40	-15,180.43
Check	04/21/2020	EFT	Capital One	Confirmation #...		1,681.24	-16,861.67
Check	04/22/2020	EFT	Central Valley Community Bank	Need breakdo...		25.99	-16,887.66
Deposit	04/24/2020			Need breakdo...		632.82	-17,520.48
Check	04/27/2020	EFT	PG&E	Deposit	6,174.99		-11,345.49
Check	04/27/2020	EFT	Central Valley Community Bank			4,743.20	-16,088.69
Liability Check	04/28/2020	5157	AFLAC Worldwide Headquarters	Need breakdo...		1,239.29	-17,327.98
Paycheck	04/28/2020	5154	Eduardo Antunez (Employee)			304.90	-17,632.88
Paycheck	04/28/2020	5155	Felipe de J. Perez			1,058.71	-18,691.59
Paycheck	04/28/2020	5156	Pedro P Cerna			1,063.19	-19,754.78
Bill Pmt -Check	04/28/2020	5158	Jaime Bravo			971.66	-20,726.44
Bill Pmt -Check	04/28/2020	5159	Lozano Smith, LLP			50.00	-20,776.44
Bill Pmt -Check	04/28/2020	5160	Mid-Valley Disposal	March 2020		5,767.59	-26,544.03
Bill Pmt -Check	04/28/2020	5161	Raul Mendoza			6,561.43	-33,105.46
Bill Pmt -Check	04/28/2020	5162	ZOOM Video Communications, Inc.			630.00	-33,735.46
Liability Check	04/30/2020	EFT	EDD			14.99	-33,750.45
Liability Check	04/30/2020	EFT	United States Treasury	Confirmation #...		1,297.53	-35,047.98
Deposit	04/30/2020			Confirmation #...		125.57	-35,173.55
				Deposit	3,231.52		-31,942.03
Total Checking- CVB (15037665)							
					27,054.06	50,965.48	-31,942.03
TOTAL					27,054.06	50,965.48	-31,942.03

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of April 30, 2020

	Apr 30, 20	Apr 30, 19	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	481,235.28	454,871.35	26,363.93	5.8%
Cash-CVC-Project Account	1,175.39	6,275.39	-5,100.00	-81.3%
Cash-LAIF	282,478.27	275,983.91	6,494.36	2.4%
Checking- CVB (15037665)	-31,942.03	82,724.90	-114,666.93	-138.6%
Total Checking/Savings	732,946.91	819,855.55	-86,908.64	-10.6%
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	694.89	-523.06	-75.3%
Other Receivables	7,679.19	10,320.00	-2,640.81	-25.6%
Prepaid				
Insurance	2,307.73	1,807.84	499.89	27.7%
Total Prepaid	2,307.73	1,807.84	499.89	27.7%
Total Other Current Assets	10,158.75	12,822.73	-2,663.98	-20.8%
Total Current Assets	739,105.66	828,678.28	-89,572.62	-10.8%
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	45,342.75	31,980.30	70.5%
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	255,311.50	225,669.00	29,642.50	13.1%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	771,320.65	683,040.29	88,280.36	12.9%
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	4,330,083.31	4,459,793.56	-129,710.25	-2.9%
TOTAL ASSETS	5,069,188.97	5,288,471.84	-219,282.87	-4.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	0.00	108,686.72	-108,686.72	-100.0%
Total Accounts Payable	0.00	108,686.72	-108,686.72	-100.0%
Other Current Liabilities				
AFLAC	457.35	0.00	457.35	100.0%
Customer Deposits- Comm Ctr	595.38	8,200.00	-7,604.62	-92.7%
Payroll Liabilities	1,187.02	2,308.31	-1,121.29	-48.6%
Utility Deposits	13,190.68	11,603.40	1,587.28	13.7%
Total Other Current Liabilities	15,430.43	22,111.71	-6,681.28	-30.2%
Total Current Liabilities	15,430.43	130,798.43	-115,368.00	-88.2%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	1,967.96	4,289.36	-2,321.40	-54.1%
Safe Drinking Water- Revolving	66,375.00	75,225.00	-8,850.00	-11.8%
Total Long Term Liabilities	68,342.96	79,514.36	-11,171.40	-14.1%
Total Liabilities	83,773.39	210,312.79	-126,539.40	-60.2%

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Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of April 30, 2020

	<u>Apr 30, 20</u>	<u>Apr 30, 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	777,510.64	753,936.58	23,574.06	3.1%
Net Income	5,154.10	121,471.63	-116,317.53	-95.8%
Total Equity	<u>4,985,415.58</u>	<u>5,078,159.05</u>	<u>-92,743.47</u>	<u>-1.8%</u>
TOTAL LIABILITIES & EQUITY	<u>5,069,188.97</u>	<u>5,288,471.84</u>	<u>-219,282.87</u>	<u>-4.2%</u>

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of April 30, 2020

Type	Date	Num	Adj	Name	Memo	Class	Debit	Credit	Balance
Construction In Progress									
CIP-5th Street									
Bill	07/01/2019	42680		Yamabe & Horn Engineering, Inc	Services for June 2019	General - Admin;General;LLMD	15,913.00		721,774.69
Bill	07/01/2019	42340		Yamabe & Horn Engineering, Inc	5/31/19	General - Admin;General;LLMD	3,163.05		53,930.50
Bill	08/29/2019	87316		The Business Journal	notice to contractors published on 8/30/19	General - Admin;General;LLMD	1,575.00		69,843.50
Bill	01/07/2020	42962		Yamabe & Horn Engineering, Inc		General - Admin;General;LLMD	2,741.50		73,006.55
Total CIP-5th Street							23,392.55	0.00	77,323.05
CIP-Application for CDBG									
Bill	12/05/2019	43705		Yamabe & Horn Engineering, Inc	Project 19-356 Biola Shaw Market Plan	General - Admin;General;LLMD	249.00		0.00
Bill	01/07/2020	43045		Yamabe & Horn Engineering, Inc		General - Admin	3,332.00		249.00
Bill	04/02/2020	44449		Yamabe & Horn Engineering, Inc	Project #19-288 for CDBG 20-21	General - Admin;General;Comm Center	1,909.91		3,581.00
Total CIP-Application for CDBG							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									84,239.40
CIP-Recycled Water									
Bill	08/06/2019	2019-1...		AM Consulting Engineers	July 2019	Waste Disposal;Waste Disposal-Sewer	6,220.00		234,649.00
Bill	09/12/2019	2019-1...		AM Consulting Engineers	August 2019	Waste Disposal;Waste Disposal-Sewer	6,060.00		240,869.00
Bill	04/12/2020			AM Consulting Engineers	Invoice #: 2018-215 (Oct 2018)	Waste Disposal;Waste Disposal-Sewer	3,540.00		246,929.00
Bill	04/12/2020			AM Consulting Engineers	Invoice #: 2018-242 (Nov 2018)	Waste Disposal;Waste Disposal-Sewer	2,337.50		250,469.00
Bill	04/12/2020			AM Consulting Engineers	Invoice #: 2019-010 (Dec 2018)	Waste Disposal;Waste Disposal-Sewer	2,505.00		252,906.50
Total CIP-Recycled Water							20,662.50	0.00	255,311.50
CIP-Water System Upgrade-SRF									
Total CIP-Water System Upgrade-SRF									343,295.19
Total Construction In Progress							49,545.96	0.00	771,320.65
TOTAL							49,545.96	0.00	771,320.65

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

	Jul '19 - Apr 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	966.59			
Permit and Inspection Fees	320.00			
Rents and Concessions	26,889.00	21,250.00	5,639.00	126.5%
Sales and Services	287,798.32	472,000.00	-184,201.68	61.0%
Total Income	318,573.91	493,250.00	-174,676.09	64.6%
Expense				
Bank Charges	1,550.16			
Communications	7,450.75	14,000.00	-6,549.25	53.2%
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	52,834.91	78,000.00	-25,165.09	67.7%
Total Contractual Services	122,354.91	156,000.00	-33,645.09	78.4%
Employee Group Insurance	304.90			
Fees & Assessments	6,926.50	8,000.00	-1,073.50	86.6%
Insurance	12,451.49	11,000.00	1,451.49	113.2%
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	14,079.41			
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	17,725.00	12,500.00	5,225.00	141.8%
Audit Fee	0.00	9,200.00	-9,200.00	0.0%
Engineering & Project Mgt	1,245.00			
Legal	32,462.84	16,000.00	16,462.84	202.9%
Other Professional Services	4,656.00			
Research and Monitoring	0.00	3,000.00	-3,000.00	0.0%
Total Professional & Specialized Serv	56,088.84	40,700.00	15,388.84	137.8%
Repairs and Maintenance				
Equipment	1,461.54			
Structures and Grounds	45,062.43			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	46,523.97	60,000.00	-13,476.03	77.5%
Salaries and Wages				
Board Member Compensation	5,300.00	13,000.00	-7,700.00	40.8%
Holiday Pay	1,388.00			
Overtime Pay	1,386.75			
Paid Leave	2,926.50			
Payroll Taxes	7,848.25	11,000.00	-3,151.75	71.3%
Regular Hourly	76,017.00	90,000.00	-13,983.00	84.5%
Total Salaries and Wages	94,866.50	114,000.00	-19,133.50	83.2%
Services Charges-Fresno County	229.28			
Travel	2,083.43			
Utilities				
Gas and Electric	40,945.12	75,000.00	-34,054.88	54.6%
Total Utilities	40,945.12	75,000.00	-34,054.88	54.6%
Total Expense	441,761.17	512,700.00	-70,938.83	86.2%
Net Ordinary Income	-123,187.26	-19,450.00	-103,737.26	633.4%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	62,314.10			
Total Contributed Capital	62,314.10			

BIOLA COMMUNITY SERVICES DISTRICT

Profit & Loss Budget vs. Actual

July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Interest Revenues	11,801.56	5,000.00	6,801.56	236.0%
Other Non-Operating Revenues	1,893.20			
Property Tax Revenue	45,580.66	42,290.00	3,290.66	107.8%
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	128,468.97	54,790.00	73,678.97	234.5%
Other Expense				
Capital and Maintenance Project	0.00	45,000.00	-45,000.00	0.0%
Interest Expense	127.61	0.00	127.61	100.0%
Total Other Expense	127.61	45,000.00	-44,872.39	0.3%
Net Other Income	128,341.36	9,790.00	118,551.36	1,310.9%
Net Income	5,154.10	-9,660.00	14,814.10	-53.4%