

BIOLA COMMUNITY SERVICES DISTRICT Balance Sheet Prev Year Comparison

As of January 31, 2019

	Jan 31, 19	Jan 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	428,920.65	382,870.25	46,050.40	12.0%
Cash-CVC-Project Account	6,275.39	6,275.39	0.00	0.0%
Cash-LAIF	274,263.50	268,862.07	5,401.43	2.0%
Checking- CVB (15037665)	13,371.41	23,191.44	-9,820.03	-42.3%
Total Checking/Savings	722,830.95	681,199.15	41,631.80	6.1%
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	595.59	317.97	277.62	87.3%
Other Receivables	10,320.00	0.00	10,320.00	100.0%
Prepaid				
Insurance	4,519.84	4,310.67	209.17	4.9%
Total Prepaid	4,519.84	4,310.67	209.17	4.9%
Total Other Current Assets	15,435.43	4,628.64	10,806.79	233.5%
Total Current Assets	734,266.38	681,827.79	52,438.59	7.7%
Fixed Assets				
Accumulated Depreciation	-3,148,383.00	-2,889,243.00	-259,140.00	-9.0%
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	26,284.50	4,146.25	22,138.25	533.9%
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	5,835.00	5,835.00	0.00	0.0%
CIP-Recycled Water	204,801.50	135,776.50	69,025.00	50.8%
CIP-Water System Upgrade-SRF	343,295.19	305,374.14	37,921.05	12.4%
Total Construction In Progress	587,425.79	456,792.49	130,633.30	28.6%
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	4,364,179.06	4,479,107.08	-114,928.02	-2.6%
TOTAL ASSETS	5,098,445.44	5,160,934.87	-62,489.43	-1.2%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	11,581.71	185,533.43	-173,951.72	-93.8%
Total Accounts Payable	11,581.71	185,533.43	-173,951.72	-93.8%
Other Current Liabilities				
Customer Deposits- Comm Ctr	3,000.00	2,302.00	698.00	30.3%
Payroll Liabilities	2,169.81	2,120.90	48.91	2.3%
Utility Deposits	11,206.64	6,289.08	4,917.56	78.2%
Total Other Current Liabilities	16,376.45	10,711.98	5,664.47	52.9%
Total Current Liabilities	27,958.16	196,245.41	-168,287.25	-85.8%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	4,917.14	7,275.78	-2,358.64	-32.4%
Safe Drinking Water- Calif	0.00	3,074.64	-3,074.64	-100.0%

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	<u>Jan 31, 19</u>	<u>Jan 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
Safe Drinking Water- Revolving	75,225.00	84,075.00	-8,850.00	-10.5%
Total Long Term Liabilities	<u>80,142.14</u>	<u>94,425.42</u>	<u>-14,283.28</u>	<u>-15.1%</u>
Total Liabilities	<u>108,100.30</u>	<u>290,670.83</u>	<u>-182,570.53</u>	<u>-62.8%</u>
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	753,936.58	585,300.91	168,635.67	28.8%
Net Income	33,657.72	82,212.29	-48,554.57	-59.1%
Total Equity	<u>4,990,345.14</u>	<u>4,870,264.04</u>	<u>120,081.10</u>	<u>2.5%</u>
TOTAL LIABILITIES & EQUITY	<u>5,098,445.44</u>	<u>5,160,934.87</u>	<u>-62,489.43</u>	<u>-1.2%</u>

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

	Jul '18 - Jan 19	Jul '17 - Jan 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	150.00	300.00	-150.00	-50.0%
Late Fees and Penalties	3,226.62	3,242.64	-16.02	-0.5%
Rents and Concessions	10,210.00	15,305.00	-5,095.00	-33.3%
Sales and Services	263,486.69	215,618.52	47,868.17	22.2%
Total Income	277,073.31	234,466.16	42,607.15	18.2%
Expense				
Bank Charges	460.00	600.00	-140.00	-23.3%
Communications	5,211.52	4,769.95	441.57	9.3%
Community Support	2,500.00	1,500.00	1,000.00	66.7%
Computer and Internet	1,209.99	6,854.09	-5,644.10	-82.4%
Continuing Education	1,261.32	2,530.00	-1,268.68	-50.2%
Contractual Services				
Other Contract Services	200.00	0.00	200.00	100.0%
Plant Operations	46,797.16	35,535.73	11,261.43	31.7%
Solid Waste Disposal	43,120.69	35,667.56	7,453.13	20.9%
Total Contractual Services	90,117.85	71,203.29	18,914.56	26.6%
Fees & Assessments	8,677.00	10,450.09	-1,773.09	-17.0%
Insurance	7,047.32	6,010.52	1,036.80	17.3%
Janitorial	511.21	188.49	322.72	171.2%
Legal Notices and Publishing	240.00	0.00	240.00	100.0%
Licenses and Permits	19,709.77	31,051.75	-11,341.98	-36.5%
Memberships and Publications	1,393.00	1,328.00	65.00	4.9%
Miscellaneous	73.68	0.00	73.68	100.0%
Office	3,546.19	2,019.47	1,526.72	75.6%
Operating Supplies and Chemical	1,872.36	2,974.22	-1,101.86	-37.1%
Outside Services/Event Comp.	3,200.00	2,850.00	350.00	12.3%
Payroll Expenses	0.00	0.00	0.00	0.0%
Penalties	0.00	50.00	-50.00	-100.0%
Postage and Delivery	499.34	294.00	205.34	69.8%
Professional & Specialized Serv				
Accounting	6,175.00	7,150.00	-975.00	-13.6%
Audit Fee	9,200.00	8,900.00	300.00	3.4%
Engineering & Project Mgt	1,791.75	4,091.25	-2,299.50	-56.2%
Legal	11,720.32	5,247.17	6,473.15	123.4%
Other Professional Services	3,946.54	3,598.99	347.55	9.7%
Research and Monitoring	3,999.25	4,226.00	-226.75	-5.4%
Total Professional & Specialized Serv	36,832.86	33,213.41	3,619.45	10.9%
Repairs and Maintenance				
Equipment	3,305.84	390.96	2,914.88	745.6%
Structures and Grounds	12,968.87	16,579.52	-3,610.65	-21.8%
Total Repairs and Maintenance	16,274.71	16,970.48	-695.77	-4.1%
Salaries and Wages				
Board Member Compensation	5,700.00	4,400.00	1,300.00	29.6%
Holiday Pay	2,116.00	1,430.00	686.00	48.0%
Overtime Pay	0.00	363.00	-363.00	-100.0%
Paid Leave	1,612.00	1,688.32	-76.32	-4.5%
Payroll Taxes	4,551.41	6,185.23	-1,633.82	-26.4%
Regular Hourly	42,865.91	46,229.05	-3,363.14	-7.3%
Total Salaries and Wages	56,845.32	60,295.60	-3,450.28	-5.7%
Services Charges-Fresno County	303.52	681.05	-377.53	-55.4%
Travel	663.72	321.84	341.88	106.2%
Utilities				
Gas and Electric	36,413.35	46,841.52	-10,428.17	-22.3%
Total Utilities	36,413.35	46,841.52	-10,428.17	-22.3%
Total Expense	294,864.03	302,997.77	-8,133.74	-2.7%
Net Ordinary Income	-17,790.72	-68,531.61	50,740.89	74.0%

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

	Jul '18 - Jan 19	Jul '17 - Jan 18	\$ Change	% Change
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	17,410.00	83,045.00	-65,635.00	-79.0%
Total Contributed Capital	17,410.00	115,045.00	-97,635.00	-84.9%
Interest Revenues	5,388.38	4,724.02	664.36	14.1%
Other Non-Operating Revenues	3,551.45	6,160.00	-2,608.55	-42.4%
Property Tax Revenue	21,707.19	20,568.63	1,138.56	5.5%
Rents and Leases Received	0.00	1,220.40	-1,220.40	-100.0%
Special Assessment Revenue	3,596.67	3,597.47	-0.80	0.0%
Total Other Income	51,653.69	151,315.52	-99,661.83	-65.9%
Other Expense				
Interest Expense	205.25	571.62	-366.37	-64.1%
Total Other Expense	205.25	571.62	-366.37	-64.1%
Net Other Income	51,448.44	150,743.90	-99,295.46	-65.9%
Net Income	33,657.72	82,212.29	-48,554.57	-59.1%

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

Type	Date	Num	Adj	Name	Memo	Debit	Credit	Balance
Construction In Progress								
CIP-5th Street								
Bill	08/02/2018	40518		Yamabe & Horn Engineering, ...		3,117.75		549,553.54
Bill	08/31/2018	40658		Yamabe & Horn Engineering, ...		4,568.25		14,466.25
Bill	10/02/2018	40886		Yamabe & Horn Engineering, ...		2,087.25		17,584.00
Bill	01/04/2019	39873		Yamabe & Horn Engineering, ...		2,045.00		22,152.25
								24,239.50
								26,284.50
						11,818.25	0.00	26,284.50
CIP-Application for CDBG								
Bill	08/31/2018	40657		Yamabe & Horn Engineering, ...	Project 18-258	1,383.00		0.00
Bill	12/03/2018	41317		Yamabe & Horn Engineering, ...	Project #18-258	166.00		1,383.00
								1,549.00
						1,549.00	0.00	1,549.00
CIP-Biola Ave Sidewalk-East								
								5,660.60
								5,660.60
CIP-Groundwater Recharge								
								5,835.00
								5,835.00
CIP-Recycled Water								
Bill	08/08/2018	2018-...		AM Consulting Engineers	invoice covers 7/1/18 - 7/31/18	17,410.00		180,296.50
Bill	09/08/2018	2018-...		AM Consulting Engineers		3,335.00		197,706.50
Bill	10/08/2018	2018-...		AM Consulting Engineers		3,760.00		201,041.50
								204,801.50
						24,505.00	0.00	204,801.50
CIP-Water System Upgrade-SRF								
								343,295.19
								343,295.19
						37,872.25	0.00	587,425.79
						37,872.25	0.00	587,425.79

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account

As of January 31, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							
Deposit	01/03/2019			Deposit	14,762.11		30,999.91
Bill Pmt -Check	01/08/2019	4506	A-C Electric Company			195.00	45,762.02
Bill Pmt -Check	01/08/2019	4507	AM Consulting Engineers			7,095.00	38,472.02
Bill Pmt -Check	01/08/2019	4508	Cuttone & Mastro CPA's			1,175.00	37,297.02
Bill Pmt -Check	01/08/2019	4509	Mountain Valley Environmental Services	January 2019		6,320.00	30,977.02
Bill Pmt -Check	01/08/2019	4510	PG&E			4,723.12	26,253.90
Bill Pmt -Check	01/08/2019	4511	San Joaquin Air Pollution Control Distric	5972		413.00	25,840.90
Bill Pmt -Check	01/08/2019	4512	Sebastian Telephone	00065044-8		422.19	25,418.71
Bill Pmt -Check	01/08/2019	4513	Streamline			50.00	25,368.71
Bill Pmt -Check	01/08/2019	4514	Vanguard Security Response Team, Inc.			100.00	25,268.71
Bill Pmt -Check	01/08/2019	4515	Verizon Wireless	209138685-00001		63.68	25,205.03
Bill Pmt -Check	01/08/2019	4516	VFW Post 5845			200.00	25,005.03
Bill Pmt -Check	01/08/2019	4517	XiO, Inc.			339.00	24,666.03
Bill Pmt -Check	01/08/2019	4518	Yamabe & Horn Engineering, Inc			11,818.25	12,847.78
Bill Pmt -Check	01/08/2019	4519	Yvette Salazar			400.00	12,447.78
Paycheck	01/08/2019	4520	Eduardo Antunez (Employee)			931.77	11,516.01
Paycheck	01/08/2019	4521	Elaine R. Cervantes			894.53	10,621.48
Paycheck	01/08/2019	4522	Felipe de J. Perez			945.15	9,676.33
Paycheck	01/08/2019	4523	Pedro P Cerna			688.78	8,987.55
Deposit	01/10/2019			Deposit	15,373.30		24,360.85
Liability Check	01/15/2019	EFT	EDD	Confirmation #: 1-517-394-752		128.23	24,232.62
Liability Check	01/15/2019	EFT	United States Treasury	Confirmation #: 270941530537782		1,191.24	23,041.38
General Journal	01/16/2019	345		To record chargeback receivable		103.07	22,938.31
Deposit	01/17/2019			Deposit	10,809.95		33,748.26
Paycheck	01/22/2019	4534	Eduardo Antunez (Employee)			1,107.12	32,641.14
Paycheck	01/22/2019	4535	Elaine R. Cervantes			946.21	31,694.93
Paycheck	01/22/2019	4536	Ernesto Garcia (Employee)			259.05	31,435.88
Paycheck	01/22/2019	4537	Felipe de J. Perez			1,137.53	30,298.35
Paycheck	01/22/2019	4538	Pedro P Cerna			807.53	29,490.82
Bill Pmt -Check	01/22/2019	4524	Carbajal Landscaping			675.00	28,815.82
Bill Pmt -Check	01/22/2019	4525	Central Valley Community Bank			862.13	27,953.69
Bill Pmt -Check	01/22/2019	4526	Deere Credit, Inc			226.30	27,727.39
Bill Pmt -Check	01/22/2019	4527	Ernesto Garcia			35.62	27,691.77
Bill Pmt -Check	01/22/2019	4528	Lozano Smith, LLP			1,344.10	26,347.67
Bill Pmt -Check	01/22/2019	4529	Mid-Valley Disposal			6,503.97	19,843.70
Bill Pmt -Check	01/22/2019	4530	Yamabe & Horn Engineering, Inc			1,549.00	18,294.70
Bill Pmt -Check	01/22/2019	4531	Inez Jimenez			100.00	18,194.70
Bill Pmt -Check	01/22/2019	4532	Reyes Lozano.			100.00	18,094.70
Bill Pmt -Check	01/22/2019	4533	Rudy Hernandez.			100.00	17,994.70
Deposit	01/24/2019			Deposit	2,663.32		20,658.02
General Journal	01/25/2019	347		To record testing of new online bill payment system	1.00		20,659.02
Bill Pmt -Check	01/28/2019	4539	Mountain Valley Environmental Services			13,578.68	7,080.34
General Journal	01/29/2019	346		To record chargeback receivable		111.31	6,969.03
Liability Check	01/31/2019	EFT	EDD	Confirmation #: 0-714-668-864		48.36	6,920.67
Liability Check	01/31/2019	EFT	United States Treasury	94-2489089		4.68	6,915.99
Deposit	01/31/2019			Deposit	6,535.42		13,451.41
Check	01/31/2019			Service Charge		80.00	13,371.41
Total Checking- CVB (15037665)					50,145.10	67,773.60	13,371.41
TOTAL					50,145.10	67,773.60	13,371.41