

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

AGENDA ITEM NO. 5-A

	Jul '18 - Feb 19	Jul '17 - Feb 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	170.00	300.00	-130.00	-43.3%
Late Fees and Penalties	3,629.35	3,606.41	22.94	0.6%
Rents and Concessions	10,210.00	17,125.00	-6,915.00	-40.4%
Sales and Services	296,623.59	249,836.37	46,787.22	18.7%
Total Income	310,632.94	270,867.78	39,765.16	14.7%
Expense				
Bank Charges	553.63	670.00	-116.37	-17.4%
Communications	5,680.52	4,819.95	860.57	17.9%
Community Support	2,500.00	1,500.00	1,000.00	66.7%
Computer and Internet	1,309.99	6,899.09	-5,589.10	-81.0%
Continuing Education	1,386.32	2,530.00	-1,143.68	-45.2%
Contractual Services				
Other Contract Services	200.00	0.00	200.00	100.0%
Plant Operations	53,117.16	40,590.12	12,527.04	30.9%
Solid Waste Disposal	61,575.10	41,090.11	20,484.99	49.9%
Total Contractual Services	114,892.26	81,680.23	33,212.03	40.7%
Fees & Assessments	8,677.00	10,450.09	-1,773.09	-17.0%
Fuels	106.40	0.00	106.40	100.0%
Insurance	7,951.32	6,872.66	1,078.66	15.7%
Janitorial	699.99	354.62	345.37	97.4%
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	109.89	-36.21	-33.0%
Office	4,902.47	3,010.60	1,891.87	62.8%
Operating Supplies and Chemical	3,836.23	3,574.34	261.89	7.3%
Outside Services/Event Comp.	3,200.00	3,050.00	150.00	4.9%
Payroll Expenses	0.00	0.00	0.00	0.0%
Penalties	0.00	50.00	-50.00	-100.0%
Postage and Delivery	499.34	614.63	-115.29	-18.8%
Professional & Specialized Serv				
Accounting	8,175.00	8,150.00	25.00	0.3%
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	12,304.84	7,854.27	4,450.57	56.7%
Other Professional Services	3,946.54	5,068.38	-1,121.84	-22.1%
Research and Monitoring	3,999.25	4,541.00	-541.75	-11.9%
Total Professional & Specialized Serv	39,417.38	38,604.90	812.48	2.1%
Repairs and Maintenance				
Equipment	3,305.84	627.62	2,678.22	426.7%
Structures and Grounds	21,304.82	16,829.52	4,475.30	26.6%
Total Repairs and Maintenance	24,610.66	17,457.14	7,153.52	41.0%
Salaries and Wages				
Board Member Compensation	5,700.00	5,800.00	-100.00	-1.7%
Holiday Pay	2,116.00	1,430.00	686.00	48.0%
Overtime Pay	0.00	363.00	-363.00	-100.0%
Paid Leave	1,731.00	1,688.32	42.68	2.5%
Payroll Taxes	5,688.70	7,417.38	-1,728.68	-23.3%
Regular Hourly	50,617.41	53,356.05	-2,738.64	-5.1%
Total Salaries and Wages	65,853.11	70,054.75	-4,201.64	-6.0%
Services Charges-Fresno County	303.52	681.05	-377.53	-55.4%
Small Tools and Equipment	0.00	849.95	-849.95	-100.0%
Travel	663.72	841.86	-178.14	-21.2%

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Utilities				
Gas and Electric	40,748.72	51,917.22	-11,168.50	-21.5%
Total Utilities	40,748.72	51,917.22	-11,168.50	-21.5%
Total Expense	349,209.03	338,972.72	10,236.31	3.0%
Net Ordinary Income	-38,576.09	-68,104.94	29,528.85	43.4%
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	34,919.25	222,676.00	-187,756.75	-84.3%
Total Contributed Capital	34,919.25	254,676.00	-219,756.75	-86.3%
Interest Revenues	5,388.38	4,785.76	602.62	12.6%
Other Non-Operating Revenues	3,551.45	6,160.00	-2,608.55	-42.4%
Property Tax Revenue	21,913.68	20,610.91	1,302.77	6.3%
Rents and Leases Received	2,856.16	1,220.40	1,635.76	134.0%
Special Assessment Revenue	3,596.67	3,597.47	-0.80	0.0%
Total Other Income	72,225.59	291,050.54	-218,824.95	-75.2%
Other Expense				
Interest Expense	228.82	571.62	-342.80	-60.0%
Total Other Expense	228.82	571.62	-342.80	-60.0%
Net Other Income	71,996.77	290,478.92	-218,482.15	-75.2%
Net Income	33,420.68	222,373.98	-188,953.30	-85.0%

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account

As of February 28, 2019

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance	
Checking- CVB (15037665)									
Paycheck	02/04/2019	4544	Eduardo Antunez (...)		X		1,080.07	13,901.41	
Paycheck	02/04/2019	4545	Elaine R. Cervantes		X		440.97	12,821.34	
Paycheck	02/04/2019	4546	Ernesto Garcia (Em...)		X		392.78	11,987.59	
Paycheck	02/04/2019	4547	Felipe de J. Perez		X		963.90	11,023.69	
Paycheck	02/04/2019	4548	Pedro P Cerna		X		748.16	10,275.53	
Bill Pmt -Check	02/05/2019	4540	California Special D...		X		1,143.00	9,132.53	
Bill Pmt -Check	02/05/2019	4541	Leonardo Ojeda Diaz	VOID:	X	0.00		9,132.53	
Bill Pmt -Check	02/05/2019	4542	Streamline		X		50.00	9,082.53	
Bill Pmt -Check	02/05/2019	4543	Verizon Wireless	209138685-00001	X		68.71	9,013.82	
Deposit	02/07/2019			Deposit	X	20,592.30		29,606.12	
Bill Pmt -Check	02/13/2019	4549	Leonardo Ojeda Diaz		X		3,800.00	25,806.12	
Deposit	02/14/2019			Deposit	X	10,659.92		36,466.04	
Liability Check	02/15/2019	EFT	EDD	Confirmation #: 0-325-840-704	X		144.78	36,321.26	
Liability Check	02/15/2019	EFT	United States Treas...	Confirmation #: 270944682561791	X		1,538.10	34,783.16	
Paycheck	02/18/2019	4559	Eduardo Antunez (...)		X		1,052.00	33,731.16	
Paycheck	02/18/2019	4560	Elaine R. Cervantes		X		357.63	33,373.53	
Paycheck	02/18/2019	4561	Ernesto Garcia (Em...)		X		137.02	33,236.51	
Paycheck	02/18/2019	4562	Felipe de J. Perez		X		1,022.10	32,214.41	
Paycheck	02/18/2019	4563	Pedro P Cerna		X		899.54	31,314.87	
Bill Pmt -Check	02/19/2019	4550	A-C Electric Compa...		X		290.95	31,023.92	
Bill Pmt -Check	02/19/2019	4551	Carbajal Landscaping		X		743.00	30,280.92	
Bill Pmt -Check	02/19/2019	4552	Central Valley Com...		X		712.85	29,568.07	
Bill Pmt -Check	02/19/2019	4553	Cuttone & Mastro C...		X		1,000.00	28,568.07	
Bill Pmt -Check	02/19/2019	4554	Deere Credit, Inc		X		226.30	28,341.77	
Bill Pmt -Check	02/19/2019	4555	Guthrie Petroleum		X		106.40	28,235.37	
Bill Pmt -Check	02/19/2019	4556	Mid-Valley Disposal		X		6,351.01	21,884.36	
Bill Pmt -Check	02/19/2019	4557	Mountain Valley En...		X		6,320.00	15,564.36	
Bill Pmt -Check	02/19/2019	4558	Sebastian Telephone	00065044-8	X		419.00	15,145.36	
Deposit	02/22/2019			Deposit	X	24,384.13		39,529.49	
Deposit	02/25/2019			Deposit	X	400.00		39,929.49	
Check	02/27/2019	EFT	PG&E		X		4,335.37	35,594.12	
Check	02/28/2019			Service Charge	X		93.63	35,500.49	
Total Checking- CVB (15037665)							56,036.35	34,437.27	35,500.49
TOTAL							56,036.35	34,437.27	35,500.49

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of February 28, 2019

	Feb 28, 19	Feb 28, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	429,127.14	382,974.27	46,152.87	12.1%
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)	35,500.49	25,281.32	10,219.17	40.4%
Total Checking/Savings	745,166.52	683,393.05	61,773.47	9.0%
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	484.28	406.47	77.81	19.1%
Other Receivables	10,320.00	0.00	10,320.00	100.0%
Prepaid				
Insurance	3,615.84	3,448.53	167.31	4.9%
Total Prepaid	3,615.84	3,448.53	167.31	4.9%
Total Other Current Assets	14,420.12	3,855.00	10,565.12	274.1%
Total Current Assets	755,586.64	683,248.05	72,338.59	10.6%
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	36,947.50	4,146.25	32,801.25	791.1%
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	144,096.50	60,705.00	42.1%
CIP-Water System Upgrade-SRF	343,295.19	305,374.14	37,921.05	12.4%
Total Construction In Progress	598,088.79	465,112.49	132,976.30	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	4,374,842.06	4,487,427.08	-112,585.02	-2.5%
TOTAL ASSETS	5,130,428.70	5,170,675.13	-40,246.43	-0.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	41,905.22	51,744.41	-9,839.19	-19.0%
Total Accounts Payable	41,905.22	51,744.41	-9,839.19	-19.0%
Other Current Liabilities				
Customer Deposits- Comm Ctr	5,000.00	5,102.00	-102.00	-2.0%
Payroll Liabilities	2,400.55	2,688.49	-287.94	-10.7%
Utility Deposits	11,206.64	6,289.08	4,917.56	78.2%
Total Other Current Liabilities	18,607.19	14,079.57	4,527.62	32.2%
Total Current Liabilities	60,512.41	65,823.98	-5,311.57	-8.1%

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
 As of February 28, 2019

	Feb 28, 19	Feb 28, 18	\$ Change	% Change
Long Term Liabilities				
Capital Lease Payable-Deere Cr	4,714.41	7,275.78	-2,561.37	-35.2%
Safe Drinking Water- Calif	0.00	3,074.64	-3,074.64	-100.0%
Safe Drinking Water- Revolving	75,225.00	84,075.00	-8,850.00	-10.5%
Total Long Term Liabilities	79,939.41	94,425.42	-14,486.01	-15.3%
Total Liabilities	140,451.82	160,249.40	-19,797.58	-12.4%
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	753,805.36	585,300.91	168,504.45	28.8%
Net Income	33,420.68	222,373.98	-188,953.30	-85.0%
Total Equity	4,989,976.88	5,010,425.73	-20,448.85	-0.4%
TOTAL LIABILITIES & EQUITY	5,130,428.70	5,170,675.13	-40,246.43	-0.8%

**BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account**

Accrual Basis

As of February 28, 2019

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Construction In Progress								
CIP-5th Street								
Bill	07/09/2018	40381	Yamabe & Horn Engineering, Inc		General - Admin:General-LLMD	3,473.75		549,553.54
Bill	08/02/2018	40518	Yamabe & Horn Engineering, Inc		General - Admin:General-LLMD			14,466.25
Bill	08/31/2018	40658	Yamabe & Horn Engineering, Inc		General - Admin:General-LLMD	3,117.75		17,940.00
Bill	10/02/2018	40886	Yamabe & Horn Engineering, Inc		General - Admin:General-LLMD	4,568.25		21,057.75
Bill	01/03/2019	41420	Yamabe & Horn Engineering, Inc		General - Admin:General-LLMD	2,087.25		25,626.00
Bill	01/04/2019	39873	Yamabe & Horn Engineering, Inc		General - Admin:General-LLMD	7,189.25		27,713.25
					General - Admin:General-LLMD	2,045.00		34,902.50
Total CIP-5th Street						22,481.25	0.00	36,947.50
CIP-Application for CDBG								
Bill	08/31/2018	40657	Yamabe & Horn Engineering, Inc	Project 18-258	General - Admin	1,383.00		0.00
Bill	12/03/2018	41317	Yamabe & Horn Engineering, Inc	Project #18-258	General - Admin	166.00		1,383.00
Total CIP-Application for CDBG						1,549.00	0.00	1,549.00
CIP-Biola Ave Sidewalk-East								
Total CIP-Biola Ave Sidewalk-East								5,660.60
CIP-Groundwater Recharge								
Total CIP-Groundwater Recharge								5,835.00
CIP-Recycled Water								
Bill	09/08/2018	2018-145	AM Consulting Engineers	invoice covers 7/1/18 - 7/31/18	Waste Disposal:Waste Disposal-Sewer	17,410.00		180,296.50
Bill	09/08/2018	2018-167	AM Consulting Engineers		Waste Disposal:Waste Disposal-Sewer	3,335.00		197,706.50
Bill	10/08/2018	2018-190	AM Consulting Engineers		Waste Disposal:Waste Disposal-Sewer	3,760.00		201,041.50
Total CIP-Recycled Water						24,505.00	0.00	204,801.50
CIP-Water System Upgrade-SRF								
Total CIP-Water System Upgrade-SRF								343,295.19
Total Construction In Progress						48,535.25	0.00	598,088.79
TOTAL						48,535.25	0.00	598,088.79