

5:06 PM

11/18/19

Accrual Basis

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

	Jul - Oct 19	Jul - Oct 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	75.00	75.00	0.00	0.0%
Late Fees and Penalties	871.39	1,903.08	-1,031.69	-54.2%
Rents and Concessions	15,409.00	8,080.00	7,329.00	90.7%
Sales and Services	99,488.34	117,841.05	-18,352.71	-15.6%
Total Income	115,843.73	127,899.13	-12,055.40	-9.4%
Expense				
Bank Charges	497.66	250.00	247.66	99.1%
Communications	3,314.41	3,464.75	-150.34	-4.3%
Community Support	2,500.00	2,500.00	0.00	0.0%
Computer and Internet	210.00	1,114.99	-904.99	-81.2%
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	18,960.00	34,157.16	-15,197.16	-44.5%
Solid Waste Disposal	13,170.78	30,165.45	-16,994.67	-56.3%
Total Contractual Services	32,130.78	64,522.61	-32,391.83	-50.2%
Employee Group Insurance	304.90	0.00	304.90	100.0%
Fees & Assessments	6,277.00	8,264.00	-1,987.00	-24.0%
Insurance	5,528.39	4,335.32	1,193.07	27.5%
Janitorial	461.14	333.60	127.54	38.2%
Legal Notices and Publishing	60.00	240.00	-180.00	-75.0%
Licenses and Permits	193.60	0.00	193.60	100.0%
Memberships and Publications	1,734.00	1,393.00	341.00	24.5%
Office	3,540.94	1,771.84	1,769.10	99.9%
Operating Supplies and Chemical	0.00	1,872.36	-1,872.36	-100.0%
Outside Services/Event Comp.	1,800.00	2,400.00	-600.00	-25.0%
Payroll Expenses	0.00	114.81	-114.81	-100.0%
Penalties	13.65	0.00	13.65	100.0%
Postage and Delivery	55.00	210.00	-155.00	-73.8%
Professional & Specialized Serv				
Accounting	3,000.00	5,000.00	-2,000.00	-40.0%
Engineering & Project Mgt	0.00	1,791.75	-1,791.75	-100.0%
Legal	8,568.02	5,189.22	3,378.80	65.1%
Other Professional Services	2,224.00	1,260.00	964.00	76.5%
Research and Monitoring	0.00	3,660.25	-3,660.25	-100.0%
Total Professional & Specialized Serv	13,792.02	16,901.22	-3,109.20	-18.4%
Repairs and Maintenance				
Equipment	1,272.15	2,505.84	-1,233.69	-49.2%
Structures and Grounds	13,190.31	10,020.25	3,170.06	31.6%
Total Repairs and Maintenance	14,462.46	12,526.09	1,936.37	15.5%
Salaries and Wages				
Board Member Compensation	2,100.00	4,000.00	-1,900.00	-47.5%
Holiday Pay	68.00	318.00	-250.00	-78.6%
Overtime Pay	905.25	0.00	905.25	100.0%
Paid Leave	1,380.50	522.00	858.50	164.5%
Payroll Taxes	2,827.78	2,282.01	545.77	23.9%
Regular Hourly	31,942.50	24,304.41	7,638.09	31.4%
Total Salaries and Wages	39,224.03	31,426.42	7,797.61	24.8%
Services Charges-Fresno County	229.28	0.00	229.28	100.0%
Travel	1,030.27	766.76	263.51	34.4%

5:06 PM
 11/18/19
 Accrual Basis

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

	<u>Jul - Oct 19</u>	<u>Jul - Oct 18</u>	<u>\$ Change</u>	<u>% Change</u>
Utilities				
Gas and Electric	20,974.45	20,748.33	226.12	1.1%
Total Utilities	<u>20,974.45</u>	<u>20,748.33</u>	<u>226.12</u>	<u>1.1%</u>
Total Expense	<u>148,333.98</u>	<u>176,417.42</u>	<u>-28,083.44</u>	<u>-15.9%</u>
Net Ordinary Income	-32,490.25	-48,518.29	16,028.04	33.0%
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	1,830.00	3,550.45	-1,720.45	-48.5%
Property Tax Revenue	500.50	294.82	205.68	69.8%
Total Other Income	8,520.70	22,965.10	-14,444.40	-62.9%
Other Expense				
Interest Expense	53.99	338.38	-284.39	-84.0%
Total Other Expense	53.99	338.38	-284.39	-84.0%
Net Other Income	8,466.71	22,626.72	-14,160.01	-62.6%
Net Income	<u><u>-24,023.54</u></u>	<u><u>-25,891.57</u></u>	<u><u>1,868.03</u></u>	<u><u>7.2%</u></u>

5:10 PM

11/18/19

Accrual Basis

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							
Paycheck	10/01/2019	4880	Eduardo Antunez (Employee)	VOID:	0.00		26,433.23
Paycheck	10/01/2019	4881	Ernesto Garcia (Employee)			82.21	26,433.23
Paycheck	10/01/2019	4882	Felipe de J. Perez			1,099.30	26,351.02
Paycheck	10/01/2019	4883	Pedro P Cerna			761.97	25,251.72
Bill Pmt -Check	10/01/2019	4868	Eduardo Antunez			38.28	24,489.75
Bill Pmt -Check	10/01/2019	4869	Eliza Sanchez			400.00	24,451.47
Bill Pmt -Check	10/01/2019	4870	FALCON Private Security, Inc.			180.00	24,051.47
Bill Pmt -Check	10/01/2019	4871	Felipe Perez			186.39	23,871.47
Bill Pmt -Check	10/01/2019	4872	Jose Saavedra			199.00	23,685.08
Bill Pmt -Check	10/01/2019	4873	Mountain Valley Environmental Services	September 2019		6,320.00	23,486.08
Bill Pmt -Check	10/01/2019	4874	Raul Mendoza			880.00	17,166.08
Bill Pmt -Check	10/01/2019	4875	Vanguard Security Response Team, Inc.			150.15	16,286.08
Bill Pmt -Check	10/01/2019	4876	VFW Post 5845			400.00	16,135.93
Bill Pmt -Check	10/01/2019	4877	Inez Jimenez			100.00	15,735.93
Bill Pmt -Check	10/01/2019	4878	Monique Dolores.			100.00	15,635.93
Bill Pmt -Check	10/01/2019	4879	Reyes Lozano.			100.00	15,535.93
Paycheck	10/01/2019	4884	Eduardo Antunez (Employee)			1,440.01	15,435.93
Deposit	10/10/2019			Deposit	19,972.89		13,995.92
Check	10/10/2019	EFT	Central Valley Community Bank			1,065.07	33,968.81
Liability Check	10/15/2019	EFT	EDD	Confirmation #: 0-410-458-560		100.52	32,903.74
Liability Check	10/15/2019	EFT	United States Treasury	Confirmation #: 270968840044249		1,195.72	32,803.22
Liability Check	10/15/2019	4885	AFLAC Worldwide Headquarters	Invoice: 127685		457.35	31,607.50
Bill Pmt -Check	10/15/2019	4886	Ana Maria Martinez			200.00	31,150.15
Bill Pmt -Check	10/15/2019	4887	California Special Districts Association			1,734.00	30,950.15
Bill Pmt -Check	10/15/2019	4888	Carbajal Landscaping			675.00	29,216.15
Bill Pmt -Check	10/15/2019	4889	Cuttone & Mastro CPA's			1,000.00	28,541.15
Bill Pmt -Check	10/15/2019	4890	Deere Credit, Inc			226.30	27,541.15
Bill Pmt -Check	10/15/2019	4891	Eduardo Antunez			98.60	27,314.85
Bill Pmt -Check	10/15/2019	4892	FALCON Private Security, Inc.			276.00	27,216.25
Bill Pmt -Check	10/15/2019	4893	Felipe Perez			29.11	26,940.25
Bill Pmt -Check	10/15/2019	4894	Fred Huerta			400.00	26,911.14
Bill Pmt -Check	10/15/2019	4895	Jorgensen Co.			395.67	26,511.14
Bill Pmt -Check	10/15/2019	4896	Maria Vargas			400.00	26,115.47
Bill Pmt -Check	10/15/2019	4897	Mountain Valley Environmental Services			6,320.00	25,715.47
Bill Pmt -Check	10/15/2019	4898	Raul Mendoza			880.00	19,395.47
Bill Pmt -Check	10/15/2019	4899	Sebastian Telephone	00065044-8		562.61	18,515.47
Bill Pmt -Check	10/15/2019	4900	Special District Risk Management Authorit			734.94	17,952.86
Bill Pmt -Check	10/15/2019	4901	Streamline			50.00	17,217.92
Bill Pmt -Check	10/15/2019	4902	Verizon Wireless	209138685-00001		71.54	17,167.92
Bill Pmt -Check	10/15/2019	4903	ZOOM Imaging Solutions, Inc.			138.18	17,096.38
Paycheck	10/15/2019	4907	Eduardo Antunez (Employee)			1,402.81	16,958.20
Paycheck	10/15/2019	4908	Ernesto Garcia (Employee)			185.84	15,555.39
Paycheck	10/15/2019	4909	Felipe de J. Perez			1,079.56	15,369.55
Paycheck	10/15/2019	4910	Pedro P Cerna			726.34	14,289.99
Bill Pmt -Check	10/15/2019	4904	Inez Jimenez			100.00	13,563.65
Bill Pmt -Check	10/15/2019	4905	Monique Dolores.			100.00	13,463.65
Bill Pmt -Check	10/15/2019	4906	Reyes Lozano.			100.00	13,363.65
Check	10/15/2019	EFT	PG&E			13,922.84	13,263.65
Deposit	10/18/2019			Deposit	18,784.94		-659.19
Deposit	10/24/2019			Deposit	4,111.77		18,125.75
Liability Check	10/29/2019	4911	AFLAC Worldwide Headquarters			304.90	22,237.52
Paycheck	10/29/2019	4920	Eduardo Antunez (Employee)			1,377.98	21,932.62
Paycheck	10/29/2019	4921	Ernesto Garcia (Employee)			210.24	20,554.64
Paycheck	10/29/2019	4922	Felipe de J. Perez			1,137.78	20,344.40
Paycheck	10/29/2019	4923	Pedro P Cerna			839.17	19,206.62
Bill Pmt -Check	10/29/2019	4912	Ana Maria Martinez			200.00	18,367.45
Bill Pmt -Check	10/29/2019	4913	Eduardo Antunez			63.80	18,167.45
Bill Pmt -Check	10/29/2019	4914	FALCON Private Security, Inc.			276.00	18,103.65
Bill Pmt -Check	10/29/2019	4915	Jorgensen Co.			145.36	17,827.65
Bill Pmt -Check	10/29/2019	4916	Raul Mendoza			880.00	17,682.29
Bill Pmt -Check	10/29/2019	4917	The County of Fresno ISD Business Office			229.28	16,802.29
Bill Pmt -Check	10/29/2019	4918	Mercedes Ramos			100.00	16,573.01
Bill Pmt -Check	10/29/2019	4919	Rudy Hernandez.			100.00	16,473.01
Liability Check	10/31/2019	EFT	EDD	Confirmation #: 1-320-610-240		133.74	16,373.01
Liability Check	10/31/2019	EFT	United States Treasury	Confirmation #: 270970420981111		12.94	16,239.27
Deposit	10/31/2019			Deposit	2,915.49		16,226.33
Total Checking- CVB (15037665)					45,785.09	53,076.50	19,141.82
TOTAL					45,785.09	53,076.50	19,141.82

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of October 31, 2019

	Oct 31, 19	Oct 31, 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)	19,141.82	33,710.62	-14,568.80	-43.2%
Total Checking/Savings	761,752.79	718,907.57	42,845.22	6.0%
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	0.00	100.00	-100.00	-100.0%
Other Receivables	0.00	48,241.00	-48,241.00	-100.0%
Prepaid				
Insurance	9,230.83	7,231.84	1,998.99	27.6%
Total Prepaid	9,230.83	7,231.84	1,998.99	27.6%
Total Other Current Assets	9,230.83	55,572.84	-46,342.01	-83.4%
Total Current Assets	766,983.62	770,480.41	-3,496.79	-0.5%
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	55,505.50	29,096.25	26,409.25	90.8%
CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0%
CIP-Groundwater Recharge	84,239.40	5,835.00	78,404.40	1,343.7%
CIP-Recycled Water	231,869.00	204,801.50	27,067.50	13.2%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	720,569.69	588,688.54	131,881.15	22.4%
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	2,559,537.74	13,578.68	0.5%
Total Fixed Assets	4,279,332.35	4,351,863.13	-72,530.78	-1.7%
TOTAL ASSETS	5,046,315.97	5,122,343.54	-76,027.57	-1.5%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	4,614.69	90,740.08	-86,125.39	-94.9%
Total Accounts Payable	4,614.69	90,740.08	-86,125.39	-94.9%
Other Current Liabilities				
AFLAC	304.90	0.00	304.90	100.0%
Customer Deposits- Comm Ctr	4,345.38	3,400.00	945.38	27.8%
Payroll Liabilities	2,198.52	1,762.46	436.06	24.7%
Utility Deposits	12,000.16	10,623.50	1,376.66	13.0%
Total Other Current Liabilities	18,848.96	15,785.96	3,063.00	19.4%
Total Current Liabilities	23,463.65	106,526.04	-83,062.39	-78.0%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	3,252.14	5,502.87	-2,250.73	-40.9%
Safe Drinking Water- Revolving	70,800.00	79,650.00	-8,850.00	-11.1%
Total Long Term Liabilities	74,052.14	85,152.87	-11,100.73	-13.0%
Total Liabilities	97,515.79	191,678.91	-94,163.12	-49.1%

5:06 PM

11/18/19

Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of October 31, 2019

	<u>Oct 31, 19</u>	<u>Oct 31, 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	-24,023.54	-25,891.57	1,868.03	7.2%
Total Equity	<u>4,948,800.18</u>	<u>4,930,664.63</u>	<u>18,135.55</u>	<u>0.4%</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,046,315.97</u></u>	<u><u>5,122,343.54</u></u>	<u><u>-76,027.57</u></u>	<u><u>-1.5%</u></u>

5:11 PM

11/18/19

Accrual Basis

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							718,994.69
CIP-5th Street							53,930.50
Bill	08/29/2019	87316	The Business Journal	notice to contractors published on 8/30/19	1,575.00		55,505.50
Total CIP-5th Street					1,575.00	0.00	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	0.00	720,569.69
TOTAL					<u>1,575.00</u>	<u>0.00</u>	<u>720,569.69</u>

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

	Jul - Oct 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	75.00			
Late Fees and Penalties	871.39			
Rents and Concessions	15,409.00	21,250.00	-5,841.00	72.5%
Sales and Services	99,488.34	472,000.00	-372,511.66	21.1%
Total Income	115,843.73	493,250.00	-377,406.27	23.5%
Expense				
Bank Charges	497.66			
Communications	3,314.41	14,000.00	-10,685.59	23.7%
Community Support	2,500.00			
Computer and Internet	210.00			
Contractual Services				
Plant Operations	18,960.00	78,000.00	-59,040.00	24.3%
Solid Waste Disposal	13,170.78	78,000.00	-64,829.22	16.9%
Total Contractual Services	32,130.78	156,000.00	-123,869.22	20.6%
Employee Group Insurance	304.90			
Fees & Assessments	6,277.00	8,000.00	-1,723.00	78.5%
Insurance	5,528.39	11,000.00	-5,471.61	50.3%
Janitorial	461.14			
Legal Notices and Publishing	60.00			
Licenses and Permits	193.60	29,000.00	-28,806.40	0.7%
Memberships and Publications	1,734.00			
Office	3,540.94			
Outside Services/Event Comp.	1,800.00	5,000.00	-3,200.00	36.0%
Penalties	13.65			
Postage and Delivery	55.00			
Professional & Specialized Serv				
Accounting	3,000.00	12,500.00	-9,500.00	24.0%
Audit Fee	0.00	9,200.00	-9,200.00	0.0%
Legal	8,568.02	16,000.00	-7,431.98	53.6%
Other Professional Services	2,224.00			
Research and Monitoring	0.00	3,000.00	-3,000.00	0.0%
Total Professional & Specialized Serv	13,792.02	40,700.00	-26,907.98	33.9%
Repairs and Maintenance				
Equipment	1,272.15			
Structures and Grounds	13,190.31			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	14,462.46	60,000.00	-45,537.54	24.1%
Salaries and Wages				
Board Member Compensation	2,100.00	13,000.00	-10,900.00	16.2%
Holiday Pay	68.00			
Overtime Pay	905.25			
Paid Leave	1,380.50			
Payroll Taxes	2,827.78	11,000.00	-8,172.22	25.7%
Regular Hourly	31,942.50	90,000.00	-58,057.50	35.5%
Total Salaries and Wages	39,224.03	114,000.00	-74,775.97	34.4%
Services Charges-Fresno County	229.28			
Travel	1,030.27			
Utilities				
Gas and Electric	20,974.45	75,000.00	-54,025.55	28.0%
Total Utilities	20,974.45	75,000.00	-54,025.55	28.0%
Total Expense	148,333.98	512,700.00	-364,366.02	28.9%
Net Ordinary Income	-32,490.25	-19,450.00	-13,040.25	167.0%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	4,232.00			
Total Contributed Capital	4,232.00			

5:12 PM

11/18/19

Accrual Basis

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

	<u>Jul - Oct 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Interest Revenues	1,958.20			
Other Non-Operating Revenues	1,830.00	5,000.00	-3,041.80	39.2%
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	8,520.70	54,790.00	-46,269.30	15.6%
Other Expense				
Capital and Maintenance Project	0.00	45,000.00	-45,000.00	0.0%
Interest Expense	53.99			
Total Other Expense	53.99	45,000.00	-44,946.01	0.1%
Net Other Income	8,466.71	9,790.00	-1,323.29	86.5%
Net Income	-24,023.54	-9,660.00	-14,363.54	248.7%