

AGENDA ITEM NO. 5-A

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

	Jul '18 - Mar 19	Jul '17 - Mar 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	220.00	350.00	-130.00	-37.1%
Late Fees and Penalties	3,802.23	4,239.08	-436.85	-10.3%
Rents and Concessions	12,380.00	19,145.00	-6,765.00	-35.3%
Sales and Services	337,667.49	299,648.85	38,018.64	12.7%
Total Income	354,069.72	323,382.93	30,686.79	9.5%
Expense				
Bank Charges	695.84	750.00	-54.16	-7.2%
Communications	6,292.36	5,440.61	851.75	15.7%
Community Support	2,500.00	1,500.00	1,000.00	66.7%
Computer and Internet	1,774.99	7,409.09	-5,634.10	-76.0%
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	65,757.16	45,644.51	20,112.65	44.1%
Solid Waste Disposal	67,731.27	46,482.64	21,248.63	45.7%
Total Contractual Services	133,688.43	92,127.15	41,561.28	45.1%
Fees & Assessments	8,677.00	10,450.09	-1,773.09	-17.0%
Fuels	106.40	0.00	106.40	100.0%
Insurance	8,855.32	7,734.80	1,120.52	14.5%
Janitorial	699.99	354.62	345.37	97.4%
Legal Notices and Publishing	240.00	0.00	240.00	100.0%
Licenses and Permits	21,509.77	31,051.75	-9,541.98	-30.7%
Memberships and Publications	1,393.00	1,328.00	65.00	4.9%
Miscellaneous	73.68	307.19	-233.51	-76.0%
Office	4,902.47	3,252.01	1,650.46	50.8%
Operating Supplies and Chemical	3,836.23	3,574.34	261.89	7.3%
Outside Services/Event Comp.	3,200.00	3,394.00	-194.00	-5.7%
Payroll Expenses	0.00	0.00	0.00	0.0%
Penalties	0.00	50.00	-50.00	-100.0%
Postage and Delivery	499.34	659.29	-159.95	-24.3%
Professional & Specialized Serv				
Accounting	9,175.00	9,150.00	25.00	0.3%
Audit Fee	9,200.00	8,900.00	300.00	3.4%
Engineering & Project Mgt	1,791.75	4,331.25	-2,539.50	-58.6%
Legal	13,299.09	9,589.77	3,709.32	38.7%
Other Professional Services	3,946.54	6,188.38	-2,241.84	-36.2%
Research and Monitoring	3,999.25	5,545.00	-1,545.75	-27.9%
Total Professional & Specialized Serv	41,411.63	43,704.40	-2,292.77	-5.3%
Repairs and Maintenance				
Equipment	3,337.28	2,360.96	976.32	41.4%
Structures and Grounds	23,510.82	25,516.52	-2,005.70	-7.9%
Total Repairs and Maintenance	26,848.10	27,877.48	-1,029.38	-3.7%
Salaries and Wages				
Board Member Compensation	6,700.00	6,800.00	-100.00	-1.5%
Holiday Pay	2,116.00	1,430.00	686.00	48.0%
Overtime Pay	0.00	363.00	-363.00	-100.0%
Paid Leave	2,103.00	1,778.32	324.68	18.3%
Payroll Taxes	6,674.12	8,482.71	-1,808.59	-21.3%
Regular Hourly	57,064.91	59,659.05	-2,594.14	-4.4%
Total Salaries and Wages	74,658.03	78,513.08	-3,855.05	-4.9%
Services Charges-Fresno County	303.52	681.05	-377.53	-55.4%
Small Tools and Equipment	0.00	1,050.66	-1,050.66	-100.0%
Travel	794.94	1,341.79	-546.85	-40.8%

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Utilities				
Gas and Electric	45,001.13	56,802.75	-11,801.62	-20.8%
Total Utilities	45,001.13	56,802.75	-11,801.62	-20.8%
Total Expense	389,348.49	381,884.15	7,464.34	2.0%
Net Ordinary Income	-35,278.77	-58,501.22	23,222.45	39.7%
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	58,184.48	222,676.00	-164,491.52	-73.9%
Total Contributed Capital	58,184.48	254,676.00	-196,491.52	-77.2%
Interest Revenues	7,293.82	7,208.17	85.65	1.2%
Other Non-Operating Revenues	3,551.45	7,340.79	-3,789.34	-51.6%
Property Tax Revenue	21,957.93	20,697.47	1,260.46	6.1%
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	97,440.51	294,740.30	-197,299.79	-66.9%
Other Expense				
Interest Expense	251.42	693.50	-442.08	-63.8%
Total Other Expense	251.42	693.50	-442.08	-63.8%
Net Other Income	97,189.09	294,046.80	-196,857.71	-67.0%
Net Income	<u>61,910.32</u>	<u>235,545.58</u>	<u>-173,635.26</u>	<u>-73.7%</u>

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of March 31, 2019

Type	Date	Num	Name	Memo	Clr	Debit	Credit	Balance
Checking- CVB (15037665)								35,500.49
Deposit	03/01/2019			Deposit	X	12,111.13		47,611.62
Paycheck	03/05/2019	4575	Eduardo Antunez (Em...		X		1,038.48	46,573.14
Paycheck	03/05/2019	4576	Elaine R. Cervantes		X		209.64	46,363.50
Paycheck	03/05/2019	4577	Ernesto Garcia (Empl...		X		148.73	46,214.77
Paycheck	03/05/2019	4578	Felipe de J. Perez		X		1,040.84	45,173.93
Paycheck	03/05/2019	4579	Pedro P Cerna		X		665.02	44,508.91
Bill Pmt -Check	03/05/2019	4564	ECI		X		2,431.00	42,077.91
Bill Pmt -Check	03/05/2019	4565	Lozano Smith, LLP		X		584.52	41,493.39
Bill Pmt -Check	03/05/2019	4566	Soto Fence Company		X		950.00	40,543.39
Bill Pmt -Check	03/05/2019	4567	Streamline		X		50.00	40,493.39
Bill Pmt -Check	03/05/2019	4568	Terminix Commercial	5355052	X		121.00	40,372.39
Bill Pmt -Check	03/05/2019	4569	Yamabe & Horn Engi...		X		17,509.25	22,863.14
Bill Pmt -Check	03/05/2019	4570	Inez Jimenez		X		100.00	22,763.14
Bill Pmt -Check	03/05/2019	4571	Mercedes .Ramos		X		100.00	22,663.14
Bill Pmt -Check	03/05/2019	4572	Monique Dolores.		X		100.00	22,563.14
Bill Pmt -Check	03/05/2019	4573	Reyes Lozano.		X		100.00	22,463.14
Bill Pmt -Check	03/05/2019	4574	Rudy Hernandez.		X		100.00	22,363.14
Deposit	03/07/2019			Deposit	X	15,124.18		37,487.32
Deposit	03/07/2019			Deposit	X	400.00		37,887.32
Liability Check	03/15/2019	EFT	EDD	Confirmation #: 0-357-269-312	X		90.24	37,797.08
Liability Check	03/15/2019	EFT	United States Treasury	Confirmation #: 270947445019187	X		1,288.18	36,508.90
Deposit	03/15/2019			Deposit	X	12,010.55		48,519.45
Paycheck	03/19/2019	4592	Eduardo Antunez (Em...		X		1,120.65	47,398.80
Paycheck	03/19/2019	4593	Ernesto Garcia (Empl...		X		185.83	47,212.97
Paycheck	03/19/2019	4594	Felipe de J. Perez		X		983.63	46,229.34
Paycheck	03/19/2019	4595	Pedro P Cerna		X		760.04	45,469.30
Bill Pmt -Check	03/19/2019	4580	Carbajal Landscaping	February 2019	X		675.00	44,794.30
Bill Pmt -Check	03/19/2019	4581	Central Valley Comm...		X		3,021.08	41,773.22
Bill Pmt -Check	03/19/2019	4582	Cuttone & Mastro CP...		X		1,000.00	40,773.22
Bill Pmt -Check	03/19/2019	4583	Deere Credit, Inc		X		226.30	40,546.92
Bill Pmt -Check	03/19/2019	4584	Lozano Smith, LLP	February 2019	X		994.25	39,552.67
Bill Pmt -Check	03/19/2019	4585	Mid-Valley Disposal	December 2017 & February 2019	X		12,103.40	27,449.27
Bill Pmt -Check	03/19/2019	4586	Mountain Valley Envir...	February 2019	X		6,320.00	21,129.27
Bill Pmt -Check	03/19/2019	4587	Rudy Hernandez.		X		262.44	20,866.83
Bill Pmt -Check	03/19/2019	4588	Sebastian Telephone	00065044-8	X		419.42	20,447.41
Bill Pmt -Check	03/19/2019	4589	Segeant Lock		X		1,410.00	19,037.41
Bill Pmt -Check	03/19/2019	4590	Verizon Wireless	209138685-00001	X		68.71	18,968.70
Bill Pmt -Check	03/19/2019	4591	Rudy Hernandez.		X		100.00	18,868.70
Deposit	03/21/2019			Deposit	X	4,540.69		23,409.39
Check	03/22/2019	EFT	PG&E		X		4,252.41	19,156.98
Deposit	03/28/2019			Deposit	X	25,912.22		45,069.20
Check	03/29/2019			Service Charge	X		142.21	44,926.99
Total Checking- CVB (15037665)						70,098.77	60,672.27	44,926.99
TOTAL						70,098.77	60,672.27	44,926.99

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

	Mar 31, 19	Mar 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	431,076.83	382,905.57	48,171.26	12.6%
Cash-CVC-Project Account	6,275.39	6,275.39	0.00	0.0%
Cash-LAIF	274,263.50	269,862.40	4,401.10	1.6%
Checking- CVB (15037665)	44,926.99	53,184.64	-8,257.65	-15.5%
Total Checking/Savings	756,542.71	712,228.00	44,314.71	6.2%
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	199.12	285.16	143.2%
Other Receivables	10,320.00	0.00	10,320.00	100.0%
Prepaid				
Insurance	2,711.84	2,586.39	125.45	4.9%
Total Prepaid	2,711.84	2,586.39	125.45	4.9%
Total Other Current Assets	13,516.12	2,785.51	10,730.61	385.2%
Total Current Assets	766,058.83	711,013.51	55,045.32	7.7%
Fixed Assets				
Accumulated Depreciation				
Community Center	-3,148,383.00	-2,889,243.00	-259,140.00	-9.0%
Computer Equipment	782,051.52	782,051.52	0.00	0.0%
Construction In Progress				
CIP-5th Street	8,953.38	8,953.38	0.00	0.0%
CIP-Application for CDBG	43,793.75	4,146.25	39,647.50	956.2%
CIP-Biola Ave Sidewalk-East	1,549.00	0.00	1,549.00	100.0%
CIP-Groundwater Recharge	5,660.60	5,660.60	0.00	0.0%
CIP-Recycled Water	5,835.00	5,835.00	0.00	0.0%
CIP-Water System Upgrade-SRF	204,801.50	144,096.50	60,705.00	42.1%
Total Construction In Progress	343,295.19	305,374.14	37,921.05	12.4%
Total Fixed Assets	604,935.04	465,112.49	139,822.55	30.1%
Total Fixed Assets	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	4,381,688.31	4,487,427.08	-105,738.77	-2.4%
TOTAL ASSETS	5,147,747.14	5,198,440.59	-50,693.45	-1.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	27,267.32	64,664.94	-37,397.62	-57.8%
Total Accounts Payable	27,267.32	64,664.94	-37,397.62	-57.8%
Other Current Liabilities				
Customer Deposits- Comm Ctr	8,000.00	5,852.00	2,148.00	36.7%
Payroll Liabilities	2,674.19	2,950.50	-276.31	-9.4%
Utility Deposits	11,603.40	8,858.46	2,744.94	31.0%
Total Other Current Liabilities	22,277.59	17,660.96	4,616.63	26.1%
Total Current Liabilities	49,544.91	82,325.90	-32,780.99	-39.8%

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison

As of March 31, 2019

	Mar 31, 19	Mar 31, 18	\$ Change	% Change
Long Term Liabilities				
Capital Lease Payable-Deere Cr	4,510.71	6,892.01	-2,381.30	-34.6%
Safe Drinking Water- Calif	0.00	1,550.35	-1,550.35	-100.0%
Safe Drinking Water- Revolving	75,225.00	84,075.00	-8,850.00	-10.5%
Total Long Term Liabilities	79,735.71	92,517.36	-12,781.65	-13.8%
Total Liabilities	129,280.62	174,843.26	-45,562.64	-26.1%
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	61,910.32	235,545.58	-173,635.26	-73.7%
Total Equity	5,018,466.52	5,023,597.33	-5,130.81	-0.1%
TOTAL LIABILITIES & EQUITY	5,147,747.14	5,198,440.59	-50,693.45	-1.0%

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Construction In Progress							549,553.54
CIP-5th Street							14,466.25
Bill	07/09/2018	40381	Yamabe & Horn Engineering, Inc		3,473.75		17,940.00
Bill	08/02/2018	40518	Yamabe & Horn Engineering, Inc		3,117.75		21,057.75
Bill	08/31/2018	40658	Yamabe & Horn Engineering, Inc		4,568.25		25,626.00
Bill	10/02/2018	40886	Yamabe & Horn Engineering, Inc		2,087.25		27,713.25
Bill	01/03/2019	41420	Yamabe & Horn Engineering, Inc		7,189.25		34,902.50
Bill	01/04/2019	39873	Yamabe & Horn Engineering, Inc		2,045.00		36,947.50
Bill	03/01/2019	40098	Yamabe & Horn Engineering, Inc		6,846.25		43,793.75
Total CIP-5th Street					29,327.50	0.00	43,793.75
CIP-Application for CDBG							0.00
Bill	08/31/2018	40657	Yamabe & Horn Engineering, Inc	Project 18-258	1,383.00		1,383.00
Bill	12/03/2018	41317	Yamabe & Horn Engineering, Inc	Project #18-258	166.00		1,549.00
Total CIP-Application for CDBG					1,549.00	0.00	1,549.00
CIP-Biola Ave Sidewalk-East							5,660.60
Total CIP-Biola Ave Sidewalk-East							5,660.60
CIP-Groundwater Recharge							5,835.00
Total CIP-Groundwater Recharge							5,835.00
CIP-Recycled Water							180,296.50
Bill	08/08/2018	2018-145	AM Consulting Engineers	invoice covers 7/1/18 - 7/31/18	17,410.00		197,706.50
Bill	09/08/2018	2018-167	AM Consulting Engineers		3,335.00		201,041.50
Bill	10/08/2018	2018-190	AM Consulting Engineers		3,760.00		204,801.50
Total CIP-Recycled Water					24,505.00	0.00	204,801.50
CIP-Water System Upgrade-SRF							343,295.19
Total CIP-Water System Upgrade-SRF							343,295.19
Total Construction In Progress					55,381.50	0.00	604,935.04
TOTAL					55,381.50	0.00	604,935.04