

9:33 AM

05/13/19

Accrual Basis

AGENDA ITEM NO. 5-A

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

	Jul '18 - Apr 19	Jul '17 - Apr 18	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Admin Fees	220.00	395.00	-175.00	-44.3%
Late Fees and Penalties	4,399.91	4,651.21	-251.30	-5.4%
Rents and Concessions	14,560.00	20,507.00	-5,947.00	-29.0%
Sales and Services	364,904.87	325,749.65	39,155.22	12.0%
<b>Total Income</b>	<b>384,084.78</b>	<b>351,302.86</b>	<b>32,781.92</b>	<b>9.3%</b>
<b>Expense</b>				
Bank Charges	822.76	810.00	12.76	1.6%
Communications	6,721.99	5,977.58	744.41	12.5%
Community Support	2,500.00	1,500.00	1,000.00	66.7%
Computer and Internet	1,868.65	8,059.24	-6,190.59	-76.8%
Continuing Education	1,386.32	3,730.00	-2,343.68	-62.8%
<b>Contractual Services</b>				
Other Contract Services	200.00	0.00	200.00	100.0%
Plant Operations	65,757.16	50,698.90	15,058.26	29.7%
Solid Waste Disposal	67,731.27	52,103.63	15,627.64	30.0%
<b>Total Contractual Services</b>	<b>133,688.43</b>	<b>102,802.53</b>	<b>30,885.90</b>	<b>30.0%</b>
Fees & Assessments	10,677.00	10,450.09	226.91	2.2%
Fuels	106.40	0.00	106.40	100.0%
Insurance	9,759.32	8,596.94	1,162.38	13.5%
Janitorial	912.02	1,354.58	-442.56	-32.7%
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	5,332.12	3,656.62	1,675.50	45.8%
Operating Supplies and Chemical	4,722.62	4,480.14	242.48	5.4%
Outside Services/Event Comp.	3,400.00	3,994.00	-594.00	-14.9%
Payroll Expenses	0.00	0.00	0.00	0.0%
Penalties	0.00	50.00	-50.00	-100.0%
Postage and Delivery	499.34	759.29	-259.95	-34.2%
<b>Professional &amp; Specialized Serv</b>				
Accounting	10,175.00	10,275.00	-100.00	-1.0%
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	14,684.34	10,445.67	4,238.67	40.6%
Other Professional Services	4,706.54	6,508.38	-1,801.84	-27.7%
Research and Monitoring	4,338.25	6,303.00	-1,964.75	-31.2%
<b>Total Professional &amp; Specialized Serv</b>	<b>44,895.88</b>	<b>46,763.30</b>	<b>-1,867.42</b>	<b>-4.0%</b>
<b>Rents and Leases Expense</b>				
Equipment	0.00	1,513.85	-1,513.85	-100.0%
<b>Total Rents and Leases Expense</b>	<b>0.00</b>	<b>1,513.85</b>	<b>-1,513.85</b>	<b>-100.0%</b>
<b>Repairs and Maintenance</b>				
Equipment	3,337.28	2,360.96	976.32	41.4%
Structures and Grounds	24,944.82	26,191.52	-1,246.70	-4.8%
<b>Total Repairs and Maintenance</b>	<b>28,282.10</b>	<b>28,552.48</b>	<b>-270.38</b>	<b>-1.0%</b>
<b>Salaries and Wages</b>				
Board Member Compensation	7,068.78	7,800.00	-731.22	-9.4%
Holiday Pay	2,116.00	1,430.00	686.00	48.0%
Overtime Pay	0.00	363.00	-363.00	-100.0%
Paid Leave	2,426.00	2,084.32	341.68	16.4%
Payroll Taxes	7,820.52	9,492.57	-1,672.05	-17.6%
Regular Hourly	68,428.91	66,536.55	1,892.36	2.8%
<b>Total Salaries and Wages</b>	<b>87,860.21</b>	<b>87,706.44</b>	<b>153.77</b>	<b>0.2%</b>
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	1,181.04	1,501.09	-320.05	-21.3%
<b>Utilities</b>				
Gas and Electric	49,266.15	61,947.58	-12,681.43	-20.5%
<b>Total Utilities</b>	<b>49,266.15</b>	<b>61,947.58</b>	<b>-12,681.43</b>	<b>-20.5%</b>
<b>Total Expense</b>	<b>417,402.32</b>	<b>418,624.40</b>	<b>-1,222.08</b>	<b>-0.3%</b>
<b>Net Ordinary Income</b>	<b>-33,317.54</b>	<b>-67,321.54</b>	<b>34,004.00</b>	<b>50.5%</b>

9:33 AM

05/13/19

Accrual Basis

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

	Jul '18 - Apr 19	Jul '17 - Apr 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	108,045.54	249,448.00	-141,402.46	-56.7%
<b>Total Contributed Capital</b>	108,045.54	281,448.00	-173,402.46	-61.6%
Interest Revenues	9,193.13	7,382.28	1,810.85	24.5%
Other Non-Operating Revenues	3,551.45	7,340.79	-3,789.34	-51.6%
Property Tax Revenue	42,290.77	39,632.04	2,658.73	6.7%
Rents and Leases Received	2,856.16	1,220.40	1,635.76	134.0%
Special Assessment Revenue	6,879.45	6,880.25	-0.80	0.0%
<b>Total Other Income</b>	172,816.50	343,903.76	-171,087.26	-49.8%
Other Expense				
Interest Expense	273.04	726.53	-453.49	-62.4%
<b>Total Other Expense</b>	273.04	726.53	-453.49	-62.4%
<b>Net Other Income</b>	172,543.46	343,177.23	-170,633.77	-49.7%
<b>Net Income</b>	<b>139,225.92</b>	<b>275,855.69</b>	<b>-136,629.77</b>	<b>-49.5%</b>

9:35 AM

05/13/19

Accrual Basis

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of April 30, 2019

Type	Date	Num	Name	Memo	Debit	Credit	Balance
<b>Checking- CVB (15037665)</b>							
Paycheck	04/02/2019	4605	Eduardo Antunez (Employee)			1,242.24	44,926.99
Paycheck	04/02/2019	4606	Ernesto Garcia (Employee)			392.78	43,684.75
Paycheck	04/02/2019	4607	Felipe de J. Perez			1,099.06	43,291.97
Paycheck	04/02/2019	4608	Pedro P Cerna			831.28	41,361.63
Bill Pmt -Check	04/02/2019	4596	California Water Boards			1,800.00	39,561.63
Bill Pmt -Check	04/02/2019	4597	Creative Technologies	129		465.00	39,096.63
Bill Pmt -Check	04/02/2019	4598	Felipe Perez			31.44	39,065.19
Bill Pmt -Check	04/02/2019	4599	Stone Protection Service			530.00	38,535.19
Bill Pmt -Check	04/02/2019	4600	Verizon Wireless	209138685-00001		73.71	38,461.48
Bill Pmt -Check	04/02/2019	4601	Inez Jimenez			100.00	38,361.48
Bill Pmt -Check	04/02/2019	4602	Mercedes .Ramos			100.00	38,261.48
Bill Pmt -Check	04/02/2019	4603	Monique Dolores.			100.00	38,161.48
Bill Pmt -Check	04/02/2019	4604	Reyes Lozano.			100.00	38,061.48
Deposit	04/04/2019			Deposit	48,822.34		86,883.82
General Journal	04/09/2019	354		To record chargeback receivable		106.91	86,776.91
General Journal	04/10/2019	355		To record chargeback receivable		103.70	86,673.21
Deposit	04/11/2019			Deposit	9,823.17		96,496.38
Liability Check	04/15/2019	EFT	EDD	confirmation #: 0-381-952-192		81.94	96,414.44
Liability Check	04/15/2019	EFT	United States Treasury	Confirmation #: 270950580832336		1,106.40	95,308.04
Paycheck	04/16/2019	4621	Eduardo Antunez (Employee)			1,052.01	94,256.03
Paycheck	04/16/2019	4622	Ernesto Garcia (Employee)			137.03	94,119.00
Paycheck	04/16/2019	4623	Felipe de J. Perez			983.63	93,135.37
Paycheck	04/16/2019	4624	Pedro P Cerna			712.53	92,422.84
Bill Pmt -Check	04/16/2019	4609	Carbajal Landscaping			675.00	91,747.84
Bill Pmt -Check	04/16/2019	4610	Cuttone & Mastro CPA's			1,000.00	90,747.84
Bill Pmt -Check	04/16/2019	4611	Deere Credit, Inc			226.30	90,521.54
Bill Pmt -Check	04/16/2019	4612	Elvia Perez de Ozuna			160.00	90,361.54
Bill Pmt -Check	04/16/2019	4613	Gloria Bernabe			400.00	89,961.54
Bill Pmt -Check	04/16/2019	4614	Mid-Valley Disposal			6,156.17	83,805.37
Bill Pmt -Check	04/16/2019	4615	Mountain Valley Environmental Services			6,320.00	77,485.37
Bill Pmt -Check	04/16/2019	4616	Sebastian Telephone	00065044-8		429.63	77,055.74
Bill Pmt -Check	04/16/2019	4617	Streamline			50.00	77,005.74
Bill Pmt -Check	04/16/2019	4618	Terminix Commercial	5355052		121.00	76,884.74
Bill Pmt -Check	04/16/2019	4619	Vanguard Security Response Team, Inc.			260.00	76,624.74
Bill Pmt -Check	04/16/2019	4620	VFW Post 5845			200.00	76,424.74
Deposit	04/18/2019			Deposit	13,194.76		89,619.50
Deposit	04/25/2019			Deposit	8,652.09		98,271.59
Check	04/25/2019	EFT	PG&E			4,265.02	94,006.57
Deposit	04/29/2019			Deposit	143.76		94,150.33
Liability Check	04/30/2019	EFT	EDD	confirmation #: 0-045-256-896		1,452.19	92,698.14
Liability Check	04/30/2019	EFT	United States Treasury	Confirmation #: 270952082104456		140.54	92,557.60
Paycheck	04/30/2019	4635	Eduardo Antunez (Employee)			1,229.46	91,328.14
Paycheck	04/30/2019	4636	Elaine R. Cervantes			320.64	91,007.50
Paycheck	04/30/2019	4637	Ernesto Garcia (Employee)			472.49	90,535.01
Paycheck	04/30/2019	4638	Felipe de J. Perez			1,137.53	89,397.48
Paycheck	04/30/2019	4639	Pedro P Cerna			807.53	88,589.95
Bill Pmt -Check	04/30/2019	4625	Christian Parley Commercial Photography			500.00	88,089.95
Bill Pmt -Check	04/30/2019	4626	Felipe Perez			386.10	87,703.85
Bill Pmt -Check	04/30/2019	4627	Little Giant			759.00	86,944.85
Bill Pmt -Check	04/30/2019	4628	Lozano Smith, LLP			1,385.25	85,559.60
Bill Pmt -Check	04/30/2019	4629	North Kings Groundwater Sustainability Ag			2,000.00	83,559.60
Bill Pmt -Check	04/30/2019	4630	XiO, Inc.			339.00	83,220.60
Bill Pmt -Check	04/30/2019	4631	Inez Jimenez			100.00	83,120.60
Bill Pmt -Check	04/30/2019	4632	Mercedes .Ramos			100.00	83,020.60
Bill Pmt -Check	04/30/2019	4633	Reyes Lozano.			100.00	82,920.60
Bill Pmt -Check	04/30/2019	4634	Rudy Hernandez.			68.78	82,851.82
Check	04/30/2019			Service Charge		126.92	82,724.90
Total Checking- CVB (15037665)							
					80,636.12	42,838.21	82,724.90
<b>TOTAL</b>					<b>80,636.12</b>	<b>42,838.21</b>	<b>82,724.90</b>



9:33 AM

05/13/19

Accrual Basis

**BIOLA COMMUNITY SERVICES DISTRICT**  
**Balance Sheet Prev Year Comparison**  
**As of April 30, 2019**

	Apr 30, 19	Apr 30, 18	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
Cash-County Treas-Gen Subclass	454,871.35	405,297.03	49,574.32	12.2%
Cash-CVC-Project Account	6,275.39	6,275.39	0.00	0.0%
Cash-LAIF	275,983.91	269,862.40	6,121.51	2.3%
Checking- CVB (15037665)	82,724.90	42,671.45	40,053.45	93.9%
<b>Total Checking/Savings</b>	<b>819,855.55</b>	<b>724,106.27</b>	<b>95,749.28</b>	<b>13.2%</b>
<b>Accounts Receivable</b>				
Allow for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
<b>Total Accounts Receivable</b>	<b>-4,000.00</b>	<b>-4,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Other Current Assets</b>				
Charge Backs Receivable	694.89	0.00	694.89	100.0%
Other Receivables	10,320.00	0.00	10,320.00	100.0%
<b>Prepaid</b>				
Insurance	1,807.84	1,724.25	83.59	4.9%
<b>Total Prepaid</b>	<b>1,807.84</b>	<b>1,724.25</b>	<b>83.59</b>	<b>4.9%</b>
<b>Total Other Current Assets</b>	<b>12,822.73</b>	<b>1,724.25</b>	<b>11,098.48</b>	<b>643.7%</b>
<b>Total Current Assets</b>	<b>828,678.28</b>	<b>721,830.52</b>	<b>106,847.76</b>	<b>14.8%</b>
<b>Fixed Assets</b>				
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%
<b>Construction In Progress</b>				
CIP-5th Street	43,793.75	4,146.25	39,647.50	956.2%
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	63,072.75	5,835.00	57,237.75	980.9%
CIP-Recycled Water	204,801.50	150,786.50	54,015.00	35.8%
CIP-Water System Upgrade-SRF	343,295.19	305,374.14	37,921.05	12.4%
<b>Total Construction In Progress</b>	<b>662,172.79</b>	<b>471,802.49</b>	<b>190,370.30</b>	<b>40.4%</b>
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%
<b>Total Fixed Assets</b>	<b>4,438,926.06</b>	<b>4,494,117.08</b>	<b>-55,191.02</b>	<b>-1.2%</b>
<b>TOTAL ASSETS</b>	<b>5,267,604.34</b>	<b>5,215,947.60</b>	<b>51,656.74</b>	<b>1.0%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
Accounts Payable	70,179.48	42,579.83	27,599.65	64.8%
<b>Total Accounts Payable</b>	<b>70,179.48</b>	<b>42,579.83</b>	<b>27,599.65</b>	<b>64.8%</b>
<b>Other Current Liabilities</b>				
Customer Deposits- Comm Ctr	8,200.00	6,252.00	1,948.00	31.2%
Payroll Liabilities	2,308.31	1,831.40	476.91	26.0%
Utility Deposits	11,603.40	9,052.84	2,550.56	28.2%
<b>Total Other Current Liabilities</b>	<b>22,111.71</b>	<b>17,136.24</b>	<b>4,975.47</b>	<b>29.0%</b>
<b>Total Current Liabilities</b>	<b>92,291.19</b>	<b>59,716.07</b>	<b>32,575.12</b>	<b>54.6%</b>
<b>Long Term Liabilities</b>				
Capital Lease Payable-Deere Cr	4,306.03	6,698.74	-2,392.71	-35.7%
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%
<b>Total Long Term Liabilities</b>	<b>79,531.03</b>	<b>92,324.09</b>	<b>-12,793.06</b>	<b>-13.9%</b>
<b>Total Liabilities</b>	<b>171,822.22</b>	<b>152,040.16</b>	<b>19,782.06</b>	<b>13.0%</b>

# BIOLA COMMUNITY SERVICES DISTRICT

## Balance Sheet Prev Year Comparison

As of April 30, 2019

	<u>Apr 30, 19</u>	<u>Apr 30, 18</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Equity</b>				
<b>Opening Balance Equity</b>	4,202,750.84	4,202,750.84	0.00	0.0%
<b>Retained Earnings</b>	753,805.36	585,300.91	168,504.45	28.8%
<b>Net Income</b>	139,225.92	275,855.69	-136,629.77	-49.5%
<b>Total Equity</b>	<u>5,095,782.12</u>	<u>5,063,907.44</u>	<u>31,874.68</u>	<u>0.6%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>5,267,604.34</u>	<u>5,215,947.60</u>	<u>51,656.74</u>	<u>1.0%</u>