

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

AGENDA ITEM NO. 5-A

	Jul - Nov 18	Jul - Nov 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	75.00	240.00	-165.00	-68.8%
Late Fees and Penalties	2,134.56	0.00	2,134.56	100.0%
Rents and Concessions	8,630.00	12,225.00	-3,595.00	-29.4%
Sales and Services	163,705.64	144,684.40	19,021.24	13.2%
Total Income	174,545.20	157,149.40	17,395.80	11.1%
Expense				
Bank Charges	310.00	430.00	-120.00	-27.9%
Communications	4,135.05	3,266.26	868.79	26.6%
Community Support	2,500.00	1,500.00	1,000.00	66.7%
Computer and Internet	1,159.99	3,098.92	-1,938.93	-62.6%
Continuing Education	1,261.32	580.00	681.32	117.5%
Contractual Services				
Other Contract Services	200.00	0.00	200.00	100.0%
Plant Operations	35,788.15	25,426.95	10,361.20	40.8%
Solid Waste Disposal	36,616.72	29,889.31	6,727.41	22.5%
Total Contractual Services	72,604.87	55,316.26	17,288.61	31.3%
Fees & Assessments	8,264.00	10,057.09	-1,793.09	-17.8%
Insurance	4,520.00	4,286.24	233.76	5.5%
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	0.00	19,709.77	100.0%
Memberships and Publications	250.00	1,328.00	-1,078.00	-81.2%
Miscellaneous	73.68	0.00	73.68	100.0%
Office	3,112.06	1,405.80	1,706.26	121.4%
Operating Supplies and Chemical	1,872.36	2,776.06	-903.70	-32.6%
Outside Services/Event Comp.	2,600.00	2,250.00	350.00	15.6%
Payroll Expenses	114.81	0.00	114.81	100.0%
Penalties	0.00	50.00	-50.00	-100.0%
Postage and Delivery	349.34	147.00	202.34	137.7%
Professional & Specialized Serv				
Accounting	5,000.00	5,150.00	-150.00	-2.9%
Audit Fee	0.00	8,900.00	-8,900.00	-100.0%
Engineering & Project Mgt	1,791.75	4,091.25	-2,299.50	-56.2%
Legal	8,270.22	4,739.97	3,530.25	74.5%
Other Professional Services	3,186.54	3,098.99	87.55	2.8%
Research and Monitoring	3,660.25	2,595.00	1,065.25	41.1%
Total Professional & Specialized Serv	21,908.76	28,575.21	-6,666.45	-23.3%
Repairs and Maintenance				
Equipment	3,305.84	390.96	2,914.88	745.6%
Structures and Grounds	15,505.26	12,792.75	2,712.51	21.2%
Total Repairs and Maintenance	18,811.10	13,183.71	5,627.39	42.7%
Salaries and Wages				
Board Member Compensation	4,800.00	2,600.00	2,200.00	84.6%
Holiday Pay	657.00	846.00	-189.00	-22.3%
Paid Leave	777.00	554.32	222.68	40.2%
Payroll Taxes	2,762.93	3,523.74	-760.81	-21.6%
Regular Hourly	29,876.91	34,822.55	-4,945.64	-14.2%
Total Salaries and Wages	38,873.84	42,346.61	-3,472.77	-8.2%
Services Charges-Fresno County	303.52	0.00	303.52	100.0%
Travel	663.72	252.18	411.54	163.2%
Utilities				
Gas and Electric	31,690.23	37,818.36	-6,128.13	-16.2%
Total Utilities	31,690.23	37,818.36	-6,128.13	-16.2%
Total Expense	235,839.63	208,856.19	26,983.44	12.9%
Net Ordinary Income	-61,294.43	-51,706.79	-9,587.64	-18.5%
Other Income/Expense				

BIOLA COMMUNITY SERVICES DISTRICT
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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	1,709.83	2,344.81	-634.98	-27.1%
Other Non-Operating Revenues	3,550.45	6,160.00	-2,609.55	-42.4%
Property Tax Revenue	294.82	620.62	-325.80	-52.5%
Special Assessment Revenue	0.00	0.80	-0.80	-100.0%
Total Other Income	22,965.10	124,171.23	-101,206.13	-81.5%
Other Expense				
Interest Expense	155.21	274.13	-118.92	-43.4%
Total Other Expense	155.21	274.13	-118.92	-43.4%
Net Other Income	22,809.89	123,897.10	-101,087.21	-81.6%
Net Income	-38,484.54	72,190.31	-110,674.85	-153.3%

BIOLA COMMUNITY SERVICES DISTRICT

Balance Sheet Prev Year Comparison

As of November 30, 2018

	Nov 30, 18	Nov 30, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	406,305.42	371,410.76	34,894.66	9.4%
Cash-CVC-Project Account	6,275.39	16,274.77	-9,999.38	-61.4%
Cash-LAIF	272,616.14	268,048.29	4,567.85	1.7%
Checking- CVB (15037665)	41,106.06	46,715.96	-5,609.90	-12.0%
Total Checking/Savings	726,303.01	702,449.78	23,853.23	3.4%
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	100.00	318.76	-218.76	-68.6%
Other Receivables	10,320.00	0.00	10,320.00	100.0%
Prepaid				
Insurance	6,327.84	6,034.95	292.89	4.9%
Total Prepaid	6,327.84	6,034.95	292.89	4.9%
Total Other Current Assets	16,747.84	6,353.71	10,394.13	163.6%
Total Current Assets	739,050.85	704,803.49	34,247.36	4.9%
Fixed Assets				
Accumulated Depreciation	-3,148,383.00	-2,889,243.00	-259,140.00	-9.0%
Community Center	782,051.52	718,417.50	63,634.02	8.9%
Computer Equipment	8,953.38	8,953.38	0.00	0.0%
Construction In Progress				
CIP-5th Street	14,466.25		10,320.00	248.9%
CIP-Biola Ave Sidewalk-East	5,660.60		0.00	0.0%
CIP-Groundwater Recharge	5,835.00		0.00	0.0%
CIP-Parking Lot	0.00		-61,438.39	-100.0%
CIP-Recycled Water	197,706.50		82,837.00	72.1%
CIP-Water System Upgrade-SRF	343,295.19		37,921.05	12.4%
Total Construction In Progress	566,963.54	497,323.88	69,639.66	14.0%
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	2,559,537.74	2,559,537.74	0.00	0.0%
Total Fixed Assets	4,330,138.13	4,456,004.45	-125,866.32	-2.8%

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
 As of November 30, 2018

	Nov 30, 18	Nov 30, 17	\$ Change	% Change
TOTAL ASSETS	5,069,188.98	5,160,807.94	-91,618.96	-1.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	51,027.70	182,321.27	-131,293.57	-72.0%
Accounts Payable	51,027.70	182,321.27	-131,293.57	-72.0%
Total Accounts Payable				
Other Current Liabilities				
Customer Deposits- Comm Ctr	3,200.00	2,152.00	1,048.00	48.7%
Payroll Liabilities	1,165.20	1,675.60	-510.40	-30.5%
Utility Deposits	10,623.50	6,186.48	4,437.02	71.7%
Total Other Current Liabilities	14,988.70	10,014.08	4,974.62	49.7%
Total Current Liabilities	66,016.40	192,335.35	-126,318.95	-65.7%
Long Term Liabilities				
Capital Lease Payable-Deere Cr	5,319.70	7,655.89	-2,336.19	-30.5%
Loan Payable- Berkadia	0.00	9,000.00	-9,000.00	-100.0%
Safe Drinking Water- Calif	0.00	3,074.64	-3,074.64	-100.0%
Safe Drinking Water- Revolving	79,650.00	88,500.00	-8,850.00	-10.0%
Total Long Term Liabilities	84,969.70	108,230.53	-23,260.83	-21.5%
Total Liabilities	150,986.10	300,565.88	-149,579.78	-49.8%
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	-38,484.54	72,190.31	-110,674.85	-153.3%
Total Equity	4,918,202.88	4,860,242.06	57,960.82	1.2%
TOTAL LIABILITIES & EQUITY	5,069,188.98	5,160,807.94	-91,618.96	-1.8%

BIOLA COMMUNITY SERVICES DISTRICT

Transactions by Account

As of November 30, 2018

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							
Deposit	11/01/2018						33,180.62
Check	11/01/2018	EFT	Central Valley Community Bank	Deposit	55,911.28	1,085.06	89,091.90
Deposit	11/09/2018			Deposit	10,907.71		88,006.84
Bill Pmt -Check	11/13/2018	4429	Carbajal Landscaping			675.00	98,239.55
Bill Pmt -Check	11/13/2018	4430	Central Valley Community Bank			611.85	97,627.70
Bill Pmt -Check	11/13/2018	4431	Cirilo Valerio			400.00	97,227.70
Bill Pmt -Check	11/13/2018	4432	Cranmer Engineering, Inc.			7,000.00	96,527.70
Bill Pmt -Check	11/13/2018	4433	Cuftone & Mastro CPAs			1,000.00	95,527.70
Bill Pmt -Check	11/13/2018	4434	Deere Credit, Inc			226.30	95,301.40
Bill Pmt -Check	11/13/2018	4435	Gloria Salas			400.00	94,901.40
Bill Pmt -Check	11/13/2018	4436	Jorgensen Co.			179.39	94,722.01
Bill Pmt -Check	11/13/2018	4437	Mid-Valley Disposal	October 2018	6,577.59		88,144.42
Bill Pmt -Check	11/13/2018	4438	Rudy Hernandez.			21.06	88,123.36
Bill Pmt -Check	11/13/2018	4439	Sebastian Telephone	00065044-8	420.30		87,703.06
Bill Pmt -Check	11/13/2018	4440	Streamline			200.00	87,503.06
Bill Pmt -Check	11/13/2018	4441	Superior Pool Products, Inc.			637.58	86,865.48
Bill Pmt -Check	11/13/2018	4442	The County of Fresno ISD Business Office	July 2017 - June 2018	303.52		86,561.96
Bill Pmt -Check	11/13/2018	4443	Vanguard Security Response Team, Inc.			389.50	86,172.46
Bill Pmt -Check	11/13/2018	4444	Verizon Wireless			73.68	86,098.78
Bill Pmt -Check	11/13/2018	4445	VFW Post 5845	209138685-00001	400.00		85,698.78
Bill Pmt -Check	11/13/2018	4446	Yamabe & Horn Engineering, Inc			37,921.05	47,777.73
Paycheck	11/13/2018	4447	Eduardo Antunez (Employee)			849.55	46,928.18
Paycheck	11/13/2018	4448	Elaine R. Cervantes			1,035.81	45,892.37
Paycheck	11/13/2018	4449	Ernesto Garcia (Employee)			123.32	45,769.05
Paycheck	11/13/2018	4450	Pedro P Cerna			546.73	45,222.32
Check	11/13/2018	EFT	PG&E			73.68	45,148.64
Check	11/13/2018	EFT	EDD			5,910.75	39,237.89
Liability Check	11/15/2018	EFT	United States Treasury	confirmation #: 0-850-789-184		175.62	39,062.27
Liability Check	11/15/2018	EFT		Confirmation #: 270871932519566		1,675.36	37,386.91
Deposit	11/16/2018			Deposit	8,968.48		46,355.39
Bill Pmt -Check	11/27/2018	4451	Flores Refrigeration			480.00	45,875.39
Bill Pmt -Check	11/27/2018	4452	Fresno County Tax Collector			789.64	45,085.75
Bill Pmt -Check	11/27/2018	4453	Lozano Smith, LLP			3,081.00	42,004.75
Bill Pmt -Check	11/27/2018	4454	Maria Gomez			400.00	41,604.75
Bill Pmt -Check	11/27/2018	4455	Mountain Valley Environmental Services			6,320.00	35,284.75
Bill Pmt -Check	11/27/2018	4456	Vanguard Security Response Team, Inc.			260.00	35,024.75
Bill Pmt -Check	11/27/2018	4457	VFW Post 5845			200.00	34,824.75
Bill Pmt -Check	11/27/2018	4458	Martha Madera			100.00	34,724.75
Bill Pmt -Check	11/27/2018	4459	Monique Dolores.			100.00	34,624.75
Bill Pmt -Check	11/27/2018	4460	Reyes Lozano.			100.00	34,524.75
Bill Pmt -Check	11/27/2018	4461	Rudy Hernandez.			100.00	34,424.75
Paycheck	11/27/2018	4462	Eduardo Antunez (Employee)			1,110.61	33,314.14
Paycheck	11/27/2018	4463	Elaine R. Cervantes			1,056.26	32,257.88
Paycheck	11/27/2018	4464	Pedro P Cerna			671.42	31,586.46
Deposit	11/30/2018			Deposit	9,579.60		41,166.06
Check	11/30/2018			Service Charge	60.00		41,106.06
Total Checking- CVB (15037665)					85,367.07	77,441.63	41,106.06
TOTAL					85,367.07	77,441.63	41,106.06

BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account
As of November 30, 2018

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 12/17/18
 Accrual Basis

Type	Date	Num	Name	Memo	Class	Debit	Credit	Balance
Construction In Progress								549,553.54
CIP-5th Street								14,466.25
Total CIP-5th Street								14,466.25
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-...	AM Consulting Engineers	invoice covers 7/1/18 - 7/31/18	Waste Disposal:Waste Disposal-Sewer	17,410.00		197,706.50
Total CIP-Recycled Water						17,410.00	0.00	197,706.50
CIP-Water System Upgrade-SRF								343,295.19
Total CIP-Water System Upgrade-SRF								343,295.19
Total Construction In Progress						17,410.00	0.00	566,963.54
TOTAL						17,410.00	0.00	566,963.54