

BIOLA COMMUNITY SERVICES DISTRICT AGENDA ITEM NO. 5-A

Profit & Loss Prev Year Comparison

July 2019

	Jul 19	Jul 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
Admin Fees	50.00	25.00	25.00	100.0%
Late Fees and Penalties	302.86	467.42	-164.56	-35.2%
Rents and Concessions	6,365.00	1,870.00	4,495.00	240.4%
Sales and Services	36,381.44	-16,309.66	52,691.10	323.1%
Total Income	43,099.30	-13,947.24	57,046.54	409.0%
Expense				
Bank Charges	175.29	70.00	105.29	150.4%
Communications	685.07	1,633.55	-948.48	-58.1%
Computer and Internet	0.00	630.00	-630.00	-100.0%
Contractual Services				
Plant Operations	6,320.00	6,001.37	318.63	5.3%
Solid Waste Disposal	0.00	5,799.44	-5,799.44	-100.0%
Total Contractual Services	6,320.00	11,800.81	-5,480.81	-46.4%
Fees & Assessments	6,277.00	8,264.00	-1,987.00	-24.0%
Insurance	1,153.85	904.00	249.85	27.6%
Janitorial	77.71	0.00	77.71	100.0%
Legal Notices and Publishing	60.00	0.00	60.00	100.0%
Office	127.56	0.00	127.56	100.0%
Operating Supplies and Chemical	0.00	1,234.78	-1,234.78	-100.0%
Outside Services/Event Comp.	400.00	600.00	-200.00	-33.3%
Professional & Specialized Serv				
Accounting	0.00	1,000.00	-1,000.00	-100.0%
Engineering & Project Mgt	0.00	160.00	-160.00	-100.0%
Other Professional Services	409.50	360.00	49.50	13.8%
Research and Monitoring	0.00	1,326.25	-1,326.25	-100.0%
Total Professional & Specialized Serv	409.50	2,846.25	-2,436.75	-85.6%
Repairs and Maintenance				
Equipment	0.00	1,405.51	-1,405.51	-100.0%
Structures and Grounds	2,561.00	3,468.25	-907.25	-26.2%
Total Repairs and Maintenance	2,561.00	4,873.76	-2,312.76	-47.5%
Salaries and Wages				
Board Member Compensation	1,000.00	700.00	300.00	42.9%
Holiday Pay	440.00	318.00	122.00	38.4%
Overtime Pay	280.50	0.00	280.50	100.0%
Paid Leave	78.00	0.00	78.00	100.0%
Payroll Taxes	669.52	593.73	75.79	12.8%
Regular Hourly	7,324.00	3,263.91	4,060.09	124.4%
Total Salaries and Wages	9,792.02	4,875.64	4,916.38	100.8%
Travel	0.00	621.60	-621.60	-100.0%
Utilities				
Gas and Electric	0.00	7,708.85	-7,708.85	-100.0%
Total Utilities	0.00	7,708.85	-7,708.85	-100.0%
Total Expense	28,039.00	46,063.24	-18,024.24	-39.1%
Net Ordinary Income	15,060.30	-60,010.48	75,070.78	125.1%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	37,448.53	0.00	37,448.53	100.0%
Total Contributed Capital	37,448.53	0.00	37,448.53	100.0%

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

	Jul 19	Jul 18	\$ Change	% Change
Interest Revenues	0.00	0.00	0.00	0.0%
Other Non-Operating Revenues	0.00	2,045.00	-2,045.00	-100.0%
Total Other Income	37,448.53	2,045.00	35,403.53	1,731.2%
Other Expense				
Interest Expense	18.66	16.79	1.87	11.1%
Total Other Expense	18.66	16.79	1.87	11.1%
Net Other Income	37,429.87	2,028.21	35,401.66	1,745.5%
Net Income	52,490.17	-57,982.27	110,472.44	190.5%

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

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Checking- CVB (15037665)							
Deposit	07/02/2019						12,427.62
Bill Pmt -Check	07/09/2019	4728	Carbajal Landscaping	Deposit	8,943.54		21,371.16
Bill Pmt -Check	07/09/2019	4729	Cuttone & Mastro CPA's			675.00	20,696.16
Bill Pmt -Check	07/09/2019	4730	Eduardo Antunez			1,000.00	19,696.16
Bill Pmt -Check	07/09/2019	4731	Felipe Perez			49.50	19,646.66
Bill Pmt -Check	07/09/2019	4732	Noemi Rodriguez Parades			81.52	19,565.14
Bill Pmt -Check	07/09/2019	4733	Raul Mendoza			400.00	19,165.14
Bill Pmt -Check	07/09/2019	4734	Sebastian Telephone	00065044-8		880.00	18,285.14
Bill Pmt -Check	07/09/2019	4735	Streamline			559.12	17,726.02
Bill Pmt -Check	07/09/2019	4736	Vanguard Security Response Team, Inc.			50.00	17,676.02
Bill Pmt -Check	07/09/2019	4737	Verizon Wirelless			555.00	17,121.02
Bill Pmt -Check	07/09/2019	4738	VFW Post 5845	209138685-00001		68.64	17,052.38
Paycheck	07/09/2019	4744	Eduardo Antunez (Employee)			200.00	16,852.38
Paycheck	07/09/2019	4745	Elaine R. Cervantes			1,254.75	15,597.63
Paycheck	07/09/2019	4746	Ernesto Garcia (Employee)			221.98	15,375.65
Paycheck	07/09/2019	4747	Felipe de J. Perez			283.45	15,092.20
Paycheck	07/09/2019	4748	Pedro P Cerna			1,251.83	13,840.37
Bill Pmt -Check	07/09/2019	4739	Inez Jimenez			665.02	13,175.35
Bill Pmt -Check	07/09/2019	4740	Mercedes .Ramos			200.00	12,975.35
Bill Pmt -Check	07/09/2019	4741	Monique Dolores.			200.00	12,775.35
Bill Pmt -Check	07/09/2019	4742	Reyes Lozano.			200.00	12,575.35
Bill Pmt -Check	07/09/2019	4743	Rudy Hernandez.			200.00	12,375.35
Deposit	07/11/2019					200.00	12,175.35
Liability Check	07/15/2019	EFT	EDD	Deposit	38,519.39		50,694.74
Liability Check	07/15/2019	EFT	United States Treasury	confirmation #: 0-347-493-056		110.90	50,583.84
Deposit	07/19/2019			Confirmation #: 270959645919805		1,305.92	49,277.92
Bill Pmt -Check	07/23/2019	4749	Central Valley Community Bank	Deposit	27,369.58		76,647.50
Bill Pmt -Check	07/23/2019	4750	Deere Credit, Inc			1,493.41	75,154.09
Bill Pmt -Check	07/23/2019	4751	Elaine Cervantes			226.30	74,927.79
Bill Pmt -Check	07/23/2019	4752	Felipe Perez			112.27	74,815.52
Bill Pmt -Check	07/23/2019	4753	Ker West Newspapers			93.00	74,722.52
Bill Pmt -Check	07/23/2019	4754	Lozano Smith, LLP			60.00	74,662.52
Bill Pmt -Check	07/23/2019	4755	Mid-Valley Disposal	June 2019		488.00	74,174.52
Bill Pmt -Check	07/23/2019	4756	Mountain Valley Environmental Services			6,514.09	67,660.43
Bill Pmt -Check	07/23/2019	4757	North Kings Groundwater Sustainability Ag			6,320.00	61,340.43
Bill Pmt -Check	07/23/2019	4758	Raul Mendoza			6,000.00	55,340.43
Bill Pmt -Check	07/23/2019	4759	San Joaquin Air Pollution Control Distric	5972		880.00	54,460.43
Bill Pmt -Check	07/23/2019	4760	Valley Excavation, Inc.			277.00	54,183.43
Bill Pmt -Check	07/23/2019	4761	Vanguard Security Response Team, Inc.			4,840.00	49,343.43
Bill Pmt -Check	07/23/2019	4762	Veronica Chavira			441.00	48,902.43
Bill Pmt -Check	07/23/2019	4763	VFW Post 5845			400.00	48,502.43
Bill Pmt -Check	07/23/2019	4764	Vincent Graves			400.00	48,102.43
Bill Pmt -Check	07/23/2019	4765	Yamabe & Horn Engineering, Inc			400.00	47,702.43
Bill Pmt -Check	07/23/2019	4766	Inez Jimenez			19,049.98	28,652.45
Bill Pmt -Check	07/23/2019	4767	Mercedes .Ramos			200.00	28,452.45
Bill Pmt -Check	07/23/2019	4768	Monique Dolores.			200.00	28,252.45
Bill Pmt -Check	07/23/2019	4769	Reyes Lozano.			200.00	28,052.45
Bill Pmt -Check	07/23/2019	4770	Rudy Hernandez.			200.00	27,852.45
Paycheck	07/23/2019	4771	Eduardo Antunez (Employee)			200.00	27,652.45
Paycheck	07/23/2019	4772	Ernesto Garcia (Employee)			1,423.25	26,229.20
Paycheck	07/23/2019	4773	Felipe de J. Perez			123.33	26,105.87
Paycheck	07/23/2019	4774	Pedro P Cerna			1,117.79	24,988.08
Deposit	07/25/2019					831.28	24,156.80
Liability Check	07/31/2019	EFT	EDD	Deposit	6,504.08		30,660.88
Liability Check	07/31/2019	EFT	United States Treasury	confirmation #: 0-258-368-192		337.50	30,323.38
Bill Pmt -Check	07/31/2019	4775	Vanguard Security Response Team, Inc.	Confirmation #: 270961273075245		32.66	30,290.72
Bill Pmt -Check	07/31/2019	4776	ZOOM Imaging Solutions, Inc.	VOID:		315.00	29,975.72
Bill Pmt -Check	07/31/2019	4777	ZOOM Imaging Solutions, Inc.		0.00		29,975.72
Check	07/31/2019			Service Charge		4,117.79	25,857.93
						175.29	25,682.64
Total Checking- CVB (15037665)							
TOTAL							
					81,336.59	68,081.57	25,682.64
					81,336.59	68,081.57	25,682.64

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

	Jul 31, 19	Jul 31, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash-County Treas-Gen Subclass	455,565.98	405,164.51	50,401.47	12.4%
Cash-CVC-Project Account	6,275.39	6,275.39	0.00	0.0%
Cash-LAIF	275,983.91	271,142.92	4,840.99	1.8%
Checking- CVB (15037665)	25,682.64	43,296.67	-17,614.03	-40.7%
Total Checking/Savings	763,507.92	725,879.49	37,628.43	5.2%
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				
Accrued Interest Receivable	2,326.99	1,705.72	621.27	36.4%
Charge Backs Receivable	976.27	197.19	779.08	395.1%
Other Receivables	10,320.00	66,901.00	-56,581.00	-84.6%
Prepaid Insurance	12,692.38	9,943.84	2,748.54	27.6%
Total Prepaid	12,692.38	9,943.84	2,748.54	27.6%
Total Other Current Assets	26,315.64	78,747.75	-52,432.11	-66.6%
Total Current Assets	785,823.56	800,627.24	-14,803.68	-1.9%
Fixed Assets				
Accumulated Depreciation	-3,148,383.00	-3,148,383.00	0.00	0.0%
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	62,701.50	17,940.00	44,761.50	249.5%
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	84,239.40	5,835.00	78,404.40	1,343.7%
CIP-Recycled Water	225,669.00	180,296.50	45,372.50	25.2%
CIP-Water System Upgrade-SRF	343,295.19	343,295.19	0.00	0.0%
Total Construction In Progress	723,114.69	553,027.29	170,087.40	30.8%
Downtown Improvement	589,298.26	589,298.26	0.00	0.0%
Equipment- Community Center	33,453.84	29,336.05	4,117.79	14.0%
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	4,503,985.75	4,316,201.88	187,783.87	4.4%
TOTAL ASSETS	5,289,809.31	5,116,829.12	172,980.19	3.4%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	33,917.36	113,174.16	-79,256.80	-70.0%
Total Accounts Payable	33,917.36	113,174.16	-79,256.80	-70.0%
Other Current Liabilities				
Accrued Payroll	2,338.00	0.00	2,338.00	100.0%
Customer Deposits- Comm Ctr	7,374.38	6,000.00	1,374.38	22.9%
Payroll Liabilities	1,512.46	1,532.57	-20.11	-1.3%
Utility Deposits	11,797.78	10,234.74	1,563.04	15.3%
Total Other Current Liabilities	23,022.62	17,767.31	5,255.31	29.6%
Total Current Liabilities	56,939.98	130,941.47	-74,001.49	-56.5%

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Accrual Basis

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

	<u>Jul 31, 19</u>	<u>Jul 31, 18</u>	<u>\$ Change</u>	<u>% Change</u>
Long Term Liabilities				
Capital Lease Payable-Deere Cr	3,686.08	6,113.37	-2,427.29	-39.7%
Safe Drinking Water- Calif	0.00	1,550.35	-1,550.35	-100.0%
Safe Drinking Water- Revolving	70,800.00	79,650.00	-8,850.00	-11.1%
Total Long Term Liabilities	<u>74,486.08</u>	<u>87,313.72</u>	<u>-12,827.64</u>	<u>-14.7%</u>
Total Liabilities	<u>131,426.06</u>	<u>218,255.19</u>	<u>-86,829.13</u>	<u>-39.8%</u>
Equity				
Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0%
Retained Earnings	903,142.24	753,805.36	149,336.88	19.8%
Net Income	52,490.17	-57,982.27	110,472.44	190.5%
Total Equity	<u>5,158,383.25</u>	<u>4,898,573.93</u>	<u>259,809.32</u>	<u>5.3%</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,289,809.31</u></u>	<u><u>5,116,829.12</u></u>	<u><u>172,980.19</u></u>	<u><u>3.4%</u></u>

**BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account**

Accrual Basis

As of July 31, 2019

Type	Date	Num	Adj	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
Construction In Progress											
CIP-5th Street											723,114.69
Total CIP-5th Street											62,701.50
CIP-Application for CDBG											62,701.50
Total CIP-Application for CDBG											1,549.00
CIP-Biola Ave Sidewalk-East											1,549.00
Total CIP-Biola Ave Sidewalk-East											5,660.60
CIP-Groundwater Recharge											5,660.60
Total CIP-Groundwater Recharge											84,239.40
CIP-Recycled Water											84,239.40
Total CIP-Recycled Water											225,669.00
CIP-Water System Upgrade-SRF											225,669.00
Total CIP-Water System Upgrade-SRF											343,295.19
Total Construction In Progress											343,295.19
TOTAL											723,114.69
											723,114.69

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

	Jul 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Admin Fees	50.00			
Late Fees and Penalties	302.86			
Rents and Concessions	6,365.00	21,250.00	-14,885.00	30.0%
Sales and Services	36,381.44	472,000.00	-435,618.56	7.7%
Total Income	43,099.30	493,250.00	-450,150.70	8.7%
Expense				
Bank Charges	175.29			
Communications	685.07			
Contractual Services		14,000.00	-13,314.93	4.9%
Plant Operations	6,320.00	78,000.00	-71,680.00	8.1%
Solid Waste Disposal	0.00	78,000.00	-78,000.00	0.0%
Total Contractual Services	6,320.00	156,000.00	-149,680.00	4.1%
Fees & Assessments	6,277.00	8,000.00	-1,723.00	78.5%
Insurance	1,153.85	11,000.00	-9,846.15	10.5%
Janitorial	77.71			
Legal Notices and Publishing	60.00			
Licenses and Permits	0.00	29,000.00	-29,000.00	0.0%
Office	127.56			
Outside Services/Event Comp.	400.00	5,000.00	-4,600.00	8.0%
Professional & Specialized Serv				
Accounting	0.00	12,500.00	-12,500.00	0.0%
Audit Fee	0.00	9,200.00	-9,200.00	0.0%
Legal	0.00	16,000.00	-16,000.00	0.0%
Other Professional Services	409.50			
Research and Monitoring	0.00	3,000.00	-3,000.00	0.0%
Total Professional & Specialized Serv	409.50	40,700.00	-40,290.50	1.0%
Repairs and Maintenance				
Structures and Grounds	2,561.00			
Repairs and Maintenance - Other	0.00	60,000.00	-60,000.00	0.0%
Total Repairs and Maintenance	2,561.00	60,000.00	-57,439.00	4.3%
Salaries and Wages				
Board Member Compensation	1,000.00	13,000.00	-12,000.00	7.7%
Holiday Pay	440.00			
Overtime Pay	280.50			
Paid Leave	78.00			
Payroll Taxes	669.52	11,000.00	-10,330.48	6.1%
Regular Hourly	7,324.00	90,000.00	-82,676.00	8.1%
Total Salaries and Wages	9,792.02	114,000.00	-104,207.98	8.6%
Utilities				
Gas and Electric	0.00	75,000.00	-75,000.00	0.0%
Total Utilities	0.00	75,000.00	-75,000.00	0.0%
Total Expense	28,039.00	512,700.00	-484,661.00	5.5%
Net Ordinary Income	15,060.30	-19,450.00	34,510.30	-77.4%
Other Income/Expense				
Other Income				
Contributed Capital				
State-Aid for Construction	37,448.53			
Total Contributed Capital	37,448.53			
Interest Revenues	0.00	5,000.00	-5,000.00	0.0%
Property Tax Revenue	0.00	42,290.00	-42,290.00	0.0%
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	37,448.53	54,790.00	-17,341.47	68.3%

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Accrual Basis

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

	<u>Jul 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Expense				
Capital and Maintenance Project	0.00	45,000.00	-45,000.00	0.0%
Interest Expense	18.66			
Total Other Expense	<u>18.66</u>	<u>45,000.00</u>	<u>-44,981.34</u>	<u>0.0%</u>
Net Other Income	<u>37,429.87</u>	<u>9,790.00</u>	<u>27,639.87</u>	<u>382.3%</u>
Net Income	<u><u>52,490.17</u></u>	<u><u>-9,660.00</u></u>	<u><u>62,150.17</u></u>	<u><u>-543.4%</u></u>