

Balance Sheet

BIOLA COMMUNITY SERVICES DISTRICT

As of February 28, 2026

Distribution account	TOTAL			
	As of February 28, 2026	As of February 28, 2025 (PY)	\$ Change (PY)	% Change (PY)
Assets				
Current Assets				
Bank Accounts				
1000 Checking - CVCB (15070832)	116,363.11	14,322.56	102,040.55	712.45 %
1010 Cash-County Treas-Gen Subclass	197,622.02	113,341.50	84,280.52	74.36 %
1011 Cash-County Treas-Restricted	8,850.00	8,850.00	0.00	0.0 %
1020 Cash-LAIF	46,456.96	102,007.00	-55,550.04	-54.46 %
Total for Bank Accounts	\$369,292.09	\$238,521.06	\$130,771.03	54.83 %
Other Current Assets				
1200 Accrued Interest Receivable	1,129.90	0.00	1,129.90	
1210 Charge Backs Receivable	258.83	583.00	-324.17	-55.6 %
1220 Other Receivables	45,445.50	45,445.50	0.00	0.0 %
1300 Prepaid	\$0.00	\$0.00	\$0.00	
1310 Insurance	8,810.37	0.00	8,810.37	
Total for 1300 Prepaid	\$8,810.37	\$0.00	\$8,810.37	
Account's Receivable				
1100 Account's Receivable	110,565.41	146,071.63	-35,506.22	-24.31 %
1150 Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0 %
Total for Account's Receivable	\$106,565.41	\$142,071.63	-\$35,506.22	-24.99 %
Total for Other Current Assets	\$162,210.01	\$188,100.13	-\$25,890.12	-13.76 %
Total for Current Assets	\$531,502.10	\$426,621.19	\$104,880.91	24.58 %
Fixed Assets				
1400 Construction In Progress				
1405 CIP-Application for CDBG	5,733.50	5,733.50	0.00	0.0 %
1410 CIP-ARPA	953,180.02	853,457.49	99,722.53	11.68 %
1425 CIP-Groundwater Recharge	774,516.41	774,516.41	0.00	0.0 %
1426 CIP- Groundwater Recharge Ph 2	299,991.40	30,205.00	269,786.40	893.18 %
1430 CIP-Recycled Water	272,659.00	272,659.00	0.00	0.0 %
1440 CIP-Water System Upgrade-SRF	365,174.94	365,174.94	0.00	0.0 %
1450 CIP-WWTP Improvements	260,133.67	260,133.67	0.00	0.0 %
1460 CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60	0.00	0.0 %
Total for 1400 Construction In Progress	\$2,937,049.54	\$2,567,540.61	\$369,508.93	14.39 %

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Distribution account	TOTAL			
	As of February 28, 2026	As of February 28, 2025 (PY)	\$ Change (PY)	% Change (PY)
1500 Community Center	923,150.22	923,150.22	0.00	0.0 %
1510 Computer Equipment	18,708.68	17,446.45	1,262.23	7.23 %
1520 Downtown Improvement	2,123,006.39	2,123,006.39	0.00	0.0 %
1530 Land	194,055.81	194,055.81	0.00	0.0 %
1540 Sewer System	2,303,470.54	2,303,470.54	0.00	0.0 %
1550 Storm Drainage Basin	792,692.84	792,692.84	0.00	0.0 %
1560 Water System	2,886,289.64	2,886,289.64	0.00	0.0 %
1600 Equipment- Community Center	69,086.53	62,311.57	6,774.96	10.87 %

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	As of February 28, 2026	As of February 28, 2025 (PY)	\$ Change (PY)	% Change (PY)
1610 Equipment- Sewer	105,059.69	96,059.69	9,000.00	9.37 %
1620 Equipment- Water	60,356.33	60,356.33	0.00	0.0 %
1700 Accumulated Depreciation	-5,413,788.00	-5,051,029.00	-362,759.00	-7.18 %
Total for Fixed Assets	\$6,999,138.21	\$6,975,351.09	\$23,787.12	0.34 %
Total for Assets	\$7,530,640.31	\$7,401,972.28	\$128,668.03	1.74 %
Liabilities and Equity				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 Accounts Payable	93,643.38	340,035.08	-246,391.70	-72.46 %
2010 Retention Payable	0.00	26,986.81	-26,986.81	-100.0 %
Total for Accounts Payable	\$93,643.38	\$367,021.89	-\$273,378.51	-74.49 %
Other Current Liabilities				
2100 Accrued Expenses	17,377.87	17,377.87	0.00	0.0 %
2200 Customer Deposits- Comm Ctr	900.00	2,850.60	-1,950.60	-68.43 %
2300 Utility Deposits	25,347.10	23,547.84	1,799.26	7.64 %
2400 Payroll Liabilities	3,562.07	3,744.68	-182.61	-4.88 %
Total for Other Current Liabilities	\$47,187.04	\$47,520.99	-\$333.95	-0.7 %
Total for Current Liabilities	\$140,830.42	\$414,542.88	-\$273,712.46	-66.03 %
Long-term Liabilities				
2500 Loan - CA Energy Commission	779,328.20	827,153.46	-47,825.26	-5.78 %
2550 Safe Drinking Water- Revolving	8,850.00	17,700.00	-8,850.00	-50.0 %
Total for Long-term Liabilities	\$788,178.20	\$844,853.46	-\$56,675.26	-6.71 %
Total for Liabilities	\$929,008.62	\$1,259,396.34	-\$330,387.72	-26.23 %
Equity				
3000 Opening Balance Equity	4,202,750.84	4,202,750.84	0.00	0.0 %
3200 Retained Earnings	2,240,719.06	1,460,353.50	780,365.56	53.44 %
Net Income	158,161.79	479,471.60	-321,309.81	-67.01 %
Total for Equity	\$6,601,631.69	\$6,142,575.94	\$459,055.75	7.47 %
Total for Liabilities and Equity	\$7,530,640.31	\$7,401,972.28	\$128,668.03	1.74 %

Profit and Loss Comparison

BIOLA COMMUNITY SERVICES DISTRICT

July, 2025-February, 2026

Distribution account	TOTAL			
	Jul 1 2025 - Feb 28 2026	Jul 1 2024 - Feb 28 2025 (PY)	\$ Change (PY)	% Change (PY)
Income				
4000 Sales and Services	445,997.94	431,286.94	14,711.00	3.41 %
4050 Rents and Concessions	9,690.00	13,202.00	-3,512.00	-26.6 %
4100 Admin Fees	448.30	351.00	97.30	27.72 %
4110 Connection and Turn-On Fees	500.00	2,750.00	-2,250.00	-81.82 %
Total for Income	\$456,636.24	\$447,589.94	\$9,046.30	2.02 %
Cost of Goods Sold				
Gross Profit	\$456,636.24	\$447,589.94	\$9,046.30	2.02 %
Expenses				
5000 Bank Charges	732.41	948.97	-216.56	-22.82 %
5010 Clothing and Personal Supplies	105.37		105.37	
5015 Communications	8,942.11	7,819.39	1,122.72	14.36 %
5025 Computer and Internet	7,882.45	4,484.73	3,397.72	75.76 %
5035 Continuing Education	95.00		95.00	
5100 Contractual Services				
5105 Plant Operations	43,893.00	61,578.00	-17,685.00	-28.72 %
5110 Solid Waste Disposal - Res.	4,624.02	42,216.64	-37,592.62	-89.05 %
5111 Solid Waste Disposal - Comm.	5,090.40	4,834.94	255.46	5.28 %
5120 Solar Maintenance	15,183.67	6,786.58	8,397.09	123.73 %
Total for 5100 Contractual Services	\$68,791.09	\$115,416.16	-\$46,625.07	-40.4 %
5230 Fees & Assessments	6,191.63	7,645.16	-1,453.53	-19.01 %
5240 Fuels	117.91		117.91	
5250 Insurance	17,620.64	29,560.90	-11,940.26	-40.39 %
5260 Janitorial	694.87	1,590.01	-895.14	-56.3 %
5290 Licenses and Permits	30,025.47	30,619.36	-593.89	-1.94 %
5310 Memberships and Publications	6,918.65	6,058.00	860.65	14.21 %
5320 Miscellaneous	94.48	86.38	8.10	9.38 %
5330 Office	4,777.33	9,360.21	-4,582.88	-48.96 %
5340 Operating Supplies and Chemical	5,168.04	4,272.22	895.82	20.97 %
5350 Outside Services/Event Comp.	1,400.00	1,600.00	-200.00	-12.5 %
5380 Postage and Delivery	2,451.28	2,356.01	95.27	4.04 %
5400 Professional & Specialized Serv				
5410 Accounting	14,775.00	11,965.00	2,810.00	23.49 %
5440 Legal	32,835.40	29,267.30	3,568.10	12.19 %
5450 Other Professional Services	20,181.63	18,359.38	1,822.25	9.93 %
5460 Research and Monitoring	6,807.44	2,782.00	4,025.44	144.7 %
5420 Audit Fee		11,970.00	-11,970.00	-100.0 %

Profit and Loss Comparison

BIOLA COMMUNITY SERVICES DISTRICT
July, 2025-February, 2026

Distribution account	TOTAL			
	Jul 1 2025 - Feb 28 2026	Jul 1 2024 - Feb 28 2025 (PY)	\$ Change (PY)	% Change (PY)
Total for 5400 Professional & Specialized Serv	\$74,599.47	\$74,343.68	\$255.79	0.34 %

Profit and Loss Comparison

BIOLA COMMUNITY SERVICES DISTRICT

July, 2025-February, 2026

Distribution account	TOTAL			
	Jul 1 2025 - Feb 28 2026	Jul 1 2024 - Feb 28 2025 (PY)	\$ Change (PY)	% Change (PY)
5500 Rents and Leases Expense				
5520 Structures and Grounds	2,636.39		2,636.39	
Total for 5500 Rents and Leases Expense	\$2,636.39		\$2,636.39	
5550 Repairs and Maintenance				
5560 Equipment	7,977.53	13,812.27	-5,834.74	-42.24 %
5570 Landscaping	8,993.00	8,750.00	243.00	2.78 %
5590 Structures and Grounds	13,551.83	47,143.75	-33,591.92	-71.25 %
Total for 5550 Repairs and Maintenance	\$30,522.36	\$69,706.02	-\$39,183.66	-56.21 %
5600 Salaries and Wages				
5610 Board Member Compensation	3,900.00	4,300.00	-400.00	-9.3 %
5630 Holiday Pay	2,117.00	4,229.00	-2,112.00	-49.94 %
5650 Paid Leave	1,505.00	1,679.53	-174.53	-10.39 %
5660 Payroll Taxes	8,742.30	8,683.27	59.03	0.68 %
5670 Regular Hourly	35,023.45	47,290.50	-12,267.05	-25.94 %
5680 Salaries	33,063.18	29,423.09	3,640.09	12.37 %
Total for 5600 Salaries and Wages	\$84,350.93	\$95,605.39	-\$11,254.46	-11.77 %
5710 Small Tools and Equipment	1,930.99	216.60	1,714.39	791.5 %
5720 Travel	554.61	130.60	424.01	324.66 %
5800 Utilities				
5810 Gas and Electric	47,259.39	54,096.05	-6,836.66	-12.64 %
Total for 5800 Utilities	\$47,259.39	\$54,096.05	-\$6,836.66	-12.64 %
5700 Services Charges-Fresno County		227.47	-227.47	-100.0 %
Total for Expenses	\$403,862.87	\$516,143.31	-	-21.75 %
			\$112,280.44	
Net Operating Income	\$52,773.37	-\$68,553.37	\$121,326.74	176.98 %
Other Income				
6110 Interest Revenues	3,358.58	4,135.98	-777.40	-18.8 %
6130 Other Non-Operating Revenues	870.19	6,540.00	-5,669.81	-86.69 %
6150 Rents and Leases Received	152.50	2,972.06	-2,819.56	-94.87 %
6200 Property Tax Revenue	51,327.76	42,226.14	9,101.62	21.55 %
Contributed Capital				
6030 State-Aid for Construction	53,803.82	496,417.07	-442,613.25	-89.16 %
Total for Contributed Capital	\$53,803.82	\$496,417.07	-	-89.16 %
			\$442,613.25	

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July, 2025-February, 2026

Distribution account	TOTAL			
	Jul 1 2025 - Feb 28 2026	Jul 1 2024 - Feb 28 2025 (PY)	\$ Change (PY)	% Change (PY)
Total for Other Income	\$109,512.85	\$552,291.25	-	-80.17 %
			\$442,778.40	
Other Expenses				
7000 Interest Expense	4,124.43	4,266.28	-141.85	-3.32 %
Total for Other Expenses	\$4,124.43	\$4,266.28	-\$141.85	-3.32 %
Net Other Income	\$105,388.42	\$548,024.97	-	-80.77 %
			\$442,636.55	
Net Income	\$158,161.79	\$479,471.60	-	-67.01 %
			\$321,309.81	

Transaction Report
 BIOLA COMMUNITY SERVICES DISTRICT
 February 2026

Transaction date	Transaction type	Num	Name	Memo/Description	Account full name	Item split account	Amount	Balance
1000 Checking - CVCB (15070832)								
	Beginning Balance							117,513.73
02/02/2026	Bill Payment (Check)	2817	New West Water, LLC		1000 Checking - CVCB (15070832)	Accounts Payable	-4,525.00	112,988.73
02/02/2026	Bill Payment (Check)	2818	R & T Lawn Services		1000 Checking - CVCB (15070832)	Accounts Payable	-1,200.00	111,788.73
02/02/2026	Bill Payment (Check)	2819	Derek Watkins		1000 Checking - CVCB (15070832)	Accounts Payable	-2,156.00	109,632.73
02/02/2026	Bill Payment (Check)	2820	Mercedes .Ramos		1000 Checking - CVCB (15070832)	Accounts Payable	-100.00	109,532.73
02/02/2026	Bill Payment (Check)	2821	Monique Dolores.		1000 Checking - CVCB (15070832)	Accounts Payable	-100.00	109,432.73
02/02/2026	Check	E-	EDD	499-0701-7 QB Tracking # 231709642	1000 Checking - CVCB (15070832)		-350.53	109,082.20
02/02/2026	Check	E-	United States Treasury	94-2489089 QB Tracking # 232033642	1000 Checking - CVCB (15070832)		-2,241.74	106,840.46
02/03/2026	Check	EFT	Home Depot		1000 Checking - CVCB (15070832)	Office	-366.22	106,474.24
02/04/2026	Bill Payment (Check)	2822	1 Stop Lock & Key		1000 Checking - CVCB (15070832)	Accounts Payable	-895.00	105,579.24
02/04/2026	Check	EFT	USA BlueBook		1000 Checking - CVCB (15070832)	Small Tools and Equipment	-230.50	105,348.74
02/05/2026	Check	EFT	Home Depot		1000 Checking - CVCB (15070832)	Structures and Grounds	-18.40	105,330.34
02/05/2026	Check	EFT	Fresno AG Hardware		1000 Checking - CVCB (15070832)	Office	-0.64	105,329.70
02/06/2026	Deposit			Deposit	1000 Checking - CVCB (15070832)		10,659.08	115,988.78
02/06/2026	Deposit			Deposit	1000 Checking - CVCB (15070832)		4,262.15	120,250.93
02/06/2026	Check	EFT	Slumberger Lumber		1000 Checking - CVCB (15070832)	Structures and Grounds	-35.95	120,214.98
02/09/2026	Bill Payment (Check)	2823	Alert 360 - Fresno		1000 Checking - CVCB (15070832)	Accounts Payable	-203.95	120,011.03
02/09/2026	Bill Payment (Check)	2824	Creative Technologies	129	1000 Checking - CVCB (15070832)	Accounts Payable	-525.00	119,486.03
02/09/2026	Bill Payment (Check)	2825	Cuttone & Mastro CPA's		1000 Checking - CVCB (15070832)	Accounts Payable	-2,200.00	117,286.03
02/09/2026	Bill Payment (Check)	2826	Eric D. Chance Jr.		1000 Checking - CVCB (15070832)	Accounts Payable	-59.64	117,226.39
02/09/2026	Bill Payment (Check)	2827	Sebastian Telephone	00065044-8	1000 Checking - CVCB (15070832)	Accounts Payable	-436.85	116,789.54
02/09/2026	Bill Payment (Check)	2828	Sierra Dairy Laboratory Inc		1000 Checking - CVCB (15070832)	Accounts Payable	-285.00	116,504.54
02/09/2026	Bill Payment (Check)	2829	Streamline		1000 Checking - CVCB (15070832)	Accounts Payable	-141.40	116,363.14
02/09/2026	Bill Payment (Check)	2830	Welch Pets Control		1000 Checking - CVCB (15070832)	Accounts Payable	-4,750.00	111,613.14
02/09/2026	Check	2832	Eric D Chance Jr		1000 Checking - CVCB (15070832)		-861.36	110,751.78
02/09/2026	Check	2833	Maria C Sanchez		1000 Checking - CVCB (15070832)		-992.07	109,759.71
02/09/2026	Check	2831	Carmen Zamora		1000 Checking - CVCB (15070832)		-2,717.43	107,042.28
02/11/2026	Check	EFT	United States Postal		1000 Checking - CVCB (15070832)	Postage and Delivery	-312.00	106,730.28
02/11/2026	Check	EFT	Home Depot		1000 Checking - CVCB (15070832)	Clothing and Personal Supplies	-64.80	106,665.48
02/11/2026	Check	EFT	Home Depot		1000 Checking - CVCB (15070832)	Structures and Grounds	-6.48	106,659.00
02/11/2026	Check	EFT			1000 Checking - CVCB (15070832)		-155.51	106,503.49
02/12/2026	Deposit			Deposit	1000 Checking - CVCB (15070832)		10,453.49	116,956.98
02/16/2026	Bill Payment (Check)	2834	Mid-Valley Disposal		1000 Checking - CVCB (15070832)	Accounts Payable	-6,076.54	110,880.44
02/16/2026	Bill Payment (Check)	2835	SitelogiQ		1000 Checking - CVCB (15070832)	Accounts Payable	-8,193.50	102,686.94
02/17/2026	Deposit		Amazon	Deposit	1000 Checking - CVCB (15070832)	Office	124.48	102,811.42
02/18/2026	Check	EFT	Amazon		1000 Checking - CVCB (15070832)	Equipment	-65.00	102,746.42
02/19/2026	Check	EFT	eBay		1000 Checking - CVCB	Office	-106.88	102,639.54

Transaction Report
 BIOLA COMMUNITY SERVICES DISTRICT
 February 2026

Transaction date	Transaction type	Num	Name	Memo/Description	Account full name	Item split account	Amount	Balance
02/19/2026	Check	EFT	Home Depot		(15070832) 1000 Checking - CVCB	Structures and Grounds	-187.36	102,452.18
02/19/2026	Check	EFT	Office Depot		(15070832) 1000 Checking - CVCB	Office	-472.69	101,979.49
02/19/2026	Check	EFT	Shaw Market		(15070832) 1000 Checking - CVCB	Office	-9.00	101,970.49
02/20/2026	Deposit			Deposit	(15070832) 1000 Checking - CVCB		9,834.13	111,804.62
02/20/2026	Deposit			Deposit	(15070832) 1000 Checking - CVCB		882.91	112,687.53
02/23/2026	Bill Payment (Check)	2836	Coverall		(15070832) 1000 Checking - CVCB	Accounts Payable	-333.00	112,354.53
02/23/2026	Bill Payment (Check)	2837	David Rocha		(15070832) 1000 Checking - CVCB	Accounts Payable	-300.00	112,054.53
02/23/2026	Bill Payment (Check)	2838	Derek Watkins		(15070832) 1000 Checking - CVCB	Accounts Payable	-176.00	111,878.53
02/23/2026	Bill Payment (Check)	2839	Eric D. Chance Jr.		(15070832) 1000 Checking - CVCB	Accounts Payable	-39.41	111,839.12
02/23/2026	Bill Payment (Check)	2840	Liebert Cassidy Whitmore		(15070832) 1000 Checking - CVCB	Accounts Payable	-429.50	111,409.62
02/23/2026	Bill Payment (Check)	2841	Moore Twining Associates, Inc		(15070832) 1000 Checking - CVCB	Accounts Payable	-195.00	111,214.62
02/23/2026	Bill Payment (Check)	2842	PDM Auctions		(15070832) 1000 Checking - CVCB	Accounts Payable	-2,817.10	108,397.52
02/23/2026	Bill Payment (Check)	2843	PG&E		(15070832) 1000 Checking - CVCB	Accounts Payable	-4,054.58	104,342.94
02/23/2026	Bill Payment (Check)	2847	Carlos Rodriguez		(15070832) 1000 Checking - CVCB	Accounts Payable	-100.00	104,242.94
02/23/2026	Bill Payment (Check)	2848	Eugenio Gutierrez		(15070832) 1000 Checking - CVCB	Accounts Payable	-100.00	104,142.94
02/23/2026	Bill Payment (Check)	2849	Mercedes .Ramos		(15070832) 1000 Checking - CVCB	Accounts Payable	-100.00	104,042.94
02/23/2026	Bill Payment (Check)	2850	Monique Dolores.		(15070832) 1000 Checking - CVCB	Accounts Payable	-100.00	103,942.94
02/23/2026	Bill Payment (Check)	2851	Rosa Rosales		(15070832) 1000 Checking - CVCB	Accounts Payable	-100.00	103,842.94
02/23/2026	Check	2845	Eric D Chance Jr		(15070832) 1000 Checking - CVCB		-1,065.72	102,777.22
02/23/2026	Check	2846	Maria C Sanchez		(15070832) 1000 Checking - CVCB		-801.48	101,975.74
02/23/2026	Check	2844	Carmen Zamora		(15070832) 1000 Checking - CVCB		-2,717.43	99,258.31
02/23/2026	Check	EFT	Amazon		(15070832) 1000 Checking - CVCB	Equipment	-839.39	98,418.92
02/23/2026	Check	EFT	Lenovo		(15070832) 1000 Checking - CVCB	Computer Equipment	-1,262.23	97,156.69
02/24/2026	Check	2852	Carmen Zamora		(15070832) 1000 Checking - CVCB	Payroll Liabilities	-2,717.43	94,439.26
02/24/2026	Journal Entry	758		To void the check #2831 (check was lost)	(15070832) 1000 Checking - CVCB		2,717.43	97,156.69
02/26/2026	Deposit			Deposit	(15070832) 1000 Checking - CVCB		9,019.19	106,175.88
02/26/2026	Check	EFT	Cricket Wireless		(15070832) 1000 Checking - CVCB		-58.00	106,117.88
02/26/2026	Check	EFT	Adobe, Inc.		(15070832) 1000 Checking - CVCB	Computer and Internet	-19.99	106,097.89
02/28/2026	Deposit			Deposit	(15070832) 1000 Checking - CVCB		10,362.31	116,460.20
02/28/2026	Check	EFT			(15070832) 1000 Checking - CVCB	Bank Charges	-97.09	116,363.11
Total for 1000 Checking - CVCB (15070832)							-	\$1,150.62
TOTAL							-	\$1,150.62

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 02/28/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						146,668.57
Cleared Transactions						
Checks and Payments - 62 items						
Bill Pmt -Check	12/22/2025	2775	VFW Post 5845	X	-400.00	-400.00
Bill Pmt -Check	12/29/2025	2783	Rosa Rosales	X	-100.00	-500.00
Bill Pmt -Check	01/12/2026	2790	Linguistica Interpreti...	X	-1,701.00	-2,201.00
Bill Pmt -Check	01/23/2026	2811	Mid-Valley Disposal	X	-5,378.27	-7,579.27
Bill Pmt -Check	01/23/2026	2810	Liebert Cassidy Whit...	X	-3,339.50	-10,918.77
Paycheck	01/23/2026	2805	Maria C Sanchez	X	-1,051.95	-11,970.72
Bill Pmt -Check	01/23/2026	2815	Underground Servic...	X	-300.00	-12,270.72
Bill Pmt -Check	01/23/2026	2816	Comcast Business	X	-220.08	-12,490.80
Bill Pmt -Check	01/23/2026	2814	Terminex	X	-189.66	-12,680.46
Bill Pmt -Check	01/23/2026	2813	North Central Fire Di...	X	-116.00	-12,796.46
Bill Pmt -Check	01/23/2026	2808	Mercedes .Ramos	X	-100.00	-12,896.46
Bill Pmt -Check	01/23/2026	2807	Eugenio Gutierrez	X	-100.00	-12,996.46
Bill Pmt -Check	01/23/2026	2806	Carlos Rodriguez	X	-100.00	-13,096.46
Bill Pmt -Check	01/23/2026	2809	Monique Dolores.	X	-100.00	-13,196.46
Check	01/29/2026	EFT	Home Depot	X	-49.11	-13,245.57
Check	01/30/2026	EFT	Amazon	X	-146.15	-13,391.72
Check	01/31/2026	EFT	Google	X	-338.40	-13,730.12
Bill Pmt -Check	02/02/2026	2817	New West Water, LLC	X	-4,525.00	-18,255.12
Liability Check	02/02/2026	E-pay	United States Treas...	X	-2,241.74	-20,496.86
Bill Pmt -Check	02/02/2026	2819	Derek Watkins	X	-2,156.00	-22,652.86
Bill Pmt -Check	02/02/2026	2818	R & T Lawn Services	X	-1,200.00	-23,852.86
Liability Check	02/02/2026	E-pay	EDD	X	-350.53	-24,203.39
Bill Pmt -Check	02/02/2026	2821	Monique Dolores.	X	-100.00	-24,303.39
Bill Pmt -Check	02/02/2026	2820	Mercedes .Ramos	X	-100.00	-24,403.39
Check	02/03/2026	EFT	Home Depot	X	-366.22	-24,769.61
Bill Pmt -Check	02/04/2026	2822	1 Stop Lock & Key	X	-895.00	-25,664.61
Check	02/04/2026	EFT	USA BlueBook	X	-230.50	-25,895.11
Check	02/05/2026	EFT	Home Depot	X	-18.40	-25,913.51
Check	02/05/2026	EFT	Fresno AG Hardware	X	-0.64	-25,914.15
Check	02/06/2026	EFT	Slumberger Lumber	X	-35.95	-25,950.10
Bill Pmt -Check	02/09/2026	2830	Welch Pets Control	X	-4,750.00	-30,700.10
Paycheck	02/09/2026	2831	Carmen Zamora	X	-2,717.43	-33,417.53
Bill Pmt -Check	02/09/2026	2825	Cuttone & Mastro C...	X	-2,200.00	-35,617.53
Paycheck	02/09/2026	2833	Maria C Sanchez	X	-992.07	-36,609.60
Paycheck	02/09/2026	2832	Eric D Chance Jr	X	-861.36	-37,470.96
Bill Pmt -Check	02/09/2026	2824	Creative Technologies	X	-525.00	-37,995.96
Bill Pmt -Check	02/09/2026	2827	Sebastian Telephone	X	-436.85	-38,432.81
Bill Pmt -Check	02/09/2026	2828	Sierra Dairy Laborat...	X	-285.00	-38,717.81
Bill Pmt -Check	02/09/2026	2823	Alert 360 - Fresno	X	-203.95	-38,921.76
Bill Pmt -Check	02/09/2026	2829	Streamline	X	-141.40	-39,063.16
Bill Pmt -Check	02/09/2026	2826	Eric D. Chance Jr.	X	-59.64	-39,122.80
Check	02/11/2026	EFT	United States Postal	X	-312.00	-39,434.80
Check	02/11/2026	EFT		X	-155.51	-39,590.31
Check	02/11/2026	EFT	Home Depot	X	-64.80	-39,655.11
Check	02/11/2026	EFT	Home Depot	X	-6.48	-39,661.59
Bill Pmt -Check	02/16/2026	2835	SitelogiQ	X	-8,193.50	-47,855.09
Check	02/18/2026	EFT	Amazon	X	-65.00	-47,920.09
Check	02/19/2026	EFT	Office Depot	X	-472.69	-48,392.78
Check	02/19/2026	EFT	Home Depot	X	-187.36	-48,580.14
Check	02/19/2026	EFT	eBay	X	-106.88	-48,687.02
Check	02/19/2026	EFT	Shaw Market	X	-9.00	-48,696.02
Paycheck	02/23/2026	2844	Carmen Zamora	X	-2,717.43	-51,413.45
Check	02/23/2026	EFT	Lenovo	X	-1,262.23	-52,675.68
Paycheck	02/23/2026	2845	Eric D Chance Jr	X	-1,065.72	-53,741.40
Check	02/23/2026	EFT	Amazon	X	-839.39	-54,580.79
Bill Pmt -Check	02/23/2026	2841	Moore Twining Asso...	X	-195.00	-54,775.79
Bill Pmt -Check	02/23/2026	2849	Mercedes .Ramos	X	-100.00	-54,875.79
Bill Pmt -Check	02/23/2026	2839	Eric D. Chance Jr.	X	-39.41	-54,915.20
Check	02/24/2026	2852	Carmen Zamora	X	-2,717.43	-57,632.63
Check	02/26/2026	EFT	Cricket Wireless	X	-58.00	-57,690.63
Check	02/26/2026	EFT	Adobe, Inc.	X	-19.99	-57,710.62
Check	02/28/2026	EFT		X	-97.09	-57,807.71
Total Checks and Payments					-57,807.71	-57,807.71

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 02/28/2026

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 10 items						
Deposit	02/06/2026			X	4,262.15	4,262.15
Deposit	02/06/2026			X	10,659.08	14,921.23
Deposit	02/12/2026			X	10,453.49	25,374.72
Deposit	02/17/2026			X	124.48	25,499.20
Deposit	02/20/2026			X	882.91	26,382.11
Deposit	02/20/2026			X	9,834.13	36,216.24
General Journal	02/24/2026	758		X	2,717.43	38,933.67
Deposit	02/26/2026			X	9,019.19	47,952.86
Deposit	02/28/2026			X	10,362.31	58,315.17
Bill Pmt -Check	03/02/2026	2857	Pye-Barker	X	0.00	58,315.17
Total Deposits and Credits					58,315.17	58,315.17
Total Cleared Transactions					507.46	507.46
Cleared Balance					507.46	147,176.03
Uncleared Transactions						
Checks and Payments - 13 items						
Bill Pmt -Check	11/17/2025	2714	C3 Electric		-15,424.72	-15,424.72
Bill Pmt -Check	02/16/2026	2834	Mid-Valley Disposal		-6,076.54	-21,501.26
Bill Pmt -Check	02/23/2026	2843	PG&E		-4,054.58	-25,555.84
Bill Pmt -Check	02/23/2026	2842	PDM Auctions		-2,817.10	-28,372.94
Paycheck	02/23/2026	2846	Maria C Sanchez		-801.48	-29,174.42
Bill Pmt -Check	02/23/2026	2840	Liebert Cassidy Whit...		-429.50	-29,603.92
Bill Pmt -Check	02/23/2026	2836	Coverall		-333.00	-29,936.92
Bill Pmt -Check	02/23/2026	2837	David Rocha		-300.00	-30,236.92
Bill Pmt -Check	02/23/2026	2838	Derek Watkins		-176.00	-30,412.92
Bill Pmt -Check	02/23/2026	2850	Monique Dolores.		-100.00	-30,512.92
Bill Pmt -Check	02/23/2026	2848	Eugenio Gutierrez		-100.00	-30,612.92
Bill Pmt -Check	02/23/2026	2847	Carlos Rodriguez		-100.00	-30,712.92
Bill Pmt -Check	02/23/2026	2851	Rosa Rosales		-100.00	-30,812.92
Total Checks and Payments					-30,812.92	-30,812.92
Total Uncleared Transactions					-30,812.92	-30,812.92
Register Balance as of 02/28/2026					-30,305.46	116,363.11
New Transactions						
Checks and Payments - 8 items						
Bill Pmt -Check	03/02/2026	2856	New West Water, LLC		-4,000.00	-4,000.00
Bill Pmt -Check	03/02/2026	2855	Linguistica Interpreti...		-2,742.63	-6,742.63
Bill Pmt -Check	03/02/2026	2858	R & T Lawn Services		-1,743.00	-8,485.63
Bill Pmt -Check	03/02/2026	2861	Pye-Barker/Matson ...		-1,311.88	-9,797.51
Bill Pmt -Check	03/02/2026	2853	Central Valley Tech ...		-900.00	-10,697.51
Bill Pmt -Check	03/02/2026	2860	Pye-Barker		-892.00	-11,589.51
Bill Pmt -Check	03/02/2026	2859	Sebastian Telephone		-230.00	-11,819.51
Bill Pmt -Check	03/02/2026	2854	Comcast Business		-220.08	-12,039.59
Total Checks and Payments					-12,039.59	-12,039.59
Total New Transactions					-12,039.59	-12,039.59
Ending Balance					-42,345.05	104,323.52