

BIOLA COMMUNITY SERVICES DISTRICT
Balance Sheet Prev Year Comparison
As of January 31, 2026

	Jan 31, 26	Jan 31, 25	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Checking - CVCB (15070832)	118,340.16	48,860.43	69,479.73	142.2%
1010 · Cash-County Treas-Gen Subclass	197,333.29	109,826.43	87,506.86	79.7%
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	-54.5%
Total Checking/Savings	370,980.41	269,543.86	101,436.55	37.6%
Other Current Assets				
Account's Receivable				
1100 · Account's Receivable	114,437.62	136,199.33	-21,761.71	-16.0%
1150 · Allowance for Doubtful Accounts	-4,000.00	-4,000.00	0.00	0.0%
Total Account's Receivable	110,437.62	132,199.33	-21,761.71	-16.5%
1200 · Accrued Interest Receivable	1,129.90	0.00	1,129.90	100.0%
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				
1310 · Insurance	11,012.95	0.00	11,012.95	100.0%
Total 1300 · Prepaid	11,012.95	0.00	11,012.95	100.0%
Total Other Current Assets	168,284.80	178,227.83	-9,943.03	-5.6%
Total Current Assets	539,265.21	447,771.69	91,493.52	20.4%
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	829,800.51	123,379.51	14.9%
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	893.2%
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 1400 · Construction In Progress	2,937,049.54	2,543,883.63	393,165.91	15.5%
1500 · Community Center	923,150.22	923,150.22	0.00	0.0%
1510 · Computer Equipment	17,446.45	17,446.45	0.00	0.0%
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	62,311.57	62,311.57	0.00	0.0%
1610 · Equipment- Sewer	105,059.69	96,059.69	9,000.00	9.4%
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	-7.2%
Total Fixed Assets	6,991,101.02	6,951,694.11	39,406.91	0.6%
TOTAL ASSETS	7,530,366.23	7,399,465.80	130,900.43	1.8%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	77,209.81	355,407.39	-278,197.58	-78.3%
2010 · Retention Payable	0.00	26,699.06	-26,699.06	-100.0%
Total Accounts Payable	77,209.81	382,106.45	-304,896.64	-79.8%
Other Current Liabilities				
2100 · Accrued Expenses	17,377.87	17,377.87	0.00	0.0%
2200 · Customer Deposits- Comm Ctr	1,200.00	2,850.60	-1,650.60	-57.9%
2300 · Utility Deposits	25,227.84	23,189.48	2,038.36	8.8%
2400 · Payroll Liabilities	3,357.04	3,180.83	176.21	5.5%
Total Other Current Liabilities	47,162.75	46,598.78	563.97	1.2%
Total Current Liabilities	124,372.56	428,705.23	-304,332.67	-71.0%

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	Jan 31, 26	Jan 31, 25	\$ Change	% Change
Long Term Liabilities				
2500 · Loan - CA Energy Commission	779,328.20	827,153.46	-47,825.26	-5.8%
2550 · Safe Drinking Water- Revolving	8,850.00	17,700.00	-8,850.00	-50.0%
Total Long Term Liabilities	788,178.20	844,853.46	-56,675.26	-6.7%
Total Liabilities	912,550.76	1,273,558.69	-361,007.93	-28.4%
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	53.4%
Net Income	174,345.57	462,802.77	-288,457.20	-62.3%
Total Equity	6,617,815.47	6,125,907.11	491,908.36	8.0%
TOTAL LIABILITIES & EQUITY	7,530,366.23	7,399,465.80	130,900.43	1.8%

BIOLA COMMUNITY SERVICES DISTRICT
Profit & Loss Prev Year Comparison
July 2025 through January 2026

	Jul '25 - Jan 26	Jul '24 - Jan 25	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 · Sales and Services	394,871.74	383,631.68	11,240.06	2.9%
4050 · Rents and Concessions	9,690.00	12,102.00	-2,412.00	-19.9%
4100 · Admin Fees	423.30	301.00	122.30	40.6%
4110 · Connection and Turn-On Fees	500.00	2,600.00	-2,100.00	-80.8%
Total Income	405,485.04	398,634.68	6,850.36	1.7%
Expense				
5000 · Bank Charges	635.32	818.07	-182.75	-22.3%
5010 · Clothing and Personal Supplies	40.57	0.00	40.57	100.0%
5015 · Communications	7,378.88	6,626.66	752.22	11.4%
5025 · Computer and Internet	6,179.02	4,089.76	2,089.26	51.1%
5035 · Continuing Education	95.00	0.00	95.00	100.0%
5100 · Contractual Services				
5105 · Plant Operations	39,893.00	54,736.00	-14,843.00	-27.1%
5110 · Solid Waste Disposal - Res.	-6,196.07	36,901.51	-43,097.58	-116.8%
5111 · Solid Waste Disposal - Comm.	9,199.23	4,226.59	4,972.64	117.7%
5120 · Solar Maintenance	6,990.17	6,786.58	203.59	3.0%
Total 5100 · Contractual Services	49,886.33	102,650.68	-52,764.35	-51.4%
5230 · Fees & Assessments	6,191.63	7,645.16	-1,453.53	-19.0%
5240 · Fuels	117.91	0.00	117.91	100.0%
5250 · Insurance	15,418.06	29,560.90	-14,142.84	-47.8%
5260 · Janitorial	361.87	1,515.01	-1,153.14	-76.1%
5290 · Licenses and Permits	30,025.47	30,619.36	-593.89	-1.9%
5310 · Memberships and Publications	6,318.65	6,058.00	260.65	4.3%
5320 · Miscellaneous	94.48	86.38	8.10	9.4%
5330 · Office	3,051.38	8,699.34	-5,647.96	-64.9%
5340 · Operating Supplies and Chemical	4,688.04	3,590.22	1,097.82	30.6%
5350 · Outside Services/Event Comp.	1,400.00	1,600.00	-200.00	-12.5%
5380 · Postage and Delivery	2,139.28	2,356.01	-216.73	-9.2%
5400 · Professional & Specialized Serv				
5410 · Accounting	11,075.00	9,765.00	1,310.00	13.4%
5420 · Audit Fee	0.00	11,970.00	-11,970.00	-100.0%
5440 · Legal	32,405.90	27,319.20	5,086.70	18.6%
5450 · Other Professional Services	15,746.00	13,116.38	2,629.62	20.1%
5460 · Research and Monitoring	1,624.44	2,622.00	-997.56	-38.1%
Total 5400 · Professional & Specialized Serv	60,851.34	64,792.58	-3,941.24	-6.1%
5500 · Rents and Leases Expense				
5520 · Structures and Grounds	2,636.39	0.00	2,636.39	100.0%
Total 5500 · Rents and Leases Expense	2,636.39	0.00	2,636.39	100.0%
5550 · Repairs and Maintenance				
5560 · Equipment	7,105.15	13,812.27	-6,707.12	-48.6%
5570 · Landscaping	7,250.00	7,500.00	-250.00	-3.3%
5590 · Structures and Grounds	10,486.54	45,793.75	-35,307.21	-77.1%
Total 5550 · Repairs and Maintenance	24,841.69	67,106.02	-42,264.33	-63.0%
5600 · Salaries and Wages				
5610 · Board Member Compensation	3,400.00	3,500.00	-100.00	-2.9%
5630 · Holiday Pay	2,117.00	3,911.00	-1,794.00	-45.9%
5650 · Paid Leave	1,388.00	1,391.53	-3.53	-0.3%
5660 · Payroll Taxes	7,594.22	7,199.65	394.57	5.5%
5670 · Regular Hourly	30,874.20	41,090.50	-10,216.30	-24.9%
5680 · Salaries	26,524.72	25,961.55	563.17	2.2%
Total 5600 · Salaries and Wages	71,898.14	83,054.23	-11,156.09	-13.4%
5700 · Services Charges-Fresno County	0.00	227.47	-227.47	-100.0%
5710 · Small Tools and Equipment	1,700.49	216.60	1,483.89	685.1%
5720 · Travel	267.26	0.00	267.26	100.0%
5800 · Utilities				
5810 · Gas and Electric	39,846.88	47,319.36	-7,472.48	-15.8%
5800 · Utilities - Other	175.08	0.00	175.08	100.0%
Total 5800 · Utilities	40,021.96	47,319.36	-7,297.40	-15.4%
Total Expense	336,239.16	468,631.81	-132,392.65	-28.3%
Net Ordinary Income	69,245.88	-69,997.13	139,243.01	198.9%

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Profit & Loss Prev Year Comparison
July 2025 through January 2026

	Jul '25 - Jan 26	Jul '24 - Jan 25	\$ Change	% Change
Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	53,803.82	484,707.07	-430,903.25	-88.9%
Total Contributed Capital	53,803.82	484,707.07	-430,903.25	-88.9%
6110 · Interest Revenues	3,358.58	4,134.47	-775.89	-18.8%
6130 · Other Non-Operating Revenues	870.19	6,540.00	-5,669.81	-86.7%
6150 · Rents and Leases Received	152.50	2,972.06	-2,819.56	-94.9%
6200 · Property Tax Revenue	51,039.03	38,712.58	12,326.45	31.8%
Total Other Income	109,224.12	537,066.18	-427,842.06	-79.7%
Other Expense				
7000 · Interest Expense	4,124.43	4,266.28	-141.85	-3.3%
Total Other Expense	4,124.43	4,266.28	-141.85	-3.3%
Net Other Income	105,099.69	532,799.90	-427,700.21	-80.3%
Net Income	174,345.57	462,802.77	-288,457.20	-62.3%

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Ordinary Income/Expense				
Income				
4000 · Sales and Services	394,871.74	383,631.68	11,240.06	2.9%
4050 · Rents and Concessions	9,690.00	12,102.00	-2,412.00	-19.9%
4100 · Admin Fees	423.30	301.00	122.30	40.6%
4110 · Connection and Turn-On Fees	500.00	2,600.00	-2,100.00	-80.8%
Total Income	405,485.04	398,634.68	6,850.36	1.7%
Expense				
5000 · Bank Charges	635.32	818.07	-182.75	-22.3%
5010 · Clothing and Personal Supplies	40.57	0.00	40.57	100.0%
5015 · Communications	7,378.88	6,626.66	752.22	11.4%
5025 · Computer and Internet	6,179.02	4,089.76	2,089.26	51.1%
5035 · Continuing Education	95.00	0.00	95.00	100.0%
5100 · Contractual Services				
5105 · Plant Operations	39,893.00	54,736.00	-14,843.00	-27.1%
5110 · Solid Waste Disposal - Res.	-6,196.07	36,901.51	-43,097.58	-116.8%
5111 · Solid Waste Disposal - Comm.	9,199.23	4,226.59	4,972.64	117.7%
5120 · Solar Maintenance	6,990.17	6,786.58	203.59	3.0%
Total 5100 · Contractual Services	49,886.33	102,650.68	-52,764.35	-51.4%
5230 · Fees & Assessments	6,191.63	7,645.16	-1,453.53	-19.0%
5240 · Fuels	117.91	0.00	117.91	100.0%
5250 · Insurance	15,418.06	29,560.90	-14,142.84	-47.8%
5260 · Janitorial	361.87	1,515.01	-1,153.14	-76.1%
5290 · Licenses and Permits	30,025.47	30,619.36	-593.89	-1.9%
5310 · Memberships and Publications	6,318.65	6,058.00	260.65	4.3%
5320 · Miscellaneous	94.48	86.38	8.10	9.4%
5330 · Office	3,051.38	8,699.34	-5,647.96	-64.9%
5340 · Operating Supplies and Chemical	4,688.04	3,590.22	1,097.82	30.6%
5350 · Outside Services/Event Comp.	1,400.00	1,600.00	-200.00	-12.5%
5380 · Postage and Delivery	2,139.28	2,356.01	-216.73	-9.2%
5400 · Professional & Specialized Serv				
5410 · Accounting	11,075.00	9,765.00	1,310.00	13.4%
5420 · Audit Fee	0.00	11,970.00	-11,970.00	-100.0%
5440 · Legal	32,405.90	27,319.20	5,086.70	18.6%
5450 · Other Professional Services	15,746.00	13,116.38	2,629.62	20.1%
5460 · Research and Monitoring	1,624.44	2,622.00	-997.56	-38.1%
Total 5400 · Professional & Specialized Serv	60,851.34	64,792.58	-3,941.24	-6.1%
5500 · Rents and Leases Expense				
5520 · Structures and Grounds	2,636.39	0.00	2,636.39	100.0%
Total 5500 · Rents and Leases Expense	2,636.39	0.00	2,636.39	100.0%
5550 · Repairs and Maintenance				
5560 · Equipment	7,105.15	13,812.27	-6,707.12	-48.6%
5570 · Landscaping	7,250.00	7,500.00	-250.00	-3.3%
5590 · Structures and Grounds	10,486.54	45,793.75	-35,307.21	-77.1%
Total 5550 · Repairs and Maintenance	24,841.69	67,106.02	-42,264.33	-63.0%
5600 · Salaries and Wages				
5610 · Board Member Compensation	3,400.00	3,500.00	-100.00	-2.9%
5630 · Holiday Pay	2,117.00	3,911.00	-1,794.00	-45.9%
5650 · Paid Leave	1,388.00	1,391.53	-3.53	-0.3%
5660 · Payroll Taxes	7,594.22	7,199.65	394.57	5.5%
5670 · Regular Hourly	30,874.20	41,090.50	-10,216.30	-24.9%
5680 · Salaries	26,524.72	25,961.55	563.17	2.2%
Total 5600 · Salaries and Wages	71,898.14	83,054.23	-11,156.09	-13.4%
5700 · Services Charges-Fresno County	0.00	227.47	-227.47	-100.0%
5710 · Small Tools and Equipment	1,700.49	216.60	1,483.89	685.1%
5720 · Travel	267.26	0.00	267.26	100.0%
5800 · Utilities				
5810 · Gas and Electric	39,846.88	47,319.36	-7,472.48	-15.8%
5800 · Utilities - Other	175.08	0.00	175.08	100.0%
Total 5800 · Utilities	40,021.96	47,319.36	-7,297.40	-15.4%
Total Expense	336,239.16	468,631.81	-132,392.65	-28.3%
Net Ordinary Income	69,245.88	-69,997.13	139,243.01	198.9%

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Other Income/Expense				
Other Income				
Contributed Capital				
6030 · State-Aid for Construction	53,803.82	484,707.07	-430,903.25	-88.9%
Total Contributed Capital	53,803.82	484,707.07	-430,903.25	-88.9%
6110 · Interest Revenues	3,358.58	4,134.47	-775.89	-18.8%
6130 · Other Non-Operating Revenues	870.19	6,540.00	-5,669.81	-86.7%
6150 · Rents and Leases Received	152.50	2,972.06	-2,819.56	-94.9%
6200 · Property Tax Revenue	51,039.03	38,712.58	12,326.45	31.8%
Total Other Income	109,224.12	537,066.18	-427,842.06	-79.7%
Other Expense				
7000 · Interest Expense	4,124.43	4,266.28	-141.85	-3.3%
Total Other Expense	4,124.43	4,266.28	-141.85	-3.3%
Net Other Income	105,099.69	532,799.90	-427,700.21	-80.3%
Net Income	174,345.57	462,802.77	-288,457.20	-62.3%

**BIOLA COMMUNITY SERVICES DISTRICT
Transactions by Account**

As of January 31, 2026

Type	Date	Num	Adj	Name	Memo	Class	Clr	Split	Debit	Credit	Balance
1000 - Checking - CVCB (15070832)											
Deposit	01/02/2026				Deposit		X	-SPLIT-	2,893.20		91,817.78
Check	01/02/2026	EFT		Pace Supply			X	5590 - Structure...		638.92	94,710.98
Check	01/02/2026	EFT		Office Depot			X	5330 - Office		371.66	93,700.40
Check	01/02/2026	EFT		California Special Dist...			X	5330 - Office		7.00	93,693.40
Check	01/02/2026	EFT		Alert 360 - Fresno			X	-SPLIT-		203.95	93,489.45
Check	01/02/2026	EFT					X	5810 - Gas and ...		18.31	93,471.14
Check	01/02/2026	EFT		Walmart			X	5240 - Fuels		37.33	93,433.81
Check	01/05/2026	EFT		Cricket Wireless			X	-SPLIT-		58.00	93,375.81
Check	01/06/2026	EFT		California Special Dist...			X	5035 - Continuain...		75.00	93,300.81
Deposit	01/08/2026				Deposit		X	-SPLIT-	20,253.40		113,554.21
Check	01/12/2026	EFT		WaterLMS			X	5035 - Continuain...		20.00	113,534.21
Check	01/12/2026	EFT		united Rentals			X	5590 - Structure...		204.11	113,330.10
Bill Pmt -Check	01/12/2026	2788		Eric D. Chance Jr.			X	2000 - Accounts ...		49.70	113,280.40
Bill Pmt -Check	01/12/2026	2789		Jorgensen Co.			X	2000 - Accounts ...		377.64	112,902.76
Bill Pmt -Check	01/12/2026	2790		Linguistica Interpreting...			X	2000 - Accounts ...	1,701.00		111,201.76
Bill Pmt -Check	01/12/2026	2791		Mid-Valley Disposal			X	2000 - Accounts ...	628.81		110,572.95
Bill Pmt -Check	01/12/2026	2792		Moore Twining Associ...			X	2000 - Accounts ...	406.00		110,166.95
Bill Pmt -Check	01/12/2026	2793		San Joaquin Air Polluti...	5972		X	2000 - Accounts ...	155.00		110,011.95
Bill Pmt -Check	01/12/2026	2794		Sebastian Telephone	00065044-8		X	2000 - Accounts ...	436.03		109,575.92
Paycheck	01/12/2026	2796		Eric D Chance Jr			X	-SPLIT-		1,003.52	108,572.40
Paycheck	01/12/2026	2797		Maria C Sanchez			X	-SPLIT-		985.40	107,587.00
Paycheck	01/12/2026	2795		Carmen Zamora			X	-SPLIT-		2,717.44	104,869.56
Liability Check	01/13/2026	E-pay		EDD	499-0701-7 QB...		X	-SPLIT-		359.53	104,510.03
Liability Check	01/13/2026	E-pay		United States Treasury	94-2489089 QB...		X	-SPLIT-		2,302.06	102,207.97
Liability Check	01/16/2026	E-pay		United States Treasury	94-2489089 QB...		X	2400 - Payroll Li...		579.06	101,628.91
Deposit	01/16/2026				Deposit		X	-SPLIT-	11,503.25		113,132.16
Check	01/16/2026	EFT		USA BlueBook			X	5710 - Small To...		122.01	113,010.15
Check	01/16/2026	EFT		Eye Wash Direct			X	5590 - Structure...		188.15	112,822.00
Bill Pmt -Check	01/19/2026	2798		San Joaquin Air Polluti...	5972		X	2000 - Accounts ...		314.00	112,508.00
Bill Pmt -Check	01/19/2026	2799		Streamline			X	2000 - Accounts ...		141.40	112,366.60
Check	01/20/2026	EFT		Home Depot			X	5590 - Structure...		74.12	112,292.48
Check	01/20/2026	EFT		California Special Dist...			X	5310 - Members...		21.65	112,270.83
Check	01/20/2026	EFT		Adobe, Inc.			X	5025 - Computer...		19.99	112,250.84
Deposit	01/20/2026				Deposit		X	-SPLIT-	2,790.42		115,041.26
Check	01/20/2026	EFT		O'Reilly Auto Parts			X	5560 - Equipment		108.34	114,932.92
Deposit	01/22/2026				Deposit		X	-SPLIT-	2,227.96		117,160.88
Check	01/22/2026	EFT		Amazon			X	5330 - Office		124.48	117,036.40
Check	01/22/2026	EFT		Amazon			X	5330 - Office		34.24	117,002.16
Check	01/22/2026	EFT		ULINE			X	5560 - Equipment		177.65	116,824.51
Check	01/22/2026	EFT		Fire Supply Depot			X	5560 - Equipment		31.18	116,793.33
Check	01/22/2026	EFT		Sierra Lock & Glass			X	5560 - Equipment		157.11	116,636.22
Check	01/22/2026	EFT		Home Depot			X	5590 - Structure...		41.18	116,595.04
Check	01/22/2026	EFT		Home Depot			X	5590 - Structure...		21.62	116,573.42
Paycheck	01/23/2026	2804		Eric D Chance Jr			X	-SPLIT-		1,039.07	115,534.35
Paycheck	01/23/2026	2805		Maria C Sanchez			X	-SPLIT-		1,051.95	114,482.40
Paycheck	01/23/2026	2803		Carmen Zamora			X	-SPLIT-		2,717.43	111,764.97
Bill Pmt -Check	01/23/2026	2806		Carlos Rodriguez			X	2000 - Accounts ...		100.00	111,664.97
Bill Pmt -Check	01/23/2026	2807		Eugenio Gutierrez			X	2000 - Accounts ...		100.00	111,564.97
Bill Pmt -Check	01/23/2026	2808		Mercedes Ramos			X	2000 - Accounts ...		100.00	111,464.97
Bill Pmt -Check	01/23/2026	2809		Monique Dolores			X	2000 - Accounts ...		100.00	111,364.97
Bill Pmt -Check	01/23/2026	2810		Liebert Cassidy Whitm...			X	2000 - Accounts ...	3,339.50		108,025.47
Bill Pmt -Check	01/23/2026	2811		Mid-Valley Disposal			X	2000 - Accounts ...	5,378.27		102,647.20
Bill Pmt -Check	01/23/2026	2812		Moore Twining Associ...			X	2000 - Accounts ...	65.00		102,582.20
Bill Pmt -Check	01/23/2026	2813		North Central Fire Dist...			X	2000 - Accounts ...	116.00		102,466.20
Bill Pmt -Check	01/23/2026	2814		Terminex			X	2000 - Accounts ...	189.66		102,276.54
Bill Pmt -Check	01/23/2026	2815		Underground Service ...			X	2000 - Accounts ...	300.00		101,976.54
Bill Pmt -Check	01/23/2026	2816		Comcast Business			X	2000 - Accounts ...	220.08		101,756.46
Check	01/26/2026	EFT		Haven's			X	5330 - Office		22.32	101,734.14
Check	01/27/2026	EFT		Slumberger Lumber			X	5590 - Structure...		13.82	101,720.32
Check	01/27/2026	EFT		United States Postal			X	5380 - Postage a...		78.00	101,642.32
Deposit	01/27/2026				Deposit		X	-SPLIT-	0.00		101,642.32
Deposit	01/28/2026				Deposit		X	-SPLIT-	5,123.62		106,765.94
Liability Check	01/29/2026	E-pay		EDD	499-0701-7 QB...		X	-SPLIT-		545.65	106,220.29
Liability Check	01/29/2026	E-pay		United States Treasury	94-2489089 QB...		X	2400 - Payroll Li...		55.03	106,165.26
Check	01/29/2026	EFT		Walmart			X	5240 - Fuels		22.89	106,142.37
Check	01/29/2026	EFT		Backblaze			X	5330 - Office		0.98	106,141.39
Check	01/29/2026	EFT		Home Depot			X	5560 - Equipment		49.11	106,092.28
Deposit	01/30/2026				Deposit		X	-SPLIT-	3,116.24		109,208.52
Check	01/30/2026	EFT		Amazon			X	5330 - Office		146.15	109,062.37
Check	01/30/2026	EFT		United States Postal			X	5380 - Postage a...		7.20	109,055.17
Check	01/30/2026	EFT		Home Depot			X	5590 - Structure...		98.28	108,956.89
Deposit	01/31/2026				Deposit		X	-SPLIT-	9,477.36		118,434.25
Check	01/31/2026	EFT					X	5000 - Bank Cha...		94.09	118,340.16
Total 1000 - Checking - CVCB (15070832)									57,385.45	30,863.07	118,340.16
TOTAL									57,385.45	30,863.07	118,340.16

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BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Summary
1000 - Checking - CVCB (15070832), Period Ending 01/31/2026

	Jan 31, 26
Beginning Balance	148,698.46
Cleared Transactions	
Checks and Payments - 71 items	-59,415.34
Deposits and Credits - 14 items	57,385.45
Total Cleared Transactions	-2,029.89
Cleared Balance	146,668.57
Uncleared Transactions	
Checks and Payments - 19 items	-28,928.41
Deposits and Credits - 1 item	600.00
Total Uncleared Transactions	-28,328.41
Register Balance as of 01/31/2026	118,340.16
New Transactions	
Checks and Payments - 7 items	-10,673.27
Total New Transactions	-10,673.27
Ending Balance	107,666.89

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						148,698.46
Cleared Transactions						
Checks and Payments - 71 items						
Bill Pmt -Check	12/08/2025	2746	AM Consulting Engi...	X	-5,500.00	-5,500.00
Bill Pmt -Check	12/08/2025	2744	Aizmir Mercado	X	-500.00	-6,000.00
Check	12/17/2025	EFT	United States Postal	X	-234.00	-6,234.00
Bill Pmt -Check	12/22/2025	2770	Liebert Cassidy Whit...	X	-12,814.50	-19,048.50
Bill Pmt -Check	12/22/2025	2765	AM Consulting Engi...	X	-7,140.00	-26,188.50
Bill Pmt -Check	12/22/2025	2767	California Water Bo...	X	-1,091.00	-27,279.50
Bill Pmt -Check	12/22/2025	2764	Alyssa Testa	X	-500.00	-27,779.50
Bill Pmt -Check	12/22/2025	2773	Robert Ramirez Jr.	X	-500.00	-28,279.50
Bill Pmt -Check	12/22/2025	2768	Comcast Business	X	-220.08	-28,499.58
Bill Pmt -Check	12/22/2025	2766	Cal West Rain	X	-2.36	-28,501.94
Paycheck	12/29/2025	2777	Eric D Chance Jr	X	-1,196.63	-29,698.57
Paycheck	12/29/2025	2778	Maria C Sanchez	X	-1,039.68	-30,738.25
Bill Pmt -Check	12/29/2025	2780	Eugenio Gutierrez	X	-100.00	-30,838.25
Bill Pmt -Check	12/29/2025	2779	Carlos Rodriguez	X	-100.00	-30,938.25
Bill Pmt -Check	12/29/2025	2781	Mercedes .Ramos	X	-100.00	-31,038.25
Bill Pmt -Check	12/29/2025	2782	Monique Dolores.	X	-100.00	-31,138.25
Bill Pmt -Check	12/30/2025	2786	PG&E	X	-7,207.34	-38,345.59
Bill Pmt -Check	12/30/2025	2784	Cuttone & Mastro C...	X	-1,500.00	-39,845.59
Bill Pmt -Check	12/30/2025	2787	R & T Lawn Services	X	-1,200.00	-41,045.59
Bill Pmt -Check	12/30/2025	2785	Little Giant Cleaning...	X	-60.00	-41,105.59
Check	12/31/2025	EFT	Google	X	-338.40	-41,443.99
Check	01/02/2026	EFT	Pace Supply	X	-638.92	-42,082.91
Check	01/02/2026	EFT	Office Depot	X	-371.66	-42,454.57
Check	01/02/2026	EFT	Alert 360 - Fresno	X	-203.95	-42,658.52
Check	01/02/2026	EFT	Walmart	X	-37.33	-42,695.85
Check	01/02/2026	EFT		X	-18.31	-42,714.16
Check	01/02/2026	EFT	California Special Di...	X	-7.00	-42,721.16
Check	01/05/2026	EFT	Cricket Wireless	X	-58.00	-42,779.16
Check	01/06/2026	EFT	California Special Di...	X	-75.00	-42,854.16
Paycheck	01/12/2026	2795	Carmen Zamora	X	-2,717.44	-45,571.60
Paycheck	01/12/2026	2796	Eric D Chance Jr	X	-1,003.52	-46,575.12
Paycheck	01/12/2026	2797	Maria C Sanchez	X	-985.40	-47,560.52
Bill Pmt -Check	01/12/2026	2791	Mid-Valley Disposal	X	-628.81	-48,189.33
Bill Pmt -Check	01/12/2026	2794	Sebastian Telephone	X	-436.03	-48,625.36
Bill Pmt -Check	01/12/2026	2792	Moore Twining Asso...	X	-406.00	-49,031.36
Bill Pmt -Check	01/12/2026	2789	Jorgensen Co.	X	-377.64	-49,409.00
Check	01/12/2026	EFT	united Rentals	X	-204.11	-49,613.11
Bill Pmt -Check	01/12/2026	2793	San Joaquin Air Poll...	X	-155.00	-49,768.11
Bill Pmt -Check	01/12/2026	2788	Eric D. Chance Jr.	X	-49.70	-49,817.81
Check	01/12/2026	EFT	WaterLMS	X	-20.00	-49,837.81
Liability Check	01/13/2026	E-pay	United States Treas...	X	-2,302.06	-52,139.87
Liability Check	01/13/2026	E-pay	EDD	X	-359.53	-52,499.40
Liability Check	01/16/2026	E-pay	United States Treas...	X	-579.06	-53,078.46
Check	01/16/2026	EFT	Eye Wash Direct	X	-188.15	-53,266.61
Check	01/16/2026	EFT	USA BlueBook	X	-122.01	-53,388.62
Bill Pmt -Check	01/19/2026	2798	San Joaquin Air Poll...	X	-314.00	-53,702.62
Bill Pmt -Check	01/19/2026	2799	Streamline	X	-141.40	-53,844.02
Check	01/20/2026	EFT	O'Reilly Auto Parts	X	-108.34	-53,952.36
Check	01/20/2026	EFT	Home Depot	X	-74.12	-54,026.48
Check	01/20/2026	EFT	California Special Di...	X	-21.65	-54,048.13
Check	01/20/2026	EFT	Adobe, Inc.	X	-19.99	-54,068.12
Check	01/22/2026	EFT	ULINE	X	-177.65	-54,245.77
Check	01/22/2026	EFT	Sierra Lock & Glass	X	-157.11	-54,402.88
Check	01/22/2026	EFT	Amazon	X	-124.48	-54,527.36
Check	01/22/2026	EFT	Home Depot	X	-41.18	-54,568.54
Check	01/22/2026	EFT	Amazon	X	-34.24	-54,602.78
Check	01/22/2026	EFT	Fire Supply Depot	X	-31.18	-54,633.96
Check	01/22/2026	EFT	Home Depot	X	-21.62	-54,655.58
Paycheck	01/23/2026	2803	Carmen Zamora	X	-2,717.43	-57,373.01
Paycheck	01/23/2026	2804	Eric D Chance Jr	X	-1,039.07	-58,412.08
Bill Pmt -Check	01/23/2026	2812	Moore Twining Asso...	X	-65.00	-58,477.08
Check	01/26/2026	EFT	Haven's	X	-22.32	-58,499.40
Check	01/27/2026	EFT	United States Postal	X	-78.00	-58,577.40
Check	01/27/2026	EFT	Slumberger Lumber	X	-13.82	-58,591.22
Liability Check	01/29/2026	E-pay	EDD	X	-545.65	-59,136.87

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Liability Check	01/29/2026	E-pay	United States Treas...	X	-55.03	-59,191.90
Check	01/29/2026	EFT	Walmart	X	-22.89	-59,214.79
Check	01/29/2026	EFT	Backblaze	X	-0.98	-59,215.77
Check	01/30/2026	EFT	Home Depot	X	-98.28	-59,314.05
Check	01/30/2026	EFT	United States Postal	X	-7.20	-59,321.25
Check	01/31/2026	EFT		X	-94.09	-59,415.34
Total Checks and Payments					-59,415.34	-59,415.34
Deposits and Credits - 14 items						
Bill Pmt -Check	07/01/2025	2546	Monique Dolores.	X	0.00	0.00
Bill Pmt -Check	09/02/2025	2626	Derek Watkins	X	0.00	0.00
Bill Pmt -Check	11/17/2025	2715	Derek Watkins	X	0.00	0.00
Bill Pmt -Check	11/25/2025	2739	Mercedes .Ramos	X	0.00	0.00
Bill Pmt -Check	12/22/2025	2769	Derek Watkins	X	0.00	0.00
Deposit	01/02/2026			X	2,893.20	2,893.20
Deposit	01/08/2026			X	20,253.40	23,146.60
Deposit	01/16/2026			X	11,503.25	34,649.85
Deposit	01/20/2026			X	2,790.42	37,440.27
Deposit	01/22/2026			X	2,227.96	39,668.23
Deposit	01/27/2026			X	0.00	39,668.23
Deposit	01/28/2026			X	5,123.62	44,791.85
Deposit	01/30/2026			X	3,116.24	47,908.09
Deposit	01/31/2026			X	9,477.36	57,385.45
Total Deposits and Credits					57,385.45	57,385.45
Total Cleared Transactions					-2,029.89	-2,029.89
Cleared Balance					-2,029.89	146,668.57
Uncleared Transactions						
Checks and Payments - 19 items						
Check	10/08/2025	EFT	Cal West Rain		-32.01	-32.01
Bill Pmt -Check	11/17/2025	2714	C3 Electric		-15,424.72	-15,456.73
Bill Pmt -Check	12/22/2025	2775	VFW Post 5845		-400.00	-15,856.73
Bill Pmt -Check	12/29/2025	2783	Rosa Rosales		-100.00	-15,956.73
Check	12/31/2025	EFT	Adobe, Inc.		-79.96	-16,036.69
Bill Pmt -Check	01/12/2026	2790	Linguistica Interpreti...		-1,701.00	-17,737.69
Bill Pmt -Check	01/23/2026	2811	Mid-Valley Disposal		-5,378.27	-23,115.96
Bill Pmt -Check	01/23/2026	2810	Liebert Cassidy Whit...		-3,339.50	-26,455.46
Paycheck	01/23/2026	2805	Maria C Sanchez		-1,051.95	-27,507.41
Bill Pmt -Check	01/23/2026	2815	Underground Servic...		-300.00	-27,807.41
Bill Pmt -Check	01/23/2026	2816	Comcast Business		-220.08	-28,027.49
Bill Pmt -Check	01/23/2026	2814	Terminex		-189.66	-28,217.15
Bill Pmt -Check	01/23/2026	2813	North Central Fire Di...		-116.00	-28,333.15
Bill Pmt -Check	01/23/2026	2809	Monique Dolores.		-100.00	-28,433.15
Bill Pmt -Check	01/23/2026	2808	Mercedes .Ramos		-100.00	-28,533.15
Bill Pmt -Check	01/23/2026	2807	Eugenio Gutierrez		-100.00	-28,633.15
Bill Pmt -Check	01/23/2026	2806	Carlos Rodriguez		-100.00	-28,733.15
Check	01/29/2026	EFT	Home Depot		-49.11	-28,782.26
Check	01/30/2026	EFT	Amazon		-146.15	-28,928.41
Total Checks and Payments					-28,928.41	-28,928.41
Deposits and Credits - 1 item						
Deposit	10/24/2025				600.00	600.00
Total Deposits and Credits					600.00	600.00
Total Uncleared Transactions					-28,328.41	-28,328.41
Register Balance as of 01/31/2026					-30,358.30	118,340.16

7:16 AM

02/03/26

BIOLA COMMUNITY SERVICES DISTRICT
Reconciliation Detail
1000 - Checking - CVCB (15070832), Period Ending 01/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
New Transactions						
Checks and Payments - 7 items						
Bill Pmt -Check	02/02/2026	2817	New West Water, LLC		-4,525.00	-4,525.00
Liability Check	02/02/2026	E-pay	United States Treas...		-2,241.74	-6,766.74
Bill Pmt -Check	02/02/2026	2819	Derek Watkins		-2,156.00	-8,922.74
Bill Pmt -Check	02/02/2026	2818	R & T Lawn Services		-1,200.00	-10,122.74
Liability Check	02/02/2026	E-pay	EDD		-350.53	-10,473.27
Bill Pmt -Check	02/02/2026	2820	Mercedes .Ramos		-100.00	-10,573.27
Bill Pmt -Check	02/02/2026	2821	Monique Dolores.		-100.00	-10,673.27
Total Checks and Payments					-10,673.27	-10,673.27
Total New Transactions					-10,673.27	-10,673.27
Ending Balance					-41,031.57	107,666.89