

BIOLA COMMUNITY SERVICES DISTRICT

Balance Sheet
As of Jun 30, 2026

TOTAL		
	As of Jun 30, 2026	As of Jun 30, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
1000 Checking - CVCB (15070832)	98,872.01	30,778.83
1001 Cash-CVC-Project Account	0.00	0.00
1010 Cash-County Treas-Gen Subclass	240,318.33	148,568.06
1011 Cash-County Treas-Restricted	8,850.00	8,850.00
1020 Cash-LAIF	46,912.22	103,130.44
Total for Bank Accounts	\$394,952.56	\$291,327.33
Other Current Assets		
1200 Accrued Interest Receivable	0.00	2,249.04
1210 Charge Backs Receivable	258.83	0.00
1220 Other Receivables	45,445.50	287,657.80
1300 Prepaid	\$0.00	\$0.00
1310 Insurance	23,696.70	26,431.01
Total for 1300 Prepaid	\$23,696.70	\$26,431.01
1350 Payroll Asset	0.00	0.00
Account's Receivable		
1100 Account's Receivable	150,470.43	204,031.23
1150 Allowance for Doubtful Accounts	-4,000.00	-4,000.00
1160 Unallocated Arrearages Grant	0.00	0.00
Total for Account's Receivable	\$146,470.43	\$200,031.23
QuickBooks Tax Holding Account	4,701.17	
Total for Other Current Assets	\$220,572.63	\$516,369.08
Total for Current Assets	\$615,525.19	\$807,696.41

BIOLA COMMUNITY SERVICES DISTRICT

Balance Sheet
As of Jun 30, 2026

	TOTAL	
	As of Jun 30, 2026	As of Jun 30, 2025 (PY)
Fixed Assets		
1400 Construction In Progress		
1405 CIP-Application for CDBG	5,733.50	5,733.50
1410 CIP-ARPA	957,506.65	870,390.49
1425 CIP-Groundwater Recharge	774,516.41	774,516.41
1426 CIP- Groundwater Recharge Ph 2	299,991.40	272,047.30
1430 CIP-Recycled Water	272,659.00	272,659.00
1440 CIP-Water System Upgrade-SRF	365,174.94	365,174.94
1450 CIP-WWTP Improvements	260,133.67	260,133.67
1460 CIP-Biola Ave Sidewalk-East	5,660.60	5,660.60
Total for 1400 Construction In Progress	\$2,941,376.17	\$2,826,315.91
1500 Community Center	924,805.18	923,150.22
1510 Computer Equipment	22,757.74	17,446.45
1520 Downtown Improvement	2,123,006.39	2,123,006.39
1530 Land	194,055.81	194,055.81
1540 Sewer System	2,303,470.54	2,303,470.54
1550 Storm Drainage Basin	792,692.84	792,692.84
1560 Water System	2,886,289.64	2,886,289.64
1600 Equipment- Community Center	68,382.92	62,311.57
1610 Equipment- Sewer	117,709.69	96,059.69
1620 Equipment- Water	61,835.31	60,356.33
1700 Accumulated Depreciation	-5,413,788.00	-5,413,788.00
Total for Fixed Assets	\$7,022,594.23	\$6,871,367.39
Total for Assets	\$7,638,119.42	\$7,679,063.80

BIOLA COMMUNITY SERVICES DISTRICT

Balance Sheet
As of Jun 30, 2026

	TOTAL	
	As of Jun 30, 2026	As of Jun 30, 2025 (PY)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	58,404.38	369,363.83
2010 Retention Payable	0.00	0.00
Total for Accounts Payable	\$58,404.38	\$369,363.83
Other Current Liabilities		
2100 Accrued Expenses	0.00	0.00
2110 Accrued Interest	0.00	0.00
2120 Accrued Payroll	2,131.44	4,432.00
2130 AFLAC	0.00	0.00
2140 Child Support	0.00	0.00
2200 Customer Deposits- Comm Ctr	4,005.66	1,350.00
2300 Utility Deposits	27,399.40	24,006.82
2400 Payroll Liabilities	\$2,411.21	\$2,547.55
CA PIT / SDI	428.87	
CA SUI / ETT	-680.31	
Federal Taxes (941/943/944)	2,487.18	
Federal Unemployment (940)	54.22	
Total for 2400 Payroll Liabilities	\$4,701.17	\$2,547.55
2450 Deferred Revenue	0.00	0.00
Total for Other Current Liabilities	\$38,237.67	\$32,336.37
Total for Current Liabilities	\$96,642.05	\$401,700.20
Long-term Liabilities		
2500 Loan - CA Energy Commission	755,415.57	803,240.83
2550 Safe Drinking Water- Revolving	8,850.00	13,275.00
Total for Long-term Liabilities	\$764,265.57	\$816,515.83
Total for Liabilities	\$860,907.62	\$1,218,216.03
Equity		
3000 Opening Balance Equity	4,202,750.84	4,202,750.84
3200 Retained Earnings	2,258,096.93	1,460,353.50
Net Income	316,364.03	797,743.43
Total for Equity	\$6,777,211.80	\$6,460,847.77
Total for Liabilities and Equity	\$7,638,119.42	\$7,679,063.80

BIOLA COMMUNITY SERVICES DISTRICT

Profit and Loss
July, 2025-June, 2026

TOTAL		
	Jul 1 2025 - Jun 30 2026	Jul 1 2024 - Jun 30 2025 (PY)
Income		
4000 Sales and Services	716,195.83	680,508.27
4005 Late Fees and Penalties	35.00	
4050 Rents and Concessions	11,340.00	21,252.00
4100 Admin Fees	667.46	426.00
4110 Connection and Turn-On Fees	750.00	2,750.00
Total for Income	\$728,988.29	\$704,936.27
Gross Profit	\$728,988.29	\$704,936.27
Expenses		
5000 Bank Charges	1,130.32	1,512.13
5010 Clothing and Personal Supplies	105.37	
5015 Communications	15,019.02	15,311.65
5025 Computer and Internet	11,932.04	6,822.54
5035 Continuing Education	895.00	
5100 Contractual Services		
5105 Plant Operations	60,605.50	82,104.00
5110 Solid Waste Disposal - Res.	31,487.10	67,969.62
5111 Solid Waste Disposal - Comm.	7,629.28	7,600.44
5120 Solar Maintenance	15,183.67	6,786.58
5130 Other Contract Services	8,809.02	
Total for 5100 Contractual Services	\$123,714.57	\$164,460.64
5200 Depreciation and Amortization		362,759.00
5230 Fees & Assessments	6,208.41	10,615.16
5240 Fuels	499.79	49.51
5250 Insurance	27,521.66	30,677.59
5260 Janitorial	2,176.87	2,018.73
5280 Legal Notices and Publishing	1,121.10	913.69
5290 Licenses and Permits	31,383.94	31,036.36
5310 Memberships and Publications	6,918.65	5,731.00
5320 Miscellaneous	64.48	110.38
5330 Office	8,486.31	14,703.07
5340 Operating Supplies and Chemical	7,134.61	9,180.43
5350 Outside Services/Event Comp.	1,800.00	2,600.00
5380 Postage and Delivery	4,116.48	3,728.21

BIOLA COMMUNITY SERVICES DISTRICT

Profit and Loss
July, 2025-June, 2026

	TOTAL	
	Jul 1 2025 - Jun 30 2026	Jul 1 2024 - Jun 30 2025 (PY)
5400 Professional & Specialized Serv		
5410 Accounting	20,875.00	18,115.00
5420 Audit Fee	14,870.00	11,970.00
5440 Legal	42,256.40	47,185.70
5450 Other Professional Services	26,989.53	23,416.38
5460 Research and Monitoring	13,486.83	5,696.50
Total for 5400 Professional & Specialized Serv	\$118,477.76	\$106,383.58
5500 Rents and Leases Expense		
5520 Structures and Grounds	3,710.41	
Total for 5500 Rents and Leases Expense	\$3,710.41	
5550 Repairs and Maintenance		
5560 Equipment	8,582.46	15,662.69
5570 Landscaping	12,843.00	13,750.00
5590 Structures and Grounds	20,373.05	61,969.26
Total for 5550 Repairs and Maintenance	\$41,798.51	\$91,381.95
5600 Salaries and Wages		
5610 Board Member Compensation	6,400.00	6,100.00
5630 Holiday Pay	2,360.00	4,826.00
5640 Overtime Pay	0.00	621.00
5650 Paid Leave	1,860.00	3,730.77
5660 Payroll Taxes	13,311.26	11,904.21
5670 Regular Hourly	54,993.96	79,250.75
5680 Salaries	64,684.06	32,387.26
5690 Salaries and Wages-Allocated		0.00
Total for 5600 Salaries and Wages	\$143,609.28	\$138,819.99
5700 Services Charges-Fresno County	259.76	227.47
5710 Small Tools and Equipment	2,372.94	1,737.68
5720 Travel	2,735.44	655.27
5800 Utilities		
5810 Gas and Electric	77,352.51	45,041.88
Total for 5800 Utilities	\$77,352.51	\$45,041.88
5900 Bad Debt/Claims/Returned Checks		9,307.97
Total for Expenses	\$640,545.23	\$1,055,785.88
Net Operating Income	\$88,443.06	-\$350,849.61

BIOLA COMMUNITY SERVICES DISTRICT

Profit and Loss
July, 2025-June, 2026

TOTAL		
	Jul 1 2025 - Jun 30 2026	Jul 1 2024 - Jun 30 2025 (PY)
Other Income		
6110 Interest Revenues	4,215.24	9,137.25
6130 Other Non-Operating Revenues	870.19	19,033.81
6150 Rents and Leases Received	162.50	4,782.96
6200 Property Tax Revenue	85,725.85	80,248.91
6210 Special Assessment Revenue	6,766.92	
Contributed Capital		
6030 State-Aid for Construction	138,429.13	1,044,822.29
Total for Contributed Capital	\$138,429.13	\$1,044,822.29
Total for Other Income	\$236,169.83	\$1,158,025.22
Other Expenses		
7000 Interest Expense	8,248.86	8,390.71
7010 Other Non-Operating Expenses		1,041.47
Total for Other Expenses	\$8,248.86	\$9,432.18
Net Other Income	\$227,920.97	\$1,148,593.04
Net Income	\$316,364.03	\$797,743.43

BIOLA COMMUNITY SERVICES DISTRICT

1000 Checking - CVCB (15070832), Period Ending 06/30/2026

RECONCILIATION REPORT

Reconciled on: 07/06/2026

Reconciled by: Seda Martirosyan

Any changes made to transactions after this date aren't included in this report.

Summary

USD

Statement beginning balance	148,287.70
Checks and payments cleared (75)	-84,978.43
Deposits and other credits cleared (35)	66,541.55
Statement ending balance	129,850.82

Uncleared transactions as of 06/30/2026	-31,518.81
Register balance as of 06/30/2026	98,332.01
Cleared transactions after 06/30/2026	0.00
Uncleared transactions after 06/30/2026	2,969.83
Register balance as of 07/06/2026	101,301.84

Details

Checks and payments cleared (75)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/23/2026	Bill Payment	2851	Rosa Rosales	-100.00
03/23/2026	Bill Payment	2889	Rosa Rosales	-100.00
04/20/2026	Bill Payment	2920	Rosa Rosales	-100.00
05/11/2026	Bill Payment	2951	Linguistica Interpreting & Tran...	-1,403.38
05/18/2026	Bill Payment	2961	Monique Dolores.	-100.00
05/18/2026	Bill Payment	2962	Mercedes .Ramos	-100.00
05/18/2026	Bill Payment	2964	Rosa Rosales	-100.00
05/18/2026	Bill Payment	2963	Eugenio Gutierrez	-100.00
05/18/2026	Bill Payment	2955	Russell Scheidt	-120.00
05/18/2026	Bill Payment	2957	Mid-Valley Disposal	-5,331.22
05/18/2026	Bill Payment	2960	Fresno County Treasurer	-450.00
05/26/2026	Bill Payment	2970	Comcast Business	-220.08
05/26/2026	Bill Payment	2969	Liebert Cassidy Whitmore	-1,588.00
05/26/2026	Bill Payment	2972	Pye-Barker/Matson Alarm Co...	-1,726.63
06/01/2026	Bill Payment	2977	Monique Dolores.	-100.00
06/01/2026	Payroll Check	2976	Carmen Zamora	-2,856.47
06/01/2026	Payroll Check	2974	Eric D Chance Jr	-976.87
06/01/2026	Payroll Check	2975	Esmeralda Martinez	-869.89
06/01/2026	Bill Payment	2978	Mercedes .Ramos	-100.00
06/01/2026	Bill Payment	2979	Eugenio Gutierrez	-100.00
06/01/2026	Bill Payment	2981	Carlos Rodriguez	-100.00
06/01/2026	Bill Payment	2973	Fresno County Clerk/Registra...	-563.10
06/01/2026	Bill Payment	2982	New West Water, LLC	-4,000.00
06/01/2026	Bill Payment	2983	California Energy Commission	-28,037.06
06/01/2026	Bill Payment	2984	Linguistica Interpreting & Tran...	-1,531.63
06/01/2026	Bill Payment	2985	Welch Pest Control	-550.00
06/01/2026	Bill Payment	2986	AM Consulting Engineers	-2,212.50
06/01/2026	Bill Payment	2988	Eric D. Chance Jr.	-112.14
06/01/2026	Expense		Google	-363.25
06/01/2026	Expense		Best Market	-13.41
06/01/2026	Expense			-179.00
06/02/2026	Check	EFT	Office Depot	-90.99
06/02/2026	Check		United States Postal	-230.00
06/02/2026	Tax Payment		Intuit QuickBooks Workforce	-1,412.42
06/03/2026	Expense		Pace Supply	-145.33
06/04/2026	Check		Cricket Wireless	-58.00
06/05/2026	Expense			-469.91
06/08/2026	Bill Payment	2989	Terminex	-196.66
06/08/2026	Bill Payment	2991	Carmen Zamora (V)	-280.00
06/08/2026	Bill Payment	2992	PG&E	-2,643.86

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/08/2026	Bill Payment	2993	Sebastian Telephone	-437.66
06/08/2026	Expense		eBay	-32.98
06/08/2026	Bill Payment	2994	Wizix	-95.47
06/08/2026	Bill Payment	2997	Streamline	-141.40
06/08/2026	Bill Payment	2996	Cuttone & Mastro CPA's	-2,300.00
06/08/2026	Bill Payment	2995	R & T Lawn Services	-1,200.00
06/08/2026	Bill Payment	2990	Alert 360 - Fresno	-203.95
06/10/2026	Expense		Adobe, Inc.	-19.99
06/10/2026	Expense		Target	-36.29
06/10/2026	Expense		Home Depot	-870.12
06/11/2026	Expense		Quick Books	-176.00
06/12/2026	Expense		eBay	-1,478.98
06/12/2026	Expense		Slumberger Lumber	-10.63
06/15/2026	Bill Payment	3000	Miggys Heating and Cooling	-850.00
06/15/2026	Bill Payment	2998	Delia Romero	-500.00
06/15/2026	Expense			-96.41
06/15/2026	Bill Payment	3001	Mid-Valley Disposal	-6,014.77
06/15/2026	Bill Payment	3003	Mercedes .Ramos	-100.00
06/15/2026	Bill Payment	3004	Coverall	-333.00
06/15/2026	Payroll Check	3007	Esmeralda Martinez	-884.05
06/15/2026	Payroll Check	3008	Carmen Zamora	-2,856.46
06/15/2026	Payroll Check	3006	Eric D Chance Jr	-1,065.72
06/16/2026	Tax Payment		Intuit QuickBooks Workforce	-1,423.26
06/17/2026	Expense		US Postal Service	-234.00
06/22/2026	Bill Payment	3011	Liebert Cassidy Whitmore	-1,105.00
06/22/2026	Bill Payment	3010	Carmen Zamora (V)	-109.20
06/22/2026	Expense		eBay	-21.47
06/22/2026	Bill Payment	3009	Pye-Barker/Matson Alarm Co...	-50.00
06/23/2026	Expense		Shaw Market	-50.99
06/24/2026	Expense		US Postal Service	-312.00
06/26/2026	Expense			-167.72
06/26/2026	Expense		US Postal Service	-312.00
06/29/2026	Expense		Walmart	-115.18
06/30/2026	Check		Office Depot	-140.69
06/30/2026	Tax Payment		Intuit QuickBooks Workforce	-1,501.24

Total -84,978.43

Deposits and other credits cleared (35)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/31/2026	Deposit			641.72
05/31/2026	Deposit			633.89
06/01/2026	Deposit			449.65
06/02/2026	Deposit			252.90
06/02/2026	Deposit			9,133.12
06/04/2026	Deposit			2,739.37
06/04/2026	Deposit			6,824.58
06/05/2026	Deposit			14,511.66
06/05/2026	Deposit			526.30
06/08/2026	Deposit			257.37
06/08/2026	Deposit			244.25
06/08/2026	Deposit			341.43
06/09/2026	Deposit			3,173.23
06/09/2026	Deposit			281.46
06/12/2026	Deposit			803.69
06/12/2026	Deposit			8,114.55
06/15/2026	Deposit			296.33
06/15/2026	Deposit			150.00
06/16/2026	Deposit			384.00
06/17/2026	Deposit			5,967.11
06/17/2026	Deposit			360.73
06/18/2026	Deposit			599.16

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/22/2026	Deposit			246.61
06/22/2026	Deposit			126.21
06/22/2026	Deposit			498.00
06/23/2026	Deposit			2,650.62
06/24/2026	Deposit			133.83
06/25/2026	Deposit			2,364.08
06/25/2026	Deposit			625.37
06/26/2026	Deposit			963.03
06/26/2026	Deposit			540.90
06/29/2026	Deposit			373.42
06/29/2026	Deposit			141.00
06/29/2026	Deposit			1,172.22
06/30/2026	Deposit			19.76
Total				66,541.55

Additional Information

Uncleared checks and payments as of 06/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/20/2026	Bill Payment	2919	Eugenio Gutierrez	-100.00
06/01/2026	Bill Payment	2980	Rosa Rosales	-100.00
06/15/2026	Bill Payment	2999	Jose Luis Ferrer	-92.03
06/15/2026	Bill Payment	3002	Central Valley Tech Care	-540.00
06/15/2026	Bill Payment	3005	Rosa Rosales	-100.00
06/22/2026	Bill Payment	3012	Welch Pest Control	-500.00
06/22/2026	Bill Payment	3013	Special District Risk Manage...	-24,787.35
06/29/2026	Bill Payment	3023	Leticia Cervantes	-470.00
06/29/2026	Payroll Check	3016	Carmen Zamora	-2,856.46
06/29/2026	Payroll Check	3014	Eric D Chance Jr	-1,267.90
06/29/2026	Payroll Check	3015	Esmeralda Martinez	-944.91
06/29/2026	Bill Payment	3017	Monique Dolores.	-100.00
06/29/2026	Bill Payment	3018	Mercedes .Ramos	-100.00
06/29/2026	Bill Payment	3019	Eugenio Gutierrez	-100.00
06/29/2026	Bill Payment	3020	Rosa Rosales	-100.00
06/29/2026	Bill Payment	3021	Carlos Rodriguez	-100.00
06/29/2026	Bill Payment	3022	Paola Camacho Almaraz	-108.00
Total				-32,366.65

Uncleared deposits and other credits as of 06/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/29/2026	Deposit			290.45
06/30/2026	Deposit			557.39
Total				847.84

Uncleared checks and payments after 06/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/01/2026	Expense		Home Depot	-633.53
07/01/2026	Expense		Google	-386.40
07/06/2026	Bill Payment	3039	Eric D. Chance Jr.	-67.55
07/06/2026	Bill Payment	3033	Paola Camacho Almaraz	-198.00
07/06/2026	Bill Payment	3034	Mineral King Publishing Inc	-450.00
07/06/2026	Bill Payment	3035	Sierra Dairy Laboratory Inc	-399.00
07/06/2026	Bill Payment	3036	Welch Pest Control	-1,715.00
07/06/2026	Bill Payment	3037	Steve Sanders	-211.55
07/06/2026	Bill Payment	3038	Comcast Business	-220.08
07/06/2026	Bill Payment	3024	VFW Post 5845	-400.00
07/06/2026	Bill Payment	3025	Cal West Rain	-40.38

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/06/2026	Bill Payment	3026	CivicPlus, LLC	-141.40
07/06/2026	Bill Payment	3027	Carmen Zamora (V)	-1,289.80
07/06/2026	Bill Payment	3028	Wizix	-94.31
07/06/2026	Bill Payment	3029	Little Giant Cleaning, LLC	-150.00
07/06/2026	Bill Payment	3030	R & T Lawn Services	-1,200.00
07/06/2026	Bill Payment	3031	Watkins Global Security	-418.00
07/06/2026	Bill Payment	3032	New West Water, LLC	-4,487.50

Total

-12,502.50

Uncleared deposits and other credits after 06/30/2026

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/01/2026	Deposit			3,087.57
07/01/2026	Deposit			409.45
07/01/2026	Deposit			7,527.90
07/03/2026	Deposit			4,447.41

Total

15,472.33