

BEAVER CITY CORPORATION
 COMBINED CASH INVESTMENT
 AUGUST 31, 2021

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHECK COMBINED	278,642.51
01-11111	CASH IN CHECKING WF PAYROLL	117,726.31
01-11112	XPRESS DEPOSIT ACCOUNT	6,423.70
01-11610	CASH - STATE TREAS COMBINED	4,803,596.73
01-11640	CASH CARES ACT FUNDS	12,868.66
01-11750	UTILITY CLEARING ACCOUNT	(1,987.77)
		5,217,270.14
	TOTAL COMBINED CASH	5,217,270.14
01-11840	RESTRICTED CASH - ELECTR FUND	(35,968.00)
01-11865	RESTRICTED CASH - WATER BONDS	(391,683.00)
01-11870	RESTRICTED CASH GEN FUND	(25,780.00)
01-11900	TOTAL ALLOCATION TO OTHER FUND	(4,763,839.14)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	131,384.82
40	ALLOCATION TO GOLF COURSE	8,290.00
42	ALLOCATION TO WATER IMPACT	77,931.56
43	ALLOCATION TO WATER ACQUISITION	261,328.67
44	ALLOCATION TO SEWER IMPACT	51,723.22
46	ALLOCATION TO AIRPORT IMPROVEMENT	11,712.61
50	ALLOCATION TO PRESSURIZED IRRIGATION	107,364.63
51	ALLOCATION TO WATER FUND	732,963.75
52	ALLOCATION TO SEWER FUND	1,273,468.98
53	ALLOCATION TO ELECTRIC FUND	2,022,094.72
76	ALLOCATION TO FUND 76	(5,741.03)
79	ALLOCATION TO PERPETUAL CARE FUND	91,317.21
		4,763,839.14
	TOTAL ALLOCATIONS TO OTHER FUNDS	4,763,839.14
	ALLOCATION FROM COMBINED CASH FUND - 01-11900	(4,763,839.14)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

GENERAL FUND

ASSETS

10-11900	CASH - COMBINED FUND	131,384.82	
10-12100	RESTRICTED CASH - FR COMBINED	25,780.00	
10-12310	CICALA ESCROW WF	2,512.62	
10-12320	2016 EXCISE BOND ESCROW ACCT	.02	
10-13110	ACCOUNTS RECEIVABLE - UM	34,789.73	
10-13130	ACCTS REC - AR	1,930.67	
10-13510	TAXES RECEIVABLE - CURRENT	221,794.83	
10-15800	SUSPENSE	60,456.93	
	TOTAL ASSETS		478,649.62

LIABILITIES AND EQUITY

LIABILITIES

10-21310	ACCOUNTS PAYABLE	6,682.51	
10-21350	GARBAGE BILLING PAYABLE	16,715.47	
10-23500	SALES TAX GENERAL FUND	560.57	
10-24220	OTHER DEPOSITS	2,512.62	
	TOTAL LIABILITIES		26,471.17

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-29610	RESERVED FUND BALANCE	206,796.08	
10-29800	BALANCE - BEGINNING OF YEAR	326,781.71	
	REVENUE OVER EXPENDITURES - YTD	(81,399.34)	
	BALANCE - CURRENT DATE	452,178.45	
	TOTAL FUND EQUITY		452,178.45
			478,649.62

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100	.00	.00	45,000.00	45,000.00	.0
10-31-200	352.13	494.99	3,000.00	2,505.01	16.5
10-31-250	596.47	1,606.45	10,000.00	8,393.55	16.1
10-31-300	.00	.00	529,500.00	529,500.00	.0
10-31-350	1,756.86	4,182.42	24,000.00	19,817.58	17.4
10-31-400	.00	235.20	3,000.00	2,764.80	7.8
10-31-420	.00	.00	24,000.00	24,000.00	.0
10-31-421	20,213.45	36,451.42	230,000.00	193,548.58	15.9
10-31-425	.00	.00	40,000.00	40,000.00	.0
TOTAL TAXES	22,918.91	42,970.48	908,500.00	865,529.52	4.7
<u>LICENSES AND PERMITS</u>					
10-32-100	.00	90.00	13,000.00	12,910.00	.7
10-32-210	8,302.10	11,711.70	40,000.00	28,288.30	29.3
10-32-211	519.12	895.93	5,000.00	4,104.07	17.9
10-32-215	83.02	117.11	150.00	32.89	78.1
10-32-220	2,824.91	5,651.56	32,000.00	26,348.44	17.7
10-32-240	1,800.00	3,800.00	16,000.00	12,200.00	23.8
10-32-250	.00	.00	2,000.00	2,000.00	.0
TOTAL LICENSES AND PERMITS	13,529.15	22,266.30	108,150.00	85,883.70	20.6
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-301	.00	.00	30,000.00	30,000.00	.0
10-33-400	.00	28,770.00	50,000.00	21,230.00	57.5
10-33-420	.00	.00	197,204.00	197,204.00	.0
10-33-425	.00	.00	20,000.00	20,000.00	.0
10-33-426	.00	188,473.50	.00	(188,473.50)	.0
10-33-550	.00	.00	45,000.00	45,000.00	.0
10-33-560	(41,822.86)	(41,822.86)	240,000.00	281,822.86	(17.4)
10-33-567	.00	300.00	.00	(300.00)	.0
10-33-580	.00	.00	8,000.00	8,000.00	.0
10-33-800	.00	.00	110,000.00	110,000.00	.0
10-33-801	.00	.00	15,000.00	15,000.00	.0
10-33-810	.00	.00	150.00	150.00	.0
TOTAL INTERGOVERNMENTAL REVENUE	(41,822.86)	175,720.64	715,354.00	539,633.36	24.6

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-130 ZONING REVENUE	225.00	225.00	500.00	275.00	45.0
10-34-910 BUILDING AND PARK RENT	815.00	2,315.00	12,000.00	9,685.00	19.3
10-34-920 SOUND SYSTEM RENT	200.00	400.00	600.00	200.00	66.7
10-34-930 LAND RENT	1,448.60	2,897.20	29,000.00	26,102.80	10.0
10-34-940 ADMINISTRATIVE FOR EL & WA SEW	.00	.00	105,000.00	105,000.00	.0
TOTAL CHARGES FOR SERVICES	2,688.60	5,837.20	147,100.00	141,262.80	4.0
<u>MISCELLANEOUS REVENUE</u>					
10-36-200 RENTS AND CONCESSIONS	.00	.00	250.00	250.00	.0
10-36-220 LEASE AND REVENUE UPS	600.00	1,200.00	7,200.00	6,000.00	16.7
TOTAL MISCELLANEOUS REVENUE	600.00	1,200.00	7,450.00	6,250.00	16.1
<u>OTHER</u>					
10-38-100 INTEREST EARNINGS	2,265.32	2,462.76	3,000.00	537.24	82.1
10-38-215 POOL VENDING MACHINE REV.	.00	153.00	.00	(153.00)	.0
10-38-220 STALL RENTAL RACE TRACK	.00	728.00	2,400.00	1,672.00	30.3
10-38-300 SWIM POOL FEES	6,247.12	10,667.27	45,000.00	34,332.73	23.7
10-38-340 SWIM TEAM REG & POOL DONATIONS	160.00	170.00	250.00	80.00	68.0
10-38-350 BEAVER BASH/SUMMER SMASH	.00	.00	23,000.00	23,000.00	.0
10-38-351 RECREATION/SPORTS FEES	1,839.80	4,727.48	35,000.00	30,272.52	13.5
10-38-355 TUSHAR COMPLEX CONCESSIONS	700.00	700.00	.00	(700.00)	.0
10-38-360 RECREATION/SPORTS DONATIONS	.00	40.00	10,000.00	9,960.00	.4
10-38-420 GARBAGE BILLING REVENUE	641.70	1,292.41	7,500.00	6,207.59	17.2
10-38-735 LIBRARY SERVICE & MATERIALS	141.55	363.61	1,800.00	1,436.39	20.2
10-38-737 LIBRARY ENDOWMENT ACCOUNT	.00	8.62	100.00	91.38	8.6
10-38-738 LIBRARY DONATIONS	.00	.00	100.00	100.00	.0
10-38-739 LIBRARY GRANTS	.00	.00	2,500.00	2,500.00	.0
10-38-800 VETERANS MEMORIAL DONATION	.00	100.00	.00	(100.00)	.0
10-38-900 GENERAL FUND SUNDRY	293.89	2,656.44	2,500.00	(156.44)	106.3
TOTAL OTHER	12,289.38	24,069.59	133,150.00	109,080.41	18.1
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-39-050 TRANSFER FROM ELECTRIC FOR SER	.00	.00	75,000.00	75,000.00	.0
10-39-100 TRANSFER FROM WATER FOR SERVIC	.00	.00	45,000.00	45,000.00	.0
10-39-150 TRANSFER FROM SEWER FOR SERVIC	.00	.00	36,000.00	36,000.00	.0
10-39-160 TRANSFER FROM PERP CARE FOR SE	.00	.00	16,300.00	16,300.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	172,300.00	172,300.00	.0
TOTAL FUND REVENUE	10,203.18	272,064.21	2,192,004.00	1,919,939.79	12.4

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-110 SALARIES - MAYOR AND COUNCIL	2,579.06	5,158.12	31,000.00	25,841.88	16.6
10-41-130 EMPLOYEE BENEFITS	595.74	1,191.48	7,650.00	6,458.52	15.6
10-41-220 LEGAL NOTICE / ADVERTISEMENT	79.68	136.80	1,000.00	863.20	13.7
10-41-230 TRAVEL	.00	.00	1,500.00	1,500.00	.0
10-41-360 YOUTH CITY COUNCIL	.00	.00	600.00	600.00	.0
10-41-610 MISCELLANEOUS	124.67	124.67	7,000.00	6,875.33	1.8
TOTAL LEGISLATIVE	3,379.15	6,611.07	48,750.00	42,138.93	13.6
<u>ADMINISTRATIVE</u>					
10-43-110 SALARIES AND WAGES	4,084.24	7,596.69	53,304.00	45,707.31	14.3
10-43-130 EMPLOYEE BENEFITS	2,224.89	4,291.19	31,200.00	26,908.81	13.8
10-43-210 DUES & MEMBERSHIPS	25.00	25.00	2,400.00	2,375.00	1.0
10-43-230 ADMIN TRAVEL, MILEAGE, TNG	.00	.00	6,500.00	6,500.00	.0
10-43-240 OFFICE SUPPLIES AND EXPENSE	729.62	2,719.92	10,000.00	7,280.08	27.2
10-43-280 TELEPHONE	785.22	1,525.82	10,000.00	8,474.18	15.3
10-43-310 ATTORNEY, LEGAL, PROFESSIONAL	900.00	900.00	12,000.00	11,100.00	7.5
10-43-340 AUDIT	.00	.00	18,500.00	18,500.00	.0
10-43-425 CARES ACT EXPENSES	.00	500.00	20,000.00	19,500.00	2.5
10-43-510 BONDS - PROPERTY INSURANCE	.00	19,738.93	19,000.00	(738.93)	103.9
10-43-610 MISCELLANEOUS	12.94	12.94	1,500.00	1,487.06	.9
10-43-630 ECONOMIC DEVELOPMENT	.00	.00	15,000.00	15,000.00	.0
10-43-730 CAPITAL OUTLAY - IMPROV TELEPH	.00	.00	1,000.00	1,000.00	.0
10-43-740 CAPITAL OUTLAY - EQUIPMENT	.00	.00	10,000.00	10,000.00	.0
TOTAL ADMINISTRATIVE	8,761.91	37,310.49	210,404.00	173,093.51	17.7
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-51-110 SALARIES AND WAGES-MAINTAINCE	354.77	687.41	5,000.00	4,312.59	13.8
10-51-130 EMPLOYEE BENEFITS	30.04	58.15	600.00	541.85	9.7
10-51-270 CITY BUILDINGS OP & MAINT	1,989.15	3,336.20	33,000.00	29,663.80	10.1
10-51-730 CAPITAL OUTLAY - CITY BLDG IMP	.00	.00	30,000.00	30,000.00	.0
10-51-735 CAP. OUTLAY CITY BLDG UNDER 5K	.00	.00	5,000.00	5,000.00	.0
TOTAL GENERAL GOVERNMENT BUILDINGS	2,373.96	4,081.76	73,600.00	69,518.24	5.6
<u>PLANNING AND ZONING</u>					
10-53-110 SALARIES - PLANNING AND ZONING	608.92	1,132.59	8,000.00	6,867.41	14.2
10-53-130 EMPLOYEE BENEFITS	302.20	583.07	4,300.00	3,716.93	13.6
10-53-220 LEGAL NOTICE / ADVERTISEMENT	.00	.00	500.00	500.00	.0
10-53-610 MISCELLANEOUS	.00	.00	500.00	500.00	.0
TOTAL PLANNING AND ZONING	911.12	1,715.66	13,300.00	11,584.34	12.9

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-54-110 SALARY AND WAGES-C GUARD	592.48	1,042.45	15,000.00	13,957.55	7.0
10-54-130 EMPLOYEE BENEFITS-C GUARD	310.27	596.08	5,200.00	4,603.92	11.5
10-54-350 WILDLAND FIRE ASSESSMENT	.00	.00	6,825.00	6,825.00	.0
10-54-610 MISCELLANEOUS-C GUARD	13.69	13.69	500.00	486.31	2.7
TOTAL PUBLIC SAFETY	916.44	1,652.22	27,525.00	25,872.78	6.0
<u>BUILDING INSPECTION</u>					
10-58-610 BEAVER COUNTY BUILDING FEES	.00	.00	30,000.00	30,000.00	.0
TOTAL BUILDING INSPECTION	.00	.00	30,000.00	30,000.00	.0
<u>STREETS</u>					
10-60-110 SALARIES AND WAGES	1,753.10	2,998.27	19,000.00	16,001.73	15.8
10-60-130 EMPLOYEE BENEFITS	1,088.61	1,903.90	12,500.00	10,596.10	15.2
10-60-250 EQUIPMENT SUPPLIES & MAINT.	276.38	285.96	5,000.00	4,714.04	5.7
10-60-270 STREET LIGHTING	456.25	456.25	5,000.00	4,543.75	9.1
10-60-410 STREET SIGNS & SUPPLIES	.00	.00	6,000.00	6,000.00	.0
10-60-480 B & C ROAD FUNDS	71,938.29	98,938.30	230,000.00	131,061.70	43.0
10-60-485 CLASS C ROAD EQUIPMENT	.00	.00	25,000.00	25,000.00	.0
10-60-490 SIDEWALK IMPROVEMENTS	267.92	5,396.32	75,000.00	69,603.68	7.2
10-60-495 CITY BEAUTIFICATION	.00	.00	14,800.00	14,800.00	.0
10-60-610 MISCELLANEOUS	894.53	911.52	2,400.00	1,488.48	38.0
10-60-730 CAPITAL OUTLAY STREETS	829.00	2,800.24	221,200.00	218,399.76	1.3
TOTAL STREETS	77,504.08	113,690.76	615,900.00	502,209.24	18.5

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-70-110 SALARIES AND WAGES	7,291.97	14,587.19	92,500.00	77,912.81	15.8
10-70-130 EMPLOYEE BENEFITS	3,917.45	6,836.01	47,000.00	40,163.99	14.5
10-70-260 PARKS EXPENSE	3,633.07	6,275.70	25,000.00	18,724.30	25.1
10-70-265 FOUNTAIN PARK O & M	436.13	436.13	3,000.00	2,563.87	14.5
10-70-270 PARK LIGHTING	.00	.00	1,500.00	1,500.00	.0
10-70-275 TUSHER MOUNTAIN QUAD PLEX	151.62	164.20	5,000.00	4,835.80	3.3
10-70-620 FT CAMERON RECREATION AREA	341.72	8,841.72	4,500.00	(4,341.72)	196.5
10-70-621 FT. CAMERON RODEO GROUNDS	110.99	2,612.17	4,500.00	1,887.83	58.1
10-70-625 DEARMITT FIELDS	.00	.00	2,500.00	2,500.00	.0
10-70-630 RACE TRACK	2,223.00	2,858.59	8,000.00	5,141.41	35.7
10-70-730 CAPITAL OUTLAY PARKS UNDER \$5K	.00	.00	12,000.00	12,000.00	.0
10-70-740 CAPITAL OUTLAY - EQUIPMENT	.00	.00	35,000.00	35,000.00	.0
10-70-815 BOND PRINCIPAL PAYMENT	.00	.00	35,000.00	35,000.00	.0
10-70-820 DEBT SERVICE - INTEREST - 1ST	.00	.00	3,670.00	3,670.00	.0
10-70-830 ADMINISTRATION FEE	.00	.00	500.00	500.00	.0
TOTAL PARKS	18,105.95	42,611.71	279,670.00	237,058.29	15.2
<u>RECREATION</u>					
10-72-110 RECREATION SALARIES	4,672.75	9,571.38	52,000.00	42,428.62	18.4
10-72-130 EMPLOYEE BENEFITS	3,272.24	4,734.12	21,500.00	16,765.88	22.0
10-72-740 RECREATION PROGRAM	4,187.56	13,737.84	35,000.00	21,262.16	39.3
10-72-750 BEAVER BASH/SPRING FLING	.00	.00	25,000.00	25,000.00	.0
TOTAL RECREATION	12,132.55	28,043.34	133,500.00	105,456.66	21.0
<u>SWIMMING POOL</u>					
10-73-110 SALARIES AND WAGES	8,100.98	17,088.60	84,000.00	66,911.40	20.3
10-73-130 EMPLOYEE BENEFITS	1,973.27	3,935.44	26,000.00	22,064.56	15.1
10-73-270 BLDG SUPPLIES & MAINT.	2,796.80	5,101.90	30,000.00	24,898.10	17.0
10-73-275 POOL VENDING MACHINE EXP	.00	.00	500.00	500.00	.0
10-73-610 MISC. SUPPLIES - SWIM TEAM	178.28	634.28	500.00	(134.28)	126.9
10-73-720 CAPITAL OUTLAY - BUILDINGS	1,900.00	1,900.00	14,500.00	12,600.00	13.1
10-73-740 CAPITAL OUTLAY - EQUIP	.00	.00	5,000.00	5,000.00	.0
TOTAL SWIMMING POOL	14,949.33	28,660.22	160,500.00	131,839.78	17.9

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-75-110 LIBRARY SALARIES	6,220.97	11,609.65	94,000.00	82,390.35	12.4
10-75-130 LIBRARY BENEFITS	3,381.83	6,555.59	48,100.00	41,544.41	13.6
10-75-240 OFFICE SUPPLIES AND EXPENSE	85.00	85.00	1,200.00	1,115.00	7.1
10-75-250 TECHNICAL ASSISTANCE	.00	.00	2,000.00	2,000.00	.0
10-75-260 HEATING OP & MAINTENANCE	2,105.86	4,184.31	14,000.00	9,815.69	29.9
10-75-270 LIBRARY PROGRAMS	348.79	617.29	2,800.00	2,182.71	22.1
10-75-731 CAP. OUTLAY LIBRARY UNDER \$5K	1,159.00	1,159.00	2,500.00	1,341.00	46.4
10-75-735 CITY GRANT-BOOKS & EXPENSES	1,111.33	7,630.88	15,000.00	7,369.12	50.9
10-75-736 STATE DEVELOP GRANT-BOOK EXP	.00	120.00	6,000.00	5,880.00	2.0
10-75-738 LIBRARY GRANTS	309.34	309.34	.00	(309.34)	.0
10-75-810 LIBRARY ROOF CIB LOAN PRINCIPA	.00	.00	3,000.00	3,000.00	.0
TOTAL LIBRARY	14,722.12	32,271.06	188,600.00	156,328.94	17.1
<u>CEMETERY</u>					
10-77-110 SALARIES AND WAGES	7,194.06	13,635.06	64,000.00	50,364.94	21.3
10-77-130 EMPLOYEE BENEFITS	3,543.52	6,668.17	45,000.00	38,331.83	14.8
10-77-260 OPERATING & MAINTENANCE	2,667.57	3,198.41	18,000.00	14,801.59	17.8
10-77-730 CAPITAL OUTLAY - IMPROVEMENTS	.00	.00	10,000.00	10,000.00	.0
10-77-731 CAP. OUTLAY CEMETARY UNDER \$5K	.00	.00	1,000.00	1,000.00	.0
10-77-740 CAPITAL OUTLAY - EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
TOTAL CEMETERY	13,405.15	23,501.64	153,000.00	129,498.36	15.4
<u>COMMUNITY DEVELOPMENT</u>					
10-78-110 WAGES & SALARIES	266.09	555.89	3,800.00	3,244.11	14.6
10-78-130 EMPLOYEE BENEFITS	22.55	47.05	500.00	452.95	9.4
10-78-260 OPERA HOUSE CIVIC CENTER - O &	648.43	1,174.43	20,000.00	18,825.57	5.9
10-78-630 DONATIONS	.00	.00	1,000.00	1,000.00	.0
10-78-631 MAIN STREET CHRISTMAS LIGHTING	.00	.00	2,000.00	2,000.00	.0
10-78-635 SOUND SYSTEM	.00	.00	1,000.00	1,000.00	.0
10-78-640 OLD COURT HOUSE MUSEUM	.00	.00	2,000.00	2,000.00	.0
10-78-645 CITY SPONSORED EVENTS	6,892.21	7,187.34	22,000.00	14,812.66	32.7
10-78-650 ADVERTISE BEAVER - SIGNS	1,851.09	6,547.20	6,000.00	(547.20)	109.1
10-78-725 OPERA HOUSE CAPITAL IMP.	.00	9,300.00	20,000.00	10,700.00	46.5
10-78-730 CAPITAL OUTLAY - COMMUNITY DEV	.00	.00	16,000.00	16,000.00	.0
10-78-810 OPERA HOUSE BOND	.00	.00	6,000.00	6,000.00	.0
10-78-815 OPERA HOUSE BOND INTEREST CIB	.00	.00	2,000.00	2,000.00	.0
TOTAL COMMUNITY DEVELOPMENT	9,680.37	24,811.91	102,300.00	77,488.09	24.3

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER</u>					
10-80-400 TELEVISION - OPERATING & MAINT	1,435.58	2,804.79	18,000.00	15,195.21	15.6
10-80-450 CITY SURVEY	.00	.00	500.00	500.00	.0
10-80-490 CREDIT CARD HANDLING FEE	2,453.69	5,589.52	23,547.00	17,957.48	23.7
10-80-800 VETERANS WAR MEMORIAL	.00	.00	500.00	500.00	.0
10-80-900 BAD DEBTS	.00	107.40	500.00	392.60	21.5
10-80-901 BAD DEBT - AR	.00	.00	300.00	300.00	.0
TOTAL OTHER	3,889.27	8,501.71	43,347.00	34,845.29	19.6
<u>TRANSFERS</u>					
10-90-801 TRANSFER TO OTHER FUNDS AIRPOR	.00	.00	32,673.00	32,673.00	.0
10-90-802 TRANS TO GOLF COURSE CAP IMP	.00	.00	78,935.00	78,935.00	.0
TOTAL TRANSFERS	.00	.00	111,608.00	111,608.00	.0
TOTAL FUND EXPENDITURES	180,731.40	353,463.55	2,192,004.00	1,838,540.45	16.1
NET REVENUE OVER EXPENDITURES	(170,528.22)	(81,399.34)	.00	81,399.34	.0

BEAVER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
32-36-200 RENTS	.00	.00	650,000.00	650,000.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	650,000.00	650,000.00	.0
TOTAL FUND REVENUE	.00	.00	650,000.00	650,000.00	.0

BEAVER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
32-40-810 DEBT SERVICE - PRINCIPAL - 1ST	.00	.00	400,000.00	400,000.00	.0
32-40-820 DEBT SERVICE - INTEREST - 1ST	.00	.00	250,000.00	250,000.00	.0
TOTAL EXPENDITURES	.00	.00	650,000.00	650,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	650,000.00	650,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

GOLF COURSE

ASSETS

40-11900	CASH - COMBINED FUND RESTRICTE	8,290.00	
40-12100	RESTRICTED CASH	1,000.00	
40-13130	ACCTS REC - AR	90.00	
40-18500	CAPITAL OUTFLOW-TOURNAMENT WIN	12,124.30	
	TOTAL ASSETS		21,504.30

LIABILITIES AND EQUITY

LIABILITIES

40-21250	TOURNAMENT WINNINGS PAYABLE	6,423.96	
40-21310	ACCOUNTS PAYABLE	1,769.82	
	TOTAL LIABILITIES		8,193.78

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
40-29610	RESERVED FUND BALANCE	6,790.56	
40-29800	BEGINNING OF YEAR	(989.82)	
	REVENUE OVER EXPENDITURES - YTD	7,509.78	
	BALANCE - CURRENT DATE		13,310.52
	TOTAL FUND EQUITY		13,310.52
	TOTAL LIABILITIES AND EQUITY		21,504.30

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

GOLF COURSE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER</u>					
40-38-100 INTEREST EARNINGS	.00	8.41	45.00	36.59	18.7
40-38-150 GOLF COURSE GREEN FEES	10,631.34	25,384.26	50,000.00	24,615.74	50.8
40-38-155 DRIVING RANGE FEES	246.00	741.00	1,200.00	459.00	61.8
40-38-160 GOLF COURSE TOURNAMENTS	6,200.00	15,370.00	26,000.00	10,630.00	59.1
40-38-200 GOLF COURSE BEER SALES	2,494.00	4,926.98	9,500.00	4,573.02	51.9
40-38-205 GOLF COURSE FOOD SALES	7,242.08	14,887.52	24,000.00	9,112.48	62.0
40-38-210 GOLF CART PATH FEE REV	5,341.00	13,349.66	26,000.00	12,650.34	51.3
40-38-212 GOLF COURSE PRO SHOP	7,171.03	10,746.28	23,000.00	12,253.72	46.7
40-38-213 CLUB RENTALS	230.00	652.00	.00	(652.00)	.0
40-38-215 GOLF STALLS MAINTENANCE FEE	.00	.45	1,620.00	1,619.55	.0
40-38-220 GOLF COURSE CLUBHOUSE	.00	.00	300.00	300.00	.0
40-38-230 CLUBHOUSE LOCKER RENTAL FEE	50.00	115.00	500.00	385.00	23.0
TOTAL OTHER	39,605.45	86,181.56	162,165.00	75,983.44	53.1
<u>CONTRIBUTIONS AND TRANSFERS</u>					
40-39-300 TRANSFER FROM GF	.00	.00	78,935.00	78,935.00	.0
40-39-350 SUNDRY	.00	1,000.00	.00	(1,000.00)	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	1,000.00	78,935.00	77,935.00	1.3
TOTAL FUND REVENUE	39,605.45	87,181.56	241,100.00	153,918.44	36.2

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

GOLF COURSE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
40-40-110 SALARIES AND WAGES	16,353.07	28,617.29	105,000.00	76,382.71	27.3
40-40-130 EMPLOYEE BENEFITS	2,883.02	5,362.44	30,500.00	25,137.56	17.6
40-40-211 TOURNAMENT EXPENSES	1,077.00	1,367.00	.00	(1,367.00)	.0
40-40-260 GOLF COURSE O&M	2,631.19	3,904.52	20,000.00	16,095.48	19.5
40-40-265 GOLF COURSE BUILDING O&M	2,808.90	3,606.95	18,000.00	14,393.05	20.0
40-40-270 GOLF CART LEASE	1,444.37	2,018.34	8,000.00	5,981.66	25.2
40-40-275 GOLF COURSE PRO SHOP	4,356.61	6,587.31	18,000.00	11,412.69	36.6
40-40-280 FOOD	5,588.96	10,772.57	2,500.00	(8,272.57)	430.9
40-40-285 BEER	547.35	1,430.44	2,500.00	1,069.56	57.2
40-40-490 CREDIT CARD HANDLING FEE	937.03	937.03	.00	(937.03)	.0
40-40-510 INSURANCE LIABILITY	.00	.00	2,000.00	2,000.00	.0
40-40-720 CAPITAL OUTLAY - BUILDINGS	.00	.00	5,000.00	5,000.00	.0
40-40-730 CAPITAL OUTLAY GOLF UNDER \$5K	.00	.00	4,000.00	4,000.00	.0
40-40-740 CAPITAL OUTLAY - EQUIPMENT	15,000.00	15,000.00	25,000.00	10,000.00	60.0
40-40-815 GOLF CART STALLS ELECTRICITY	67.89	67.89	600.00	532.11	11.3
TOTAL EXPENDITURES	53,695.39	79,671.78	241,100.00	161,428.22	33.1
TOTAL FUND EXPENDITURES	53,695.39	79,671.78	241,100.00	161,428.22	33.1
NET REVENUE OVER EXPENDITURES	(14,089.94)	7,509.78	.00	(7,509.78)	.0

BEAVER CITY CORPORATION
 BALANCE SHEET
 AUGUST 31, 2021

WATER IMPACT

ASSETS

42-11900	CASH - COMBINED FUND RESTRICTE		77,931.56	
	TOTAL ASSETS			77,931.56

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
42-29610	RESERVED FUND BALANCE		77,245.67	
42-29800	BEGINNING OF YEAR	(6,583.23)	
	REVENUE OVER EXPENDITURES - YTD		7,269.12	
	BALANCE - CURRENT DATE		77,931.56	
	TOTAL FUND EQUITY			77,931.56
	TOTAL LIABILITIES AND EQUITY			77,931.56

BEAVER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

WATER IMPACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
42-37-140 IMPACT FEES	7,245.00	7,245.00	15,000.00	7,755.00	48.3
TOTAL REVENUE	7,245.00	7,245.00	15,000.00	7,755.00	48.3
<u>OTHER</u>					
42-38-100 INTEREST EARNINGS	.00	24.12	800.00	775.88	3.0
TOTAL OTHER	.00	24.12	800.00	775.88	3.0
TOTAL FUND REVENUE	7,245.00	7,269.12	15,800.00	8,530.88	46.0

BEAVER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

WATER IMPACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
42-40-310 ATTORNEY, LEGAL, PROFESSIONAL	.00	.00	2,000.00	2,000.00	.0
42-40-810 TRANSFER TO WATER FUND	.00	.00	13,800.00	13,800.00	.0
TOTAL EXPENDITURES	.00	.00	15,800.00	15,800.00	.0
TOTAL FUND EXPENDITURES	.00	.00	15,800.00	15,800.00	.0
NET REVENUE OVER EXPENDITURES	7,245.00	7,269.12	.00	(7,269.12)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

WATER ACQUISITION

ASSETS

43-11900	CASH - COMBINED FUND RESTRICTE	261,328.67	
	TOTAL ASSETS		261,328.67

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
43-29610	RESERVED FUND BALANCE	37,165.42	
43-29800	BEGINNING OF YEAR	204,580.74	
	REVENUE OVER EXPENDITURES - YTD	19,582.51	
	BALANCE - CURRENT DATE	261,328.67	
	TOTAL FUND EQUITY		261,328.67
	TOTAL LIABILITIES AND EQUITY		261,328.67

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

		WATER ACQUISITION				
		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
43-37-145	WATER ACQUISITION	19,500.00	19,500.00	50,000.00	30,500.00	39.0
	TOTAL REVENUE	19,500.00	19,500.00	50,000.00	30,500.00	39.0
<u>OTHER</u>						
43-38-100	INTEREST EARNINGS	.00	82.51	500.00	417.49	16.5
	TOTAL OTHER	.00	82.51	500.00	417.49	16.5
	TOTAL FUND REVENUE	19,500.00	19,582.51	50,500.00	30,917.49	38.8

BEAVER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

WATER ACQUISITION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
43-40-730 CAPITAL OUTLAY-WATER SHARES	.00	.00	48,500.00	48,500.00	.0
43-40-805 TRANSFER TO WATER FUND	.00	.00	2,000.00	2,000.00	.0
TOTAL EXPENDITURES	.00	.00	50,500.00	50,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	50,500.00	50,500.00	.0
NET REVENUE OVER EXPENDITURES	19,500.00	19,582.51	.00	(19,582.51)	.0

BEAVER CITY CORPORATION
 BALANCE SHEET
 AUGUST 31, 2021

SEWER IMPACT

ASSETS

44-11900	CASH - COMBINED FUND RESTRICTE		51,723.22	
	TOTAL ASSETS			51,723.22

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
44-29610	RESERVED FUND BALANCE		5,214.24	
44-29800	BEGINNING OF YEAR		44,591.66	
	REVENUE OVER EXPENDITURES - YTD		1,917.32	
	BALANCE - CURRENT DATE		51,723.22	
	TOTAL FUND EQUITY			51,723.22
	TOTAL LIABILITIES AND EQUITY			51,723.22

BEAVER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

SEWER IMPACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
44-37-140 SEWER IMPACT FEE	950.00	1,900.00	9,500.00	7,600.00	20.0
TOTAL REVENUE	950.00	1,900.00	9,500.00	7,600.00	20.0
<u>OTHER</u>					
44-38-100 INTEREST EARNINGS	.00	17.32	200.00	182.68	8.7
TOTAL OTHER	.00	17.32	200.00	182.68	8.7
TOTAL FUND REVENUE	950.00	1,917.32	9,700.00	7,782.68	19.8

BEAVER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

SEWER IMPACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
44-40-805 TRANSFER TO SEWER FUND	.00	.00	9,700.00	9,700.00	.0
TOTAL EXPENDITURES	.00	.00	9,700.00	9,700.00	.0
TOTAL FUND EXPENDITURES	.00	.00	9,700.00	9,700.00	.0
NET REVENUE OVER EXPENDITURES	950.00	1,917.32	.00	(1,917.32)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

AIRPORT IMPROVEMENT

ASSETS

46-11900	CASH - COMBINED FUND RESTRICT	11,712.61	
46-13130	ACCTS REC - AR	29.18	
46-15110	AIRPORT FUEL INVENTORY	1,118.40	
	TOTAL ASSETS		12,860.19

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
46-29610	RESERVED FUND BALANCE	37,614.98	
46-29800	BEGINNING OF YEAR	(30,438.63)	
	REVENUE OVER EXPENDITURES - YTD	5,683.84	
	BALANCE - CURRENT DATE		12,860.19
	TOTAL FUND EQUITY		12,860.19
	TOTAL LIABILITIES AND EQUITY		12,860.19

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

AIRPORT IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
46-34-820 SALE OF AVIATION FUEL	5,637.69	8,199.40	14,000.00	5,800.60	58.6
46-34-840 HANGER LEASE	.00	.00	1,500.00	1,500.00	.0
TOTAL CHARGES FOR SERVICES	5,637.69	8,199.40	15,500.00	7,300.60	52.9
<u>OTHER</u>					
46-38-100 INTEREST EARNINGS, REFUND TAX	.00	4.85	50.00	45.15	9.7
46-38-300 AIRPORT GRANTS & LOAN	.00	.00	613,859.00	613,859.00	.0
TOTAL OTHER	.00	4.85	613,909.00	613,904.15	.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
46-39-300 TRANSFER FROM GENERAL FUND	.00	.00	32,673.00	32,673.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	32,673.00	32,673.00	.0
TOTAL FUND REVENUE	5,637.69	8,204.25	662,082.00	653,877.75	1.2

BEAVER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

AIRPORT IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
46-40-510 INSURANCE LIABILITY	.00	1,945.00	2,000.00	55.00	97.3
46-40-810 AIRPORT O & M	391.28	575.41	16,050.00	15,474.59	3.6
46-40-820 AIRPORT IMPROVEMENT	.00	.00	644,032.00	644,032.00	.0
TOTAL EXPENDITURES	391.28	2,520.41	662,082.00	659,561.59	.4
TOTAL FUND EXPENDITURES	391.28	2,520.41	662,082.00	659,561.59	.4
NET REVENUE OVER EXPENDITURES	5,246.41	5,683.84	.00	(5,683.84)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

PRESSURIZED IRRIGATION

ASSETS

50-11900	CASH - COMBINED FUND	107,364.63	
50-13110	ACCOUNTS RECEIVABLE	11,445.58	
50-13130	ACCOUNTS REC - AR	5,000.00	
50-15110	INVENTORY - SUPPLIES	936.20	
50-16320	PRESSURIZED IRRIGATION SYSTEM	2,180,287.11	
50-16510	MACHINERY AND EQUIPMENT	34,986.80	
50-17500	ACCUMULATED DEPRECIATION	(1,151,188.84)	
	TOTAL ASSETS		<u><u>1,188,831.48</u></u>

LIABILITIES AND EQUITY

LIABILITIES

50-21310	ACCOUNTS PAYABLE	32.75	
	TOTAL LIABILITIES		32.75

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
50-29800	BEGINNING OF YEAR	1,188,610.84	
	REVENUE OVER EXPENDITURES - YTD	187.89	
	BALANCE - CURRENT DATE		<u>1,188,798.73</u>
	TOTAL FUND EQUITY		<u>1,188,798.73</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>1,188,831.48</u></u>

BEAVER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
50-37-100 PRESSURIZED IRRIGATION SALES	10,808.00	21,712.13	125,000.00	103,287.87	17.4
50-37-200 NEW IRRIGATION CONNECTION FEES	.00	.00	1,500.00	1,500.00	.0
TOTAL REVENUE	10,808.00	21,712.13	126,500.00	104,787.87	17.2
<u>OTHER REVENUE</u>					
50-38-100 INTEREST EARNINGS	.00	35.29	50.00	14.71	70.6
TOTAL OTHER REVENUE	.00	35.29	50.00	14.71	70.6
TOTAL FUND REVENUE	10,808.00	21,747.42	126,550.00	104,802.58	17.2

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
50-40-110 SALARIES & WAGES	3,031.31	5,566.53	32,000.00	26,433.47	17.4
50-40-130 EMPLOYEE BENEFITS	1,576.48	2,938.27	19,500.00	16,561.73	15.1
50-40-210 DUES & ASSESSMENTS	.00	.00	500.00	500.00	.0
50-40-225 ADMINISTRATIVE SERVICE TO GF	.00	.00	5,000.00	5,000.00	.0
50-40-260 OPERATION & MAINTENANCE	2,256.07	2,871.41	25,000.00	22,128.59	11.5
50-40-510 INSURANCE - PI	.00	9,969.10	2,500.00	(7,469.10)	398.8
50-40-620 CANALS & DITCHES	.00	.00	2,500.00	2,500.00	.0
50-40-730 CAPITAL OUTLAY-PI SYSTEM	.00	.00	20,000.00	20,000.00	.0
50-40-740 CAPITAL OUTLAY-EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
50-40-900 BAD DEBTS	.00	214.22	400.00	185.78	53.6
50-40-920 TRANSFER TO SURPLUS ACCOUNT	.00	.00	4,150.00	4,150.00	.0
TOTAL EXPENSES	6,863.86	21,559.53	126,550.00	104,990.47	17.0
TOTAL FUND EXPENDITURES	6,863.86	21,559.53	126,550.00	104,990.47	17.0
NET REVENUE OVER EXPENDITURES	3,944.14	187.89	.00	(187.89)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

WATER FUND

ASSETS

51-11900	CASH - COMBINED FUND	732,963.75	
51-12100	RESTRICTED CASH-FR COMBINED	391,683.00	
51-13110	ACCOUNTS RECEIVABLE	87,830.58	
51-14110	DEFERRED OUTFLOWS - PENSIONS	47,258.00	
51-15110	INVENTORY - SUPPLIES	40,266.20	
51-16110	LAND	167,477.50	
51-16120	WATER SHARES	810,360.00	
51-16210	BUILDINGS	10,368.25	
51-16300	S.I.D. WATER SYSTEM	11,079.42	
51-16310	CULINARY DISTRIBUTION SYSTEM	12,351,106.70	
51-16510	MACHINERY AND EQUIPMENT	357,711.90	
51-16610	AUTOMOBILE AND TRUCKS	79,437.22	
51-16700	CONSTRUCTION IN PROGRESS	120,511.85	
51-17500	ACCUMULATED DEPRECIATION	(6,643,700.51)	
	TOTAL ASSETS		8,564,353.86

LIABILITIES AND EQUITY

LIABILITIES

51-21310	ACCOUNTS PAYABLE	3,362.96	
51-21350	CUSTOMER HYDRANT DEPOSITS	2,625.00	
51-21500	COMP. ABSENCES PAYABLE	43,379.38	
51-21600	ACCRUED INTEREST	9,676.07	
51-24100	NET PENSION LIABILITY	7,341.96	
51-24110	DEFERRED INFLOWS PENSIONS	90,466.30	
51-25311	NOTES PAYABLE DWR PHASE 1	487,000.00	
51-25312	NOTES PAYABLE DWR PHASE 2A	569,000.00	
51-25313	NOTES PAYABLE CIB PHASE 2B	999,000.00	
51-25325	BOND PAYABLE WATER REVISION	183,500.00	
	TOTAL LIABILITIES		2,395,351.67

FUND EQUITY

51-28130	RESERVE - BOND RETIREMENT	292,415.00	
	UNAPPROPRIATED FUND BALANCE:		
51-29610	APPROPRIATED RETAINED EARNING	127,250.00	
51-29800	BEGINNING OF YEAR	5,683,566.42	
	REVENUE OVER EXPENDITURES - YTD	65,770.77	
	BALANCE - CURRENT DATE	5,876,587.19	
	TOTAL FUND EQUITY		6,169,002.19
	TOTAL LIABILITIES AND EQUITY		8,564,353.86

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
51-37-100 CULINARY SALES	84,820.21	177,253.77	900,000.00	722,746.23	19.7
51-37-140 WATER METER FEE	950.00	1,250.00	.00	(1,250.00)	.0
51-37-200 OTHER NEW CONNECTIONS	6,310.00	6,385.00	9,500.00	3,115.00	67.2
TOTAL REVENUE	92,080.21	184,888.77	909,500.00	724,611.23	20.3
<u>OTHER</u>					
51-38-100 INTEREST EARNINGS	.00	380.81	3,500.00	3,119.19	10.9
51-38-300 CIB 5LOAN	.00	.00	986,000.00	986,000.00	.0
51-38-900 WATER SUNDRY	357.00	502.20	5,000.00	4,497.80	10.0
51-38-910 TRANSFER FROM IMPACT FEES	.00	.00	13,800.00	13,800.00	.0
51-38-915 TRANSFER FROM WATER ACQ	.00	.00	2,000.00	2,000.00	.0
TOTAL OTHER	357.00	883.01	1,010,300.00	1,009,416.99	.1
TOTAL FUND REVENUE	92,437.21	185,771.78	1,919,800.00	1,734,028.22	9.7

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
51-40-110 SALARIES AND WAGES	20,698.20	36,270.37	265,750.00	229,479.63	13.7
51-40-130 EMPLOYEE BENEFITS	10,218.54	18,751.20	144,250.00	125,498.80	13.0
51-40-210 DUES & ASSESSMENTS	275.00	275.00	2,500.00	2,225.00	11.0
51-40-225 ADMIN SERVICES	.00	.00	30,000.00	30,000.00	.0
51-40-260 PRESSURIZED IRRIGATION O & M	1,069.44	1,069.44	.00	(1,069.44)	.0
51-40-265 OPERATING & MAINTENANCE - WATE	12,758.11	16,481.73	85,000.00	68,518.27	19.4
51-40-310 PROF SVC/ATTORNEY FEES	1,610.00	1,610.00	10,000.00	8,390.00	16.1
51-40-510 INSURANCE - CULINARY WATER	.00	9,969.10	20,500.00	10,530.90	48.6
51-40-610 MISCELLANEOUS	.00	.00	200.00	200.00	.0
51-40-721 WATER PROJECT BEAR CANYON SPRI	14,302.75	15,117.31	1,035,000.00	1,019,882.69	1.5
51-40-730 CAPITAL OUTLAY - WATER SYSTEM	18,759.60	20,015.59	67,528.00	47,512.41	29.6
51-40-732 CAPITAL OUTLAY WATER UNDER \$5K	.00	.00	5,000.00	5,000.00	.0
51-40-740 CAPITAL OUTLAY - EQUIPMENT	.00	.00	52,000.00	52,000.00	.0
51-40-805 TRANSFER TO G/F FOR SERVICES	.00	.00	45,000.00	45,000.00	.0
51-40-820 DEBT SERVICE - INTEREST	.00	.00	29,772.00	29,772.00	.0
51-40-900 BAD DEBTS	.00	441.27	1,500.00	1,058.73	29.4
51-40-901 BAD DEBT - AR	.00	.00	800.00	800.00	.0
51-40-920 TRANSFER TO SURPLUS ACCT	.00	.00	125,000.00	125,000.00	.0
TOTAL EXPENDITURES	79,691.64	120,001.01	1,919,800.00	1,799,798.99	6.3
TOTAL FUND EXPENDITURES	79,691.64	120,001.01	1,919,800.00	1,799,798.99	6.3
NET REVENUE OVER EXPENDITURES	12,745.57	65,770.77	.00	(65,770.77)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

SEWER FUND

ASSETS

52-11900	CASH - COMBINED FUND	1,273,468.98	
52-13110	ACCOUNTS RECEIVABLE	41,141.54	
52-14110	DEFERRED OUTFLOWS - PENSIONS	19,574.21	
52-15110	INVENTORY - SUPPLIES	2,018.08	
52-16110	LAND & WATER	4,862.50	
52-16310	SEWER SYSTEM	4,630,975.19	
52-16320	S.I.D. SEWER SYSTEM	54,109.25	
52-16330	SOUTH SEWER SYSTEM SID	243,211.65	
52-16340	SEWER LAGOONS	43,471.08	
52-16350	NORTH SEWER SAA	549,782.04	
52-16510	MACHINERY AND EQUIPMENT	262,303.05	
52-16610	AUTOMOBILE AND TRUCKS	28,059.62	
52-16700	CONSTRUCTION IN PROGRESS	3,895.65	
52-17500	ACCUMULATED DEPRECIATION	(3,773,869.00)	
	TOTAL ASSETS		3,383,003.84

LIABILITIES AND EQUITY

LIABILITIES

52-21310	ACCOUNTS PAYABLE	40.00	
52-21350	ROAD CROSSING DEPOSIT	3,005.00	
52-21500	COMP. ABSENCE PAYABLE	14,560.43	
52-24100	NET PENSION LIABILITY	5,144.25	
52-24110	DEFERRED INFLOWS - PENSIONS	35,060.93	
	TOTAL LIABILITIES		57,810.61

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
52-29800	BEGINNING OF YEAR	3,309,575.87	
	REVENUE OVER EXPENDITURES - YTD	15,617.36	
	BALANCE - CURRENT DATE	3,325,193.23	
	TOTAL FUND EQUITY		3,325,193.23
	TOTAL LIABILITIES AND EQUITY		3,383,003.84

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
52-37-100 SEWER SERVICES	37,380.17	74,687.33	425,000.00	350,312.67	17.6
TOTAL REVENUE	37,380.17	74,687.33	425,000.00	350,312.67	17.6
<u>OTHER</u>					
52-38-100 INTEREST EARNINGS	.00	429.29	5,000.00	4,570.71	8.6
52-38-300 NORTH SEWER SAA FEES	.00	.00	1,000.00	1,000.00	.0
52-38-900 SEWER SUNDRY	575.00	1,100.00	200.00	(900.00)	550.0
TOTAL OTHER	575.00	1,529.29	6,200.00	4,670.71	24.7
<u>CONTRIBUTIONS AND TRANSFERS</u>					
52-39-405 TRANSFER FROM SEWER IMPACT	.00	.00	9,700.00	9,700.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	.00	9,700.00	9,700.00	.0
TOTAL FUND REVENUE	37,955.17	76,216.62	440,900.00	364,683.38	17.3

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-40-110 SALARIES AND WAGES	13,807.52	23,764.57	160,250.00	136,485.43	14.8
52-40-130 EMPLOYEE BENEFITS	7,115.12	12,765.49	92,750.00	79,984.51	13.8
52-40-225 ADMIN SERVICES	.00	.00	30,000.00	30,000.00	.0
52-40-260 OPERATING & MAINTENANCE	2,777.07	3,410.73	45,400.00	41,989.27	7.5
52-40-510 INSURANCE - SEWER SYSTEM	.00	19,938.20	20,500.00	561.80	97.3
52-40-610 MISCELLANEOUS	.00	.00	1,000.00	1,000.00	.0
52-40-730 CAPITAL OUTLAY - IMPROVEMENTS	.00	34.20	20,000.00	19,965.80	.2
52-40-740 CAPITAL OUTLAY - EQUIPMENT	.00	.00	21,000.00	21,000.00	.0
52-40-900 BAD DEBTS	.00	686.07	1,000.00	313.93	68.6
TOTAL EXPENDITURES	23,699.71	60,599.26	391,900.00	331,300.74	15.5
<u>DISTRIBUTION</u>					
52-82-800 TRANSFER TO G/F FOR SERVICES	.00	.00	36,000.00	36,000.00	.0
52-82-920 TRANSFER TO SURPLUS	.00	.00	13,000.00	13,000.00	.0
TOTAL DISTRIBUTION	.00	.00	49,000.00	49,000.00	.0
TOTAL FUND EXPENDITURES	23,699.71	60,599.26	440,900.00	380,300.74	13.7
NET REVENUE OVER EXPENDITURES	14,255.46	15,617.36	.00	(15,617.36)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

ELECTRIC FUND

ASSETS

53-11900	CASH - COMBINED FUND	2,022,094.72	
53-11952	2017 ELECTRIC BOND ESCROW	7.86	
53-12100	RESTRICTED CASH-FR COMBINED	35,968.00	
53-13110	ACCOUNTS RECEIVABLE	316,432.23	
53-13135	ACCTS REC - AR	13,142.00	
53-14110	DEFERRED OUTFLOWS - PENSIONS	101,239.99	
53-15110	INVENTORY - SUPPLIES	121,883.43	
53-16110	LAND & WATER	84,621.00	
53-16210	BUILDINGS	278,958.04	
53-16310	POWER DISTRIBUTION SYSTEM	7,669,869.24	
53-16510	MACHINERY AND EQUIPMENT	642,612.58	
53-16610	AUTOMOBILE AND TRUCKS	703,766.34	
53-16700	CONSTRUCTION IN PROGRESS	42,822.72	
53-16710	HYDRO PLANT	6,014,955.95	
53-17500	ACCUMULATED DEPRECIATION	(7,678,408.52)	
	TOTAL ASSETS		<u><u>10,369,965.58</u></u>

LIABILITIES AND EQUITY

LIABILITIES

53-21310	ACCOUNTS PAYABLE	1,070.00	
53-21320	COMP. ABSENCE PAYABLE	59,132.92	
53-21350	CUSTOMER DEPOSITS	105,692.00	
53-21500	SALES TAX PAYABLE	13,535.07	
53-21650	ACCRUED INTEREST	15,175.10	
53-24100	NET PENSION LIABILITY	21,075.09	
53-24110	DEFERRED INFLOWS - PENSIONS	210,685.19	
53-25155	DEFERRED AMOUNT ON REFUNDING	(24,126.35)	
53-25250	BOND PAYABLE WATER REVISION	183,500.00	
53-25400	2017 ELECTRIC BOND	1,731,000.00	
	TOTAL LIABILITIES		<u>2,316,739.02</u>

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
53-29800	BEGINNING OF YEAR	8,001,271.97	
	REVENUE OVER EXPENDITURES - YTD	51,954.59	
	BALANCE - CURRENT DATE		<u>8,053,226.56</u>
	TOTAL FUND EQUITY		<u><u>8,053,226.56</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>10,369,965.58</u></u>

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
53-37-100 ELECTR SALES RESIDENT TAXABLE	81,321.08	173,559.92	950,000.00	776,440.08	18.3
53-37-110 ELECTR SALES-RESIDENT EXEMPT	272.70	551.21	2,500.00	1,948.79	22.1
53-37-150 ELECTR SALES-COMMERCIAL TAXABL	107,323.61	225,051.19	1,000,000.00	774,948.81	22.5
53-37-160 ELECTR SALES COMMERCIAL-EXEMPT	81,476.54	166,078.11	800,000.00	633,921.89	20.8
53-37-200 CONNECTION FEES	2,100.00	3,930.00	15,000.00	11,070.00	26.2
53-37-250 ELECTRIC BASE RATE RES	13,159.66	26,360.95	145,000.00	118,639.05	18.2
53-37-260 ELECTRIC BASE RATE COMM	6,754.19	13,474.19	75,000.00	61,525.81	18.0
53-37-300 PENALTIES	1,668.17	4,564.89	15,000.00	10,435.11	30.4
53-37-400 SALE OF MATERIALS	.00	.00	500.00	500.00	.0
TOTAL REVENUE	294,075.95	613,570.46	3,003,000.00	2,389,429.54	20.4
<u>OTHER</u>					
53-38-100 INTEREST EARNINGS	.00	728.31	10,000.00	9,271.69	7.3
53-38-300 LOAN PROCEEDS	.00	.00	2,250,000.00	2,250,000.00	.0
53-38-400 SALE OF FIXED ASSETS	.00	.00	500.00	500.00	.0
53-38-900 SUNDRY	10,253.00	44,009.00	10,000.00	(34,009.00)	440.1
53-38-910 NEW ELECTRIC METERS	230.00	460.00	4,000.00	3,540.00	11.5
TOTAL OTHER	10,483.00	45,197.31	2,274,500.00	2,229,302.69	2.0
TOTAL FUND REVENUE	304,558.95	658,767.77	5,277,500.00	4,618,732.23	12.5

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2021

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERATOR</u>					
53-81-110 SALARIES AND WAGES	21,466.56	39,309.81	256,000.00	216,690.19	15.4
53-81-130 EMPLOYEE BENEFITS	10,163.95	19,212.47	145,000.00	125,787.53	13.3
53-81-225 ADMIN SERVICES	.00	.00	20,000.00	20,000.00	.0
53-81-230 TRAVEL	2,191.87	2,191.87	3,000.00	808.13	73.1
53-81-260 OPERATING & MAINTENANCE	2,240.36	2,703.80	48,000.00	45,296.20	5.6
53-81-310 PROF SERV-ATTORNEY FEES	20.00	20.00	10,000.00	9,980.00	.2
53-81-510 INSURANCE - POWER PLANTS	.00	19,938.20	12,000.00	(7,938.20)	166.2
53-81-730 CAPITAL OUTLAY - IMPROVEMENTS	.00	.00	5,000.00	5,000.00	.0
53-81-731 CAPITAL OUTLAY PLANT #1	2,056.32	2,056.32	750,000.00	747,943.68	.3
53-81-734 CAPITAL OUTLAY - PLANT #4	.00	.00	5,000.00	5,000.00	.0
53-81-735 CAPITAL OUTLAY- HYDRO #2	17,500.00	17,500.00	1,500,000.00	1,482,500.00	1.2
53-81-740 CAPITAL OUTLAY - EQUIPMENT	.00	.00	15,000.00	15,000.00	.0
53-81-860 BOND INTEREST PAYMENT	.00	26,660.34	49,431.00	22,770.66	53.9
53-81-901 BOND RESERVES	.00	.00	6,400.00	6,400.00	.0
53-81-910 TRANSFER TO GF	.00	.00	37,500.00	37,500.00	.0
TOTAL GENERATOR	55,639.06	129,592.81	2,862,331.00	2,732,738.19	4.5
<u>DISTRIBUTION</u>					
53-82-050 POWER PURCHASED	258,750.32	258,750.32	1,200,000.00	941,249.68	21.6
53-82-110 SALARIES AND WAGES	36,061.58	65,101.09	440,000.00	374,898.91	14.8
53-82-130 EMPLOYEE BENEFITS	17,553.63	32,401.62	265,000.00	232,598.38	12.2
53-82-225 ADMIN SERVICES	.00	.00	20,000.00	20,000.00	.0
53-82-230 TRAVEL	264.15	264.15	4,000.00	3,735.85	6.6
53-82-260 OPERATING & MAINTENANCE	19,098.00	37,081.13	100,000.00	62,918.87	37.1
53-82-510 INSURANCE - DISTRIBUTION SYSTE	.00	19,938.20	12,000.00	(7,938.20)	166.2
53-82-730 CAPITAL OUTLAY - IMPROVEMENTS	39,574.54	62,478.59	194,869.00	132,390.41	32.1
53-82-740 CAPITAL OUTLAY - EQUIPMENT	.00	.00	30,000.00	30,000.00	.0
53-82-800 TRANSFER TO G/F FOR SERVICES	.00	.00	37,500.00	37,500.00	.0
53-82-900 BAD DEBTS	.00	1,205.27	2,000.00	794.73	60.3
53-82-901 BAD DEBT - AR	.00	.00	5,000.00	5,000.00	.0
53-82-920 TRANSFER TO SURPLUS	.00	.00	104,800.00	104,800.00	.0
TOTAL DISTRIBUTION	371,302.22	477,220.37	2,415,169.00	1,937,948.63	19.8
TOTAL FUND EXPENDITURES	426,941.28	606,813.18	5,277,500.00	4,670,686.82	11.5
NET REVENUE OVER EXPENDITURES	(122,382.33)	51,954.59	.00	(51,954.59)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

FUND 76

ASSETS

76-11900	CASH - COMBINED FUND	(5,741.03)		
	TOTAL ASSETS			(5,741.03)

LIABILITIES AND EQUITY

LIABILITIES

76-22250	WORKERS COMPENSATION PAYABLE	(5,470.01)		
76-22300	RETIREMENT PAYABLE	(91.02)		
76-22800	CELL PHONE PAYABLE	(180.00)		
	TOTAL LIABILITIES			(5,741.03)
	TOTAL LIABILITIES AND EQUITY			(5,741.03)

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

PERPETUAL CARE FUND

ASSETS

79-11900	CASH - COMBINED FUND RESTRICTE	91,317.21	
	TOTAL ASSETS		91,317.21

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
79-29610	RESERVED FUND BALANCE	100,938.78	
79-29800	BEGINNING OF YEAR	(12,761.99)	
	REVENUE OVER EXPENDITURES - YTD	3,140.42	
	BALANCE - CURRENT DATE	91,317.21	
	TOTAL FUND EQUITY		91,317.21
	TOTAL LIABILITIES AND EQUITY		91,317.21

BEAVER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
79-34-820 PERPETUAL CARE - SALE OF PLOTS	2,155.00	3,110.00	16,000.00	12,890.00	19.4
TOTAL CHARGES FOR SERVICES	2,155.00	3,110.00	16,000.00	12,890.00	19.4
<u>OTHER</u>					
79-38-100 INTEREST EARNINGS	.00	30.42	300.00	269.58	10.1
TOTAL OTHER	.00	30.42	300.00	269.58	10.1
TOTAL FUND REVENUE	2,155.00	3,140.42	16,300.00	13,159.58	19.3

BEAVER CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2021

PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
79-40-911 TRANS TO G.F. - CAPITAL IMPROV	.00	.00	16,300.00	16,300.00	.0
TOTAL EXPENDITURES	.00	.00	16,300.00	16,300.00	.0
TOTAL FUND EXPENDITURES	.00	.00	16,300.00	16,300.00	.0
NET REVENUE OVER EXPENDITURES	2,155.00	3,140.42	.00	(3,140.42)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

GENERAL FIXED ASSETS

ASSETS

91-16110	LAND	189,848.82	
91-16120	CONSTRUCTION IN PROGRSS	16,944.69	
91-16210	BUILDINGS	2,735,924.52	
91-16215	ACCUMULATED DEPRECIATION BLD	(723,255.83)	
91-16310	IMPROVE OTHER THAN BUILDINGS	6,741,387.32	
91-16315	ACCUMULATED DEPRECIATION IMP	(3,399,569.88)	
91-16410	OFFICE FURNITURE AND EQUIPMENT	113,031.47	
91-16415	ACCUMULATED DEPRECIATION OFFIC	(91,708.00)	
91-16510	MACHINERY AND EQUIPMENT	1,139,968.89	
91-16515	ACCUMULATED DEPRECIATION M & E	(722,693.96)	
91-16610	AUTOMOBILES AND TRUCKS	170,940.74	
91-16615	ACCUMULATED DEPRECIATION AUTO	(101,567.46)	
91-16710	INFRASTRUCTURE	2,063,938.41	
91-16715	ACCUMULATED DEPRECIATION INFRE	(393,621.97)	
	TOTAL ASSETS		7,739,567.76

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-29900	INVESTMENT IN G/F FIXED ASSETS	7,739,567.76	
	BALANCE - CURRENT DATE	7,739,567.76	
	TOTAL FUND EQUITY		7,739,567.76
	TOTAL LIABILITIES AND EQUITY		7,739,567.76

BEAVER CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2021

GENERAL LONG TERM DEBT

ASSETS

95-18100	FUNDS TO BE PROVIDED	352,634.95	
	TOTAL ASSETS		352,634.95

LIABILITIES AND EQUITY

LIABILITIES

95-25100	COMPENSATED ABSENCES	53,634.95	
95-25500	LIBRARY CIB BOND PAYABLE	85,000.00	
95-25900	SERIES 2007 EXCISE TAX BONDS P	214,000.00	
	TOTAL LIABILITIES		352,634.95
	TOTAL LIABILITIES AND EQUITY		352,634.95