

BEAVER CITY CORPORATION
 COMBINED CASH INVESTMENT
 JUNE 30, 2023

COMBINED CASH ACCOUNTS

01-11110	CASH IN CHECK COMBINED	535,959.18
01-11111	CASH IN CHECKING WF PAYROLL	56,408.13
01-11112	XPRESS DEPOSIT ACCOUNT	18,175.00
01-11610	CASH - STATE TREAS COMBINED	5,468,536.19
	TOTAL COMBINED CASH	6,079,078.50
01-11840	RESTRICTED CASH - ELECTR FUND	(71,936.00)
01-11865	RESTRICTED CASH - WATER BONDS	(526,899.00)
01-11870	RESTRICTED CASH GEN FUND	(151,560.00)
01-11900	TOTAL ALLOCATION TO OTHER FUND	(5,328,683.50)
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	564,905.13
40	ALLOCATION TO GOLF COURSE	453.56
42	ALLOCATION TO WATER IMPACT	140,862.22
43	ALLOCATION TO WATER ACQUISITION	558,099.01
44	ALLOCATION TO SEWER IMPACT	95,006.19
46	ALLOCATION TO AIRPORT IMPROVEMENT	1,993.76
50	ALLOCATION TO PRESSURIZED IRRIGATION	293,164.53
51	ALLOCATION TO WATER FUND	194,930.45
52	ALLOCATION TO SEWER FUND	1,423,527.13
53	ALLOCATION TO ELECTRIC FUND	1,914,547.91
76	ALLOCATION TO FUND 76	6,443.63
79	ALLOCATION TO PERPETUAL CARE FUND	134,749.98
	TOTAL ALLOCATIONS TO OTHER FUNDS	5,328,683.50
	ALLOCATION FROM COMBINED CASH FUND - 01-11900	(5,328,683.50)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

GENERAL FUND

ASSETS

10-11900	CASH - COMBINED FUND	564,905.13	
10-12100	RESTRICTED CASH - FR COMBINED	151,560.00	
10-12310	CICALA ESCROW WF	2,491.41	
10-12320	2016 EXCISE BOND ESCROW ACCT	8.21	
10-13110	ACCOUNTS RECEIVABLE - UM	40,718.63	
10-13130	ACCTS REC - AR	5,129.04	
10-15800	SUSPENSE	50,000.00	
	TOTAL ASSETS		814,812.42

LIABILITIES AND EQUITY

LIABILITIES

10-21310	ACCOUNTS PAYABLE	146,753.57	
10-23500	SALES TAX GENERAL FUND	2,090.48	
10-24220	OTHER DEPOSITS	2,531.72	
	TOTAL LIABILITIES		151,375.77

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
10-29610	RESERVED FUND BALANCE	206,796.08	
10-29800	BALANCE - BEGINNING OF YEAR	362,524.09	
	REVENUE OVER EXPENDITURES - YTD	94,116.48	
	BALANCE - CURRENT DATE	663,436.65	
	TOTAL FUND EQUITY		663,436.65
	TOTAL LIABILITIES AND EQUITY		814,812.42

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100	.00	46,023.73	46,100.00	76.27	99.8
10-31-200	49.60	1,669.57	1,700.00	30.43	98.2
10-31-250	1,850.42	9,635.35	9,700.00	64.65	99.3
10-31-300	84,064.85	1,038,643.99	1,038,700.00	56.01	100.0
10-31-350	2,124.34	30,071.36	30,100.00	28.64	99.9
10-31-400	224.51	2,687.24	2,700.00	12.76	99.5
10-31-420	1,391.32	20,260.17	20,300.00	39.83	99.8
10-31-421	45,950.82	364,379.39	364,400.00	20.61	100.0
10-31-425	6,052.66	87,912.51	88,000.00	87.49	99.9
TOTAL TAXES	141,708.52	1,601,283.31	1,601,700.00	416.69	100.0
<u>LICENSES AND PERMITS</u>					
10-32-100	60.00	12,875.00	12,900.00	25.00	99.8
10-32-210	3,057.10	43,982.60	44,000.00	17.40	100.0
10-32-211	600.00	5,616.49	5,625.00	8.51	99.9
10-32-215	(101.10)	157.35	160.00	2.65	98.3
10-32-220	2,930.88	34,611.94	34,700.00	88.06	99.8
10-32-240	1,500.00	19,250.00	19,300.00	50.00	99.7
10-32-250	2,615.00	6,880.00	6,900.00	20.00	99.7
TOTAL LICENSES AND PERMITS	10,661.88	123,373.38	123,585.00	211.62	99.8
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-301	.00	35,092.26	35,100.00	7.74	100.0
10-33-400	.00	1,559.74	1,600.00	40.26	97.5
10-33-550	6,901.56	88,097.58	88,100.00	2.42	100.0
10-33-560	344.75	240,731.12	240,800.00	68.88	100.0
10-33-567	.00	1,027,598.24	1,027,600.00	1.76	100.0
10-33-580	.00	10,439.78	10,500.00	60.22	99.4
10-33-800	.00	127,499.25	127,500.00	.75	100.0
10-33-801	.00	9,000.00	9,000.00	.00	100.0
10-33-810	1,580.96	1,580.96	1,600.00	19.04	98.8
10-33-880	.00	55,000.00	55,000.00	.00	100.0
TOTAL INTERGOVERNMENTAL REVENUE	8,827.27	1,596,598.93	1,596,800.00	201.07	100.0

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-130 ZONING REVENUE	.00	300.00	300.00	.00	100.0
10-34-610 ROAD PROJECTS	.00	472.50	475.00	2.50	99.5
10-34-810 HEADSTONE PLACEMENT FEE	.00	275.00	275.00	.00	100.0
10-34-910 BUILDING AND PARK RENT	2,415.00	27,690.00	27,700.00	10.00	100.0
10-34-920 SOUND SYSTEM RENT	200.00	1,825.00	1,825.00	.00	100.0
10-34-930 LAND RENT	1,148.60	28,934.99	28,950.00	15.01	100.0
TOTAL CHARGES FOR SERVICES	3,763.60	59,497.49	59,525.00	27.51	100.0
<u>MISCELLANEOUS REVENUE</u>					
10-36-220 LEASE AND REVENUE UPS	600.00	7,200.00	7,200.00	.00	100.0
10-36-230 CREDIT CARD HANDLING FEE	175.29	175.29	176.00	.71	99.6
10-36-400 SALE OF FIXED ASSETS	.00	5,650.00	5,650.00	.00	100.0
TOTAL MISCELLANEOUS REVENUE	775.29	13,025.29	13,026.00	.71	100.0
<u>OTHER</u>					
10-38-100 INTEREST EARNINGS	2,382.43	20,592.23	20,600.00	7.77	100.0
10-38-215 POOL VENDING MACHINE REV.	.00	(10.00)	20.00	30.00	(50.0)
10-38-220 STALL RENTAL RACE TRACK	315.00	3,345.00	3,345.00	.00	100.0
10-38-300 SWIM POOL FEES	4,871.54	50,776.44	50,800.00	23.56	100.0
10-38-340 SWIM TEAM REG & POOL DONATIONS	65.00	435.00	435.00	.00	100.0
10-38-350 BEAVER BASH/SUMMER SMASH	18,530.00	31,230.00	31,230.00	.00	100.0
10-38-351 RECREATION/SPORTS FEES	913.34	41,950.60	42,000.00	49.40	99.9
10-38-355 RECREATION VENDORS	35.00	130.00	130.00	.00	100.0
10-38-360 RECREATION/SPORTS DONATIONS	.00	13,305.00	13,305.00	.00	100.0
10-38-420 GARBAGE BILLING REVENUE	19,229.02	227,440.00	227,440.00	.00	100.0
10-38-735 LIBRARY SERVICE & MATERIALS	362.83	3,730.27	3,735.00	4.73	99.9
10-38-737 LIBRARY ENDOWMENT ACCOUNT	110.36	954.57	960.00	5.43	99.4
10-38-738 LIBRARY DONATIONS	.00	75.00	75.00	.00	100.0
10-38-739 LIBRARY GRANTS	739.01	11,769.63	11,770.00	.37	100.0
10-38-810 DOWDLE PUZZLES SALES	4,074.00	4,164.00	4,165.00	1.00	100.0
10-38-900 GENERAL FUND SUNDRY	5,820.00	7,641.73	7,645.00	3.27	100.0
TOTAL OTHER	57,447.53	417,529.47	417,655.00	125.53	100.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-39-160 TRANSFER FROM PERP CARE FOR SE	20,300.00	20,300.00	20,300.00	.00	100.0
TOTAL CONTRIBUTIONS AND TRANSFERS	20,300.00	20,300.00	20,300.00	.00	100.0
TOTAL FUND REVENUE	243,484.09	3,831,607.87	3,832,591.00	983.13	100.0

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-110 SALARIES - MAYOR AND COUNCIL	2,700.33	32,403.96	33,550.00	1,146.04	96.6
10-41-130 EMPLOYEE BENEFITS	626.50	7,519.71	8,400.00	880.29	89.5
10-41-220 LEGAL NOTICE / ADVERTISEMENT	148.66	781.59	1,000.00	218.41	78.2
10-41-230 TRAVEL	.00	1,962.59	1,965.00	2.41	99.9
10-41-360 YOUTH CITY COUNCIL	.00	672.00	672.00	.00	100.0
10-41-610 MISCELLANEOUS	62.98	4,866.85	5,000.00	133.15	97.3
TOTAL LEGISLATIVE	3,538.47	48,206.70	50,587.00	2,380.30	95.3
<u>ADMINISTRATIVE</u>					
10-43-110 SALARIES AND WAGES	5,734.36	62,759.89	62,760.00	.11	100.0
10-43-130 EMPLOYEE BENEFITS	3,031.69	32,606.70	32,610.00	3.30	100.0
10-43-210 DUES & MEMBERSHIPS	714.00	4,598.26	4,600.00	1.74	100.0
10-43-230 ADMIN TRAVEL, MILEAGE, TNG	615.38	18,584.17	18,600.00	15.83	99.9
10-43-240 OFFICE SUPPLIES AND EXPENSE	11,557.54	22,967.74	23,000.00	32.26	99.9
10-43-280 TELEPHONE	821.10	10,058.19	10,060.00	1.81	100.0
10-43-310 ATTORNEY, LEGAL, PROFESSIONAL	3,664.50	19,047.06	18,535.00	(512.06)	102.8
10-43-340 AUDIT	.00	17,675.00	18,000.00	325.00	98.2
10-43-510 BONDS - PROPERTY INSURANCE	.00	17,506.16	20,000.00	2,493.84	87.5
10-43-610 MISCELLANEOUS	14.18	3,462.35	4,000.00	537.65	86.6
10-43-630 ECONOMIC DEVELOPMENT	.00	10,399.93	10,400.00	.07	100.0
10-43-735 EC DEV. SOUTH PEAKS IND. PARK	204.82	6,061.79	6,065.00	3.21	100.0
10-43-740 CAPITAL OUTLAY - EQUIPMENT	5,704.24	5,704.24	5,710.00	5.76	99.9
TOTAL ADMINISTRATIVE	32,061.81	231,431.48	234,340.00	2,908.52	98.8
<u>GENERAL GOVERNMENT BUILDINGS</u>					
10-51-110 SALARIES AND WAGES-MAINTAINCE	649.60	8,194.98	8,200.00	5.02	99.9
10-51-130 EMPLOYEE BENEFITS	54.64	689.77	700.00	10.23	98.5
10-51-270 CITY BUILDINGS OP & MAINT	4,762.81	42,745.90	42,750.00	4.10	100.0
10-51-730 CAPITAL OUTLAY - CITY BLDG IMP	.00	634.08	635.00	.92	99.9
TOTAL GENERAL GOVERNMENT BUILDINGS	5,467.05	52,264.73	52,285.00	20.27	100.0
<u>PLANNING AND ZONING</u>					
10-53-110 SALARIES - PLANNING AND ZONING	653.48	9,044.39	9,045.00	.61	100.0
10-53-130 EMPLOYEE BENEFITS	316.31	4,302.41	4,310.00	7.59	99.8
10-53-220 LEGAL NOTICE / ADVERTISEMENT	35.02	168.94	500.00	331.06	33.8
10-53-310 GENERAL PLAN DEVELOPMENT	.00	11,916.13	11,925.00	8.87	99.9
10-53-610 MISCELLANEOUS	.00	925.81	926.00	.19	100.0
TOTAL PLANNING AND ZONING	1,004.81	26,357.68	26,706.00	348.32	98.7

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC SAFETY</u>					
10-54-110 SALARY AND WAGES-C GUARD	676.35	14,038.24	16,000.00	1,961.76	87.7
10-54-130 EMPLOYEE BENEFITS-C GUARD	347.11	5,056.36	6,000.00	943.64	84.3
10-54-610 MISCELLANEOUS-C GUARD	27.16	552.96	500.00	(52.96)	110.6
TOTAL PUBLIC SAFETY	1,050.62	19,647.56	22,500.00	2,852.44	87.3
<u>BUILDING INSPECTION</u>					
10-58-610 BEAVER COUNTY BUILDING FEES	.00	30,206.02	30,210.00	3.98	100.0
TOTAL BUILDING INSPECTION	.00	30,206.02	30,210.00	3.98	100.0
<u>STREETS</u>					
10-60-110 SALARIES AND WAGES	1,958.14	25,085.72	25,090.00	4.28	100.0
10-60-130 EMPLOYEE BENEFITS	1,209.44	16,124.28	16,125.00	.72	100.0
10-60-250 EQUIPMENT SUPPLIES & MAINT.	1,409.41	10,371.89	10,375.00	3.11	100.0
10-60-270 STREET LIGHTING	1,137.54	9,439.10	9,450.00	10.90	99.9
10-60-410 STREET SIGNS & SUPPLIES	.00	3,338.51	5,000.00	1,661.49	66.8
10-60-480 B & C ROAD FUNDS	18,601.65	158,460.00	200,000.00	41,540.00	79.2
10-60-485 CLASS C ROAD EQUIPMENT	.00	5,506.98	5,510.00	3.02	100.0
10-60-490 SIDEWALK IMPROVEMENTS	2,889.00	20,685.75	20,690.00	4.25	100.0
10-60-495 CITY BEAUTIFICATION	6,597.83	8,110.65	8,115.00	4.35	100.0
10-60-500 ENCROACHMENT PERMIT REFUND	2,500.00	5,280.00	5,280.00	.00	100.0
10-60-610 MISCELLANEOUS	2,400.77	5,549.12	5,550.00	.88	100.0
10-60-730 CAPITAL OUTLAY STREETS	6,559.85	1,238,480.05	1,279,392.00	40,911.95	96.8
10-60-731 TRANSPORTATION MASTER PLAN	6,368.32	35,578.57	35,580.00	1.43	100.0
10-60-732 FEMA-BRIC: DRAINAGE STUDY	3,040.00	18,346.26	18,350.00	3.74	100.0
TOTAL STREETS	54,671.95	1,560,356.88	1,644,507.00	84,150.12	94.9

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-70-110 SALARIES AND WAGES	11,695.74	97,286.38	97,290.00	3.62	100.0
10-70-130 EMPLOYEE BENEFITS	3,679.43	45,317.30	45,320.00	2.70	100.0
10-70-260 PARKS EXPENSE	15,586.89	55,798.27	55,800.00	1.73	100.0
10-70-265 FOUNTAIN PARK O & M	1,524.61	5,062.28	5,065.00	2.72	100.0
10-70-275 TUSHER MOUNTAIN QUAD PLEX	628.58	9,607.90	9,610.00	2.10	100.0
10-70-620 FT CAMERON RECREATION AREA	1,278.06	4,780.41	4,781.00	.59	100.0
10-70-621 FT. CAMERON RODEO GROUNDS	419.41	7,899.23	7,900.00	.77	100.0
10-70-625 DEARMITT FIELDS	199.94	6,855.47	6,856.00	.53	100.0
10-70-630 RACE TRACK	1,742.49	9,267.60	9,268.00	.40	100.0
10-70-730 CAPITAL OUTLAY PARKS	.00	19,140.31	19,141.00	.69	100.0
10-70-735 CAPITAL OUTLAY-PARKS UNDER \$5K	.00	1,436.00	1,436.00	.00	100.0
10-70-740 CAPITAL OUTLAY - EQUIPMENT	.00	14,700.00	14,700.00	.00	100.0
10-70-815 BOND PRINCIPAL PAYMENT	.00	35,000.00	35,000.00	.00	100.0
10-70-820 DEBT SERVICE - INTEREST - 1ST	.00	3,103.45	3,105.00	1.55	100.0
10-70-830 ADMINISTRATION FEE	.00	500.00	500.00	.00	100.0
TOTAL PARKS	36,755.15	315,754.60	315,772.00	17.40	100.0
<u>RECREATION</u>					
10-72-110 RECREATION SALARIES	8,693.64	59,160.06	60,000.00	839.94	98.6
10-72-130 EMPLOYEE BENEFITS	2,853.48	34,027.31	34,030.00	2.69	100.0
10-72-740 RECREATION PROGRAM	10,512.22	62,337.32	62,340.00	2.68	100.0
10-72-743 RECREATION DONATION EXPENSE	.00	4,411.02	4,415.00	3.98	99.9
10-72-750 SUMMER SMASH EXPENSE	6,126.98	6,960.98	6,970.00	9.02	99.9
TOTAL RECREATION	28,186.32	166,896.69	167,755.00	858.31	99.5
<u>SWIMMING POOL</u>					
10-73-110 SALARIES AND WAGES	10,448.68	108,005.71	108,010.00	4.29	100.0
10-73-130 EMPLOYEE BENEFITS	2,226.75	27,811.51	27,815.00	3.49	100.0
10-73-270 POOL O & M	6,921.05	64,430.59	64,431.00	.41	100.0
10-73-275 POOL VENDING MACHINE EXP	.00	258.04	260.00	1.96	99.3
10-73-610 MISC. SUPPLIES - SWIM TEAM	.00	844.21	845.00	.79	99.9
TOTAL SWIMMING POOL	19,596.48	201,350.06	201,361.00	10.94	100.0

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-75-110 LIBRARY SALARIES	6,851.76	86,223.03	86,225.00	1.97	100.0
10-75-130 LIBRARY BENEFITS	3,047.89	40,996.49	41,000.00	3.51	100.0
10-75-240 OFFICE SUPPLIES AND EXPENSE	.00	973.93	1,200.00	226.07	81.2
10-75-250 TECHNICAL ASSISTANCE	1,109.50	2,127.57	2,500.00	372.43	85.1
10-75-260 HEATING OP & MAINTENANCE	1,250.99	17,083.10	17,100.00	16.90	99.9
10-75-270 LIBRARY PROGRAMS	459.36	2,607.01	2,800.00	192.99	93.1
10-75-730 CAPITAL OUTLAY - IMPROVEMENTS	493.92	1,893.92	1,895.00	1.08	99.9
10-75-731 CAP. OUTLAY LIBRARY UNDER \$5K	.00	1,316.00	1,316.00	.00	100.0
10-75-735 CITY GRANT--BOOKS & EXPENSES	972.03	11,949.21	11,950.00	.79	100.0
10-75-736 STATE DEVELOP GRANT-BOOK EXP	1,063.05	4,952.43	5,000.00	47.57	99.1
10-75-738 LIBRARY GRANTS	389.69	2,293.47	2,300.00	6.53	99.7
10-75-810 LIBRARY ROOF CIB LOAN PRINCIPA	.00	3,000.00	3,000.00	.00	100.0
TOTAL LIBRARY	15,638.19	175,416.16	176,286.00	869.84	99.5
<u>CEMETERY</u>					
10-77-110 SALARIES AND WAGES	8,700.97	78,138.72	78,139.00	.28	100.0
10-77-130 EMPLOYEE BENEFITS	3,517.50	45,180.55	45,200.00	19.45	100.0
10-77-260 OPERATING & MAINTENANCE	14,268.98	36,656.75	36,657.00	.25	100.0
10-77-731 CAP. OUTLAY CEMETARY UNDER \$5K	.00	799.98	800.00	.02	100.0
10-77-740 CAPITAL OUTLAY - EQUIPMENT	.00	15,640.00	15,650.00	10.00	99.9
TOTAL CEMETERY	26,487.45	176,416.00	176,446.00	30.00	100.0
<u>COMMUNITY DEVELOPMENT</u>					
10-78-110 WAGES & SALARIES	487.20	6,146.24	6,150.00	3.76	99.9
10-78-130 EMPLOYEE BENEFITS	40.96	517.29	520.00	2.71	99.5
10-78-260 OPERA HOUSE CIVIC CENTER - O &	2,131.00	17,745.31	17,750.00	4.69	100.0
10-78-630 DONATIONS	.00	4,437.72	5,000.00	562.28	88.8
10-78-631 MAIN STREET CHRISTMAS LIGHTING	.00	1,936.37	2,000.00	63.63	96.8
10-78-640 OLD COURT HOUSE MUSEUM	.00	2,000.00	2,000.00	.00	100.0
10-78-645 CITY SPONSORED EVENTS	6,375.00	17,050.64	17,051.00	.36	100.0
10-78-650 ADVERTISE BEAVER - SIGNS	39,024.68	90,874.88	90,875.00	.12	100.0
10-78-725 OPERA HOUSE CAPITAL IMP.	.00	137,338.00	137,340.00	2.00	100.0
10-78-810 OPERA HOUSE BOND	.00	6,000.00	6,000.00	.00	100.0
10-78-815 OPERA HOUSE BOND INTEREST CIB	.00	1,940.00	1,940.00	.00	100.0
TOTAL COMMUNITY DEVELOPMENT	48,058.84	285,986.45	286,626.00	639.55	99.8

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OTHER</u>					
10-80-400 TELEVISION - OPERATING & MAINT	1,321.46	18,836.10	18,840.00	3.90	100.0
10-80-420 GARBAGE BILLING EXPENSE	37,044.56	218,936.54	218,940.00	3.46	100.0
10-80-490 CREDIT CARD HANDLING FEE	3,140.44	31,427.74	31,430.00	2.26	100.0
TOTAL OTHER	41,506.46	269,200.38	269,210.00	9.62	100.0
<u>TRANSFERS</u>					
10-90-801 TRANSFER TO OTHER FUNDS AIRPOR	44,000.00	44,000.00	44,000.00	.00	100.0
10-90-802 TRANS TO GOLF COURSE CAP IMP	84,000.00	134,000.00	134,000.00	.00	100.0
TOTAL TRANSFERS	128,000.00	178,000.00	178,000.00	.00	100.0
TOTAL FUND EXPENDITURES	442,023.60	3,737,491.39	3,832,591.00	95,099.61	97.5
NET REVENUE OVER EXPENDITURES	(198,539.51)	94,116.48	.00	(94,116.48)	.0

BEAVER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

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 12 MONTHS ENDING JUNE 30, 2023

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
JUNE 30, 2023

GOLF COURSE

ASSETS

40-11900	CASH - COMBINED FUND RESTRICTE	453.56	
40-12100	RESTRICTED CASH	500.00	
	TOTAL ASSETS		953.56

LIABILITIES AND EQUITY

LIABILITIES

40-21250	TOURNAMENT WINNINGS PAYABLE	7,988.26	
40-21260	GIFT CARDS PAYABLE	231.78	
40-21270	HIGH SCHOOL GOLF DONATIONS	400.00	
40-21310	ACCOUNTS PAYABLE	12,139.22	
	TOTAL LIABILITIES		20,759.26

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
40-29610	RESERVED FUND BALANCE	6,652.22	
40-29800	BEGINNING OF YEAR	11,418.67	
	REVENUE OVER EXPENDITURES - YTD	(37,876.59)	
	BALANCE - CURRENT DATE	(19,805.70)	
	TOTAL FUND EQUITY		(19,805.70)
	TOTAL LIABILITIES AND EQUITY		953.56

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GOLF COURSE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>OTHER</u>					
40-38-100 INTEREST EARNINGS	.00	119.82	200.00	80.18	59.9
40-38-150 GOLF COURSE GREEN FEES	13,549.48	98,323.86	110,000.00	11,676.14	89.4
40-38-155 DRIVING RANGE FEES	365.00	1,850.00	2,000.00	150.00	92.5
40-38-160 GOLF COURSE TOURNAMENTS	(1,951.05)	2,312.00	3,000.00	688.00	77.1
40-38-200 GOLF COURSE BEER SALES	2,595.00	14,048.67	15,000.00	951.33	93.7
40-38-205 GOLF COURSE FOOD SALES	7,025.00	41,116.44	51,853.00	10,736.56	79.3
40-38-210 GOLF CART PATH FEE REV	7,331.00	48,550.00	52,000.00	3,450.00	93.4
40-38-212 GOLF COURSE PRO SHOP	4,544.27	42,605.35	50,000.00	7,394.65	85.2
40-38-213 CLUB RENTALS	394.00	2,410.22	2,500.00	89.78	96.4
40-38-215 GOLF STALLS MAINTENANCE FEE	.00	(150.00)	400.00	550.00	(37.5)
40-38-230 CLUBHOUSE LOCKER RENTAL FEE	.00	305.00	500.00	195.00	61.0
40-38-301 JR. GOLF PROGRAM	70.00	3,095.00	3,500.00	405.00	88.4
TOTAL OTHER	33,922.70	254,586.36	290,953.00	36,366.64	87.5
<u>CONTRIBUTIONS AND TRANSFERS</u>					
40-39-300 TRANSFER FROM GF	84,000.00	134,000.00	134,000.00	.00	100.0
40-39-350 SUNDRY	282.38	10,042.38	11,000.00	957.62	91.3
TOTAL CONTRIBUTIONS AND TRANSFERS	84,282.38	144,042.38	145,000.00	957.62	99.3
TOTAL FUND REVENUE	118,205.08	398,628.74	435,953.00	37,324.26	91.4

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

GOLF COURSE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
40-40-110 SALARIES AND WAGES	23,684.64	144,878.41	144,880.00	1.59	100.0
40-40-130 EMPLOYEE BENEFITS	3,572.71	33,894.25	33,900.00	5.75	100.0
40-40-211 TOURNAMENT EXPENSES	1,231.03	6,599.37	6,600.00	.63	100.0
40-40-260 GOLF COURSE O&M	12,773.24	53,729.78	52,820.00	(909.78)	101.7
40-40-265 GOLF COURSE BUILDING O&M	4,250.33	22,062.81	22,065.00	2.19	100.0
40-40-270 GOLF CART LEASE	870.40	11,096.11	11,100.00	3.89	100.0
40-40-275 GOLF COURSE PRO SHOP	4,574.20	65,339.01	65,340.00	.99	100.0
40-40-280 FOOD	9,976.89	37,969.92	38,000.00	30.08	99.9
40-40-285 BEER	1,729.75	5,923.14	5,925.00	1.86	100.0
40-40-301 JR. GOLF PROGRAM	.00	1,620.95	1,625.00	4.05	99.8
40-40-490 CREDIT CARD FEES	1,281.07	8,638.62	8,640.00	1.38	100.0
40-40-720 CAPITAL OUTLAY - BUILDINGS	1,520.07	13,553.51	13,560.00	6.49	100.0
40-40-730 CAPITAL OUTLAY GOLF UNDER \$5K	.00	14,587.19	14,590.00	2.81	100.0
40-40-740 CAPITAL OUTLAY - EQUIPMENT	11,600.00	14,840.00	14,840.00	.00	100.0
40-40-805 GOLF COURSE IMPROVEMENTS	.00	1,097.93	1,098.00	.07	100.0
40-40-810 GOLF COURSE PATH MANAGER	118.47	118.47	320.00	201.53	37.0
40-40-815 GOLF CART STALLS ELECTRICITY	101.51	555.86	650.00	94.14	85.5
TOTAL EXPENDITURES	77,284.31	436,505.33	435,953.00	(552.33)	100.1
TOTAL FUND EXPENDITURES	77,284.31	436,505.33	435,953.00	(552.33)	100.1
NET REVENUE OVER EXPENDITURES	40,920.77	(37,876.59)	.00	37,876.59	.0

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

WATER IMPACT

ASSETS

42-11900	CASH - COMBINED FUND RESTRICTE	140,862.22	
42-13110	ACCOUNTS RECEIVABLE-DEBT SERV	1,035.00	
	TOTAL ASSETS		141,897.22

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
42-29610	RESERVED FUND BALANCE	77,245.67	
42-29800	BEGINNING OF YEAR	45,202.55	
	REVENUE OVER EXPENDITURES - YTD	19,449.00	
	BALANCE - CURRENT DATE	141,897.22	
	TOTAL FUND EQUITY		141,897.22
	TOTAL LIABILITIES AND EQUITY		141,897.22

BEAVER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

WATER IMPACT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>						
42-37-140	IMPACT FEES	3,105.00	14,490.00	15,000.00	510.00	96.6
	TOTAL REVENUE	3,105.00	14,490.00	15,000.00	510.00	96.6
<u>OTHER</u>						
42-38-100	INTEREST EARNINGS	590.27	4,959.00	5,000.00	41.00	99.2
	TOTAL OTHER	590.27	4,959.00	5,000.00	41.00	99.2
	TOTAL FUND REVENUE	3,695.27	19,449.00	20,000.00	551.00	97.3

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

WATER IMPACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
42-40-810 TRANSFER TO WATER FUND	.00	.00	20,000.00	20,000.00	.0
TOTAL EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	20,000.00	20,000.00	.0
NET REVENUE OVER EXPENDITURES	3,695.27	19,449.00	.00	(19,449.00)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

WATER ACQUISITION

ASSETS

43-11900	CASH - COMBINED FUND RESTRICTE	558,099.01	
	TOTAL ASSETS		558,099.01

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
43-29610	RESERVED FUND BALANCE	37,165.42	
43-29800	BEGINNING OF YEAR	436,481.94	
	REVENUE OVER EXPENDITURES - YTD	84,451.65	
	BALANCE - CURRENT DATE	558,099.01	
	TOTAL FUND EQUITY		558,099.01
	TOTAL LIABILITIES AND EQUITY		558,099.01

BEAVER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

WATER ACQUISITION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
43-37-145 WATER ACQUISITION	13,000.00	65,000.00	65,000.00	.00	100.0
TOTAL REVENUE	13,000.00	65,000.00	65,000.00	.00	100.0
<u>OTHER</u>					
43-38-100 INTEREST EARNINGS	2,311.43	19,451.65	19,500.00	48.35	99.8
TOTAL OTHER	2,311.43	19,451.65	19,500.00	48.35	99.8
TOTAL FUND REVENUE	15,311.43	84,451.65	84,500.00	48.35	99.9

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

WATER ACQUISITION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
43-40-730 CAPITAL OUTLAY-WATER SHARES	.00	.00	84,500.00	84,500.00	.0
TOTAL EXPENDITURES	.00	.00	84,500.00	84,500.00	.0
TOTAL FUND EXPENDITURES	.00	.00	84,500.00	84,500.00	.0
NET REVENUE OVER EXPENDITURES	15,311.43	84,451.65	.00	(84,451.65)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

SEWER IMPACT

ASSETS

44-11900	CASH - COMBINED FUND RESTRICTE	95,006.19	
	TOTAL ASSETS		95,006.19

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
44-29610	RESERVED FUND BALANCE	5,214.24	
44-29800	BEGINNING OF YEAR	78,823.97	
	REVENUE OVER EXPENDITURES - YTD	10,967.98	
	BALANCE - CURRENT DATE	95,006.19	
	TOTAL FUND EQUITY		95,006.19
	TOTAL LIABILITIES AND EQUITY		95,006.19

BEAVER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

SEWER IMPACT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
44-37-140 SEWER IMPACT FEE	1,900.00	7,600.00	7,600.00	.00	100.0
TOTAL REVENUE	1,900.00	7,600.00	7,600.00	.00	100.0
<u>OTHER</u>					
44-38-100 INTEREST EARNINGS	398.12	3,367.98	3,370.00	2.02	99.9
TOTAL OTHER	398.12	3,367.98	3,370.00	2.02	99.9
TOTAL FUND REVENUE	2,298.12	10,967.98	10,970.00	2.02	100.0

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

SEWER IMPACT

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>						
44-40-805	TRANSFER TO SEWER FUND	.00	.00	10,970.00	10,970.00	.0
	TOTAL EXPENDITURES	.00	.00	10,970.00	10,970.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	10,970.00	10,970.00	.0
	NET REVENUE OVER EXPENDITURES	2,298.12	10,967.98	.00	(10,967.98)	.0

BEAVER CITY CORPORATION
 BALANCE SHEET
 JUNE 30, 2023

AIRPORT IMPROVEMENT

ASSETS

46-11900	CASH - COMBINED FUND RESTRICT	1,993.76	
46-15110	AIRPORT FUEL INVENTORY	8,074.15	
	TOTAL ASSETS		10,067.91

LIABILITIES AND EQUITY

LIABILITIES

46-21310	ACCOUNTS PAYABLE	296.80	
	TOTAL LIABILITIES		296.80

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
46-29610	RESERVED FUND BALANCE	37,614.98	
46-29800	BEGINNING OF YEAR	4,428.48	
	REVENUE OVER EXPENDITURES - YTD	(32,272.35)	
	BALANCE - CURRENT DATE	9,771.11	
	TOTAL FUND EQUITY		9,771.11
	TOTAL LIABILITIES AND EQUITY		10,067.91

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

AIRPORT IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
46-34-820 SALE OF AVIATION FUEL	2,695.66	33,583.95	33,590.00	6.05	100.0
46-34-830 AIRPORT MISC INCOME	.00	25.00	25.00	.00	100.0
46-34-840 HANGER LEASE	.00	4,178.05	4,180.00	1.95	100.0
TOTAL CHARGES FOR SERVICES	2,695.66	37,787.00	37,795.00	8.00	100.0
<u>OTHER</u>					
46-38-100 INTEREST EARNINGS, REFUND TAX	.00	78.10	80.00	1.90	97.6
46-38-300 AIRPORT GRANTS & LOAN	.00	484,392.13	566,865.00	82,472.87	85.5
TOTAL OTHER	.00	484,470.23	566,945.00	82,474.77	85.5
<u>CONTRIBUTIONS AND TRANSFERS</u>					
46-39-300 TRANSFER FROM GENERAL FUND	44,000.00	44,000.00	44,000.00	.00	100.0
TOTAL CONTRIBUTIONS AND TRANSFERS	44,000.00	44,000.00	44,000.00	.00	100.0
TOTAL FUND REVENUE	46,695.66	566,257.23	648,740.00	82,482.77	87.3

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

AIRPORT IMPROVEMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
46-40-510 INSURANCE LIABILITY	.00	2,090.00	2,100.00	10.00	99.5
46-40-810 AIRPORT O & M	23,727.57	60,888.97	60,890.00	1.03	100.0
46-40-820 AIRPORT IMPROVEMENT	.00	535,550.61	585,750.00	50,199.39	91.4
TOTAL EXPENDITURES	<u>23,727.57</u>	<u>598,529.58</u>	<u>648,740.00</u>	<u>50,210.42</u>	<u>92.3</u>
TOTAL FUND EXPENDITURES	<u>23,727.57</u>	<u>598,529.58</u>	<u>648,740.00</u>	<u>50,210.42</u>	<u>92.3</u>
NET REVENUE OVER EXPENDITURES	<u>22,968.09</u>	<u>(32,272.35)</u>	<u>.00</u>	<u>32,272.35</u>	<u>.0</u>

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

PRESSURIZED IRRIGATION

ASSETS

50-11900	CASH - COMBINED FUND	293,164.53	
50-13110	ACCOUNTS RECEIVABLE	11,136.85	
50-15110	INVENTORY - SUPPLIES	1,134.24	
50-16120	WATER SHARES	5,000.00	
50-16320	PRESSURIZED IRRIGATION SYSTEM	2,225,344.73	
50-16510	MACHINERY AND EQUIPMENT	83,413.40	
50-16610	AUTOMOBILE AND TRUCKS	2,400.00	
50-17500	ACCUMULATED DEPRECIATION	(1,259,429.17)	
	TOTAL ASSETS		1,362,164.58

LIABILITIES AND EQUITY

LIABILITIES

50-21310	ACCOUNTS PAYABLE	16,215.31	
50-21500	COMPENSATED ABSENCES PAYABLE	5,138.61	
50-25325	BOND PAYABLE 2016 WATER BOND	158,500.00	
	TOTAL LIABILITIES		179,853.92

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
50-29800	BEGINNING OF YEAR	1,210,589.49	
	REVENUE OVER EXPENDITURES - YTD	(28,278.83)	
	BALANCE - CURRENT DATE	1,182,310.66	
	TOTAL FUND EQUITY		1,182,310.66
	TOTAL LIABILITIES AND EQUITY		1,362,164.58

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
50-37-100 PRESSURIZED IRRIGATION SALES	11,106.17	132,955.28	140,000.00	7,044.72	95.0
50-37-200 NEW IRRIGATION CONNECTION FEES	.00	5,750.00	5,750.00	.00	100.0
TOTAL REVENUE	11,106.17	138,705.28	145,750.00	7,044.72	95.2
<u>OTHER REVENUE</u>					
50-38-100 INTEREST EARNINGS	1,207.53	11,209.50	11,210.00	.50	100.0
50-38-900 PI SUNDRY	.00	282.74	500.00	217.26	56.6
TOTAL OTHER REVENUE	1,207.53	11,492.24	11,710.00	217.76	98.1
<u>CONTRIBUTIONS AND TRANSFERS</u>					
50-39-200 CAPITAL ASSET DISPOSITION	66,215.00	35,756.61	50,000.00	14,243.39	71.5
50-39-400 BUDGET USE OF BEG. BALANCE	.00	.00	35,072.00	35,072.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	66,215.00	35,756.61	85,072.00	49,315.39	42.0
TOTAL FUND REVENUE	78,528.70	185,954.13	242,532.00	56,577.87	76.7

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENSES</u>					
50-40-110 SALARIES & WAGES	3,042.70	38,756.61	55,000.00	16,243.39	70.5
50-40-130 EMPLOYEE BENEFITS	1,763.24	22,999.38	35,000.00	12,000.62	65.7
50-40-210 DUES & ASSESSMENTS	.00	6,556.30	6,557.00	.70	100.0
50-40-260 OPERATION & MAINTENANCE	27,871.38	61,838.87	61,840.00	1.13	100.0
50-40-510 INSURANCE - PI	.00	17,506.16	17,510.00	3.84	100.0
50-40-620 CANALS & DITCHES	4,763.40	7,513.40	7,525.00	11.60	99.9
50-40-650 DEPRECIATION EXPENSE	5,036.16	59,062.24	59,100.00	37.76	99.9
50-40-730 CAPITAL OUTLAY-PI SYSTEM	(6,999.00)	.00	.00	.00	.0
50-40-740 CAPITAL OUTLAY-EQUIPMENT	66,215.00	.00	.00	.00	.0
TOTAL EXPENSES	101,692.88	214,232.96	242,532.00	28,299.04	88.3
TOTAL FUND EXPENDITURES	101,692.88	214,232.96	242,532.00	28,299.04	88.3
NET REVENUE OVER EXPENDITURES	(23,164.18)	(28,278.83)	.00	28,278.83	.0

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

WATER FUND

ASSETS

51-11900	CASH - COMBINED FUND	194,930.45	
51-12100	RESTRICTED CASH-FR COMBINED	526,899.00	
51-12314	2021 CIB - BEAR SPING DEV	182,689.23	
51-13110	ACCOUNTS RECEIVABLE	81,399.39	
51-13130	ACCT REC - AR	975.00	
51-14100	NET PENSION ASSET	79,684.00	
51-14110	DEFERRED OUTFLOWS - PENSIONS	56,959.00	
51-15110	INVENTORY - SUPPLIES	36,278.64	
51-16110	LAND	167,477.50	
51-16120	WATER SHARES	868,860.00	
51-16210	BUILDINGS	10,368.25	
51-16300	S.I.D. WATER SYSTEM	11,079.42	
51-16310	CULINARY DISTRIBUTION SYSTEM	13,705,150.83	
51-16510	MACHINERY AND EQUIPMENT	186,879.99	
51-16610	AUTOMOBILE AND TRUCKS	89,037.22	
51-16700	CONSTRUCTION IN PROGRESS	749,542.81	
51-17500	ACCUMULATED DEPRECIATION	(7,314,821.50)	
	TOTAL ASSETS		9,633,389.23

LIABILITIES AND EQUITY

LIABILITIES

51-21310	ACCOUNTS PAYABLE	10,537.16	
51-21350	CUSTOMER HYDRANT DEPOSITS	3,675.00	
51-21500	COMP. ABSENCES PAYABLE	33,217.76	
51-21600	ACCRUED INTEREST	9,054.76	
51-24110	DEFERRED INFLOWS PENSIONS	147,387.30	
51-25300	NOTES PAYABLE 2021 BEAR SPRING	471,000.00	
51-25311	NOTES PAYABLE DWR PHASE 1	388,000.00	
51-25312	NOTES PAYABLE DWR PHASE 2A	526,000.00	
51-25313	NOTES PAYABLE CIB PHASE 2B	911,000.00	
	TOTAL LIABILITIES		2,499,871.98

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	6,530,472.34	
	REVENUE OVER EXPENDITURES - YTD	183,379.91	
	BALANCE - CURRENT DATE		6,841,102.25
	TOTAL FUND EQUITY		7,133,517.25
	TOTAL LIABILITIES AND EQUITY		9,633,389.23

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>INTERGOVERNMENTAL REVENUE</u>					
51-33-470 ARPA SO. MAIN ST. LINE IMP.	.00	188,473.50	188,475.00	1.50	100.0
TOTAL INTERGOVERNMENTAL REVENUE	.00	188,473.50	188,475.00	1.50	100.0
<u>REVENUE</u>					
51-37-100 CULINARY SALES	86,700.37	977,952.95	978,000.00	47.05	100.0
51-37-140 WATER METER FEE	.00	2,700.00	2,700.00	.00	100.0
51-37-200 NEW CONNECTIONS	2,989.90	21,266.54	21,275.00	8.46	100.0
51-37-210 SET UP/TRANSFER FEE	.00	40.00	40.00	.00	100.0
TOTAL REVENUE	89,690.27	1,001,959.49	1,002,015.00	55.51	100.0
<u>OTHER</u>					
51-38-100 INTEREST EARNINGS	6,199.85	56,955.64	57,000.00	44.36	99.9
51-38-400 SALE OF FIXED ASSETS	(12,636.76)	(12,636.76)	(12,636.76)	.00	(100.0)
51-38-900 WATER SUNDRY	68.89	(2,220.15)	(2,220.15)	.00	(100.0)
TOTAL OTHER	(6,368.02)	42,098.73	42,143.09	44.36	99.9
<u>CONTRIBUTIONS AND TRANSFERS</u>					
51-39-200 CAPITAL ASSET DISPOSITION	57,408.05	10,019.52	10,020.00	.48	100.0
TOTAL CONTRIBUTIONS AND TRANSFERS	57,408.05	10,019.52	10,020.00	.48	100.0
TOTAL FUND REVENUE	140,730.30	1,242,551.24	1,242,653.09	101.85	100.0

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
51-40-110 SALARIES AND WAGES	20,844.64	263,539.04	275,000.00	11,460.96	95.8
51-40-130 EMPLOYEE BENEFITS	11,561.00	149,002.33	155,000.00	5,997.67	96.1
51-40-210 DUES & ASSESSMENTS	.00	1,265.50	2,500.00	1,234.50	50.6
51-40-260 WATER O & M	14,006.33	135,208.28	150,000.00	14,791.72	90.1
51-40-270 RENT CLASS ROAD EQUIPMENT	.00	35.07	36.00	.93	97.4
51-40-310 PROF SVC/ATTORNEY FEES	.00	3,939.00	10,000.00	6,061.00	39.4
51-40-510 INSURANCE - CULINARY WATER	.00	17,506.16	25,000.00	7,493.84	70.0
51-40-610 MISCELLANEOUS	.00	170.75	171.00	.25	99.9
51-40-620 CANALS & DITCHES	249.23	1,735.47	1,736.00	.53	100.0
51-40-650 DEPRECIATION	39,782.42	458,974.59	538,910.09	79,935.50	85.2
51-40-721 WATER PROJECT BEAR CANYON SPRI	(912,153.83)	.00	.00	.00	.0
51-40-722 STORM DRAINAGE WATER STUDY	(23,865.00)	.00	.00	.00	.0
51-40-724 2022-23 WATER IMPROVEMENT PROJ	(120,507.89)	.00	.00	.00	.0
51-40-730 CAPITAL OUTLAY - WATER SYSTEM	(108,566.88)	.00	.00	.00	.0
51-40-732 CAPITAL OUTLAY WATER UNDER \$5K	.00	4,292.75	4,300.00	7.25	99.8
51-40-740 CAPITAL OUTLAY - EQUIPMENT	61,715.00	.00	.00	.00	.0
51-40-820 DEBT SERVICE - INTEREST	.00	23,502.39	30,000.00	6,497.61	78.3
51-40-900 BAD DEBTS	.00	.00	50,000.00	50,000.00	.0
TOTAL EXPENDITURES	(1,016,934.98)	1,059,171.33	1,242,653.09	183,481.76	85.2
TOTAL FUND EXPENDITURES	(1,016,934.98)	1,059,171.33	1,242,653.09	183,481.76	85.2
NET REVENUE OVER EXPENDITURES	1,157,665.28	183,379.91	.00	(183,379.91)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

SEWER FUND

ASSETS

52-11900	CASH - COMBINED FUND	1,423,527.13	
52-13110	ACCOUNTS RECEIVABLE	39,011.13	
52-13130	ACCT REC - AR	280.00	
52-14100	NET PENSION ASSET	55,829.00	
52-14110	DEFERRED OUTFLOWS - PENSIONS	26,371.21	
52-15110	INVENTORY - SUPPLIES	13,796.42	
52-16110	LAND & WATER	4,862.50	
52-16310	SEWER SYSTEM	4,708,687.23	
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	550,260.73	
52-16510	MACHINERY AND EQUIPMENT	215,513.84	
52-16610	AUTOMOBILE AND TRUCKS	30,459.62	
52-17500	ACCUMULATED DEPRECIATION	(4,017,571.73)	
	 TOTAL ASSETS		 <u><u>3,391,819.06</u></u>

LIABILITIES AND EQUITY

LIABILITIES

52-21310	ACCOUNTS PAYABLE	2,387.86	
52-21350	ROAD CROSSING DEPOSIT	3,005.00	
52-21351	DEFERRED REVENUE	(.02)	
52-21500	COMP. ABSENCE PAYABLE	21,852.65	
52-24110	DEFERRED INFLOWS - PENSIONS	74,941.93	
	 TOTAL LIABILITIES		 102,187.42

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
52-29800	BEGINNING OF YEAR	3,265,974.21	
	REVENUE OVER EXPENDITURES - YTD	23,657.43	
	 BALANCE - CURRENT DATE		 <u>3,289,631.64</u>
	 TOTAL FUND EQUITY		 <u>3,289,631.64</u>
	 TOTAL LIABILITIES AND EQUITY		 <u><u>3,391,819.06</u></u>

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
52-37-100 SEWER SERVICES	39,256.79	467,430.72	467,435.00	4.28	100.0
TOTAL REVENUE	39,256.79	467,430.72	467,435.00	4.28	100.0
<u>OTHER</u>					
52-38-100 INTEREST EARNINGS	5,965.17	51,414.11	51,425.00	10.89	100.0
52-38-300 NORTH SEWER SAA FEES	(.02)	.00	.00	.00	.0
52-38-400 SALE OF FIXED ASSETS	(12,556.75)	(12,556.75)	(12,556.75)	.00	(100.0)
52-38-900 SEWER SUNDRY	140.02	1,570.02	1,570.00	(.02)	100.0
TOTAL OTHER	(6,451.58)	40,427.38	40,438.25	10.87	100.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
52-39-200 CAPITAL ASSET DISPOSITION	57,900.57	20,289.91	20,290.00	.09	100.0
TOTAL CONTRIBUTIONS AND TRANSFERS	57,900.57	20,289.91	20,290.00	.09	100.0
TOTAL FUND REVENUE	90,705.78	528,148.01	528,163.25	15.24	100.0

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
52-40-110 SALARIES AND WAGES	13,922.92	178,118.07	180,000.00	1,881.93	99.0
52-40-130 EMPLOYEE BENEFITS	8,131.84	105,753.03	115,000.00	9,246.97	92.0
52-40-260 OPERATING & MAINTENANCE	5,348.65	86,031.64	90,000.00	3,968.36	95.6
52-40-510 INSURANCE - SEWER SYSTEM	.00	17,506.16	17,530.00	23.84	99.9
52-40-650 DEPRECIATION	9,833.73	117,081.68	125,633.25	8,551.57	93.2
52-40-740 CAPITAL OUTLAY - EQUIPMENT	61,155.00	.00	.00	.00	.0
TOTAL EXPENDITURES	<u>98,392.14</u>	<u>504,490.58</u>	<u>528,163.25</u>	<u>23,672.67</u>	<u>95.5</u>
TOTAL FUND EXPENDITURES	<u>98,392.14</u>	<u>504,490.58</u>	<u>528,163.25</u>	<u>23,672.67</u>	<u>95.5</u>
NET REVENUE OVER EXPENDITURES	<u>(7,686.36)</u>	<u>23,657.43</u>	<u>.00</u>	<u>(23,657.43)</u>	<u>.0</u>

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

ELECTRIC FUND

ASSETS

53-11900	CASH - COMBINED FUND	1,914,547.91	
53-11952	2017 ELECTRIC BOND ESCROW	57.15	
53-11953	2021 ELECTRIC BOND CONST & COI	849,919.87	
53-11955	2021 ELECTRIC BOND ESCROW	63.76	
53-12100	RESTRICTED CASH-FR COMBINED	71,936.00	
53-13110	ACCOUNTS RECEIVABLE	431,397.63	
53-13135	ACCTS REC - AR	210.00	
53-14100	NET PENSION ASSET	228,731.00	
53-14110	DEFERRED OUTFLOWS - PENSIONS	129,086.99	
53-15110	INVENTORY - SUPPLIES	820,651.15	
53-16110	LAND & WATER	84,621.00	
53-16210	BUILDINGS	278,958.04	
53-16310	POWER DISTRIBUTION SYSTEM	8,109,936.91	
53-16510	MACHINERY AND EQUIPMENT	531,968.40	
53-16610	AUTOMOBILE AND TRUCKS	713,366.34	
53-16700	CONSTRUCTION IN PROGRESS	387,642.54	
53-16710	HYDRO PLANT	6,564,135.49	
53-17500	ACCUMULATED DEPRECIATION	(8,462,387.38)	
	TOTAL ASSETS		12,654,842.80

LIABILITIES AND EQUITY

LIABILITIES

53-21310	ACCOUNTS PAYABLE	328,974.38	
53-21320	COMP. ABSENCE PAYABLE	58,817.37	
53-21350	CUSTOMER DEPOSITS	95,000.00	
53-21500	SALES TAX PAYABLE	19,196.76	
53-21650	ACCRUED INTEREST	22,068.83	
53-24110	DEFERRED INFLOWS - PENSIONS	374,076.19	
53-25155	DEFERRED AMOUNT ON REFUNDING	(16,084.24)	
53-25250	BOND PAYABLE WATER REVISION	158,500.00	
53-25400	2017 ELECTRIC BOND	1,425,000.00	
53-25453	2021 ELECTRIC BOND PAYABLE	2,250,000.00	
	TOTAL LIABILITIES		4,715,549.29

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
53-29800	BEGINNING OF YEAR	8,178,057.69	
	REVENUE OVER EXPENDITURES - YTD	(238,764.18)	
	BALANCE - CURRENT DATE		7,939,293.51
	TOTAL FUND EQUITY		7,939,293.51
	TOTAL LIABILITIES AND EQUITY		12,654,842.80

BEAVER CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>REVENUE</u>					
53-37-100 ELECTR SALES RESIDENT TAXABLE	90,396.80	1,166,397.58	1,200,000.00	33,602.42	97.2
53-37-110 ELECTR SALES-RESIDENT EXEMPT	279.12	3,328.89	4,000.00	671.11	83.2
53-37-150 ELECTR SALES-COMMERCIAL TAXABL	169,970.92	1,574,498.57	1,580,000.00	5,501.43	99.7
53-37-160 ELECTR SALES COMMERCIAL-EXEMPT	107,964.52	942,873.93	950,000.00	7,126.07	99.3
53-37-200 CONNECTION FEES	2,165.00	43,689.00	45,000.00	1,311.00	97.1
53-37-210 SET UP/TRANSFER FEE	140.00	1,645.30	5,000.00	3,354.70	32.9
53-37-250 ELECTRIC BASE RATE RES	20,940.50	232,540.67	250,000.00	17,459.33	93.0
53-37-260 ELECTRIC BASE RATE COMM	9,025.00	99,062.37	120,000.00	20,937.63	82.6
53-37-300 PENALTIES	1,711.33	22,788.79	30,000.00	7,211.21	76.0
53-37-400 SALE OF MATERIALS	.00	30.00	3,450.00	3,420.00	.9
TOTAL REVENUE	402,593.19	4,086,855.10	4,187,450.00	100,594.90	97.6
<u>OTHER</u>					
53-38-100 INTEREST EARNINGS	9,614.81	85,957.06	85,960.00	2.94	100.0
53-38-400 SALE OF FIXED ASSETS	(13,564.75)	(13,564.75)	(13,564.75)	.00	(100.0)
53-38-900 SUNDRY	2,746.00	236,448.01	236,500.00	51.99	100.0
53-38-910 NEW ELECTRIC METERS	460.00	2,175.00	3,443.75	1,268.75	63.2
TOTAL OTHER	(743.94)	311,015.32	312,339.00	1,323.68	99.6
<u>CONTRIBUTIONS AND TRANSFERS</u>					
53-39-200 CAPITAL ASSET DISPOSITION	120,415.57	48,389.55	48,390.00	.45	100.0
TOTAL CONTRIBUTIONS AND TRANSFERS	120,415.57	48,389.55	48,390.00	.45	100.0
TOTAL FUND REVENUE	522,264.82	4,446,259.97	4,548,179.00	101,919.03	97.8

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

ELECTRIC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERATOR</u>					
53-81-110 SALARIES AND WAGES	22,931.16	288,492.63	288,500.00	7.37	100.0
53-81-130 EMPLOYEE BENEFITS	11,669.50	152,364.86	152,365.00	.14	100.0
53-81-225 ADMIN SERVICES	.00	1,500.00	1,500.00	.00	100.0
53-81-230 TRAVEL	.00	1,307.99	1,310.00	2.01	99.9
53-81-260 OPERATING & MAINTENANCE	31,865.97	78,846.46	79,000.00	153.54	99.8
53-81-310 PROF SERV-ATTORNEY FEES	22,061.82	90,176.20	89,020.00	(1,156.20)	101.3
53-81-510 INSURANCE - POWER PLANTS	.00	17,506.16	17,510.00	3.84	100.0
53-81-650 DEPRECIATION	20,870.39	249,305.50	249,310.00	4.50	100.0
53-81-730 CAPITAL OUTLAY - IMPROVEMENTS	(910.00)	.00	.00	.00	.0
53-81-735 CAPITAL OUTLAY- HYDRO #2	(555,529.77)	.00	.00	.00	.0
53-81-740 CAPITAL OUTLAY - EQUIPMENT	63,555.00	.00	.00	.00	.0
53-81-860 BOND INTEREST PAYMENT	.00	84,251.40	84,300.00	48.60	99.9
TOTAL GENERATOR	(383,485.93)	963,751.20	962,815.00	(936.20)	100.1
<u>DISTRIBUTION</u>					
53-82-050 POWER PURCHASED	389,766.97	2,516,453.11	2,378,070.00	(138,383.11)	105.8
53-82-110 SALARIES AND WAGES	39,637.31	482,300.93	485,000.00	2,699.07	99.4
53-82-130 EMPLOYEE BENEFITS	21,933.63	278,740.82	278,741.00	.18	100.0
53-82-230 TRAVEL	268.00	3,826.86	3,827.00	.14	100.0
53-82-260 OPERATING & MAINTENANCE	15,201.61	149,182.07	148,951.00	(231.07)	100.2
53-82-510 INSURANCE - DISTRIBUTION SYSTE	.00	17,506.20	17,510.00	3.80	100.0
53-82-650 DEPRECIATION	20,837.83	260,204.37	260,205.00	.63	100.0
53-82-730 CAPITAL OUTLAY - IMPROVEMENTS	(185,596.15)	.00	.00	.00	.0
53-82-732 CAP. OUTLAY DISTRIB. UNDER \$5K	.00	4,299.00	4,300.00	1.00	100.0
53-82-740 CAPITAL OUTLAY - EQUIPMENT	60,115.00	.00	.00	.00	.0
53-82-890 BOND ADMINISTRATION FEES	.00	8,759.59	8,760.00	.41	100.0
TOTAL DISTRIBUTION	362,164.20	3,721,272.95	3,585,364.00	(135,908.95)	103.8
TOTAL FUND EXPENDITURES	(21,321.73)	4,685,024.15	4,548,179.00	(136,845.15)	103.0
NET REVENUE OVER EXPENDITURES	543,586.55	(238,764.18)	.00	238,764.18	.0

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

FUND 76

ASSETS

76-11900	CASH - COMBINED FUND	6,443.63	
	TOTAL ASSETS		6,443.63

LIABILITIES AND EQUITY

LIABILITIES

76-21310	ACCOUNTS PAYABLE	2,618.10	
76-22250	WORKERS COMPENSATION PAYABLE	6,374.58	
76-22500	HEALTH INSURANCE PAYABLE	(35.63)	
76-22800	CELL PHONE PAYABLE	(2,513.42)	
	TOTAL LIABILITIES		6,443.63
	TOTAL LIABILITIES AND EQUITY		6,443.63

BEAVER CITY CORPORATION
 BALANCE SHEET
 JUNE 30, 2023

PERPETUAL CARE FUND

ASSETS

79-11900	CASH - COMBINED FUND RESTRICTE	134,749.98	
	TOTAL ASSETS		134,749.98

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
79-29610	RESERVED FUND BALANCE	100,938.78	
79-29800	BEGINNING OF YEAR	10,233.42	
	REVENUE OVER EXPENDITURES - YTD	23,577.78	
	BALANCE - CURRENT DATE	134,749.98	
	TOTAL FUND EQUITY		134,749.98
	TOTAL LIABILITIES AND EQUITY		134,749.98

BEAVER CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING JUNE 30, 2023

PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
79-34-820 PERPETUAL CARE - SALE OF PLOTS	820.00	38,640.00	38,640.00	.00	100.0
TOTAL CHARGES FOR SERVICES	820.00	38,640.00	38,640.00	.00	100.0
<u>OTHER</u>					
79-38-100 INTEREST EARNINGS	649.72	5,237.78	5,240.00	2.22	100.0
TOTAL OTHER	649.72	5,237.78	5,240.00	2.22	100.0
TOTAL FUND REVENUE	1,469.72	43,877.78	43,880.00	2.22	100.0

BEAVER CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING JUNE 30, 2023

PERPETUAL CARE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
79-40-911 TRANS TO G.F. - CAPITAL IMPROV	20,300.00	20,300.00	43,880.00	23,580.00	46.3
TOTAL EXPENDITURES	20,300.00	20,300.00	43,880.00	23,580.00	46.3
TOTAL FUND EXPENDITURES	20,300.00	20,300.00	43,880.00	23,580.00	46.3
NET REVENUE OVER EXPENDITURES	(18,830.28)	23,577.78	.00	(23,577.78)	.0

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

GENERAL FIXED ASSETS

ASSETS

91-16110	LAND	189,848.82	
91-16120	CONSTRUCTION IN PROGRSS	771.94	
91-16210	BUILDINGS	2,900,211.79	
91-16215	ACCUMULATED DEPRECIATION BLD	(898,166.63)	
91-16310	IMPROVE OTHER THAN BUILDINGS	6,778,647.31	
91-16315	ACCUMULATED DEPRECIATION IMP	(3,976,735.21)	
91-16410	OFFICE FURNITURE AND EQUIPMENT	76,474.54	
91-16415	ACCUMULATED DEPRECIATION OFFIC	(60,087.63)	
91-16510	MACHINERY AND EQUIPMENT	1,216,499.30	
91-16515	ACCUMULATED DEPRECIATION M & E	(844,957.21)	
91-16610	AUTOMOBILES AND TRUCKS	142,975.74	
91-16615	ACCUMULATED DEPRECIATION AUTO	(100,179.29)	
91-16710	INFRASTRUCTURE	5,295,037.91	
91-16715	ACCUMULATED DEPRECIATION INFRE	(659,312.41)	
	TOTAL ASSETS		10,061,028.97

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-29900	INVESTMENT IN G/F FIXED ASSETS	10,061,028.97	
	BALANCE - CURRENT DATE	10,061,028.97	
	TOTAL FUND EQUITY		10,061,028.97
	TOTAL LIABILITIES AND EQUITY		10,061,028.97

BEAVER CITY CORPORATION
BALANCE SHEET
JUNE 30, 2023

GENERAL LONG TERM DEBT

ASSETS

95-18100 FUNDS TO BE PROVIDED	445,038.50	
TOTAL ASSETS		445,038.50

LIABILITIES AND EQUITY

LIABILITIES

95-25100 COMPENSATED ABSENCES	40,038.50	
95-25500 LIBRARY CIB BOND PAYABLE	79,000.00	
95-25800 2019 OPERA HOUSE BOND	182,000.00	
95-25900 SERIES 2016 EXCISE TAX BONDS P	144,000.00	
TOTAL LIABILITIES		445,038.50
TOTAL LIABILITIES AND EQUITY		445,038.50