

APPLE VALLEY FOOTHILL  
COUNTY WATER DISTRICT  
(A California Corporation)

Financial Statement

June 30, 2024

## INDEPENDENT ACCOUNTANT'S REPORT

August 27, 2024

Apple Valley Foothill County Water District

I have compiled the accompanying Statement of Assets, Liabilities and Stockholder's Equity - Income Tax Basis for the Apple Valley Foothill County Water District, a California Corporation, as of June 30, 2024 and the related Statement of Income and Expenses - Income Tax Basis for the twelve months ended.

A compilation is limited to presenting in the form of financial statements information that is the representation of owners. I have not audited or reviewed the accompanying financial statements and accordingly do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

*Lisa Lugo*

Lisa Lugo

**Apple Valley Foothill County Water District**  
(A California Corporation)  
Statement of Assets, Liabilities and Stockholder's Equity - Income Tax Basis  
June 30, 2024

	6/30/24	6/30/23	\$ Change
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Petty Cash	\$ 150.00	\$ 150.00	\$ -
Alaska USA-Checking	59,753.82	8,543.80	51,210.02
Alaska USA-Savings	45.19	45.19	-
Alaska USA-Money Market	55,410.62	73,322.75	(17,912.13)
Alaska USA-CD	-	-	-
Accounts Receivable	16,974.90	16,974.90	-
Accounts Receivable-Standby	2,251.74	2,251.74	-
Payroll Clearing	1,775.09	0.00	1,775.09
Prepaid Expenses	9,122.88	5,031.10	4,091.78
<b>Total Current Assets</b>	<b>145,484.24</b>	<b>106,319.48</b>	<b>39,164.76</b>
<b>FIXED ASSETS</b>			
Autos & Trucks	14,259.08	14,259.08	-
Building Improvement	16,147.57	16,147.57	-
Distribution Systems	88,506.98	88,506.98	-
Fire Hydrants	18,271.16	18,271.16	-
Furniture, Fixtures & Equipment	51,261.16	51,261.16	-
Land	37,448.85	37,448.85	-
Main Water System	216,720.92	165,640.92	51,080.00
Office Equipment	6,178.26	6,178.26	-
Tanks & Reserve	825,021.91	800,021.91	25,000.00
Wells	327,435.84	327,435.84	-
Accumulated Depreciation	(509,114.44)	(490,614.52)	(18,499.92)
<b>Total Fixed Assets</b>	<b>1,092,137.29</b>	<b>1,034,557.21</b>	<b>57,580.08</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,237,621.53</b>	<b>\$ 1,140,876.69</b>	<b>\$ 96,744.84</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Accounts Payable	\$ 46,043.82	\$ 41,543.82	\$ 4,500.00
Accrued Payroll	4,070.44	-	4,070.44
Customer Deposits	5,933.16	5,524.64	408.52
Payroll Taxes Payable	4,664.52	2,521.68	2,142.84
<b>Total Current Liabilities</b>	<b>60,711.94</b>	<b>49,590.14</b>	<b>11,121.80</b>
<b>LONG TERM LIABILITIES</b>			
Note Payable-Co Bank	86,965.40	137,366.14	(50,400.74)
<b>Total Long Term Liabilities</b>	<b>86,965.40</b>	<b>137,366.14</b>	<b>(50,400.74)</b>
<b>STOCKHOLDER'S EQUITY</b>			
Retained Earnings	953,920.41	850,278.67	103,641.74
Net Income	136,023.78	103,641.74	32,382.04
<b>Total Stockholder's Equity</b>	<b>1,089,944.19</b>	<b>953,920.41</b>	<b>136,023.78</b>
<b>TOTAL LIABILITIES &amp; STOCKHOLDER'S EQUITY</b>	<b>\$ 1,237,621.53</b>	<b>\$ 1,140,876.69</b>	<b>\$ 96,744.84</b>

# Apple Valley Foothill County Water District

(A California Corporation)

Statement of Income and Expenses - Income Tax Basis

One Month and Twelve Months Ended June 30, 2024

	One Month Ended		Twelve Months Ended	
	6/30/2024	Percent	6/30/2024	Percent
<b>Income</b>				
Income - Water	\$ 21,884.36	47.2%	\$ 237,617.56	68.8%
Meter Installation	24,450.00	52.8%	93,150.00	27.0%
Property Tax Apportionment	-	0.0%	14,560.04	4.2%
<b>Total Income</b>	<b>46,334.36</b>	<b>100.0%</b>	<b>345,327.60</b>	<b>100.0%</b>
<b>Cost of Sales</b>				
Electricity-Tank Site	254.57	0.5%	4,842.23	1.4%
Electricity-Well Site	1,725.80	3.7%	18,087.79	5.2%
Repairs & Maintenance	8,700.00	18.8%	47,249.48	13.7%
Standby Fees/Water	-	0.0%	267.53	0.1%
Supplies	-	0.0%	16,107.36	4.7%
Utility Marking	32.75	0.1%	274.00	0.1%
Wages-Maintenance	1,050.00	2.3%	15,416.65	4.5%
Well Monitoring	-	0.0%	2,210.00	0.6%
<b>Total Cost of Sales</b>	<b>11,763.12</b>	<b>25.4%</b>	<b>104,455.04</b>	<b>30.2%</b>
<b>Gross Profit</b>	<b>34,571.24</b>	<b>74.6%</b>	<b>240,872.56</b>	<b>69.8%</b>
<b>Expenses</b>				
Accounting & Legal	650.00	1.4%	8,440.00	2.4%
Advertising	12.83	0.0%	153.96	0.0%
Auto Expenses	107.56	0.2%	521.86	0.2%
Gasoline	82.00	0.2%	1,096.33	0.3%
Bank Charges	4.40	0.0%	35.42	0.0%
Dues & Subscriptions	350.32	0.8%	3,894.12	1.1%
Fees	14.42	0.0%	173.04	0.1%
Insurance	561.01	1.2%	6,750.61	2.0%
Insurance-WC	-	0.0%	1,529.53	0.4%
Licenses & Permits	-	0.0%	442.12	0.1%
Meeting Fees	195.00	0.4%	2,220.00	0.6%
Mileage	115.91	0.3%	577.59	0.2%
Office Expense	748.61	1.6%	2,302.06	0.7%
Payroll Fees	-	0.0%	164.40	0.0%
Payroll Tax Expense	401.88	0.9%	5,797.91	1.7%
Security	58.33	0.1%	659.84	0.2%
Telephone	77.19	0.2%	2,326.20	0.7%
Utilities	(375.08)	(0.8%)	2,086.02	0.6%
Wages-Clerical	700.00	1.5%	8,350.00	2.4%
Wages-General Manager	3,000.00	6.5%	36,000.00	10.4%
<b>Total Expenses</b>	<b>6,704.38</b>	<b>14.5%</b>	<b>83,521.01</b>	<b>24.2%</b>
<b>Net Income Before Other Income</b>	<b>27,866.86</b>	<b>60.1%</b>	<b>157,351.55</b>	<b>45.6%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Depreciation	(1,541.66)	(3.3%)	(18,499.92)	(5.4%)
Interest Expense	(210.04)	(0.5%)	(3,094.12)	(0.9%)
Interest Income	23.20	0.1%	266.27	0.1%
<b>Total Other Income</b>	<b>(1,728.50)</b>	<b>(3.7%)</b>	<b>(21,327.77)</b>	<b>(6.2%)</b>
<b>Net Other Income</b>	<b>(1,728.50)</b>	<b>(3.7%)</b>	<b>(21,327.77)</b>	<b>(6.2%)</b>
<b>Net Income</b>	<b>\$ 26,138.36</b>	<b>56.4%</b>	<b>\$ 136,023.78</b>	<b>39.4%</b>

See Independent Accountant's Report

# Apple Valley Foothill County Water District

(A California Corporation)

Statement of Income and Expenses - Income Tax Basis

One Month and Twelve Months Ended June 30, 2024

	One Month Ended 6/30/2024	Month to Date Budget	Month to Date Over/(Under) Budget	Twelve Months Ended 6/30/2024	Year to Date Budget	Year to Date Over/(Under) Budget
<b>Income</b>						
Income - Water	\$ 21,884.36	\$ 19,166.67	\$ 2,717.69	\$ 237,617.56	\$ 230,000.00	\$ 7,617.56
Capital Improvement Fee	-	1,658.33	(1,658.33)	-	19,900.00	(19,900.00)
Meter Installation	24,450.00	2,525.00	21,925.00	93,150.00	30,300.00	62,850.00
Property Tax Apportionment	-	1,750.00	(1,750.00)	14,560.04	21,000.00	(6,439.96)
Tank Surcharge	-	3,458.33	(3,458.33)	-	41,500.00	(41,500.00)
Returns & Allowances	-	-	-	-	-	-
<b>Total Income</b>	<b>46,334.36</b>	<b>28,558.33</b>	<b>17,776.03</b>	<b>345,327.60</b>	<b>342,700.00</b>	<b>2,627.60</b>
<b>Cost of Sales</b>						
Electricity-Tank Site	254.57	500.00	(245.43)	4,842.23	6,000.00	(1,157.77)
Electricity-Well Site	1,725.80	1,416.67	309.13	18,087.79	17,000.00	1,087.79
Repairs & Maintenance	8,700.00	1,666.67	7,033.33	47,249.48	20,000.00	27,249.48
Standby Fees/Water	-	83.33	(83.33)	267.53	1,000.00	(732.47)
Supplies	-	416.67	(416.67)	16,107.36	5,000.00	11,107.36
Utility Marking	32.75	8.33	24.42	274.00	100.00	174.00
Wages-Maintenance	1,050.00	1,250.00	(200.00)	15,416.65	15,000.00	416.65
Well Monitoring	-	250.00	(250.00)	2,210.00	3,000.00	(790.00)
<b>Total Cost of Sales</b>	<b>11,763.12</b>	<b>5,591.67</b>	<b>6,171.45</b>	<b>104,455.04</b>	<b>67,100.00</b>	<b>37,355.04</b>
<b>Gross Profit</b>	<b>34,571.24</b>	<b>22,966.67</b>	<b>11,604.57</b>	<b>240,872.56</b>	<b>275,600.00</b>	<b>(34,727.44)</b>

# Apple Valley Foothill County Water District

(A California Corporation)

Statement of Income and Expenses - Income Tax Basis

One Month and Twelve Months Ended June 30, 2024

	One Month Ended 6/30/2024	Month to Date Budget	Month to Date Over/(Under) Budget	Twelve Months Ended 6/30/2024	Year to Date Budget	Year to Date Over/(Under) Budget
<b>Expenses</b>						
Accounting & Legal	650.00	833.33	(183.33)	8,440.00	10,000.00	(1,560.00)
Advertising	12.83	16.67	(3.84)	153.96	200.00	(46.04)
Auto Expense	107.56	41.67	65.89	521.86	500.00	21.86
Auto Expense-Gasoline	82.00	125.00	(43.00)	1,096.33	1,500.00	(403.67)
Bank Charges	4.40	12.50	(8.10)	35.42	150.00	(114.58)
Dues & Subscriptions	350.32	291.67	58.65	3,894.12	3,500.00	394.12
Fees	14.42	25.00	(10.58)	173.04	300.00	(126.96)
Insurance	561.01	500.00	61.01	6,750.61	6,000.00	750.61
Insurance-Worker's Compensation	-	125.00	(125.00)	1,529.53	1,500.00	29.53
Licenses & Permits	-	83.33	(83.33)	442.12	1,000.00	(557.88)
Meeting Fees	195.00	266.67	(71.67)	2,220.00	3,200.00	(980.00)
Mileage	115.91	83.33	32.58	577.59	1,000.00	(422.41)
Office Expense	748.61	333.33	415.28	2,302.06	4,000.00	(1,697.94)
Payroll Fees	-	-	-	164.40	-	164.40
Payroll Tax Expense	401.88	500.00	(98.12)	5,797.91	6,000.00	(202.09)
Penalties	-	8.33	(8.33)	-	100.00	(100.00)
Security	58.33	83.33	(25.00)	659.84	1,000.00	(340.16)
Telephone	77.19	250.00	(172.81)	2,326.20	3,000.00	(673.80)
Uniforms	-	25.00	(25.00)	-	300.00	(300.00)
Utilities	(375.08)	166.67	(541.75)	2,086.02	2,000.00	86.02
Wages-Clerical	700.00	700.00	-	8,350.00	8,400.00	(50.00)
Wages-General Manager	3,000.00	3,000.00	-	36,000.00	36,000.00	-
<b>Total Expenses</b>	<b>6,704.38</b>	<b>7,470.83</b>	<b>(766.45)</b>	<b>83,521.01</b>	<b>89,650.00</b>	<b>(6,128.99)</b>
<b>Net Income Before Other Income</b>	<b>27,866.86</b>	<b>15,495.83</b>	<b>12,371.03</b>	<b>157,351.55</b>	<b>185,950.00</b>	<b>(28,598.45)</b>
<b>Other Income/Expense</b>						
<b>Other Income</b>						
Depreciation	(1,541.66)	-	(1,541.66)	(18,499.92)	-	(18,499.92)
Interest Expense	(210.04)	-	(210.04)	(3,094.12)	-	(3,094.12)
Interest Income	23.20	83.33	(60.13)	266.27	1,000.00	(733.73)
<b>Total Other Income</b>	<b>(1,728.50)</b>	<b>83.33</b>	<b>(1,811.83)</b>	<b>(21,327.77)</b>	<b>1,000.00</b>	<b>(22,327.77)</b>
<b>Net Other Income</b>	<b>(1,728.50)</b>	<b>83.33</b>	<b>(1,811.83)</b>	<b>(21,327.77)</b>	<b>1,000.00</b>	<b>(22,327.77)</b>
<b>Net Income</b>	<b>\$ 26,138.36</b>	<b>\$ 15,579.17</b>	<b>\$ 10,559.19</b>	<b>\$ 136,023.78</b>	<b>\$ 186,950.00</b>	<b>\$ (50,926.22)</b>
<b>Co Bank Payments</b>	<b>(4,250.24)</b>	<b>(4,583.33)</b>	<b>333.09</b>	<b>(50,400.74)</b>	<b>(55,000.00)</b>	<b>4,599.26</b>
	<b>\$ 21,888.12</b>	<b>\$ 10,995.83</b>	<b>\$ 10,892.29</b>	<b>\$ 85,623.04</b>	<b>\$ 131,950.00</b>	<b>\$ (46,326.96)</b>

# Apple Valley Foothill County Water District

## Statement of Cash Flows

June 2024

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Revenue	26,138.36
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
Prepaid Expenses	-491.02
Accumulated Depreciation	1,541.66
Accounts Payable	375.00
Accrued Payroll	4,070.44
Payroll Liabilities	1,081.44
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>	<b>6,577.52</b>
<b>Net cash provided by operating activities</b>	<b>\$32,715.88</b>
<b>FINANCING ACTIVITIES</b>	
Note Payable-Co Bank	-4,250.24
<b>Net cash provided by financing activities</b>	<b>\$ -4,250.24</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$28,465.64</b>
Cash at beginning of period	86,893.99
<b>CASH AT END OF PERIOD</b>	<b>\$115,359.63</b>

# Apple Valley Foothill County Water District

## Trial Balance

As of June 30, 2024

	DEBIT	CREDIT
Alaska USA - Checking	59,753.82	
Alaska USA - MM	55,410.62	
Alaska USA - Savings	45.19	
Petty Cash	150.00	
Account Receivable	16,974.90	
AR Standby	2,251.74	
Payroll Clearing	1,775.09	
Prepaid Expenses	9,122.88	
Accumulated Depreciation		509,114.44
Autos & Trucks	14,259.08	
Building Improvements	16,147.57	
Distribution Systems	88,506.98	
Fire Hydrants	18,271.16	
Furniture, Fixtures & Equipment	51,261.16	
Land	37,448.85	
Main Water System	216,720.92	
Office Equipment	6,178.26	
Tanks & Reserve	825,021.91	
Wells	327,435.84	
Accounts Payable		46,043.82
Accrued Payroll		4,070.44
Customer Deposits		5,933.16
Payroll Liabilities		4,664.52
Note Payable-Co Bank		86,965.40
Retained Earnings		953,920.41
Income - Water		237,617.56
Meter Installation		93,150.00
Property Tax Apportionment		14,560.04
Electricity - Tank Site	4,842.23	
Electricity - Well Site	18,087.79	
Repairs & Maintenance	47,249.48	
Standby Fees/Water	267.53	
Supplies	16,107.36	
Utility Marking	274.00	
Wages - Maintenance	15,416.65	
Well Monitoring	2,210.00	
Accounting & Legal	8,440.00	
Advertising	153.96	
Automobile	521.86	
Automobile:Automobile - Gasoline	1,096.33	
Bank Charges	35.42	
Dues & Subscriptions	3,894.12	
Fees	173.04	
Insurance	6,750.61	
Insurance:Insurance - WC	1,529.53	



# Apple Valley Foothill County Water District

## Trial Balance

As of June 30, 2024

	DEBIT	CREDIT
Interest Expense	3,094.12	
Licenses, Permits & Fees	442.12	
Meeting Fees	2,220.00	
Mileage	577.59	
Office Expense	2,302.06	
Payroll Fees	164.40	
Payroll Tax Expense	5,797.91	
Salaries & Wages:Wages - Clerical	8,350.00	
Salaries & Wages:Wages - General Manager	36,000.00	
Security	659.84	
Telephone	2,326.20	
Utilities	2,086.02	
Interest Income		266.27
Depreciation	18,499.92	
<b>TOTAL</b>	<b>\$1,956,306.06</b>	<b>\$1,956,306.06</b>

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
Alaska USA - Checking						
	Beginning Balance					19,875.21
06/02/2024	Expenditure		USPS	postcard stamps	-794.50	19,080.71
06/02/2024	Expenditure		Adobe	DEBIT CARD WITHDRAWAL PURCHASE ADOBE INC. 408-536-6000 CA Date 06/02/24 PURCH 2449215415441542571735 %% Card 25 #2036 %% MCC 57	-12.99	19,067.72
06/02/2024	Expenditure		Adobe	DEBIT CARD WITHDRAWAL PURCHASE ADOBE *ADOBE 408-536-6000 CA Date 06/02/24 PURCH 2449215415441542174341 %% Card 25 #2036 %% MCC	-19.99	19,047.73
06/03/2024	Expenditure		Kelley's Construction		-2,700.00	16,347.73
06/03/2024	Expenditure		Amazon	1000 envelopes personalized	-123.69	16,224.04
06/04/2024	Expenditure		Southwest Gas	ACH WITHDRAWAL SOUTHWEST GAS TYPE: PAYMENT CO: SOUTHWEST GAS %% ACH Trace 042000013854046	-49.39	16,174.65
06/04/2024	Expenditure		Payclix	ACH WITHDRAWAL Payclix TYPE: ACHTRANS DATA: 8667292549 CO: Payclix NAME: Apple Valley Foothill %% ACH Trace 091408596316197	-29.95	16,144.70
06/04/2024	Bill Payment (Check)		AEL Accounting		-275.00	15,869.70
06/04/2024	Expenditure		Dig Alert	ACH WITHDRAWAL DIGALERT TYPE: WEBPAYMENT DATA: 951-808-8100 CO: DIGALERT NAME: APPLE VALLEY FOOTHILL %% ACH Trace 09100001800068	-32.75	15,836.95
06/05/2024	Expenditure		Apple Valley Gas Mart	POS WITHDRAWAL APPLE VALLEY GAS AND MAR APPLE VALLEY CA %% Card 25 #2036 %% MCC 5542	-42.00	15,794.95
06/05/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931727187	72.02	15,866.97
06/05/2024	Transfer			null ULTRABRANCH-PC TRANSFER To Share 20	-1,715.00	14,151.97
06/07/2024	Deposit			DEPOSIT	353.84	14,505.81
06/07/2024	Check	4495	Daniel Smith	CHECK # 4495 - reimb for May	-115.91	14,389.90
06/07/2024	Deposit			DEPOSIT	300.00	14,689.90
06/07/2024	Deposit			DEPOSIT	3,233.07	17,922.97
06/07/2024	Deposit			DEPOSIT	204.26	18,127.23
06/09/2024	Expenditure		Amazon	3000 sticker labels	-53.52	18,073.71
06/10/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000274	364.70	18,438.41
06/10/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace	167.52	18,605.93

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
				121144140000273		
06/10/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931769739	237.35	18,843.28
06/10/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000272	134.42	18,977.70
06/11/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931788735	87.21	19,064.91
06/12/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931793807	65.83	19,130.74
06/12/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000112	180.94	19,311.68
06/12/2024	Expenditure		Napa Auto Parts	POS WITHDRAWAL NAPA STORE 4641024 APPLE VALLEY CA %% Card 25 #2036 %% MCC 5533	-43.08	19,268.60
06/13/2024	Deposit			DEPOSIT	506.84	19,775.44
06/13/2024	Deposit			DEPOSIT	1,178.22	20,953.66
06/13/2024	Deposit			DEPOSIT	886.07	21,839.73
06/13/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931798195	225.47	22,065.20
06/13/2024	Deposit			DEPOSIT	90.00	22,155.20
06/13/2024	Check	4506	Suzanne Smith	CHECK # 4506 - June meeting fee	-60.00	22,095.20
06/13/2024	Check	4509	Scott Drake	CHECK # 4509 - June meeting fee	-45.00	22,050.20
06/13/2024	Check	4498	Scott Drake	CHECK # 4498 - June budgeting meeting fee	-45.00	22,005.20
06/13/2024	Check	4496	Suzanne Smith	CHECK # 4496 - June budgeting meeting fee	-60.00	21,945.20
06/13/2024	Deposit			DEPOSIT	59.63	22,004.83
06/13/2024	Expenditure		Jiffy Lube	DEBIT CARD WITHDRAWAL PURCHASE JIFFY LUBE #2970 APPLE VALLEY CA Date 06/12/24 PURCH 2469216416441652610768 %% Card 25 #2036 %%	-64.48	21,940.35
06/14/2024	Check	4494	Kelley's Construction	CHECK # 4494 - 3 water service line relocation	-6,000.00	15,940.35
06/14/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000111	249.05	16,189.40
06/17/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000286	305.26	16,494.66
06/17/2024	Expenditure		Valleywide Newspaper	DEBIT CARD WITHDRAWAL PURCHASE IN *VALLEYWIDE NEWSPAPERS 760-2440021 CO Date 06/17/24 PURCH 2469216416941692310168 %% Card 25 #2	-315.00	16,179.66

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
06/17/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000285	127.94	16,307.60
06/18/2024	Expenditure		Apple Valley Gas Mart	fuel for work truck	-40.00	16,267.60
06/18/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931868339	228.93	16,496.53
06/19/2024	Expenditure		Mojave Communications	DEBIT CARD WITHDRAWAL PURCHASE MOJAVE COMMUNICATIONS WWW.MOJAVECOM CA Date 06/19/24 PURCH 2449216417141712200001 %% Card 25 #203	-60.00	16,436.53
06/20/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000115	68.31	16,504.84
06/20/2024	Expenditure		CoBank	ACH WITHDRAWAL COBANK TYPE: LOAN PMTS CO: COBANK %% ACH Trace 091000010931914	-4,460.28	12,044.56
06/20/2024	Expenditure		OOMA INC	DEBIT CARD WITHDRAWAL PURCHASE OOMA,INC 888-711-6662 CA Date 06/20/24 PURCH 2469216417241722410367 %% Card 25 #2036 %% MCC 4814	-77.19	11,967.37
06/20/2024	Expenditure		So Cal Edison	ACH WITHDRAWAL SO CAL EDISON CO TYPE: DIRECTPAY DATA: DIRECT DEBITING CO: SO CAL EDISON CO %% ACH Trace 021000024352909	-90.53	11,876.84
06/20/2024	Expenditure		So Cal Edison	ACH WITHDRAWAL SO CAL EDISON CO TYPE: DIRECTPAY DATA: DIRECT DEBITING CO: SO CAL EDISON CO %% ACH Trace 021000024352910	-254.57	11,622.27
06/20/2024	Expenditure		So Cal Edison	ACH WITHDRAWAL SO CAL EDISON CO TYPE: DIRECTPAY DATA: DIRECT DEBITING CO: SO CAL EDISON CO %% ACH Trace 021000024352908	-1,725.80	9,896.47
06/20/2024	Deposit			DEPOSIT	254.59	10,151.06
06/20/2024	Deposit			DEPOSIT	1,918.10	12,069.16
06/20/2024	Deposit			DEPOSIT	8,150.00	20,219.16
06/20/2024	Deposit			DEPOSIT	8,150.00	28,369.16
06/20/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000110	158.14	28,527.30
06/20/2024	Deposit			DEPOSIT	8,150.00	36,677.30
06/21/2024	Check	4508	Harold Nobles	CHECK # 4508 - June meeting fee	-45.00	36,632.30
06/21/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000111	184.28	36,816.58
06/21/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931890349	64.59	36,881.17
06/21/2024	Check	4499	Harold Nobles	CHECK # 4499 - June budgeting meeting	-45.00	36,836.17
06/23/2024	Expenditure		Hi Desert Alarm	Panel/Communication Upgrade	-30.00	36,806.17

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
06/24/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931912895	63.35	36,869.52
06/24/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000290	201.75	37,071.27
06/24/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000288	1.24	37,072.51
06/24/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000289	72.03	37,144.54
06/25/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000078	181.32	37,325.86
06/26/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000112	180.89	37,506.75
06/27/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931935637	1,507.39	39,014.14
06/27/2024	Deposit			DEPOSIT	2,194.39	41,208.53
06/27/2024	Deposit			DEPOSIT	642.70	41,851.23
06/27/2024	Deposit			DEPOSIT	2,299.63	44,150.86
06/27/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000111	854.55	45,005.41
06/27/2024	Deposit			DEPOSIT	204.26	45,209.67
06/27/2024	Deposit			DEPOSIT	182.49	45,392.16
06/27/2024	Deposit			DEPOSIT	1,093.20	46,485.36
06/28/2024	Transfer			null ULTRABRANCH-PC TRANSFER From Share 20	13,150.00	59,635.36
06/28/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931942779	72.03	59,707.39
06/28/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000106	226.56	59,933.95
06/30/2024	Deposit				1.17	59,935.12
06/30/2024	Expenditure		Getstreamline.com		-1,080.00	58,855.12
06/30/2024	Expenditure				-4.40	58,850.72
06/30/2024	Journal Entry	148		Void 4/22/24 payment	575.00	59,425.72
06/30/2024	Journal Entry	148		Void stale check #4174 7/26/22	45.00	59,470.72
06/30/2024	Journal Entry	148		Void stale check #4458 2/27/24	60.00	59,530.72

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
06/30/2024	Journal Entry	148		Void stale check #4215 9/27/22	223.10	59,753.82
<b>Total for Alaska USA - Checking</b>					<b>\$39,878.61</b>	
Alaska USA - MM						
Beginning Balance						66,823.59
06/05/2024	Transfer			null ULTRABRANCH-PC TRANSFER To Share 20	1,715.00	68,538.59
06/28/2024	Transfer			null ULTRABRANCH-PC TRANSFER From Share 20	-13,150.00	55,388.59
06/30/2024	Deposit				22.03	55,410.62
<b>Total for Alaska USA - MM</b>					<b>\$ -</b>	
					<b>11,412.97</b>	
Alaska USA - Savings						
Beginning Balance						45.19
<b>Total for Alaska USA - Savings</b>						
Petty Cash						
Beginning Balance						150.00
<b>Total for Petty Cash</b>						
Account Receivable						
Beginning Balance						16,974.90
<b>Total for Account Receivable</b>						
AR Standby						
Beginning Balance						2,251.74
<b>Total for AR Standby</b>						
Payroll Clearing						
Beginning Balance						1,775.09
<b>Total for Payroll Clearing</b>						
Prepaid Expenses						
Beginning						8,631.86

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
<b>Balance</b>						
06/17/2024	Expenditure		Valleywide Newspaper	DEBIT CARD WITHDRAWAL PURCHASE IN *VALLEYWIDE NEWSPAPERS 760-2440021 CO Date 06/17/24 PURCH 2469216416941692310168 %% Card 25 #2	315.00	8,946.86
06/30/2024	Expenditure		Getstreamline.com	Annual website hosting fee/subscription July 2024-June 2025	1,080.00	10,026.86
06/30/2024	Journal Entry	134		ACWA 2024 dues (1/24-12/24)	-196.33	9,830.53
06/30/2024	Journal Entry	135		Data for Security Camera (annual)	-28.33	9,802.20
06/30/2024	Journal Entry	136		LAFCO Apportionment fees (7/1/23-6/30/24)	-14.42	9,787.78
06/30/2024	Journal Entry	137		ACWA/JPIA (10/23-9/24)	-391.92	9,395.86
06/30/2024	Journal Entry	138		JPIA Property Liab Program (7/23-6/24)	-169.09	9,226.77
06/30/2024	Journal Entry	131		CSDA dues (1/1/24-12/31/24)	-91.06	9,135.71
06/30/2024	Journal Entry	132		Valleywide Newspaper (7/23-6/24)	-12.83	9,122.88
<b>Total for Prepaid Expenses</b>					<b>\$491.02</b>	
Accumulated Depreciation						
Beginning Balance						
					-	-
					507,572.78	507,572.78
<b>Total for Accumulated Depreciation</b>						
Autos & Trucks						
Beginning Balance						
					14,259.08	14,259.08
<b>Total for Autos &amp; Trucks</b>						
Building Improvements						
Beginning Balance						
					16,147.57	16,147.57
<b>Total for Building Improvements</b>						
Distribution Systems						
Beginning Balance						
					88,506.98	88,506.98
<b>Total for Distribution Systems</b>						
Fire Hydrants						
Beginning Balance						
					18,271.16	18,271.16
<b>Total for Fire Hydrants</b>						

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
Furniture, Fixtures & Equipment						
	Beginning					51,261.16
	Balance					
<b>Total for Furniture, Fixtures &amp; Equipment</b>						
Land						
	Beginning					37,448.85
	Balance					
<b>Total for Land</b>						
Main Water System						
	Beginning					216,720.92
	Balance					
<b>Total for Main Water System</b>						
Office Equipment						
	Beginning					6,178.26
	Balance					
<b>Total for Office Equipment</b>						
Tanks & Reserve						
	Beginning					825,021.91
	Balance					
<b>Total for Tanks &amp; Reserve</b>						
Wells						
	Beginning					327,435.84
	Balance					
<b>Total for Wells</b>						
Accounts Payable						
	Beginning					45,668.82
	Balance					
06/01/2024	Journal Entry	130		Accrue Accounting	275.00	45,943.82
06/04/2024	Bill Payment (Check)		AEL Accounting		-275.00	45,668.82
06/30/2024	Journal Entry	133		Messner & Hadley audit (12 months 7/23-6/24)	375.00	46,043.82
<b>Total for Accounts Payable</b>						<b>\$375.00</b>



# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
<b>Accrued Payroll</b>						
06/30/2024	Journal Entry	149		Accrue June payroll paid 7/1/24	4,070.44	4,070.44
<b>Total for Accrued Payroll</b>					<b>\$4,070.44</b>	
<b>Customer Deposits</b>						
Beginning Balance						5,933.16
<b>Total for Customer Deposits</b>						
<b>Payroll Liabilities</b>						
Beginning Balance						3,583.08
06/30/2024	Journal Entry	149		Accrue June payroll paid 7/1/24	401.88	3,984.96
06/30/2024	Journal Entry	149		Accrue June payroll paid 7/1/24	679.56	4,664.52
<b>Total for Payroll Liabilities</b>					<b>\$1,081.44</b>	
<b>Note Payable-Co Bank</b>						
Beginning Balance						91,215.64
06/20/2024	Expenditure		CoBank	ACH WITHDRAWAL COBANK TYPE: LOAN PMTS CO: COBANK %% ACH Trace 091000010931914	-4,250.24	86,965.40
<b>Total for Note Payable-Co Bank</b>					<b>\$ -</b>	
					<b>4,250.24</b>	
<b>Retained Earnings</b>						
Beginning Balance						953,920.41
<b>Total for Retained Earnings</b>						
<b>Income - Water</b>						
Beginning Balance						215,733.20
06/05/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931727187	72.02	215,805.22
06/07/2024	Deposit			DEPOSIT	300.00	216,105.22
06/07/2024	Deposit			DEPOSIT	3,233.07	219,338.29
06/07/2024	Deposit			DEPOSIT	204.26	219,542.55
06/07/2024	Deposit			DEPOSIT	353.84	219,896.39

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
06/10/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000272	134.42	220,030.81
06/10/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931769739	237.35	220,268.16
06/10/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000273	167.52	220,435.68
06/10/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000274	364.70	220,800.38
06/11/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931788735	87.21	220,887.59
06/12/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000112	180.94	221,068.53
06/12/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931793807	65.83	221,134.36
06/13/2024	Deposit			DEPOSIT	506.84	221,641.20
06/13/2024	Deposit			DEPOSIT	59.63	221,700.83
06/13/2024	Deposit			DEPOSIT	1,178.22	222,879.05
06/13/2024	Deposit			DEPOSIT	886.07	223,765.12
06/13/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931798195	225.47	223,990.59
06/13/2024	Deposit			DEPOSIT	90.00	224,080.59
06/14/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000111	249.05	224,329.64
06/17/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000286	305.26	224,634.90
06/17/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000285	127.94	224,762.84
06/18/2024	Deposit			ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931868339	228.93	224,991.77
06/20/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000115	68.31	225,060.08
06/20/2024	Deposit			ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000110	158.14	225,218.22
06/20/2024	Deposit			DEPOSIT	254.59	225,472.81

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
06/20/2024	Deposit		DEPOSIT	1,918.10	227,390.91
06/21/2024	Deposit		ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931890349	64.59	227,455.50
06/21/2024	Deposit		ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000111	184.28	227,639.78
06/24/2024	Deposit		ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000289	72.03	227,711.81
06/24/2024	Deposit		ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000288	1.24	227,713.05
06/24/2024	Deposit		ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000290	201.75	227,914.80
06/24/2024	Deposit		ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931912895	63.35	227,978.15
06/25/2024	Deposit		ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000078	181.32	228,159.47
06/26/2024	Deposit		ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000112	180.89	228,340.36
06/27/2024	Deposit		DEPOSIT	204.26	228,544.62
06/27/2024	Deposit		ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000111	854.55	229,399.17
06/27/2024	Deposit		DEPOSIT	182.49	229,581.66
06/27/2024	Deposit		DEPOSIT	2,299.63	231,881.29
06/27/2024	Deposit		DEPOSIT	1,093.20	232,974.49
06/27/2024	Deposit		DEPOSIT	642.70	233,617.19
06/27/2024	Deposit		DEPOSIT	2,194.39	235,811.58
06/27/2024	Deposit		ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931935637	1,507.39	237,318.97
06/28/2024	Deposit		ACH DEPOSIT NUVEI COMMERCE TYPE: CR CD DEP CO: NUVEI COMMERCE %% ACH Trace 121144140000106	226.56	237,545.53
06/28/2024	Deposit		ACH DEPOSIT BASECOMMERCE TYPE: ACH SETTLE DATA: 6024549575 CO: BASECOMMERCE %% ACH Trace 096016931942779	72.03	237,617.56

**Total for Income - Water**

**\$21,884.36**

Meter Installation

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
Beginning Balance						68,700.00
06/20/2024	Deposit			DEPOSIT	8,150.00	76,850.00
06/20/2024	Deposit			DEPOSIT	8,150.00	85,000.00
06/20/2024	Deposit			DEPOSIT	8,150.00	93,150.00
<b>Total for Meter Installation</b>					<b>\$24,450.00</b>	
Property Tax Apportionment						
Beginning Balance						14,560.04
<b>Total for Property Tax Apportionment</b>						
Electricity - Tank Site						
Beginning Balance						4,587.66
06/20/2024	Expenditure		So Cal Edison	ACH WITHDRAWAL SO CAL EDISON CO TYPE: DIRECTPAY DATA: DIRECT DEBITING CO: SO CAL EDISON CO %% ACH Trace 021000024352910	254.57	4,842.23
<b>Total for Electricity - Tank Site</b>					<b>\$254.57</b>	
Electricity - Well Site						
Beginning Balance						16,361.99
06/20/2024	Expenditure		So Cal Edison	ACH WITHDRAWAL SO CAL EDISON CO TYPE: DIRECTPAY DATA: DIRECT DEBITING CO: SO CAL EDISON CO %% ACH Trace 021000024352908	1,725.80	18,087.79
<b>Total for Electricity - Well Site</b>					<b>\$1,725.80</b>	
Repairs & Maintenance						
Beginning Balance						38,549.48
06/03/2024	Expenditure		Kelley's Construction	Inv 3391 - 10740 Matilija Rd	2,700.00	41,249.48
06/14/2024	Check	4494	Kelley's Construction	CHECK # 4494 - 3 water service line relocation	6,000.00	47,249.48
<b>Total for Repairs &amp; Maintenance</b>					<b>\$8,700.00</b>	
Standby Fees/Water						
Beginning						267.53

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
Balance						
<b>Total for Standby Fees/Water</b>						
Supplies						
Beginning Balance						16,107.36
<b>Total for Supplies</b>						
Utility Marking						
Beginning Balance						241.25
06/04/2024	Expenditure		Dig Alert	ACH WITHDRAWAL DIGALERT TYPE: WEBPAYMENT DATA: 951-808-8100 CO: DIGALERT NAME: APPLE VALLEY FOOTHILL %% ACH Trace 09100001800068	32.75	274.00
<b>Total for Utility Marking</b>					<b>\$32.75</b>	
Wages - Maintenance						
Beginning Balance						13,316.65
06/30/2024	Journal Entry	149		Accrue June payroll paid 7/1/24	1,050.00	14,366.65
<b>Total for Wages - Maintenance</b>					<b>\$1,050.00</b>	
Well Monitoring						
Beginning Balance						2,210.00
<b>Total for Well Monitoring</b>						
Accounting & Legal						
Beginning Balance						7,790.00
06/01/2024	Journal Entry	130		Accrue Accounting	275.00	8,065.00
06/30/2024	Journal Entry	133		Messner & Hadley audit (12 months 7/23-6/24)	375.00	8,440.00
<b>Total for Accounting &amp; Legal</b>					<b>\$650.00</b>	
Advertising						
Beginning Balance						141.13
06/30/2024	Journal Entry	132		Valleywide Newspaper (7/23-6/24)	12.83	153.96

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
<b>Total for Advertising</b>					<b>\$12.83</b>	
Automobile						
Beginning Balance						414.30
06/12/2024	Expenditure		Napa Auto Parts	POS WITHDRAWAL NAPA STORE 4641024 APPLE VALLEY CA %% Card 25 #2036 %% MCC 5533	43.08	457.38
06/13/2024	Expenditure		Jiffy Lube	DEBIT CARD WITHDRAWAL PURCHASE JIFFY LUBE #2970 APPLE VALLEY CA Date 06/12/24 PURCH 2469216416441652610768 %% Card 25 #2036 %%	64.48	521.86
<b>Total for Automobile</b>					<b>\$107.56</b>	
Automobile - Gasoline						
Beginning Balance						1,014.33
06/05/2024	Expenditure		Apple Valley Gas Mart	POS WITHDRAWAL APPLE VALLEY GAS AND MAR APPLE VALLEY CA %% Card 25 #2036 %% MCC 5542	42.00	1,056.33
06/18/2024	Expenditure		Apple Valley Gas Mart	fuel for work truck	40.00	1,096.33
<b>Total for Automobile - Gasoline</b>					<b>\$82.00</b>	
<b>Total for Automobile with subs</b>					<b>\$189.56</b>	
Bank Charges						
Beginning Balance						31.02
06/30/2024	Expenditure			activity fee	4.40	35.42
<b>Total for Bank Charges</b>					<b>\$4.40</b>	
Dues & Subscriptions						
Beginning Balance						3,543.80
06/02/2024	Expenditure		Adobe	DEBIT CARD WITHDRAWAL PURCHASE ADOBE INC. 408-536-6000 CA Date 06/02/24 PURCH 2449215415441542571735 %% Card 25 #2036 %% MCC 57	12.99	3,556.79
06/02/2024	Expenditure		Adobe	DEBIT CARD WITHDRAWAL PURCHASE ADOBE *ADOBE 408-536-6000 CA Date 06/02/24 PURCH 2449215415441542174341 %% Card 25 #2036 %% MCC	19.99	3,576.78
06/04/2024	Expenditure		Payclix	ACH WITHDRAWAL Payclix TYPE: ACHTRANS DATA: 8667292549 CO: Payclix NAME: Apple Valley Foothill %% ACH Trace 091408596316197	29.95	3,606.73
06/30/2024	Journal Entry	131		CSDA dues (1/1/24-12/31/24)	91.06	3,697.79

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
06/30/2024	Journal Entry	134		ACWA 2024 dues (1/24-12/24)	196.33	3,894.12
<b>Total for Dues &amp; Subscriptions</b>					<b>\$350.32</b>	
Fees						
Beginning Balance						158.62
06/30/2024	Journal Entry	136		LAFCO Apportionment fees (7/1/23-6/30/24)	14.42	173.04
<b>Total for Fees</b>					<b>\$14.42</b>	
Insurance						
Beginning Balance						6,189.60
06/30/2024	Journal Entry	138		JPIA Property Liab Program (7/23-6/24)	169.09	6,358.69
06/30/2024	Journal Entry	137		ACWA/JPIA (10/23-9/24)	391.92	6,750.61
<b>Total for Insurance</b>					<b>\$561.01</b>	
Insurance - WC						
Beginning Balance						1,529.53
<b>Total for Insurance - WC</b>						
<b>Total for Insurance with subs</b>					<b>\$561.01</b>	
Interest Expense						
Beginning Balance						2,884.08
06/20/2024	Expenditure		CoBank		210.04	3,094.12
<b>Total for Interest Expense</b>					<b>\$210.04</b>	
Licenses, Permits & Fees						
Beginning Balance						442.12
<b>Total for Licenses, Permits &amp; Fees</b>						
Meeting Fees						
Beginning Balance						2,025.00
06/13/2024	Check	4498	Scott Drake	June budgeting meeting fee	45.00	2,070.00

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
06/13/2024	Check	4496	Suzanne Smith	June budgeting meeting fee	60.00	2,130.00
06/13/2024	Check	4506	Suzanne Smith	June meeting fee	60.00	2,190.00
06/13/2024	Check	4509	Scott Drake	June meeting fee	45.00	2,235.00
06/21/2024	Check	4499	Harold Nobles	June budgeting meeting	45.00	2,280.00
06/21/2024	Check	4508	Harold Nobles	June meeting fee	45.00	2,325.00
06/30/2024	Journal Entry	148		Void stale check #4174 7/26/22	-45.00	2,280.00
06/30/2024	Journal Entry	148		Void stale check #4458 2/27/24	-60.00	2,220.00
<b>Total for Meeting Fees</b>					<b>\$195.00</b>	
Mileage						
Beginning Balance						461.68
06/07/2024	Check	4495	Daniel Smith	CHECK # 4495 - reimb for May	115.91	577.59
<b>Total for Mileage</b>					<b>\$115.91</b>	
Office Expense						
Beginning Balance						1,553.45
06/02/2024	Expenditure		USPS	postcard stamps	794.50	2,347.95
06/03/2024	Expenditure		Amazon	1000 envelopes personalized	123.69	2,471.64
06/09/2024	Expenditure		Amazon	3000 sticker labels	53.52	2,525.16
06/30/2024	Journal Entry	148		Void stale check #4215 9/27/22	-223.10	2,302.06
<b>Total for Office Expense</b>					<b>\$748.61</b>	
Payroll Fees						
Beginning Balance						164.40
<b>Total for Payroll Fees</b>						
Payroll Tax Expense						
Beginning Balance						5,396.03
06/30/2024	Journal Entry	149		Accrue June payroll paid 7/1/24	401.88	5,797.91
<b>Total for Payroll Tax Expense</b>					<b>\$401.88</b>	
Salaries & Wages						
Beginning Balance						4,750.00



# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
Balance						
<b>Total for Salaries &amp; Wages</b>						
Wages - Clerical						
Beginning Balance						6,950.00
06/30/2024	Journal Entry	149		Accrue June payroll paid 7/1/24	700.00	7,650.00
<b>Total for Wages - Clerical</b>					<b>\$700.00</b>	
Wages - General Manager						
Beginning Balance						30,000.00
06/30/2024	Journal Entry	149		Accrue June payroll paid 7/1/24	3,000.00	33,000.00
<b>Total for Wages - General Manager</b>					<b>\$3,000.00</b>	
<b>Total for Salaries &amp; Wages with subs</b>					<b>\$3,700.00</b>	
Security						
Beginning Balance						601.51
06/23/2024	Expenditure		Hi Desert Alarm	Panel/Communication Upgrade	30.00	631.51
06/30/2024	Journal Entry	135		Data for Security Camera (annual)	28.33	659.84
<b>Total for Security</b>					<b>\$58.33</b>	
Telephone						
Beginning Balance						2,249.01
06/20/2024	Expenditure		OOMA INC	DEBIT CARD WITHDRAWAL PURCHASE OOMA,INC 888-711-6662 CA Date 06/20/24 PURCH 2469216417241722410367 %% Card 25 #2036 %% MCC 4814	77.19	2,326.20
<b>Total for Telephone</b>					<b>\$77.19</b>	
Utilities						
Beginning Balance						2,461.10
06/04/2024	Expenditure		Southwest Gas	ACH WITHDRAWAL SOUTHWEST GAS TYPE: PAYMENT CO: SOUTHWEST GAS %% ACH Trace 042000013854046	49.39	2,510.49
06/19/2024	Expenditure		Mojave Communications	DEBIT CARD WITHDRAWAL PURCHASE MOJAVE COMMUNICATIONS WWW.MOJAVECOM CA Date 06/19/24 PURCH 2449216417141712200001 %% Card 25 #203	60.00	2,570.49

# Apple Valley Foothill County Water District

## General Ledger

June 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	AMOUNT	BALANCE
06/20/2024	Expenditure		So Cal Edison	ACH WITHDRAWAL SO CAL EDISON CO TYPE: DIRECTPAY DATA: DIRECT DEBITING CO: SO CAL EDISON CO %% ACH Trace 021000024352909	90.53	2,661.02
06/30/2024	Journal Entry	148		Void 4/22/24 payment	-575.00	2,086.02
<b>Total for Utilities</b>					<b>\$ -375.08</b>	
Interest Income						
Beginning Balance						243.07
06/30/2024	Deposit				22.03	265.10
06/30/2024	Deposit				1.17	266.27
<b>Total for Interest Income</b>					<b>\$23.20</b>	
Depreciation						
Beginning Balance						16,958.26
<b>Total for Depreciation</b>						

Apple Valley Foothill County Water District  
 Alaska USA - Checking, Period Ending 06/30/2024

RECONCILIATION REPORT

Reconciled on: 08/26/2024

Reconciled by: Lisa Lugo

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

Summary

USD

Statement beginning balance	21,098.31
Checks and payments cleared (38)	-21,458.12
Deposits and other credits cleared (53)	60,388.63
Statement ending balance	<u>60,028.82</u>
Uncleared transactions as of 06/30/2024	-275.00
Register balance as of 06/30/2024	59,753.82

Details

Checks and payments cleared (38)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/30/2023	Journal	1		-45.00
04/30/2023	Journal	1		-223.10
02/27/2024	Check	4458	Suzanne Smith	-60.00
04/22/2024	Expense		So Cal Edison	-575.00
04/23/2024	Check	4483	Scott Drake	-45.00
06/02/2024	Expense		Adobe	-12.99
06/02/2024	Expense		Adobe	-19.99
06/02/2024	Expense		USPS	-794.50
06/03/2024	Expense		Amazon	-123.69
06/03/2024	Expense		Kelley's Construction	-2,700.00
06/04/2024	Expense		Payclix	-29.95
06/04/2024	Bill Payment		AEL Accounting	-275.00
06/04/2024	Expense		Southwest Gas	-49.39
06/04/2024	Expense		Dig Alert	-32.75
06/05/2024	Expense		Apple Valley Gas Mart	-42.00
06/05/2024	Transfer			-1,715.00
06/07/2024	Check	4495	Daniel Smith	-115.91
06/09/2024	Expense		Amazon	-53.52
06/12/2024	Expense		Napa Auto Parts	-43.08
06/13/2024	Check	4506	Suzanne Smith	-60.00
06/13/2024	Expense		Jiffy Lube	-64.48
06/13/2024	Check	4498	Scott Drake	-45.00
06/13/2024	Check	4509	Scott Drake	-45.00
06/13/2024	Check	4496	Suzanne Smith	-60.00
06/14/2024	Check	4494	Kelley's Construction	-6,000.00
06/17/2024	Expense		Valleywide Newspaper	-315.00
06/18/2024	Expense		Apple Valley Gas Mart	-40.00
06/19/2024	Expense		Mojave Communications	-60.00
06/20/2024	Expense		So Cal Edison	-254.57
06/20/2024	Expense		So Cal Edison	-1,725.80
06/20/2024	Expense		So Cal Edison	-90.53
06/20/2024	Expense		OOMA INC	-77.19
06/20/2024	Expense		CoBank	-4,460.28
06/21/2024	Check	4499	Harold Nobles	-45.00
06/21/2024	Check	4508	Harold Nobles	-45.00
06/23/2024	Expense		Hi Desert Alarm	-30.00
06/30/2024	Expense		Getstreamline.com	-1,080.00
06/30/2024	Expense			-4.40

Total -21,458.12

Deposits and other credits cleared (53)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/05/2024	Deposit			72.02
06/07/2024	Deposit			300.00
06/07/2024	Deposit			353.84
06/07/2024	Deposit			3,233.07
06/07/2024	Deposit			204.26
06/10/2024	Deposit			167.52
06/10/2024	Deposit			237.35
06/10/2024	Deposit			134.42
06/10/2024	Deposit			364.70

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/11/2024	Deposit			87.21
06/12/2024	Deposit			180.94
06/12/2024	Deposit			65.83
06/13/2024	Deposit			886.07
06/13/2024	Deposit			506.84
06/13/2024	Deposit			225.47
06/13/2024	Deposit			90.00
06/13/2024	Deposit			59.63
06/13/2024	Deposit			1,178.22
06/14/2024	Deposit			249.05
06/17/2024	Deposit			305.26
06/17/2024	Deposit			127.94
06/18/2024	Deposit			228.93
06/20/2024	Deposit			1,918.10
06/20/2024	Deposit			254.59
06/20/2024	Deposit			8,150.00
06/20/2024	Deposit			8,150.00
06/20/2024	Deposit			68.31
06/20/2024	Deposit			158.14
06/20/2024	Deposit			8,150.00
06/21/2024	Deposit			64.59
06/21/2024	Deposit			184.28
06/24/2024	Deposit			1.24
06/24/2024	Deposit			72.03
06/24/2024	Deposit			201.75
06/24/2024	Deposit			63.35
06/25/2024	Deposit			181.32
06/26/2024	Deposit			180.89
06/27/2024	Deposit			854.55
06/27/2024	Deposit			204.26
06/27/2024	Deposit			2,299.63
06/27/2024	Deposit			1,093.20
06/27/2024	Deposit			642.70
06/27/2024	Deposit			2,194.39
06/27/2024	Deposit			182.49
06/27/2024	Deposit			1,507.39
06/28/2024	Transfer			13,150.00
06/28/2024	Deposit			72.03
06/28/2024	Deposit			226.56
06/30/2024	Journal	148		223.10
06/30/2024	Journal	148		60.00
06/30/2024	Journal	148		45.00
06/30/2024	Deposit			1.17
06/30/2024	Journal	148		575.00
<b>Total</b>				<b>60,388.63</b>

**Additional Information**

Uncleared checks and payments as of 06/30/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
12/19/2023	Bill Payment	4435	AEL Accounting	-275.00
<b>Total</b>				<b>-275.00</b>

Apple Valley Foothill County Water District

Alaska USA - MM, Period Ending 06/30/2024

RECONCILIATION REPORT

Reconciled on: 08/26/2024

Reconciled by: Lisa Lugo

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

Summary

USD

Statement beginning balance	66,823.59
Checks and payments cleared (1)	-13,150.00
Deposits and other credits cleared (2)	1,737.03
Statement ending balance	<u>55,410.62</u>
Register balance as of 06/30/2024	55,410.62

Details

Checks and payments cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/28/2024	Transfer			-13,150.00
<b>Total</b>				<b>-13,150.00</b>

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
06/05/2024	Transfer			1,715.00
06/30/2024	Deposit			22.03
<b>Total</b>				<b>1,737.03</b>

Apple Valley Foothill County Water District

Alaska USA - Savings, Period Ending 06/30/2024

**RECONCILIATION REPORT**

Reconciled on: 08/26/2024

Reconciled by: Lisa Lugo

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

---

**Summary**

USD

Statement beginning balance .....	45.19
Checks and payments cleared (0) .....	.00
Deposits and other credits cleared (0) .....	.00
Statement ending balance .....	<u>45.19</u>
Register balance as of 06/30/2024 .....	45.19