

BEAVER VALLEY IMPROVEMENT ASSOCIATION
BALANCE SHEET
As of 03/31/26

		ASSETS	
	OPERATING FUNDS		
1034	AAB OPERATING	\$ 80,199.41	
	TOTAL OPERATING FUNDS	\$ 80,199.41	
	RESERVES		
1020	AAB MONEY MARKET	\$ 61,014.19	
	TOTAL RESERVE FUNDS	\$ 61,014.19	
	OTHER ASSETS		
1040	SECURITY DEPOSIT	\$ 110.00	
	TOTAL OTHER ASSETS	\$ 110.00	
	TOTAL ASSETS	\$ 141,323.60	

		LIABILITIES AND EQUITY	
	LIABILITIES		
2975	PREPAID ASSESSMENTS	\$ 57,665.00	
	TOTAL LIABILITIES	\$ 57,665.00	
	RESERVES		
3030	MEMBER'S EQUITY	\$ 19,295.82	
3032	RESERVES -CURRENT YEAR	41,718.37	
	TOTAL RESERVES	\$ 61,014.19	
	EQUITY		
4010	RETAINED EARNINGS	\$ 36,467.20	
	CURRENT YEAR NET INCOME/(LOSS)	(13,822.79)	
	SUBTOTAL EQUITY	\$ 22,644.41	
	TOTAL LIABILITIES & EQUITY	\$ 141,323.60	

BEAVER VALLEY IMPROVEMENT ASSOCIATION

Income/Expense Statement

Period: 03/01/26 to 03/31/26

Description	Actual	Current Period Budget	Variance	Actual	Year-To-Date Budget	Variance	Yearly Budget
INCOME:							
05010 MEMBER DUES & FEES	699.00	.00	699.00	103,584.00	104,544.00	(960.00)	104,544.00
05011 COLLECTION INCOME	72.00	.00	72.00	3,106.00	.00	3,106.00	.00
05015 PENALTY & INTEREST FEES	15.00	.00	15.00	780.00	.00	780.00	.00
05040 INTEREST	6.00	.00	6.00	38.37	.00	38.37	.00
05050 MISC INCOME	.00	.00	.00	175.00	.00	175.00	.00
TOTAL INCOME	792.00	.00	792.00	107,683.37	104,544.00	3,139.37	104,544.00
EXPENSES							
MANDATORY EXPENSES							
ADMINISTRATION							
08400 INSURANCE	.00	.00	.00	4,934.00	4,000.00	(934.00)	4,000.00
08410 MANAGEMENT	600.00	568.00	(32.00)	6,912.00	6,816.00	(96.00)	6,816.00
08420 COLLECTIONS	30.00	212.00	182.00	3,479.00	2,500.00	(979.00)	2,500.00
08427 BOOKKEEPING	.00	50.00	50.00	53.00	600.00	547.00	600.00
08445 BANK CHARGES	.00	10.00	10.00	20.00	120.00	100.00	120.00
08455 POSTAGE, COPYING& PRINTING	79.05	299.00	219.95	4,147.57	3,500.00	(647.57)	3,500.00
08470 PROPERTY TAXES	.00	.00	.00	6.12	100.00	93.88	100.00
08475 AUDIT / TAX PREPARATION	.00	.00	.00	980.00	550.00	(430.00)	550.00
08480 PERMITS, LICENSES & TAXES	.00	.00	.00	163.97	250.00	86.03	250.00
08335 WEB HOSTING	.00	49.00	49.00	340.96	500.00	159.04	500.00
TOTAL ADMINISTRATION EXPENSES	709.05	1,188.00	478.95	21,036.62	18,936.00	(2,100.62)	18,936.00
LEGAL							
08430 LEGAL FEES-GENERAL	450.00	174.00	(276.00)	750.00	2,000.00	1,250.00	2,000.00
TOTAL LEGAL	450.00	174.00	(276.00)	750.00	2,000.00	1,250.00	2,000.00
PROPERTY MAINTENANCE							
08011 GENERATOR INSPECTION	.00	.00	.00	283.63	350.00	66.37	350.00
08021 PROPANE TANK RENTAL	.00	.00	.00	523.02	53.00	(470.02)	53.00
08022 FILL PROPANE TANK	.00	.00	.00	.00	700.00	700.00	700.00
TOTAL MAINTENANCE/SUPPLIES	.00	.00	.00	806.65	1,103.00	296.35	1,103.00
UTILITIES							
08300 ELECTRIC	321.53	250.00	(71.53)	3,515.49	3,000.00	(515.49)	3,000.00
08320 WATER	92.06	190.00	97.94	1,066.83	2,203.00	1,136.17	2,203.00
08345 WASTE	.00	37.00	37.00	225.00	222.00	(3.00)	222.00
TOTAL UTILITIES	413.59	477.00	63.41	4,807.32	5,425.00	617.68	5,425.00
DISCRETIONARY EXPENSES							
08505 BUILDING MAINTENANCE	.00	174.00	174.00	2,468.96	2,000.00	(468.96)	2,000.00
08508 ROAD MAINTENANCE	.00	4,174.00	4,174.00	49,423.24	50,000.00	576.76	50,000.00
08511 LANDSCAPE AND PARK MAINTENANC	.00	.00	.00	495.00	800.00	305.00	800.00
08541 CULVERTS & DRAINAGE	.00	1,174.00	1,174.00	.00	14,000.00	14,000.00	14,000.00
08555 ROAD SIGNS	.00	.00	.00	.00	600.00	600.00	600.00
TOTAL DISCRETIONARY EXPENSES	.00	5,522.00	5,522.00	52,387.20	67,400.00	15,012.80	67,400.00

BEAVER VALLEY IMPROVEMENT ASSOCIATION

Income/Expense Statement

Period: 03/01/26 to 03/31/26

Description	Current Period			Year-To-Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
TOTAL EXPENSES BEFORE RESERVE	1,572.64	7,361.00	5,788.36	79,787.79	94,864.00	15,076.21	94,864.00
RESERVE EXPENSES							
TOTAL RESERVE EXPENSES	.00	.00	.00	.00	.00	.00	.00
CONTRIBUTIONS TO RESERVES							
08774 ADDT'L CONTRIBUTION RESERVES	32,000.00	.00	(32,000.00)	32,000.00	.00	(32,000.00)	.00
08775 RESERVES ALLOCATION	814.00	814.00	.00	9,680.00	9,680.00	.00	9,680.00
08780 RESERVES INTEREST CONT	6.00	.00	(6.00)	38.37	.00	(38.37)	.00
TOTAL CONTRIBUTIONS TO RESERV	32,820.00	814.00	(32,006.00)	41,718.37	9,680.00	(32,038.37)	9,680.00
TOTAL EXPENSES	34,392.64	8,175.00	(26,217.64)	121,506.16	104,544.00	(16,962.16)	104,544.00
CURR YR NET INCOME/(LOSS)	(33,600.64)	(8,175.00)	(25,425.64)	(13,822.79)	.00	(13,822.79)	.00

BEAVER VALLEY IMPROVEMENT ASSOCIATION
Income/Expense Statement
Actual spreadsheet Start date: 04/01/25 Cutoff date: 03/31/26

	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	Total
INCOME:													
MEMBER DUES & FEES	82950	8820	7731	2280	288	288	138-	138	0	528	0	699	103584
COLLECTION INCOME	958	438	896	90	0	30-	96	0	66	520	0	72	3106
PENALTY & INTEREST FEES	60	315	285	30	0	15	30	0	0	30	0	15	780
INTEREST	2	3	3	3	3	3	3	3	3	3	3	6	38
MISC INCOME	0	0	752	752-	0	0	0	175	0	0	0	0	175
TOTAL INCOME	83970	9576	9667	1651	291	276	9-	316	69	1081	3	792	107683
EXPENSES													
MANDATORY EXPENSES													
ADMINISTRATION													
INSURANCE	0	0	0	0	0	0	0	0	0	0	4934	0	4934
MANAGEMENT	568	568	568	568	568	568	568	568	568	600	600	600	6912
COLLECTIONS	0	180	1226	642	430	0	36	30	725	150	30	30	3479
BOOKKEEPING	53	0	0	0	0	0	0	0	0	0	0	0	53
BANK CHARGES	0	0	20	0	0	0	0	0	0	0	0	0	20
POSTAGE, COPYING& PRINTIN	1124	1293	173	672	192	69	76	59	208	123	79	79	4148
PROPERTY TAXES	0	0	0	0	0	0	6	0	0	0	0	0	6
AUDIT / TAX PREPARATION	45	45	0	0	0	0	0	0	295	595	0	0	980
PERMITS, LICENSES & TAXES	0	0	0	100	0	0	0	0	50	14	0	0	164
WEB HOSTING	0	0	0	0	42	0	0	0	299	0	0	0	341
TOTAL ADMINISTRATION EXPE	1790	2086	1987	1982	1232	637	686	657	2145	1482	5643	709	21037
LEGAL													
LEGAL FEES-GENERAL	0	0	200	0	100	0	0	0	0	0	0	450	750
TOTAL LEGAL	0	0	200	0	100	0	0	0	0	0	0	450	750
PROPERTY MAINTENANCE													
GENERATOR INSPECTION	0	0	0	0	0	0	0	0	0	284	0	0	284
PROPANE TANK RENTAL	0	0	0	0	151	0	0	0	319	53	0	0	523
TOTAL MAINTENANCE/SUPPLIE	0	0	0	0	151	0	0	0	319	337	0	0	807
UTILITIES													
ELECTRIC	262	241	220	294	236	246	262	230	228	540	436	322	3515
WATER - JUDGEMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
WATER	70	92	92	108	92	92	92	190	0	55	92	92	1067
WASTE	38	0	38	0	38	0	38	0	38	0	38	0	225
TOTAL UTILITIES	369	332	349	402	366	338	392	420	265	595	565	414	4807
DISCRETIONARY EXPENSES													
BUILDING MAINTENANCE	0	0	0	834	1500	0	135	0	0	0	0	0	2469
ROAD MAINTENANCE	0	0	48	0	0	0	0	25000	24375	0	0	0	49423
LANDSCAPE AND PARK MAINTENANCE	0	0	495	0	0	0	0	0	0	0	0	0	495
TOTAL DISCRETIONARY EXPE	0	0	543	834	1500	0	135	25000	24375	0	0	0	52387
TOTAL EXPENSES BEFORE RES	2159	2418	3079	3218	3349	975	1213	26078	27105	2414	6208	1573	79788

RESERVE EXPENSES													
TRN TO/FROM RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RESERVE EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRIBUTIONS TO RESERVES													
ADDT'L CONTRIBUTION RESER	0	0	0	0	0	0	0	0	0	0	0	32000	32000
RESERVES ALLOCATION	806	806	806	806	806	806	806	806	806	806	806	814	9680
RESERVES INTEREST CONT	2	3	3	3	3	3	3	3	3	3	3	6	38
TOTAL CONTRIBUTIONS TO RE	808	809	809	809	809	809	809	809	809	809	809	32820	41718
TOTAL EXPENSES	2967	3227	3888	4027	4158	1784	2022	26887	27914	3223	7017	34393	121506
CURR YR NET INCOME/(LOSS)	81003	6349	5779	2376-	3867-	1508-	2031-	26570-	27845-	2142-	7014-	33601-	13823-

CASH DISBURSEMENTS

Starting Check Date: 3/01/26 Cash Account #: 1034
Ending Check Date: 3/31/26

Check Date	Check #	Vend #	Name	Check Amount	Reference
3/02/26	1423	BEAVAL	BEAVER VALLEY WATER CO	92.06	1102-2
3/02/26	1424	PDS	PLANNED DEVELOPMENT SERVICES	559.05	FEBRUARY ADMIN
Totals:				651.11	

-- End of report --

651.11 +
 mgt 600.00 +
 Electric 321.53 +
 003
 1,572.64 *

DATE: 4/01/26
TIME: 9:03 AM

BEAVER VALLEY IMPROVEMENT ASSOCIATION
AGED OWNER BALANCES: AS OF Mar. 31, 2026

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R E P O R T S U M M A R Y

CODE	N/A	DESCRIPTION	ACCOUNT #	CURRENT	OVER 30	OVER 60	OVER 90	TOTAL
A1		ASSESSMENT	5010	0.00	0.00	0.00	5872.00	5872.00
01		Late Fees	5015	0.00	0.00	0.00	330.00	330.00
03		Admin. Fees	5011	0.00	0.00	450.00	4453.00	4903.00
GRAND TOTAL:				0.00	0.00	450.00	10655.00	11105.00

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	DELINQUENCY AMOUNT
05015	PENALTY & INTEREST FEES	330.00
05010	MEMBER DUES & FEES	5872.00
05011	COLLECTION INCOME	4903.00
T O T A L		\$11105.00

-- End of report --