# BEAVER VALLEY IMPROVEMENT ASSOCIATION
BALANCE SHEET
As of 06/30/26

| | | | | |
|---|---|---|---|---|
| | | ASSETS | | |
| | OPERATING FUNDS | | | |
| 1034 | AAB OPERATING | $ 116,291.35 | | |
| | TOTAL OPERATING FUNDS | | $ | 116,291.35 |
| | RESERVES | | | |
| 1020 | AAB MONEY MARKET | $ 63,470.89 | | |
| | TOTAL RESERVE FUNDS | | $ | 63,470.89 |
| | OTHER ASSETS | | | |
| 1040 | SECURITY DEPOSIT | $ 110.00 | | |
| | TOTAL OTHER ASSETS | | $ | 110.00 |
| | TOTAL ASSETS | | $ | 179,872.24 |
| | | LIABILITIES AND EQUITY | | |
| | LIABILITIES | | | |
| 2975 | PREPAID ASSESSMENTS | $ 1,395.03 | | |
| | TOTAL LIABILITIES | | $ | 1,395.03 |
| | RESERVES | | | |
| 3030 | MEMBER'S EQUITY | $ 61,014.19 | | |
| 3032 | RESERVES -CURRENT YEAR | 2,456.70 | | |
| | TOTAL RESERVES | | $ | 63,470.89 |
| | EQUITY | | | |
| 4010 | RETAINED EARNINGS | $ 22,644.41 | | |
| | CURRENT YEAR NET INCOME/(LOSS) | 92,361.91 | | |
| | SUBTOTAL EQUITY | | $ | 115,006.32 |
| | TOTAL LIABILITIES & EQUITY | | $ | 179,872.24 |

# BEAVER VALLEY IMPROVEMENT ASSOCIATION

Income/Expense Statement

Period: 06/01/26 to 06/30/26

| | Description | Current Period Actual | Current Period Budget | Current Period Variance | Year-To-Date Actual | Year-To-Date Budget | Year-To-Date Variance | Yearly Budget |
|---|---|---|---|---|---|---|---|---|
| INCOME: | | | | | | | | |
| 05010 | MEMBER DUES & FEES | 10,368.00 | .00 | 10,368.00 | 100,232.00 | 104,544.00 | (4,312.00) | 104,544.00 |
| 05011 | COLLECTION INCOME | 975.00 | .00 | 975.00 | 2,159.00 | .00 | 2,159.00 | .00 |
| 05015 | PENALTY & INTEREST FEES | 510.00 | .00 | 510.00 | 690.00 | .00 | 690.00 | .00 |
| 05040 | INTEREST | 12.91 | .00 | 12.91 | 38.70 | .00 | 38.70 | .00 |
| | TOTAL INCOME | 11,865.91 | .00 | 11,865.91 | 103,119.70 | 104,544.00 | (1,424.30) | 104,544.00 |
| | | | EXPENSES | | | | | |
| MANDATORY EXPENSES | | | | | | | | |
| ADMINISTRATION | | | | | | | | |
| 08400 | INSURANCE | .00 | .00 | .00 | .00 | 4,000.00 | 4,000.00 | 4,000.00 |
| 08410 | MANAGEMENT | 600.00 | 568.00 | (32.00) | 1,800.00 | 1,704.00 | (96.00) | 6,816.00 |
| 08420 | COLLECTIONS | 60.00 | 291.67 | 231.67 | 662.00 | 875.01 | 213.01 | 3,500.00 |
| 08427 | BOOKKEEPING | .00 | 50.00 | 50.00 | .00 | 150.00 | 150.00 | 600.00 |
| 08445 | BANK CHARGES | .00 | 10.00 | 10.00 | .00 | 30.00 | 30.00 | 120.00 |
| 08455 | POSTAGE, COPYING& PRINTING | 103.83 | 333.33 | 229.50 | 2,915.33 | 999.99 | (1,915.34) | 4,000.00 |
| 08470 | PROPERTY TAXES | .00 | .00 | .00 | .00 | .00 | .00 | 100.00 |
| 08475 | AUDIT / TAX PREPARATION | 975.00 | .00 | (975.00) | 975.00 | .00 | (975.00) | 1,000.00 |
| 08480 | PERMITS, LICENSES & TAXES | 50.00 | .00 | (50.00) | 50.00 | .00 | (50.00) | 250.00 |
| 08335 | WEB HOSTING | .00 | 41.67 | 41.67 | .00 | 125.01 | 125.01 | 500.00 |
| 09606 | ZOOM | .00 | 13.33 | 13.33 | .00 | 39.99 | 39.99 | 160.00 |
| | TOTAL ADMINISTRATION EXPENSES | 1,788.83 | 1,308.00 | (480.83) | 6,402.33 | 7,924.00 | 1,521.67 | 21,046.00 |
| LEGAL | | | | | | | | |
| 08430 | LEGAL FEES-GENERAL | .00 | 83.33 | 83.33 | .00 | 249.99 | 249.99 | 1,000.00 |
| | TOTAL LEGAL | .00 | 83.33 | 83.33 | .00 | 249.99 | 249.99 | 1,000.00 |
| PROPERTY MAINTENANCE | | | | | | | | |
| 08011 | GENERATOR INSPECTION | .00 | 175.00 | 175.00 | .00 | 175.00 | 175.00 | 350.00 |
| 08021 | PROPANE TANK RENTAL | .00 | .00 | .00 | .00 | .00 | .00 | 53.00 |
| 08022 | FILL PROPANE TANK | .00 | .00 | .00 | 608.56 | .00 | (608.56) | 700.00 |
| | TOTAL MAINTENANCE/SUPPLIES | .00 | 175.00 | 175.00 | 608.56 | 175.00 | (433.56) | 1,103.00 |
| UTILITIES | | | | | | | | |
| 08300 | ELECTRIC | 220.66 | 250.00 | 29.34 | 617.89 | 750.00 | 132.11 | 3,000.00 |
| 08320 | WATER | 100.80 | 183.00 | 82.20 | 292.07 | 549.00 | 256.93 | 2,203.00 |
| 08345 | WASTE | 37.50 | .00 | (37.50) | 75.00 | 37.00 | (38.00) | 222.00 |
| | TOTAL UTILITIES | 358.96 | 433.00 | 74.04 | 984.96 | 1,336.00 | 351.04 | 5,425.00 |
| DISCRETIONARY EXPENSES | | | | | | | | |
| 08505 | BUILDING MAINTENANCE | .00 | 208.33 | 208.33 | .00 | 624.99 | 624.99 | 2,500.00 |
| 08508 | ROAD MAINTENANCE | .00 | 4,166.00 | 4,166.00 | .00 | 12,498.00 | 12,498.00 | 50,000.00 |
| 08511 | LANDSCAPE AND PARK MAINTENANC | 305.24 | 100.00 | (205.24) | 305.24 | 200.00 | (105.24) | 800.00 |
| 08541 | CULVERTS & DRAINAGE | .00 | 1,032.50 | 1,032.50 | .00 | 3,097.50 | 3,097.50 | 12,390.00 |
| 08555 | ROAD SIGNS | .00 | .00 | .00 | .00 | .00 | .00 | 600.00 |
| | TOTAL DISCREDTIONARY EXPENES | 305.24 | 5,506.83 | 5,201.59 | 305.24 | 16,420.49 | 16,115.25 | 66,290.00 |

# BEAVER VALLEY IMPROVEMENT ASSOCIATION

Income/Expense Statement

Period: 06/01/26 to 06/30/26

| Description | | Current Period Actual | Current Period Budget | Current Period Variance | Year-To-Date Actual | Year-To-Date Budget | Year-To-Date Variance | Yearly Budget |
|---|---|---|---|---|---|---|---|---|
| | TOTAL EXPENSES BEFORE RESERVE | 2,453.03 | 7,506.16 | 5,053.13 | 8,301.09 | 26,105.48 | 17,804.39 | 94,864.00 |
| RESERVE EXPENSES | | | | | | | | |
| | TOTAL RESERVE EXPENSES | .00 | .00 | .00 | .00 | .00 | .00 | .00 |
| CONTRRIBUTIONS TO RESERVES | | | | | | | | |
| 08775 | RESERVES ALLOCATION | 806.00 | 806.00 | .00 | 2,418.00 | 2,418.00 | .00 | 9,680.00 |
| 08780 | RESERVES INTEREST CONT | 12.91 | .00 | (12.91) | 38.70 | .00 | (38.70) | .00 |
| | TOTAL CONTRIBUTIONS TO RESERV | 818.91 | 806.00 | (12.91) | 2,456.70 | 2,418.00 | (38.70) | 9,680.00 |
| | TOTAL EXPENSES | 3,271.94 | 8,312.16 | 5,040.22 | 10,757.79 | 28,523.48 | 17,765.69 | 104,544.00 |
| | CURR YR NET INCOME/(LOSS) | 8,593.97 | (8,312.16) | 16,906.13 | 92,361.91 | 76,020.52 | 16,341.39 | .00 |

BEAVER VALLEY IMPROVEMENT ASSOCIATION

Income/Expense Statement

Actual spreadsheet Start date: 04/01/26 Cutoff date: 06/30/26

| | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | JAN | FEB | MAR | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| INCOME: | | | | | | | | | | | | | |
| MEMBER DUES & FEES | 85208 | 4656 | 10368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100232 |
| COLLECTION INCOME | 1076 | 108 | 975 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2159 |
| PENALTY & INTEREST FEES | 105 | 75 | 510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 690 |
| INTEREST | 13 | 13 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 |
| TOTAL INCOME | 86402 | 4852 | 11866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 103120 |
| | | | | | EXPENSES | | | | | | | | |
| MANDATORY EXPENSES | | | | | | | | | | | | | |
| ADMINISTRATION | | | | | | | | | | | | | |
| MANAGEMENT | 600 | 600 | 600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1800 |
| COLLECTIONS | 0 | 602 | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 662 |
| POSTAGE, COPYING& PRINTIN | 1335 | 1476 | 104 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2915 |
| AUDIT / TAX PREPARATION | 0 | 0 | 975 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 975 |
| PERMITS, LICENSES & TAXES | 0 | 0 | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50 |
| TOTAL ADMINISTRATION EXPE | 1935 | 2678 | 1789 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6402 |
| LEGAL | | | | | | | | | | | | | |
| TOTAL LEGAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PROPERTY MAINTENANCE | | | | | | | | | | | | | |
| FILL PROPANE TANK | 609 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 609 |
| TOTAL MAINTENANCE/SUPPLIE | 609 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 609 |
| UTILITIES | | | | | | | | | | | | | |
| ELECTRIC | 212 | 185 | 221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 618 |
| WATER | 94 | 97 | 101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 292 |
| WASTE | 38 | 0 | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75 |
| TOTAL UTILITIES | 344 | 282 | 359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 985 |
| DISCRETIONARY EXPENSES | | | | | | | | | | | | | |
| LANDSCAPE AND PARK MAINTE | 0 | 0 | 305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 305 |
| TOTAL DISCREDTIONARY EXPE | 0 | 0 | 305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 305 |
| TOTAL EXPENSES BEFORE RES | 2887 | 2961 | 2453 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8301 |
| RESERVE EXPENSES | | | | | | | | | | | | | |
| TOTAL RESERVE EXPENSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| CONTRRIBUTIONS TO RESERVES | | | | | | | | | | | | | |
| RESERVES ALLOCATION | 806 | 806 | 806 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2418 |
| RESERVES INTEREST CONT | 13 | 13 | 13 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 |
| TOTAL CONTRIBUTIONS TO RE | 819 | 819 | 819 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2457 |
| TOTAL EXPENSES | 3706 | 3780 | 3272 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10758 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CURR YR NET INCOME/(LOSS) | 82696 | 1072 | 8594 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 92362 |

## CASH DISBURSEMENTS

Starting Check Date: 6/01/26 Cash Account #: 1034
Ending Check Date: 6/30/26

| Check Date | Check # | Vend # | Name | Check Amount | Reference |
|---|---|---|---|---|---|
| 6/01/26 | 1432 | BEAVAL | BEAVER VALLEY WATER CO | 100.80 | 1102-2 |
| 6/01/26 | 1433 | GILREC | GILA COUNTY RECORDER | 30.00 | LIEN RELEASE LOT# 059 |
| 6/01/26 | 1434 | PDS | PLANNED DEVELOPMENT SERVICES | 103.83 | MAY ADMIN |
| 6/01/26 | 1435 | ROARUB | ROADRUNNER RUBBISH, LLC | 37.50 | 06.01-07.31 |
| 6/08/26 | 1436 | PETE | PETER SARATA CPA | 975.00 | 2025 TAXES, 2025 COMP |
| 6/18/26 | 61826 | (M) AZ | ARIZONA DEPT OF REVENUE | 50.00 | YE 3 31 25 |
| 6/22/26 | 1437 | STEKIN | STEPHEN KING | 305.24 | REIMBURSEMENT |
| 6/30/26 | 1438 | GILREC | GILA COUNTY RECORDER | 30.00 | LIEN RELEASE #099,100,101 |
| | | | Totals: | 1,632.37 | |

-- End of report --

1,632.37 +
600.00 +
mgt 220.66 +
Electric 003
2,453.03 *

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 | 10328.00 | 10328.00 |
| 01 | | Late Fees | 5015 | 0.00 | 315.00 | 0.00 | 225.00 | 540.00 |
| 03 | | Admin. Fees | 5011 | 868.00 | 273.00 | 0.00 | 3779.00 | 4920.00 |
| | | | GRAND TOTAL: | 868.00 | 588.00 | 0.00 | 14332.00 | 15788.00 |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | DELINQUENCY AMOUNT |
|---|---|---|
| 05015 | PENALTY & INTEREST FEES | 540.00 |
| 05010 | MEMBER DUES & FEES | 10328.00 |
| 05011 | COLLECTION INCOME | 4920.00 |
| | T O T A L | $15788.00 |

-- End of report --