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Village Green at the Valley Club HOA, Inc.

09/27/25

Balance Sheet

Accrual Basis

As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
1- DL Evans Bank - Oper Acct	59,071.96
2- DL Evans Bank - Capital Acct	85,873.26
3- DL Evans Bank - Road Account	75,251.49
5- DL Evans Bank - Capital CD	102,502.25
6- DL Evans - AGAVE - Op. Acct.	14,326.19
7- DL Evans - AGAVE - Cap. Res.	13,987.74
8- Treasury Bills	397,112.90
Total Checking/Savings	748,125.79
Accounts Receivable	
Accounts Receivable	23,007.34
Total Accounts Receivable	23,007.34
Total Current Assets	771,133.13
TOTAL ASSETS	771,133.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-2,711.10
Total Accounts Payable	-2,711.10
Other Current Liabilities	
New Construction Deposits	23,500.00
Total Other Current Liabilities	23,500.00
Total Current Liabilities	20,788.90
Total Liabilities	20,788.90
Equity	
Capital Reserve Fund	750.00
Retained Earnings	779,428.71
Net Income	-29,834.48
Total Equity	750,344.23
TOTAL LIABILITIES & EQUITY	771,133.13

Village Green at the Valley Club HOA, Inc.

Profit & Loss Budget vs. Actual

July through September 2025

	Jul - Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
1-Operating Assessment	50,846.08	0.00	50,846.08
Finance Charges	1,142.20		
Total Income	51,988.28	0.00	51,988.28
Gross Profit	51,988.28	0.00	51,988.28
Expense			
Administrative			
Annual PO Box Rent	0.00	0.00	0.00
Bank Service Charges	0.00	0.00	0.00
Mailings (Certified)	0.00	0.00	0.00
Meetings Conference Room Rental	0.00	0.00	0.00
Misc. Admin Fees -Bank Supplies	57.97	0.00	57.97
Administrative - Other	46.80		
Total Administrative	104.77	0.00	104.77
Insurance Expense			
American Hallmark -Com.Umbrella	0.00	0.00	0.00
American Hallmark -Commercial	5,675.70	0.00	5,675.70
Total Insurance Expense	5,675.70	0.00	5,675.70
LANDSCAPING			
0. Landscaping Contingency	0.00	0.00	0.00
1. AGAVE			
Mowing	7,792.51	0.00	7,792.51
Property Maintenance	6,815.83	0.00	6,815.83
Total 1. AGAVE	14,608.34	0.00	14,608.34
2. STREAMSIDE			
1. Irrigation-Jolley Irrigation			
2. Weekly Water Management	910.00		
4. Irrigation Repairs	15,812.22		
1. Irrigation-Jolley Irrigation - Other	0.00	0.00	0.00
Total 1. Irrigation-Jolley Irrigation	16,722.22	0.00	16,722.22
2. Common Area Maintenance			
01.Spring Clean Up	443.99	0.00	443.99
02.Mowing Street Scape & Soccer	9,430.00	0.00	9,430.00
03.Mowing Natural Area	8,550.00	0.00	8,550.00
04.Fall Aerations	0.00	0.00	0.00
05.Fall Clean Up	0.00	0.00	0.00
06.Fertilization - Street Trees	0.00	0.00	0.00
07.Fertilization - Street & Soc	6,180.00	0.00	6,180.00
08.Weed Control - Street	4,474.88	0.00	4,474.88
09.Weed Control - Natural Area	14,820.00	0.00	14,820.00
10. Weed Control Tree Wells	0.00	0.00	0.00
13.Tree Weevil Control	1,950.00	0.00	1,950.00
14.Pine Borer Control	1,950.00	0.00	1,950.00
15.Arbor -Prune Deciduous Trees	1,530.00		
17.Water Feature - Start Up	7,417.20	0.00	7,417.20
18.Pond Clarity & Algae Control	4,467.99	0.00	4,467.99
19.Water Feature - Fall Winter	0.00	0.00	0.00
20.Garden Detail-Street Islands	3,628.46	0.00	3,628.46
21.Water Feature Maintenance	6,030.70	0.00	6,030.70
Total 2. Common Area Maintenance	70,873.22	0.00	70,873.22
3. PARCEL J			
1. Mow Natural Area North	630.00	0.00	630.00
2. Mow Natural Area South	0.00	0.00	0.00
3. Fertilize Trees Natural Area	0.00	0.00	0.00
4. Weed Control Natural Area	0.00	0.00	0.00
Total 3. PARCEL J	630.00	0.00	630.00
Total 2. STREAMSIDE	88,225.44	0.00	88,225.44
Total LANDSCAPING	102,833.78	0.00	102,833.78
Professional Fees			
Tax Preparation	0.00	0.00	0.00

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09/27/25

Accrual Basis

Village Green at the Valley Club HOA, Inc.

Profit & Loss Budget vs. Actual

July through September 2025

	Jul - Sep 25	Budget	\$ Over Budget
Legal Services			
Matter ID 11030-001 General	542.00	0.00	542.00
Total Legal Services	542.00	0.00	542.00
Association Management	7,425.00	0.00	7,425.00
Other Miscellaneous	0.00	0.00	0.00
Sewer System Inspections-Weekly	2,468.98	0.00	2,468.98
Sewer System Maintenance	7,113.00	0.00	7,113.00
Website Management	0.00	0.00	0.00
Total Professional Fees	17,548.98	0.00	17,548.98
Snow Removal			
Agave Roads	0.00	0.00	0.00
Streamside Roads	0.00	0.00	0.00
Total Snow Removal	0.00	0.00	0.00
Utilities			
Cox Communications	231.00	0.00	231.00
Idaho Power			
Account # 2203791013-Irrigation	133.68	0.00	133.68
Account # 2203879719 - 101 Pond	3,166.18	0.00	3,166.18
Account # 2205009059 - Septic	54.69	0.00	54.69
Account # 2205477199 - Agave	142.41	0.00	142.41
Account # 2206605210 - 201 Pond	2,585.60	0.00	2,585.60
Total Idaho Power	6,082.56	0.00	6,082.56
Total Utilities	6,313.56	0.00	6,313.56
VCI Shared Maintenance	4,167.74	0.00	4,167.74
VCOA - Shared Maintenance			
Domestic Water System	4,788.60	0.00	4,788.60
Valley Club Common Areas	10,455.25	0.00	10,455.25
Valley Club Road	86,901.05	0.00	86,901.05
VCOA - Shared Road Maintenance	0.00	0.00	0.00
Total VCOA - Shared Maintenance	102,144.90	0.00	102,144.90
Total Expense	238,789.43	0.00	238,789.43
Net Ordinary Income	-186,801.15	0.00	-186,801.15
Other Income/Expense			
Other Income			
ADRC Fee	600.00		
Interest Income	4,736.90		
Interest Income - Agave	73.29		
Total Other Income	5,410.19		
Other Expense			
CAPITAL RESERVE FUNDS Account			
Irrigation system improvements	3,419.15		
Streamside Path & Tree Install	21,706.27		
CAPITAL RESERVE FUNDS Account - Other	0.00	0.00	0.00
Total CAPITAL RESERVE FUNDS Account	25,125.42	0.00	25,125.42
Design Review Fees			
JCA - Jay Cone Architecture	337.50		
Rob King - Landwork Studio llc	591.25		
Total Design Review Fees	928.75		
Total Other Expense	26,054.17	0.00	26,054.17
Net Other Income	-20,643.98	0.00	-20,643.98
Net Income	-207,445.13	0.00	-207,445.13