Village Green at the Valley Club HOA, Inc.
Balance Sheet
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
1- DL Evans Bank - Oper Acct	84,132.67
2- DL Evans Bank - Capital Acct	86,711.14
3- DL Evans Bank - Road Account	9,319.99
5- DL Evans Bank - Capital CD	102,502.25
6- DL Evans - AGAVE - Op. Acct.	4,568.57
7- DL Evans - AGAVE - Cap. Res.	14,135.94
8- Treasury Bills	367,916.49
Total Checking/Savings	669,287.05
Accounts Receivable	
Accounts Receivable	12,401.49
Total Accounts Receivable	12,401.49
Total Current Assets	681,688.54
TOTAL ASSETS	**681,688.54**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-3,563.76
Total Accounts Payable	-3,563.76
Other Current Liabilities	
New Construction Deposits	23,500.00
Total Other Current Liabilities	23,500.00
Total Current Liabilities	19,936.24
Total Liabilities	19,936.24
Equity	
Capital Reserve Fund	750.00
Retained Earnings	779,428.71
Net Income	-118,426.41
Total Equity	661,752.30
TOTAL LIABILITIES & EQUITY	**681,688.54**

Village Green at the Valley Club HOA, Inc.
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	$ Over Budget
Ordinary Income/Expense			
Income			
1-Operating Assessment	370,875.56	371,341.00	-465.44
Operational Interest Earned	987.10		
Finance Charges	1,607.65		
ADRC Income	850.00		
Total Income	374,320.31	371,341.00	2,979.31
Gross Profit	374,320.31	371,341.00	2,979.31
Expense			
Administrative			
Annual PO Box Rent	188.00	170.00	18.00
Bank Service Charges	10.00	24.00	-14.00
Mailings (Certified)	20.94	100.00	-79.06
Meetings Conference Room Rental	174.84	1,000.00	-825.16
Misc. Admin Fees -Bank Supplies	391.58	230.00	161.58
Total Administrative	785.36	1,524.00	-738.64
Insurance Expense			
American Hallmark -Com.Umbrella	0.00	4,000.00	-4,000.00
American Hallmark -Commercial	15,120.20	15,500.00	-379.80
Total Insurance Expense	15,120.20	19,500.00	-4,379.80
LANDSCAPING			
1. AGAVE			
Agave Tree Maintenance	3,090.00		
Irrigation & Hiawatha Canal Co	6,965.34		
Mowing	8,429.82	6,000.00	2,429.82
Property Maintenance	3,870.00	9,500.00	-5,630.00
Total 1. AGAVE	22,355.16	15,500.00	6,855.16
2. STREAMSIDE			
1. Irrigation-Jolley Irrigation			
1. Spring Activation	1,245.94		
2. Weekly Water Management	1,750.00		
3. Winterization	1,120.00		
4. Irrigation Repairs	24,353.76		
1. Irrigation-Jolley Irrigation - Other	0.00	35,000.00	-35,000.00
Total 1. Irrigation-Jolley Irrigation	28,469.70	35,000.00	-6,530.30
2. Common Area Maintenance			
01.Spring Clean Up	2,753.99	2,710.00	43.99
02.Mowing Street Scape & Soccer	12,139.80	12,190.00	-50.20
03.Mowing Natural Area	14,250.00	17,100.00	-2,850.00
04.Fall Aerations	900.00	900.00	0.00
05.Fall Clean Up	3,858.50	2,400.00	1,458.50
06.Fertilization - Street Trees	0.00	1,500.00	-1,500.00
07.Fertilization - Street & Soc	6,180.00	4,680.00	1,500.00
08.Weed Control - Street	4,474.88	7,410.00	-2,935.12
09.Weed Control - Natural Area	14,820.00	16,770.00	-1,950.00
10. Weed Control Tree Wells	0.00	3,380.00	-3,380.00
13.Tree Weevil Control	1,950.00	1,950.00	0.00
14.Pine Borer Control	1,950.00	1,950.00	0.00
15.Arbor -Prune Deciduous Trees	1,530.00		
17.Water Feature - Start Up	7,417.20	1,600.00	5,817.20
18.Pond Clarity & Algae Control	4,467.99	7,200.00	-2,732.01
19.Water Feature - Fall Winter	600.00	530.00	70.00
20.Garden Detail-Street Islands	4,143.46	2,400.00	1,743.46

Village Green at the Valley Club HOA, Inc.
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	$ Over Budget
21.Water Feature Maintenance	8,326.91	1,800.00	6,526.91
22.Misc Services	85.41		
23. Landscaping Contingency	0.00	15,000.00	-15,000.00
Total 2. Common Area Maintenance	89,848.14	101,470.00	-11,621.86
3. PARCEL J			
1. Mow Natural Area North	630.00	3,780.00	-3,150.00
2. Mow Natural Area South	0.00	900.00	-900.00
3. Fertilize Trees Natural Area	484.79	350.00	134.79
4. Weed Control Natural Area	0.00	5,460.00	-5,460.00
Total 3. PARCEL J	1,114.79	10,490.00	-9,375.21
Tree Maintenance	470.00		
Total 2. STREAMSIDE	119,902.63	146,960.00	-27,057.37
Landscaping			
Streamside - Irrigation Meters	-770.12		
Landscaping - Other	-82.50		
Total Landscaping	-852.62		
Total LANDSCAPING	141,405.17	162,460.00	-21,054.83
Professional Fees			
Tax Preparation	3,236.00	1,000.00	2,236.00
Legal Services			
Matter ID 11030-001 General	3,981.28	7,000.00	-3,018.72
Total Legal Services	3,981.28	7,000.00	-3,018.72
Association Management	29,700.00	29,700.00	0.00
ADRC Paid Architects	75.00		
Other Miscellaneous			
Water District 37	303.96		
Other Miscellaneous - Other	0.00	1,000.00	-1,000.00
Total Other Miscellaneous	303.96	1,000.00	-696.04
Sewer System Inspections-Weekly	10,380.58	9,000.00	1,380.58
Sewer System Maintenance	14,274.62	8,550.00	5,724.62
Website Management	1,664.00	5,000.00	-3,336.00
Total Professional Fees	63,615.44	61,250.00	2,365.44
Snow Removal			
Agave Roads	3,094.00	5,000.00	-1,906.00
Streamside Roads	6,717.00	10,000.00	-3,283.00
Total Snow Removal	9,811.00	15,000.00	-5,189.00
Utilities			
Cox Communications	1,386.00	1,200.00	186.00
Idaho Power			
Account # 2203791013-Irrigation	575.23	500.00	75.23
Account # 2203879719 - 101 Pond	5,653.99	6,000.00	-346.01
Account # 2205009059 - Septic	518.90	500.00	18.90
Account # 2205477199 - Agave	304.15	500.00	-195.85
Account # 2206605210 - 201 Pond	4,521.29	6,000.00	-1,478.71
Total Idaho Power	11,573.56	13,500.00	-1,926.44
Total Utilities	12,959.56	14,700.00	-1,740.44
VCI Shared Maintenance	28,894.34	20,000.00	8,894.34

Village Green at the Valley Club HOA, Inc.
Profit & Loss Budget vs. Actual
January through December 2025

	Jan - Dec 25	Budget	$ Over Budget
VCOA - Shared Maintenance			
Domestic Water System	20,566.56	1,500.00	19,066.56
Valley Club Common Areas	27,413.16	10,000.00	17,413.16
Valley Club Road	88,984.85	10,000.00	78,984.85
VCOA - Shared Road Maintenance	0.00	0.00	0.00
Total VCOA - Shared Maintenance	136,964.57	21,500.00	115,464.57
Total Expense	409,555.64	315,934.00	93,621.64
Net Ordinary Income	-35,235.33	55,407.00	-90,642.33
Other Income/Expense			
Other Income			
Interest Income	16,723.74		
Interest Income - Agave	404.67		
Total Other Income	17,128.41		
Other Expense			
Ask My Accountant			
CAPITAL RESERVE FUNDS Account			
Irrigation system improvements	25,222.19		
Agave - Exterior Painting	52,000.00		
Streamside Path & Tree Install	21,706.27		
CAPITAL RESERVE FUNDS Account - Other	0.00	26,000.00	-26,000.00
Total CAPITAL RESERVE FUNDS Account	98,928.46	26,000.00	72,928.46
Total Ask My Accountant	98,928.46	26,000.00	72,928.46
Design Review Fees			
JCA - Jay Cone Architecture	412.50		
Rob King - Landwork Studio llc	828.75		
Total Design Review Fees	1,241.25		
New Construction Fees			
New Construction House Numbers	149.78		
Total New Construction Fees	149.78		
Total Other Expense	100,319.49	26,000.00	74,319.49
Net Other Income	-83,191.08	-26,000.00	-57,191.08
Net Income	**-118,426.41**	**29,407.00**	**-147,833.41**