

Village Green at the Valley Club HOA, Inc.

Balance Sheet

As of March 31, 2026

	<u>Mar 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1- DL Evans - Oper Acct 6965	59,166.59
2- DL Evans - Capital Acct 6930	87,275.38
3- DL Evans - Road Account 7860	381,011.65
5- DL Evans Bank - Capital CD	102,502.25
6- DLE - AGAVE - Op. Acct 5956	23,214.19
7- DLE - AGAVE - Cap. Res 5891	14,236.45
8- Treasury Bills	59,831.07
Total Checking/Savings	<u>727,237.58</u>
Accounts Receivable	
Accounts Receivable	17,718.28
Total Accounts Receivable	<u>17,718.28</u>
Total Current Assets	<u>744,955.86</u>
TOTAL ASSETS	<u>744,955.86</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-2,826.60
Total Accounts Payable	<u>-2,826.60</u>
Other Current Liabilities	
New Construction Deposits	6,750.00
Total Other Current Liabilities	<u>6,750.00</u>
Total Current Liabilities	<u>3,923.40</u>
Total Liabilities	3,923.40
Equity	
Capital Reserve Fund	750.00
Retained Earnings	661,002.30
Net Income	79,280.16
Total Equity	<u>741,032.46</u>
TOTAL LIABILITIES & EQUITY	<u>744,955.86</u>

Village Green at the Valley Club HOA, Inc.
Profit & Loss Budget vs. Actual
January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
1-Operating Assessment	103,099.85	103,100.00	-0.15
Operational Interest Earned	0.00	500.00	-500.00
ADRC Income	500.00	250.00	250.00
Finance Charges & Late Fees	2,675.37	250.00	2,425.37
Owner Reimbursements	308.00		
Other	3,471.20		
Total Income	110,054.42	104,100.00	5,954.42
Gross Profit	110,054.42	104,100.00	5,954.42
Expense			
Administrative			
Annual PO Box Rent	0.00	190.00	-190.00
Meetings Conference Room Rental	0.00	150.00	-150.00
Mailings (Certified)	0.00	100.00	-100.00
Misc. Admin Fees -Bank Supplies	84.44	50.02	34.42
Bank Service Charges	0.00	24.00	-24.00
Total Administrative	84.44	514.02	-429.58
Insurance Expense			
Com.Umbrella/Directors & Office Commercial	0.00	0.00	0.00
	3,817.31	3,875.06	-57.75
Total Insurance Expense	3,817.31	3,875.06	-57.75
Professional & Management			
Tax Preparation			
Tax - Federal & State	5,854.00		
Tax Preparation - Other	950.00	5,000.00	-4,050.00
Total Tax Preparation	6,804.00	5,000.00	1,804.00
Legal Services			
Matter ID 11030-001 General	1,343.00	1,250.06	92.94
Total Legal Services	1,343.00	1,250.06	92.94
Association Management	4,950.00	7,425.00	-2,475.00
Other	87.50	500.00	-412.50
Total Professional & Management	13,184.50	14,175.06	-990.56
LANDSCAPING			
1. AGAVE			
Mowing	0.00	0.00	0.00
Irrigation & Hiawatha Canal Co	200.00	0.00	200.00
Property Maintenance	0.00	0.00	0.00
Agave Tree Maintenance	0.00	0.00	0.00
Total 1. AGAVE	200.00	0.00	200.00
2. STREAMSIDE			
1. Streamside Irrigation-Jolley			
1. Spring Activation	0.00	0.00	0.00
2. Weekly Water Management	0.00	0.00	0.00
3. Winterization	0.00	0.00	0.00
4. Irrigation Repairs & Maint.	3,252.53	0.00	3,252.53
5. Hiawatha Canal/Water Dist 37	139.13		
Total 1. Streamside Irrigation-Jolley	3,391.66	0.00	3,391.66
2. Streamside Comn Areas - Webb			
01.Spring Clean Up	0.00	0.00	0.00
02.Spring Clean Up Beds	0.00	0.00	0.00
03.Bi-Weekly Bed Detail	0.00	0.00	0.00
04.Fall Bed Winterization	0.00	0.00	0.00

Village Green at the Valley Club HOA, Inc.

Profit & Loss Budget vs. Actual

January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget
05.Mowing Street Scape & Soccer	0.00	0.00	0.00
06.Mowing Natural Area	0.00	0.00	0.00
07.Fall Aerations	0.00	0.00	0.00
08.Fall Clean Up	0.00	0.00	0.00
09.Fertilization - Street Trees	0.00	0.00	0.00
10.Fertilization - Street & Soc	0.00	0.00	0.00
12.Weed Control - Natural Area	0.00	0.00	0.00
13.Weed Contr & Nutrient Pkg	0.00	0.00	0.00
14. Weed Contr Tree Well/Paths	0.00	0.00	0.00
17.Tree Weevil Control	0.00	0.00	0.00
18.Pine Borer Control	0.00	0.00	0.00
21.Water Feature - Start Up	0.00	0.00	0.00
22.Pond Clarity & Algae Control	0.00	0.00	0.00
23.Water Feature Maint & Algea	0.00	0.00	0.00
24.Water Feature - Fall Winter	0.00	0.00	0.00
25. Landscaping Contingency	0.00	0.00	0.00
26.Misc Services	149.78		
Total 2. Streamside Comn Areas - Webb	149.78	0.00	149.78
3. PARCEL J			
1. Mow Natural Area North	0.00	0.00	0.00
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	0.00	0.00	0.00
Tree Maintenance	710.00		
Total 2. STREAMSIDE	4,251.44	0.00	4,251.44
Total LANDSCAPING	4,451.44	0.00	4,451.44
Snow Removal			
Agave Roads	735.00	6,000.00	-5,265.00
Streamside Roads	1,176.15	2,500.00	-1,323.85
Total Snow Removal	1,911.15	8,500.00	-6,588.85
Utilities			
Cox - Streamside Irriga. House	462.00	375.00	87.00
Idaho Power			
Account # 2203791013-SS Pump Hs	121.58	139.97	-18.39
Account # 2203879719 - N Water	51.66	1,249.97	-1,198.31
Account # 2205009059 -Septic Hs	167.92	131.25	36.67
Account # 2205477199 - Agave	49.37	87.56	-38.19
Account # 2206605210 - Center W	46.05	1,500.00	-1,453.95
Total Idaho Power	436.58	3,108.75	-2,672.17
Total Utilities	898.58	3,483.75	-2,585.17
VCI Shared Maintenance	0.00	5,000.06	-5,000.06
VCOA - Shared Maintenance			
Valley Club Road - snow & maint	0.00	2,500.03	-2,500.03
Domestic Water System	2,368.69	687.56	1,681.13
Valley Club Common Areas	1,724.98	1,625.06	99.92
Total VCOA - Shared Maintenance	4,093.67	4,812.65	-718.98
Sewage System - Maintenance			
Sewer Syst Inspects-Weekly	2,013.68	2,375.06	-361.38
Sewer System Maint. Contingency	0.00	5,000.00	-5,000.00
Total Sewage System - Maintenance	2,013.68	7,375.06	-5,361.38
Total Expense	30,454.77	47,735.66	-17,280.89

Village Green at the Valley Club HOA, Inc.

Profit & Loss Budget vs. Actual

January through March 2026

	Jan - Mar 26	Budget	\$ Over Budget
Net Ordinary Income	79,599.65	56,364.34	23,235.31
Other Income/Expense			
Other Income			
Capital Reserve Income	8,666.59	8,666.68	-0.09
Interest Income - Streamside	4,339.41	3,750.00	589.41
Interest Income - Agave	100.51	87.56	12.95
Total Other Income	13,106.51	12,504.24	602.27
Other Expense			
CAPITAL RESERVE FUNDS Account			
Irrigation Sys. Imp -Streamside	0.00	0.00	0.00
Streamside Tree Install - St.	0.00	0.00	0.00
New Construction House Numbers	0.00	350.00	-350.00
Sewage System Top Valves	12,526.00	15,000.00	-2,474.00
VCOA - Road Work	0.00	0.00	0.00
Septic System Repairs	900.00		
Total CAPITAL RESERVE FUNDS Account	13,426.00	15,350.00	-1,924.00
Total Other Expense	13,426.00	15,350.00	-1,924.00
Net Other Income	-319.49	-2,845.76	2,526.27
Net Income	79,280.16	53,518.58	25,761.58