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Accrual Basis

Village Green at the Valley Club HOA, Inc.

Balance Sheet

As of June 30, 2026

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1- DL Evans - Oper Acct 6965	74,594.37
2- DL Evans - Capital Acct 6930	87,638.32
3- DL Evans - Road Account 7860	22.33
5- DL Evans Bank - Capital CD	102,502.25
6- DLE - AGAVE - Op. Acct 5956	30,867.22
7- DLE - AGAVE - Cap. Res 5891	14,300.17
Total Checking/Savings	309,924.66
Accounts Receivable	
Accounts Receivable	36,610.55
Total Accounts Receivable	36,610.55
Total Current Assets	346,535.21
TOTAL ASSETS	346,535.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-2,826.60
Total Accounts Payable	-2,826.60
Other Current Liabilities	
New Construction Deposits	6,750.00
Total Other Current Liabilities	6,750.00
Total Current Liabilities	3,923.40
Total Liabilities	3,923.40
Equity	
Capital Reserve Fund	750.00
Retained Earnings	661,002.30
Net Income	-319,140.49
Total Equity	342,611.81
TOTAL LIABILITIES & EQUITY	346,535.21

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Profit & Loss Budget vs. Actual

January through June 2026

	Jan - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
1-Operating Assessment	206,199.70	206,200.00	-0.30
Operational Interest Earned	0.00	1,000.00	-1,000.00
ADRC Income	500.00	500.00	0.00
Finance Charges & Late Fees	6,833.42	250.00	6,583.42
Owner Reimbursements	308.00	0.00	308.00
Other	3,471.20	0.00	3,471.20
Total Income	217,312.32	207,950.00	9,362.32
Gross Profit	217,312.32	207,950.00	9,362.32
Expense			
Administrative			
Annual PO Box Rent	188.00	190.00	-2.00
Meetings Conference Room Rental	0.00	300.00	-300.00
Mailings (Certified)	11.26	100.00	-88.74
Misc. Admin Fees -Bank Supplies	162.88	100.04	62.84
Bank Service Charges	10.00	24.00	-14.00
Total Administrative	372.14	714.04	-341.90
Insurance Expense			
Com.Umbrella/Directors & Office	0.00	4,000.00	-4,000.00
Commercial	7,628.54	7,750.04	-121.50
Total Insurance Expense	7,628.54	11,750.04	-4,121.50
Professional & Management			
Tax Preparation			
Tax - Federal & State	6,174.00	4,000.00	2,174.00
Tax Preparation - Other	950.00	1,000.00	-50.00
Total Tax Preparation	7,124.00	5,000.00	2,124.00
Legal Services			
Matter ID 11030-001 General	1,523.00	2,500.04	-977.04
Total Legal Services	1,523.00	2,500.04	-977.04
Association Management	12,375.00	14,850.00	-2,475.00
Other ADRC - paid architects	162.50	1,000.00	-837.50
Total Professional & Management	21,184.50	23,350.04	-2,165.54
LANDSCAPING			
1. AGAVE			
Mowing	820.00	2,836.00	-2,016.00
Irrigation & Hiawatha Canal Co	503.50	1,900.00	-1,396.50
Property Maintenance	0.00	1,600.00	-1,600.00
Agave Tree Maintenance	0.00	3,000.00	-3,000.00
Total 1. AGAVE	1,323.50	9,336.00	-8,012.50
2. STREAMSIDE			
1. Streamside Irrigation-Jolley			
1. Spring Activation	0.00	1,500.00	-1,500.00
2. Weekly Water Management	860.94	666.68	194.26
3. Winterization	0.00	0.00	0.00
4. Irrigation Repairs & Maint.	12,162.37	9,166.68	2,995.69
5. Hiawatha Canal/Water Dist 37	139.13	0.00	139.13
Total 1. Streamside Irrigation-Jolley	13,162.44	11,333.36	1,829.08
2. Streamside Comn Areas - Webb			
01.Spring Clean Up	2,310.00	2,310.00	0.00
02.Spring Clean Up Beds	400.00	400.00	0.00
03.Bi-Weekly Bed Detail	0.00	900.00	-900.00
04.Fall Bed Winterization	0.00	0.00	0.00

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05.Mowing Street Scape & Soccer	690.00	4,293.36	-3,603.36
06.Mowing Natural Area	0.00	5,700.00	-5,700.00
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	1,500.00	-1,500.00
10.Fertilization - Street & Soc	0.00	0.00	0.00
12.Weed Control - Natural Area	0.00	2,795.00	-2,795.00
13.Weed Contr & Nutrient Pkg	0.00	0.00	0.00
14. Weed Contr Tree Well/Paths	0.00	676.00	-676.00
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	1,600.00	-1,600.00
22.Pond Clarity & Algae Control	2,477.99	3,984.00	-1,506.01
23.Water Feature Maint & Algae	0.00	720.00	-720.00
24.Water Feature - Fall Winter	0.00	0.00	0.00
25. Contingency-Misc/tree/fuel	852.72	5,000.00	-4,147.28
Total 2. Streamside Comn Areas - Webb	6,730.71	29,878.36	-23,147.65
3. PARCEL J			
1. Mow Natural Area North	0.00	1,740.00	-1,740.00
2. Mow Natural Area South	0.00	360.00	-360.00
3. Fertilize Trees Natural Area	0.00	350.00	-350.00
4. Weed Control Natural Area	0.00	2,184.00	-2,184.00
Total 3. PARCEL J	0.00	4,634.00	-4,634.00
Total 2. STREAMSIDE	19,893.15	45,845.72	-25,952.57
Total LANDSCAPING	21,216.65	55,181.72	-33,965.07
Snow Removal			
Agave Roads	735.00	8,000.00	-7,265.00
Streamside Roads	1,176.15	3,300.00	-2,123.85
Total Snow Removal	1,911.15	11,300.00	-9,388.85
Utilities			
Cox - Streamside Irriga. House	693.00	750.00	-57.00
Idaho Power			
Account # 2203791013-SS Pump Hs	244.40	279.98	-35.58
Account # 2203879719 - N Water	981.67	2,499.98	-1,518.31
Account # 2205009059 -Septic Hs	259.83	262.50	-2.67
Account # 2205477199 - Agave	134.49	175.04	-40.55
Account # 2206605210 - Center W	476.48	3,000.00	-2,523.52
Total Idaho Power	2,096.87	6,217.50	-4,120.63
Total Utilities	2,789.87	6,967.50	-4,177.63
VCI Shared Maintenance	4,167.74	10,000.04	-5,832.30
VCOA - Shared Maintenance			
Valley Club Road - snow & maint	52.50	5,000.02	-4,947.52
Domestic Water System	9,082.58	1,375.04	7,707.54
Valley Club Common Areas	3,395.87	3,250.04	145.83
Total VCOA - Shared Maintenance	12,530.95	9,625.10	2,905.85
Sewage System - Maintenance			
Sewer Syst Inspects-Weekly	4,157.66	4,750.04	-592.38
Sewer System Maint. Contingency	0.00	10,000.00	-10,000.00
Total Sewage System - Maintenance	4,157.66	14,750.04	-10,592.38
Total Expense	75,959.20	143,638.52	-67,679.32
Net Ordinary Income	141,353.12	64,311.48	77,041.64
Other Income/Expense			

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Profit & Loss Budget vs. Actual

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	Jan - Jun 26	Budget	\$ Over Budget
Other Income			
Capital Reserve Income	17,333.18	17,333.34	-0.16
Interest Income - Streamside	6,491.96	7,500.00	-1,008.04
Interest Income - Agave	164.23	175.04	-10.81
Total Other Income	23,989.37	25,008.38	-1,019.01
Other Expense			
CAPITAL RESERVE FUNDS Account			
Irrigation Sys. Imp -Streamside	11,161.20	0.00	11,161.20
Streamside Tree Install - St.	0.00	1,000.00	-1,000.00
New Construction House Numbers	149.78	350.00	-200.22
Sewage System Top Valves	13,426.00	15,000.00	-1,574.00
VCOA - Road Work	459,746.00	660,000.00	-200,254.00
Total CAPITAL RESERVE FUNDS Account	484,482.98	676,350.00	-191,867.02
Total Other Expense	484,482.98	676,350.00	-191,867.02
Net Other Income	-460,493.61	-651,341.62	190,848.01
Net Income	-319,140.49	-587,030.14	267,889.65