

12:56 PM

Village Green at the Valley Club HOA, Inc.

09/25/26

Balance Sheet

Accrual Basis

As of September 25, 2026

	Sep 25, 26
ASSETS	
Current Assets	
Checking/Savings	
1- DL Evans - Oper Acct 6965	62,386.23
2- DL Evans - Capital Acct 6930	87,717.10
5- DL Evans Bank - Capital CD	102,502.25
6- DLE - AGAVE - Op. Acct 5956	13,222.64
7- DLE - AGAVE - Cap. Res 5891	14,370.57
Total Checking/Savings	280,198.79
Accounts Receivable	
Accounts Receivable	119,447.22
Total Accounts Receivable	119,447.22
Total Current Assets	399,646.01
TOTAL ASSETS	399,646.01
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	-266,029.69
Total Equity	395,722.61
TOTAL LIABILITIES & EQUITY	399,646.01

Village Green at the Valley Club HOA, Inc.

Profit & Loss Budget vs. Actual

January through September 2026

	Jan - Sep 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
1-Operating Assessment	309,299.55	309,300.00	-0.45
Operational Interest Earned	0.00	1,000.00	-1,000.00
ADRC Income	6,500.00	750.00	5,750.00
Finance Charges & Late Fees	3,210.29	250.00	2,960.29
Owner Reimbursements	4,370.74	0.00	4,370.74
Other	3,471.20	0.00	3,471.20
Total Income	326,851.78	311,300.00	15,551.78
Gross Profit	326,851.78	311,300.00	15,551.78
Expense			
Administrative			
Annual PO Box Rent	188.00	190.00	-2.00
Meetings Conference Room Rental	0.00	450.00	-450.00
Mailings (Certified)	93.26	100.00	-6.74
Misc. Admin Fees -Bank Supplies	162.88	150.02	12.86
Bank Service Charges	10.00	24.00	-14.00
Administrative - Other	1,380.29		
Total Administrative	1,834.43	914.02	920.41
Insurance Expense			
Com.Umbrella/Directors & Office	0.00	4,000.00	-4,000.00
Commercial	11,439.77	11,625.02	-185.25
Total Insurance Expense	11,439.77	15,625.02	-4,185.25
Professional & Management			
Tax Preparation			
Tax - Federal & State	6,334.00	4,000.00	2,334.00
Tax Preparation - Other	950.00	1,000.00	-50.00
Total Tax Preparation	7,284.00	5,000.00	2,284.00
Legal Services			
Matter ID 11030-001 General	6,361.17	3,750.02	2,611.15
Total Legal Services	6,361.17	3,750.02	2,611.15
Association Management	19,800.00	22,275.00	-2,475.00
Other ADRC - paid architects	1,300.00	1,000.00	300.00
Total Professional & Management	34,745.17	32,025.02	2,720.15
LANDSCAPING			
1. AGAVE			
Mowing	6,792.09	7,084.00	-291.91
Irrigation & Hiawatha Canal Co	8,004.08	4,750.00	3,254.08
Property Maintenance	2,390.55	4,000.00	-1,609.45
Agave Tree Maintenance	300.00	3,000.00	-2,700.00
Total 1. AGAVE	17,486.72	18,834.00	-1,347.28
2. STREAMSIDE			
1. Streamside Irrigation-Jolley			
1. Spring Activation	1,120.00	1,500.00	-380.00
2. Weekly Water Management	1,840.94	1,666.67	174.27
3. Winterization	0.00	0.00	0.00
4. Irrigation Repairs & Maint.	31,867.17	22,916.67	8,950.50
5. Hiawatha Canal/Water Dist 37	139.13	0.00	139.13
Total 1. Streamside Irrigation-Jolley	34,967.24	26,083.34	8,883.90
2. Streamside Comm 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	1,041.25	2,250.00	-1,208.75
04.Fall Bed Winterization	0.00	0.00	0.00
05.Mowing Street Scape & Soccer	9,430.00	10,733.34	-1,303.34
06.Mowing Natural Area	5,700.00	14,250.00	-8,550.00
07.Fall Aerations	0.00	0.00	0.00
08.Fall Clean Up	0.00	0.00	0.00
09.Fertilization - Street Trees	350.00	1,500.00	-1,150.00
10.Fertilization - Street & Soc	4,680.00	6,180.00	-1,500.00
11.Weed Contr - Spg Lawn & Feed	2,470.00		
12.Weed Control - Natural Area	11,180.00	11,180.00	0.00
13.Weed Contr & Nutrient Pkg	0.00	7,410.00	-7,410.00

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

	Jan - Sep 26	Budget	\$ Over Budget
14. Weed Contr Tree Well/Paths	6,203.27	2,704.00	3,499.27
17. Tree Weevil Control	1,950.00	1,950.00	0.00
18. Pine Borer Control	0.00	1,950.00	-1,950.00
21. Water Feature - Start Up	3,745.00	1,600.00	2,145.00
22. Pond Clarity & Algae Control	5,982.99	9,960.00	-3,977.01
23. Water Feature Maint & Algae	7,065.55	1,800.00	5,265.55
24. Water Feature - Fall Winter	0.00	0.00	0.00
25. Contingency-Misc/tree/fuel	3,347.06	5,000.00	-1,652.94
26. Misc Services	1,238.20		
Total 2. Streamside Comn Areas - Webb	67,093.32	81,177.34	-14,084.02
3. PARCEL J			
1. Mow Natural Area North	1,260.00	4,350.00	-3,090.00
2. Mow Natural Area South	0.00	900.00	-900.00
3. Fertilize Trees Natural Area	0.00	350.00	-350.00
4. Weed Control Natural Area	1,820.00	5,460.00	-3,640.00
Total 3. PARCEL J	3,080.00	11,060.00	-7,980.00
Total 2. STREAMSIDE	105,140.56	118,320.68	-13,180.12
Total LANDSCAPING	122,627.28	137,154.68	-14,527.40
Snow Removal			
Agave Roads	735.00	8,000.00	-7,265.00
Streamside Roads	1,178.15	3,300.00	-2,123.85
Total Snow Removal	1,911.15	11,300.00	-9,388.85
Utilities			
Cox - Streamside Irriga. House	1,155.00	1,125.00	30.00
Idaho Power			
Account # 2203791013-SS Pump Hs	395.82	419.99	-24.17
Account # 2203879719 - N Water	4,606.53	3,749.99	856.54
Account # 2205009059 -Septic Hs	315.65	393.75	-78.10
Account # 2205477199 - Agave	297.24	262.52	34.72
Account # 2206605210 - Center W	3,377.20	4,500.00	-1,122.80
Total Idaho Power	8,992.44	9,326.25	-333.81
Total Utilities	10,147.44	10,451.25	-303.81
VCI Shared Maintenance	4,167.74	15,000.02	-10,832.28
VCOA - Shared Maintenance			
Valley Club Road - snow & maint	52.50	7,500.01	-7,447.51
Domestic Water System	14,607.22	2,082.52	12,544.70
Valley Club Common Areas	3,395.87	4,875.02	-1,479.15
Total VCOA - Shared Maintenance	18,055.59	14,437.55	3,618.04
Sewage System - Maintenance			
Sewer Syst Inspects-Weekly	5,460.54	7,125.02	-1,664.48
Sewer System Maint. Contingency	0.00	10,000.00	-10,000.00
Total Sewage System - Maintenance	5,460.54	17,125.02	-11,664.48
Total Expense	210,389.11	254,032.58	-43,643.47
Net Ordinary Income	116,462.67	57,267.42	59,195.25
Other Income/Expense			
Other Income			
Capital Reserve Income	103,143.92	306,000.00	-202,856.08
Interest Income - Streamside	6,566.43	11,250.00	-4,683.57
Interest Income - Agave	252.23	262.52	-10.29
Total Other Income	109,962.58	317,512.52	-207,549.94
Other Expense			
CAPITAL RESERVE FUNDS Account			
Irrigation Sys. Imp -Streamside	18,713.04	2,500.00	16,213.04
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	492,034.82	678,850.00	-186,815.18

12:57 PM

10/13/26

Accrual Basis

Village Green at the Valley Club HOA, Inc.

Profit & Loss Budget vs. Actual

January through September 2026

	Jan - Sep 26	Budget	\$ Over Budget
Total Other Expense	492,034.82	678,850.00	-186,815.18
Net Other Income	-382,072.24	-361,337.48	-20,734.76
Net Income	-265,609.57	-304,070.06	38,460.49