

Waterford Homeowners' Association

Balance Sheet

Accounting Basis: cash • As of Date: 08/19/2025

Type	Amount
Asset	
Mountain America Credit Union:Checking	\$5,642.62
Money Market Savings:Savings	\$40,262.01
Total Asset	\$45,904.63
Equity	
Opening Balance	\$64,989.38
Net Income	-\$15,002.25
Retained Earnings	-\$4,082.50
Total Equity	\$45,904.63
Total Liabilities & Equity	\$45,904.63

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Waterford Homeowners' Association

Profit & Loss Statement

July 16, 2025 to August 19, 2025

Waterford Homeowners' Association

Accounting Basis: cash • End Date: 08/19/2025 • Period: custom • Start Date: 07/16/2025

Date	Sub Account	Name	Amount
Income			
Operational			
Non Dues Income			
07/16/2025	Transfer Fees	4091 Cambria Drive, Idaho Falls, ID	\$50.00
07/22/2025	Transfer Fees	3885 Barossa Drive, Idaho Falls, ID	\$50.00
07/22/2025	Transfer Fees	455 Hickory Circle, Idaho Falls, ID	\$50.00
07/31/2025	Non Dues Income:Interest Income/ Savings Acct	Money Market Account	\$20.81
07/30/2025	Non Dues Income:Interest Income/ Savings Acct	Certificates	\$103.62
Total Income from Non Dues Income			\$274.43
Total Income from Operational			\$274.43
Total for Income			\$274.43
Expense			
Utilities			
07/29/2025	Utilities:3561 South 5th West		\$27.14
07/25/2025	Utilities:3811 South 5th West (Pump)		\$134.12
07/29/2025	Utilities:3900 Tuscan Drive		\$26.66
07/29/2025	Utilities:3330 Burgundy Drive		\$45.80
07/29/2025	Utilities:0340 Napa Drive		\$26.00
Total Expense from Utilities			\$259.72
Landscaping and Groundskeeping			
07/31/2025	Lawn Care		\$2,091.00
07/31/2025	Sprinkler Maintenance & Repairs		\$677.00
07/29/2025	Tree & Shrub Care	downed tree removal	\$500.00
Total Expense from Landscaping and Groundskeeping			\$3,268.00
Total Expense from Operational			\$3,527.72
Total for Expense			\$3,527.72
Net Income from Operations			-\$3,253.29
Net Income			-\$3,253.29

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Waterford Homeowners' Association

Year to Date Profit & Loss Statement

Waterford Homeowners' Association

Accounting Basis: cash • End Date: 08/19/2025 • Period: custom • Start Date: 10/01/2024 • Time Interval: month

Type	10/2024	11/2024	12/2024	01/2025	02/2025	03/2025	04/2025	05/2025	06/2025	07/2025	08/2025	Total
Income												
Financial												
HOA Dues												
HOA Dues		\$14,850.00	\$12,870.00	\$3,564.00	\$2,178.00	\$1,386.00						\$34,848.00
Total for HOA Dues		\$14,850.00	\$12,870.00	\$3,564.00	\$2,178.00	\$1,386.00						\$34,848.00
Total Income from Financial		\$14,850.00	\$12,870.00	\$3,564.00	\$2,178.00	\$1,386.00						\$34,848.00
Operational												
Non Dues Income												
Non Dues Income:Interest Income/ Savings Acct	\$140.47	\$139.99	\$165.72	\$245.86	\$138.49	\$84.23	\$151.78	\$136.30	\$127.24	\$124.43		\$1,454.51
Non Dues Income:Transfer Fees	\$50.00	\$50.00		\$50.00		\$50.00	\$50.00	\$50.00		\$150.00		\$450.00
Total for Non Dues Income	\$190.47	\$189.99	\$165.72	\$295.86	\$138.49	\$134.23	\$201.78	\$186.30	\$127.24	\$274.43		\$1,904.51
Late Fee												
Late Fee					\$33.00	\$18.00						\$51.00
Total for Late Fee					\$33.00	\$18.00						\$51.00
Total Income from Operational	\$190.47	\$189.99	\$165.72	\$295.86	\$171.49	\$152.23	\$201.78	\$186.30	\$127.24	\$274.43		\$1,955.51
Total for Income	\$190.47	\$15,039.99	\$13,035.72	\$3,859.86	\$2,349.49	\$1,538.23	\$201.78	\$186.30	\$127.24	\$274.43		\$36,803.51
Expense												
Operational												
Monthly Banking Costs												
Monthly Banking Costs:Credit Card Processing Fees		\$205.74										\$205.74
Monthly Banking Costs:QuickBooks Payments Fees		\$205.75	\$297.98	\$52.37	\$28.10	\$15.03						\$599.23
Monthly Banking Costs:Other Business Expenses					\$50.00							\$50.00
Total for Monthly Banking Costs		\$411.49	\$297.98	\$52.37	\$78.10	\$15.03						\$854.97
Utilities												
Utilities:0340 Napa Drive	\$26.00	\$26.00	\$26.00	\$26.00	\$26.00	\$52.62	\$26.00	\$26.00	\$26.00	\$26.00		\$286.62
Utilities:3330 Burgundy Drive	\$45.89	\$45.80	\$45.80	\$45.80	\$45.80	\$45.80	\$45.80	\$45.80	\$45.80	\$45.80		\$458.09
Utilities:3561 South 5th West	\$29.61	\$27.50	\$28.46	\$29.74	\$28.60	\$27.01	\$27.14	\$27.10	\$27.14	\$27.14		\$279.44
Utilities:3811 South 5th West (Pump)	\$65.63	\$12.58							\$36.03	\$134.12		\$248.36
Utilities:3900 Tuscany Drive	\$26.70	\$26.92	\$27.80	\$29.12	\$28.02		\$26.62	\$26.70	\$26.62	\$26.66		\$245.16
Total for Utilities	\$193.83	\$138.80	\$128.06	\$130.66	\$128.42	\$125.43	\$125.56	\$125.60	\$161.59	\$259.72		\$1,517.67
Landscaping and Groundskeeping												
Landscaping and Groundskeeping:Lawn Care	\$2,050.00	\$2,050.00						\$4,330.85	\$2,091.00		\$2,091.00	\$12,612.85
Landscaping and Groundskeeping:Snow Removal				\$780.00	\$975.00	\$1,170.00						\$2,925.00
Landscaping and Groundskeeping:Sprinkler Maint & Repairs							\$404.73	\$148.85	\$116.40	\$740.90	\$677.00	\$2,087.88
Landscaping and Groundskeeping:Tree & Shrub Care								\$2,600.00		\$500.00		\$3,100.00
Total for Landscaping and Groundskeeping	\$2,050.00	\$2,050.00	\$0.00	\$780.00	\$975.00	\$1,170.00	\$404.73	\$7,079.70	\$2,207.40	\$1,240.90	\$2,768.00	\$20,725.73
Legal and Professional Fees												
Legal and Professional Fees:Accounting & Audit Fees			\$400.00			\$50.00	\$59.00					\$509.00
Legal and Professional Fees:Insurance & Bonding Costs				\$1,259.00								\$1,259.00
Legal and Professional Fees:Taxes - Federal						\$629.36						\$629.36
Legal and Professional Fees:Taxes - State of Idaho						\$135.16						\$135.16
Legal and Professional Fees								\$59.00	\$2,795.00			\$2,854.00
Total for Legal and Professional Fees			\$400.00	\$1,259.00	\$0.00	\$814.52	\$59.00	\$59.00	\$2,795.00			\$5,386.52
Supplies & Services												
Supplies & Services:Internet/Website	\$276.00											\$276.00
Supplies & Services:Meeting Expense	\$81.64											\$81.64
Supplies & Services:Repairs and Maintenance		\$85.00										\$85.00
Supplies & Services:Miscellaneous Expense				\$96.96								\$96.96
Supplies & Services:Office Supplies						\$211.59		\$15.21				\$226.80
Postage and Delivery:Postal Box Rent								\$192.00				\$192.00
Total for Supplies & Services	\$357.64	\$85.00	\$0.00	\$96.96	\$0.00	\$211.59	\$0.00	\$207.10				\$766.40
Membership Expenses												
Membership Expenses:Holiday Decorations			\$2,880.00						\$100.00	\$82.17		\$3,062.17
Total for Membership Expenses			\$2,880.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$82.17		\$3,062.17
CAPITAL EXPENDITURES												
CAPITAL EXPENDITURES	\$10,650.00											\$13,250.00
Total for CAPITAL EXPENDITURES	\$10,650.00											\$13,250.00
Total Expense from Operational	\$13,251.47	\$2,685.29	\$3,706.04	\$2,318.99	\$1,181.52	\$2,336.57	\$589.29	\$7,471.51	\$5,263.99	\$1,582.79	\$2,768.00	\$43,155.46
Total for Expense	\$13,251.47	\$2,685.29	\$3,706.04	\$2,318.99	\$1,181.52	\$2,336.57	\$589.29	\$7,471.51	\$5,263.99	\$1,582.79	\$2,768.00	\$43,155.46
Net Income from Operations	-\$13,061.00	-\$2,495.30	-\$3,540.32	-\$2,023.13	-\$1,010.03	-\$2,184.34	-\$387.51	-\$7,285.21	-\$5,136.75	-\$1,308.36	-\$2,768.00	-\$41,199.95
Net Income	-\$13,061.00	\$12,354.70	\$9,329.68	\$1,540.87	\$1,167.97	-\$798.34	-\$387.51	-\$7,285.21	-\$5,136.75	-\$1,308.36	-\$2,768.00	-\$6,351.95