

**Idaho Club Homeowners Association, Inc.**  
**Profit & Loss Budget vs. Actual**  
 January through September 2022

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Miscellaneous Income	17,924.34	7,500.00	10,424.34	239.0%
Design Review Board	7,650.00			
Dues Income	251,521.67	243,825.00	7,696.67	103.2%
Transf Fee	8,275.00			
<b>Total Income</b>	<u>285,371.01</u>	<u>251,325.00</u>	<u>34,046.01</u>	<u>113.5%</u>
<b>Expense</b>				
Bank Service Charges	3.50			
Gates	570.00			
Accounting	2,532.94	2,625.00	-92.06	96.5%
Admin of the Association				
Postage	472.00			
Admin of the Association - Other	1,350.00	1,500.00	-150.00	90.0%
<b>Total Admin of the Association</b>	<u>1,822.00</u>	<u>1,500.00</u>	<u>322.00</u>	<u>121.5%</u>
Architectural Review	787.50			
Common Area Cleaning-Streets	7,900.00	5,250.00	2,650.00	150.5%
Electric & Gas	776.69	1,350.00	-573.31	57.5%
Entry Access System Repairs	1,214.00	3,000.00	-1,786.00	40.5%
Garbage Disposal	5,969.64	6,750.00	-780.36	88.4%
Gate House Maintenance	95.32	2,625.00	-2,529.68	3.6%
Insurance	5,116.00	4,875.00	241.00	104.9%
Lawn and Landscape				
Tree/Brush Removal	2,817.50			
Lawn and Landscape - Other	1,000.00	13,500.00	-12,500.00	7.4%
<b>Total Lawn and Landscape</b>	<u>3,817.50</u>	<u>13,500.00</u>	<u>-9,682.50</u>	<u>28.3%</u>
Legal Fees Expenses	0.00	1,500.00	-1,500.00	0.0%
Maintenance Reserve	72,250.00	108,375.00	-36,125.00	66.7%
Maint and Repair-Common	756.19	6,750.00	-5,993.81	11.2%
Maint and Repair-Roads	2,867.80	3,750.00	-882.20	76.5%
Management Fees	16,483.31	16,500.00	-16.69	99.9%
Pest Control	0.00	1,500.00	-1,500.00	0.0%
Security				
Vehicle Patrol	12,849.90	28,500.00	-15,650.10	45.1%
Gatehouse	35,186.84	22,500.00	12,686.84	156.4%
<b>Total Security</b>	<u>48,036.74</u>	<u>51,000.00</u>	<u>-2,963.26</u>	<u>94.2%</u>
Signage Costs	687.20	1,125.00	-437.80	61.1%
Snow Removal Expense	27,562.25	16,500.00	11,062.25	167.0%
Telephone	2,090.62	2,250.00	-159.38	92.9%
Water and Irrigation	0.00	600.00	-600.00	0.0%
<b>Total Expense</b>	<u>201,339.20</u>	<u>251,325.00</u>	<u>-49,985.80</u>	<u>80.1%</u>
<b>Net Ordinary Income</b>	<u>84,031.81</u>	<u>0.00</u>	<u>84,031.81</u>	<u>100.0%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Bank Interest Income	36.48			
<b>Total Other Income</b>	<u>36.48</u>			
<b>Other Expense</b>				
Other Expenses	-265.83			
Special Projects				
Road Repairs-Woods	134,647.50			
<b>Total Special Projects</b>	<u>134,647.50</u>			
<b>Total Other Expense</b>	<u>134,381.67</u>			
<b>Net Other Income</b>	<u>-134,345.19</u>			
<b>Net Income</b>	<u><u>-50,313.38</u></u>	<u><u>0.00</u></u>	<u><u>-50,313.38</u></u>	<u><u>100.0%</u></u>

**Idaho Club Homeowners Association, Inc.**  
**Balance Sheet Prev Year Comparison**  
 As of September 14, 2022

	Sep 14, 22	Sep 14, 21	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings	0.00	-850.00	850.00	100.0%
Cash-Compliance Deposits	205,427.04	184,587.74	20,839.30	11.3%
Operating Account	225,076.64	284,500.26	-59,423.62	-20.9%
Cash In Bank-Reserves	430,503.68	468,238.00	-37,734.32	-8.1%
Total Checking/Savings	660,506.76	737,363.00	-76,856.24	-10.4%
Accounts Receivable	46,450.08	72,019.58	-25,569.50	-35.5%
Accounts Receivable	46,450.08	72,019.58	-25,569.50	-35.5%
Total Accounts Receivable	46,450.08	72,019.58	-25,569.50	-35.5%
Other Current Assets	2,493.95	3,038.12	-544.17	-17.9%
Prepaid Insurance	9,492.24	4,900.00	4,592.24	93.7%
Undeposited Funds	11,986.19	7,938.12	4,048.07	51.0%
Total Other Current Assets	13,972.38	12,836.24	1,136.14	8.8%
Total Current Assets	488,939.95	548,195.70	-59,255.75	-10.8%
<b>TOTAL ASSETS</b>	<b>488,939.95</b>	<b>548,195.70</b>	<b>-59,255.75</b>	<b>-10.8%</b>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
Current Liabilities				
Accounts Payable	139,987.92	26,025.35	113,962.57	437.9%
Total Accounts Payable	139,987.92	26,025.35	113,962.57	437.9%
Other Current Liabilities	-2,000.00	0.00	-2,000.00	-100.0%
Compliance Deposits	10.00	10.00	0.00	0.0%
Income Tax Payable	-1,990.00	10.00	-2,000.00	-20,000.0%
Total Other Current Liabilities	-1,990.00	10.00	-2,000.00	-20,000.0%
Total Current Liabilities	137,997.92	26,035.35	111,962.57	430.0%
<b>Equity</b>				
Reserve Retainage	1,422,447.34	1,350,197.34	72,250.00	5.4%
Retained Earnings	-1,021,191.93	-853,803.87	-167,388.06	-19.6%
Net Income	-50,313.38	25,766.88	-76,080.26	-295.3%
Total Equity	350,942.03	522,160.35	-171,218.32	-32.8%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>488,939.95</b>	<b>548,195.70</b>	<b>-59,255.75</b>	<b>-10.8%</b>