Village Green
Homeowner's Association

December 2025

Financial Statement

Prepared By:
JCHiggins & Associates
PO Box 731029
Puyallup, WA 98373

(253) 841-0111

Balance Sheet (Cash)
Village Green HOA - (d106)
December 2025

Prepared For:
Association Owners
Village Green HOA
13XX Williams Ave NW
Orting, WA 98360

Prepared By:
DNA Investments, Inc
dba JCHiggins and Associates
P O Box 731029
Puyallup, WA 98373-0030

ASSETS	
Cash On Hand	9,951.93
CASH TOTAL	9,951.93
Savings	
Savings Operating Funds	165,232.03
Common Area Reserves	243,958.21
Alley Way Reserves	61,280.93
SAVINGS TOTAL	470,471.17
Time Certificate of Deposit	
1400 TCD-Common Reserves 08.12.24	5,132.82
1401 TCD-Common Reserves 08.12.24	5,222.31
1402 TCD-Common Reserves 08.12.25	5,251.80
1406 TCD-Alleyway Reserves 08.12.24	5,132.82
1407 TCD-Alleyway Reserves 08.12.24	5,222.31
1408 TCD-Alleyway Reserves 08.12.25	5,251.80
1409 TCD-Alleyway Reserves 03.23.24	5,116.52
1410 TCD-Alleyway Reserves 03.23.25	5,144.59
1411 TCD-Alleyway Reserves 03.23.26	5,144.59
1412 TCD-Alleyway Reserves 02.12.24	5,153.51
1413 TCD-Alleyway Reserves 05.12.24	5,202.61
1414 TCD-Alleyway Reserves 12.12.24	5,275.59
TIME CD TOTAL	62,251.27
TOTAL ASSETS	542,674.37
LIABILITIES & EQUITY	
Security Deposits Per Attorney	188.82
TOTAL LIABILITIES	188.82
EQUITY	
Retained Earnings	542,485.55
TOTAL EQUITY	542,485.55
TOTAL LIABILITIES/EQUITY	542,674.37

Cash Flow (Cash)
Village Green HOA - (d106)
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	Month to Date	%	Year to Date	%
INCOME				
Monthly General Assessment	12,706.20	62.71	146,943.38	64.79
Special Allocated Exp-Alley Ways	290.42	1.43	3,311.25	1.46
Common Area Reserve Contribution	1,577.85	7.79	18,206.16	8.03
Special Allocated Exp-Townhomes	3,747.08	18.49	44,734.46	19.72
Advance Income	-381.28	-1.88	-6,595.80	-2.91
Interest Income	0.00	0.00	818.20	0.36
Interest Charges	824.34	4.07	3,566.17	1.57
CC&R Violation Fine	1,498.50	7.40	15,822.94	6.98
TOTAL INCOME	20,263.11	100.00	226,806.76	100.00
EXPENSES				
FIXED EXPENSES				
Real Property Taxes	0.00	0.00	404.13	0.18
Property Insurance	643.00	3.17	8,058.00	3.55
TOTAL FIXED EXPENSES	643.00	3.17	8,462.13	3.73
ADMIN EXPENSES				
Accounting	0.00	0.00	175.00	0.08
Corporation Report	0.00	0.00	20.00	0.01
Legal	1,010.76	4.99	9,146.50	4.03
Management Fee	3,305.00	16.31	39,660.00	17.49
Miscellaneous Admin	0.00	0.00	257.68	0.11
Supplies	107.13	0.53	3,200.17	1.41
TOTAL ADMIN EXPENSES	4,422.89	21.83	52,459.35	23.13
UTILITY EXPENSES				
Electricity	63.50	0.31	730.18	0.32
Water	421.62	2.08	29,527.72	13.02
TOTAL UTILITY EXPENSES	485.12	2.39	30,257.90	13.34
REPAIR/MAINT EXPENSES				
Grounds/Extra	0.00	0.00	11,288.15	4.98
Grounds Maintenance	3,842.75	18.96	45,922.78	20.25
Townhomes Landscape Maint	3,999.95	19.74	47,455.85	20.92
Irrigation System	0.00	0.00	8,612.71	3.80
Lighting	0.00	0.00	1,270.20	0.56
TOTAL REPAIR/MAINT EXPNS	7,842.70	38.70	114,549.69	50.51
REPLACEMENT EXPENSES				
Sidewalks	5,965.01	29.44	5,965.01	2.63
TOTAL REPLACEMENT EXPENS	5,965.01	29.44	5,965.01	2.63
TOTAL ALL EXPENSES	19,358.72	95.54	211,694.08	93.34
Capitol Improvements	0.00	0.00	775.33	0.34

Cash Flow (Cash)
Village Green HOA - (d106)
December 2025

	Month to Date	%	Year to Date	%
TOTAL CAPITOL IMPROVEMENTS	0.00	0.00	775.33	0.34
NET OPERATING INCOME	904.39	4.46	14,337.35	6.32
CASH FLOW	904.39		14,337.35	
Beginning Cash	10,000.00			
Ending Balance	9,951.93			

Budget Comparison Cash Flow (Cash)
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December 2025

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	MTD Actual	MTD Budget	$ Var.	% Var.	YTD Actual	YTD Budget	$ Var.	% Var.	Annual
INCOME									
Monthly General Assessment	12,706.20	12,150.00	556.20	4.58	146,943.38	145,800.00	1,143.38	0.78	145,800.00
Special Allocated Exp-Alley Ways	290.42	300.00	-9.58	-3.19	3,311.25	3,600.00	-288.75	-8.02	3,600.00
Common Area Reserve Contribution	1,577.85	1,500.00	77.85	5.19	18,206.16	18,000.00	206.16	1.15	18,000.00
Special Allocated Exp-Townhomes	3,747.08	3,762.50	-15.42	-0.41	44,734.46	45,150.00	-415.54	-0.92	45,150.00
Advance Income	-381.28	0.00	-381.28	0	-6,595.80	0.00	-6,595.80	0	0.00
Interest Income	0.00	0.00	0.00	0	818.20	0.00	818.20	0	0.00
Interest Charges	824.34	0.00	824.34	0	3,566.17	0.00	3,566.17	0	0.00
CC&R Violation Fine	1,498.50	0.00	1,498.50	0	15,822.94	0.00	15,822.94	0	0.00
TOTAL INCOME	20,263.11	17,712.50	2,550.61	14.40	226,806.76	212,550.00	14,256.76	6.71	212,550.00
EXPENSES									
FIXED EXPENSES									
Real Property Taxes	0.00	0.00	0.00	0	404.13	400.00	-4.13	-1.03	400.00
Property Insurance	643.00	0.00	-643.00	0	8,058.00	7,500.00	-558.00	-7.44	7,500.00
TOTAL FIXED EXPENSES	643.00	0.00	-643.00	0	8,462.13	7,900.00	-562.13	-7.12	7,900.00
ADMIN EXPENSES									
Accounting	0.00	0.00	0.00	0	175.00	2,925.00	2,750.00	94.02	2,925.00
Website	0.00	0.00	0.00	0	0.00	350.00	350.00	100.0	350.00
Corporation Report	0.00	0.00	0.00	0	20.00	20.00	0.00	0.00	20.00
Legal	1,010.76	0.00	-1,010.76	0	9,146.50	5,000.00	-4,146.50	-82.93	5,000.00
Management Fee	3,305.00	3,355.00	50.00	1.49	39,660.00	39,710.00	50.00	0.13	39,710.00
Miscellaneous Admin	0.00	50.00	50.00	100.0	257.68	50.00	-207.68	-415.3	50.00
Social Committee	0.00	0.00	0.00	0	0.00	1,000.00	1,000.00	100.0	1,000.00
Reserve Study	0.00	0.00	0.00	0	0.00	700.00	700.00	100.0	700.00
Supplies	107.13	291.63	184.50	63.27	3,200.17	3,500.00	299.83	8.57	3,500.00
TOTAL ADMIN EXPENSES	4,422.89	3,696.63	-726.26	-19.65	52,459.35	53,255.00	795.65	1.49	53,255.00
UTILITY EXPENSES									
Electricity	63.50	70.87	7.37	10.40	730.18	850.00	119.82	14.10	850.00
Water	421.62	2,250.00	1,828.38	81.26	29,527.72	27,000.00	-2,527.72	-9.36	27,000.00
TOTAL UTILITY EXPENSES	485.12	2,320.87	1,835.75	79.10	30,257.90	27,850.00	-2,407.90	-8.65	27,850.00
REPAIR/MAINT EXPENSES									
Grounds/Extra	0.00	0.00	0.00	0	11,288.15	1,500.00	-9,788.15	-652.5	1,500.00
Grounds Maintenance	3,842.75	3,808.37	-34.38	-0.90	45,922.78	45,700.00	-222.78	-0.49	45,700.00
Townhomes Landscape Maint	3,999.95	3,762.50	-237.45	-6.31	47,455.85	45,150.00	-2,305.85	-5.11	45,150.00
Irrigation System	0.00	0.00	0.00	0	8,612.71	7,000.00	-1,612.71	-23.04	7,000.00
Lighting	0.00	0.00	0.00	0	1,270.20	0.00	-1,270.20	0	0.00
Miscellaneous	0.00	0.00	0.00	0	0.00	2,595.00	2,595.00	100.0	2,595.00
TOTAL REPAIR/MAINT EXPNS	7,842.70	7,570.87	-271.83	-3.59	114,549.69	101,945.00	-12,604.69	-12.36	101,945.00
REPLACEMENT EXPENSES									
Sidewalks	5,965.01	0.00	-5,965.01	0	5,965.01	0.00	-5,965.01	0	0.00
TOTAL REPLACEMENT EXPENS	5,965.01	0.00	-5,965.01	0	5,965.01	0.00	-5,965.01	0	0.00
TOTAL ALL EXPENSES	19,358.72	13,588.37	-5,770.35	-42.47	211,694.08	190,950.00	-20,744.08	-10.86	190,950.00
Common Area Reserves	0.00	1,500.00	1,500.00	100.0	0.00	18,000.00	18,000.00	100.0	18,000.00
Alley-Way Reserves	0.00	300.00	300.00	100.0	0.00	3,600.00	3,600.00	100.0	3,600.00
Capitol Improvements	0.00	0.00	0.00	0	775.33	0.00	-775.33	0	0.00
TOTAL CAPITOL IMPROVEMENTS	0.00	1,800.00	1,800.00	100.0	775.33	21,600.00	20,824.67	96.41	21,600.00
NET OPERATING INCOME	904.39	2,324.13	-1,419.74	-61.09	14,337.35	0.00	14,337.35	0	0.00
CASH FLOW	904.39	2,324.13	-1,419.74	-61.09	14,337.35	0.00	14,337.35	0	0.00