

Hidden Valley Ranches Homeowners Assoc.
Balance Sheet
As of August 31, 2026

	<u>Aug 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Administration Acct -Trailwest	5,566.09
Road Account -Trailwest	86,761.35
Total Checking/Savings	<u>92,327.44</u>
Accounts Receivable	
Accounts Receivable	39,063.54
Total Accounts Receivable	<u>39,063.54</u>
Total Current Assets	131,390.98
Other Assets	
Accum. Deprec-Road Improvements	(111,240.18)
Road Improvements 2019	278,100.34
Total Other Assets	<u>166,860.16</u>
TOTAL ASSETS	<u><u>298,251.14</u></u>
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest Payable	5,848.79
Total Other Current Liabilities	<u>5,848.79</u>
Total Current Liabilities	5,848.79
Long Term Liabilities	
Road Loan -Trailwest Bank	172,347.05
Total Long Term Liabilities	<u>172,347.05</u>
Total Liabilities	178,195.84
Equity	
Retained Earnings	14,412.72
Accrual to Cash Adj.	32,691.99
Net Income	72,950.59
Total Equity	<u>120,055.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>298,251.14</u></u>

Hidden Valley Ranches Homeowners Assoc.
Statement of Revenues & Expenditures-Admin Only
January through August 2026

	<u>Jan - Aug 26</u>
Ordinary Income/Expense	
Income	
Association Admin Fees (Invoiced)	17,712.00
Less: Accounts Receivable -Admin Fees	(1,416.12)
Association Admin Fees (Paid)	<u>16,295.88</u>
 Finance Charges	 <u>10.00</u>
Total Income	16,305.88
 Expense	
A/R Collection Fees	28.12
Bank Service Charges	19.00
Insurance	4,317.00
Office Supplies	35.18
Postage and Delivery	667.96
Printing and Reproduction	38.40
Professional Fees	
Bookkeeping Exp.	3,587.50
Legal Fees -Covenant Compliance	120.00
Legal Fees -Other	879.60
Legal Fees -Road Disputes	90.00
Leg Legal Fees - Collections -Admin	<u>1,553.00</u>
Total Professional Fees	6,230.10
Rent -Meetings	<u>100.00</u>
Total Expense	<u>11,435.76</u>
Net Ordinary Income	<u>4,870.12</u>
Net Income	<u><u>4,870.12</u></u>

Hidden Valley Ranches Homeowners Assoc.
Statement of Revenues & Expenditures-Roads Only
January through August 2026

	<u>Jan - Aug 26</u>
Ordinary Income/Expense	
Income	
Road Assessment Fees (Invoiced)	150,070.00
Less: Accounts Receivable -Roads Fees	<u>(9,880.56)</u>
Road Assessment Fees (Paid)	140,189.44
Total Income	140,189.44
Expense	
Road Loan Payment (02/17/26)	28,702.78 *
Professional Fees	
Legal Fees -Road Issues	<u>2,570.00</u>
Total Professional Fees	2,570.00
Road Maintenance	
Road Grading Exp.	21,190.00
Road Paving & Patching Exp.	18,500.00
Road Sign Upgrades	<u>1,146.19</u>
Total Road Maintenance	<u>40,836.19</u>
Total Expense	<u>72,108.97</u>
Net Ordinary Income	<u>68,080.47</u>
Net Income	<u><u>68,080.47</u></u>

* The Road Loan Payment Includes Principle & Interest Paid.