

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

	<u>Jul 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Administration Acct -Trailwest	5,743.90
Road Account -Trailwest	103,298.35
Total Checking/Savings	<u>109,042.25</u>
Accounts Receivable	
Accounts Receivable	42,747.54
Total Accounts Receivable	<u>42,747.54</u>
Total Current Assets	151,789.79
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>318,649.95</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest Payable	4,933.98
Total Other Current Liabilities	<u>4,933.98</u>
Total Current Liabilities	4,933.98
Long Term Liabilities	
Road Loan -Trailwest Bank	172,347.05
Total Long Term Liabilities	<u>172,347.05</u>
Total Liabilities	177,281.03
Equity	
Retained Earnings	14,412.72
Accrual to Cash Adj.	37,127.80
Net Income	89,828.40
Total Equity	<u>141,368.92</u>
TOTAL LIABILITIES & EQUITY	<u><u>318,649.95</u></u>

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

	<u>Jan - Jul 26</u>
Ordinary Income/Expense	
Income	
Association Admin Fees (Invoiced)	17,712.00
Less: Accounts Receivable -Admin Fees	<u>(1,741.12)</u>
Association Admin Fees (Paid)	15,970.88
Finance Charges	<u>10.00</u>
Total Income	15,980.88
Expense	
A/R Collection Fees	28.12
Bank Service Charges	19.00
Insurance	4,317.00
Office Supplies	35.18
Postage and Delivery	577.96
Printing and Reproduction	38.40
Professional Fees	
Bookkeeping Exp.	3,375.00
Legal Fees -Covenant Compliance	120.00
Legal Fees -Other	865.29
Legal Fees -Road Disputes	90.00
Legal Fees - Collections -Admin	<u>1,476.00</u>
Total Professional Fees	5,926.29
Rent -Meetings	<u>100.00</u>
Total Expense	<u>11,041.95</u>
Net Ordinary Income	<u>4,938.93</u>
Net Income	<u><u>4,938.93</u></u>

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

	<u>Jan - Jul 26</u>
Ordinary Income/Expense	
Income	
Road Assessment Fees (Invoiced)	150,070.00
Less: Accounts Receivable -Road Fees	<u>(13,076.56)</u>
Road Assessment Fees (Paid)	136,993.44
Total Income	<u>136,993.44</u>
Expense	
Road Loan Payment (02/17/26)	28,702.78 *
Professional Fees	
Legal Fees -Road Issues	<u>1,065.00</u>
Total Professional Fees	1,065.00
Road Maintenance	
Road Grading Exp.	21,190.00
Road Sign Upgrades	<u>1,146.19</u>
Total Road Maintenance	<u>22,336.19</u>
Total Expense	<u>52,103.97</u>
Net Ordinary Income	<u>84,889.47</u>
Net Income	<u><u>84,889.47</u></u>

The Road Loan Payment Includes Principle & Interest paid.