

Hidden Valley Ranches Homeowners Assoc.
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Administration Acct -Trailwest	8,825.29
Road Account -Trailwest	113,360.54
Total Checking/Savings	<u>122,185.83</u>
Accounts Receivable	
Accounts Receivable	55,756.54
Total Accounts Receivable	<u>55,756.54</u>
Total Current Assets	177,942.37
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>344,802.53</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest Payable	2,219.06
Total Other Current Liabilities	<u>2,219.06</u>
Total Current Liabilities	2,219.06
Long Term Liabilities	
Road Loan -Trailwest Bank	172,347.05
Total Long Term Liabilities	<u>172,347.05</u>
Total Liabilities	174,566.11
Equity	
Retained Earnings	14,412.72
Accrual to Cash Adj.	52,660.72
Net Income	103,162.98
Total Equity	<u>170,236.42</u>
TOTAL LIABILITIES & EQUITY	<u>344,802.53</u>

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

	<u>Jan - Apr 26</u>
Ordinary Income/Expense	
Income	
Association Admin Fees (Invoiced)	17,712.00
Less: Accounts Receivable -Admin Fees	<u>(1,967.12)</u>
Association Admin Fees (Paid)	15,744.88
 Finance Charges	 10.00
Total Income	<u>15,754.88</u>
 Expense	
A/R Collection Fees	28.12
Bank Service Charges	19.00
Insurance	4,317.00
Office Supplies	25.22
Postage and Delivery	415.03
Printing and Reproduction	38.40
Professional Fees	
Bookkeeping Exp.	2,262.50
Legal Fees -Other	420.29
Legal Fees -Road Disputes	90.00
Legal Fees for Dues Collections	<u>245.00</u>
Total Professional Fees	3,017.79
Rent -Meetings	<u>100.00</u>
Total Expense	<u>7,960.56</u>
Net Ordinary Income	<u>7,794.32</u>
Net Income	<u><u>7,794.32</u></u>

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

	<u>Jan - Apr 26</u>
Ordinary Income/Expense	
Income	
Road Assessment Fees (Invoiced)	150,070.00
Less: Accounts Receivable -Road Fees	<u>(25,668.56)</u>
Road Assessment Fees (Paid)	<u>124,401.44</u>
 Total Income	 <u>124,401.44</u>
 Expense	
Road Loan Payment (02/17/26)	28,702.78 *
Professional Fees	
Legal Fees -Road Issues	<u>330.00</u>
Total Professional Fees	<u>330.00</u>
Total Expense	<u>29,032.78</u>
Net Ordinary Income	<u>95,368.66</u>
Net Income	<u><u>95,368.66</u></u>

* The Road Loan Payment Includes Principle & Interest Paid.