## Hidden Valley Ranches Homeowners Assoc. Balance Sheet

## As of September 30, 2025

ASSETS Current Assets Checking/Savings Administration Acct -Trailwest 15,695.56 Total Checking/Savings 18,792.86 Accounts Receivable Accounts Receivable Accounts Receivable 31,449.95 Total Accounts Receivable 31,449.95 Total Current Assets 50,242.81 Other Assets Accum. Deprec-Road Improvements (92,700.15) Road Improvements 2019 278,100.34 Total Other Assets 185,400.19 TOTAL ASSETS 235,643.00  LIABILITIES & EQUITY Liabilities Current Liabilities Accrued Interest Payable 7,395.04 Total Other Current Liabilities 7,395.04 Total Other Current Liabilities 7,395.04 Total Current Liabilities 7,395.04 Total Current Liabilities 7,395.04 Total Current Liabilities 7,395.04 Total Long Term Liabilities 189,215.71 Total Long Term Liabilities 196,610.75 Equity Retained Earnings 4,085.60 Accrual to Cash Adj. 4,085.60 Accrual to Cash Adj. 24,756.62 Net Income 10,190.03 Total Equity 39,032.25 TOTAL LIABILITIES & EQUITY 235,643.00		Sep 30, 25
Checking/Savings         3,097.30           Road Account -Trailwest         15,695.56           Total Checking/Savings         18,792.86           Accounts Receivable         31,449.95           Total Accounts Receivable         31,449.95           Total Current Assets         50,242.81           Other Assets         692,700.15           Accum. Deprec-Road Improvements         (92,700.15)           Road Improvements 2019         278,100.34           Total Other Assets         185,400.19           TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY         Liabilities           Current Liabilities         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         7,395.04           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	ASSETS	
Administration Acct -Trailwest         3,097.30           Road Account -Trailwest         15,695.56           Total Checking/Savings         18,792.86           Accounts Receivable         31,449.95           Total Accounts Receivable         31,449.95           Total Current Assets         50,242.81           Other Assets         50,242.81           Accum. Deprec-Road Improvements         (92,700.15)           Road Improvements 2019         278,100.34           Total Other Assets         185,400.19           TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY         Liabilities           Current Liabilities         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         7,395.04           Total Current Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Current Assets	
Road Account -Trailwest   15,695.56     Total Checking/Savings   18,792.86     Accounts Receivable   31,449.95     Total Accounts Receivable   31,449.95     Total Current Assets   50,242.81     Other Assets   40,00.15     Road Improvements   2019   278,100.34     Total Other Assets   185,400.19     TOTAL ASSETS   235,643.00     LIABILITIES & EQUITY     Liabilities   Current Liabilities   7,395.04     Total Other Current Liabilities   7,395.04     Total Other Current Liabilities   7,395.04     Total Current Liabilities   7,395.04     Total Current Liabilities   7,395.04     Total Current Liabilities   7,395.04     Total Liabilities   189,215.71     Total Liabilities   196,610.75     Equity   Retained Earnings   4,085.60     Accrual to Cash Adj.   24,756.62     Net Income   10,190.03     Total Equity   39,032.25	Checking/Savings	
Total Checking/Savings         18,792.86           Accounts Receivable         31,449.95           Total Accounts Receivable         31,449.95           Total Current Assets         50,242.81           Other Assets         (92,700.15)           Road Improvements Road Improvements Road Improvements 2019         278,100.34           Total Other Assets         185,400.19           TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY         Liabilities           Current Liabilities         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Administration Acct -Trailwest	3,097.30
Accounts Receivable         31,449.95           Total Accounts Receivable         31,449.95           Total Current Assets         50,242.81           Other Assets         (92,700.15)           Road Improvements 2019         278,100.34           Total Other Assets         185,400.19           TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY         Liabilities           Current Liabilities         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Total Current Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         Retained Earnings         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Road Account -Trailwest	15,695.56
Accounts Receivable   31,449.95     Total Accounts Receivable   31,449.95     Total Current Assets   50,242.81     Other Assets   40,2700.15     Road Improvements   2019   278,100.34     Total Other Assets   185,400.19     TOTAL ASSETS   235,643.00     LIABILITIES & EQUITY     Liabilities   Current Liabilities   Accrued Interest Payable   7,395.04     Total Other Current Liabilities   7,395.04     Total Current Liabilities   7,395.04     Total Current Liabilities   7,395.04     Total Current Liabilities   7,395.04     Total Long Term Liabilities   189,215.71     Total Liabilities   189,215.71     Total Liabilities   196,610.75     Equity   Retained Earnings   4,085.60     Accrual to Cash Adj.   24,756.62     Net Income   10,190.03     Total Equity   39,032.25	Total Checking/Savings	18,792.86
Total Accounts Receivable         31,449.95           Total Current Assets         50,242.81           Other Assets         (92,700.15)           Road Improvements 2019         278,100.34           Total Other Assets         185,400.19           TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY         Liabilities           Current Liabilities         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         7,395.04           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Accounts Receivable	
Total Current Assets         50,242.81           Other Assets         (92,700.15)           Road Improvements 2019         278,100.34           Total Other Assets         185,400.19           TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY         Liabilities           Current Liabilities         7,395.04           Accrued Interest Payable         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Accounts Receivable	31,449.95
Other Assets         (92,700.15)           Road Improvements 2019         278,100.34           Total Other Assets         185,400.19           TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY           Liabilities         Current Liabilities           Other Current Liabilities         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Total Accounts Receivable	31,449.95
Accum. Deprec-Road Improvements         (92,700.15)           Road Improvements 2019         278,100.34           Total Other Assets         185,400.19           TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY         235,643.00           Liabilities         Current Liabilities           Other Current Liabilities         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         7,395.04           Total Long Term Liabilities         189,215.71           Total Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Total Current Assets	50,242.81
Road Improvements 2019         278,100.34           Total Other Assets         185,400.19           TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY         Liabilities           Current Liabilities         7,395.04           Accrued Interest Payable         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Other Assets	
Total Other Assets         185,400.19           TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY           Liabilities         Current Liabilities           Other Current Liabilities         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Accum. Deprec-Road Improvements	(92,700.15)
TOTAL ASSETS         235,643.00           LIABILITIES & EQUITY         235,643.00           Liabilities         Current Liabilities           Other Current Liabilities         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Road Improvements 2019	278,100.34
LIABILITIES & EQUITY  Liabilities  Current Liabilities  Other Current Liabilities  Accrued Interest Payable  Total Other Current Liabilities  7,395.04  Total Current Liabilities  7,395.04  Long Term Liabilities  Road Loan -Trailwest Bank  Total Long Term Liabilities  189,215.71  Total Liabilities  196,610.75  Equity  Retained Earnings  Accrual to Cash Adj.  Net Income  10,190.03  Total Equity  39,032.25	Total Other Assets	185,400.19
Liabilities           Current Liabilities           Accrued Interest Payable         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	TOTAL ASSETS	235,643.00
Current Liabilities           Other Current Liabilities           Accrued Interest Payable         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	LIABILITIES & EQUITY	
Other Current Liabilities         7,395.04           Accrued Interest Payable         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Liabilities	
Accrued Interest Payable         7,395.04           Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Current Liabilities	
Total Other Current Liabilities         7,395.04           Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Other Current Liabilities	
Total Current Liabilities         7,395.04           Long Term Liabilities         189,215.71           Road Loan -Trailwest Bank         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Accrued Interest Payable	7,395.04
Long Term Liabilities         189,215.71           Road Loan -Trailwest Bank         189,215.71           Total Long Term Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	<b>Total Other Current Liabilities</b>	7,395.04
Road Loan -Trailwest Bank         189,215.71           Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Total Current Liabilities	7,395.04
Total Long Term Liabilities         189,215.71           Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Long Term Liabilities	
Total Liabilities         196,610.75           Equity         4,085.60           Accrual to Cash Adj.         24,756.62           Net Income         10,190.03           Total Equity         39,032.25	Road Loan -Trailwest Bank	189,215.71
Equity       4,085.60         Accrual to Cash Adj.       24,756.62         Net Income       10,190.03         Total Equity       39,032.25	Total Long Term Liabilities	189,215.71
Retained Earnings       4,085.60         Accrual to Cash Adj.       24,756.62         Net Income       10,190.03         Total Equity       39,032.25	Total Liabilities	196,610.75
Accrual to Cash Adj.       24,756.62         Net Income       10,190.03         Total Equity       39,032.25	Equity	
Net Income         10,190.03           Total Equity         39,032.25	Retained Earnings	4,085.60
Total Equity 39,032.25	Accrual to Cash Adj.	24,756.62
	Net Income	10,190.03
TOTAL LIABILITIES & EQUITY 235,643.00	Total Equity	39,032.25
	TOTAL LIABILITIES & EQUITY	235,643.00

## Hidden Valley Ranches Homeowners Assoc. Statement of Revenues & Expenditures-Admin Only January through September 2025

	Jan - Sep 25
Ordinary Income/Expense	
Income	
Association Admin Fees (Invoiced)	17,384.00
Less: Accounts Receivable -Admin Fees	(1,176.17)
Association Admin Fees (Paid)	16,207.83
Total Income	16,207.83
Expense	
Bank Service Charges	22.00
Insurance	5,870.00
Internet-Web Site/Domain Fees	264.50
Office Supplies	22.00
Postage and Delivery	90.00
Printing and Reproduction	487.75
Professional Fees	
Bookkeeping Exp.	3,037.14
Legal Fees -Covenant Compliance	390.00
Legal Fees -Other	1,605.00
Legal Fees for Dues Collections	735.00
Total Professional Fees	5,767.14
Rent -Meetings	100.00
Total Expense	12,623.39
Net Ordinary Income	3,584.44
Net Income	3,584.44

## Hidden Valley Ranches Homeowners Assoc. Statement of Revenues & Expenditures-Roads Only January through September 2025

	Jan - Sep 25
Ordinary Income/Expense	
Income	
Road Assessment Fees (Invoiced)	107,070.00
Less: Accounts Receivable -Road Fees	(3,854.13)
Road Assessment Fees (Paid)	103,215.87
Total Income	103,215.87
Expense	
Road Loan Payment (02/15/2025)	28,702.78 *
Professional Fees	
Legal Fees -Road Issues	6,402.50
Total Professional Fees	6,402.50
Road Maintenance	
Road Paving & Patching Exp.	11,655.00
Road Repairs	11,850.00
Snow Removal & Sanding Exp.	38,000.00
Total Road Maintenance	61,505.00
Total Expense	96,610.28
Net Ordinary Income	6,605.59
Net Income	6,605.59

<sup>\*</sup> The Road Loan Payment Includes Principle & Interest Paid.