

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

	<u>Sep 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Administration Acct -Trailwest	5,405.09
Road Account -Trailwest	85,664.35
Total Checking/Savings	<u>91,069.44</u>
Accounts Receivable	
Accounts Receivable	37,687.54
Total Accounts Receivable	<u>37,687.54</u>
Total Current Assets	128,756.98
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>295,617.14</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest Payable	6,734.09
Total Other Current Liabilities	<u>6,734.09</u>
Total Current Liabilities	6,734.09
Long Term Liabilities	
Road Loan -Trailwest Bank	172,347.05
Total Long Term Liabilities	<u>172,347.05</u>
Total Liabilities	179,081.14
Equity	
Retained Earnings	14,412.72
Accrual to Cash Adj.	30,794.69
Net Income	71,328.59
Total Equity	<u>116,536.00</u>
TOTAL LIABILITIES & EQUITY	<u><u>295,617.14</u></u>

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

	<u>Jan - Sep 26</u>
Ordinary Income/Expense	
Income	
Association Admin Fees (Invoiced)	17,712.00
Less: Accounts Receivable -Admin Fees	<u>(1,254.12)</u>
Association Admin Fees (Paid)	16,457.88
 Finance Charges	 <u>10.00</u>
Total Income	16,467.88
 Expense	
A/R Collection Fees	28.12
Bank Service Charges	19.00
Insurance	4,317.00
Office Supplies	35.18
Postage and Delivery	716.96
Printing and Reproduction	38.40
Professional Fees	
Bookkeeping Exp.	3,862.50
Legal Fees -Covenant Compliance	120.00
Legal Fees -Other	879.60
Legal Fees -Road Disputes	90.00
Legal Fees for Dues Collections -Admin	<u>1,553.00</u>
Total Professional Fees	6,505.10
Rent -Meetings	<u>100.00</u>
Total Expense	<u>11,759.76</u>
Net Ordinary Income	<u>4,708.12</u>
Net Income	<u><u>4,708.12</u></u>

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

	<u>Jan - Sep 26</u>
Ordinary Income/Expense	
Income	
Road Assessment Fees (invoiced)	150,070.00
Less: Accounts Receivable -Road Fees	(9,030.56)
Road Assessment Fees (Paid)	<u>141,039.44</u>
Total Income	<u>141,039.44</u>
Expense	
Road Loan Payment (02/17/26)	28,702.78 *
Professional Fees	
Legal Fees -Road Issues	4,880.00
Total Professional Fees	<u>4,880.00</u>
Road Maintenance	
Road Grading Exp.	21,190.00
Road Paving & Patching Exp.	18,500.00
Road Sign Upgrades	1,146.19
Total Road Maintenance	<u>40,836.19</u>
Total Expense	<u>74,418.97</u>
Net Ordinary Income	<u>66,620.47</u>
Net Income	<u><u>66,620.47</u></u>

* The Road Loan Payment Includes Principle & Interest Paid.