

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

	<u>Jun 30, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
Administration Acct -Trailwest	7,663.36
Road Account -Trailwest	101,336.35
Total Checking/Savings	<u>108,999.71</u>
Accounts Receivable	
Accounts Receivable	44,919.54
Total Accounts Receivable	<u>44,919.54</u>
Total Current Assets	153,919.25
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>320,779.41</u></u>
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Accrued Interest Payable	4,019.17
Total Other Current Liabilities	<u>4,019.17</u>
Total Current Liabilities	4,019.17
Long Term Liabilities	
Road Loan -Trailwest Bank	172,347.05
Total Long Term Liabilities	<u>172,347.05</u>
Total Liabilities	176,366.22
Equity	
Retained Earnings	14,412.72
Accrual to Cash Adj.	39,951.61
Net Income	90,048.86
Total Equity	<u>144,413.19</u>
TOTAL LIABILITIES & EQUITY	<u><u>320,779.41</u></u>

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

	<u>Jan - Jun 26</u>
Ordinary Income/Expense	
Income	
Association Admin Fees (Invoiced)	17,712.00
Less: Accounts Receivable -Admin Fees	<u>(1,854.12)</u>
Association Admin Fees (Paid)	15,857.88
 Finance Charges	 <u>10.00</u>
Total Income	15,867.88
 Expense	
A/R Collection Fees	28.12
Bank Service Charges	19.00
Insurance	4,317.00
Office Supplies	25.22
Postage and Delivery	421.96
Printing and Reproduction	38.40
Professional Fees	
Bookkeeping Exp.	2,912.50
Legal Fees -Covenant Compliance	120.00
Legal Fees -Other	480.29
Legal Fees -Road Disputes	90.00
Legal Fees - Collections -Admin	<u>570.00</u>
Total Professional Fees	4,172.79
Rent -Meetings	<u>100.00</u>
Total Expense	<u>9,122.49</u>
Net Ordinary Income	<u>6,745.39</u>
Net Income	<u><u>6,745.39</u></u>

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

	<u>Jan - Jun 26</u>
Ordinary Income/Expense	
Income	
Road Assessment Fees (Invoiced)	150,070.00
Less: Accounts Receivable -Road Fees	<u>(14,872.56)</u>
Road Assessment Fees (Paid)	135,197.44
	<u><u>135,197.44</u></u>
Total Income	135,197.44
Expense	
Road Loan Payment (02/17/26)	28,702.78 *
Professional Fees	
Legal Fees -Road Issues	<u>855.00</u>
Total Professional Fees	855.00
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>51,893.97</u>
Net Ordinary Income	<u>83,303.47</u>
Net Income	<u><u>83,303.47</u></u>

The Road Loan Payment Includes Principle & Interest Paid.