

Links Homeowners Association
Balance Sheet
As of September 30, 2025

	Sep 30, 25	Sep 30, 24	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Synovus - Cap. Acct. - 1501	17,035.34	27,031.26	-9,995.92
Synovus - Op.Acct. - 1800	17,090.73	25,453.43	-8,362.70
Synovus Road & Irr. Res.- 9803	13,210.93	10,816.67	2,394.26
Total Checking/Savings	<u>47,337.00</u>	<u>63,301.36</u>	<u>-15,964.36</u>
Other Current Assets			
Investment - US Treasuries	107,773.15	87,652.21	20,120.94
Total Other Current Assets	<u>107,773.15</u>	<u>87,652.21</u>	<u>20,120.94</u>
Total Current Assets	<u>155,110.15</u>	<u>150,953.57</u>	<u>4,156.58</u>
Fixed Assets			
Irrigation System			
Accumulated Depreciation	-139,000.00	-139,000.00	0.00
Irrigation System - Other	139,000.00	139,000.00	0.00
Total Irrigation System	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Fixed Assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS	<u><u>155,110.15</u></u>	<u><u>150,953.57</u></u>	<u><u>4,156.58</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	682.00	777.00	-95.00
Total Accounts Payable	<u>682.00</u>	<u>777.00</u>	<u>-95.00</u>
Other Current Liabilities			
Prepaid Community Assessments			
Prepaid Quarterly Assessments	1,035.00	1,000.00	35.00
Total Prepaid Community Assessments	<u>1,035.00</u>	<u>1,000.00</u>	<u>35.00</u>
Total Other Current Liabilities	<u>1,035.00</u>	<u>1,000.00</u>	<u>35.00</u>
Total Current Liabilities	<u>1,717.00</u>	<u>1,777.00</u>	<u>-60.00</u>
Long Term Liabilities			
Reserves-Major Capital Repair			
Reserve for Irrigation System	20,346.50	18,750.00	1,596.50
Reserve for Road Maintenance	78,788.17	74,140.17	4,648.00
Total Reserves-Major Capital Repair	<u>99,134.67</u>	<u>92,890.17</u>	<u>6,244.50</u>
Total Long Term Liabilities	<u>99,134.67</u>	<u>92,890.17</u>	<u>6,244.50</u>
Total Liabilities	<u>100,851.67</u>	<u>94,667.17</u>	<u>6,184.50</u>
Equity			
Contributed Capital	27,000.00	27,000.00	0.00
Opening Balance Equity	8,133.88	8,133.88	0.00
Retained Earnings	4,693.52	1,527.69	3,165.83
Net Income	14,431.08	19,624.83	-5,193.75
Total Equity	<u>54,258.48</u>	<u>56,286.40</u>	<u>-2,027.92</u>
TOTAL LIABILITIES & EQUITY	<u><u>155,110.15</u></u>	<u><u>150,953.57</u></u>	<u><u>4,156.58</u></u>