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Accrual Basis

Links Homeowners Association
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>	<u>Dec 31, 24</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
Synovus - Cap. Acct. - 1501	27,036.87	27,034.67	2.20
Synovus - Op.Acct. - 1800	16,837.26	25,163.70	-8,326.44
Synovus Road & Irr. Res.- 9803	14,962.03	10,763.80	4,198.23
Total Checking/Savings	58,836.16	62,962.17	-4,126.01
Other Current Assets			
Investment - US Treasuries	107,994.61	97,840.40	10,154.21
Total Other Current Assets	107,994.61	97,840.40	10,154.21
Total Current Assets	166,830.77	160,802.57	6,028.20
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	0.00	0.00	0.00
Total Fixed Assets	0.00	0.00	0.00
TOTAL ASSETS	166,830.77	160,802.57	6,028.20
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	4,655.00	4,787.00	-132.00
Total Accounts Payable	4,655.00	4,787.00	-132.00
Other Current Liabilities			
Prepaid Community Assessments			
Prepaid Quarterly Assessments	15,610.00	15,525.00	85.00
Total Prepaid Community Assessments	15,610.00	15,525.00	85.00
Total Other Current Liabilities	15,610.00	15,525.00	85.00
Total Current Liabilities	20,265.00	20,312.00	-47.00
Long Term Liabilities			
Reserves-Major Capital Repair			
Reserve for Irrigation System	23,471.50	21,875.00	1,596.50
Reserve for Road Maintenance	90,000.17	78,788.17	11,212.00
Total Reserves-Major Capital Repair	113,471.67	100,663.17	12,808.50
Total Long Term Liabilities	113,471.67	100,663.17	12,808.50
Total Liabilities	133,736.67	120,975.17	12,761.50
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	-6,733.30	3,165.83	-9,899.13
Total Equity	33,094.10	39,827.40	-6,733.30
TOTAL LIABILITIES & EQUITY	166,830.77	160,802.57	6,028.20