

Links Homeowners Association
Balance Sheet
As of April 30, 2026

	<u>Apr 30, 26</u>	<u>Apr 30, 25</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
Synovus - Cap. Acct. - 1501	27,041.32	17,034.98	10,006.34
Synovus - Op.Acct. - 1800	40,588.05	35,801.75	4,786.30
Synovus Road & Irr. Res.- 9803	14,962.47	10,971.96	3,990.51
Total Checking/Savings	<u>82,591.84</u>	<u>63,808.69</u>	<u>18,783.15</u>
Other Current Assets			
Investment - US Treasuries	107,994.61	107,632.62	361.99
Total Other Current Assets	<u>107,994.61</u>	<u>107,632.62</u>	<u>361.99</u>
Total Current Assets	<u>190,586.45</u>	<u>171,441.31</u>	<u>19,145.14</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>190,586.45</u>	<u>171,441.31</u>	<u>19,145.14</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	0.00	1,300.00	-1,300.00
Total Accounts Payable	<u>0.00</u>	<u>1,300.00</u>	<u>-1,300.00</u>
Other Current Liabilities			
Prepaid Community Assessments			
Prepaid Quarterly Assessments	2,230.00	2,070.00	160.00
Total Prepaid Community Assessments	<u>2,230.00</u>	<u>2,070.00</u>	<u>160.00</u>
Total Other Current Liabilities	<u>2,230.00</u>	<u>2,070.00</u>	<u>160.00</u>
Total Current Liabilities	<u>2,230.00</u>	<u>3,370.00</u>	<u>-1,140.00</u>
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	<u>113,471.67</u>	<u>100,663.17</u>	<u>12,808.50</u>
Total Long Term Liabilities	<u>113,471.67</u>	<u>100,663.17</u>	<u>12,808.50</u>
Total Liabilities	<u>115,701.67</u>	<u>104,033.17</u>	<u>11,668.50</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	-2,039.78	4,693.52	-6,733.30
Net Income	41,790.68	27,580.74	14,209.94
Total Equity	<u>74,884.78</u>	<u>67,408.14</u>	<u>7,476.64</u>
TOTAL LIABILITIES & EQUITY	<u>190,586.45</u>	<u>171,441.31</u>	<u>19,145.14</u>