

Links Homeowners Association
Balance Sheet
As of June 30, 2026

	<u>Jun 30, 26</u>	<u>Jun 30, 25</u>	<u>\$ Change</u>
ASSETS			
Current Assets			
Checking/Savings			
Synovus - Cap. Acct. - 1501	27,043.58	17,035.13	10,008.45
Synovus - Op.Acct. - 1800	99,836.61	20,390.73	79,445.88
Synovus Road & Irr. Res.- 9803	48,317.46	13,070.74	35,246.72
Total Checking/Savings	<u>175,197.65</u>	<u>50,496.60</u>	<u>124,701.05</u>
Other Current Assets			
Investment - US Treasuries	0.00	107,705.19	-107,705.19
Total Other Current Assets	<u>0.00</u>	<u>107,705.19</u>	<u>-107,705.19</u>
Total Current Assets	<u>175,197.65</u>	<u>158,201.79</u>	<u>16,995.86</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>175,197.65</u></u>	<u><u>158,201.79</u></u>	<u><u>16,995.86</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	575.00	1,919.00	-1,344.00
Total Accounts Payable	<u>575.00</u>	<u>1,919.00</u>	<u>-1,344.00</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>2,805.00</u>	<u>3,989.00</u>	<u>-1,184.00</u>
Long Term Liabilities			
Reserves-Major Capital Repair			
Reserve for Irrigation System	23,471.50	20,885.00	2,586.50
Reserve for Road Maintenance	90,000.17	78,788.17	11,212.00
Total Reserves-Major Capital Repair	<u>113,471.67</u>	<u>99,673.17</u>	<u>13,798.50</u>
Total Long Term Liabilities	<u>113,471.67</u>	<u>99,673.17</u>	<u>13,798.50</u>
Total Liabilities	<u>116,276.67</u>	<u>103,662.17</u>	<u>12,614.50</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	25,826.88	14,712.22	11,114.66
Total Equity	<u>58,920.98</u>	<u>54,539.62</u>	<u>4,381.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>175,197.65</u></u>	<u><u>158,201.79</u></u>	<u><u>16,995.86</u></u>