

Links Homeowners Association
Balance Sheet
As of September 30, 2026

	Sep 30, 26	Sep 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Synovus - Cap. Acct. - 1501	14,044.56	17,035.34	-2,990.78
Synovus - Op.Acct. - 1800	11,401.33	17,090.73	-5,689.40
Synovus Road & Irr. Res.- 9803	10,799.00	13,210.93	-2,411.93
Total Checking/Savings	36,244.89	47,337.00	-11,092.11
Other Current Assets			
Investment - US Treasuries	63,719.55	107,773.15	-44,053.60
Total Other Current Assets	63,719.55	107,773.15	-44,053.60
Total Current Assets	99,964.44	155,110.15	-55,145.71
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	99,964.44	155,110.15	-55,145.71
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
Accounts Payable	575.00	682.00	-107.00
Total Accounts Payable	575.00	682.00	-107.00
Other Current Liabilities			
Prepaid Community Assessments			
Prepaid Quarterly Assessments	1,115.00	1,035.00	80.00
Total Prepaid Community Assessments	1,115.00	1,035.00	80.00
Total Other Current Liabilities	1,115.00	1,035.00	80.00
Total Current Liabilities	1,690.00	1,717.00	-27.00
Long Term Liabilities			
Reserves-Major Capital Repair			
Reserve for Irrigation System	23,471.50	20,346.50	3,125.00
Reserve for Road Maintenance	13,340.27	78,788.17	-65,447.90
Total Reserves-Major Capital Repair	36,811.77	99,134.67	-62,322.90
Total Long Term Liabilities	36,811.77	99,134.67	-62,322.90
Total Liabilities	38,501.77	100,851.67	-62,349.90
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	28,368.57	14,431.08	13,937.49

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Total Equity	61,462.67	54,258.48	7,204.19
TOTAL LIABILITIES & EQUITY	99,964.44	155,110.15	-55,145.71