

Profit and Loss

Hidden Point Homeowner's Association

January 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
Interest Income	1,487.65
Late Fee	50.00
Membership Dues	79,889.23
Sales	0.00
Transfer Fees	800.00
Total for Income	\$82,226.88
Gross Profit	\$82,226.88
Expenses	
Annual Report	589.89
Bank Fees	5.00
Insurance Expense	3,883.00
Interest Expense	1,996.12
Landscaping and Groundskeeping	53,400.00
Legal and Professional Fees	799.29
Postage/Copies/Printing	81.57
Property Tax	4,793.00
Repairs and Maintenance	10,832.40
Tree Repair	6,650.00
Utilities - Electric	\$3,881.40
Utilities - Electric Reimb	-3,446.00
Total for Utilities - Electric	\$435.40
Utilities - Water	4,991.14
Total for Expenses	\$88,456.81
Net Operating Income	-\$6,229.93
Other Expenses	
Reconciliation Discrepancies	-0.01
Total for Other Expenses	-\$0.01
Net Other Income	\$0.01
Net Income	-\$6,229.92

Balance Sheet

Hidden Point Homeowner's Association

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
CD 4% -Simmons (matures 4/11/26)	26,210.13
Checking-Simmons	28,944.27
Money Market-Simmons	7,856.53
Total for Bank Accounts	\$63,010.93
Other Current Assets	
Deferred Maintenance	11,269.00
Due From Insurance	0.00
Undeposited Funds	0.00
Total for Other Current Assets	\$11,269.00
Total for Current Assets	\$74,279.93
Total for Assets	\$74,279.93
Liabilities and Equity	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Deferred Financing	11,269.00
Refund Payable	0.00
Total for Other Current Liabilities	\$11,269.00
Total for Current Liabilities	\$11,269.00
Total for Liabilities	\$11,269.00
Equity	
Opening Balance Equity	18,719.64
Unrestricted Net Assets	23,208.98
Net Income	21,082.31
Total for Equity	\$63,010.93
Total for Liabilities and Equity	\$74,279.93