

## Indigo Unit # 8 Owners Association, Inc.

03/04/26

## Balance Sheet

Accrual Basis

As of February 28, 2026

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100 · Operating	
102 · Synovus Checking 4649	33,634.14
103 · Petty Cash	100.00
Total 100 · Operating	33,734.14
110 · Reserves	
112 · Synovus MM 4656	54,571.37
Total 110 · Reserves	54,571.37
Total Checking/Savings	88,305.51
Accounts Receivable	
120 · Accounts Receivable	9,367.22
Total Accounts Receivable	9,367.22
Other Current Assets	
132 · Prepaid Insurance	1,313.00
Total Other Current Assets	1,313.00
Total Current Assets	98,985.73
<b>TOTAL ASSETS</b>	<b>98,985.73</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
203 · Prepaid Owner Assessments	12,661.98
205 · Deferred Assessments	17,181.00
Total Other Current Liabilities	29,842.98
Total Current Liabilities	29,842.98
Total Liabilities	29,842.98
Equity	
30000 · Opening Balance Equity	2,049.66
32000 · Retained Earnings	17,958.40
5 · Reserve Equity	
250 · Reserves Paint	19,358.03
251 · Reserve Landscaping	5,007.45
253 · Reserve Sign Repair/Replacement	4,769.74
254 · Reserves Legal	3,644.62
255 · Reserves Bad Debt	2,002.94
256 · Reserves Non-Statutory	18,241.30
258 · Reserves Interest	1,547.29
Total 5 · Reserve Equity	54,571.37
Net Income	-5,436.68
Total Equity	69,142.75
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>98,985.73</b>