

**INVERNESS VILLAGE C.O.A, INC.**  
**Balance Sheet**  
**As of December 31, 2025**

	Dec 31, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>100 · OPERATING ACCOUNTS</b>	
BRANNEN BANK-LAUNDRY 1014	9,146.39
BRANNEN OPERATING 5001	133,647.22
LAUNDRY PETTY CASH	99.97
TRUIST CHECKING 6375	392.85
<b>Total 100 · OPERATING ACCOUNTS</b>	<u>143,286.43</u>
<b>200 · RESERVE ACCOUNTS</b>	
BRANNEN BANK-RESERVES 5003	80,055.99
CD - 3.83% - 12/28/24 - 1017	129,756.48
TRUIST SAVINGS 6383	500.00
<b>Total 200 · RESERVE ACCOUNTS</b>	<u>210,312.47</u>
<b>Total Checking/Savings</b>	<u>353,598.90</u>
<b>Accounts Receivable</b>	
1104 · SPEC ASSMT-SHORTFALL-SEPT 22	297.00
1105 · ACCOUNTS RECEIVABLE	<u>20,070.86</u>
<b>Total Accounts Receivable</b>	<u>20,367.86</u>
<b>Other Current Assets</b>	
1200 · UNDEPOSITED FUNDS	3,625.00
1310 · PREPAID INSURANCE	<u>176,260.37</u>
<b>Total Other Current Assets</b>	<u>179,885.37</u>
<b>Total Current Assets</b>	<u>553,852.13</u>
<b>Fixed Assets</b>	
<b>ACCUMULATED DEPRECIATION</b>	
2022 Carryover Depreciation	-6,906.56
ACCUMULATED DEPRECIATION - Other	<u>-9,041.00</u>
<b>Total ACCUMULATED DEPRECIATION</b>	<u>-15,947.56</u>
<b>Total Fixed Assets</b>	<u>-15,947.56</u>
<b>TOTAL ASSETS</b>	<u><b>537,904.57</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
<b>300 · BRANNEN BANK CREDIT CARD</b>	<u>317.55</u>
<b>Total Credit Cards</b>	<u>317.55</u>
<b>Other Current Liabilities</b>	
<b>RESERVE FUNDS</b>	
2210 · RESERVE-ROOFS	58,662.19
2255 · RESERVE-PAVING	55,347.31
2379 · RESERVE-PAINTING/BUILDING MA...	96,302.97
<b>Total RESERVE FUNDS</b>	<u>210,312.47</u>

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<b>2096 · PAYROLL LIABILITIES</b>	1,250.37
<b>2122 · INSURANCE NOTE PAYABLE</b>	176,260.37
<b>2130 · PREPAID ASSESSMENTS</b>	30,736.60
<b>Total Other Current Liabilities</b>	<b>418,559.81</b>
<b>Total Current Liabilities</b>	<b>418,877.36</b>
<b>Total Liabilities</b>	<b>418,877.36</b>
<b>Equity</b>	
<b>3000 · Opening Bal Equity</b>	141,455.96
<b>3800 · Unrestricted Fund Balance</b>	-24,812.44
<b>Net Income</b>	2,383.69
<b>Total Equity</b>	<b>119,027.21</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>537,904.57</b>