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09/10/25

Accrual Basis

## The Reserve on Higgins Creek HOA

## Balance Sheet

As of August 31, 2025

	Aug 31, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
BANK Edward Jones	21,930.39
CD Acct	54,048.60
Edward Jones Inv	37,206.21
Total Checking/Savings	113,185.20
Accounts Receivable	
1100 · Accounts Receivable	2,310.00
Total Accounts Receivable	2,310.00
Total Current Assets	115,495.20
<b>TOTAL ASSETS</b>	<b>115,495.20</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	13,893.39
Total Accounts Payable	13,893.39
Total Current Liabilities	13,893.39
Total Liabilities	13,893.39
Equity	
Contribution	1,140.00
Draw-Taxes	-1,484.00
Unrealized Net Gain / Loss	9,030.67
3002 · Unrestricted Net Assets	109,926.95
Net Income	-17,011.81
Total Equity	101,601.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>115,495.20</b>

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# The Reserve on Higgins Creek HOA

## Profit & Loss

August 2025

	Aug 25
Ordinary Income/Expense	
Expense	
6000 · Bank Charges	25.00
60900 · Business Expenses	
60930 · Fines, Penalties, Judgments	565.89
Total 60900 · Business Expenses	565.89
6450 · Office Supplies	343.51
6500 · Professional Fees	155.32
6600 · Repairs & Maintenance	13,893.39
Total Expense	14,983.11
Net Ordinary Income	-14,983.11
Other Income/Expense	
Other Income	
Interest Income	2.81
Total Other Income	2.81
Net Other Income	2.81
Net Income	-14,980.30

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## The Reserve on Higgins Creek HOA

## Profit &amp; Loss

January through August 2025

	Jan - Aug 25
Ordinary Income/Expense	
Income	
Late Fee Income	980.00
4000 · Association Dues	34,047.91
Total Income	35,027.91
Expense	
Collections fees	195.00
4100 · Board Meeting Expense	1,152.78
6000 · Bank Charges	25.00
60900 · Business Expenses	
60930 · Fines, Penalties, Judgments	565.89
Total 60900 · Business Expenses	565.89
6250 · Internet Website	875.00
6450 · Office Supplies	343.51
6500 · Professional Fees	
Accounting Fees	4,070.26
Legal Fees	148.68
6500 · Professional Fees - Other	155.32
Total 6500 · Professional Fees	4,374.26
6600 · Repairs & Maintenance	44,647.84
Total Expense	52,179.28
Net Ordinary Income	-17,151.37
Other Income/Expense	
Other Income	
Interest Income	139.56
Total Other Income	139.56
Net Other Income	139.56
Net Income	-17,011.81