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11/18/25

Accrual Basis

The Reserve on Higgins Creek HOA

Balance Sheet

As of October 31, 2025

	Oct 31, 25
ASSETS	
Current Assets	
Checking/Savings	
BANK Edward Jones	17,281.20
CD Acct	54,061.02
Edward Jones Inv	26,758.65
Total Checking/Savings	98,100.87
Accounts Receivable	
1100 · Accounts Receivable	2,310.00
Total Accounts Receivable	2,310.00
Total Current Assets	100,410.87
TOTAL ASSETS	100,410.87
LIABILITIES & EQUITY	
Equity	
Contribution	1,140.00
Draw-Taxes	-1,484.00
Unrealized Net Gain / Loss	9,345.53
3002 · Unrestricted Net Assets	109,926.95
Net Income	-18,517.61
Total Equity	100,410.87
TOTAL LIABILITIES & EQUITY	100,410.87

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The Reserve on Higgins Creek HOA

Profit & Loss

October 2025

	Oct 25
Ordinary Income/Expense	
Expense	
6500 · Professional Fees	
Accounting Fees	72.07
Total 6500 · Professional Fees	72.07
6600 · Repairs & Maintenance	20.00
Total Expense	92.07
Net Ordinary Income	-92.07
Other Income/Expense	
Other Income	
Interest Income	11.98
Total Other Income	11.98
Net Other Income	11.98
Net Income	-80.09

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Accrual Basis

The Reserve on Higgins Creek HOA

Profit & Loss

January through October 2025

	Jan - Oct 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
6150 · Dues, Fees & Memberships	192.00
6250 · Internet Website	1,000.00
6450 · Office Supplies	343.51
6500 · Professional Fees	
Accounting Fees	4,297.65
Legal Fees	148.68
Total 6500 · Professional Fees	4,446.33
6600 · Repairs & Maintenance	45,776.55
Total Expense	53,697.06
Net Ordinary Income	-18,669.15
Other Income/Expense	
Other Income	
Interest Income	151.54
Total Other Income	151.54
Net Other Income	151.54
Net Income	-18,517.61