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12/04/25

Accrual Basis

The Reserve on Higgins Creek HOA

Balance Sheet

As of November 30, 2025

	Nov 30, 25
ASSETS	
Current Assets	
Checking/Savings	
BANK Edward Jones	11,517.13
CD Acct	54,037.26
Edward Jones Inv	26,850.37
Total Checking/Savings	92,404.76
Accounts Receivable	
1100 · Accounts Receivable	1,535.00
Total Accounts Receivable	1,535.00
Total Current Assets	93,939.76
TOTAL ASSETS	93,939.76
LIABILITIES & EQUITY	
Equity	
Contribution	1,140.00
Draw-Taxes	-1,484.00
Unrealized Net Gain / Loss	9,413.49
3002 · Unrestricted Net Assets	109,926.95
Net Income	-25,056.68
Total Equity	93,939.76
TOTAL LIABILITIES & EQUITY	93,939.76

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Accrual Basis

The Reserve on Higgins Creek HOA

Profit & Loss

November 2025

	Nov 25
Ordinary Income/Expense	
Income	
4000 · Association Dues	-101.77
Total Income	-101.77
Expense	
Collections fees	232.75
4100 · Board Meeting Expense	211.14
6000 · Bank Charges	9.00
6200 · Insurance Expense	2,672.49
6250 · Internet Website	125.00
6450 · Office Supplies	25.81
6500 · Professional Fees	
Accounting Fees	224.35
Total 6500 · Professional Fees	224.35
Total Expense	3,500.54
Net Ordinary Income	-3,602.31
Other Income/Expense	
Other Income	
Interest Income	4.31
Total Other Income	4.31
Net Other Income	4.31
Net Income	-3,598.00

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Accrual Basis

The Reserve on Higgins Creek HOA

Profit & Loss

January through November 2025

	Jan - Nov 25
Ordinary Income/Expense	
Income	
Late Fee Income	870.00
4000 · Association Dues	33,946.14
Total Income	34,816.14
Expense	
Collections fees	427.75
4100 · Board Meeting Expense	1,363.92
6000 · Bank Charges	34.00
60900 · Business Expenses	
60930 · Fines, Penalties, Judgments	565.89
Total 60900 · Business Expenses	565.89
6150 · Dues, Fees & Memberships	192.00
6200 · Insurance Expense	5,253.56
6250 · Internet Website	1,375.00
6450 · Office Supplies	369.32
6500 · Professional Fees	
Accounting Fees	4,522.00
Legal Fees	148.68
Total 6500 · Professional Fees	4,670.68
6600 · Repairs & Maintenance	45,776.55
Total Expense	60,028.67
Net Ordinary Income	-25,212.53
Other Income/Expense	
Other Income	
Interest Income	155.85
Total Other Income	155.85
Net Other Income	155.85
Net Income	-25,056.68