

The Reserve on Higgins Creek HOA

Balance Sheet

As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
BANK Edward Jones	11,330.66
CD Acct	54,030.78
Edward Jones Inv	26,934.62
	<u>92,296.06</u>
Accounts Receivable	
1100 · Accounts Receivable	1,535.00
	<u>1,535.00</u>
Total Accounts Receivable	<u>1,535.00</u>
Total Current Assets	<u>93,831.06</u>
TOTAL ASSETS	<u>93,831.06</u>
LIABILITIES & EQUITY	
Equity	
Contribution	1,140.00
Draw-Taxes	-1,484.00
Unrealized Net Gain / Loss	9,491.26
3002 · Unrestricted Net Assets	109,926.95
Net Income	-25,243.15
	<u>93,831.06</u>
Total Equity	<u>93,831.06</u>
TOTAL LIABILITIES & EQUITY	<u>93,831.06</u>

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01/13/26

Accrual Basis

The Reserve on Higgins Creek HOA

Profit & Loss

December 2025

	<u>Dec 25</u>
Ordinary Income/Expense	
Expense	
6500 · Professional Fees	189.83
Total Expense	<u>189.83</u>
Net Ordinary Income	-189.83
Other Income/Expense	
Other Income	
Interest Income	3.36
Total Other Income	<u>3.36</u>
Net Other Income	<u>3.36</u>
Net Income	<u><u>-186.47</u></u>

The Reserve on Higgins Creek HOA

Profit & Loss

01/13/26

January through December 2025

Accrual Basis

	<u>Jan - Dec 25</u>
Ordinary Income/Expense	
Income	
Late Fee Income	870.00
4000 · Association Dues	33,946.14
Total Income	<u>34,816.14</u>
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	<u>565.89</u>
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
6500 · Professional Fees - Other	189.83
Total 6500 · Professional Fees	<u>4,860.51</u>
6600 · Repairs & Maintenance	45,776.55
Total Expense	<u>60,218.50</u>
Net Ordinary Income	-25,402.36
Other Income/Expense	
Other Income	
Interest Income	159.21
Total Other Income	<u>159.21</u>
Net Other Income	<u>159.21</u>
Net Income	<u><u>-25,243.15</u></u>