

# Balance Sheet Report Heritage Highlands HOA

As of February 28, 2026

	<u>Balance Feb 28, 2026</u>	<u>Balance Jan 31, 2026</u>	<u>Change</u>
<b><u>Assets</u></b>			
<b>Cash &amp; Investments</b>			
1013 - PPB Operating Account 0708	26,563.26	18,585.10	7,978.16
1153 - Capital Bank CD 3258	172,101.14	172,101.14	0.00
1154 - Capital Bank CD 3772	32,400.32	32,400.32	0.00
1325 - Forbright Bank MM 0451	8,025.68	8,004.80	20.88
1730 - Accrued Interest Receivable	4,069.16	3,399.69	669.47
<b>Total Cash &amp; Investments</b>	<b><u>243,159.56</u></b>	<b><u>234,491.05</u></b>	<b><u>8,668.51</u></b>
<b>Current Assets</b>			
1500 - Residential Assessments Receivable	618.00	643.00	(25.00)
1600 - Prepaid Insurance	1,657.69	2,177.28	(519.59)
1640 - Prepaid Expense	1,942.88	2,048.78	(105.90)
<b>Total Current Assets</b>	<b><u>4,218.57</u></b>	<b><u>4,869.06</u></b>	<b><u>(650.49)</u></b>
<b>Total Assets</b>	<b><u><u>247,378.13</u></u></b>	<b><u><u>239,360.11</u></u></b>	<b><u><u>8,018.02</u></u></b>
<b><u>Liabilities</u></b>			
<b>Current Liabilities</b>			
2200 - Federal Tax Payable	(2,936.88)	(2,936.88)	0.00
2300 - Accrued Expenses	7,822.80	627.28	7,195.52
2550 - Prepaid Residential Assessments	10,377.00	9,802.00	575.00
2595 - Deferred Assessments	5,885.00	5,885.00	0.00
<b>Total Current Liabilities</b>	<b><u>21,147.92</u></b>	<b><u>13,377.40</u></b>	<b><u>7,770.52</u></b>
<b>Total Liabilities</b>	<b><u><u>21,147.92</u></u></b>	<b><u><u>13,377.40</u></u></b>	<b><u><u>7,770.52</u></u></b>

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As of February 28, 2026

	<u>Balance Feb 28, 2026</u>	<u>Balance Jan 31, 2026</u>	<u>Change</u>
<b><u>Owners' Equity</u></b>			
<b>Unappropriated Owners' Equity</b>			
3000 - Owners Equity - Prior Years	53,037.09	53,037.09	0.00
<b>Total Unappropriated Owners' Equity</b>	<u>53,037.09</u>	<u>53,037.09</u>	<u>0.00</u>
<b>Reserves</b>			
3102 - Repair/Replacement Reserves	177,828.60	175,769.60	2,059.00
<b>Total Reserves</b>	<u>177,828.60</u>	<u>175,769.60</u>	<u>2,059.00</u>
<b>Total Owners' Equity</b>	<u>230,865.69</u>	<u>228,806.69</u>	<u>2,059.00</u>
<b>Net Income / (Loss)</b>	<u>(4,635.48)</u>	<u>(2,823.98)</u>	<u>(1,811.50)</u>
<b>Total Liabilities and Equity</b>	<u><u>247,378.13</u></u>	<u><u>239,360.11</u></u>	<u><u>8,018.02</u></u>