

HIGGINS LAKE PROPERTY OWNERS ASSOCIATION
STATEMENT OF FINANCIAL POSITION
February 28, 2026

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 204,189
Accounts Receivable	
Total Current Assets	204,189

Other Assets

Rent Security Deposit	-
Prepaid Expense	-
Restricted Cash	38,805
Total Other Assets	<u>38,805</u>

Total Assets	<u><u>\$ 242,994</u></u>
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LIABILITIES

Current Liabilities

Accounts Payable	\$ -
Accrued Payroll and Withholdings Payable	1,603
Accrued Expenses	-
Unearned Revenue	-
Total Current Liabilities	<u>1,603</u>

Total Liabilities	1,603
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NET ASSETS

Unrestricted :

Unrestricted Equity	202,587
Temporarily Restricted	38,804
Permanently Restricted	-
Total Net Assets	<u>241,390</u>

Total Liabilities and Net Assets	<u><u>\$ 242,994</u></u>
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