

HIGGINS LAKE PROPERTY OWNERS ASSOCIATION
STATEMENT OF FINANCIAL POSITION
March 31, 2026

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 213,104
Accounts Receivable	
Total Current Assets	213,104

Other Assets

Rent Security Deposit	-
Prepaid Expense	-
Restricted Cash	42,672
Total Other Assets	<u>42,672</u>

Total Assets	<u><u>\$ 255,776</u></u>
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LIABILITIES

Current Liabilities

Accounts Payable	\$ -
Accrued Payroll and Withholdings Payable	1,687
Accrued Expenses	-
Unearned Revenue	-
Total Current Liabilities	<u>1,687</u>

Total Liabilities	1,687
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NET ASSETS

Unrestricted :

Unrestricted Equity	211,417
Temporarily Restricted	42,672
Permanently Restricted	-
Total Net Assets	<u>254,089</u>

Total Liabilities and Net Assets	<u><u>\$ 255,776</u></u>
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