

Dear The Highland Ranches HOA Board of Directors,

Enclosed is the unaudited financial report package reflecting reporting year-to-date through **December 31, 2023**. As a supplement to the information contained within this report, below you'll find a brief financial summary of the highlights. The majority of Operating GL's are under budget for YTD. Additional financial information can be viewed via TownSquare. **Note: The Association follows paragraph (b) of subsection 2 of NRS 116.3115 and is complying; reserve funds have not been used for daily maintenance.**

Balance Sheet				
Account	Balance	Notes and Recommended Board Action		
Total Operating Funds - FCB OPER #4630	10,042.96	GL 1000		
Total Culvert Funds – FCB OPER Culvert #1628	\$73,022.31	GL 1001		
Total Reserve Funds – FCB RERV # 4656	\$44,145.76	GL 1325		
DUE FROM/TO Operating	\$10,001.02	GL 1650 – \$10,001.02 Operating owes reserves. Management to research		
Accounts Receivable	\$28,779.35	GL 1500 – Residential Assessments Receivable		
Prepaid Insurance	\$2,290.83	GL 1600		
Net Income or (Loss)	(\$89,180.85) \$0	Operating Reserves		
Income Statement Year-to-Date (YTD)				
GL Acct #	GL Description	Actual YTD	Annual Budget YTD	Explanation of Variance
5020	Board Support	\$435	\$0	Research and reclass if necessary
5045	Dues & Subscriptions	\$12.16	\$0	Research and reclass if necessary
5095	Payroll Services	\$7,055.93	\$0	Research and reclass if necessary
6035	Trash & Recycling	\$224.64	\$0	Research and reclass if necessary
6299	Irrigation Other	\$5,956.20	\$0	Research and reclass if necessary
6540	Driveway/Parking Repair & Replacement	\$2500	\$0	Research and reclass if necessary
6555	Equipment Rental/Repair & Replacement	\$5558.35	\$0	Research and reclass if necessary
6740	Sidewalk/Concrete Repair & Replacement	\$6740	\$0	Research and reclass if necessary
7040	Management Fees	\$1600	\$0	Research and reclass if necessary
9005	State Income Tax	\$2,269.26	\$0	Research and reclass if necessary
9095	Other Taxes	\$77.13	\$0	Research and reclass if necessary
<b>9100</b>	<b>Other Expenses - LA Rebuild</b>	<b>\$572.98</b>	<b>\$0</b>	<b>Potentially Reclass to GL6555 – Confirm with board – SEE BELOW INVOICE</b>

As always, please contact me with any questions you may have regarding the enclosed information, or any other matters related to your community. Thank you for allowing us the opportunity to provide Management services for your Association.


GL 9100 – Will need board to advise where they would like this invoice coded to.

## LA Rebuilds

4680 Hanaupah Rd  
 Reno, NV 89521  
 (775) 624-5666  
 LAustin58@comcast.net

## SALES ORDER

0952



CUSTOMER ORDER NO.	DATE <u>12/18/23</u>
TAX EXEMPT NO.	SALESPERSON
SHIP TO <u>2020 RAM 2500</u>	
<u>HOW TRUCK - SILVER</u>	

SOLD TO: HDA 10's  
Highland Ranches POA

TERMS \_\_\_\_\_

CASH	CHARGE	C.O.D	SHIP DATE	PAID OUT	SHIP VIA	F.O.B. POINT
QUANTITY	STOCK NUMBER					AMOUNT
2	SSB94RPT BATTERIES		GROUP SIZE 94RH			\$268.99
						\$537.98
1	SERVICE FEE - ON SITE		INSTALLATION			\$35.00
						\$35.00



Lacey Cuington  
Community Manager

## Balance Sheet Report Highland Ranches POA

As of December 31, 2023

	<u>Operating</u>	<u>Reserves</u>	<u>Others</u>	<u>Total</u>
<b>Assets</b>				
<b>Operating Funds</b>				
1000 - FCB OPER #4630	10,042.96	0.00	0.00	10,042.96
1001 - FCB OPER Culvert #1628	73,022.31	0.00	0.00	73,022.31
1650 - Due (To)/From Reserves	(10,001.02)	0.00	0.00	(10,001.02)
<b>Total Operating Funds</b>	<b>73,064.25</b>	<b>0.00</b>	<b>0.00</b>	<b>73,064.25</b>
<b>Reserve Funds</b>				
1325 - FCB RSRV #4656	0.00	44,145.76	0.00	44,145.76
1651 - Due (To)/From Operating	0.00	10,001.02	0.00	10,001.02
<b>Total Reserve Funds</b>	<b>0.00</b>	<b>54,146.78</b>	<b>0.00</b>	<b>54,146.78</b>
<b>Accounts Receivable</b>				
1500 - Residential Assessments Receivable	28,779.35	0.00	0.00	28,779.35
<b>Total Accounts Receivable</b>	<b>28,779.35</b>	<b>0.00</b>	<b>0.00</b>	<b>28,779.35</b>
<b>Prepaid Expenses</b>				
1600 - Prepaid Insurance	2,290.83	0.00	0.00	2,290.83
<b>Total Prepaid Expenses</b>	<b>2,290.83</b>	<b>0.00</b>	<b>0.00</b>	<b>2,290.83</b>
<b>Other Current Assets</b>				
1799 - Clearing Account	(20,000.00)	0.00	0.00	(20,000.00)
<b>Total Other Current Assets</b>	<b>(20,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(20,000.00)</b>
<b>Buildings</b>				
1800 - Building	49,383.00	0.00	0.00	49,383.00
1850 - Accum Depr - Buildings	(49,383.00)	0.00	0.00	(49,383.00)
<b>Total Buildings</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Physical Plant Equipment &amp; Machinery</b>				
1910 - Plant Equipment	5,000.00	0.00	0.00	5,000.00
1915 - Accum Depr - Plant Equipment	(5,000.00)	0.00	0.00	(5,000.00)
1920 - Pool Facilities	3,000.00	0.00	0.00	3,000.00

## Balance Sheet Report Highland Ranches POA

As of December 31, 2023

	Operating	Reserves	Others	Total
<b>Assets</b>				
<b>Physical Plant Equipment &amp; Machinery</b>				
1925 - Accum Depr - Pool Facilities	(3,000.00)	0.00	0.00	(3,000.00)
<b>Total Physical Plant Equipment &amp; Machinery</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Property &amp; Equipment</b>				
1950 - Other Property & Equipment	50,944.87	0.00	0.00	50,944.87
1955 - Accumulated Depreciation	(50,944.87)	0.00	0.00	(50,944.87)
<b>Total Other Property &amp; Equipment</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Vehicles</b>				
1870 - 2015 Dodge RAM 2500	37,035.51	0.00	0.00	37,035.51
1875 - Accum Dep- 2015 Dodge RAM 2500	(8,332.00)	0.00	0.00	(8,332.00)
1900 - Plow for Ford Truck	9,474.27	0.00	0.00	9,474.27
1905 - Accum dep-2002 Plow for Ford Truck	(1,523.00)	0.00	0.00	(1,523.00)
1930 - 2020 Plow for Dodge Truck	8,686.53	0.00	0.00	8,686.53
1935 - Accum Dep -2020 Plow for Dodge Truck	(621.00)	0.00	0.00	(621.00)
1940 - 2020 Dodge RAM 2500 Tradesman	39,708.00	0.00	0.00	39,708.00
1960 - Vehicles	163,249.20	0.00	0.00	163,249.20
1965 - Accum Depr - Vehicles	(163,249.20)	0.00	0.00	(163,249.20)
1970 - 2018 Dodge RAM 2500 Laramie	38,183.15	0.00	0.00	38,183.15
<b>Total Vehicles</b>	<b>122,611.46</b>	<b>0.00</b>	<b>0.00</b>	<b>122,611.46</b>
<b>Land</b>				
1980 - Land	9,699.40	0.00	0.00	9,699.40
<b>Total Land</b>	<b>9,699.40</b>	<b>0.00</b>	<b>0.00</b>	<b>9,699.40</b>
<b>Total Assets</b>	<b>216,445.29</b>	<b>54,146.78</b>	<b>0.00</b>	<b>270,592.07</b>

## Balance Sheet Report Highland Ranches POA

As of December 31, 2023

	<u>Operating</u>	<u>Reserves</u>	<u>Others</u>	<u>Total</u>
<b><u>Liabilities</u></b>				
<b>Accounts Payable</b>				
2015 - Returned Check Fee Payable	20.00	0.00	0.00	20.00
<b>Total Accounts Payable</b>	<b>20.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20.00</b>
<b>State &amp; Federal Tax Payable</b>				
2200 - Federal Tax Payable	407.00	0.00	0.00	407.00
<b>Total State &amp; Federal Tax Payable</b>	<b>407.00</b>	<b>0.00</b>	<b>0.00</b>	<b>407.00</b>
<b>Accrued Expenses</b>				
2395 - Other Accrued Expenses	12,017.11	0.00	0.00	12,017.11
<b>Total Accrued Expenses</b>	<b>12,017.11</b>	<b>0.00</b>	<b>0.00</b>	<b>12,017.11</b>
<b>Deposits Held</b>				
2500 - Deposits Held	19,500.00	0.00	0.00	19,500.00
<b>Total Deposits Held</b>	<b>19,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,500.00</b>
<b>Prepaid Assessments</b>				
2550 - Prepaid Assessments	7,755.75	0.00	0.00	7,755.75
2555 - Prepaid Special Assessments	2,945.00	0.00	0.00	2,945.00
2595 - Deferred Revenue	84,333.00	0.00	0.00	84,333.00
2598 - Deferred Revenue-Reserves	0.00	10,000.00	0.00	10,000.00
<b>Total Prepaid Assessments</b>	<b>95,033.75</b>	<b>10,000.00</b>	<b>0.00</b>	<b>105,033.75</b>
<b>Total Liabilities</b>	<b>126,977.86</b>	<b>10,000.00</b>	<b>0.00</b>	<b>136,977.86</b>
<b><u>Owners' Equity</u></b>				
<b>Owners Equity - Prior Years</b>				
3000 - Owners Equity - Prior Years	124,245.28	0.00	0.00	124,245.28
3005 - Equity Adjustments - Prior Periods	54,403.00	0.00	0.00	54,403.00
<b>Total Owners Equity - Prior Years</b>	<b>178,648.28</b>	<b>0.00</b>	<b>0.00</b>	<b>178,648.28</b>

## Balance Sheet Report Highland Ranches POA

As of December 31, 2023

	<b>Operating</b>	<b>Reserves</b>	<b>Others</b>	<b>Total</b>
<b><u>Owners' Equity</u></b>				
<b>Capital Reserves - Prior Years</b>				
3268 - General Reserve - Prior Yrs	0.00	157,153.72	0.00	157,153.72
3276 - Reserve Adjustments - Prior Periods	0.00	(113,006.94)	0.00	(113,006.94)
<b>Total Capital Reserves - Prior Years</b>	<b>0.00</b>	<b>44,146.78</b>	<b>0.00</b>	<b>44,146.78</b>
<b>Total Owners' Equity</b>	<b>178,648.28</b>	<b>44,146.78</b>	<b>0.00</b>	<b>222,795.06</b>
 <b>Net Income / (Loss)</b>	<b>(89,180.85)</b>	<b>0.00</b>	<b>0.00</b>	<b>(89,180.85)</b>
<b>Total Liabilities and Equity</b>	<b>216,445.29</b>	<b>54,146.78</b>	<b>0.00</b>	<b>270,592.07</b>



Lacey Cuington  
Community Manager

# Income Statement Report Highland Ranches POA Operating

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Income</u></b>								
<b>Assessment Income</b>								
4000 - Residential Assessments	8,433.00	8,433.00	0.00	103,817.00	101,200.00	2,617.00	101,200.00	(2,617.00)
4030 - Special Assessments	0.00	0.00	0.00	522.00	0.00	522.00	0.00	(522.00)
<b>Total Assessment Income</b>	<b>8,433.00</b>	<b>8,433.00</b>	<b>0.00</b>	<b>104,339.00</b>	<b>101,200.00</b>	<b>3,139.00</b>	<b>101,200.00</b>	<b>(3,139.00)</b>
<b>User Fee Income</b>								
4266 - Transfer Processing Fee	0.00	0.00	0.00	1,700.00	0.00	1,700.00	0.00	(1,700.00)
<b>Total User Fee Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,700.00</b>	<b>0.00</b>	<b>1,700.00</b>	<b>0.00</b>	<b>(1,700.00)</b>
<b>Collections Income</b>								
4710 - Late Fees & Interest	10.00	0.00	10.00	650.00	0.00	650.00	0.00	(650.00)
<b>Total Collections Income</b>	<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>650.00</b>	<b>0.00</b>	<b>650.00</b>	<b>0.00</b>	<b>(650.00)</b>
<b>Investment Income</b>								
4900 - Interest Earned - Operating Accounts	1.35	0.00	1.35	28.55	0.00	28.55	0.00	(28.55)
<b>Total Investment Income</b>	<b>1.35</b>	<b>0.00</b>	<b>1.35</b>	<b>28.55</b>	<b>0.00</b>	<b>28.55</b>	<b>0.00</b>	<b>(28.55)</b>
<b>Total Operating Income</b>	<b>8,444.35</b>	<b>8,433.00</b>	<b>11.35</b>	<b>106,717.55</b>	<b>101,200.00</b>	<b>5,517.55</b>	<b>101,200.00</b>	<b>(5,517.55)</b>
<b><u>Expense</u></b>								
<b>Administrative</b>								
5015 - Bank Charges	10.00	4.00	6.00	10.00	50.00	(40.00)	50.00	40.00
5020 - Board Support	0.00	0.00	0.00	435.00	0.00	435.00	0.00	(435.00)
5045 - Dues & Subscriptions	0.00	0.00	0.00	12.16	0.00	12.16	0.00	(12.16)
5090 - Office Supplies	56.29	125.00	(68.71)	1,502.73	1,500.00	2.73	1,500.00	(2.73)
5095 - Payroll Services	0.00	0.00	0.00	7,055.93	0.00	7,055.93	0.00	(7,055.93)
5105 - Reserve Studies	0.00	125.00	(125.00)	500.00	1,500.00	(1,000.00)	1,500.00	1,000.00
5196 - Miscellaneous Admin Expenses	0.00	8.00	(8.00)	41.89	100.00	(58.11)	100.00	58.11
<b>Total Administrative</b>	<b>66.29</b>	<b>262.00</b>	<b>(195.71)</b>	<b>9,557.71</b>	<b>3,150.00</b>	<b>6,407.71</b>	<b>3,150.00</b>	<b>(6,407.71)</b>
<b>Communications</b>								
5205 - Wild Horses	0.00	33.00	(33.00)	0.00	400.00	(400.00)	400.00	400.00

# Income Statement Report Highland Ranches POA Operating

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Communications</b>								
5215 - Postage	0.00	67.00	(67.00)	264.96	800.00	(535.04)	800.00	535.04
<b>Total Communications</b>	<b>0.00</b>	<b>100.00</b>	<b>(100.00)</b>	<b>264.96</b>	<b>1,200.00</b>	<b>(935.04)</b>	<b>1,200.00</b>	<b>935.04</b>
<b>Payroll &amp; Benefits</b>								
5340 - Payroll Taxes	0.00	62.00	(62.00)	553.48	750.00	(196.52)	750.00	196.52
5390 - Workers Compensation	0.00	112.00	(112.00)	0.00	1,350.00	(1,350.00)	1,350.00	1,350.00
<b>Total Payroll &amp; Benefits</b>	<b>0.00</b>	<b>174.00</b>	<b>(174.00)</b>	<b>553.48</b>	<b>2,100.00</b>	<b>(1,546.52)</b>	<b>2,100.00</b>	<b>1,546.52</b>
<b>Insurance</b>								
5445 - General Liability Insurance Premiums	156.17	208.00	(51.83)	2,030.17	2,500.00	(469.83)	2,500.00	469.83
5459 - Owned Vehicle Insurance Premiums	(8.02)	125.00	(133.02)	2,806.68	1,500.00	1,306.68	1,500.00	(1,306.68)
<b>Total Insurance</b>	<b>148.15</b>	<b>333.00</b>	<b>(184.85)</b>	<b>4,836.85</b>	<b>4,000.00</b>	<b>836.85</b>	<b>4,000.00</b>	<b>(836.85)</b>
<b>Utilities</b>								
6000 - Utilities	58.33	83.00	(24.67)	752.90	1,000.00	(247.10)	1,000.00	247.10
6035 - Trash and Recycling Service	59.13	0.00	59.13	224.64	0.00	224.64	0.00	(224.64)
<b>Total Utilities</b>	<b>117.46</b>	<b>83.00</b>	<b>34.46</b>	<b>977.54</b>	<b>1,000.00</b>	<b>(22.46)</b>	<b>1,000.00</b>	<b>22.46</b>
<b>Irrigation</b>								
6299 - Irrigation Other	0.00	0.00	0.00	5,956.20	0.00	5,956.20	0.00	(5,956.20)
<b>Total Irrigation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,956.20</b>	<b>0.00</b>	<b>5,956.20</b>	<b>0.00</b>	<b>(5,956.20)</b>
<b>Operations</b>								
6300 - Permits & Licenses	0.00	221.00	(221.00)	0.00	2,650.00	(2,650.00)	2,650.00	2,650.00
<b>Total Operations</b>	<b>0.00</b>	<b>221.00</b>	<b>(221.00)</b>	<b>0.00</b>	<b>2,650.00</b>	<b>(2,650.00)</b>	<b>2,650.00</b>	<b>2,650.00</b>
<b>Repair &amp; Maintenance</b>								
6540 - Driveway/Parking Repair & Maintenance	0.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00	(2,500.00)
6555 - Equipment Rental/Repair & Maintenance	0.00	0.00	0.00	5,558.35	0.00	5,558.35	0.00	(5,558.35)
6600 - General Repair & Maintenance	0.00	458.00	(458.00)	3,910.35	5,500.00	(1,589.65)	5,500.00	1,589.65
6740 - Sidewalk/Concrete Repair & Maintenance	0.00	0.00	0.00	92,349.99	0.00	92,349.99	0.00	(92,349.99)
6750 - Snow Removal & Supplies	0.00	3,217.00	(3,217.00)	20,768.65	38,600.00	(17,831.35)	38,600.00	17,831.35



# Income Statement Report Highland Ranches POA Operating

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Expense</u></b>								
<b>Repair &amp; Maintenance</b>								
6775 - Vehicle Gas & Maintenance	0.00	417.00	(417.00)	7,107.75	5,000.00	2,107.75	5,000.00	(2,107.75)
<b>Total Repair &amp; Maintenance</b>	<b>0.00</b>	<b>4,092.00</b>	<b>(4,092.00)</b>	<b>132,195.09</b>	<b>49,100.00</b>	<b>83,095.09</b>	<b>49,100.00</b>	<b>(83,095.09)</b>
<b>Professional Services</b>								
7000 - Audit & Tax Services	10,750.00	996.00	9,754.00	22,700.00	11,950.00	10,750.00	11,950.00	(10,750.00)
7020 - Legal Services	630.00	167.00	463.00	1,485.00	2,000.00	(515.00)	2,000.00	515.00
7040 - Management Fees	800.00	0.00	800.00	1,600.00	0.00	1,600.00	0.00	(1,600.00)
7095 - Other Professional Services	0.00	950.00	(950.00)	2,501.25	11,400.00	(8,898.75)	11,400.00	8,898.75
<b>Total Professional Services</b>	<b>12,180.00</b>	<b>2,113.00</b>	<b>10,067.00</b>	<b>28,286.25</b>	<b>25,350.00</b>	<b>2,936.25</b>	<b>25,350.00</b>	<b>(2,936.25)</b>
<b>Taxes</b>								
9000 - Federal Income Tax	0.00	208.00	(208.00)	200.00	2,500.00	(2,300.00)	2,500.00	2,300.00
9005 - State Income Tax	0.00	0.00	0.00	2,269.26	0.00	2,269.26	0.00	(2,269.26)
9015 - Property/Real Estate Tax	5.00	12.00	(7.00)	150.95	150.00	0.95	150.00	(0.95)
9095 - Other Taxes	0.00	0.00	0.00	77.13	0.00	77.13	0.00	(77.13)
<b>Total Taxes</b>	<b>5.00</b>	<b>220.00</b>	<b>(215.00)</b>	<b>2,697.34</b>	<b>2,650.00</b>	<b>47.34</b>	<b>2,650.00</b>	<b>(47.34)</b>
<b>Other Expenses</b>								
9100 - Other Expenses	572.98	0.00	572.98	572.98	0.00	572.98	0.00	(572.98)
9105 - Reserve Contribution Expense	9,166.00	833.00	8,333.00	10,000.00	10,000.00	0.00	10,000.00	0.00
<b>Total Other Expenses</b>	<b>9,738.98</b>	<b>833.00</b>	<b>8,905.98</b>	<b>10,572.98</b>	<b>10,000.00</b>	<b>572.98</b>	<b>10,000.00</b>	<b>(572.98)</b>
<b>Total Operating Expense</b>	<b>22,255.88</b>	<b>8,431.00</b>	<b>13,824.88</b>	<b>195,898.40</b>	<b>101,200.00</b>	<b>94,698.40</b>	<b>101,200.00</b>	<b>(94,698.40)</b>
<b>Total Operating Income / (Loss)</b>	<b>(13,811.53)</b>	<b>2.00</b>	<b>(13,813.53)</b>	<b>(89,180.85)</b>	<b>0.00</b>	<b>(89,180.85)</b>	<b>0.00</b>	<b>89,180.85</b>

# Income Statement Report Highland Ranches POA Reserves

December 01, 2023 thru December 31, 2023

	Current Period			Year to Date (12 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<b><u>Income</u></b>								
<b>Investment Income</b>								
4905 - Reserve Contribution Income	(834.00)	833.00	(1,667.00)	0.00	10,000.00	(10,000.00)	10,000.00	10,000.00
4910 - Interest Earned - Reserve Accounts	(1.50)	625.00	(626.50)	0.00	7,500.00	(7,500.00)	7,500.00	7,500.00
<b>Total Investment Income</b>	<b>(835.50)</b>	<b>1,458.00</b>	<b>(2,293.50)</b>	<b>0.00</b>	<b>17,500.00</b>	<b>(17,500.00)</b>	<b>17,500.00</b>	<b>17,500.00</b>
<b>Total Reserves Income</b>	<b>(835.50)</b>	<b>1,458.00</b>	<b>(2,293.50)</b>	<b>0.00</b>	<b>17,500.00</b>	<b>(17,500.00)</b>	<b>17,500.00</b>	<b>17,500.00</b>
<b>Total Reserves Income / (Loss)</b>	<b>(835.50)</b>	<b>1,458.00</b>	<b>(2,293.50)</b>	<b>0.00</b>	<b>17,500.00</b>	<b>(17,500.00)</b>	<b>17,500.00</b>	<b>17,500.00</b>
<b>Total Association Net Income / (Loss)</b>	<b>(14,647.03)</b>	<b>1,460.00</b>	<b>(16,107.03)</b>	<b>(89,180.85)</b>	<b>17,500.00</b>	<b>(106,680.85)</b>	<b>17,500.00</b>	<b>106,680.85</b>

# GL Account Analysis Highland Ranches POA

From December 01, 2023 To December 31, 2023

Date	Batch	Source	Project	Description	Reference	Amount
<b>Expenses</b>						
<b>5015 - Bank Charges</b>						<b>Opening Balance: 0.00</b>
12/31/2023	1557421	JE reclasses		Return deposit Item fee	12/31/23	10.00
						<b>Total December, 2023: 10.00</b>
						<b>Ending Balance 5015 - Bank Charges: 10.00</b>
<b>5020 - Board Support</b>						<b>Opening Balance: 435.00</b>
				No Activity this period		0.00
						<b>0.00</b>
						<b>Ending Balance 5020 - Board Support: 435.00</b>
<b>5045 - Dues &amp; Subscriptions</b>						<b>Opening Balance: 12.16</b>
				No Activity this period		0.00
						<b>0.00</b>
						<b>Ending Balance 5045 - Dues &amp; Subscriptions: 12.16</b>
<b>5090 - Office Supplies</b>						<b>Opening Balance: 1,446.44</b>
12/01/2023	1522891	AP Associa Sierra North		Scanned Document		0.30
				Electronic Data Storage		16.99
12/31/2023	1565643	JE reclasses		Drafts ACE cloud hosting	PM bnk st 12/31/23	39.00
						<b>Total December, 2023: 56.29</b>
						<b>Ending Balance 5090 - Office Supplies: 1,502.73</b>
<b>5095 - Payroll Services</b>						<b>Opening Balance: 7,055.93</b>
				No Activity this period		0.00
						<b>0.00</b>
						<b>Ending Balance 5095 - Payroll Services: 7,055.93</b>
<b>5105 - Reserve Studies</b>						<b>Opening Balance: 500.00</b>
				No Activity this period		0.00
						<b>0.00</b>
						<b>Ending Balance 5105 - Reserve Studies: 500.00</b>

# GL Account Analysis Highland Ranches POA

From December 01, 2023 To December 31, 2023

Date	Batch	Source	Project	Description	Reference	Amount
<b>Expenses</b>						
<b>5196 - Miscellaneous Admin Expenses</b>						<b>Opening Balance: 41.89</b>
				No Activity this period		0.00
						<u>0.00</u>
					<b>Ending Balance 5196 - Miscellaneous Admin Expenses:</b>	<u><u>41.89</u></u>
<b>5215 - Postage</b>						<b>Opening Balance: 264.96</b>
				No Activity this period		0.00
						<u>0.00</u>
					<b>Ending Balance 5215 - Postage:</b>	<u><u>264.96</u></u>
<b>5340 - Payroll Taxes</b>						<b>Opening Balance: 553.48</b>
				No Activity this period		0.00
						<u>0.00</u>
					<b>Ending Balance 5340 - Payroll Taxes:</b>	<u><u>553.48</u></u>
<b>5445 - General Liability Insurance Premiums</b>						<b>Opening Balance: 1,874.00</b>
12/31/2023	1557422	JE		Monthly insurance amortization	General Liability - Fire	11/29/23-11/29/24 156.17
						<u>156.17</u>
					<b>Total December, 2023:</b>	<u>156.17</u>
					<b>Ending Balance 5445 - General Liability Insurance Premiums:</b>	<u><u>2,030.17</u></u>
<b>5459 - Owned Vehicle Insurance Premiums</b>						<b>Opening Balance: 2,814.70</b>
12/26/2023	1524598	JE		OWED VEHICL INSURANCE PREMIUM	STATE FARM	247326434 (4.01)
					STATE FARM	2473269155 (4.01)
						<u>(8.02)</u>
					<b>Total December, 2023:</b>	<u>(8.02)</u>
					<b>Ending Balance 5459 - Owned Vehicle Insurance Premiums:</b>	<u><u>2,806.68</u></u>
<b>6000 - Utilities</b>						<b>Opening Balance: 694.57</b>
12/31/2023	1565643	JE		reclasses	Drafts - NV Energy	PM bnk st 12/31/23 58.33
						<u>58.33</u>
					<b>Total December, 2023:</b>	<u>58.33</u>
					<b>Ending Balance 6000 - Utilities:</b>	<u><u>752.90</u></u>

# GL Account Analysis Highland Ranches POA

From December 01, 2023 To December 31, 2023

Date	Batch	Source	Project	Description	Reference	Amount	
<b>Expenses</b>							
<b>6035 - Trash and Recycling Service</b>						<b>Opening Balance:</b>	<b>165.51</b>
12/31/2023	1577801	RV		Accrue Expenses	320756811677	59.13	
						<b>Total December, 2023:</b>	<b>59.13</b>
<b>Ending Balance 6035 - Trash and Recycling Service:</b>						<b>224.64</b>	
<b>6299 - Irrigation Other</b>						<b>Opening Balance:</b>	<b>5,956.20</b>
				No Activity this period		0.00	
						<b>0.00</b>	
<b>Ending Balance 6299 - Irrigation Other:</b>						<b>5,956.20</b>	
<b>6540 - Driveway/Parking Repair &amp; Maintenance</b>						<b>Opening Balance:</b>	<b>2,500.00</b>
				No Activity this period		0.00	
						<b>0.00</b>	
<b>Ending Balance 6540 - Driveway/Parking Repair &amp; Maintenance:</b>						<b>2,500.00</b>	
<b>6555 - Equipment Rental/Repair &amp; Maintenance</b>						<b>Opening Balance:</b>	<b>5,558.35</b>
				No Activity this period		0.00	
						<b>0.00</b>	
<b>Ending Balance 6555 - Equipment Rental/Repair &amp; Maintenance:</b>						<b>5,558.35</b>	
<b>6600 - General Repair &amp; Maintenance</b>						<b>Opening Balance:</b>	<b>3,910.35</b>
				No Activity this period		0.00	
						<b>0.00</b>	
<b>Ending Balance 6600 - General Repair &amp; Maintenance:</b>						<b>3,910.35</b>	
<b>6740 - Sidewalk/Concrete Repair &amp; Maintenance</b>						<b>Opening Balance:</b>	<b>92,349.99</b>
				No Activity this period		0.00	
						<b>0.00</b>	
<b>Ending Balance 6740 - Sidewalk/Concrete Repair &amp; Maintenance:</b>						<b>92,349.99</b>	

# GL Account Analysis Highland Ranches POA

From December 01, 2023 To December 31, 2023

Date	Batch	Source	Project	Description	Reference	Amount	
<b>Expenses</b>							
<b>6750 - Snow Removal &amp; Supplies</b>						<b>Opening Balance:</b>	<b>20,768.65</b>
				No Activity this period		0.00	
						<u>0.00</u>	
					<b>Ending Balance 6750 - Snow Removal &amp; Supplies:</b>	<b>20,768.65</b>	
<b>6775 - Vehicle Gas &amp; Maintenance</b>						<b>Opening Balance:</b>	<b>7,107.75</b>
				No Activity this period		0.00	
						<u>0.00</u>	
					<b>Ending Balance 6775 - Vehicle Gas &amp; Maintenance:</b>	<b>7,107.75</b>	
<b>7000 - Audit &amp; Tax Services</b>						<b>Opening Balance:</b>	<b>11,950.00</b>
12/31/2023	1577801	RV		Accrue Expenses	Accrue Jackson & Jackson CPAs, Ltd. 2030	10,750.00	
					<b>Total December, 2023:</b>	<b>10,750.00</b>	
					<b>Ending Balance 7000 - Audit &amp; Tax Services:</b>	<b>22,700.00</b>	
<b>7020 - Legal Services</b>						<b>Opening Balance:</b>	<b>855.00</b>
12/31/2023	1577801	RV		Accrue Expenses	Accrue Gunderson Law Firm NOI1223630	630.00	
					<b>Total December, 2023:</b>	<b>630.00</b>	
					<b>Ending Balance 7020 - Legal Services:</b>	<b>1,485.00</b>	
<b>7040 - Management Fees</b>						<b>Opening Balance:</b>	<b>800.00</b>
12/01/2023	1520135	AP		Associa Sierra North	Management Fee/ November 2023	800.00	
	1524165	AP		Associa Sierra North	Management Fee	800.00	
	1548816	RV		Accrue Expenses	Accrue mngt fee 11/30/2023 12:00:00	(800.00)	
					<b>Total December, 2023:</b>	<b>800.00</b>	
					<b>Ending Balance 7040 - Management Fees:</b>	<b>1,600.00</b>	
<b>7095 - Other Professional Services</b>						<b>Opening Balance:</b>	<b>2,501.25</b>
				No Activity this period		0.00	
						<u>0.00</u>	
					<b>Ending Balance 7095 - Other Professional Services:</b>	<b>2,501.25</b>	

# GL Account Analysis Highland Ranches POA

From December 01, 2023 To December 31, 2023

Date	Batch	Source	Project	Description	Reference	Amount
<b>Expenses</b>						
<b>9000 - Federal Income Tax</b>						<b>Opening Balance: 200.00</b>
				No Activity this period		0.00
						<u>0.00</u>
					<b>Ending Balance 9000 - Federal Income Tax:</b>	<u><u>200.00</u></u>
<b>9005 - State Income Tax</b>						<b>Opening Balance: 2,269.26</b>
				No Activity this period		0.00
						<u>0.00</u>
					<b>Ending Balance 9005 - State Income Tax:</b>	<u><u>2,269.26</u></u>
<b>9015 - Property/Real Estate Tax</b>						<b>Opening Balance: 145.95</b>
12/31/2023	1577801	RV		Accrue Expenses	Accrue Employment Security Division	STMT12235 5.00
						<u>5.00</u>
					<b>Total December, 2023:</b>	<u>5.00</u>
					<b>Ending Balance 9015 - Property/Real Estate Tax:</b>	<u><u>150.95</u></u>
<b>9095 - Other Taxes</b>						<b>Opening Balance: 77.13</b>
				No Activity this period		0.00
						<u>0.00</u>
					<b>Ending Balance 9095 - Other Taxes:</b>	<u><u>77.13</u></u>
<b>9100 - Other Expenses</b>						<b>Opening Balance: 0.00</b>
12/31/2023	1577801	RV		Accrue Expenses	Accrue LA Rebuilds	952 572.98
						<u>572.98</u>
					<b>Total December, 2023:</b>	<u>572.98</u>
					<b>Ending Balance 9100 - Other Expenses:</b>	<u><u>572.98</u></u>
<b>9105 - Reserve Contribution Expense</b>						<b>Opening Balance: 834.00</b>
12/31/2023	1557421	JE		reclasses	Reserve contrib Allocation	per budget 833.00
	1577776	JE		reclasses	Tru Up Res Contrib allocation	YTD per budget 8,333.00
						<u>8,333.00</u>
					<b>Total December, 2023:</b>	<u>9,166.00</u>
					<b>Ending Balance 9105 - Reserve Contribution Expense:</b>	<u><u>10,000.00</u></u>

# Bank Reconciliation

## Highland Ranches POA

Account: 1000 -- FCB OPER #4630 -- Operating

Batch	Date	Comment	Reference	Amount	Balance
				<b>Balance per Bank:</b>	<b>9,850.08</b>
<b>Plus deposits and outstanding debits:</b>					
1527298	12/29/2023	ATGPay Online Payment	ACH Payment	200.00	
1528028	12/30/2023	ATGPay Online Payment	ACH Payment	792.88	
<b>Total deposits and outstanding debits:</b>				992.88	10,842.96
<b>Less outstanding checks:</b>					
1524166	12/22/2023	Associa Sierra North	Check No 00200002	(800.00)	
<b>Total outstanding checks:</b>				(800.00)	10,042.96
				<b>Ending balance General Ledger:</b>	<b>10,042.96</b>
				<b>Difference:</b>	<b>0.00</b>



# Bank Reconciliation Highland Ranches POA

Account: 1001 -- FCB OPER Culvert #1628 -- Operating

Batch	Date	Comment	Reference	Amount	Balance
				<b>Balance per Bank:</b>	<b>73,022.31</b>
<b>Plus deposits and outstanding debits:</b>					
		No outstanding deposits.		0.00	
		<b>Total deposits and outstanding debits:</b>		0.00	73,022.31
<b>Less outstanding checks:</b>					
		No outstanding checks.		0.00	
		<b>Total outstanding checks:</b>		0.00	73,022.31
				<b>Ending balance General Ledger:</b>	<b>73,022.31</b>
				<b>Difference:</b>	<b>0.00</b>

# Bank Reconciliation Highland Ranches POA

Account: 1010 -- Operating Cash 11-Prior Mgmt. -- Operating

Batch	Date	Comment	Reference	Amount	Balance
				<b>Balance per Bank:</b>	<b>0.00</b>
<b>Plus deposits and outstanding debits:</b>					
		No outstanding deposits.		0.00	
		<b>Total deposits and outstanding debits:</b>		0.00	0.00
<b>Less outstanding checks:</b>					
		No outstanding checks.		0.00	
		<b>Total outstanding checks:</b>		0.00	0.00
				<b>Ending balance General Ledger:</b>	<b>0.00</b>
				<b>Difference:</b>	<b>0.00</b>

# Bank Reconciliation Highland Ranches POA

Account: 1011 -- PM A/C#0320 Checking -- Operating

Batch	Date	Comment	Reference	Amount	Balance
				<b>Balance per Bank:</b>	<b>0.00</b>
<b>Plus deposits and outstanding debits:</b>					
		No outstanding deposits.		0.00	
		<b>Total deposits and outstanding debits:</b>		0.00	0.00
<b>Less outstanding checks:</b>					
		No outstanding checks.		0.00	
		<b>Total outstanding checks:</b>		0.00	0.00
				<b>Ending balance General Ledger:</b>	<b>0.00</b>
				<b>Difference:</b>	<b>0.00</b>

# Bank Reconciliation Highland Ranches POA

Account: 1310 -- PM Res A/C#4165 MMS -- Reserves

Batch	Date	Comment	Reference	Amount	Balance
				<b>Balance per Bank:</b>	<b>0.00</b>
<b>Plus deposits and outstanding debits:</b>					
		No outstanding deposits.		0.00	
				<b>Total deposits and outstanding debits:</b>	<b>0.00</b>
<b>Less outstanding checks:</b>					
		No outstanding checks.		0.00	
				<b>Total outstanding checks:</b>	<b>0.00</b>
				<b>Ending balance General Ledger:</b>	<b>0.00</b>
				<b>Difference:</b>	<b>0.00</b>

## Bank Reconciliation

### Highland Ranches POA

Account: 1311 -- Reserve #4695 -- Reserves

Batch	Date	Comment	Reference	Amount	Balance
				<b>Balance per Bank:</b>	<b>0.00</b>
<b>Plus deposits and outstanding debits:</b>					
		No outstanding deposits.		0.00	
				<b>Total deposits and outstanding debits:</b>	<b>0.00</b>
<b>Less outstanding checks:</b>					
		No outstanding checks.		0.00	
				<b>Total outstanding checks:</b>	<b>0.00</b>
				<b>Ending balance General Ledger:</b>	<b>0.00</b>
				<b>Difference:</b>	<b>0.00</b>

# Bank Reconciliation

## Highland Ranches POA

Account: 1325 -- FCB RSRV #4656 -- Reserves

Batch	Date	Comment	Reference	Amount	Balance
				<b>Balance per Bank:</b>	<b>44,145.76</b>
<b>Plus deposits and outstanding debits:</b>					
		No outstanding deposits.		0.00	
				<b>Total deposits and outstanding debits:</b>	44,145.76
<b>Less outstanding checks:</b>					
		No outstanding checks.		0.00	
				<b>Total outstanding checks:</b>	44,145.76
				<b>Ending balance General Ledger:</b>	<b>44,145.76</b>
				<b>Difference:</b>	<b>0.00</b>

## Investment Listing Report Highland Ranches POA As of Sun Dec 31, 2023

GI Account \ Institution	Bank Account	Investment Type	Current Balance	Rate	Purchase Date	Term	Maturity Date
<b>Operating Funds</b>							
1000 - FCB OPER #4630 First Citizens Bank	****4630		10,042.96	0.000%	11/28/2023		0
1001 - FCB OPER Culvert #1628 First Citizens Bank	****1628		73,022.31	0.000%	12/20/2023		0
		<b>Total Operating Funds:</b>	<u><u>83,065.27</u></u>				
<b>Reserve Funds</b>							
1325 - FCB RSRV #4656 First Citizens Bank	****4656	Money Market	44,145.76	0.000%	11/28/2023		0
		<b>Total Reserve Funds:</b>	<u><u>44,145.76</u></u>				
		<b>Total Highland Ranches POA:</b>	<u><u>127,211.03</u></u>				

**Accounts Payable Open Items**  
**Highland Ranches POA**  
As of Sun Dec 31, 2023

Period	Inv Date	Invoice No	Dept	Account	Project	Trans Date	Paid Date	Comment	Reference	Amount
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**There are no open items selected as of the date of this report.**



# Check Disbursement Report Highland Ranches POA

Fri Dec 01, 2023 thru Sun Dec 31, 2023

Vendor	Check Date	Check Status	Amount
<b>First Citizens Bank Operating</b>			
Associa Sierra North	0000200000 12/14/2023	Issued	800.00
<b>Total Computer checks for 12/14/2023</b>			<b>800.00</b>
Associa Sierra North	0000200001 12/20/2023	Issued	17.29
<b>Total Computer checks for 12/20/2023</b>			<b>17.29</b>
Associa Sierra North	0000200002 12/22/2023	Issued	800.00
<b>Total Computer checks for 12/22/2023</b>			<b>800.00</b>
State Farm	0000300000 12/26/2023	Issued	573.00
<b>Total Computer checks for 12/26/2023</b>			<b>573.00</b>
<b>Total Computer checks for First Citizens Bank Operating</b>			<b>2,190.29</b>
<b>Total for First Citizens Bank Operating</b>			<b>2,190.29</b>
<b>Total for Highland Ranches POA</b>			<b>2,190.29</b>



PO Box 64084  
Phoenix, AZ 85082  
866.800.4656 (toll free)



>000232 8923367 0001 8429 10Z

ASSOCIATED MANAGEMENT INC AGENT FOR  
HIGHLAND RANCHES PROPERTY OWNERS ASSOCIA  
RESERVE  
10509 PROFESSIONAL CIR STE 200  
RENO NV 89521-4884

JAN 08 2024



\*\*\*\*\*4656 - CAB MONEY MARKET

Beginning Balance	\$0.00	Average Daily Balance	\$5,696.04
Total Deposits	\$44,144.31	Year-To-Date Interest Paid	\$1.45
Total Withdrawals	\$0.00	Days In Statement Period	31
Interest Paid	\$1.45	Annual Percentage Yield Earned	0.30%
Ending Balance	\$44,145.76		

TRANSACTION DETAIL

DEPOSITS/CREDITS

Date	Description	Amount
12/27	IMAGE DEPOSIT	\$44,144.31
12/29	INTEREST PYMT	\$1.45

000232 8923367 000233 000465 0001/0001

P.O. Box 64084  
 Phoenix, AZ 85082  
 866-800-4656 (toll free)



12-31-23

██████████1628

HIGHLAND RANCHES PROPERTY OWNERS ASSOCI  
 C/O AMI INVESTMENT DEPT  
 1225 ALMA RD STE 100  
 RICHARDSON TX 75081-2298

██████████ 162 8      NOW ACCOUNT

Previous Balance	12-18-23	.00
+Deposits/Credits	1	73,021.91
-Checks/Debits		.00
-Service Charge		.00
+Interest Paid		.40
Current Balance		73,022.31
Days in Statement Period	14	

\* - - - - -INTEREST SUMMARY- - - - - \*

Interest Earned From 12/18/23 To 12/31/23	
Days in Period	14
Interest Earned	.40
Annual Percentage Yield Earned	.05
Interest Paid this Year	.40
Interest Withheld this Year	.00

\* - - - - -DESCRIPTIVE TRANSACTIONS- - - - - \*

Date	Description	Amount
12-27	Image Deposit	73021.91
12-29	Interest Pymt	.40

\* - - - - -DAILY BALANCE SUMMARY- - - - - \*

Date	Balance	Date	Balance	Date	Balance
12-18		12-27	73021.91	12-29	73022.31

\* - - - - -OVERDRAFT CHARGES/REFUNDS SUMMARY - - - - - \*

	This Cycle	YTD
Total returned item fees	.00	.00
Total overdraft fees	.00	.00

END OF STATEMENT



PO Box 64084  
Phoenix, AZ 85082  
866.800.4656 (toll free)



>000474 8923367 0001 8429 10Z

JAN 08 2024

ASSOCIATED MANAGEMENT INC AGENT FOR  
HIGHLAND RANCHES PROPERTY OWNERS ASSOCIA  
OPERATING  
10509 PROFESSIONAL CIR STE 200  
RENO NV 89521-4884



\*\*\*\*\*4630 - CAB INTEREST CHECKING

Beginning Balance	\$0.00	Average Daily Balance	\$4,517.16
Total Deposits	\$13,344.18	Year-To-Date Interest Paid	\$0.19
Total Withdrawals	\$3,494.29	Days in Statement Period	31
Interest Paid	\$0.19	Annual Percentage Yield Earned	0.05%
Ending Balance	\$9,850.08		

TRANSACTION DETAIL

DEPOSITS/CREDITS

Date	Description	Amount
12/05	LOCKBOX DEPOSIT	\$3,460.00
12/08	IMAGE DEPOSIT	\$1,100.00
12/08	LOCKBOX DEPOSIT	\$220.00
12/13	IMAGE DEPOSIT	\$1,325.00
12/15	ATGPAY ONLINE PA ATGPAY ONL HIGHLAND RANCHES PROPE ST-Y4H5J7I8J6E4	\$200.00
12/18	ATGPAY ONLINE PA ATGPAY ONL HIGHLAND RANCHES PROPE ST-F2G1F0O9I1S0	\$592.88
12/19	LOCKBOX DEPOSIT	\$200.00
12/20	LOCKBOX DEPOSIT	\$400.00
12/26	LOCKBOX DEPOSIT	\$1,392.88
12/27	IMAGE DEPOSIT	\$4,038.40
12/27	LOCKBOX DEPOSIT	\$200.00
12/28	ATGPAY ONLINE PA ATGPAY ONL HIGHLAND RANCHES PROPE ST-S1J3V6X4O2V2	\$207.00
12/28	IMAGE DEPOSIT	\$8.02
12/29	INTEREST PYMT	\$0.19

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**WITHDRAWALS/DEBITS**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
12/08	RETURN DEPOSIT ITEM	\$220.00
12/08	RETURN DEP ITEM FEE	\$10.00
12/18	STATE FARM RO 08 CPC-CLIENT HIGHLAND RANCHES PRO 24 A 1553507	\$573.00
12/18	STATE FARM RO 08 CPC-CLIENT HIGHLAND RANCHES PROP 24 F CT84942	\$1,874.00
12/21	HIGHLANDRANCHES VENDORPYMT 11088946A -SETT-A228SFTP5	\$17.29
12/26	HIGHLANDRANCHES VENDORPYMT 11088946A -SETT-A228SFTP5	\$800.00



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