



Mountain Oaks Property Owners Association
April 2026 Notes to the Financial Statements

Monthly financial statements are prepared on a modified accrual accounting basis and fiscal year end financial statements are prepared on a full accrual accounting basis.

Checking-Operating is an operating account, MM-Reserve #1 is a reserve account and CDARS-Reserve #1 is a certificate of deposit account. All accounts are located at Western Alliance Bank.

Western Alliance Bank CDARS-Reserve #1 interest rate is 3.39% with a maturity date of October 15, 2026.

The Reserve Fund Receivable and Operating Fund Payable to Reserve Fund account balances of \$24,564.91 consists of the balance owed to the reserves for the December, January, February, March & April reserve transfers.

Accounting Services expense is under budgeted for the year.

Legal Services expense is under budgeted for the year.

Landscape-Trees expense is under budgeted for the year.

Fund Balance Sheet

Properties: Mountain Oaks - 1750 Humboldt Road Chico, CA 95928

As of: 04/30/2026

Accounting Basis: Accrual

GL Account Map: None - use master chart of accounts

Level of Detail: Detail View

Account Name	Operating	Reserve	Total
ASSETS			
Cash			
OPERATING CASH			
Checking-Operating	6,013.99		6,013.99
Total OPERATING CASH	6,013.99	0.00	6,013.99
RESERVE CASH			
MM-Reserve #1		182,837.44	182,837.44
CDARS-Reserve #1		106,315.94	106,315.94
Total RESERVE CASH	0.00	289,153.38	289,153.38
Total Cash	6,013.99	289,153.38	295,167.37
ACCOUNTS RECEIVABLE			
Accounts Receivable	2,015.00		2,015.00
Reserve Fund Receivable		24,564.91	24,564.91
Total ACCOUNTS RECEIVABLE	2,015.00	24,564.91	26,579.91
PREPAIDS & DEPOSITS			
Prepaid Insurance	974.63		974.63
Prepaid Income Tax Deposits-Operating	1,050.00		1,050.00
Total PREPAIDS & DEPOSITS	2,024.63	0.00	2,024.63
PROPERTY & EQUIPMENT			
Machinery, Equip. & Other	12,500.00		12,500.00
Accumulated Depreciation	-4,165.00		-4,165.00
Total PROPERTY & EQUIPMENT	8,335.00	0.00	8,335.00
TOTAL ASSETS	18,388.62	313,718.29	332,106.91
LIABILITIES & CAPITAL			
Liabilities			
Accounts Payable-Operating	1,258.00		1,258.00
Operating Fund Payable to Reserve Fund	24,564.91		24,564.91
Refundable Prepaid Assessment	15,641.00		15,641.00
LONG TERM LIABILITIES			
Prepaid Reserve Liability Balance- FASB 606		313,718.29	313,718.29
Total LONG TERM LIABILITIES	0.00	313,718.29	313,718.29
Total Liabilities	41,463.91	313,718.29	355,182.20
Capital			
Operating Fund	-315.70		-315.70
Calculated Retained Earnings	-7,983.50	0.00	-7,983.50
Calculated Prior Years Retained Earnings	-14,776.09	0.00	-14,776.09
Total Capital	-23,075.29	0.00	-23,075.29
TOTAL LIABILITIES & CAPITAL	18,388.62	313,718.29	332,106.91

Fund Income Statement

Properties: Mountain Oaks - 1750 Humboldt Road Chico, CA 95928

As of: Apr 2026

Accounting Basis: Accrual

Fund Type: Operating

GL Account Map: None - use master chart of accounts

Level of Detail: Detail View

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Income							
Assessments-Operating	6,187.42	6,187.58	-0.16	24,749.68	24,750.32	-0.64	74,251.00
Bank Charges Income	0.00	0.00	0.00	7.00	0.00	7.00	0.00
Homeowner Late Fee	3.00	0.00	3.00	-67.00	0.00	-67.00	0.00
Interest Income-Operating	0.22	0.00	0.22	1.05	0.00	1.05	0.00
Total Operating Income	6,190.64	6,187.58	3.06	24,690.73	24,750.32	-59.59	74,251.00
Expense							
GENERAL AND ADMINISTRATIVE EXPENSE							
Accounting Services	250.00	200.00	-50.00	1,895.00	1,845.00	-50.00	1,845.00
Bank/Merchant Charges	0.00	0.00	0.00	20.00	0.00	-20.00	0.00
Business Licenses & Fees	0.00	2.92	2.92	0.00	11.68	11.68	35.00
Clerical/Other Office Supplies	121.80	83.33	-38.47	191.00	333.32	142.32	1,000.00
Contingency Expense	0.00	30.83	30.83	0.00	123.32	123.32	370.00
Dues & Subscriptions	0.00	36.75	36.75	0.00	147.00	147.00	441.00
Insurance	194.92	484.17	289.25	779.69	1,936.68	1,156.99	5,810.00
Legal Services	412.50	33.75	-378.75	3,702.50	135.00	-3,567.50	405.00
Management Fees	1,025.00	1,410.00	385.00	4,870.00	5,640.00	770.00	16,920.00
Postage	17.40	25.00	7.60	130.75	100.00	-30.75	300.00
Reserve Study Update	0.00	33.33	33.33	0.00	133.32	133.32	400.00
Telephone/Fax/Cellular	2.91	60.00	57.09	429.11	240.00	-189.11	720.00
Total GENERAL AND ADMINISTRATIVE EXPENSE	2,024.53	2,400.08	375.55	12,018.05	10,645.32	-1,372.73	28,246.00
FACILITY EXPENSE							
Electricity	503.25	475.00	-28.25	2,439.81	1,900.00	-539.81	5,700.00
Gate/Entry Maintenance	0.00	8.33	8.33	0.00	33.32	33.32	100.00
Landscape Contract-General	800.00	237.50	-562.50	2,000.00	950.00	-1,050.00	2,850.00
Landscape-Extras	0.00	72.92	72.92	450.00	291.68	-158.32	875.00
Landscape-Sprinklers	0.00	8.33	8.33	0.00	33.32	33.32	100.00

Fund Income Statement

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Landscape-Trees	3,600.00	0.00	-3,600.00	3,600.00	0.00	-3,600.00	0.00
Landscape-Weed Abatement	515.00	822.50	307.50	2,660.00	3,290.00	630.00	9,870.00
Maintenance & Repair-Labor	0.00	16.67	16.67	0.00	66.68	66.68	200.00
Maintenance & Repair-Supplies	0.00	16.67	16.67	20.00	66.68	46.68	200.00
Sewer	772.00	875.00	103.00	3,697.00	3,500.00	-197.00	10,500.00
Sewer Chemicals/Other	1,381.23	636.67	-744.56	3,188.41	2,546.68	-641.73	7,640.00
Sewer Repairs	0.00	33.33	33.33	0.00	133.32	133.32	400.00
Sewer Testing/Quality	718.00	551.67	-166.33	2,313.00	2,206.68	-106.32	6,620.00
Water	78.10	79.17	1.07	287.96	316.68	28.72	950.00
Total FACILITY EXPENSE	8,367.58	3,833.76	-4,533.82	20,656.18	15,335.04	-5,321.14	46,005.00
Total Operating Expense	10,392.11	6,233.84	-4,158.27	32,674.23	25,980.36	-6,693.87	74,251.00
Total Operating Income	6,190.64	6,187.58	3.06	24,690.73	24,750.32	-59.59	74,251.00
Total Operating Expense	10,392.11	6,233.84	-4,158.27	32,674.23	25,980.36	-6,693.87	74,251.00
NOI - Net Operating Income	-4,201.47	-46.26	-4,155.21	-7,983.50	-1,230.04	-6,753.46	0.00
Total Income	6,190.64	6,187.58	3.06	24,690.73	24,750.32	-59.59	74,251.00
Total Expense	10,392.11	6,233.84	-4,158.27	32,674.23	25,980.36	-6,693.87	74,251.00
Net Income	-4,201.47	-46.26	-4,155.21	-7,983.50	-1,230.04	-6,753.46	0.00

Fund Income Statement

Properties: Mountain Oaks - 1750 Humboldt Road Chico, CA 95928

As of: Apr 2026

Accounting Basis: Accrual

Fund Type: Reserve

GL Account Map: None - use master chart of accounts

Level of Detail: Detail View

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Income							
RESERVE ASSESSMENT INCOME							
Assessments-Reserves	-348.55	5,044.58	-5,393.13	-70.46	20,178.32	-20,248.78	60,535.00
Interest Income-Reserves	348.55	0.00	348.55	1,384.56	0.00	1,384.56	0.00
Total RESERVE ASSESSMENT INCOME	0.00	5,044.58	-5,044.58	1,314.10	20,178.32	-18,864.22	60,535.00
Total Reserve Income	0.00	5,044.58	-5,044.58	1,314.10	20,178.32	-18,864.22	60,535.00
Expense							
RESERVE EXPENSE							
Reserve Fund Expense -Waste Water/Sewer	0.00	0.00	0.00	1,314.10	0.00	-1,314.10	0.00
Total RESERVE EXPENSE	0.00	0.00	0.00	1,314.10	0.00	-1,314.10	0.00
Total Reserve Expense	0.00	0.00	0.00	1,314.10	0.00	-1,314.10	0.00
Total Reserve Income	0.00	5,044.58	-5,044.58	1,314.10	20,178.32	-18,864.22	60,535.00
Total Reserve Expense	0.00	0.00	0.00	1,314.10	0.00	-1,314.10	0.00
Net Reserve	0.00	5,044.58	-5,044.58	0.00	20,178.32	-20,178.32	60,535.00
Total Income	0.00	5,044.58	-5,044.58	1,314.10	20,178.32	-18,864.22	60,535.00
Total Expense	0.00	0.00	0.00	1,314.10	0.00	-1,314.10	0.00
Net Income	0.00	5,044.58	-5,044.58	0.00	20,178.32	-20,178.32	60,535.00

Reserve Fund Transfer Report

Bank Account: AA-Mountain Oaks Reserve

Date Range: 01/01/2026 to 04/30/2026

Based On: Bank Beginning Balance

Date	Transaction Type	Cleared	Cash In	Cash Out	Running Balance	Description
					169,330.93	Starting Balance
01/06/2026	Bank Transfer	Yes		366.94	168,963.99	Reserve Expense Transfer
01/13/2026	Bank Transfer	Yes		2,564.41	166,399.58	Reserve Expense Transfer
01/20/2026	Bank Transfer	Yes	8,773.18		175,172.76	Aug & Sept 2025 - Reserve Fund Income Cash Transfers
01/31/2026	JE	Yes	50.78		175,223.54	Interest Earned
02/20/2026	Bank Transfer	Yes	8,773.18		183,996.72	October & November 2025 - Reserve Fund Income Cash Transfers
02/28/2026	JE	Yes	47.81		184,044.53	Interest Earned
03/10/2026	Bank Transfer	Yes		1,314.10	182,730.43	Reserve Expense Transfer
03/31/2026	JE	Yes	54.43		182,784.86	Interest Earned
04/30/2026	JE	Yes	52.58		182,837.44	Interest Earned
					13,506.51	Net Change
Total			17,751.96	4,245.45	182,837.44	

Expense Distribution - HOA

Properties: Mountain Oaks - 1750 Humboldt Road Chico, CA 95928

Payees: All

Bill Date Range: 04/01/2026 to 04/30/2026

GL Account Map: None - use master chart of accounts

Reference	Bill Date	Payee	Amount	Check Date	Description
42600 - Homeowner Late Fee					
	04/30/2026	The Hignell Companies HOA	67.00	05/05/2026	Homeowner Late Fee for 04/2026
61100 - Accounting Services					
AcctSvcs.4/28/26	04/28/2026	Hignell Incorporated	250.00	04/30/2026	fs review/tax return prep YE 12/31/25
61280 - Clerical/Other Office Supplies					
Copier/PrinterUsage.03/26	04/01/2026	Hignell Incorporated	1.80	04/09/2026	Copier Billing 3/1-3/31/26
INV.3/26/26	04/01/2026	Karie Hinz	60.00	04/14/2026	recording secretary services
INV.4/20/26	04/20/2026	Karie Hinz	60.00	05/05/2026	recording secretary services
			121.80		
61580 - Legal Services					
280966	04/21/2026	Berding & Weil LLP	412.50	04/30/2026	general matters - #000001
61600 - Management Fees					
	04/06/2026	The Hignell Companies HOA	1,025.00	04/07/2026	Management Fees for 04/2026
61700 - Postage					
INV0963463 HOA Paybales	04/01/2026	Hignell-Appfolio Charges Reimb	17.40	04/14/2026	March HOA Payables
61820 - Telephone/Fax/Cellular					
4903-4921	04/24/2026	Hignell Incorporated	2.91	04/30/2026	4909 AT&T Computers,Phones,IT
63200 - Electricity					
03066724588.04/26	04/03/2026	P.G.& E.	488.81	04/14/2026	3/5-4/2/26
03066724588.04/26	04/03/2026	P.G.& E.	-72.36	04/14/2026	CA Climate Credit
36493132579.04/26	04/15/2026	P.G.& E.	86.80	04/23/2026	3/18-4/15/26
			503.25		
63650 - Landscape Contract-General					
INV.4/8/26	04/08/2026	JC Landscaping	400.00	04/14/2026	landscape services
INV.4/22/26	04/22/2026	JC Landscaping	400.00	04/28/2026	Landscape Maint Svc - April
			800.00		

Expense Distribution - HOA

Reference	Bill Date	Payee	Amount	Check Date	Description
63800 - Landscape-Trees					
INV.4/4/26	04/04/2026	JC Landscaping	3,600.00	04/14/2026	cut down & remove downed trees
63850 - Landscape-Weed Abatement					
2061	04/23/2026	Higgins Pest & Weed	515.00	04/28/2026	Weed control
64350 - Sewer					
39406	04/30/2026	Hydrotec Solutions, Inc	772.00	05/05/2026	mthly waste water treatment,plant operations & monitoring
64400 - Sewer Chemicals/Other					
6405-2499	04/26/2026	Sierra Water Utility	1,381.23	04/28/2026	chlorine
64500 - Sewer Testing/Quality					
39276	04/02/2026	Hydrotec Solutions, Inc	359.00	04/09/2026	March influent & effluent sampling
39346	04/30/2026	Hydrotec Solutions, Inc	359.00	05/05/2026	April mthly sampling
			718.00		
64750 - Water					
311442.04/26	04/22/2026	Del Oro Water Co., Inc.	78.10	04/30/2026	3/13-4/14/26
Total			10,264.19		

Check Register

Properties: Mountain Oaks - 1750 Humboldt Road Chico, CA 95928

Date Range: 04/01/2026 to 04/30/2026

Bank Accounts: All

Payees: All

Payment Type: All

Include Voided Checks: Yes

Exclude Cleared Checks: No

Check #	Cleared	Check Date	Payee Name	Amount	Check Memo
AA-Mountain Oaks Operating					
627	Yes	04/02/2026	Del Oro Water Co., Inc.	86.90	311442.03/26
ACH Transaction #789B-C070	Yes	04/02/2026	Hydrotec Solutions, Inc	772.00	39222
3000000186	Yes	04/02/2026	JC Landscaping	400.00	INV3/25/26
3000000187	Yes	04/02/2026	Sierra Water Utility	903.59	6405-2410
3000000188	Yes	04/02/2026	Berding & Weil LLP	2,030.00	279437
ACH Transaction #9D4F-6360	Yes	04/07/2026	The Hignell Companies HOA	1,025.00	
ACH Transaction #38A6-D350	Yes	04/09/2026	Hydrotec Solutions, Inc	359.00	39276
ACH Transaction #38C5-4BB0	Yes	04/09/2026	Hignell Incorporated	1.80	Copier/PrinterUsage.03/26
628	Yes	04/14/2026	P.G.& E.	416.45	03066724588.04/26
ACH Transaction #078F-8D60	Yes	04/14/2026	Hignell-Appfolio Charges Reimb	17.40	INV0963463 HOA Paybales
3000000189	Yes	04/14/2026	JC Landscaping	4,000.00	INV.4/4/26, INV.4/8/26
3000000190	Yes	04/14/2026	Karie Hinz	60.00	INV.3/26/26
629	Yes	04/23/2026	P.G.& E.	86.80	36493132579.04/26
3000000191	No	04/28/2026	JC Landscaping	400.00	INV.4/22/26
3000000192	No	04/28/2026	Higgins Pest & Weed	515.00	2061
3000000193	No	04/28/2026	Sierra Water Utility	1,381.23	6405-2499
630	No	04/30/2026	Del Oro Water Co., Inc.	78.10	311442.04/26
ACH Transaction #69A1-D3E0	No	04/30/2026	Hignell Incorporated	252.91	AcctSvc.4/28/26, 4903-4921
3000000194	No	04/30/2026	Berding & Weil LLP	412.50	280966
				13,198.68	
Total				13,198.68	

Aged Payables Summary

Properties: Mountain Oaks - 1750 Humboldt Road Chico, CA 95928

As of: 04/30/2026

Payees: All

Balance: Exclude 0.00

Payee Name	Amount Payable	0-30	31-60	61-90	91+
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Mountain Oaks - 1750 Humboldt Road Chico, CA 95928

Hinz, Karie	60.00	60.00	0.00	0.00	0.00
The Hignell Companies HOA	67.00	67.00	0.00	0.00	0.00
Hydrotec Solutions, Inc	1,131.00	1,131.00	0.00	0.00	0.00
	1,258.00	1,258.00	0.00	0.00	0.00
Total	1,258.00	1,258.00	0.00	0.00	0.00

HOA Aging (As Of)

Properties: Mountain Oaks - 1750 Humboldt Road Chico, CA 95928

As of: 04/30/2026

Delinquency Note Range: All Time

Tenant Status: All

Amount Owed In Account: All

Balance: Greater than 0.00

Name	Tags	Unit	Tenant Status	Amount Receivable	0-30	30-60	60-90	90+	In Collections
Mountain Oaks - 1750 Humboldt Road Chico, CA 95928									
Thurman, Bill	3530039	3566 Sunview Drive	Current	654.00	218.00	218.00	188.00	30.00	No
Rasmussen, John Douglas	3530043	3614 Sunview Drive	Current	218.00	218.00	0.00	0.00	0.00	No
Nypl, Vladimir	3530015	5054 Chasity Court	Current	23.00	0.00	10.00	10.00	3.00	No
Henderson, Rose	3530046, Opt out NONE / ok to share	3642 Sunview Drive	Current	1,067.00	218.00	218.00	218.00	413.00	No
Colgin, Trustee, Beverley A.	Opt out 2nd address	3596 Sunview Drive	Current	53.00	23.00	10.00	10.00	10.00	No
				2,015.00	677.00	456.00	426.00	456.00	
Total				2,015.00	677.00	456.00	426.00	456.00	

Homeowner Prepayment Balance

Properties: Mountain Oaks - 1750 Humboldt Road Chico, CA 95928

Homeowners: All

Homeowner Status: All

Prepayment Account: 22100: Refundable Prepaid Assessment

As of: 04/30/2026

Unit	Homeowner	Status	Amount
Mountain Oaks - 1750 Humboldt Road Chico, CA 95928			
L Sunview Drive	Badour, Courtney C.	Current	1,664.00
2L Sunview Drive	Metz, Thomas	Current	208.00
8L Sunview Drive	James, William	Current	170.00
3405 Sunview Drive	Opp, Harlan	Current	208.00
3526 Sunview Drive	Hinz, Samuel D.	Current	218.00
3527 Sunview Drive	Voight, Brian	Current	793.00
3540 Sunview Drive	Tuttle, Judy	Current	477.00
3548 Lonnie Lane	Adamson, Emory	Current	218.00
3549 Lonnie Lane	Perkins, Trustee, John C.	Current	208.00
3558 Sunview Drive	Aguilar, Nickolas	Current	1,634.00
3559 Lonnie Lane	Badour, Courtney	Current	1,664.00
3560 Lonnie Lane	Herring, Linda	Current	208.00
3577 Lonnie Lane	Ruark, Don	Current	1,664.00
3591 Sunview Drive	Edgmon, Michael	Current	208.00
3592 Lonnie Lane	Bergman, Todd	Current	2.00
3621 Sunview Drive	Schooler, Andrea	Current	998.00
3624 Sunview Drive	Fort, Trustee, Charles D.	Current	1,664.00
3632 Sunview Drive	Walker, Monte	Current	198.00
3639 Sunview Drive	Hodges, Roxana	Current	624.00
3655 Sunview Drive	Williams, Trustee, John	Current	310.00
3660 Sunview Drive	Mayer, Leonard	Current	208.00
5030 Chasity Court	Aikin, Bruce	Current	407.00
5031 Chasity Court	Galloway, Larry	Current	416.00
5062 Chasity Court	Fairchild, Kerri	Current	278.00
5072 Chasity Court	Davis, Christopher B.	Current	208.00
5073 Chasity Court	Lawler, Craig	Current	578.00
5091 Chasity Court	Kross, Evania L.	Current	208.00
			15,641.00
Total			15,641.00



PO Box 26237 • Las Vegas, NV 89126-0237

Return Service Requested

REVIEWED

MKaliczak, 5/19/2026, 2:04:26 PM

RECON 5/4/26 LM

MOUNTAIN OAKS ESTATES HOME OWNERS ASSOC
C/O HIGNELL, INCORPORATED
OPERATING
1750 HUMBOLDT RD
CHICO CA 95928-8104

Last statement: March 31, 2026
This statement: April 30, 2026
Total days in statement period: 30

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(8)

Direct inquiries to:
888-734-4567

Alliance Association Banking
3075 W. Ray Road, FL 4
Chandler AZ 85226

THANK YOU FOR BANKING WITH US!

AAB Community Checking

Account number	XXXXXX2919	Beginning balance	\$8,868.45
Enclosures	8	Total additions	9,928.22
Low balance	\$6,692.31	Total subtractions	10,158.94
Average balance	\$10,930.59	Ending balance	\$8,637.73
Avg collected balance	\$10,728		

CHECKS

Number	Date	Amount	Number	Date	Amount
627	04-07	86.90	3000000188	04-21	2,030.00
628	04-20	416.45	3000000189	04-22	4,000.00
629	04-30	86.80	3000000190	04-28	60.00
3000000186*	04-10	400.00	* Skip in check sequence		
3000000187	04-10	903.59			

DEBITS

Date	Description	Subtractions
04-03	ACH Debit Hignell, Incorpo Settlement 260403 000026698772606	772.00
04-08	ACH Debit Hignell, Incorpo Settlement 260408 000026748358070	1,025.00
04-10	ACH Debit Hignell, Incorpo Settlement 260410 000026765231350	360.80

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
04-15	' ACH Debit Hignell, Incorpo Settlement 260415 000026798922282	17.40

CREDITS

<u>Date</u>	<u>Description</u>	<u>Additions</u>
04-01	' Lockbox Deposit	1,139.00
04-02	' Remote Deposit	416.00
04-02	' ACH Credit APPFOLIO VV9T 8666481536 260402	208.00
04-02	' Lockbox Deposit	1,248.00
04-03	' ACH Credit Hignell, Incorpo Settlement 260403 000026687620626	208.00
04-03	' ACH Credit APPFOLIO VV9T 8666481536 260403	208.00
04-03	' Lockbox Deposit	624.00
04-06	' Lockbox Deposit	1,017.00
04-07	' ACH Credit Hignell, Incorpo Settlement 260407 000026727545610	200.00
04-07	' Lockbox Deposit	842.00
04-08	' Lockbox Deposit	208.00
04-09	' Lockbox Deposit	208.00
04-10	' ACH Credit Hignell, Incorpo Settlement 260410 000026757527662	52.00
04-10	' Lockbox Deposit	208.00
04-14	' ACH Credit Hignell, Incorpo Settlement 260414 000026782121502	208.00
04-16	' Lockbox Deposit	416.00
04-17	' Lockbox Deposit	426.00
04-24	' ACH Credit Hignell, Incorpo Settlement 260424 000026857053406	220.00
04-27	' Lockbox Deposit	624.00
04-28	' Lockbox Deposit	624.00
04-29	' Lockbox Deposit	416.00
04-30	' ACH Credit Hignell, Incorpo Settlement 260430 000026896593202	208.00
04-30	' Interest Credit	0.22

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
03-31	8,868.45	04-09	13,510.55	04-21	10,692.31
04-01	10,007.45	04-10	12,106.16	04-22	6,692.31
04-02	11,879.45	04-14	12,314.16	04-24	6,912.31
04-03	12,147.45	04-15	12,296.76	04-27	7,536.31
04-06	13,164.45	04-16	12,712.76	04-28	8,100.31
04-07	14,119.55	04-17	13,138.76	04-29	8,516.31
04-08	13,302.55	04-20	12,722.31	04-30	8,637.73

INTEREST INFORMATION

Annual percentage yield earned	0.02%
Interest-bearing days	30
Average balance for APY	\$10,728.19
Interest earned	\$0.22

OVERDRAFT/RETURN ITEM FEES

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Mountain Oaks
 c/o The Hignall Companies HOA
 1750 Humboldt Road
 Chico, CA 95928

AA-Mountain Oaks Operating
 Western Alliance Bank
 3033 W. Ray Road, Suite 200
 Chandler, AZ 85228

Date: 04/02/2026

627

Pay to the order of: **DEL ORO WATER CO., INC.**

This amount: **EIGHTY-SIX AND 90/100 DOLLARS** \$86.90

Del Oro Water Co., Inc.
 Drawer S172
 Chico, CA 95927-5172

MEMO 311442 03/26

Jancy Jones
and Rosemary

⑆ 5 2 7 ⑆ ⑆ 1 2 2 1 0 5 9 8 0 ⑆ 8 8 8 0 1 2 2 9 1 9 ⑆

04/07/2026 627 \$86.90

Apply to account: -
 Mountain Oaks
 c/o The Hignall Companies HOA
 1750 Humboldt Road
 Chico CA 95928

0308 1221 DATE 04/14/2026 3000000189

1404261700

PAY **FOUR THOUSAND DOLLARS AND NO/100** AMOUNT
****\$4000.00**

TO THE ORDER OF **JC Landscaping**

Western Alliance Bank

MEMO: INV 44/26 INV 4/8/26

Signature on file - account holder has pre-approved this check
 Void After 90 Days

⑆ 3 0 0 0 0 0 1 8 9 ⑆ ⑆ 1 2 2 1 0 5 9 8 0 ⑆ 8 8 8 0 1 2 2 9 1 9 ⑆

04/22/2026 3000000189 \$4,000.00

Mountain Oaks
 c/o The Hignall Companies HOA
 1750 Humboldt Road
 Chico, CA 95928

AA-Mountain Oaks Operating
 Western Alliance Bank
 3033 W. Ray Road, Suite 200
 Chandler, AZ 85228

Date: 04/14/2026

626

Pay to the order of: **P.G.&E.**

This amount: **FOUR HUNDRED SIXTEEN AND 45/100 DOLLARS** \$416.45

P.G.&E.
 PO Box 997300
 Sacramento, CA 95899-7300

MEMO 03068724588 04/26

Callandra
and Rosemary

⑆ 5 2 6 ⑆ ⑆ 1 2 2 1 0 5 9 8 0 ⑆ 8 8 8 0 1 2 2 9 1 9 ⑆

04/20/2026 628 \$416.45

Apply to account: -
 Mountain Oaks
 c/o The Hignall Companies HOA
 1750 Humboldt Road
 Chico CA 95928

0308 1221 DATE 04/14/2026 3000000190

1404261637

PAY **SIXTY DOLLARS AND NO/100** AMOUNT
****\$60.00**

TO THE ORDER OF **Katie Hinz**

Western Alliance Bank

MEMO: INV 3/25/26

Signature on file - account holder has pre-approved this check
 Void After 90 Days

⑆ 3 0 0 0 0 0 1 9 0 ⑆ ⑆ 1 2 2 1 0 5 9 8 0 ⑆ 8 8 8 0 1 2 2 9 1 9 ⑆

04/28/2026 3000000190 \$60.00

Mountain Oaks
 c/o The Hignall Companies HOA
 1750 Humboldt Road
 Chico, CA 95928

AA-Mountain Oaks Operating
 Western Alliance Bank
 3033 W. Ray Road, Suite 200
 Chandler, AZ 85228

Date: 04/23/2026

629

Pay to the order of: **P.G.&E.**

This amount: **EIGHTY-SIX AND 80/100 DOLLARS** \$86.80

P.G.&E.
 PO Box 997300
 Sacramento, CA 95899-7300

MEMO 36493132579 04/26

Callandra
and Rosemary

⑆ 5 2 9 ⑆ ⑆ 1 2 2 1 0 5 9 8 0 ⑆ 8 8 8 0 1 2 2 9 1 9 ⑆

04/30/2026 629 \$86.80

Apply to account: -
 Mountain Oaks
 c/o The Hignall Companies HOA
 1750 Humboldt Road
 Chico CA 95928

0308 1221 DATE 04/02/2026 3000000186

0204261676

PAY **FOUR HUNDRED DOLLARS AND NO/100** AMOUNT
****\$400.00**

TO THE ORDER OF **JC Landscaping**

Western Alliance Bank

MEMO: INV 3/25/26

Signature on file - account holder has pre-approved this check
 Void After 90 Days

⑆ 3 0 0 0 0 0 1 8 6 ⑆ ⑆ 1 2 2 1 0 5 9 8 0 ⑆ 8 8 8 0 1 2 2 9 1 9 ⑆

04/10/2026 3000000186 \$400.00

Apply to account: -
 Mountain Oaks
 c/o The Hignall Companies HOA
 1750 Humboldt Road
 Chico CA 95928

0308 1221 DATE 04/02/2026 3000000187

0204261075

PAY **NINE HUNDRED THREE DOLLARS AND 59/100** AMOUNT
****\$903.59**

TO THE ORDER OF **Sierra water utility**

Western Alliance Bank

MEMO: 6405-2410

Signature on file - account holder has pre-approved this check
 Void After 90 Days

⑆ 3 0 0 0 0 0 1 8 7 ⑆ ⑆ 1 2 2 1 0 5 9 8 0 ⑆ 8 8 8 0 1 2 2 9 1 9 ⑆

04/10/2026 3000000187 \$903.59

Apply to account: -
 Mountain Oaks
 c/o The Hignall Companies HOA
 1750 Humboldt Road
 Chico CA 95928

0308 1221 DATE 04/02/2026 3000000188

0204261309

PAY **TWO THOUSAND THIRTY DOLLARS AND NO/100** AMOUNT
****\$2030.00**

TO THE ORDER OF **Berding & Wet LLP**

Western Alliance Bank

MEMO: 278457

Signature on file - account holder has pre-approved this check
 Void After 90 Days

⑆ 3 0 0 0 0 0 1 8 8 ⑆ ⑆ 1 2 2 1 0 5 9 8 0 ⑆ 8 8 8 0 1 2 2 9 1 9 ⑆

04/21/2026 3000000188 \$2,030.00

Reconciliation Report

Western Alliance Bank

Account Name	AA-Mountain Oaks Operating
Account Number	*****
Ending Statement Date	04/30/2026

Summary

Bank Statement Starting Balance on 03/31/2026	8,868.45
Cleared Deposits and other Increases	9,928.22
Cleared Checks and other Decreases	7,983.74
Cleared ACH Batches and Reversals	2,175.20
Cleared Balance	8,637.73

Unreconciled Transactions

Unreconciled Deposits and other Increases (0 Items)

Total	0.00
--------------	-------------

Unreconciled Checks and other Decreases (5 Items)

Check #3000000192 - Higgins Pest & Weed	04/28/2026	515.00
Check #3000000191 - JC Landscaping	04/28/2026	400.00
Check #3000000193 - Sierra Water Utility	04/28/2026	1,381.23
Check #630 - Del Oro Water Co., Inc.	04/30/2026	78.10
Check #3000000194 - Berding & Weil LLP	04/30/2026	412.50

Total	2,786.83
--------------	-----------------

Unreconciled ACH Batches and Reversals (0 Items)

Total	0.00
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Unreconciled Payments from ACH Batches Generated after Reconciliation Period (1 Item)

ACH #69A1-D3E0 - Hignell Incorporated	04/30/2026	252.91
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Total	252.91
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Pending ACH Payments Which Have Not Been Batched (0 Items)

Total	0.00
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Unreconciled Checks Voided after Reconciliation Period (0 Items)

Total	0.00
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Unreconciled Receipts Deposited after Reconciliation Period (2 Items)

Receipt #C558-50D0 - Evania L. Kross	04/29/2026	208.00
Receipt #632F-3850 - Lisa Perkins, Trustee	04/30/2026	208.00

Total	416.00
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Receipts Reversed after Reconciliation Which Have Not Been Deposited (0 Items)

Total	0.00
--------------	-------------

Pending Online Receipts Which Have Not Been Deposited (0 Items)

Total		0.00
--------------	--	-------------

Cleared Transactions

Cleared Deposits and other Increases (23 Items)

Deposit #Lockbox Deposit	04/01/2026	1,139.00
Deposit #Automatic Deposit	04/02/2026	208.00
Deposit #189	04/02/2026	416.00
Deposit #Automatic ACH Deposit	04/03/2026	208.00
Deposit #Lockbox Deposit	04/02/2026	1,248.00
Deposit #Automatic Deposit	04/03/2026	208.00
Deposit #Lockbox Deposit	04/03/2026	624.00
Deposit #Automatic ACH Deposit	04/07/2026	200.00
Deposit #Lockbox Deposit	04/06/2026	1,017.00
Deposit #Lockbox Deposit	04/07/2026	842.00
Deposit #Lockbox Deposit	04/08/2026	208.00
Deposit #Automatic ACH Deposit	04/10/2026	52.00
Deposit #Lockbox Deposit	04/09/2026	208.00
Deposit #Lockbox Deposit	04/10/2026	208.00
Deposit #Automatic ACH Deposit	04/14/2026	208.00
Deposit #Lockbox Deposit	04/16/2026	416.00
Deposit #Lockbox Deposit	04/17/2026	426.00
Deposit #Automatic ACH Deposit	04/24/2026	220.00
Deposit #Lockbox Deposit	04/27/2026	624.00
Deposit #Lockbox Deposit	04/28/2026	624.00
Deposit #Automatic ACH Deposit	04/30/2026	208.00
Deposit #Lockbox Deposit	04/29/2026	416.00
Journal Entry - Interest Earned	04/30/2026	0.22

Total		9,928.22
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Cleared Checks and other Decreases (8 Items)

Check #627 - Del Oro Water Co., Inc.	04/02/2026	86.90
Check #3000000188 - Berding & Weil LLP	04/02/2026	2,030.00
Check #3000000186 - JC Landscaping	04/02/2026	400.00
Check #3000000187 - Sierra Water Utility	04/02/2026	903.59
Check #628 - P.G. & E.	04/14/2026	416.45
Check #3000000190 - Karie Hinz	04/14/2026	60.00
Check #3000000189 - JC Landscaping	04/14/2026	4,000.00
Check #629 - P.G. & E.	04/23/2026	86.80

Total		7,983.74
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Cleared ACH Batches and Reversals (4 Items)

ACH Batch - 1 payment	04/03/2026	772.00
ACH Batch - 1 payment	04/08/2026	1,025.00
ACH Batch - 2 payments	04/10/2026	360.80
ACH Batch - 1 payment	04/15/2026	17.40

Total		2,175.20
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Cash Accounts

11100: Checking-Operating		6,013.99
Less Unreconciled Deposits		0.00

Less Unreconciled Receipts Deposited after Reconciliation Period	-416.00
Less Receipts Reversed after Reconciliation Which Have Not Been Deposited	0.00
Less Pending Online Receipts Which Have Not Been Deposited	0.00
Plus Unreconciled Checks	2,786.83
Plus Unreconciled ACH Batches and Reversals	0.00
Plus Unreconciled Payments from ACH Batches Generated after Reconciliation Period	252.91
Plus Pending ACH Payments Which Have Not Been Batched	0.00
Plus Unreconciled Checks Voided after Reconciliation Period	0.00
Adjusted Cash Balance	8,637.73
Bank Statement Balance on 04/30/2026	8,637.73
	In Balance



PO Box 26237 • Las Vegas, NV 89126-0237

Return Service Requested

REVIEWED

MKaliczak , 5/19/2026 ,2:04:05 PM

RECON 5/4/26 LM

MOUNTAIN OAKS ESTATES HOME OWNERS ASSOC
C/O HIGNELL, INCORPORATED
RESERVE
1750 HUMBOLDT RD
CHICO CA 95928-8104

Last statement: March 31, 2026
This statement: April 30, 2026
Total days in statement period: 30

Page 1
XXXXXX7751
(0)

Direct inquiries to:
888-734-4567

Alliance Association Banking
3075 W. Ray Road, FL 4
Chandler AZ 85226

THANK YOU FOR BANKING WITH US!

AAB Association MMA

Account number	XXXXXX7751	Beginning balance	\$182,784.86
Low balance	\$182,784.86	Total additions	52.58
Average balance	\$182,784.86	Total subtractions	0.00
Avg collected balance	\$182,784	Ending balance	\$182,837.44
Interest paid year to date	\$205.60		

CREDITS

Date	Description	Additions
04-30	Interest Credit	52.58

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
03-31	182,784.86	04-30	182,837.44		

INTEREST INFORMATION

Annual percentage yield earned	0.35%
Interest-bearing days	30
Average balance for APY	\$182,784.86
Interest earned	\$52.58

OVERDRAFT/RETURN ITEM FEES

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Reconciliation Report

Western Alliance Bank

Account Name	AA-Mountain Oaks Reserve
Account Number	*****
Ending Statement Date	04/30/2026

Summary

Bank Statement Starting Balance on 03/31/2026	182,784.86
Cleared Deposits and other Increases	52.58
Cleared Checks and other Decreases	0.00
Cleared ACH Batches and Reversals	0.00
Cleared Balance	182,837.44

Unreconciled Transactions

Unreconciled Deposits and other Increases (0 Items)	
Total	0.00

Unreconciled Checks and other Decreases (0 Items)	
Total	0.00

Unreconciled ACH Batches and Reversals (0 Items)	
Total	0.00

Unreconciled Payments from ACH Batches Generated after Reconciliation Period (0 Items)	
Total	0.00

Pending ACH Payments Which Have Not Been Batched (0 Items)	
Total	0.00

Unreconciled Checks Voided after Reconciliation Period (0 Items)	
Total	0.00

Unreconciled Receipts Deposited after Reconciliation Period (0 Items)	
Total	0.00

Receipts Reversed after Reconciliation Which Have Not Been Deposited (0 Items)	
Total	0.00

Pending Online Receipts Which Have Not Been Deposited (0 Items)	
Total	0.00

Cleared Transactions

Cleared Deposits and other Increases (1 Item)		
Journal Entry - Interest Earned	04/30/2026	52.58
Total		52.58

Cleared Checks and other Decreases (0 Items)	
--	--

Total	0.00
Cleared ACH Batches and Reversals (0 Items)	
Total	0.00
Cash Accounts	
11501: MM-Reserve #1	182,837.44
Less Unreconciled Deposits	0.00
Less Unreconciled Receipts Deposited after Reconciliation Period	0.00
Less Receipts Reversed after Reconciliation Which Have Not Been Deposited	0.00
Less Pending Online Receipts Which Have Not Been Deposited	0.00
Plus Unreconciled Checks	0.00
Plus Unreconciled ACH Batches and Reversals	0.00
Plus Unreconciled Payments from ACH Batches Generated after Reconciliation Period	0.00
Plus Pending ACH Payments Which Have Not Been Batched	0.00
Plus Unreconciled Checks Voided after Reconciliation Period	0.00
Adjusted Cash Balance	182,837.44
Bank Statement Balance on 04/30/2026	182,837.44
	In Balance

Western Alliance Bank
One E Washington St.
Ste 1400
Phoenix, AZ 85004

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Western Alliance
BankSM

Member FDIC

RECON 5/5/26 LM

RETURN SERVICE REQUESTED

REVIEWED
MKaliczak , 5/19/2026 ,2:03:50 PM

Contact Us
1-800-764-7619



MOUNTAIN OAKS ESTATES HOME OWNERS ASSOC
C/O HIGNELL, INCORPORATED
1750 HUMBOLDT RD
CHICO, AZ 95928

Account
MOUNTAIN OAKS ESTATES HOME OWNERS ASSOC

Date
04/30/2026

Page
1 of 2

CDARS® Customer Statement

The following information is a summary of activity in your CDARS accounts and the list of FDIC-insured institutions that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through CDARS. Certain conditions must be satisfied for "pass-through" FDIC deposit insurance coverage to apply. To meet the conditions for pass-through FDIC deposit insurance, deposit accounts at FDIC-insured banks in IntraFi's network that hold deposits placed using an IntraFi service are titled, and deposit account records are maintained, in accordance with FDIC regulations for pass-through coverage.

Summary of Accounts

Account ID	Effective Date	Maturity Date	Interest Rate	Opening Balance	Ending Balance
1032032253	10/16/2025	10/15/2026	3.39197%	\$106,019.97	\$106,315.94
TOTAL				\$106,019.97	\$106,315.94

DETAILED ACCOUNT OVERVIEW

Account ID: 1032032253

Account Title: MOUNTAIN OAKS ESTATES HOME OWNERS ASSOC

Account Summary - CD

Product Term	52-Week Non-Personal CD	Effective Date	10/16/2025
Interest Rate	3.39197%	Maturity Date	10/15/2026
Account Balance	\$106,315.94	YTD Interest Paid	\$1,178.96
Annual Percentage Yield	3.45%	Interest Earned Since Last Statement	295.97

CD Issued by

Pinnacle Bank FDIC Cert. 35583

YTD Interest Paid	\$1,178.96	04/01/2026	Opening Balance	\$106,019.97
Int Earned Since Last Statement	295.97	04/30/2026	Interest Payment	295.97
		04/30/2026	Ending Balance	106,315.94

Reconciliation Report

Western Alliance Bank

Account Name	AA-Mountain Oaks RES CDARS #1 -
	10.15.26
Account Number	*****
Ending Statement Date	04/30/2026

Summary

Bank Statement Starting Balance on 03/31/2026	106,019.97
Cleared Deposits and other Increases	295.97
Cleared Checks and other Decreases	0.00
Cleared ACH Batches and Reversals	0.00
Cleared Balance	106,315.94

Unreconciled Transactions

Unreconciled Deposits and other Increases (0 Items)	
Total	0.00

Unreconciled Checks and other Decreases (0 Items)	
Total	0.00

Unreconciled ACH Batches and Reversals (0 Items)	
Total	0.00

Unreconciled Payments from ACH Batches Generated after Reconciliation Period (0 Items)	
Total	0.00

Pending ACH Payments Which Have Not Been Batched (0 Items)	
Total	0.00

Unreconciled Checks Voided after Reconciliation Period (0 Items)	
Total	0.00

Unreconciled Receipts Deposited after Reconciliation Period (0 Items)	
Total	0.00

Receipts Reversed after Reconciliation Which Have Not Been Deposited (0 Items)	
Total	0.00

Pending Online Receipts Which Have Not Been Deposited (0 Items)	
Total	0.00

Cleared Transactions

Cleared Deposits and other Increases (1 Item)	
Journal Entry - Interest Earned	04/30/2026
	295.97
Total	295.97

Cleared Checks and other Decreases (0 Items)

Total	0.00
Cleared ACH Batches and Reversals (0 Items)	
Total	0.00
Cash Accounts	
11750: CDARS-Reserve #1	106,315.94
Less Unreconciled Deposits	0.00
Less Unreconciled Receipts Deposited after Reconciliation Period	0.00
Less Receipts Reversed after Reconciliation Which Have Not Been Deposited	0.00
Less Pending Online Receipts Which Have Not Been Deposited	0.00
Plus Unreconciled Checks	0.00
Plus Unreconciled ACH Batches and Reversals	0.00
Plus Unreconciled Payments from ACH Batches Generated after Reconciliation Period	0.00
Plus Pending ACH Payments Which Have Not Been Batched	0.00
Plus Unreconciled Checks Voided after Reconciliation Period	0.00
Adjusted Cash Balance	106,315.94
Bank Statement Balance on 04/30/2026	106,315.94
	In Balance