



Mountain Oaks Property Owners Association
June 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 \$34,654.07 consists of the balance owed to the reserves for the December, January, February, March, April, May & June reserve transfers.

Accounting Services expense is under budgeted for the year.

Collection Costs expense is under budgeted for the year.

Legal Services expense is under budgeted for the year.

Telephone/Fax/Cellular expense is under budgeted for the year.

Landscape-Extras expense is negative for the month due to expense being reclassified from operating to reserve expense.

Maintenance & Repair-Supplies expense is under budgeted for the year.

Fund Balance Sheet

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

As of: 06/30/2026

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	14,645.61		14,645.61
Total OPERATING CASH	14,645.61	0.00	14,645.61
RESERVE CASH			
MM-Reserve #1		174,337.85	174,337.85
CDARS-Reserve #1		106,920.31	106,920.31
Total RESERVE CASH	0.00	281,258.16	281,258.16
Total Cash	14,645.61	281,258.16	295,903.77
ACCOUNTS RECEIVABLE			
Accounts Receivable	2,505.00		2,505.00
Reserve Fund Receivable		34,654.07	34,654.07
Total ACCOUNTS RECEIVABLE	2,505.00	34,654.07	37,159.07
PREPAIDS & DEPOSITS			
Prepaid Insurance	584.77		584.77
Prepaid Income Tax Deposits-Operating	1,050.00		1,050.00
Total PREPAIDS & DEPOSITS	1,634.77	0.00	1,634.77
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	27,120.38	315,912.23	343,032.61
LIABILITIES & CAPITAL			
Liabilities			
Accounts Payable-Operating	1,498.91		1,498.91
Operating Fund Payable to Reserve Fund	34,654.07		34,654.07
Refundable Prepaid Assessment	12,951.00		12,951.00
LONG TERM LIABILITIES			
Prepaid Reserve Liability Balance- FASB 606		315,912.23	315,912.23
Total LONG TERM LIABILITIES	0.00	315,912.23	315,912.23
Total Liabilities	49,103.98	315,912.23	365,016.21
Capital			
Operating Fund	-315.70		-315.70
Calculated Retained Earnings	-6,891.81	0.00	-6,891.81
Calculated Prior Years Retained Earnings	-14,776.09	0.00	-14,776.09
Total Capital	-21,983.60	0.00	-21,983.60
TOTAL LIABILITIES & CAPITAL	27,120.38	315,912.23	343,032.61

Fund Income Statement

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

As of: Jun 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	37,124.52	37,125.48	-0.96	74,251.00
Bank Charges Income	0.00	0.00	0.00	7.00	0.00	7.00	0.00
Collection Fees	150.00	0.00	150.00	186.00	0.00	186.00	0.00
Homeowner Late Fee	40.00	0.00	40.00	13.00	0.00	13.00	0.00
Interest Income-Operating	0.31	0.00	0.31	1.61	0.00	1.61	0.00
Total Operating Income	6,377.73	6,187.58	190.15	37,332.13	37,125.48	206.65	74,251.00
Expense							
GENERAL AND ADMINISTRATIVE EXPENSE							
Accounting Services	0.00	0.00	0.00	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	17.52	17.52	35.00
Clerical/Other Office Supplies	121.20	83.33	-37.87	389.35	499.98	110.63	1,000.00
Collection Costs	150.00	0.00	-150.00	150.00	0.00	-150.00	0.00
Contingency Expense	0.00	30.83	30.83	0.00	184.98	184.98	370.00
Dues & Subscriptions	0.00	36.75	36.75	0.00	220.50	220.50	441.00
Insurance	194.94	484.17	289.23	1,169.55	2,905.02	1,735.47	5,810.00
Legal Services	0.00	33.75	33.75	3,702.50	202.50	-3,500.00	405.00
Management Fees	1,025.00	1,410.00	385.00	6,920.00	8,460.00	1,540.00	16,920.00
Postage	19.80	25.00	5.20	216.76	150.00	-66.76	300.00
Reserve Study Update	0.00	33.33	33.33	0.00	199.98	199.98	400.00
Telephone/Fax/Cellular	45.00	60.00	15.00	994.11	360.00	-634.11	720.00
Total GENERAL AND ADMINISTRATIVE EXPENSE	1,555.94	2,200.08	644.14	15,457.27	15,045.48	-411.79	28,246.00
FACILITY EXPENSE							
Electricity	412.85	475.00	62.15	3,280.31	2,850.00	-430.31	5,700.00
Gate/Entry Maintenance	0.00	8.33	8.33	0.00	49.98	49.98	100.00
Landscape Contract-General	400.00	237.50	-162.50	2,400.00	1,425.00	-975.00	2,850.00

Fund Income Statement

Account Name	MTD Actual	MTD Budget	MTD \$ Var.	YTD Actual	YTD Budget	YTD \$ Var.	Annual Budget
Landscape-Extras	0.00	72.92	72.92	450.00	437.52	-12.48	875.00
Landscape-Sprinklers	0.00	8.33	8.33	0.00	49.98	49.98	100.00
Landscape-Trees	-3,600.00	0.00	3,600.00	0.00	0.00	0.00	0.00
Landscape-Weed Abatement	950.00	822.50	-127.50	9,410.00	4,935.00	-4,475.00	9,870.00
Maintenance & Repair-Labor	0.00	16.67	16.67	0.00	100.02	100.02	200.00
Maintenance & Repair-Supplies	191.91	16.67	-175.24	211.91	100.02	-111.89	200.00
Sewer	833.78	875.00	41.22	5,302.78	5,250.00	-52.78	10,500.00
Sewer Chemicals/Other	567.32	636.67	69.35	4,603.27	3,820.02	-783.25	7,640.00
Sewer Repairs	0.00	33.33	33.33	0.00	199.98	199.98	400.00
Sewer Testing/Quality	359.00	551.67	192.67	2,672.00	3,310.02	638.02	6,620.00
Water	73.36	79.17	5.81	436.40	475.02	38.62	950.00
Total FACILITY EXPENSE	188.22	3,833.76	3,645.54	28,766.67	23,002.56	-5,764.11	46,005.00
Total Operating Expense	1,744.16	6,033.84	4,289.68	44,223.94	38,048.04	-6,175.90	74,251.00
Total Operating Income	6,377.73	6,187.58	190.15	37,332.13	37,125.48	206.65	74,251.00
Total Operating Expense	1,744.16	6,033.84	4,289.68	44,223.94	38,048.04	-6,175.90	74,251.00
NOI - Net Operating Income	4,633.57	153.74	4,479.83	-6,891.81	-922.56	-5,969.25	0.00
Total Income	6,377.73	6,187.58	190.15	37,332.13	37,125.48	206.65	74,251.00
Total Expense	1,744.16	6,033.84	4,289.68	44,223.94	38,048.04	-6,175.90	74,251.00
Net Income	4,633.57	153.74	4,479.83	-6,891.81	-922.56	-5,969.25	0.00

Fund Income Statement

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

As of: Jun 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	5,830.82	5,044.58	786.24	7,824.76	30,267.48	-22,442.72	60,535.00
Interest Income-Reserves	349.18	0.00	349.18	2,094.34	0.00	2,094.34	0.00
Total RESERVE ASSESSMENT INCOME	6,180.00	5,044.58	1,135.42	9,919.10	30,267.48	-20,348.38	60,535.00
Total Reserve Income	6,180.00	5,044.58	1,135.42	9,919.10	30,267.48	-20,348.38	60,535.00
Expense							
RESERVE EXPENSE							
Reserve Fund Expense -Gate	0.00	0.00	0.00	2,425.00	0.00	-2,425.00	0.00
Reserve Fund Expense -Landscape	6,180.00	0.00	-6,180.00	6,180.00	0.00	-6,180.00	0.00
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	6,180.00	0.00	-6,180.00	9,919.10	0.00	-9,919.10	0.00
Total Reserve Expense	6,180.00	0.00	-6,180.00	9,919.10	0.00	-9,919.10	0.00
Total Reserve Income	6,180.00	5,044.58	1,135.42	9,919.10	30,267.48	-20,348.38	60,535.00
Total Reserve Expense	6,180.00	0.00	-6,180.00	9,919.10	0.00	-9,919.10	0.00
Net Reserve	0.00	5,044.58	-5,044.58	0.00	30,267.48	-30,267.48	60,535.00
Total Income	6,180.00	5,044.58	1,135.42	9,919.10	30,267.48	-20,348.38	60,535.00
Total Expense	6,180.00	0.00	-6,180.00	9,919.10	0.00	-9,919.10	0.00
Net Income	0.00	5,044.58	-5,044.58	0.00	30,267.48	-30,267.48	60,535.00

Reserve Fund Transfer Report

Bank Account: AA-Mountain Oaks Reserve

Date Range: 01/01/2026 to 06/30/2026

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
05/12/2026	Bank Transfer	Yes		2,425.00	180,412.44	Reserve Expense Transfer
05/31/2026	JE	Yes	53.89		180,466.33	Interest Earned
06/24/2026	Bank Transfer	Yes		3,600.00	176,866.33	Reserve Expense Transfer
06/25/2026	Bank Transfer	Yes		2,580.00	174,286.33	Reserve Expense Transfer
06/30/2026	JE	Yes	51.52		174,337.85	Interest Earned
					5,006.92	Net Change
Total			17,857.37	12,850.45	174,337.85	

Expense Distribution - HOA

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

Payees: All

Bill Date Range: 06/01/2026 to 06/30/2026

GL Account Map: None - use master chart of accounts

Reference	Bill Date	Payee	Amount	Check Date	Description
42600 - Homeowner Late Fee					
	06/30/2026	The Hignell Companies HOA	30.00	07/07/2026	Homeowner Late Fee for 06/2026
61280 - Clerical/Other Office Supplies					
INV.5/26/26	06/01/2026	Karie Hinz	60.00	06/09/2026	recording secretary services
Copier/PrinterUsage.05/26	06/01/2026	Hignell Incorporated	1.20	06/25/2026	Copier Billing 5/1-5/31/26
INV.6/22/26	06/22/2026	Karie Hinz	60.00		recording secretary services
			121.20		
61290 - Collection Costs					
ck req.6/25/26	06/25/2026	Hignell Incorporated	150.00	06/30/2026	collection processing fee
61600 - Management Fees					
	06/05/2026	The Hignell Companies HOA	1,025.00	06/09/2026	Management Fees for 06/2026
61700 - Postage					
PostageHOA.May2026	06/01/2026	Hignell Incorporated	3.70	06/11/2026	Pitney Bowes Postage - May 2026
INV05082107 HOA Payables	06/01/2026	Hignell-Appfolio Charges Reimb	12.40	06/16/2026	May HOA Payables
PostageHOA.April2026	06/01/2026	Hignell Incorporated	3.70	06/25/2026	Pitney Bowes Postage - April 2026
			19.80		
61820 - Telephone/Fax/Cellular					
4922-4937	06/26/2026	Hignell Incorporated	45.00		4927 AMEX-JT CAM-Doorking
63200 - Electricity					
03066724588.06/26	06/03/2026	P.G.& E.	326.05	06/11/2026	5/4-6/2/26
36493132579.06/26	06/12/2026	P.G.& E.	86.80	06/23/2026	5/15-6/12/26
			412.85		
63650 - Landscape Contract-General					
INV.6/28/26	06/28/2026	JC Landscaping	400.00		mthly landscape services
63850 - Landscape-Weed Abatement					
INV.6/6/26	06/06/2026	JC Landscaping	700.00	06/11/2026	weed abatement

Expense Distribution - HOA

Reference	Bill Date	Payee	Amount	Check Date	Description
INV.6/20/26	06/20/2026	JC Landscaping	250.00	06/25/2026	weed wacking /weed spraying
			950.00		
63950 - Maintenance & Repair-Supplies					
Reimb.6/30/26	06/30/2026	Ronald Oort	191.91		Reimb. board member for light bulbs & photoelectric switches for MOE sign,landscape & gate lighting
64350 - Sewer					
39665	06/24/2026	Hydrotec Solutions, Inc	61.78	06/25/2026	replace chloring feed pump
39721	06/30/2026	Hydrotec Solutions, Inc	772.00		mthly wastewater treatment -plant operations, monitoring & maint
			833.78		
64400 - Sewer Chemicals/Other					
6405-2603	06/25/2026	Sierra Water Utility	567.32	06/30/2026	chlorine
64500 - Sewer Testing/Quality					
39631	06/09/2026	Hydrotec Solutions, Inc	359.00	06/16/2026	May influent & effluent sampling
64750 - Water					
311442.06/26	06/24/2026	Del Oro Water Co., Inc.	73.36	06/30/2026	5/14-6/12/26
71800 - Reserve Fund Expense -Landscape					
Res.INV.6/17/26	06/24/2026	JC Landscaping	980.00	06/25/2026	Res. Removal of dead trees on common areas
Res.INV.6/17/26	06/24/2026	JC Landscaping	1,600.00	06/25/2026	Res. Removal of dead trees on common areas
			2,580.00		
Total			7,759.22		

Check Register

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

Date Range: 06/01/2026 to 06/30/2026

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					
634	Yes	06/04/2026	Del Oro Water Co., Inc.	75.08	311442.05/26
ACH Transaction #3BA9-83C0	Yes	06/04/2026	Hydrotec Solutions, Inc	772.00	39536
ACH Transaction #419E-DF30	Yes	06/09/2026	The Hignell Companies HOA	1,045.00	
3000000199	Yes	06/09/2026	Karie Hinz	60.00	INV.5/26/26
635	Yes	06/11/2026	P.G.& E.	326.05	03066724588.06/26
ACH Transaction #EE58-E7D0	Yes	06/11/2026	Hignell Incorporated	3.70	PostageHOA.May2026
3000000200	Yes	06/11/2026	JC Landscaping	700.00	INV.6/6/26
ACH Transaction #E945-B260	Yes	06/16/2026	Hignell-Appfolio Charges Reimb	12.40	INV05082107 HOA Payables
ACH Transaction #E993-7450	Yes	06/16/2026	Hydrotec Solutions, Inc	359.00	39631
636	Yes	06/23/2026	P.G.& E.	86.80	36493132579.06/26
ACH Transaction #78A1-6D70	Yes	06/25/2026	Hignell Incorporated	4.90	PostageHOA.April2026, Copier/ PrinterUsage.05/26
ACH Transaction #78BF-71C0	Yes	06/25/2026	Hydrotec Solutions, Inc	61.78	39665
3000000201	No	06/25/2026	JC Landscaping	2,830.00	Res.INV.6/17/26, INV.6/20/26
637	No	06/30/2026	Del Oro Water Co., Inc.	73.36	311442.06/26
ACH Transaction #EE76-8190	No	06/30/2026	Hignell Incorporated	150.00	ck req.6/25/26
3000000202	No	06/30/2026	Sierra Water Utility	567.32	6405-2603
				7,127.39	
Total				7,127.39	

Aged Payables Summary

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

As of: 06/30/2026

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

The Hignell Companies HOA	30.00	30.00	0.00	0.00	0.00
Hignell Incorporated	45.00	45.00	0.00	0.00	0.00
Hinz, Karie	60.00	60.00	0.00	0.00	0.00
Oort, Ronald	191.91	191.91	0.00	0.00	0.00
JC Landscaping	400.00	400.00	0.00	0.00	0.00
Hydrotec Solutions, Inc	772.00	772.00	0.00	0.00	0.00
	1,498.91	1,498.91	0.00	0.00	0.00
Total	1,498.91	1,498.91	0.00	0.00	0.00

HOA Aging (As Of)

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

As of: 06/30/2026

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	436.00	218.00	158.00	10.00	50.00	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	89.00	56.00	10.00	0.00	23.00	No
Henderson, Rose	3530046, Opt out NONE / ok to share	3642 Sunview Drive	Current	1,689.00	368.00	254.00	218.00	849.00	Yes
Colgin, Trustee, Beverley A.	Opt out 2nd address	3596 Sunview Drive	Current	73.00	23.00	10.00	10.00	30.00	No
				2,505.00	883.00	432.00	238.00	952.00	
Total				2,505.00	883.00	432.00	238.00	952.00	

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: 06/30/2026

Unit	Homeowner	Status	Amount
Mountain Oaks - 1750 Humboldt Road Chico, CA 95928			
L Sunview Drive	Badour, Courtney C.	Current	1,248.00
2L Sunview Drive	Metz, Thomas	Current	208.00
8L Sunview Drive	James, William	Current	160.00
12L Chasity Court	Construction, DH	Current	188.00
3405 Sunview Drive	Opp, Harlan	Current	208.00
3526 Sunview Drive	Hinz, Samuel D.	Current	218.00
3527 Sunview Drive	Voight, Brian	Current	377.00
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	1,218.00
3559 Lonnie Lane	Badour, Courtney	Current	1,248.00
3577 Lonnie Lane	Ruark, Don	Current	1,248.00
3584 Sunview Drive	Aulds, James	Current	208.00
3591 Sunview Drive	Edgmon, Michael	Current	208.00
3621 Sunview Drive	Schooler, Andrea	Current	998.00
3624 Sunview Drive	Fort, Trustee, Charles D.	Current	1,248.00
3632 Sunview Drive	Walker, Monte	Current	198.00
3639 Sunview Drive	Hodges, Roxana	Current	208.00
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	624.00
5062 Chasity Court	Fairchild, Kerri	Current	70.00
5063 Chasity Court	Pozzi, Gregory	Current	416.00
5072 Chasity Court	Davis, Christopher B.	Current	208.00
5073 Chasity Court	Lawler, Craig	Current	416.00
			12,951.00
Total			12,951.00



PO Box 26237 • Las Vegas, NV 89126-0237

Return Service Requested

REVIEWED

MKaliczak , 7/14/2026 ,9:00:38 AM

RECON 7/6/26 LM

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

Last statement: May 31, 2026
This statement: June 30, 2026
Total days in statement period: 30

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(9)

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	\$12,441.23
Enclosures	9	Total additions	15,771.31
Low balance	\$10,784.91	Total subtractions	10,154.25
Average balance	\$15,165.65	Ending balance	\$18,058.29
Avg collected balance	\$14,990		

CHECKS

Number	Date	Amount	Number	Date	Amount
634	06-09	75.08	3000000198	06-15	5,800.00
635	06-16	326.05	3000000199	06-22	60.00
636	06-29	86.80	3000000200	06-30	700.00
3000000197*	06-05	847.54			

* Skip in check sequence

DEBITS

Date	Description	Subtractions
06-05	' ACH Debit Hignell, Incorpo Settlement 260605 000027247170938	772.00
06-10	' ACH Debit Hignell, Incorpo Settlement 260610 000027288930754	1,045.00
06-12	' ACH Debit Hignell, Incorpo Settlement 260612 000027305616254	3.70

MOUNTAIN OAKS ESTATES HOME OWNERS ASSOC
June 30, 2026

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Date	Description	Subtractions
06-17	' ACH Debit Hignell, Incorpo Settlement 260617 000027339359814	371.40
06-26	' ACH Debit Hignell, Incorpo Settlement 260626 000027399260830	66.68

CREDITS

Date	Description	Additions
06-01	' Lockbox Deposit	1,040.00
06-01	' Remote Deposit	416.00
06-01	' ACH Credit Hignell, Incorpo Settlement 260601 000027157006758	208.00
06-01	' ACH Credit Hignell, Incorpo Settlement 260601 00002716772646	208.00
06-02	' Lockbox Deposit	832.00
06-03	' Lockbox Deposit	1,040.00
06-03	' ACH Credit APPFOLIO VV9T 8666481536 260603	416.00
06-03	' ACH Credit Hignell, Incorpo Settlement 260603 000027209596830	208.00
06-04	' Lockbox Deposit	601.00
06-08	' Lockbox Deposit	624.00
06-09	' Lockbox Deposit	624.00
06-09	' ACH Credit Hignell, Incorpo Settlement 260609 000027268435918	208.00
06-10	' Lockbox Deposit	46.00
06-11	' Lockbox Deposit	208.00
06-12	' Lockbox Deposit	208.00
06-16	' ACH Credit Hignell, Incorpo Settlement 260616 000027320234278	416.00
06-16	' Lockbox Deposit	416.00
06-17	' Lockbox Deposit	416.00
06-18	' Lockbox Deposit	208.00
06-23	' Lockbox Deposit	416.00
06-24	Miscellaneous Credit EXTERNAL WEB API -	3,600.00
06-24	' Lockbox Deposit	208.00
06-25	Miscellaneous Credit EXTERNAL WEB API -	2,580.00
06-29	' Lockbox Deposit	208.00

MOUNTAIN OAKS ESTATES HOME OWNERS ASSOC
June 30, 2026

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<u>Date</u>	<u>Description</u>	<u>Additions</u>
06-30	' ACH Credit Hignell, Incorpo Settlement 260630 000027417644954	208.00
06-30	' Lockbox Deposit	208.00
06-30	' Interest Credit	0.31

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
05-31	12,441.23	06-10	16,172.61	06-23	11,899.46
06-01	14,313.23	06-11	16,380.61	06-24	15,707.46
06-02	15,145.23	06-12	16,584.91	06-25	18,287.46
06-03	16,809.23	06-15	10,784.91	06-26	18,220.78
06-04	17,410.23	06-16	11,290.86	06-29	18,341.98
06-05	15,790.69	06-17	11,335.46	06-30	18,058.29
06-08	16,414.69	06-18	11,543.46		
06-09	17,171.61	06-22	11,483.46		

INTEREST INFORMATION

Annual percentage yield earned	0.03%
Interest-bearing days	30
Average balance for APY	\$14,990.78
Interest earned	\$0.31

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 Higginell Companies HOA
1750 Huntford Road
Chico, CA 95928

AA-Mountain Oaks Operating
Western Alliance Bank
3033 W. Ray Road, Suite 200
Chandler, AZ 85226

Date: 06/04/2026

634

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

This amount: **** SEVENTY-FIVE AND 05/100 DOLLARS

\$75.08

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

MEMO: 311442.05/26

Signature: *Jarcy Toner*

⑈534⑈ ⑆122105980⑆ 8880122919⑈

06/09/2026 634 \$75.08

Apply to account: -

Mountain Oaks
c/o The Higginell Companies HOA
1750 Huntford Road
Chico CA 95928

0288
1221

DATE
06/11/2026

3000000200

118M0327

PAY (SEVEN HUNDRED DOLLARS AND NO/100)

TO THE ORDER OF: **JC Landscaping**

Western Alliance Bank

AMOUNT
**\$700.00

Memo: INV.6/26

Signature on file - account holder has pre-approved this check

Void After 90 Days

⑈3000000200⑈ ⑆122105980⑆ 8880122919⑈

06/30/2026 3000000200 \$700.00

Mountain Oaks
c/o The Higginell Companies HOA
1750 Huntford Road
Chico, CA 95928

AA-Mountain Oaks Operating
Western Alliance Bank
3033 W. Ray Road, Suite 200
Chandler, AZ 85226

Date: 06/11/2026

635

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

This amount: **** THREE HUNDRED TWENTY-SIX AND 05/100 DOLLARS

\$326.05

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

MEMO: 03096724566.06/26

Signature: *Jarcy Toner*

⑈635⑈ ⑆122105980⑆ 8880122919⑈

06/16/2026 635 \$326.05

Mountain Oaks
c/o The Higginell Companies HOA
1750 Huntford Road
Chico, CA 95928

AA-Mountain Oaks Operating
Western Alliance Bank
3033 W. Ray Road, Suite 200
Chandler, AZ 85226

Date: 06/23/2026

636

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: 5645132579.08/26

Signature: *Jarcy Toner*

⑈636⑈ ⑆122105980⑆ 8880122919⑈

06/29/2026 636 \$86.80

Apply to account: -

Mountain Oaks
c/o The Higginell Companies HOA
1750 Huntford Road
Chico CA 95928

0288
1221

DATE
05/28/2026

3000000197

180520151

PAY (EIGHT HUNDRED FORTY-SEVEN DOLLARS AND 54/100)

TO THE ORDER OF: **Sierra Water Utility**

Western Alliance Bank

AMOUNT
**\$847.54

Memo: 6406-2315

Signature on file - account holder has pre-approved this check

Void After 90 Days

⑈3000000197⑈ ⑆122105980⑆ 8880122919⑈

06/05/2026 3000000197 \$847.54

Apply to account: -

Mountain Oaks
c/o The Higginell Companies HOA
1750 Huntford Road
Chico CA 95928

0288
1221

DATE
05/28/2026

3000000198

280522155

PAY (FIVE THOUSAND, EIGHT HUNDRED DOLLARS AND NO/100)

TO THE ORDER OF: **JC Landscaping**

Western Alliance Bank

AMOUNT
**\$5800.00

Memo: INV5/22/26

Signature on file - account holder has pre-approved this check

Void After 90 Days

⑈3000000198⑈ ⑆122105980⑆ 8880122919⑈

06/15/2026 3000000198 \$5,800.00

Apply to account: -

Mountain Oaks
c/o The Higginell Companies HOA
1750 Huntford Road
Chico CA 95928

0288
1221

DATE
06/09/2026

3000000199

090632201

PAY (SIXTY DOLLARS AND NO/100)

TO THE ORDER OF: **Karla Hinz**

Western Alliance Bank

AMOUNT
**\$60.00

Memo: INV.5/26/26

Signature on file - account holder has pre-approved this check

Void After 90 Days

⑈3000000199⑈ ⑆122105980⑆ 8880122919⑈

06/22/2026 3000000199 \$60.00

Reconciliation Report

Western Alliance Bank

Account Name	AA-Mountain Oaks Operating
Account Number	*****
Ending Statement Date	06/30/2026

Summary

Bank Statement Starting Balance on 05/31/2026	12,441.23
Cleared Deposits and other Increases	15,771.31
Cleared Checks and other Decreases	7,895.47
Cleared ACH Batches and Reversals	2,258.78
Cleared Balance	18,058.29

Unreconciled Transactions

Unreconciled Deposits and other Increases (0 Items)

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

Unreconciled Checks and other Decreases (3 Items)

Check #3000000201 - JC Landscaping	06/25/2026	2,830.00
Check #637 - Del Oro Water Co., Inc.	06/30/2026	73.36
Check #3000000202 - Sierra Water Utility	06/30/2026	567.32
Total		3,470.68

Unreconciled ACH Batches and Reversals (0 Items)

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

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

ACH #EE76-8190 - Hignell Incorporated	06/30/2026	150.00
Total		150.00

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 (1 Item)

Receipt #C19A-8BA0 - Lisa Perkins, Trustee	06/30/2026	208.00
Total		208.00

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 (27 Items)

Deposit #Automatic ACH Deposit	06/01/2026	208.00
Deposit #Automatic ACH Deposit	06/01/2026	208.00
Deposit #190	06/01/2026	416.00
Deposit #Lockbox Deposit	06/01/2026	1,040.00
Deposit #Automatic ACH Deposit	06/03/2026	208.00
Deposit #Lockbox Deposit	06/02/2026	832.00
Deposit #Automatic Deposit	06/03/2026	416.00
Deposit #Lockbox Deposit	06/03/2026	1,040.00
Deposit #Lockbox Deposit	06/04/2026	601.00
Deposit #Automatic ACH Deposit	06/09/2026	208.00
Deposit #Lockbox Deposit	06/08/2026	624.00
Deposit #Lockbox Deposit	06/09/2026	624.00
Deposit #Lockbox Deposit	06/10/2026	46.00
Deposit #Lockbox Deposit	06/11/2026	208.00
Deposit #Lockbox Deposit	06/12/2026	208.00
Deposit #Automatic ACH Deposit	06/16/2026	416.00
Deposit #Lockbox Deposit	06/16/2026	416.00
Deposit #Lockbox Deposit	06/17/2026	416.00
Deposit #Lockbox Deposit	06/18/2026	208.00
Deposit #Lockbox Deposit	06/23/2026	416.00
Deposit #Lockbox Deposit	06/24/2026	208.00
Deposit #Automatic ACH Deposit	06/30/2026	208.00
Deposit #Lockbox Deposit	06/29/2026	208.00
Deposit #Lockbox Deposit	06/30/2026	208.00
Journal Entry - Interest Earned	06/30/2026	0.31
Bank Transfer - Reserve Expense Transfer	06/24/2026	3,600.00
Bank Transfer - Reserve Expense Transfer	06/25/2026	2,580.00
Total		15,771.31

Cleared Checks and other Decreases (7 Items)

Check #3000000198 - JC Landscaping	05/28/2026	5,800.00
Check #3000000197 - Sierra Water Utility	05/28/2026	847.54
Check #634 - Del Oro Water Co., Inc.	06/04/2026	75.08
Check #3000000199 - Karie Hinz	06/09/2026	60.00
Check #635 - P.G. & E.	06/11/2026	326.05
Check #3000000200 - JC Landscaping	06/11/2026	700.00
Check #636 - P.G. & E.	06/23/2026	86.80
Total		7,895.47

Cleared ACH Batches and Reversals (5 Items)

ACH Batch - 1 payment	06/05/2026	772.00
ACH Batch - 1 payment	06/10/2026	1,045.00
ACH Batch - 1 payment	06/12/2026	3.70
ACH Batch - 2 payments	06/17/2026	371.40
ACH Batch - 2 payments	06/26/2026	66.68
Total		2,258.78

Cash Accounts

11100: Checking-Operating	14,645.61
Less Unreconciled Deposits	0.00
Less Unreconciled Receipts Deposited after Reconciliation Period	-208.00
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	3,470.68
Plus Unreconciled ACH Batches and Reversals	0.00
Plus Unreconciled Payments from ACH Batches Generated after Reconciliation Period	150.00
Plus Pending ACH Payments Which Have Not Been Batched	0.00
Plus Unreconciled Checks Voided after Reconciliation Period	0.00
Adjusted Cash Balance	18,058.29
Bank Statement Balance on 06/30/2026	18,058.29
	In Balance



PO Box 26237 • Las Vegas, NV 89126-0237

Return Service Requested

REVIEWED

MKaliczak , 7/14/2026 ,9:00:20 AM

RECON 7/6/26 LM

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

Last statement: May 31, 2026
This statement: June 30, 2026
Total days in statement period: 30

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XXXXXX7751
(2)

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	\$180,466.33
Enclosures	2	Total additions	51.52
Low balance	\$174,286.33	Total subtractions	6,180.00
Average balance	\$179,110.33	Ending balance	\$174,337.85
Avg collected balance	\$179,110		
Interest paid year to date	\$311.01		

DEBITS

Date	Description	Subtractions
06-24	Miscellaneous Debit EXTERNAL WEB API -	3,600.00
06-25	Miscellaneous Debit EXTERNAL WEB API -	2,580.00

CREDITS

Date	Description	Additions
06-30	' Interest Credit	51.52

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
05-31	180,466.33	06-25	174,286.33		
06-24	176,866.33	06-30	174,337.85		

INTEREST INFORMATION

Annual percentage yield earned	0.35%
Interest-bearing days	30
Average balance for APY	\$179,110.33
Interest earned	\$51.52

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	06/30/2026

Summary

Bank Statement Starting Balance on 05/31/2026	180,466.33
Cleared Deposits and other Increases	51.52
Cleared Checks and other Decreases	6,180.00
Cleared ACH Batches and Reversals	0.00
Cleared Balance	174,337.85

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		06/30/2026	51.52
Total			51.52
Cleared Checks and other Decreases (2 Items)			

Bank Transfer - Reserve Expense Transfer	06/24/2026	3,600.00
Bank Transfer - Reserve Expense Transfer	06/25/2026	2,580.00
Total		6,180.00
Cleared ACH Batches and Reversals (0 Items)		
Total		0.00
Cash Accounts		
11501: MM-Reserve #1		174,337.85
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		174,337.85
Bank Statement Balance on 06/30/2026		174,337.85
		In Balance

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

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Western Alliance
BankSM

Member FDIC

RECON 7/6/26 LM

RETURN SERVICE REQUESTED

REVIEWED

MKaliczak , 7/14/2026 ,8:59:30 AM

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

06/30/2026

Page

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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%	\$106,622.65	\$106,920.31
TOTAL				\$106,622.65	\$106,920.31

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	\$106,920.31	YTD Interest Paid	\$1,783.33
Annual Percentage Yield	3.45%	Interest Earned Since Last Statement	297.66

CD Issued by

Pinnacle Bank FDIC Cert. 35583			
YTD Interest Paid	\$1,783.33	05/30/2026	Opening Balance \$106,622.65
Int Earned Since Last Statement	297.66	06/30/2026	Interest Payment 297.66
		06/30/2026	Ending Balance 106,920.31

Reconciliation Report

Western Alliance Bank

Account Name	AA-Mountain Oaks RES CDARS #1 -
	10.15.26
Account Number	*****
Ending Statement Date	06/30/2026

Summary

Bank Statement Starting Balance on 05/31/2026	106,622.65
Cleared Deposits and other Increases	297.66
Cleared Checks and other Decreases	0.00
Cleared ACH Batches and Reversals	0.00
Cleared Balance	106,920.31

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	06/30/2026	297.66
Total		297.66
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	106,920.31
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	106,920.31
Bank Statement Balance on 06/30/2026	106,920.31
	In Balance