

Balance Sheet

Period = Feb 2026

Book = Accrual ; Tree = hoa_bs

Current Balance**ASSETS**

CASH

Operating Cash 1	90,271.38
Capital Reserve Account	322,376.78
CD Pinnacle Matures 10/2/26 @ 3.43%	43,304.65
CD Trust Mat 2/23/26 @ 0.05%	32,489.06
TOTAL CASH	488,441.87

OTHER ASSETS

Accounts Receivable	8,132.41
Allowance for Doubtful Accounts	-520.40
TOTAL OTHER ASSETS	7,612.01

PROPERTY

Accumulated Depreciation - Buildings	-20.84
Furniture & Equipment	1,655.84
Accum. Depr. - Furn. & Equip.	-213.00
-Personal Prop. Depreciation	-1,422.00
TOTAL PROPERTY	0.00

TOTAL ASSETS**496,053.88****LIABILITIES & OWNERS EQUITY**

LIABILITIES

Accounts Payable	8,245.20
Association Dues Paid in Advance	9,988.14
TOTAL LIABILITIES	18,233.34

OWNERS EQUITY

Ending Owners Equity	235,116.54
Retained Earnings-Reserve	-242,704.00
TOTAL OWNERS EQUITY	477,820.54

TOTAL LIABILITIES & OWNERS EQUITY**496,053.88**

Balance Sheet

Period = Feb 2026

Book = Accrual ; Tree = hoa_bs

Current Balance**ASSETS**

CASH

Operating Cash 1

90,271.38

TOTAL CASH

90,271.38

OTHER ASSETS

Accounts Receivable

8,132.41

Allowance for Doubtful Accounts

-520.40

TOTAL OTHER ASSETS

7,612.01

PROPERTY

Accumulated Depreciation - Buildings

-20.84

Furniture & Equipment

316.00

Accum. Depr. - Furn. & Equip.

-213.00

-Personal Prop. Depreciation

-1,264.00

TOTAL PROPERTY

-1,181.84

TOTAL ASSETS**96,701.55****LIABILITIES & OWNERS EQUITY**

LIABILITIES

Accounts Payable

8,245.20

Association Dues Paid in Advance

9,988.14

TOTAL LIABILITIES

18,233.34

OWNERS EQUITY

Ending Owners Equity

91,772.03

Retained Earnings-Reserve

13,303.82

TOTAL OWNERS EQUITY

78,468.21

TOTAL LIABILITIES & OWNERS EQUITY**96,701.55**

Budget Comparison Cash Flow

Period = Feb 2026

Book = Accrual ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
REVENUE									
INCOME									
Association Dues	49,280.00	49,280.00	0.00	0.00	98,560.00	98,560.00	0.00	0.00	591,360.00
TOTAL INCOME	49,280.00	49,280.00	0.00	0.00	98,560.00	98,560.00	0.00	0.00	591,360.00
OTHER INCOME									
Late Fee	50.00	0.00	50.00	N/A	50.00	0.00	50.00	N/A	0.00
NSF Bank Chg	0.00	0.00	0.00	N/A	70.00	0.00	70.00	N/A	0.00
TOTAL OTHER INCOME	50.00	0.00	50.00	N/A	120.00	0.00	120.00	N/A	0.00
TOTAL REVENUE	49,330.00	49,280.00	50.00	0.10	98,680.00	98,560.00	120.00	0.12	591,360.00
EXPENSES									
REPAIRS & MAINT - GENERAL									
Repairs & Maintenance	211.17	3,652.50	3,441.33	94.22	1,306.60	7,305.00	5,998.40	82.11	43,830.00
Exterminating	0.00	0.00	0.00	N/A	350.00	0.00	-350.00	N/A	1,607.00
TOTAL REPAIRS & MAINT - GENERAL	211.17	3,652.50	3,441.33	94.22	1,656.60	7,305.00	5,648.40	77.32	45,437.00
REPAIRS & MAINT. - CONTRACT									
Garage Door Preventive Maintenance	0.00	20.00	20.00	100.00	0.00	40.00	40.00	100.00	240.00
Garage Door Repair	0.00	281.58	281.58	100.00	0.00	563.16	563.16	100.00	3,379.00
Elevator Inspections	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	1,877.00
Elevator Preventive Maintenance	0.00	0.00	0.00	N/A	4,988.72	4,929.25	-59.47	-1.21	19,717.00
Elevator Repairs	0.00	1,445.25	1,445.25	100.00	0.00	2,890.50	2,890.50	100.00	17,343.00
Elevator Telephone	344.18	301.33	-42.85	-14.22	688.77	602.66	-86.11	-14.29	3,616.00
HVAC Maintenance	0.00	271.75	271.75	100.00	0.00	543.50	543.50	100.00	3,261.00
Fire System Telephone	521.47	469.33	-52.14	-11.11	668.86	938.66	269.80	28.74	5,632.00
Fire Panel Monitoring	0.00	0.00	0.00	N/A	0.00	458.00	458.00	100.00	1,832.00
Fire Code Inspections	0.00	869.17	869.17	100.00	0.00	1,738.34	1,738.34	100.00	10,430.00
Fire System Repair	796.00	880.25	84.25	9.57	1,294.08	1,760.50	466.42	26.49	10,563.00
TOTAL REPAIRS & MAINT.-CONTRACT	1,661.65	4,538.66	2,877.01	63.39	7,640.43	14,464.57	6,824.14	47.18	77,890.00
HOUSEKEEPING									
Cleaning Services	2,578.00	2,000.00	-578.00	-28.90	5,156.00	4,000.00	-1,156.00	-28.90	24,000.00
Cleaning Garage	0.00	83.33	83.33	100.00	0.00	166.66	166.66	100.00	1,000.00
TOTAL HOUSEKEEPING	2,578.00	2,083.33	-494.67	-23.74	5,156.00	4,166.66	-989.34	-23.74	25,000.00
GROUNDS COSTS									

Budget Comparison Cash Flow

Period = Feb 2026

Book = Accrual ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
Snow Removal	5,669.00	1,500.00	-4,169.00	-277.93	5,669.00	3,000.00	-2,669.00	-88.97	3,705.00
Grounds Maintenance	2,463.00	2,561.50	98.50	3.85	4,926.00	5,123.00	197.00	3.85	30,738.00
Landscaping-Misc	0.00	283.33	283.33	100.00	0.00	566.66	566.66	100.00	3,400.00
Landscape Committee	0.00	833.33	833.33	100.00	0.00	1,666.66	1,666.66	100.00	10,000.00
TOTAL GROUNDS COST	8,132.00	5,178.16	-2,953.84	-57.04	10,595.00	10,356.32	-238.68	-2.30	47,843.00
SHARED COMMUNITY COSTS									
Snow Removal - Shared	257.18	500.00	242.82	48.56	257.18	1,000.00	742.82	74.28	1,525.00
Grounds Maintenance - Shared	587.36	611.50	24.14	3.95	1,174.72	1,223.00	48.28	3.95	7,338.00
Electricity - Shared	29.05	29.00	-0.05	-0.17	50.38	58.00	7.62	13.14	348.00
Security/Camera - Shared	21.30	18.42	-2.88	-15.64	39.48	36.84	-2.64	-7.17	221.00
TOTAL SHARED COMMUNITY COSTS	894.89	1,158.92	264.03	22.78	1,521.76	2,317.84	796.08	34.35	9,432.00
UTILITIES									
Electricity	4,063.23	2,690.75	-1,372.48	-51.01	7,548.68	5,381.50	-2,167.18	-40.27	32,289.00
Natural Gas	568.27	183.58	-384.69	-209.55	880.23	367.16	-513.07	-139.74	2,203.00
Water & Sewer	4,893.79	4,599.08	-294.71	-6.41	9,961.13	9,198.16	-762.97	-8.29	55,189.00
Storm Water	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	4,116.00
TOTAL UTILITIES	9,525.29	7,473.41	-2,051.88	-27.46	18,390.04	14,946.82	-3,443.22	-23.04	93,797.00
ADMINISTRATIVE COSTS									
Management Fees	2,465.36	2,352.67	-112.69	-4.79	4,705.36	4,705.34	-0.02	0.00	28,232.00
Committee Expenses	0.00	83.33	83.33	100.00	0.00	166.66	166.66	100.00	1,000.00
Insurance	8,481.00	9,117.08	636.08	6.98	16,962.00	18,234.16	1,272.16	6.98	109,405.00
Bank Charges	2.78	15.00	12.22	81.47	2.78	30.00	27.22	90.73	180.00
UOA Meetings	0.00	212.75	212.75	100.00	0.00	425.50	425.50	100.00	2,553.00
Legal Fees	35.00	283.25	248.25	87.64	106.00	566.50	460.50	81.29	3,399.00
Registration & Annual Report Fees	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	105.00
Annual Audit Fee	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	1,000.00
Copies Mailings Postage	24.94	159.83	134.89	84.40	216.14	319.66	103.52	32.38	1,918.00
TOTAL ADMINISTRATIVE COSTS	11,009.08	12,223.91	1,214.83	9.94	21,992.28	24,447.82	2,455.54	10.04	147,792.00
TRANSFER TO RESERVES									
Transfer to Capital Reserve Fund	11,041.33	11,041.33	0.00	0.00	22,082.66	22,082.66	0.00	0.00	132,496.00
Transfer to Operating Reserve Fund	833.33	833.33	0.00	0.00	1,666.66	1,666.66	0.00	0.00	10,000.00
TOTAL TRANSFER TO RESERVES	11,874.66	11,874.66	0.00	0.00	23,749.32	23,749.32	0.00	0.00	142,496.00
TOTAL EXPENSES	45,886.74	48,183.55	2,296.81	4.77	90,701.43	101,754.35	11,052.92	10.86	589,687.00
NET INCOME	3,443.26	1,096.45	2,346.81	214.04	7,978.57	-3,194.35	11,172.92	349.77	1,673.00

Budget Comparison Cash Flow

Period = Feb 2026

Book = Accrual ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
ADJUSTMENTS									
Association Dues Paid in Advance	-545.00	0.00	-545.00	N/A	2,240.00	0.00	2,240.00	N/A	0.00
TOTAL ADJUSTMENTS	-545.00	0.00	-545.00	N/A	2,240.00	0.00	2,240.00	N/A	0.00
CASH FLOW	2,898.26	1,096.45	1,801.81	164.33	10,218.57	-3,194.35	13,412.92	419.90	1,673.00

Cash Flow Statement

Period = Feb 2026

Book = Accrual ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
INCOME				
Association Dues	49,280.00	0.00	98,560.00	0.00
TOTAL INCOME	49,280.00	0.00	98,560.00	0.00
OTHER INCOME				
Late Fee	50.00	0.00	50.00	0.00
NSF Bank Chg	0.00	0.00	70.00	0.00
TOTAL OTHER INCOME	50.00	0.00	120.00	0.00
TOTAL REVENUE	49,330.00	0.00	98,680.00	0.00
EXPENSES				
REPAIRS & MAINT - GENERAL				
Repairs & Maintenance	211.17	0.00	1,306.60	0.00
Exterminating	0.00	0.00	350.00	0.00
TOTAL REPAIRS & MAINT - GENERAL	211.17	0.00	1,656.60	0.00
REPAIRS & MAINT. - CONTRACT				
Elevator Preventive Maintenance	0.00	0.00	4,988.72	0.00
Elevator Telephone	344.18	0.00	688.77	0.00
Fire System Telephone	521.47	0.00	668.86	0.00
Fire System Repair	796.00	0.00	1,294.08	0.00
TOTAL REPAIRS & MAINT.-CONTRACT	1,661.65	0.00	7,640.43	0.00
HOUSEKEEPING				
Cleaning Services	2,578.00	0.00	5,156.00	0.00
TOTAL HOUSEKEEPING	2,578.00	0.00	5,156.00	0.00
GROUNDS COSTS				
Snow Removal	5,669.00	0.00	5,669.00	0.00
Grounds Maintenance	2,463.00	0.00	4,926.00	0.00
TOTAL GROUNDS COST	8,132.00	0.00	10,595.00	0.00
SHARED COMMUNITY COSTS				
Snow Removal - Shared	257.18	0.00	257.18	0.00
Grounds Maintenance - Shared	587.36	0.00	1,174.72	0.00
Electricity - Shared	29.05	0.00	50.38	0.00
Security/Camera - Shared	21.30	0.00	39.48	0.00
TOTAL SHARED COMMUNITY COSTS	894.89	0.00	1,521.76	0.00
UTILITIES				
Electricity	4,063.23	0.00	7,548.68	0.00
Natural Gas	568.27	0.00	880.23	0.00
Water & Sewer	4,893.79	0.00	9,961.13	0.00
TOTAL UTILITIES	9,525.29	0.00	18,390.04	0.00
ADMINISTRATIVE COSTS				
Management Fees	2,465.36	0.00	4,705.36	0.00
Insurance	8,481.00	0.00	16,962.00	0.00
Bank Charges	2.78	0.00	2.78	0.00
Legal Fees	35.00	0.00	106.00	0.00
Copies Mailings Postage	24.94	0.00	216.14	0.00

Cash Flow Statement

Period = Feb 2026

Book = Accrual ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
TOTAL ADMINISTRATIVE COSTS	11,009.08	0.00	21,992.28	0.00
TRANSFER TO RESERVES				
Transfer to Capital Reserve Fund	11,041.33	0.00	22,082.66	0.00
Transfer to Operating Reserve Fund	833.33	0.00	1,666.66	0.00
TOTAL TRANSFER TO RESERVES	11,874.66	0.00	23,749.32	0.00
TOTAL EXPENSES	45,886.74	0.00	90,701.43	0.00
NET INCOME	3,443.26	0.00	7,978.57	0.00
ADJUSTMENTS				
Association Dues Paid in Advance	-545.00	0.00	2,240.00	0.00
TOTAL ADJUSTMENTS	-545.00	0.00	2,240.00	0.00
CASH FLOW	2,898.26	0.00	10,218.57	0.00

Period to Date	Beginning Balance	Ending Balance	Difference
Operating Cash 1	86,007.62	90,271.38	4,263.76
The Donald C. Bruster Management Education Fund	0.00	0.00	0.00
CD Pinnacle Matures 10/02/26 @ 3.43%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
Total Cash	86,007.62	90,271.38	4,263.76

Year to Date	Beginning Balance	Ending Balance	Difference
Operating Cash 1	73,127.81	90,271.38	17,143.57
The Donald C. Bruster Management Education Fund	0.00	0.00	0.00
CD Pinnacle Matures 10/02/26 @ 3.43%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
Total Cash	73,127.81	90,271.38	17,143.57

Balance Sheet

Period = Feb 2026

Book = Accrual ; Tree = hoa_bs

Current Balance

ASSETS

CASH	
Operating Reserve Account	11,784.53
TOTAL CASH	11,784.53
TOTAL ASSETS	11,784.53

LIABILITIES & OWNERS EQUITY

OWNERS EQUITY	
Ending Owners Equity	11,784.53
TOTAL OWNERS EQUITY	11,784.53
TOTAL LIABILITIES & OWNERS EQUITY	11,784.53

Budget Comparison Cash Flow

Period = Feb 2026

Book = Accrual ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
REVENUE									
OTHER INCOME									
Interest on Bank Accounts	10.58	0.00	10.58	N/A	21.39	0.00	21.39	N/A	0.00
Operating Reserve Funds	833.33	0.00	833.33	N/A	1,666.66	0.00	1,666.66	N/A	0.00
TOTAL OTHER INCOME	843.91	0.00	843.91	N/A	1,688.05	0.00	1,688.05	N/A	0.00
TOTAL REVENUE	843.91	0.00	843.91	N/A	1,688.05	0.00	1,688.05	N/A	0.00
NET INCOME	843.91	0.00	843.91	N/A	1,688.05	0.00	1,688.05	N/A	0.00
ADJUSTMENTS									
Operating Reserve Account	-843.91	0.00	-843.91	N/A	-1,688.05	0.00	-1,688.05	N/A	0.00
TOTAL ADJUSTMENTS	-843.91	0.00	-843.91	N/A	-1,688.05	0.00	-1,688.05	N/A	0.00
CASH FLOW	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00

Cash Flow Statement

Period = Feb 2026

Book = Accrual ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Interest on Bank Accounts	10.58	0.00	21.39	0.00
Operating Reserve Funds	833.33	0.00	1,666.66	0.00
TOTAL OTHER INCOME	843.91	0.00	1,688.05	0.00
TOTAL REVENUE	843.91	0.00	1,688.05	0.00
NET INCOME	843.91	0.00	1,688.05	0.00
ADJUSTMENTS				
Operating Reserve Account	-843.91	0.00	-1,688.05	0.00
TOTAL ADJUSTMENTS	-843.91	0.00	-1,688.05	0.00
CASH FLOW	0.00	0.00	0.00	0.00
Period to Date				
	Beginning Balance		Ending Balance	Difference
Operating Reserve Account	10,940.62		11,784.53	843.91
Total Cash	10,940.62		11,784.53	843.91
Year to Date				
	Beginning Balance		Ending Balance	Difference
Operating Reserve Account	10,096.48		11,784.53	1,688.05
Total Cash	10,096.48		11,784.53	1,688.05

General Ledger

Period = Feb 2026

Book = Accrual ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Referenc e	Debit	Credit	Balance	Remarks
1127-0000				Operating Reserve Account					10,940.62	= Beginning Balance =
r.pr	UOA of Pheas...	02/26/2026	02/2026	Reserve	J-83450		833.33	0.00	11,773.95	Reserve
r.pr	UOA of Pheas...	02/28/2026	02/2026	Interest	J-83724		10.58	0.00	11,784.53	Interest
				Net Change=843.91			843.91	0.00	11,784.53	= Ending Balance =
3800-0000				Retained Earnings					-10,096.48	= Beginning Balance =
				Net Change=0.00			0.00	0.00	-10,096.48	= Ending Balance =
5720-0000				Interest on Bank Accounts					-10.81	= Beginning Balance =
r.pr	UOA of Pheas...	02/28/2026	02/2026	Interest	J-83724		0.00	10.58	-21.39	Interest
				Net Change=-10.58			0.00	10.58	-21.39	= Ending Balance =
5759-0000				Operating Reserve Funds					-833.33	= Beginning Balance =
r.pr	UOA of Pheas...	02/26/2026	02/2026	Reserve	J-83450		0.00	833.33	-1,666.66	Reserve
				Net Change=-833.33			0.00	833.33	-1,666.66	= Ending Balance =
							843.91	843.91		

Balance Sheet

Period = Feb 2026

Book = Accrual ; Tree = hoa_bs

Current Balance**ASSETS**

CASH	
Capital Reserve Account	322,376.78
CD Pinnacle Matures 10/2/26 @ 3.43%	43,304.65
CD Trust Mat 2/23/26 @ 0.05%	32,489.06
TOTAL CASH	<u>398,170.49</u>

PROPERTY

Furniture & Equipment	1,339.84
-Personal Prop. Depreciation	-158.00
TOTAL PROPERTY	<u>1,181.84</u>

TOTAL ASSETS**399,352.33****LIABILITIES & OWNERS EQUITY****OWNERS EQUITY**

Ending Owners Equity	143,344.51
Retained Earnings-Reserve	-256,007.82
TOTAL OWNERS EQUITY	<u>399,352.33</u>

TOTAL LIABILITIES & OWNERS EQUITY**399,352.33**

Budget Comparison Cash Flow

Period = Feb 2026

Book = Accrual ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
REVENUE									
OTHER INCOME									
Interest on Bank Accounts	327.60	0.00	327.60	N/A	1,806.18	0.00	1,806.18	N/A	0.00
Capital Reserve Funds	11,041.33	0.00	11,041.33	N/A	22,082.66	0.00	22,082.66	N/A	0.00
TOTAL OTHER INCOME	11,368.93	0.00	11,368.93	N/A	23,888.84	0.00	23,888.84	N/A	0.00
TOTAL REVENUE	11,368.93	0.00	11,368.93	N/A	23,888.84	0.00	23,888.84	N/A	0.00
EXPENSES									
CAPITAL RESERVE EXPENSES									
Capital Rsv - Painting	26,950.00	0.00	-26,950.00	N/A	26,950.00	0.00	-26,950.00	N/A	0.00
Capital Rsv - Elevator	2,500.00	0.00	-2,500.00	N/A	2,500.00	0.00	-2,500.00	N/A	0.00
TOTAL CAPITAL RESERVE EXPENSES	29,450.00	0.00	-29,450.00	N/A	29,450.00	0.00	-29,450.00	N/A	0.00
TOTAL EXPENSES	29,450.00	0.00	-29,450.00	N/A	29,450.00	0.00	-29,450.00	N/A	0.00
NET INCOME	-18,081.07	0.00	-18,081.07	N/A	-5,561.16	0.00	-5,561.16	N/A	0.00
ADJUSTMENTS									
Capital Reserve Account	18,081.07	0.00	18,081.07	N/A	6,689.25	0.00	6,689.25	N/A	0.00
CD Pinnacle Matures 10/2/26 @ 3.43%	0.00	0.00	0.00	N/A	-1,128.09	0.00	-1,128.09	N/A	0.00
TOTAL ADJUSTMENTS	18,081.07	0.00	18,081.07	N/A	5,561.16	0.00	5,561.16	N/A	0.00
CASH FLOW	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00

Cash Flow Statement

Period = Feb 2026

Book = Accrual ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Interest on Bank Accounts	327.60	0.00	1,806.18	0.00
Capital Reserve Funds	11,041.33	0.00	22,082.66	0.00
TOTAL OTHER INCOME	11,368.93	0.00	23,888.84	0.00
TOTAL REVENUE	11,368.93	0.00	23,888.84	0.00
EXPENSES				
CAPITAL RESERVE EXPENSES				
Capital Rsv - Painting	26,950.00	0.00	26,950.00	0.00
Capital Rsv - Elevator	2,500.00	0.00	2,500.00	0.00
TOTAL CAPITAL RESERVE EXPENSES	29,450.00	0.00	29,450.00	0.00
TOTAL EXPENSES	29,450.00	0.00	29,450.00	0.00
NET INCOME	-18,081.07	0.00	-5,561.16	0.00
ADJUSTMENTS				
Capital Reserve Account	18,081.07	0.00	6,689.25	0.00
CD Pinnacle Matures 10/2/26 @ 3.43%	0.00	0.00	-1,128.09	0.00
TOTAL ADJUSTMENTS	18,081.07	0.00	5,561.16	0.00
CASH FLOW	0.00	0.00	0.00	0.00

Period to Date	Beginning Balance	Ending Balance	Difference
Operating Cash 1	0.00	0.00	0.00
The Donald C. Bruster Management Education Fund	0.00	0.00	0.00
Capital Reserve Account	340,457.85	322,376.78	-18,081.07
Certificate of Deposit	0.00	0.00	0.00
CD Pinnacle Matures 10/02/26 @ 3.43%	43,304.65	43,304.65	0.00
CD ST Matures 4/2/12 @ 0.60%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
CD Truist Mat 1/18/24 @ 4.23%	0.00	0.00	0.00
Total Cash	383,762.50	365,681.43	-18,081.07

Year to Date	Beginning Balance	Ending Balance	Difference
Operating Cash 1	0.00	0.00	0.00
The Donald C. Bruster Management Education Fund	0.00	0.00	0.00
Capital Reserve Account	329,066.03	322,376.78	-6,689.25
Certificate of Deposit	0.00	0.00	0.00
CD Pinnacle Matures 10/02/26 @ 3.43%	42,176.56	43,304.65	1,128.09
CD ST Matures 4/2/12 @ 0.60%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
CD ST Matures 6/3/20 @ 2.23%	0.00	0.00	0.00
CD Truist Mat 1/18/24 @ 4.23%	0.00	0.00	0.00
Total Cash	371,242.59	365,681.43	-5,561.16

General Ledger

Period = Feb 2026

Book = Accrual ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Referenc e	Debit	Credit	Balance	Remarks
1126-0000				Capital Reserve Account					340,457.85 = Beginning Balance =	
c.1pr	The UOA of P...	02/05/2026	02/2026	Southern Virginia Painting Co., I...	K-281497	256	0.00	26,950.00	313,507.85	Interior painting Bldg #1 corridors & prepare &...
c.pr	The UOA of P...	02/18/2026	02/2026	TK Elevator Corporation (tkelevat)	K-281825	257	0.00	2,500.00	311,007.85	50% down payment on up grade on phone lin...
c.pr	The UOA of P...	02/26/2026	02/2026	Capital	J-83449		11,041.33	0.00	322,049.18	Capital
c.pr	The UOA of P...	02/28/2026	02/2026	Interest	J-83722		327.60	0.00	322,376.78	Interest
				Net Change=-18,081.07			11,368.93	29,450.00	322,376.78 = Ending Balance =	
1136-0007				CD Pinnacle Matures 10/2/26 ...					43,304.65 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	43,304.65 = Ending Balance =	
1136-0023				CD Trust Mat 2/23/26 @ 0.05%					32,489.06 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	32,489.06 = Ending Balance =	
1760-0000				Equipment					1,339.84 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	1,339.84 = Ending Balance =	
1780-0000				-Personal Prop. Depreciation					-158.00 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	-158.00 = Ending Balance =	
2200-0000				Accounts Payable					0.00 = Beginning Balance =	
c.1pr	The UOA of P...	01/23/2026	02/2026	Southern Virginia Painting Co., I...	P-657111	6336	0.00	26,950.00	-26,950.00	Interior painting Bldg #1 corridors & prepare &...
c.1pr	The UOA of P...	02/05/2026	02/2026	Southern Virginia Painting Co., I...	K-281497	256	26,950.00	0.00	0.00	Interior painting Bldg #1 corridors & prepare &...
c.pr	The UOA of P...	01/29/2026	02/2026	TK Elevator Corporation (tkelevat)	P-657562	TK-20...	0.00	2,500.00	-2,500.00	50% down payment on up grade on phone lin...
c.pr	The UOA of P...	02/18/2026	02/2026	TK Elevator Corporation (tkelevat)	K-281825	257	2,500.00	0.00	0.00	50% down payment on up grade on phone lin...
				Net Change=0.00			29,450.00	29,450.00	0.00 = Ending Balance =	
3800-0000				Retained Earnings					-148,905.67 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	-148,905.67 = Ending Balance =	
3800-0001				Retained Earnings-Reserve					-256,007.82 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	-256,007.82 = Ending Balance =	
5720-0000				Interest on Bank Accounts					-1,478.58 = Beginning Balance =	
c.pr	The UOA of P...	02/28/2026	02/2026	Interest	J-83722		0.00	327.60	-1,806.18	Interest
				Net Change=-327.60			0.00	327.60	-1,806.18 = Ending Balance =	
5756-0000				Capital Reserve Funds					-11,041.33 = Beginning Balance =	
c.pr	The UOA of P...	02/26/2026	02/2026	Capital	J-83449		0.00	11,041.33	-22,082.66	Capital

General Ledger

Period = Feb 2026

Book = Accrual ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Referenc e	Debit	Credit	Balance	Remarks
				Net Change=-11,041.33			0.00	11,041.33	-22,082.66	= Ending Balance =
7750-0015				Capital Rsv - Painting					0.00	= Beginning Balance =
c.1pr	The UOA of P...	01/23/2026	02/2026	Southern Virginia Painting Co., I...	P-657111	6336	26,950.00	0.00	26,950.00	Interior painting Bldg #1 corridors & prepare &...
				Net Change=26,950.00			26,950.00	0.00	26,950.00	= Ending Balance =
7750-0120				Capital Rsv. - Elevator					0.00	= Beginning Balance =
c.pr	The UOA of P...	01/29/2026	02/2026	TK Elevator Corporation (tkelevat)	P-657562	TK-20...	2,500.00	0.00	2,500.00	50% down payment on up grade on phone lin...
				Net Change=2,500.00			2,500.00	0.00	2,500.00	= Ending Balance =
							70,268.93	70,268.93		