Balance Sheet

Period = Jun 2026

Book = Cash ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Operating Cash 1	91,185.96
Capital Reserve Account	349,217.54
Operating Reserve Account	15,172.73
CD Pinnacle Matures 10/2/26 @ 3.43%	43,304.65
CD Pinnacle Mat 12/31/26 @ 3.56%	32,489.77
TOTAL CASH	531,370.65
OTHER ASSETS	
Allowance for Doubtful Accounts	-520.40
TOTAL OTHER ASSETS	-520.40
PROPERTY	
Accumulated Depreciation - Buildings	-20.84
Furniture & Equipment	1,655.84
Accum. Depr. - Furn. & Equip.	-176.00
-Personal Prop. Depreciation	-1,422.00
TOTAL PROPERTY	37.00
TOTAL ASSETS	**530,887.25**
LIABILITIES & OWNERS EQUITY	
LIABILITIES	
Accounts Payable	6,572.48
Association Dues Paid in Advance	11,688.14
Income Taxes Payable	-106.00
TOTAL TAX LIABILITIES	-106.00
TOTAL LIABILITIES	18,154.62
OWNERS EQUITY	
Ending Owners Equity	268,928.31
Retained Earnings-Reserve	-243,804.32
TOTAL OWNERS EQUITY	512,732.63
TOTAL LIABILITIES & OWNERS EQUITY	**530,887.25**

Balance Sheet

Period = Jun 2026

Book = Accrual ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Operating Cash 1	91,185.96
TOTAL CASH	91,185.96
OTHER ASSETS	
Accounts Receivable	13,966.41
Allowance for Doubtful Accounts	-520.40
TOTAL OTHER ASSETS	13,446.01
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	**103,450.13**
LIABILITIES & OWNERS EQUITY	
LIABILITIES	
Accounts Payable	8,245.20
Association Dues Paid in Advance	11,753.14
TOTAL LIABILITIES	19,998.34
OWNERS EQUITY	
Ending Owners Equity	96,755.61
Retained Earnings-Reserve	13,303.82
TOTAL OWNERS EQUITY	83,451.79
TOTAL LIABILITIES & OWNERS EQUITY	**103,450.13**

Budget Comparison Cash Flow

Period = Jun 2026

Book = Accrual ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
TOTAL HOUSEKEEPING	2,623.00	2,083.33	-539.67	-25.90	15,513.00	12,499.98	-3,013.02	-24.10	25,000.00
GROUNDS COSTS									
Snow Removal	0.00	0.00	0.00	N/A	5,669.00	3,705.00	-1,964.00	-53.01	3,705.00
Grounds Maintenance	2,599.00	2,561.50	-37.50	-1.46	15,186.00	15,369.00	183.00	1.19	30,738.00
Landscaping-Misc	0.00	283.33	283.33	100.00	0.00	1,699.98	1,699.98	100.00	3,400.00
Landscape Committee	0.00	833.33	833.33	100.00	5,122.51	4,999.98	-122.53	-2.45	10,000.00
TOTAL GROUNDS COST	2,599.00	3,678.16	1,079.16	29.34	25,977.51	25,773.96	-203.55	-0.79	47,843.00
SHARED COMMUNITY COSTS									
Snow Removal - Shared	685.98	0.00	-685.98	N/A	1,192.04	1,525.00	332.96	21.83	1,525.00
Grounds Maintenance - Shared	587.36	611.50	24.14	3.95	3,524.16	3,669.00	144.84	3.95	7,338.00
Electricity - Shared	31.21	29.00	-2.21	-7.62	167.20	174.00	6.80	3.91	348.00
Security/Camera - Shared	18.18	18.42	0.24	1.30	115.32	110.52	-4.80	-4.34	221.00
TOTAL SHARED COMMUNITY COSTS	1,322.73	658.92	-663.81	-100.74	4,998.72	5,478.52	479.80	8.76	9,432.00
UTILITIES									
Electricity	2,004.20	2,690.75	686.55	25.52	17,377.28	16,144.50	-1,232.78	-7.64	32,289.00
Natural Gas	104.54	183.58	79.04	43.05	1,625.17	1,101.48	-523.69	-47.54	2,203.00
Water & Sewer	4,855.74	4,599.08	-256.66	-5.58	29,263.84	27,594.48	-1,669.36	-6.05	55,189.00
Storm Water	0.00	0.00	0.00	N/A	2,118.90	2,058.00	-60.90	-2.96	4,116.00
TOTAL UTILITIES	6,964.48	7,473.41	508.93	6.81	50,385.19	46,898.46	-3,486.73	-7.43	93,797.00
ADMINISTRATIVE COSTS									
Management Fees	2,352.68	2,352.67	-0.01	0.00	14,116.08	14,116.02	-0.06	0.00	28,232.00
Committee Expenses	168.91	83.33	-85.58	-102.70	168.91	499.98	331.07	66.22	1,000.00
Insurance	8,787.25	9,117.08	329.83	3.62	52,614.75	54,702.48	2,087.73	3.82	109,405.00
Bank Charges	8.97	15.00	6.03	40.20	11.75	90.00	78.25	86.94	180.00
UOA Meetings	2,198.17	212.75	-1,985.42	-933.22	2,198.17	1,276.50	-921.67	-72.20	2,553.00
Legal Fees	1,294.32	283.25	-1,011.07	-356.95	3,955.89	1,699.50	-2,256.39	-132.77	3,399.00
Registration & Annual Report Fees	0.00	0.00	0.00	N/A	25.00	25.00	0.00	0.00	105.00
Annual Audit Fee	0.00	1,000.00	1,000.00	100.00	0.00	1,000.00	1,000.00	100.00	1,000.00
Tax Return Review	0.00	0.00	0.00	N/A	315.00	0.00	-315.00	N/A	0.00
Copies Mailings Postage	125.26	159.83	34.57	21.63	442.76	958.98	516.22	53.83	1,918.00
TOTAL ADMINISTRATIVE COSTS	14,935.56	13,223.91	-1,711.65	-12.94	73,848.31	74,368.46	520.15	0.70	147,792.00
TRANSFER TO RESERVES									
Transfer to Capital Reserve Fund	11,041.33	11,041.33	0.00	0.00	66,247.98	66,247.98	0.00	0.00	132,496.00
Transfer to Operating Reserve Fund	833.33	833.33	0.00	0.00	4,999.98	4,999.98	0.00	0.00	10,000.00
TOTAL TRANSFER TO RESERVES	11,874.66	11,874.66	0.00	0.00	71,247.96	71,247.96	0.00	0.00	142,496.00

Budget Comparison Cash Flow

Period = Jun 2026

Book = Accrual ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
TOTAL EXPENSES	55,742.26	47,585.30	-8,156.96	-17.14	284,280.35	296,992.30	12,711.95	4.28	589,687.00
NET INCOME	-6,140.26	1,694.70	-7,834.96	-462.32	12,962.15	-1,312.30	14,274.45	1,087.74	1,673.00
ADJUSTMENTS									
Association Dues Paid in Advance	385.00	0.00	385.00	N/A	4,005.00	0.00	4,005.00	N/A	0.00
TOTAL ADJUSTMENTS	385.00	0.00	385.00	N/A	4,005.00	0.00	4,005.00	N/A	0.00
CASH FLOW	-5,755.26	1,694.70	-7,449.96	-439.60	16,967.15	-1,312.30	18,279.45	1,392.93	1,673.00

Balance Sheet

Period = Jun 2026
Book = Accrual ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Operating Reserve Account	15,172.73
TOTAL CASH	15,172.73
TOTAL ASSETS	**15,172.73**
LIABILITIES & OWNERS EQUITY	
OWNERS EQUITY	
Ending Owners Equity	15,172.73
TOTAL OWNERS EQUITY	15,172.73
TOTAL LIABILITIES & OWNERS EQUITY	**15,172.73**

Cash Flow Statement

Period = Jun 2026

Book = Accrual ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Interest on Bank Accounts	14.86	0.00	76.27	0.00
Operating Reserve Funds	833.33	0.00	4,999.98	0.00
TOTAL OTHER INCOME	848.19	0.00	5,076.25	0.00
TOTAL REVENUE	**848.19**	**0.00**	**5,076.25**	**0.00**
NET INCOME	**848.19**	**0.00**	**5,076.25**	**0.00**
ADJUSTMENTS				
Operating Reserve Account	-848.19	0.00	-5,076.25	0.00
TOTAL ADJUSTMENTS	-848.19	0.00	-5,076.25	0.00
CASH FLOW	0.00	0.00	0.00	0.00

Period to Date	**Beginning Balance**	**Ending Balance**	**Difference**
Operating Reserve Account	14,324.54	15,172.73	848.19
Total Cash	**14,324.54**	**15,172.73**	**848.19**

Year to Date	**Beginning Balance**	**Ending Balance**	**Difference**
Operating Reserve Account	10,096.48	15,172.73	5,076.25
Total Cash	**10,096.48**	**15,172.73**	**5,076.25**

General Ledger

Period = Jun 2026

Book = Accrual ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
1127-0000				**Operating Reserve Account**					**14,324.54**	**= Beginning Balance =**
r.pr	UOA of Pheas...	06/25/2026	06/2026	Reserve	J-85187		833.33	0.00	15,157.87	Reserve
r.pr	UOA of Pheas...	06/30/2026	06/2026	Interest	J-85475		14.86	0.00	15,172.73	Interest
				Net Change=848.19			**848.19**	**0.00**	**15,172.73**	**= 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**					**-61.41**	**= Beginning Balance =**
r.pr	UOA of Pheas...	06/30/2026	06/2026	Interest	J-85475		0.00	14.86	-76.27	Interest
				Net Change=-14.86			**0.00**	**14.86**	**-76.27**	**= Ending Balance =**
5759-0000				**Operating Reserve Funds**					**-4,166.65**	**= Beginning Balance =**
r.pr	UOA of Pheas...	06/25/2026	06/2026	Reserve	J-85187		0.00	833.33	-4,999.98	Reserve
				Net Change=-833.33			**0.00**	**833.33**	**-4,999.98**	**= Ending Balance =**
							848.19	**848.19**		

Balance Sheet

Period = Jun 2026

Book = Accrual ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Capital Reserve Account	349,217.54
CD Pinnacle Matures 10/2/26 @ 3.43%	43,304.65
CD Pinnacle Mat 12/31/26 @ 3.56%	32,489.77
TOTAL CASH	425,011.96
PROPERTY	
Furniture & Equipment	1,339.84
-Personal Prop. Depreciation	-158.00
TOTAL PROPERTY	1,181.84
TOTAL ASSETS	**426,193.80**
LIABILITIES & OWNERS EQUITY	
OWNERS EQUITY	
Ending Owners Equity	170,185.98
Retained Earnings-Reserve	-256,007.82
TOTAL OWNERS EQUITY	426,193.80
TOTAL LIABILITIES & OWNERS EQUITY	**426,193.80**

Cash Flow Statement

Period = Jun 2026

Book = Accrual ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Interest on Bank Accounts	348.98	0.00	3,167.33	0.00
Capital Reserve Funds	11,041.33	0.00	66,247.98	0.00
TOTAL OTHER INCOME	11,390.31	0.00	69,415.31	0.00
TOTAL REVENUE	**11,390.31**	**0.00**	**69,415.31**	**0.00**
EXPENSES				
CAPITAL RESERVE EXPENSES				
Capital Rsv - Painting	0.00	0.00	29,935.00	0.00
Capital Rsv - HVAC	0.00	0.00	13,200.00	0.00
Capital Rsv - Elevator	0.00	0.00	5,000.00	0.00
TOTAL CAPITAL RESERVE EXPENSES	0.00	0.00	48,135.00	0.00
TOTAL EXPENSES	**0.00**	**0.00**	**48,135.00**	**0.00**
NET INCOME	**11,390.31**	**0.00**	**21,280.31**	**0.00**
ADJUSTMENTS				
Capital Reserve Account	-11,390.31	0.00	-20,151.51	0.00
CD Pinnacle Matures 10/2/26 @ 3.43%	0.00	0.00	-1,128.09	0.00
CD Pinnacle Mat 12/31/26 @ 3.56%	0.00	0.00	0.71	0.00
TOTAL ADJUSTMENTS	-11,390.31	0.00	-21,280.31	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	337,827.23	349,217.54	11,390.31
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	**381,131.88**	**392,522.19**	**11,390.31**

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	349,217.54	20,151.51
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**	**392,522.19**	**21,279.60**

Budget Comparison Cash Flow

Period = Jun 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	348.98	0.00	348.98	N/A	3,167.33	0.00	3,167.33	N/A	0.00
Capital Reserve Funds	11,041.33	0.00	11,041.33	N/A	66,247.98	0.00	66,247.98	N/A	0.00
TOTAL OTHER INCOME	11,390.31	0.00	11,390.31	N/A	69,415.31	0.00	69,415.31	N/A	0.00
TOTAL REVENUE	**11,390.31**	**0.00**	**11,390.31**	**N/A**	**69,415.31**	**0.00**	**69,415.31**	**N/A**	**0.00**
EXPENSES									
CAPITAL RESERVE EXPENSES									
Capital Rsv - Painting	0.00	0.00	0.00	N/A	29,935.00	0.00	-29,935.00	N/A	0.00
Capital Rsv - HVAC	0.00	0.00	0.00	N/A	13,200.00	0.00	-13,200.00	N/A	0.00
Capital Rsv - Elevator	0.00	0.00	0.00	N/A	5,000.00	0.00	-5,000.00	N/A	0.00
TOTAL CAPITAL RESERVE EXPENSES	0.00	0.00	0.00	N/A	48,135.00	0.00	-48,135.00	N/A	0.00
TOTAL EXPENSES	**0.00**	**0.00**	**0.00**	**N/A**	**48,135.00**	**0.00**	**-48,135.00**	**N/A**	**0.00**
NET INCOME	**11,390.31**	**0.00**	**11,390.31**	**N/A**	**21,280.31**	**0.00**	**21,280.31**	**N/A**	**0.00**
ADJUSTMENTS									
Capital Reserve Account	-11,390.31	0.00	-11,390.31	N/A	-20,151.51	0.00	-20,151.51	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
CD Pinnacle Mat 12/31/26 @ 3.56%	0.00	0.00	0.00	N/A	0.71	0.00	-0.71	N/A	0.00
TOTAL ADJUSTMENTS	-11,390.31	0.00	-11,390.31	N/A	-21,280.31	0.00	-21,280.31	N/A	0.00
CASH FLOW	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	0.00

General Ledger

Period = Jun 2026

Book = Accrual ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
1126-0000				Capital Reserve Account					337,827.23	= Beginning Balance =
c.pr	The UOA of P...	06/25/2026	06/2026	Capital	J-85186		11,041.33	0.00	348,868.56	Capital
c.pr	The UOA of P...	06/30/2026	06/2026	Interest	J-85473		348.98	0.00	349,217.54	Interest
				Net Change=11,390.31			11,390.31	0.00	349,217.54	= 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 Pinnacle Mat 12/31/26 @ ...					32,489.77	= Beginning Balance =
				Net Change=0.00			0.00	0.00	32,489.77	= 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 =
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					-2,818.35	= Beginning Balance =
c.pr	The UOA of P...	06/30/2026	06/2026	Interest	J-85473		0.00	348.98	-3,167.33	Interest
				Net Change=-348.98			0.00	348.98	-3,167.33	= Ending Balance =
5756-0000				Capital Reserve Funds					-55,206.65	= Beginning Balance =
c.pr	The UOA of P...	06/25/2026	06/2026	Capital	J-85186		0.00	11,041.33	-66,247.98	Capital
				Net Change=-11,041.33			0.00	11,041.33	-66,247.98	= Ending Balance =
7750-0015				Capital Rsv - Painting					29,935.00	= Beginning Balance =
				Net Change=0.00			0.00	0.00	29,935.00	= Ending Balance =
7750-0070				Capital Rsv - HVAC					13,200.00	= Beginning Balance =
				Net Change=0.00			0.00	0.00	13,200.00	= Ending Balance =
7750-0120				Capital Rsv. - Elevator					5,000.00	= Beginning Balance =

General Ledger

Period = Jun 2026

Book = Accrual ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
				Net Change=0.00			0.00	0.00	5,000.00	= Ending Balance =
							11,390.31	11,390.31		