

**Balance Sheet**

Period = May 2026

Book = Accrual ; Tree = hoa\_bs

**Current Balance****ASSETS**

## CASH

|                                     |                   |
|-------------------------------------|-------------------|
| Operating Cash 1                    | 100,578.22        |
| Capital Reserve Account             | 337,827.23        |
| Operating Reserve Account           | 14,324.54         |
| CD Pinnacle Matures 10/2/26 @ 3.43% | 43,304.65         |
| CD Pinnacle Mat 12/31/26 @ 3.56%    | 32,489.77         |
| <b>TOTAL CASH</b>                   | <b>528,524.41</b> |

## OTHER ASSETS

|                                 |                 |
|---------------------------------|-----------------|
| Accounts Receivable             | 10,329.41       |
| Allowance for Doubtful Accounts | -520.40         |
| <b>TOTAL OTHER ASSETS</b>       | <b>9,809.01</b> |

## PROPERTY

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

**TOTAL ASSETS****538,333.42****LIABILITIES & OWNERS EQUITY**

## LIABILITIES

|                                  |                  |
|----------------------------------|------------------|
| Accounts Payable                 | 8,245.20         |
| Association Dues Paid in Advance | 11,368.14        |
| <b>TOTAL LIABILITIES</b>         | <b>19,613.34</b> |

## OWNERS EQUITY

|                            |                   |
|----------------------------|-------------------|
| Ending Owners Equity       | 276,016.08        |
| Retained Earnings-Reserve  | -242,704.00       |
| <b>TOTAL OWNERS EQUITY</b> | <b>518,720.08</b> |

**TOTAL LIABILITIES & OWNERS EQUITY****538,333.42**

**Balance Sheet**

Period = May 2026

Book = Accrual ; Tree = hoa\_bs

**Current Balance****ASSETS****CASH**

Operating Cash 1

100,578.22

TOTAL CASH

100,578.22

**OTHER ASSETS**

Accounts Receivable

10,329.41

Allowance for Doubtful Accounts

-520.40

TOTAL OTHER ASSETS

9,809.01

**PROPERTY**

Accumulated Depreciation - Buildings

-20.84

Furniture &amp; Equipment

316.00

Accum. Depr. - Furn. &amp; Equip.

-213.00

-Personal Prop. Depreciation

-1,264.00

TOTAL PROPERTY

-1,181.84

**TOTAL ASSETS****109,205.39****LIABILITIES & OWNERS EQUITY****LIABILITIES**

Accounts Payable

8,245.20

Association Dues Paid in Advance

11,368.14

TOTAL LIABILITIES

19,613.34

**OWNERS EQUITY**

Ending Owners Equity

102,895.87

Retained Earnings-Reserve

13,303.82

TOTAL OWNERS EQUITY

89,592.05

**TOTAL LIABILITIES & OWNERS EQUITY****109,205.39**

### Budget Comparison Cash Flow

Period = May 2026

Book = Accrual ; Tree = hoa\_cf

|  | PTD Actual       | PTD Budget       | Variance        | % Var        | YTD Actual        | YTD Budget        | Variance         | % Var        | Annual            |
|--|------------------|------------------|-----------------|--------------|-------------------|-------------------|------------------|--------------|-------------------|
| <b>REVENUE</b>                             |                  |                  |                 |              |                   |                   |                  |              |                   |
| <b>INCOME</b>                              |                  |                  |                 |              |                   |                   |                  |              |                   |
| Association Dues                           | 48,895.00        | 49,280.00        | -385.00         | -0.78        | 246,400.00        | 246,400.00        | 0.00             | 0.00         | 591,360.00        |
| <b>TOTAL INCOME</b>                        | <b>48,895.00</b> | <b>49,280.00</b> | <b>-385.00</b>  | <b>-0.78</b> | <b>246,400.00</b> | <b>246,400.00</b> | <b>0.00</b>      | <b>0.00</b>  | <b>591,360.00</b> |
| <b>OTHER INCOME</b>                        |                  |                  |                 |              |                   |                   |                  |              |                   |
| Reimb for Repairs                          | 672.00           | 0.00             | 672.00          | N/A          | 870.50            | 0.00              | 870.50           | N/A          | 0.00              |
| Late Fee                                   | 50.00            | 0.00             | 50.00           | N/A          | 100.00            | 0.00              | 100.00           | N/A          | 0.00              |
| Legal Fees Income                          | 130.00           | 0.00             | 130.00          | N/A          | 130.00            | 0.00              | 130.00           | N/A          | 0.00              |
| NSF Bank Chg                               | 70.00            | 0.00             | 70.00           | N/A          | 140.00            | 0.00              | 140.00           | N/A          | 0.00              |
| <b>TOTAL OTHER INCOME</b>                  | <b>922.00</b>    | <b>0.00</b>      | <b>922.00</b>   | <b>N/A</b>   | <b>1,240.50</b>   | <b>0.00</b>       | <b>1,240.50</b>  | <b>N/A</b>   | <b>0.00</b>       |
| <b>TOTAL REVENUE</b>                       | <b>49,817.00</b> | <b>49,280.00</b> | <b>537.00</b>   | <b>1.09</b>  | <b>247,640.50</b> | <b>246,400.00</b> | <b>1,240.50</b>  | <b>0.50</b>  | <b>591,360.00</b> |
| <b>EXPENSES</b>                            |                  |                  |                 |              |                   |                   |                  |              |                   |
| <b>REPAIRS &amp; MAINT - GENERAL</b>       |                  |                  |                 |              |                   |                   |                  |              |                   |
| Repairs & Maintenance                      | 1,057.00         | 3,652.50         | 2,595.50        | 71.06        | 5,497.96          | 18,262.50         | 12,764.54        | 69.89        | 43,830.00         |
| Exterminating                              | 0.00             | 0.00             | 0.00            | N/A          | 700.00            | 401.75            | -298.25          | -74.24       | 1,607.00          |
| <b>TOTAL REPAIRS &amp; MAINT - GENERAL</b> | <b>1,057.00</b>  | <b>3,652.50</b>  | <b>2,595.50</b> | <b>71.06</b> | <b>6,197.96</b>   | <b>18,664.25</b>  | <b>12,466.29</b> | <b>66.79</b> | <b>45,437.00</b>  |
| <b>REPAIRS &amp; MAINT. - CONTRACT</b>     |                  |                  |                 |              |                   |                   |                  |              |                   |
| Garage Door Preventive Maintenance         | 0.00             | 20.00            | 20.00           | 100.00       | 0.00              | 100.00            | 100.00           | 100.00       | 240.00            |
| Garage Door Repair                         | 1,054.92         | 281.58           | -773.34         | -274.64      | 1,878.18          | 1,407.90          | -470.28          | -33.40       | 3,379.00          |
| Elevator Inspections                       | 0.00             | 0.00             | 0.00            | N/A          | 740.00            | 0.00              | -740.00          | N/A          | 1,877.00          |
| Elevator Preventive Maintenance            | 0.00             | 0.00             | 0.00            | N/A          | 9,977.44          | 9,858.50          | -118.94          | -1.21        | 19,717.00         |
| Elevator Repairs                           | 0.00             | 1,445.25         | 1,445.25        | 100.00       | 0.00              | 7,226.25          | 7,226.25         | 100.00       | 17,343.00         |
| Elevator Telephone                         | 343.91           | 301.33           | -42.58          | -14.13       | 1,721.04          | 1,506.65          | -214.39          | -14.23       | 3,616.00          |
| HVAC Maintenance                           | 0.00             | 271.75           | 271.75          | 100.00       | 0.00              | 1,358.75          | 1,358.75         | 100.00       | 3,261.00          |
| HVAC Repair                                | 0.00             | 0.00             | 0.00            | N/A          | 380.00            | 0.00              | -380.00          | N/A          | 0.00              |
| Fire System Telephone                      | 524.52           | 469.33           | -55.19          | -11.76       | 2,615.63          | 2,346.65          | -268.98          | -11.46       | 5,632.00          |
| Fire Panel Monitoring                      | 520.00           | 0.00             | -520.00         | N/A          | 520.00            | 916.00            | 396.00           | 43.23        | 1,832.00          |
| Fire Code Inspections                      | 0.00             | 869.17           | 869.17          | 100.00       | 1,364.00          | 4,345.85          | 2,981.85         | 68.61        | 10,430.00         |
| Fire System Repair                         | 0.00             | 880.25           | 880.25          | 100.00       | 1,492.58          | 4,401.25          | 2,908.67         | 66.09        | 10,563.00         |
| <b>TOTAL REPAIRS &amp; MAINT.-CONTRACT</b> | <b>2,443.35</b>  | <b>4,538.66</b>  | <b>2,095.31</b> | <b>46.17</b> | <b>20,688.87</b>  | <b>33,467.80</b>  | <b>12,778.93</b> | <b>38.18</b> | <b>77,890.00</b>  |
| <b>HOUSEKEEPING</b>                        |                  |                  |                 |              |                   |                   |                  |              |                   |
| Cleaning Services                          | 5,156.00         | 2,000.00         | -3,156.00       | -157.80      | 12,890.00         | 10,000.00         | -2,890.00        | -28.90       | 24,000.00         |
| Cleaning Garage                            | 0.00             | 83.33            | 83.33           | 100.00       | 0.00              | 416.65            | 416.65           | 100.00       | 1,000.00          |

### Budget Comparison Cash Flow

Period = May 2026

Book = Accrual ; Tree = hoa\_cf

|                                    | PTD Actual | PTD Budget | Variance  | % Var   | YTD Actual | YTD Budget | Variance  | % Var  | Annual     |
|------------------------------------|------------|------------|-----------|---------|------------|------------|-----------|--------|------------|
| TOTAL HOUSEKEEPING                 | 5,156.00   | 2,083.33   | -3,072.67 | -147.49 | 12,890.00  | 10,416.65  | -2,473.35 | -23.74 | 25,000.00  |
| <b>GROUNDS COSTS</b>               |            |            |           |         |            |            |           |        |            |
| 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   | 12,587.00  | 12,807.50  | 220.50    | 1.72   | 30,738.00  |
| Landscaping-Misc                   | 0.00       | 283.33     | 283.33    | 100.00  | 0.00       | 1,416.65   | 1,416.65  | 100.00 | 3,400.00   |
| Landscape Committee                | 5,122.51   | 833.33     | -4,289.18 | -514.70 | 5,122.51   | 4,166.65   | -955.86   | -22.94 | 10,000.00  |
| TOTAL GROUNDS COST                 | 7,721.51   | 3,678.16   | -4,043.35 | -109.93 | 23,378.51  | 22,095.80  | -1,282.71 | -5.81  | 47,843.00  |
| <b>SHARED COMMUNITY COSTS</b>      |            |            |           |         |            |            |           |        |            |
| Snow Removal - Shared              | 0.00       | 0.00       | 0.00      | N/A     | 506.06     | 1,525.00   | 1,018.94  | 66.82  | 1,525.00   |
| Grounds Maintenance - Shared       | 587.36     | 611.50     | 24.14     | 3.95    | 2,936.80   | 3,057.50   | 120.70    | 3.95   | 7,338.00   |
| Electricity - Shared               | 25.65      | 29.00      | 3.35      | 11.55   | 135.99     | 145.00     | 9.01      | 6.21   | 348.00     |
| Security/Camera - Shared           | 18.18      | 18.42      | 0.24      | 1.30    | 97.14      | 92.10      | -5.04     | -5.47  | 221.00     |
| TOTAL SHARED COMMUNITY COSTS       | 631.19     | 658.92     | 27.73     | 4.21    | 3,675.99   | 4,819.60   | 1,143.61  | 23.73  | 9,432.00   |
| <b>UTILITIES</b>                   |            |            |           |         |            |            |           |        |            |
| Electricity                        | 1,884.76   | 2,690.75   | 805.99    | 29.95   | 15,373.08  | 13,453.75  | -1,919.33 | -14.27 | 32,289.00  |
| Natural Gas                        | 323.23     | 183.58     | -139.65   | -76.07  | 1,520.63   | 917.90     | -602.73   | -65.66 | 2,203.00   |
| Water & Sewer                      | 5,134.30   | 4,599.08   | -535.22   | -11.64  | 24,408.10  | 22,995.40  | -1,412.70 | -6.14  | 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                    | 7,342.29   | 7,473.41   | 131.12    | 1.75    | 43,420.71  | 39,425.05  | -3,995.66 | -10.13 | 93,797.00  |
| <b>ADMINISTRATIVE COSTS</b>        |            |            |           |         |            |            |           |        |            |
| Management Fees                    | 2,352.68   | 2,352.67   | -0.01     | 0.00    | 11,763.40  | 11,763.35  | -0.05     | 0.00   | 28,232.00  |
| Committee Expenses                 | 0.00       | 83.33      | 83.33     | 100.00  | 0.00       | 416.65     | 416.65    | 100.00 | 1,000.00   |
| Insurance                          | 8,787.25   | 9,117.08   | 329.83    | 3.62    | 43,827.50  | 45,585.40  | 1,757.90  | 3.86   | 109,405.00 |
| Bank Charges                       | 0.00       | 15.00      | 15.00     | 100.00  | 2.78       | 75.00      | 72.22     | 96.29  | 180.00     |
| UOA Meetings                       | 0.00       | 212.75     | 212.75    | 100.00  | 0.00       | 1,063.75   | 1,063.75  | 100.00 | 2,553.00   |
| Legal Fees                         | 137.68     | 283.25     | 145.57    | 51.39   | 2,661.57   | 1,416.25   | -1,245.32 | -87.93 | 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       | 0.00       | 0.00      | N/A     | 0.00       | 0.00       | 0.00      | N/A    | 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            | 25.60      | 159.83     | 134.23    | 83.98   | 317.50     | 799.15     | 481.65    | 60.27  | 1,918.00   |
| TOTAL ADMINISTRATIVE COSTS         | 11,303.21  | 12,223.91  | 920.70    | 7.53    | 58,912.75  | 61,144.55  | 2,231.80  | 3.65   | 147,792.00 |
| <b>TRANSFER TO RESERVES</b>        |            |            |           |         |            |            |           |        |            |
| Transfer to Capital Reserve Fund   | 11,041.33  | 11,041.33  | 0.00      | 0.00    | 55,206.65  | 55,206.65  | 0.00      | 0.00   | 132,496.00 |
| Transfer to Operating Reserve Fund | 833.33     | 833.33     | 0.00      | 0.00    | 4,166.65   | 4,166.65   | 0.00      | 0.00   | 10,000.00  |
| TOTAL TRANSFER TO RESERVES         | 11,874.66  | 11,874.66  | 0.00      | 0.00    | 59,373.30  | 59,373.30  | 0.00      | 0.00   | 142,496.00 |

**Budget Comparison Cash Flow**

Period = May 2026

Book = Accrual ; Tree = hoa\_cf

|                                  | PTD Actual       | PTD Budget       | Variance         | % Var         | YTD Actual        | YTD Budget        | Variance         | % Var         | Annual            |
|----------------------------------|------------------|------------------|------------------|---------------|-------------------|-------------------|------------------|---------------|-------------------|
| <b>TOTAL EXPENSES</b>            | <b>47,529.21</b> | <b>46,183.55</b> | <b>-1,345.66</b> | <b>-2.91</b>  | <b>228,538.09</b> | <b>249,407.00</b> | <b>20,868.91</b> | <b>8.37</b>   | <b>589,687.00</b> |
| <b>NET INCOME</b>                | <b>2,287.79</b>  | <b>3,096.45</b>  | <b>-808.66</b>   | <b>-26.12</b> | <b>19,102.41</b>  | <b>-3,007.00</b>  | <b>22,109.41</b> | <b>735.26</b> | <b>1,673.00</b>   |
| ADJUSTMENTS                      |                  |                  |                  |               |                   |                   |                  |               |                   |
| Association Dues Paid in Advance | 3,470.00         | 0.00             | 3,470.00         | N/A           | 3,620.00          | 0.00              | 3,620.00         | N/A           | 0.00              |
| <b>TOTAL ADJUSTMENTS</b>         | <b>3,470.00</b>  | <b>0.00</b>      | <b>3,470.00</b>  | <b>N/A</b>    | <b>3,620.00</b>   | <b>0.00</b>       | <b>3,620.00</b>  | <b>N/A</b>    | <b>0.00</b>       |
| <b>CASH FLOW</b>                 | <b>5,757.79</b>  | <b>3,096.45</b>  | <b>2,661.34</b>  | <b>85.95</b>  | <b>22,722.41</b>  | <b>-3,007.00</b>  | <b>25,729.41</b> | <b>855.65</b> | <b>1,673.00</b>   |

# Balance Sheet

Period = May 2026

Book = Accrual ; Tree = hoa\_bs

**Current Balance**

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**ASSETS**

|                           |                  |
|---------------------------|------------------|
| CASH                      |                  |
| Operating Reserve Account | 14,324.54        |
| TOTAL CASH                | 14,324.54        |
| <b>TOTAL ASSETS</b>       | <b>14,324.54</b> |

**LIABILITIES & OWNERS EQUITY**

|  |                  |
|--|------------------|
| OWNERS EQUITY                                |                  |
| Ending Owners Equity                         | 14,324.54        |
| TOTAL OWNERS EQUITY                          | 14,324.54        |
| <b>TOTAL LIABILITIES &amp; OWNERS EQUITY</b> | <b>14,324.54</b> |

### Budget Comparison Cash Flow

Period = May 2026

Book = Accrual ; Tree = hoa\_cf

|                           | PTD Actual     | PTD Budget  | Variance       | % Var      | YTD Actual       | YTD Budget  | Variance         | % Var      | Annual      |
|---------------------------|----------------|-------------|----------------|------------|------------------|-------------|------------------|------------|-------------|
| <b>REVENUE</b>            |                |             |                |            |                  |             |                  |            |             |
| OTHER INCOME              |                |             |                |            |                  |             |                  |            |             |
| Interest on Bank Accounts | 14.42          | 0.00        | 14.42          | N/A        | 61.41            | 0.00        | 61.41            | N/A        | 0.00        |
| Operating Reserve Funds   | 833.33         | 0.00        | 833.33         | N/A        | 4,166.65         | 0.00        | 4,166.65         | N/A        | 0.00        |
| <b>TOTAL OTHER INCOME</b> | <b>847.75</b>  | <b>0.00</b> | <b>847.75</b>  | <b>N/A</b> | <b>4,228.06</b>  | <b>0.00</b> | <b>4,228.06</b>  | <b>N/A</b> | <b>0.00</b> |
| <b>TOTAL REVENUE</b>      | <b>847.75</b>  | <b>0.00</b> | <b>847.75</b>  | <b>N/A</b> | <b>4,228.06</b>  | <b>0.00</b> | <b>4,228.06</b>  | <b>N/A</b> | <b>0.00</b> |
| <b>NET INCOME</b>         | <b>847.75</b>  | <b>0.00</b> | <b>847.75</b>  | <b>N/A</b> | <b>4,228.06</b>  | <b>0.00</b> | <b>4,228.06</b>  | <b>N/A</b> | <b>0.00</b> |
| ADJUSTMENTS               |                |             |                |            |                  |             |                  |            |             |
| Operating Reserve Account | -847.75        | 0.00        | -847.75        | N/A        | -4,228.06        | 0.00        | -4,228.06        | N/A        | 0.00        |
| <b>TOTAL ADJUSTMENTS</b>  | <b>-847.75</b> | <b>0.00</b> | <b>-847.75</b> | <b>N/A</b> | <b>-4,228.06</b> | <b>0.00</b> | <b>-4,228.06</b> | <b>N/A</b> | <b>0.00</b> |
| <b>CASH FLOW</b>          | <b>0.00</b>    | <b>0.00</b> | <b>0.00</b>    | <b>N/A</b> | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>      | <b>N/A</b> | <b>0.00</b> |

# Cash Flow Statement

Period = May 2026

Book = Accrual ; Tree = hoa\_cf

|                           | Period to Date           | %           | Year to Date          | %                 |
|---------------------------|--------------------------|-------------|-----------------------|-------------------|
| <b>REVENUE</b>            |                          |             |                       |                   |
| OTHER INCOME              |                          |             |                       |                   |
| Interest on Bank Accounts | 14.42                    | 0.00        | 61.41                 | 0.00              |
| Operating Reserve Funds   | 833.33                   | 0.00        | 4,166.65              | 0.00              |
| <b>TOTAL OTHER INCOME</b> | <b>847.75</b>            | <b>0.00</b> | <b>4,228.06</b>       | <b>0.00</b>       |
| <b>TOTAL REVENUE</b>      | <b>847.75</b>            | <b>0.00</b> | <b>4,228.06</b>       | <b>0.00</b>       |
| <b>NET INCOME</b>         | <b>847.75</b>            | <b>0.00</b> | <b>4,228.06</b>       | <b>0.00</b>       |
| ADJUSTMENTS               |                          |             |                       |                   |
| Operating Reserve Account | -847.75                  | 0.00        | -4,228.06             | 0.00              |
| <b>TOTAL ADJUSTMENTS</b>  | <b>-847.75</b>           | <b>0.00</b> | <b>-4,228.06</b>      | <b>0.00</b>       |
| <b>CASH FLOW</b>          | <b>0.00</b>              | <b>0.00</b> | <b>0.00</b>           | <b>0.00</b>       |
| <b>Period to Date</b>     |                          |             |                       |                   |
|                           | <b>Beginning Balance</b> |             | <b>Ending Balance</b> | <b>Difference</b> |
| Operating Reserve Account | 13,476.79                |             | 14,324.54             | 847.75            |
| <b>Total Cash</b>         | <b>13,476.79</b>         |             | <b>14,324.54</b>      | <b>847.75</b>     |
| <b>Year to Date</b>       |                          |             |                       |                   |
|                           | <b>Beginning Balance</b> |             | <b>Ending Balance</b> | <b>Difference</b> |
| Operating Reserve Account | 10,096.48                |             | 14,324.54             | 4,228.06          |
| <b>Total Cash</b>         | <b>10,096.48</b>         |             | <b>14,324.54</b>      | <b>4,228.06</b>   |

### General Ledger

Period = May 2026

Book = Accrual ; Tree = hoa\_tb

Sort On =

| Property         | Property Name   | Date       | Period  | Person/Description               | Control | Referenc<br>e | Debit         | Credit        | Balance           | Remarks                      |
|------------------|-----------------|------------|---------|----------------------------------|---------|---------------|---------------|---------------|-------------------|------------------------------|
| <b>1127-0000</b> |                 |            |         | <b>Operating Reserve Account</b> |         |               |               |               | <b>13,476.79</b>  | <b>= Beginning Balance =</b> |
| r.pr             | UOA of Pheas... | 05/28/2026 | 05/2026 | Reserve                          | J-84732 |               | 833.33        | 0.00          | 14,310.12         | Reserve                      |
| r.pr             | UOA of Pheas... | 05/31/2026 | 05/2026 | Interest                         | J-85097 |               | 14.42         | 0.00          | 14,324.54         | Interest                     |
|                  |                 |            |         | <b>Net Change=847.75</b>         |         |               | <b>847.75</b> | <b>0.00</b>   | <b>14,324.54</b>  | <b>= Ending Balance =</b>    |
| <b>3800-0000</b> |                 |            |         | <b>Retained Earnings</b>         |         |               |               |               | <b>-10,096.48</b> | <b>= Beginning Balance =</b> |
|                  |                 |            |         | <b>Net Change=0.00</b>           |         |               | <b>0.00</b>   | <b>0.00</b>   | <b>-10,096.48</b> | <b>= Ending Balance =</b>    |
| <b>5720-0000</b> |                 |            |         | <b>Interest on Bank Accounts</b> |         |               |               |               | <b>-46.99</b>     | <b>= Beginning Balance =</b> |
| r.pr             | UOA of Pheas... | 05/31/2026 | 05/2026 | Interest                         | J-85097 |               | 0.00          | 14.42         | -61.41            | Interest                     |
|                  |                 |            |         | <b>Net Change=-14.42</b>         |         |               | <b>0.00</b>   | <b>14.42</b>  | <b>-61.41</b>     | <b>= Ending Balance =</b>    |
| <b>5759-0000</b> |                 |            |         | <b>Operating Reserve Funds</b>   |         |               |               |               | <b>-3,333.32</b>  | <b>= Beginning Balance =</b> |
| r.pr             | UOA of Pheas... | 05/28/2026 | 05/2026 | Reserve                          | J-84732 |               | 0.00          | 833.33        | -4,166.65         | Reserve                      |
|                  |                 |            |         | <b>Net Change=-833.33</b>        |         |               | <b>0.00</b>   | <b>833.33</b> | <b>-4,166.65</b>  | <b>= Ending Balance =</b>    |
|                  |                 |            |         |                                  |         |               | <b>847.75</b> | <b>847.75</b> |                   |                              |

# Balance Sheet

Period = May 2026

Book = Accrual ; Tree = hoa\_bs

**Current Balance**

**ASSETS**

|                                     |            |
|-------------------------------------|------------|
| CASH                                |            |
| Capital Reserve Account             | 337,827.23 |
| CD Pinnacle Matures 10/2/26 @ 3.43% | 43,304.65  |
| CD Pinnacle Mat 12/31/26 @ 3.56%    | 32,489.77  |
| TOTAL CASH                          | 413,621.65 |

PROPERTY

|                              |          |
|------------------------------|----------|
| Furniture & Equipment        | 1,339.84 |
| -Personal Prop. Depreciation | -158.00  |
| TOTAL PROPERTY               | 1,181.84 |

**TOTAL ASSETS**

**414,803.49**

**LIABILITIES & OWNERS EQUITY**

OWNERS EQUITY

|                           |             |
|---------------------------|-------------|
| Ending Owners Equity      | 158,795.67  |
| Retained Earnings-Reserve | -256,007.82 |
| TOTAL OWNERS EQUITY       | 414,803.49  |

**TOTAL LIABILITIES & OWNERS EQUITY**

**414,803.49**

### Budget Comparison Cash Flow

Period = May 2026

Book = Accrual ; Tree = hoa\_cf

|                                     | PTD Actual       | PTD Budget  | Variance         | % Var      | YTD Actual       | YTD Budget  | Variance          | % Var      | Annual      |
|-------------------------------------|------------------|-------------|------------------|------------|------------------|-------------|-------------------|------------|-------------|
| <b>REVENUE</b>                      |                  |             |                  |            |                  |             |                   |            |             |
| OTHER INCOME                        |                  |             |                  |            |                  |             |                   |            |             |
| Interest on Bank Accounts           | 348.07           | 0.00        | 348.07           | N/A        | 2,818.35         | 0.00        | 2,818.35          | N/A        | 0.00        |
| Capital Reserve Funds               | 11,041.33        | 0.00        | 11,041.33        | N/A        | 55,206.65        | 0.00        | 55,206.65         | N/A        | 0.00        |
| TOTAL OTHER INCOME                  | 11,389.40        | 0.00        | 11,389.40        | N/A        | 58,025.00        | 0.00        | 58,025.00         | N/A        | 0.00        |
| <b>TOTAL REVENUE</b>                | <b>11,389.40</b> | <b>0.00</b> | <b>11,389.40</b> | <b>N/A</b> | <b>58,025.00</b> | <b>0.00</b> | <b>58,025.00</b>  | <b>N/A</b> | <b>0.00</b> |
| <b>EXPENSES</b>                     |                  |             |                  |            |                  |             |                   |            |             |
| 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        |
| <b>TOTAL EXPENSES</b>               | <b>0.00</b>      | <b>0.00</b> | <b>0.00</b>      | <b>N/A</b> | <b>48,135.00</b> | <b>0.00</b> | <b>-48,135.00</b> | <b>N/A</b> | <b>0.00</b> |
| <b>NET INCOME</b>                   | <b>11,389.40</b> | <b>0.00</b> | <b>11,389.40</b> | <b>N/A</b> | <b>9,890.00</b>  | <b>0.00</b> | <b>9,890.00</b>   | <b>N/A</b> | <b>0.00</b> |
| ADJUSTMENTS                         |                  |             |                  |            |                  |             |                   |            |             |
| Capital Reserve Account             | -11,389.40       | 0.00        | -11,389.40       | N/A        | -8,761.20        | 0.00        | -8,761.20         | 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                   | -11,389.40       | 0.00        | -11,389.40       | N/A        | -9,890.00        | 0.00        | -9,890.00         | 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 = May 2026

Book = Accrual ; Tree = hoa\_cf

|                                       | Period to Date    | %           | Year to Date     | %           |
|---------------------------------------|-------------------|-------------|------------------|-------------|
| <b>REVENUE</b>                        |                   |             |                  |             |
| OTHER INCOME                          |                   |             |                  |             |
| Interest on Bank Accounts             | 348.07            | 0.00        | 2,818.35         | 0.00        |
| Capital Reserve Funds                 | 11,041.33         | 0.00        | 55,206.65        | 0.00        |
| <b>TOTAL OTHER INCOME</b>             | <b>11,389.40</b>  | <b>0.00</b> | <b>58,025.00</b> | <b>0.00</b> |
| <b>TOTAL REVENUE</b>                  | <b>11,389.40</b>  | <b>0.00</b> | <b>58,025.00</b> | <b>0.00</b> |
| <b>EXPENSES</b>                       |                   |             |                  |             |
| 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        |
| <b>TOTAL CAPITAL RESERVE EXPENSES</b> | <b>0.00</b>       | <b>0.00</b> | <b>48,135.00</b> | <b>0.00</b> |
| <b>TOTAL EXPENSES</b>                 | <b>0.00</b>       | <b>0.00</b> | <b>48,135.00</b> | <b>0.00</b> |
| <b>NET INCOME</b>                     | <b>11,389.40</b>  | <b>0.00</b> | <b>9,890.00</b>  | <b>0.00</b> |
| ADJUSTMENTS                           |                   |             |                  |             |
| Capital Reserve Account               | -11,389.40        | 0.00        | -8,761.20        | 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        |
| <b>TOTAL ADJUSTMENTS</b>              | <b>-11,389.40</b> | <b>0.00</b> | <b>-9,890.00</b> | <b>0.00</b> |
| <b>CASH FLOW</b>                      | <b>0.00</b>       | <b>0.00</b> | <b>0.00</b>      | <b>0.00</b> |

| 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                         | 326,437.83        | 337,827.23        | 11,389.40        |
| 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             |
| <b>Total Cash</b>                               | <b>369,742.48</b> | <b>381,131.88</b> | <b>11,389.40</b> |

| 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        | 337,827.23        | 8,761.20        |
| 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            |
| <b>Total Cash</b>                               | <b>371,242.59</b> | <b>381,131.88</b> | <b>9,889.29</b> |

# General Ledger

Period = May 2026

Book = Accrual ; Tree = hoa\_tb

Sort On =

| Property         | Property Name   | Date       | Period  | Person/Description                     | Control | Referenc<br>e | Debit            | Credit           | Balance                                  | Remarks  |
|------------------|-----------------|------------|---------|--|---------|---------------|------------------|------------------|--|----------|
| <b>1126-0000</b> |                 |            |         | <b>Capital Reserve Account</b>         |         |               |                  |                  | <b>326,437.83 = Beginning Balance =</b>  |          |
| c.pr             | The UOA of P... | 05/28/2026 | 05/2026 | Capital                                | J-84731 |               | 11,041.33        | 0.00             | 337,479.16                               | Capital  |
| c.pr             | The UOA of P... | 05/31/2026 | 05/2026 | Interest                               | J-85028 |               | 348.07           | 0.00             | 337,827.23                               | Interest |
|                  |                 |            |         | <b>Net Change=11,389.40</b>            |         |               | <b>11,389.40</b> | <b>0.00</b>      | <b>337,827.23 = Ending Balance =</b>     |          |
| <b>1136-0007</b> |                 |            |         | <b>CD Pinnacle Matures 10/2/26 ...</b> |         |               |                  |                  | <b>43,304.65 = Beginning Balance =</b>   |          |
|                  |                 |            |         | <b>Net Change=0.00</b>                 |         |               | <b>0.00</b>      | <b>0.00</b>      | <b>43,304.65 = Ending Balance =</b>      |          |
| <b>1136-0023</b> |                 |            |         | <b>CD Pinnacle Mat 12/31/26 @ ...</b>  |         |               |                  |                  | <b>32,489.77 = Beginning Balance =</b>   |          |
|                  |                 |            |         | <b>Net Change=0.00</b>                 |         |               | <b>0.00</b>      | <b>0.00</b>      | <b>32,489.77 = Ending Balance =</b>      |          |
| <b>1760-0000</b> |                 |            |         | <b>Equipment</b>                       |         |               |                  |                  | <b>1,339.84 = Beginning Balance =</b>    |          |
|                  |                 |            |         | <b>Net Change=0.00</b>                 |         |               | <b>0.00</b>      | <b>0.00</b>      | <b>1,339.84 = Ending Balance =</b>       |          |
| <b>1780-0000</b> |                 |            |         | <b>-Personal Prop. Depreciation</b>    |         |               |                  |                  | <b>-158.00 = Beginning Balance =</b>     |          |
|                  |                 |            |         | <b>Net Change=0.00</b>                 |         |               | <b>0.00</b>      | <b>0.00</b>      | <b>-158.00 = Ending Balance =</b>        |          |
| <b>3800-0000</b> |                 |            |         | <b>Retained Earnings</b>               |         |               |                  |                  | <b>-148,905.67 = Beginning Balance =</b> |          |
|                  |                 |            |         | <b>Net Change=0.00</b>                 |         |               | <b>0.00</b>      | <b>0.00</b>      | <b>-148,905.67 = Ending Balance =</b>    |          |
| <b>3800-0001</b> |                 |            |         | <b>Retained Earnings-Reserve</b>       |         |               |                  |                  | <b>-256,007.82 = Beginning Balance =</b> |          |
|                  |                 |            |         | <b>Net Change=0.00</b>                 |         |               | <b>0.00</b>      | <b>0.00</b>      | <b>-256,007.82 = Ending Balance =</b>    |          |
| <b>5720-0000</b> |                 |            |         | <b>Interest on Bank Accounts</b>       |         |               |                  |                  | <b>-2,470.28 = Beginning Balance =</b>   |          |
| c.pr             | The UOA of P... | 05/31/2026 | 05/2026 | Interest                               | J-85028 |               | 0.00             | 348.07           | -2,818.35                                | Interest |
|                  |                 |            |         | <b>Net Change=-348.07</b>              |         |               | <b>0.00</b>      | <b>348.07</b>    | <b>-2,818.35 = Ending Balance =</b>      |          |
| <b>5756-0000</b> |                 |            |         | <b>Capital Reserve Funds</b>           |         |               |                  |                  | <b>-44,165.32 = Beginning Balance =</b>  |          |
| c.pr             | The UOA of P... | 05/28/2026 | 05/2026 | Capital                                | J-84731 |               | 0.00             | 11,041.33        | -55,206.65                               | Capital  |
|                  |                 |            |         | <b>Net Change=-11,041.33</b>           |         |               | <b>0.00</b>      | <b>11,041.33</b> | <b>-55,206.65 = Ending Balance =</b>     |          |
| <b>7750-0015</b> |                 |            |         | <b>Capital Rsv - Painting</b>          |         |               |                  |                  | <b>29,935.00 = Beginning Balance =</b>   |          |
|                  |                 |            |         | <b>Net Change=0.00</b>                 |         |               | <b>0.00</b>      | <b>0.00</b>      | <b>29,935.00 = Ending Balance =</b>      |          |
| <b>7750-0070</b> |                 |            |         | <b>Capital Rsv - HVAC</b>              |         |               |                  |                  | <b>13,200.00 = Beginning Balance =</b>   |          |
|                  |                 |            |         | <b>Net Change=0.00</b>                 |         |               | <b>0.00</b>      | <b>0.00</b>      | <b>13,200.00 = Ending Balance =</b>      |          |
| <b>7750-0120</b> |                 |            |         | <b>Capital Rsv. - Elevator</b>         |         |               |                  |                  | <b>5,000.00 = Beginning Balance =</b>    |          |

### General Ledger

Period = May 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 = |
|          |               |      |        |                    |         |           | 11,389.40 | 11,389.40 |          |                    |