Pheasant Ridge UOA Condominium

Balance Sheet For 9/30/2026

Assets		
Operating Cash 1	$91,848.14	
Capital Reserve Account	$279,740.21	
Operating Reserve Account	$1,702.81	
CD Pinnacle Matures 10/2/26 @ 3.43%	$43,304.65	
CD Pinnacle Mat 12/31/26 @ 3.56%	$32,489.77	
Accounts Receivable	$16,657.41	
Allowance for Doubtful Accounts	($520.40)	
Accumulated Depreciation - Buildings	($20.84)	
Equipment	$1,655.84	
Accum. Depr. - Equipment	($213.00)	
-Personal Prop. Depreciation	($1,422.00)	
Total Assets		**$465,222.59**
	Total Assets	**$465,222.59**
Liabilities		
Accounts Payable	$4,923.00	
Accrued Expenses	$8,245.20	
Association Dues Paid in Advance	$9,651.85	
Assoc Dues Paid in Adv disputed	($1,564.86)	
Total Liabilities		**$21,255.19**
Owners Equity		
Retained Earnings	$232,699.13	
Retained Earnings-Reserve	$242,704.00	
Ending Owners Equity	($31,435.73)	
Total Owners Equity		**$443,967.40**
	Total Liabilities / Equity	**$465,222.59**

Pheasant Ridge UOA Condominium

Balance Sheet as of 9/30/2026

Assets	Operating	Captial Reserve	Operating Reserve	Total
Assets				
1110-0000 - Operating Cash 1	$91,848.14			$91,848.14
1126-0000 - Capital Reserve Account		$279,740.21		$279,740.21
1127-0000 - Operating Reserve Account			$1,702.81	$1,702.81
1136-0007 - CD Pinnacle Matures 10/2/26 @ 3.43%		$43,304.65		$43,304.65
1136-0023 - CD Pinnacle Mat 12/31/26 @ 3.56%		$32,489.77		$32,489.77
1300-0000 - Accounts Receivable	$16,657.41			$16,657.41
1350-0000 - Allowance for Doubtful Accounts	($520.40)			($520.40)
1700-1000 - Accumulated Depreciation - Buildings	($20.84)			($20.84)
1760-0000 - Equipment	$316.00	$1,339.84		$1,655.84
1760-1000 - Accum. Depr. - Equipment	($213.00)			($213.00)
1780-0000 - -Personal Prop. Depreciation	($1,264.00)	($158.00)		($1,422.00)
Total Assets	**$106,803.31**	**$356,716.47**	**$1,702.81**	**$465,222.59**
Total Assets	**$106,803.31**	**$356,716.47**	**$1,702.81**	**$465,222.59**

Liabilities / Equity	Operating	Captial Reserve	Operating Reserve	Total
Liabilities				
2200-0000 - Accounts Payable	$4,923.00			$4,923.00
2205-0000 - Accrued Expenses	$8,245.20			$8,245.20
2210-0000 - Association Dues Paid in Advance	$9,651.85			$9,651.85
2213-0001 - Assoc Dues Paid in Adv disputed	($1,564.86)			($1,564.86)
Total Liabilities	**$21,255.19**			**$21,255.19**
Owners Equity				
3800-0000 - Retained Earnings	$83,793.46	$148,905.67		$232,699.13
3800-0001 - Retained Earnings-Reserve	($13,303.82)	$256,007.82		$242,704.00
3800-0020 - Ending Owners Equity	$15,058.48	($48,197.02)	$1,702.81	($31,435.73)
Total Owners Equity	**$85,548.12**	**$356,716.47**	**$1,702.81**	**$443,967.40**
Total Liabilities / Equity	**$106,803.31**	**$356,716.47**	**$1,702.81**	**$465,222.59**

Pheasant Ridge UOA Condominium

Statement of Revenues and Expenses 9/1/2026 - 9/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
4400-0000 - Association Dues	49,280.00	49,280.00	-	443,520.00	443,520.00	-	591,360.00
4400-0050 - Assessments	-	-	-	1,873.00	-	1,873.00	-
4453-0000 - Assessment - Dryer Vent Cleaning	-	-	-	10,480.00	-	10,480.00	-
5630-0000 - Reimb for Repairs	-	-	-	870.50	-	870.50	-
5708-0000 - Key Income	60.00	-	60.00	60.00	-	60.00	-
5720-0000 - Interest on Bank Accounts	329.51	-	329.51	4,189.17	-	4,189.17	-
5756-0000 - Capital Reserve Funds	11,041.33	-	11,041.33	99,371.97	-	99,371.97	-
5759-0000 - Operating Reserve Funds	833.33	-	833.33	1,666.66	-	1,666.66	-
5800-0000 - Late Fee	-	-	-	150.00	-	150.00	-
5840-0000 - Attorney Fees	-	-	-	402.00	-	402.00	-
5851-0000 - NSF Bank Chg	35.00	-	35.00	210.00	-	210.00	-
Total Operating Income	**61,579.17**	**49,280.00**	**12,299.17**	**562,793.30**	**443,520.00**	**119,273.30**	**591,360.00**
Total Income	**61,579.17**	**49,280.00**	**12,299.17**	**562,793.30**	**443,520.00**	**119,273.30**	**591,360.00**

Operating Expense

Repairs & Maintenence General							
6110-0005 - Repairs & Maintenance	365.98	3,652.50	3,286.52	33,358.79	32,872.50	(486.29)	43,830.00
6110-0007 - Exterminating	-	401.75	401.75	1,050.00	1,205.25	155.25	1,607.00
6205-0002 - Garage Door Preventive Maintenance	-	20.00	20.00	-	180.00	180.00	240.00
6205-0004 - Garage Door Repair	-	281.58	281.58	1,878.18	2,534.22	656.04	3,379.00
Total Repairs & Maintenence General	**365.98**	**4,355.83**	**3,989.85**	**36,286.97**	**36,791.97**	**505.00**	**49,056.00**
Repairs & Maintenence - Contract							
6210-0002 - Elevator Inspections	-	-	-	1,919.41	938.50	(980.91)	1,877.00
6210-0004 - Elevator Preventive Maintenance	-	-	-	15,626.16	14,787.75	(838.41)	19,717.00
6210-0006 - Elevator Repairs	-	1,445.25	1,445.25	-	13,007.25	13,007.25	17,343.00
6210-0008 - Elevator Telephone	-	301.33	301.33	2,959.78	2,711.97	(247.81)	3,616.00
6213-0002 - HVAC Maintenance	-	271.75	271.75	1,493.50	2,445.75	952.25	3,261.00
6213-0004 - HVAC Repair	-	-	-	817.50	-	(817.50)	-
6215-0002 - Fire System Telephone	-	469.33	469.33	3,663.26	4,223.97	560.71	5,632.00
6215-0004 - Fire Panel Monitoring	-	-	-	520.00	1,374.00	854.00	1,832.00
6215-0006 - Fire Code Inspections	1,364.00	869.17	(494.83)	12,487.90	7,822.53	(4,665.37)	10,430.00
6215-0008 - Fire System Water	-	-	-	165.77	-	(165.77)	-
6215-0010 - Fire System Repair	686.00	880.25	194.25	6,024.03	7,922.25	1,898.22	10,563.00
Total Repairs & Maintenence - Contract	**2,050.00**	**4,237.08**	**2,187.08**	**45,677.31**	**55,233.97**	**9,556.66**	**74,271.00**
Housekeeping							
6219-0002 - Cleaning Services	-	2,000.00	2,000.00	23,247.00	18,000.00	(5,247.00)	24,000.00
6219-0004 - Cleaning Garage	-	83.33	83.33	-	749.97	749.97	1,000.00
Total Housekeeping	**-**	**2,083.33**	**2,083.33**	**23,247.00**	**18,749.97**	**(4,497.03)**	**25,000.00**

Pheasant Ridge UOA Condominium

Statement of Revenues and Expenses 9/1/2026 - 9/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Grounds							
6230-0002 - Snow Removal	-	-	-	5,669.00	3,705.00	(1,964.00)	3,705.00
6230-0004 - Grounds Maintenance	2,599.00	2,561.50	(37.50)	25,582.00	23,053.50	(2,528.50)	30,738.00
6230-0010 - Landscaping-Misc	1,638.00	283.33	(1,354.67)	4,653.00	2,549.97	(2,103.03)	3,400.00
6230-0017 - Landscape Committee	-	833.33	833.33	5,122.51	7,499.97	2,377.46	10,000.00
Total Grounds	**4,237.00**	**3,678.16**	**(558.84)**	**41,026.51**	**36,808.44**	**(4,218.07)**	**47,843.00**
Shared Community Costs							
6240-0002 - Snow Removal - Shared	-	-	-	1,192.04	1,525.00	332.96	1,525.00
6240-0004 - Grounds Maintenance - Shared	-	611.50	611.50	5,286.24	5,503.50	217.26	7,338.00
6240-0008 - Electricity - Shared	-	29.00	29.00	249.90	261.00	11.10	348.00
6240-0013 - Security/Camera - Shared	-	18.42	18.42	169.86	165.78	(4.08)	221.00
Total Shared Community Costs	**-**	**658.92**	**658.92**	**6,898.04**	**7,455.28**	**557.24**	**9,432.00**
Utilities							
6246-0002 - Electricity	1,939.49	2,690.75	751.26	23,469.02	24,216.75	747.73	32,289.00
6246-0004 - Natural Gas	104.54	183.58	79.04	1,938.79	1,652.22	(286.57)	2,203.00
6246-0006 - Water & Sewer	5,124.85	4,599.08	(525.77)	44,782.92	41,391.72	(3,391.20)	55,189.00
6246-0012 - Storm Water	-	2,058.00	2,058.00	4,376.40	4,116.00	(260.40)	4,116.00
6246-0014 - Cable/Internet	-	-	-	94.91	-	(94.91)	-
Total Utilities	**7,168.88**	**9,531.41**	**2,362.53**	**74,662.04**	**71,376.69**	**(3,285.35)**	**93,797.00**
Capital Reserve Expenses							
7750-0015 - Capital Rsv - Painting	-	-	-	29,935.00	-	(29,935.00)	-
7750-0045 - Capital Rsv - Garage Doors	1,924.73	-	(1,924.73)	3,853.73	-	(3,853.73)	-
7750-0070 - Capital Rsv - HVAC	-	-	-	27,625.00	-	(27,625.00)	-
7750-0120 - Capital Rsv. - Elevator	-	-	-	90,308.28	-	(90,308.28)	-
Total Capital Reserve Expenses	**1,924.73**	**-**	**(1,924.73)**	**151,722.01**	**-**	**(151,722.01)**	**-**
Administrative Costs							
8000-0002 - Management Fees	2,352.68	2,352.67	(.01)	21,174.12	21,174.03	(.09)	28,232.00
8000-0006 - Committee Expenses	-	83.33	83.33	168.91	749.97	581.06	1,000.00
8000-0012 - Insurance	8,787.25	9,117.08	329.83	78,976.50	82,053.72	3,077.22	109,405.00
8000-0014 - Bank Charges	10.00	15.00	5.00	33.14	135.00	101.86	180.00
8000-0016 - UOA Meetings	-	212.75	212.75	2,198.17	1,914.75	(283.42)	2,553.00
8000-0019 - Legal Fees	35.00	283.25	248.25	4,300.88	2,549.25	(1,751.63)	3,399.00
8000-0020 - Registration & Annual Report Fees	-	-	-	25.00	25.00	-	105.00
8000-0022 - Annual Audit Fee	-	-	-	-	1,000.00	1,000.00	1,000.00
8000-0025 - Tax Return Review	-	-	-	315.00	-	(315.00)	-
8000-0026 - Copies & Postage	20.54	159.83	139.29	645.49	1,438.47	792.98	1,918.00
Total Administrative Costs	**11,205.47**	**12,223.91**	**1,018.44**	**107,837.21**	**111,040.19**	**3,202.98**	**147,792.00**
Transfer to Reserves							

Pheasant Ridge UOA Condominium

Statement of Revenues and Expenses 9/1/2026 - 9/30/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
8200-0010 - Transfer to Capital Reserve Fund	11,041.33	11,041.33	-	99,371.97	99,371.97	-	132,496.00
8200-0020 - Transfer to Operating Reserve Fund	833.33	833.33	-	7,499.97	7,499.97	-	10,000.00
Total Transfer to Reserves	**11,874.66**	**11,874.66**	**-**	**106,871.94**	**106,871.94**	**-**	**142,496.00**
Total Expense	**38,826.72**	**48,643.30**	**9,816.58**	**594,229.03**	**444,328.45**	**(149,900.58)**	**589,687.00**
Operating Net Total	**22,752.45**	**636.70**	**22,115.75**	**(31,435.73)**	**(808.45)**	**(30,627.28)**	**1,673.00**
Net Total	**22,752.45**	**636.70**	**22,115.75**	**(31,435.73)**	**(808.45)**	**(30,627.28)**	**1,673.00**

Pheasant Ridge UOA Condominium

Statement of Revenues and Expenses 9/1/2026 - 9/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Captial Reserve Income							
Operating Income							
5720-0000 - Interest on Bank Accounts	310.49	-	310.49	4,153.02	-	4,153.02	-
5756-0000 - Capital Reserve Funds	11,041.33	-	11,041.33	99,371.97	-	99,371.97	-
Total Operating Income	**11,351.82**	**-**	**11,351.82**	**103,524.99**	**-**	**103,524.99**	**-**
Total Income	**11,351.82**	**-**	**11,351.82**	**103,524.99**	**-**	**103,524.99**	**-**
Captial Reserve Expense							
Capital Reserve Expenses							
7750-0015 - Capital Rsv - Painting	-	-	-	29,935.00	-	(29,935.00)	-
7750-0045 - Capital Rsv - Garage Doors	1,924.73	-	(1,924.73)	3,853.73	-	(3,853.73)	-
7750-0070 - Capital Rsv - HVAC	-	-	-	27,625.00	-	(27,625.00)	-
7750-0120 - Capital Rsv. - Elevator	-	-	-	90,308.28	-	(90,308.28)	-
Total Capital Reserve Expenses	**1,924.73**	**-**	**(1,924.73)**	**151,722.01**	**-**	**(151,722.01)**	**-**
Total Expense	**1,924.73**	**-**	**(1,924.73)**	**151,722.01**	**-**	**(151,722.01)**	**-**
Captial Reserve Net Total	**9,427.09**	**-**	**9,427.09**	**(48,197.02)**	**-**	**(48,197.02)**	**-**

Pheasant Ridge UOA Condominium

Statement of Revenues and Expenses 9/1/2026 - 9/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Operating Income							
4400-0000 - Association Dues	49,280.00	49,280.00	-	443,520.00	443,520.00	-	591,360.00
4400-0050 - Assessments	-	-	-	1,873.00	-	1,873.00	-
4453-0000 - Assessment - Dryer Vent Cleaning	-	-	-	10,480.00	-	10,480.00	-
5630-0000 - Reimb for Repairs	-	-	-	870.50	-	870.50	-
5708-0000 - Key Income	60.00	-	60.00	60.00	-	60.00	-
5800-0000 - Late Fee	-	-	-	150.00	-	150.00	-
5840-0000 - Attorney Fees	-	-	-	402.00	-	402.00	-
5851-0000 - NSF Bank Chg	35.00	-	35.00	210.00	-	210.00	-
Total Operating Income	**49,375.00**	**49,280.00**	**95.00**	**457,565.50**	**443,520.00**	**14,045.50**	**591,360.00**
Total Income	**49,375.00**	**49,280.00**	**95.00**	**457,565.50**	**443,520.00**	**14,045.50**	**591,360.00**
Operating Expense							
Repairs & Maintenence General							
6110-0005 - Repairs & Maintenance	365.98	3,652.50	3,286.52	33,358.79	32,872.50	(486.29)	43,830.00
6110-0007 - Exterminating	-	401.75	401.75	1,050.00	1,205.25	155.25	1,607.00
6205-0002 - Garage Door Preventive Maintenance	-	20.00	20.00	-	180.00	180.00	240.00
6205-0004 - Garage Door Repair	-	281.58	281.58	1,878.18	2,534.22	656.04	3,379.00
Total Repairs & Maintenence General	**365.98**	**4,355.83**	**3,989.85**	**36,286.97**	**36,791.97**	**505.00**	**49,056.00**
Repairs & Maintenence - Contract							
6210-0002 - Elevator Inspections	-	-	-	1,919.41	938.50	(980.91)	1,877.00
6210-0004 - Elevator Preventive Maintenance	-	-	-	15,626.16	14,787.75	(838.41)	19,717.00
6210-0006 - Elevator Repairs	-	1,445.25	1,445.25	-	13,007.25	13,007.25	17,343.00
6210-0008 - Elevator Telephone	-	301.33	301.33	2,959.78	2,711.97	(247.81)	3,616.00
6213-0002 - HVAC Maintenance	-	271.75	271.75	1,493.50	2,445.75	952.25	3,261.00
6213-0004 - HVAC Repair	-	-	-	817.50	-	(817.50)	-
6215-0002 - Fire System Telephone	-	469.33	469.33	3,663.26	4,223.97	560.71	5,632.00
6215-0004 - Fire Panel Monitoring	-	-	-	520.00	1,374.00	854.00	1,832.00
6215-0006 - Fire Code Inspections	1,364.00	869.17	(494.83)	12,487.90	7,822.53	(4,665.37)	10,430.00
6215-0008 - Fire System Water	-	-	-	165.77	-	(165.77)	-
6215-0010 - Fire System Repair	686.00	880.25	194.25	6,024.03	7,922.25	1,898.22	10,563.00
Total Repairs & Maintenence - Contract	**2,050.00**	**4,237.08**	**2,187.08**	**45,677.31**	**55,233.97**	**9,556.66**	**74,271.00**
Housekeeping							
6219-0002 - Cleaning Services	-	2,000.00	2,000.00	23,247.00	18,000.00	(5,247.00)	24,000.00
6219-0004 - Cleaning Garage	-	83.33	83.33	-	749.97	749.97	1,000.00
Total Housekeeping	**-**	**2,083.33**	**2,083.33**	**23,247.00**	**18,749.97**	**(4,497.03)**	**25,000.00**
Grounds							
6230-0002 - Snow Removal	-	-	-	5,669.00	3,705.00	(1,964.00)	3,705.00

Pheasant Ridge UOA Condominium

Statement of Revenues and Expenses 9/1/2026 - 9/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
6230-0004 - Grounds Maintenance	2,599.00	2,561.50	(37.50)	25,582.00	23,053.50	(2,528.50)	30,738.00
6230-0010 - Landscaping-Misc	1,638.00	283.33	(1,354.67)	4,653.00	2,549.97	(2,103.03)	3,400.00
6230-0017 - Landscape Committee	-	833.33	833.33	5,122.51	7,499.97	2,377.46	10,000.00
Total Grounds	**4,237.00**	**3,678.16**	**(558.84)**	**41,026.51**	**36,808.44**	**(4,218.07)**	**47,843.00**
Shared Community Costs							
6240-0002 - Snow Removal - Shared	-	-	-	1,192.04	1,525.00	332.96	1,525.00
6240-0004 - Grounds Maintenance - Shared	-	611.50	611.50	5,286.24	5,503.50	217.26	7,338.00
6240-0008 - Electricity - Shared	-	29.00	29.00	249.90	261.00	11.10	348.00
6240-0013 - Security/Camera - Shared	-	18.42	18.42	169.86	165.78	(4.08)	221.00
Total Shared Community Costs	**-**	**658.92**	**658.92**	**6,898.04**	**7,455.28**	**557.24**	**9,432.00**
Utilities							
6246-0002 - Electricity	1,939.49	2,690.75	751.26	23,469.02	24,216.75	747.73	32,289.00
6246-0004 - Natural Gas	104.54	183.58	79.04	1,938.79	1,652.22	(286.57)	2,203.00
6246-0006 - Water & Sewer	5,124.85	4,599.08	(525.77)	44,782.92	41,391.72	(3,391.20)	55,189.00
6246-0012 - Storm Water	-	2,058.00	2,058.00	4,376.40	4,116.00	(260.40)	4,116.00
6246-0014 - Cable/Internet	-	-	-	94.91	-	(94.91)	-
Total Utilities	**7,168.88**	**9,531.41**	**2,362.53**	**74,662.04**	**71,376.69**	**(3,285.35)**	**93,797.00**
Administrative Costs							
8000-0002 - Management Fees	2,352.68	2,352.67	(.01)	21,174.12	21,174.03	(.09)	28,232.00
8000-0006 - Committee Expenses	-	83.33	83.33	168.91	749.97	581.06	1,000.00
8000-0012 - Insurance	8,787.25	9,117.08	329.83	78,976.50	82,053.72	3,077.22	109,405.00
8000-0014 - Bank Charges	10.00	15.00	5.00	33.14	135.00	101.86	180.00
8000-0016 - UOA Meetings	-	212.75	212.75	2,198.17	1,914.75	(283.42)	2,553.00
8000-0019 - Legal Fees	35.00	283.25	248.25	4,300.88	2,549.25	(1,751.63)	3,399.00
8000-0020 - Registration & Annual Report Fees	-	-	-	25.00	25.00	-	105.00
8000-0022 - Annual Audit Fee	-	-	-	-	1,000.00	1,000.00	1,000.00
8000-0025 - Tax Return Review	-	-	-	315.00	-	(315.00)	-
8000-0026 - Copies & Postage	20.54	159.83	139.29	645.49	1,438.47	792.98	1,918.00
Total Administrative Costs	**11,205.47**	**12,223.91**	**1,018.44**	**107,837.21**	**111,040.19**	**3,202.98**	**147,792.00**
Transfer to Reserves							
8200-0010 - Transfer to Capital Reserve Fund	11,041.33	11,041.33	-	99,371.97	99,371.97	-	132,496.00
8200-0020 - Transfer to Operating Reserve Fund	833.33	833.33	-	7,499.97	7,499.97	-	10,000.00
Total Transfer to Reserves	**11,874.66**	**11,874.66**	**-**	**106,871.94**	**106,871.94**	**-**	**142,496.00**
Total Expense	**36,901.99**	**48,643.30**	**11,741.31**	**442,507.02**	**444,328.45**	**1,821.43**	**589,687.00**
Operating Net Total	**12,473.01**	**636.70**	**11,836.31**	**15,058.48**	**(808.45)**	**15,866.93**	**1,673.00**

Pheasant Ridge UOA Condominium

Statement of Revenues and Expenses 9/1/2026 - 9/30/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Reserve Income							
Operating Income							
5720-0000 - Interest on Bank Accounts	19.02	-	19.02	36.15	-	36.15	-
5759-0000 - Operating Reserve Funds	833.33	-	833.33	1,666.66	-	1,666.66	-
Total Operating Income	**852.35**	**-**	**852.35**	**1,702.81**	**-**	**1,702.81**	**-**
Total Income	**852.35**	**-**	**852.35**	**1,702.81**	**-**	**1,702.81**	**-**
Operating Reserve Net Total	**852.35**	**-**	**852.35**	**1,702.81**	**-**	**1,702.81**	**-**
Net Total	**22,752.45**	**636.70**	**22,115.75**	**(31,435.73)**	**(808.45)**	**(30,627.28)**	**1,673.00**