Balance Sheet

Period = May 2026

Book = Cash ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Operating Cash 1	13,529.03
Capital Reserve Account	123,932.24
Operating Reserve Account	13,341.30
Pinnacle CD Matures 5/25/26 @ 3.55%	20,485.28
TOTAL CASH	171,287.85
TOTAL ASSETS	**171,287.85**
LIABILITIES & OWNERS EQUITY	
LIABILITIES	
Association Dues Paid in Advance	7,648.34
TOTAL LIABILITIES	7,648.34
OWNERS EQUITY	
Initial Contribution	7,642.00
Ending Owners Equity	155,997.51
TOTAL OWNERS EQUITY	163,639.51
TOTAL LIABILITIES & OWNERS EQUITY	**171,287.85**

Balance Sheet

Period = May 2026

Book = Cash ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Operating Cash 1	13,529.03
TOTAL CASH	13,529.03
TOTAL ASSETS	**13,529.03**
LIABILITIES & OWNERS EQUITY	
LIABILITIES	
Association Dues Paid in Advance	7,648.34
TOTAL LIABILITIES	7,648.34
OWNERS EQUITY	
Initial Contribution	7,642.00
Ending Owners Equity	-1,761.31
TOTAL OWNERS EQUITY	5,880.69
TOTAL LIABILITIES & OWNERS EQUITY	**13,529.03**

Budget Comparison Cash Flow

Period = May 2026

Book = Cash ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
REVENUE									
INCOME									
Association Dues	21,010.00	23,072.00	-2,062.00	-8.94	114,774.00	115,360.00	-586.00	-0.51	276,864.00
Clubhouse Reservations	0.00	190.00	-190.00	-100.00	1,200.00	950.00	250.00	26.32	2,280.00
TOTAL INCOME	21,010.00	23,262.00	-2,252.00	-9.68	115,974.00	116,310.00	-336.00	-0.29	279,144.00
OTHER INCOME									
Legal Fee Income	0.00	55.00	-55.00	-100.00	0.00	275.00	-275.00	-100.00	660.00
Late Fee	0.00	25.00	-25.00	-100.00	96.00	125.00	-29.00	-23.20	300.00
Legal Fees Income	0.00	0.00	0.00	N/A	101.50	0.00	101.50	N/A	0.00
NSF Bank Chg	0.00	0.00	0.00	N/A	140.00	0.00	140.00	N/A	0.00
TOTAL OTHER INCOME	0.00	80.00	-80.00	-100.00	337.50	400.00	-62.50	-15.62	960.00
TOTAL REVENUE	**21,010.00**	**23,342.00**	**-2,332.00**	**-9.99**	**116,311.50**	**116,710.00**	**-398.50**	**-0.34**	**280,104.00**
EXPENSES									
REPAIRS & MAINT - GENERAL									
Repairs & Maintenance	0.00	268.00	268.00	100.00	760.12	1,340.00	579.88	43.27	3,216.00
TOTAL REPAIRS & MAINT - GENERAL	0.00	268.00	268.00	100.00	760.12	1,340.00	579.88	43.27	3,216.00
GROUNDS COSTS									
Snow Removal	0.00	0.00	0.00	N/A	5,225.00	3,000.00	-2,225.00	-74.17	3,458.00
Grounds Maintenance	12,951.43	11,461.25	-1,490.18	-13.00	38,854.29	57,306.25	18,451.96	32.20	137,535.00
Landscaping Supplies	46.44	0.00	-46.44	N/A	114.85	0.00	-114.85	N/A	0.00
Landscaping-Misc	0.00	416.67	416.67	100.00	8,104.00	2,083.35	-6,020.65	-288.99	5,000.00
Landscape Committee	0.00	291.67	291.67	100.00	0.00	1,458.35	1,458.35	100.00	3,500.00
Pond Maintenance	259.00	400.00	141.00	35.25	1,295.00	2,000.00	705.00	35.25	4,800.00
TOTAL GROUNDS COST	13,256.87	12,569.59	-687.28	-5.47	53,593.14	65,847.95	12,254.81	18.61	154,293.00
CLUBHOUSE EXPENSES									
Electricity - Clubhouse	188.68	240.00	51.32	21.38	747.30	1,200.00	452.70	37.72	2,880.00
Gas - Clubhouse	66.86	233.33	166.47	71.35	1,398.22	1,166.65	-231.57	-19.85	2,800.00
Repairs & Maint. - Clubhouse	0.00	195.00	195.00	100.00	0.00	975.00	975.00	100.00	2,340.00
Exterminating - Clubhouse	0.00	30.00	30.00	100.00	120.00	150.00	30.00	20.00	360.00
Cleaning Services - Clubhouse	0.00	275.00	275.00	100.00	550.00	1,375.00	825.00	60.00	3,300.00
Interior Supplies - Clubhouse	113.66	16.67	-96.99	-581.82	297.47	83.35	-214.12	-256.89	200.00
Exterior Supplies - Clubhouse	72.46	8.33	-64.13	-769.87	605.08	41.65	-563.43	-1,352.77	100.00
Security - Clubhouse	160.90	150.00	-10.90	-7.27	804.50	750.00	-54.50	-7.27	1,800.00

Budget Comparison Cash Flow

Period = May 2026

Book = Cash ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
TOTAL CLUBHOUSE EXPENSES	602.56	1,148.33	545.77	47.53	4,522.57	5,741.65	1,219.08	21.23	13,780.00
UTILITIES									
Electricity	637.61	680.00	42.39	6.23	3,309.82	3,400.00	90.18	2.65	8,160.00
Storm Water	0.00	210.00	210.00	100.00	1,610.00	1,050.00	-560.00	-53.33	2,520.00
TOTAL UTILITIES	637.61	890.00	252.39	28.36	4,919.82	4,450.00	-469.82	-10.56	10,680.00
ADMINISTRATIVE COSTS									
Management Fees	2,518.00	2,697.50	179.50	6.65	12,769.50	13,487.50	718.00	5.32	32,370.00
Committee Expenses	118.03	16.67	-101.36	-608.04	334.56	83.35	-251.21	-301.39	200.00
Insurance	762.02	250.42	-511.60	-204.30	3,055.36	1,252.10	-1,803.26	-144.02	3,005.00
Bank Charges	43.08	15.00	-28.08	-187.20	243.80	75.00	-168.80	-225.07	180.00
Legal Fees	596.39	166.67	-429.72	-257.83	2,783.56	833.35	-1,950.21	-234.02	2,000.00
Registration & Annual Report Fees	0.00	8.33	8.33	100.00	80.00	41.65	-38.35	-92.08	100.00
Tax Return Review	0.00	0.00	0.00	N/A	315.00	400.00	85.00	21.25	400.00
Copies Mailings Postage	31.34	90.00	58.66	65.18	201.73	450.00	248.27	55.17	1,080.00
Social Committee	0.00	100.00	100.00	100.00	0.00	500.00	500.00	100.00	1,200.00
TOTAL ADMINISTRATIVE COSTS	4,068.86	3,344.59	-724.27	-21.66	19,783.51	17,122.95	-2,660.56	-15.54	40,535.00
TRANSFER TO RESERVES									
Transfer to Capital Reserve Fund	4,200.00	4,200.00	0.00	0.00	21,000.00	21,000.00	0.00	0.00	50,400.00
Transfer to Operating Reserve Fund	600.00	600.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00	7,200.00
TOTAL TRANSFER TO RESERVES	4,800.00	4,800.00	0.00	0.00	24,000.00	24,000.00	0.00	0.00	57,600.00
TOTAL EXPENSES	**23,365.90**	**23,020.51**	**-345.39**	**-1.50**	**107,579.16**	**118,502.55**	**10,923.39**	**9.22**	**280,104.00**
NET INCOME	**-2,355.90**	**321.49**	**-2,677.39**	**-832.81**	**8,732.34**	**-1,792.55**	**10,524.89**	**587.15**	**0.00**
ADJUSTMENTS									
Association Dues Paid in Advance	709.00	0.00	709.00	N/A	3,162.34	0.00	3,162.34	N/A	0.00
Initial Contribution	140.00	0.00	140.00	N/A	700.00	0.00	700.00	N/A	0.00
TOTAL ADJUSTMENTS	849.00	0.00	849.00	N/A	3,862.34	0.00	3,862.34	N/A	0.00
CASH FLOW	-1,506.90	321.49	-1,828.39	-568.72	12,594.68	-1,792.55	14,387.23	802.61	0.00

Balance Sheet

Period = May 2026

Book = Cash ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Operating Reserve Account	13,341.30
TOTAL CASH	13,341.30
TOTAL ASSETS	**13,341.30**
LIABILITIES & OWNERS EQUITY	
OWNERS EQUITY	
Ending Owners Equity	13,341.30
TOTAL OWNERS EQUITY	13,341.30
TOTAL LIABILITIES & OWNERS EQUITY	**13,341.30**

Cash Flow Statement

Period = May 2026

Book = Cash ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Interest on Bank Accounts	11.02	0.00	56.50	0.00
Operating Reserve Funds	600.00	0.00	3,000.00	0.00
TOTAL OTHER INCOME	611.02	0.00	3,056.50	0.00
TOTAL REVENUE	**611.02**	**0.00**	**3,056.50**	**0.00**
EXPENSES				
GROUNDS COSTS				
Landscaping-Misc	-2,995.00	0.00	0.00	0.00
TOTAL GROUNDS COST	-2,995.00	0.00	0.00	0.00
ADMINISTRATIVE COSTS				
Miscellaneous Expense	0.00	0.00	1,400.00	0.00
TOTAL ADMINISTRATIVE COSTS	0.00	0.00	1,400.00	0.00
TOTAL EXPENSES	**-2,995.00**	**0.00**	**1,400.00**	**0.00**
NET INCOME	**3,606.02**	**0.00**	**1,656.50**	**0.00**
ADJUSTMENTS				
Operating Reserve Account	-3,606.02	0.00	-1,656.50	0.00
TOTAL ADJUSTMENTS	-3,606.02	0.00	-1,656.50	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
Capital Reserve Account	0.00	0.00	0.00
Operating Reserve Account	9,735.28	13,341.30	3,606.02
Pinnacle CD Matures 8/25/25 @ 3.65%	0.00	0.00	0.00
Total Cash	**9,735.28**	**13,341.30**	**3,606.02**

Year to Date	**Beginning Balance**	**Ending Balance**	**Difference**
Operating Cash 1	0.00	0.00	0.00
Capital Reserve Account	0.00	0.00	0.00
Operating Reserve Account	11,684.80	13,341.30	1,656.50
Pinnacle CD Matures 8/25/25 @ 3.65%	0.00	0.00	0.00
Total Cash	**11,684.80**	**13,341.30**	**1,656.50**

General Ledger

Period = May 2026

Book = Cash ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
1127-0000				**Operating Reserve Account**					**9,735.28**	**= Beginning Balance =**
				Receipt Batch 58734			2,995.00		12,730.28	
				Journal Batch 33273			600.00		13,330.28	
				Journal Batch 33309			11.02		13,341.30	
				Net Change=3,606.02			**3,606.02**	**0.00**	**13,341.30**	**= Ending Balance =**
3800-0000				**Retained Earnings**					**-11,684.80**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**-11,684.80**	**= Ending Balance =**
5720-0000				**Interest on Bank Accounts**					**-45.48**	**= Beginning Balance =**
r.vatc	Village at Tinke...	05/31/2026	05/2026	Interest	J-84999		0.00	11.02	-56.50	Interest
				Net Change=-11.02			**0.00**	**11.02**	**-56.50**	**= Ending Balance =**
5759-0000				**Operating Reserve Funds**					**-2,400.00**	**= Beginning Balance =**
r.vatc	Village at Tinke...	05/28/2026	05/2026	Reserve	J-84742		0.00	600.00	-3,000.00	Reserve
				Net Change=-600.00			**0.00**	**600.00**	**-3,000.00**	**= Ending Balance =**
6230-0010				**Landscaping-Misc**					**2,995.00**	**= Beginning Balance =**
r.vatc	Village at Tinke...	05/21/2026	05/2026	TJS	R-645375	18768	0.00	2,995.00	0.00	
				Net Change=-2,995.00			**0.00**	**2,995.00**	**0.00**	**= Ending Balance =**
8000-0030				**Miscellaneous Expense**					**1,400.00**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**1,400.00**	**= Ending Balance =**
							3,606.02	**3,606.02**		

Balance Sheet

Period = May 2026

Book = Cash ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Capital Reserve Account	123,932.24
Pinnacle CD Matures 5/25/26 @ 3.55%	20,485.28
TOTAL CASH	144,417.52
TOTAL ASSETS	**144,417.52**
LIABILITIES & OWNERS EQUITY	
OWNERS EQUITY	
Ending Owners Equity	144,417.52
TOTAL OWNERS EQUITY	144,417.52
TOTAL LIABILITIES & OWNERS EQUITY	**144,417.52**

Cash Flow Statement

Period = May 2026

Book = Cash ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Interest on Bank Accounts	127.41	0.00	608.11	0.00
Capital Reserve Funds	4,200.00	0.00	21,000.00	0.00
TOTAL OTHER INCOME	4,327.41	0.00	21,608.11	0.00
TOTAL REVENUE	**4,327.41**	**0.00**	**21,608.11**	**0.00**
EXPENSES				
CAPITAL RESERVE EXPENSES				
Capital Rsv - Other	0.00	0.00	11,352.00	0.00
TOTAL CAPITAL RESERVE EXPENSES	0.00	0.00	11,352.00	0.00
TOTAL EXPENSES	**0.00**	**0.00**	**11,352.00**	**0.00**
NET INCOME	**4,327.41**	**0.00**	**10,256.11**	**0.00**
ADJUSTMENTS				
Capital Reserve Account	-4,327.41	0.00	-10,256.11	0.00
TOTAL ADJUSTMENTS	-4,327.41	0.00	-10,256.11	0.00
CASH FLOW	0.00	0.00	0.00	0.00

Period to Date	**Beginning Balance**	**Ending Balance**	**Difference**
Capital Reserve Account	119,604.83	123,932.24	4,327.41
Pinnacle CD Matures 5/25/26 @ 3.55%	20,485.28	20,485.28	0.00
Total Cash	**140,090.11**	**144,417.52**	**4,327.41**

Year to Date	**Beginning Balance**	**Ending Balance**	**Difference**
Capital Reserve Account	113,676.13	123,932.24	10,256.11
Pinnacle CD Matures 5/25/26 @ 3.55%	20,485.28	20,485.28	0.00
Total Cash	**134,161.41**	**144,417.52**	**10,256.11**

General Ledger

Period = May 2026

Book = Cash ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
1126-0000				**Capital Reserve Account**					**119,604.83**	**= Beginning Balance =**
				Journal Batch 33273			4,200.00		123,804.83	
				Journal Batch 33356			127.41		123,932.24	
				Net Change=4,327.41			**4,327.41**	**0.00**	**123,932.24**	**= Ending Balance =**
1136-0080				**Pinnacle CD Matures 5/25/26 ...**					**20,485.28**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**20,485.28**	**= Ending Balance =**
3800-0000				**Retained Earnings**					**-134,161.41**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**-134,161.41**	**= Ending Balance =**
5720-0000				**Interest on Bank Accounts**					**-480.70**	**= Beginning Balance =**
c.vatc	The Village at ...	05/31/2026	05/2026	Interest	J-85046		0.00	127.41	-608.11	Interest
				Net Change=-127.41			**0.00**	**127.41**	**-608.11**	**= Ending Balance =**
5756-0000				**Capital Reserve Funds**					**-16,800.00**	**= Beginning Balance =**
c.vatc	The Village at ...	05/28/2026	05/2026	Capital	J-84741		0.00	4,200.00	-21,000.00	Capital
				Net Change=-4,200.00			**0.00**	**4,200.00**	**-21,000.00**	**= Ending Balance =**
7750-0018				**Capital Rsv - Other**					**11,352.00**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**11,352.00**	**= Ending Balance =**
							4,327.41	**4,327.41**		