Balance Sheet

Period = Sep 2025
Book = Cash ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Operating Cash 1	15,808.15
TOTAL CASH	15,808.15
TOTAL ASSETS	**15,808.15**
LIABILITIES & OWNERS EQUITY	
LIABILITIES	
Association Dues Paid in Advance	4,164.01
TOTAL LIABILITIES	4,164.01
OWNERS EQUITY	
Initial Contribution	5,962.00
Ending Owners Equity	5,682.14
TOTAL OWNERS EQUITY	11,644.14
TOTAL LIABILITIES & OWNERS EQUITY	**15,808.15**

Budget Comparison Cash Flow

Period = Sep 2025
Book = Cash ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
REVENUE									
INCOME									
Association Dues	24,432.00	21,366.00	3,066.00	14.35	195,356.43	192,294.00	3,062.43	1.59	256,392.00
Clubhouse Reservations	175.00	230.00	-55.00	-23.91	1,300.00	2,070.00	-770.00	-37.20	2,760.00
TOTAL INCOME	24,607.00	21,596.00	3,011.00	13.94	196,656.43	194,364.00	2,292.43	1.18	259,152.00
OTHER INCOME									
Legal Fee Income	0.00	75.00	-75.00	-100.00	0.00	675.00	-675.00	-100.00	900.00
Interest on Recovery Collect	0.00	0.00	0.00	N/A	459.99	0.00	459.99	N/A	0.00
Late Fee	0.00	25.00	-25.00	-100.00	-25.00	225.00	-250.00	-111.11	300.00
Legal Fees Income	0.00	0.00	0.00	N/A	3,812.19	0.00	3,812.19	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	100.00	-100.00	-100.00	4,387.18	900.00	3,487.18	387.46	1,200.00
TOTAL REVENUE	**24,607.00**	**21,696.00**	**2,911.00**	**13.42**	**201,043.61**	**195,264.00**	**5,779.61**	**2.96**	**260,352.00**
EXPENSES									
REPAIRS & MAINT - GENERAL									
Repairs & Maintenance	0.00	220.00	220.00	100.00	1,623.05	1,980.00	356.95	18.03	2,640.00
Exterminating	60.00	0.00	-60.00	N/A	60.00	0.00	-60.00	N/A	0.00
TOTAL REPAIRS & MAINT - GENERAL	60.00	220.00	160.00	72.73	1,683.05	1,980.00	296.95	15.00	2,640.00
GROUNDS COSTS									
Snow Removal	0.00	0.00	0.00	N/A	5,110.00	3,049.00	-2,061.00	-67.60	3,049.00
Grounds Maintenance	0.00	10,651.17	10,651.17	100.00	77,508.38	95,860.53	18,352.15	19.14	127,814.00
Landscaping Supplies	0.00	0.00	0.00	N/A	274.24	0.00	-274.24	N/A	0.00
Landscaping-Misc	0.00	625.00	625.00	100.00	2,067.99	5,625.00	3,557.01	63.24	7,500.00
Pond Maintenance	25.52	333.33	307.81	92.34	3,445.83	2,999.97	-445.86	-14.86	4,000.00
TOTAL GROUNDS COST	25.52	11,609.50	11,583.98	99.78	88,406.44	107,534.50	19,128.06	17.79	142,363.00
CLUBHOUSE EXPENSES									
Electricity - Clubhouse	272.49	271.00	-1.49	-0.55	2,561.15	2,439.00	-122.15	-5.01	3,252.00
Gas - Clubhouse	19.93	112.50	92.57	82.28	1,624.90	1,012.50	-612.40	-60.48	1,350.00
Repairs & Maint. - Clubhouse	147.00	180.00	33.00	18.33	4,449.10	1,620.00	-2,829.10	-174.64	2,160.00
Exterminating - Clubhouse	0.00	30.00	30.00	100.00	2,785.00	270.00	-2,515.00	-931.48	360.00
Cleaning Services - Clubhouse	550.00	170.00	-380.00	-223.53	2,805.00	1,530.00	-1,275.00	-83.33	2,040.00
Interior Supplies - Clubhouse	355.12	15.00	-340.12	-2,267.47	414.03	135.00	-279.03	-206.69	180.00
Exterior Supplies - Clubhouse	635.20	8.33	-626.87	-7,525.45	902.33	74.97	-827.36	-1,103.59	100.00

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Budget Comparison Cash Flow

Period = Sep 2025

Book = Cash ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
Security - Clubhouse	135.62	140.00	4.38	3.13	1,224.61	1,260.00	35.39	2.81	1,680.00
TOTAL CLUBHOUSE EXPENSES	2,115.36	926.83	-1,188.53	-128.24	16,766.12	8,341.47	-8,424.65	-101.00	11,122.00
UTILITIES									
Electricity	290.28	594.00	303.72	51.13	5,871.05	5,346.00	-525.05	-9.82	7,128.00
Storm Water	0.00	0.00	0.00	N/A	1,610.00	0.00	-1,610.00	N/A	0.00
TOTAL UTILITIES	290.28	594.00	303.72	51.13	7,481.05	5,346.00	-2,135.05	-39.94	7,128.00
ADMINISTRATIVE COSTS									
Management Fees	2,518.00	2,480.00	-38.00	-1.53	21,862.00	22,320.00	458.00	2.05	29,760.00
Committee Expenses	58.97	250.00	191.03	76.41	894.88	2,250.00	1,355.12	60.23	3,000.00
Website	0.00	0.00	0.00	N/A	371.88	0.00	-371.88	N/A	0.00
Insurance	510.66	238.50	-272.16	-114.11	2,835.67	2,146.50	-689.17	-32.11	2,862.00
Bank Charges	10.63	12.00	1.37	11.42	158.60	108.00	-50.60	-46.85	144.00
Legal Fees	31.50	200.00	168.50	84.25	4,747.76	1,800.00	-2,947.76	-163.76	2,400.00
Registration & Annual Report Fees	25.00	0.00	-25.00	N/A	105.00	105.00	0.00	0.00	105.00
Annual Audit Fee	0.00	0.00	0.00	N/A	310.00	0.00	-310.00	N/A	0.00
Tax Return Review	0.00	0.00	0.00	N/A	0.00	440.00	440.00	100.00	440.00
Copies Mailings Postage	77.18	125.00	47.82	38.26	820.61	1,125.00	304.39	27.06	1,500.00
TOTAL ADMINISTRATIVE COSTS	3,231.94	3,305.50	73.56	2.23	32,106.40	30,294.50	-1,811.90	-5.98	40,211.00
TRANSFER TO RESERVES									
Transfer to Capital Reserve Fund	4,000.00	4,000.00	0.00	0.00	36,000.00	36,000.00	0.00	0.00	48,000.00
Transfer to Operating Reserve Fund	740.67	740.67	0.00	0.00	6,666.03	6,666.03	0.00	0.00	8,888.00
TOTAL TRANSFER TO RESERVES	4,740.67	4,740.67	0.00	0.00	42,666.03	42,666.03	0.00	0.00	56,888.00
TOTAL EXPENSES	**10,463.77**	**21,396.50**	**10,932.73**	**51.10**	**189,109.09**	**196,162.50**	**7,053.41**	**3.60**	**260,352.00**
NET INCOME	**14,143.23**	**299.50**	**13,843.73**	**4,622.28**	**11,934.52**	**-898.50**	**12,833.02**	**1,428.27**	**0.00**
ADJUSTMENTS									
Association Dues Paid in Advance	-3,649.00	0.00	-3,649.00	N/A	-367.78	0.00	-367.78	N/A	0.00
Initial Contribution	140.00	0.00	140.00	N/A	1,960.00	0.00	1,960.00	N/A	0.00
TOTAL ADJUSTMENTS	-3,509.00	0.00	-3,509.00	N/A	1,592.22	0.00	1,592.22	N/A	0.00
CASH FLOW	10,634.23	299.50	10,334.73	3,450.66	13,526.74	-898.50	14,425.24	1,605.48	0.00

J

Balance Sheet

Period = Sep 2025

Book = Cash ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Operating Reserve Account	12,874.35
TOTAL CASH	12,874.35
TOTAL ASSETS	**12,874.35**
LIABILITIES & OWNERS EQUITY	
OWNERS EQUITY	
Ending Owners Equity	12,874.35
TOTAL OWNERS EQUITY	12,874.35
TOTAL LIABILITIES & OWNERS EQUITY	**12,874.35**

SN

Cash Flow Statement

Period = Sep 2025

Book = Cash ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Miscellaneous Income	0.00	0.00	1,263.00	0.00
Interest on Bank Accounts	18.90	0.00	269.72	0.00
Operating Reserve Funds	740.67	0.00	6,666.03	0.00
TOTAL OTHER INCOME	759.57	0.00	8,198.75	0.00
TOTAL REVENUE	**759.57**	**0.00**	**8,198.75**	**0.00**
EXPENSES				
UTILITIES				
Storm Water	0.00	0.00	10,805.00	0.00
TOTAL UTILITIES	0.00	0.00	10,805.00	0.00
ADMINISTRATIVE COSTS				
Annual Audit Fee	0.00	0.00	2,500.00	0.00
TOTAL ADMINISTRATIVE COSTS	0.00	0.00	2,500.00	0.00
TOTAL EXPENSES	**0.00**	**0.00**	**13,305.00**	**0.00**
NET INCOME	**759.57**	**0.00**	**-5,106.25**	**0.00**
ADJUSTMENTS				
Operating Reserve Account	-759.57	0.00	5,106.25	0.00
TOTAL ADJUSTMENTS	-759.57	0.00	5,106.25	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	12,114.78	12,874.35	759.57
Pinnacle CD Matures 8/25/25 @ 3.65%	0.00	0.00	0.00
Total Cash	**12,114.78**	**12,874.35**	**759.57**

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	17,980.60	12,874.35	-5,106.25
Pinnacle CD Matures 8/25/25 @ 3.65%	0.00	0.00	0.00
Total Cash	**17,980.60**	**12,874.35**	**-5,106.25**

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General Ledger

Period = Sep 2025

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**					**12,114.78**	**= Beginning Balance =**
r.vatc	Village at Tinke...	09/29/2025	09/2025	Reserve	J-81173		740.67	0.00	12,855.45	Reserve
r.vatc	Village at Tinke...	09/30/2025	09/2025	Interest	J-81464		18.90	0.00	12,874.35	Interest
				Net Change=759.57			**759.57**	**0.00**	**12,874.35**	**= Ending Balance =**
3800-0000				**Retained Earnings**					**-17,980.60**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**-17,980.60**	**= Ending Balance =**
5700-0000				**Miscellaneous Income**					**-1,263.00**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**-1,263.00**	**= Ending Balance =**
5720-0000				**Interest on Bank Accounts**					**-250.82**	**= Beginning Balance =**
r.vatc	Village at Tinke...	09/30/2025	09/2025	Interest	J-81464		0.00	18.90	-269.72	Interest
				Net Change=-18.90			**0.00**	**18.90**	**-269.72**	**= Ending Balance =**
5759-0000				**Operating Reserve Funds**					**-5,925.36**	**= Beginning Balance =**
r.vatc	Village at Tinke...	09/29/2025	09/2025	Reserve	J-81173		0.00	740.67	-6,666.03	Reserve
				Net Change=-740.67			**0.00**	**740.67**	**-6,666.03**	**= Ending Balance =**
6246-0012				**Storm Water**					**10,805.00**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**10,805.00**	**= Ending Balance =**
8000-0022				**Annual Audit Fee**					**2,500.00**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**2,500.00**	**= Ending Balance =**
							759.57	**759.57**		

Balance Sheet

Period = Sep 2025

Book = Cash ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Capital Reserve Account	115,895.56
Pinnacle CD Matures 5/25/26 @ 3.55%	20,244.00
TOTAL CASH	136,139.56
TOTAL ASSETS	**136,139.56**
LIABILITIES & OWNERS EQUITY	
OWNERS EQUITY	
Ending Owners Equity	136,139.56
TOTAL OWNERS EQUITY	136,139.56
TOTAL LIABILITIES & OWNERS EQUITY	**136,139.56**

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Cash Flow Statement

Period = Sep 2025
Book = Cash ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Miscellaneous Income	0.00	0.00	3,702.14	0.00
Interest on Bank Accounts	175.52	0.00	2,162.80	0.00
Capital Reserve Funds	4,000.00	0.00	36,000.00	0.00
TOTAL OTHER INCOME	4,175.52	0.00	41,864.94	0.00
TOTAL REVENUE	**4,175.52**	**0.00**	**41,864.94**	**0.00**
EXPENSES				
CLUBHOUSE EXPENSES				
Repairs & Maint. - Clubhouse	0.00	0.00	62.17	0.00
TOTAL CLUBHOUSE EXPENSES	0.00	0.00	62.17	0.00
CAPITAL RESERVE EXPENSES				
Capital Rsv - Painting	0.00	0.00	8,100.00	0.00
Capital Rsv - Other	0.00	0.00	4,221.44	0.00
Capital Rsv - Decks	0.00	0.00	15,010.00	0.00
Capital Rsv - Road Reseal/Surface	0.00	0.00	6,770.00	0.00
Capital Rsv - Water Lines	3,750.00	0.00	3,750.00	0.00
Capital Rsv - Trim	0.00	0.00	2,040.94	0.00
Capital Rsv - Lighting	0.00	0.00	2,040.94	0.00
TOTAL CAPITAL RESERVE EXPENSES	3,750.00	0.00	41,933.32	0.00
TOTAL EXPENSES	**3,750.00**	**0.00**	**41,995.49**	**0.00**
NET INCOME	**425.52**	**0.00**	**-130.55**	**0.00**
ADJUSTMENTS				
Capital Reserve Account	-425.52	0.00	18,333.61	0.00
Pinnacle CD Matures 5/25/26 @3.55%	0.00	0.00	20,244.00	0.00
TOTAL ADJUSTMENTS	-425.52	0.00	-1,910.39	0.00
CASH FLOW	0.00	0.00	-2,040.94	0.00

Period to Date	**Beginning Balance**	**Ending Balance**	**Difference**
Capital Reserve Account	115,470.04	115,895.56	425.52
Pinnacle CD Matures 5/25/26 @ 3.55%	20,244.00	20,244.00	0.00
Total Cash	**135,714.04**	**136,139.56**	**425.52**

Year to Date	**Beginning Balance**	**Ending Balance**	**Difference**
Capital Reserve Account	134,229.17	115,895.56	-18,333.61
Pinnacle CD Matures 5/25/26 @ 3.55%	0.00	20,244.00	20,244.00
Total Cash	**134,229.17**	**136,139.56**	**1,910.39**

General Ledger

Period = Sep 2025
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**					**115,470.04**	**= Beginning Balance =**
c.vatc	The Village at ...	09/04/2025	09/2025	Kennard-Pace Co., Inc. (kennard)	K-278219	150	0.00	3,750.00	111,720.04	50% deposit on plumbing work at clubhouse - ...
c.vatc	The Village at ...	09/29/2025	09/2025	Capital	J-81172		4,000.00	0.00	115,720.04	Capital
c.vatc	The Village at ...	09/30/2025	09/2025	Interest	J-81462		175.52	0.00	115,895.56	Interest
				Net Change=425.52			**4,175.52**	**3,750.00**	**115,895.56**	**= Ending Balance =**
1136-0080				**Pinnacle CD Matures 5/25/26 ...**					**20,244.00**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**20,244.00**	**= Ending Balance =**
3800-0000				**Retained Earnings**					**-134,229.17**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**-134,229.17**	**= Ending Balance =**
5700-0000				**Miscellaneous Income**					**-3,702.14**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**-3,702.14**	**= Ending Balance =**
5720-0000				**Interest on Bank Accounts**					**-1,987.28**	**= Beginning Balance =**
c.vatc	The Village at ...	09/30/2025	09/2025	Interest	J-81462		0.00	175.52	-2,162.80	Interest
				Net Change=-175.52			**0.00**	**175.52**	**-2,162.80**	**= Ending Balance =**
5756-0000				**Capital Reserve Funds**					**-32,000.00**	**= Beginning Balance =**
c.vatc	The Village at ...	09/29/2025	09/2025	Capital	J-81172		0.00	4,000.00	-36,000.00	Capital
				Net Change=-4,000.00			**0.00**	**4,000.00**	**-36,000.00**	**= Ending Balance =**
6235-0015				**Repairs & Maint. - Clubhouse**					**62.17**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**62.17**	**= Ending Balance =**
7750-0015				**Capital Rsv - Painting**					**8,100.00**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**8,100.00**	**= Ending Balance =**
7750-0018				**Capital Rsv - Other**					**4,221.44**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**4,221.44**	**= Ending Balance =**
7750-0035				**Capital Rsv - Decks**					**15,010.00**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**15,010.00**	**= Ending Balance =**
7750-0040				**Capital Rsv - Road Reseal/Surface**					**6,770.00**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**6,770.00**	**= Ending Balance =**

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General Ledger

Period = Sep 2025
Book = Cash ; Tree = hoa_tb
Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
7750-0063				**Capital Rsv - Water Lines**					**0.00**	**= Beginning Balance =**
c.vatc	The Village at ...	09/04/2025	09/2025	Kennard-Pace Co., Inc. (kennard)	K-278219	150	3,750.00	0.00	3,750.00	50% deposit on plumbing work at clubhouse - ...
				Net Change=3,750.00			**3,750.00**	**0.00**	**3,750.00**	**= Ending Balance =**
7750-0117				**Capital Rsv. - Lighting**					**2,040.94**	**= Beginning Balance =**
				Net Change=0.00			**0.00**	**0.00**	**2,040.94**	**= Ending Balance =**
							7,925.52	**7,925.52**		

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