

Balance Sheet

Period = Feb 2026

Book = Cash ; Tree = hoa_bs

Current Balance

ASSETS

CASH	
Operating Cash 1	20,907.02
Capital Reserve Account	122,310.68
Operating Reserve Account	11,508.81
Pinnacle CD Matures 5/25/26 @ 3.55%	20,485.28
TOTAL CASH	175,211.79
TOTAL ASSETS	175,211.79

LIABILITIES & OWNERS EQUITY

LIABILITIES	
Association Dues Paid in Advance	7,602.34
TOTAL LIABILITIES	7,602.34
OWNERS EQUITY	
Initial Contribution	7,222.00
Ending Owners Equity	160,387.45
TOTAL OWNERS EQUITY	167,609.45
TOTAL LIABILITIES & OWNERS EQUITY	175,211.79

Balance Sheet

Period = Feb 2026

Book = Cash ; Tree = hoa_bs

Current Balance

ASSETS

CASH	
Operating Cash 1	20,907.02
TOTAL CASH	20,907.02
TOTAL ASSETS	20,907.02

LIABILITIES & OWNERS EQUITY

LIABILITIES	
Association Dues Paid in Advance	7,602.34
TOTAL LIABILITIES	7,602.34
OWNERS EQUITY	
Initial Contribution	7,222.00
Ending Owners Equity	6,082.68
TOTAL OWNERS EQUITY	13,304.68
TOTAL LIABILITIES & OWNERS EQUITY	20,907.02

Budget Comparison Cash Flow

Period = Feb 2026

Book = Cash ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
REVENUE									
INCOME									
Association Dues	23,272.00	23,072.00	200.00	0.87	46,777.00	46,144.00	633.00	1.37	276,864.00
Clubhouse Reservations	150.00	190.00	-40.00	-21.05	450.00	380.00	70.00	18.42	2,280.00
TOTAL INCOME	23,422.00	23,262.00	160.00	0.69	47,227.00	46,524.00	703.00	1.51	279,144.00
OTHER INCOME									
Legal Fee Income	0.00	55.00	-55.00	-100.00	0.00	110.00	-110.00	-100.00	660.00
Late Fee	25.00	25.00	0.00	0.00	25.00	50.00	-25.00	-50.00	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	35.00	0.00	35.00	N/A	35.00	0.00	35.00	N/A	0.00
TOTAL OTHER INCOME	60.00	80.00	-20.00	-25.00	161.50	160.00	1.50	0.94	960.00
TOTAL REVENUE	23,482.00	23,342.00	140.00	0.60	47,388.50	46,684.00	704.50	1.51	280,104.00
EXPENSES									
REPAIRS & MAINT - GENERAL									
Repairs & Maintenance	0.00	268.00	268.00	100.00	345.00	536.00	191.00	35.63	3,216.00
TOTAL REPAIRS & MAINT - GENERAL	0.00	268.00	268.00	100.00	345.00	536.00	191.00	35.63	3,216.00
GROUNDS COSTS									
Snow Removal	5,225.00	1,000.00	-4,225.00	-422.50	5,225.00	3,000.00	-2,225.00	-74.17	3,458.00
Grounds Maintenance	0.00	11,461.25	11,461.25	100.00	0.00	22,922.50	22,922.50	100.00	137,535.00
Landscaping-Misc	0.00	416.67	416.67	100.00	4,515.00	833.34	-3,681.66	-441.80	5,000.00
Landscape Committee	0.00	291.67	291.67	100.00	0.00	583.34	583.34	100.00	3,500.00
Pond Maintenance	259.00	400.00	141.00	35.25	518.00	800.00	282.00	35.25	4,800.00
TOTAL GROUNDS COST	5,484.00	13,569.59	8,085.59	59.59	10,258.00	28,139.18	17,881.18	63.55	154,293.00
CLUBHOUSE EXPENSES									
Electricity - Clubhouse	186.93	240.00	53.07	22.11	372.85	480.00	107.15	22.32	2,880.00
Gas - Clubhouse	360.26	233.33	-126.93	-54.40	690.92	466.66	-224.26	-48.06	2,800.00
Repairs & Maint. - Clubhouse	0.00	195.00	195.00	100.00	0.00	390.00	390.00	100.00	2,340.00
Exterminating - Clubhouse	0.00	30.00	30.00	100.00	60.00	60.00	0.00	0.00	360.00
Cleaning Services - Clubhouse	550.00	275.00	-275.00	-100.00	550.00	550.00	0.00	0.00	3,300.00
Interior Supplies - Clubhouse	0.00	16.67	16.67	100.00	25.88	33.34	7.46	22.38	200.00
Exterior Supplies - Clubhouse	184.56	8.33	-176.23	-2,115.61	184.56	16.66	-167.90	-1,007.80	100.00
Security - Clubhouse	160.90	150.00	-10.90	-7.27	321.80	300.00	-21.80	-7.27	1,800.00
TOTAL CLUBHOUSE EXPENSES	1,442.65	1,148.33	-294.32	-25.63	2,206.01	2,296.66	90.65	3.95	13,780.00

Budget Comparison Cash Flow

Period = Feb 2026

Book = Cash ; Tree = hoa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
UTILITIES									
Electricity	622.27	680.00	57.73	8.49	1,236.60	1,360.00	123.40	9.07	8,160.00
Storm Water	0.00	210.00	210.00	100.00	0.00	420.00	420.00	100.00	2,520.00
TOTAL UTILITIES	622.27	890.00	267.73	30.08	1,236.60	1,780.00	543.40	30.53	10,680.00
ADMINISTRATIVE COSTS									
Management Fees	2,697.50	2,697.50	0.00	0.00	5,215.50	5,395.00	179.50	3.33	32,370.00
Committee Expenses	122.50	16.67	-105.83	-634.85	122.50	33.34	-89.16	-267.43	200.00
Insurance	0.00	250.42	250.42	100.00	510.66	500.84	-9.82	-1.96	3,005.00
Bank Charges	34.33	15.00	-19.33	-128.87	46.52	30.00	-16.52	-55.07	180.00
Legal Fees	0.00	166.67	166.67	100.00	1,102.66	333.34	-769.32	-230.79	2,000.00
Registration & Annual Report Fees	80.00	8.33	-71.67	-860.38	80.00	16.66	-63.34	-380.19	100.00
Tax Return Review	0.00	0.00	0.00	N/A	0.00	0.00	0.00	N/A	400.00
Copies Mailings Postage	37.71	90.00	52.29	58.10	88.72	180.00	91.28	50.71	1,080.00
Social Committee	0.00	100.00	100.00	100.00	0.00	200.00	200.00	100.00	1,200.00
TOTAL ADMINISTRATIVE COSTS	2,972.04	3,344.59	372.55	11.14	7,166.56	6,689.18	-477.38	-7.14	40,535.00
TRANSFER TO RESERVES									
Transfer to Capital Reserve Fund	4,200.00	4,200.00	0.00	0.00	8,400.00	8,400.00	0.00	0.00	50,400.00
Transfer to Operating Reserve Fund	600.00	600.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00	7,200.00
TOTAL TRANSFER TO RESERVES	4,800.00	4,800.00	0.00	0.00	9,600.00	9,600.00	0.00	0.00	57,600.00
TOTAL EXPENSES	15,320.96	24,020.51	8,699.55	36.22	30,812.17	49,041.02	18,228.85	37.17	280,104.00
NET INCOME	8,161.04	-678.51	8,839.55	1,302.79	16,576.33	-2,357.02	18,933.35	803.27	0.00
ADJUSTMENTS									
Association Dues Paid in Advance	564.34	0.00	564.34	N/A	3,116.34	0.00	3,116.34	N/A	0.00
Initial Contribution	140.00	0.00	140.00	N/A	280.00	0.00	280.00	N/A	0.00
TOTAL ADJUSTMENTS	704.34	0.00	704.34	N/A	3,396.34	0.00	3,396.34	N/A	0.00
CASH FLOW	8,865.38	-678.51	9,543.89	1,406.60	19,972.67	-2,357.02	22,329.69	947.37	0.00

Balance Sheet

Period = Feb 2026

Book = Cash ; Tree = hoa_bs

Current Balance

ASSETS

CASH	
Operating Reserve Account	11,508.81
TOTAL CASH	11,508.81
TOTAL ASSETS	11,508.81

LIABILITIES & OWNERS EQUITY

OWNERS EQUITY	
Ending Owners Equity	11,508.81
TOTAL OWNERS EQUITY	11,508.81
TOTAL LIABILITIES & OWNERS EQUITY	11,508.81

Cash Flow Statement

Period = Feb 2026

Book = Cash ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Interest on Bank Accounts	11.56	0.00	24.01	0.00
Operating Reserve Funds	600.00	0.00	1,200.00	0.00
TOTAL OTHER INCOME	611.56	0.00	1,224.01	0.00
TOTAL REVENUE	611.56	0.00	1,224.01	0.00
EXPENSES				
ADMINISTRATIVE COSTS				
Miscellaneous Expense	1,400.00	0.00	1,400.00	0.00
TOTAL ADMINISTRATIVE COSTS	1,400.00	0.00	1,400.00	0.00
TOTAL EXPENSES	1,400.00	0.00	1,400.00	0.00
NET INCOME	-788.44	0.00	-175.99	0.00
ADJUSTMENTS				
Operating Reserve Account	788.44	0.00	175.99	0.00
TOTAL ADJUSTMENTS	788.44	0.00	175.99	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	12,297.25	11,508.81	-788.44	
Pinnacle CD Matures 8/25/25 @ 3.65%	0.00	0.00	0.00	
Total Cash	12,297.25	11,508.81	-788.44	
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	11,508.81	-175.99	
Pinnacle CD Matures 8/25/25 @ 3.65%	0.00	0.00	0.00	
Total Cash	11,684.80	11,508.81	-175.99	

General Ledger

Period = Feb 2026

Book = Cash ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Referenc e	Debit	Credit	Balance	Remarks
1127-0000				Operating Reserve Account					12,297.25 = Beginning Balance =	
r.vatc	Village at Tinke...	02/11/2026	02/2026	Westwood Professional Service...	K-281686	120	0.00	1,400.00	10,897.25	Professional services 1/1/26 - 1/31-26 stake ...
r.vatc	Village at Tinke...	02/26/2026	02/2026	Reserve	J-83460		600.00	0.00	11,497.25	Reserve
r.vatc	Village at Tinke...	02/28/2026	02/2026	Interest	J-83743		11.56	0.00	11,508.81	Interest
				Net Change=-788.44			611.56	1,400.00	11,508.81 = 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					-12.45 = Beginning Balance =	
r.vatc	Village at Tinke...	02/28/2026	02/2026	Interest	J-83743		0.00	11.56	-24.01	Interest
				Net Change=-11.56			0.00	11.56	-24.01 = Ending Balance =	
5759-0000				Operating Reserve Funds					-600.00 = Beginning Balance =	
r.vatc	Village at Tinke...	02/26/2026	02/2026	Reserve	J-83460		0.00	600.00	-1,200.00	Reserve
				Net Change=-600.00			0.00	600.00	-1,200.00 = Ending Balance =	
8000-0030				Miscellaneous Expense					0.00 = Beginning Balance =	
r.vatc	Village at Tinke...	02/11/2026	02/2026	Westwood Professional Service...	K-281686	120	1,400.00	0.00	1,400.00	Professional services 1/1/26 - 1/31-26 stake ...
				Net Change=1,400.00			1,400.00	0.00	1,400.00 = Ending Balance =	
							2,011.56	2,011.56		

Balance Sheet

Period = Feb 2026

Book = Cash ; Tree = hoa_bs

Current Balance

ASSETS

CASH	
Capital Reserve Account	122,310.68
Pinnacle CD Matures 5/25/26 @ 3.55%	20,485.28
TOTAL CASH	142,795.96
TOTAL ASSETS	142,795.96

LIABILITIES & OWNERS EQUITY

OWNERS EQUITY	
Ending Owners Equity	142,795.96
TOTAL OWNERS EQUITY	142,795.96
TOTAL LIABILITIES & OWNERS EQUITY	142,795.96

Cash Flow Statement

Period = Feb 2026

Book = Cash ; Tree = hoa_cf

	Period to Date	%	Year to Date	%
REVENUE				
OTHER INCOME				
Interest on Bank Accounts	113.58	0.00	234.55	0.00
Capital Reserve Funds	4,200.00	0.00	8,400.00	0.00
TOTAL OTHER INCOME	4,313.58	0.00	8,634.55	0.00
TOTAL REVENUE	4,313.58	0.00	8,634.55	0.00
NET INCOME	4,313.58	0.00	8,634.55	0.00
ADJUSTMENTS				
Capital Reserve Account	-4,313.58	0.00	-8,634.55	0.00
TOTAL ADJUSTMENTS	-4,313.58	0.00	-8,634.55	0.00
CASH FLOW	0.00	0.00	0.00	0.00
Period to Date				
	Beginning Balance		Ending Balance	Difference
Capital Reserve Account	117,997.10		122,310.68	4,313.58
Pinnacle CD Matures 5/25/26 @ 3.55%	20,485.28		20,485.28	0.00
Total Cash	138,482.38		142,795.96	4,313.58
Year to Date				
	Beginning Balance		Ending Balance	Difference
Capital Reserve Account	113,676.13		122,310.68	8,634.55
Pinnacle CD Matures 5/25/26 @ 3.55%	20,485.28		20,485.28	0.00
Total Cash	134,161.41		142,795.96	8,634.55

General Ledger

Period = Feb 2026

Book = Cash ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Referenc e	Debit	Credit	Balance	Remarks
1126-0000				Capital Reserve Account					117,997.10	= Beginning Balance =
c.vatc	The Village at ...	02/26/2026	02/2026	Capital	J-83459		4,200.00	0.00	122,197.10	Capital
c.vatc	The Village at ...	02/28/2026	02/2026	Interest	J-83741		113.58	0.00	122,310.68	Interest
				Net Change=4,313.58			4,313.58	0.00	122,310.68	= 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					-120.97	= Beginning Balance =
c.vatc	The Village at ...	02/28/2026	02/2026	Interest	J-83741		0.00	113.58	-234.55	Interest
				Net Change=-113.58			0.00	113.58	-234.55	= Ending Balance =
5756-0000				Capital Reserve Funds					-4,200.00	= Beginning Balance =
c.vatc	The Village at ...	02/26/2026	02/2026	Capital	J-83459		0.00	4,200.00	-8,400.00	Capital
				Net Change=-4,200.00			0.00	4,200.00	-8,400.00	= Ending Balance =
							4,313.58	4,313.58		