

Balance Sheet

Period = Dec 2025

Book = Cash ; Tree = hoa_bs

Current Balance

ASSETS

CASH

Operating Cash 1

TOTAL CASH

934.35

934.35

TOTAL ASSETS

934.35

LIABILITIES & OWNERS EQUITY

LIABILITIES

Association Dues Paid in Advance

TOTAL LIABILITIES

4,486.00

4,486.00

OWNERS EQUITY

Initial Contribution

Ending Owners Equity

TOTAL OWNERS EQUITY

6,942.00

-10,493.65

-3,551.65

TOTAL LIABILITIES & OWNERS EQUITY

934.35

Budget Comparison Cash Flow

Period = Dec 2025

Book = Cash ; Tree = froa_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
REVENUE									
INCOME									
Association Dues	20,176.00	21,366.00	-1,190.00	-5.57	256,316.43	256,392.00	-75.57	-0.03	256,392.00
Clubhouse Reservations	-50.00	230.00	-280.00	-121.74	1,500.00	2,760.00	-1,260.00	-45.65	2,760.00
TOTAL INCOME	20,126.00	21,596.00	-1,470.00	-6.81	257,816.43	259,152.00	-1,335.57	-0.52	259,152.00
OTHER INCOME									
Legal Fee Income	0.00	75.00	-75.00	-100.00	0.00	900.00	-900.00	-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	300.00	-325.00	-108.33	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	1,200.00	3,187.18	265.60	1,200.00
TOTAL REVENUE	20,126.00	21,696.00	-1,570.00	-7.24	262,203.61	260,352.00	1,851.61	0.71	260,352.00
EXPENSES									
REPAIRS & MAINT - GENERAL									
Repairs & Maintenance	0.00	220.00	220.00	100.00	1,947.85	2,640.00	692.15	26.22	2,640.00
Exterminating	0.00	0.00	0.00	N/A	60.00	0.00	-60.00	N/A	0.00
TOTAL REPAIRS & MAINT - GENERAL	0.00	220.00	220.00	100.00	2,007.85	2,640.00	632.15	23.95	2,640.00
GROUNDS COSTS									
Snow Removal	1,794.00	0.00	-1,794.00	N/A	6,904.00	3,049.00	-3,855.00	-126.43	3,049.00
Grounds Maintenance	13,060.33	10,651.13	-2,409.20	-22.62	129,749.70	127,814.00	-1,935.70	-1.51	127,814.00
Landscaping Supplies	0.00	0.00	0.00	N/A	293.17	0.00	-293.17	N/A	0.00
Landscaping-Misc	0.00	625.00	625.00	100.00	4,073.09	7,500.00	3,426.91	45.69	7,500.00
Pond Maintenance	259.00	333.37	74.37	22.31	4,740.83	4,000.00	-740.83	-18.52	4,000.00
TOTAL GROUNDS COST	15,113.33	11,609.50	-3,503.83	-30.18	145,760.79	142,363.00	-3,397.79	-2.39	142,363.00
CLUBHOUSE EXPENSES									
Electricity - Clubhouse	188.56	271.00	82.44	30.42	2,957.32	3,252.00	294.68	9.06	3,252.00
Gas - Clubhouse	147.30	112.50	-34.80	-30.93	1,813.83	1,350.00	-463.83	-34.36	1,350.00
Repairs & Maint. - Clubhouse	0.00	180.00	180.00	100.00	4,799.10	2,160.00	-2,639.10	-122.18	2,160.00
Exterminating - Clubhouse	0.00	30.00	30.00	100.00	2,845.00	360.00	-2,485.00	-690.28	360.00
Cleaning Services - Clubhouse	0.00	170.00	170.00	100.00	3,355.00	2,040.00	-1,315.00	-64.46	2,040.00
Interior Supplies - Clubhouse	152.74	15.00	-137.74	-918.27	676.45	180.00	-496.45	-275.81	180.00
Exterior Supplies - Clubhouse	0.00	8.37	8.37	100.00	1,016.37	100.00	-916.37	-916.37	100.00

2

Budget Comparison Cash Flow

Period = Dec 2025

Book = Cash, Tree = h0a_cf

	PTD Actual	PTD Budget	Variance	% Var	YTD Actual	YTD Budget	Variance	% Var	Annual
Security - Clubhouse	160.90	140.00	-20.90	-14.93	1,752.73	1,680.00	-72.73	-4.33	1,680.00
TOTAL CLUBHOUSE EXPENSES	649.50	926.87	277.37	29.93	19,215.80	11,122.00	-8,093.80	-72.77	11,122.00
UTILITIES									
Electricity	625.00	594.00	-31.00	-5.22	7,423.23	7,128.00	-295.23	-4.14	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	625.00	594.00	-31.00	-5.22	9,033.23	7,128.00	-1,905.23	-26.73	7,128.00
ADMINISTRATIVE COSTS									
Management Fees	2,518.00	2,480.00	-38.00	-1.53	29,416.00	29,760.00	344.00	1.16	29,760.00
Committee Expenses	98.92	250.00	151.08	60.43	1,198.01	3,000.00	-1,801.99	60.07	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	4,367.65	2,862.00	-1,505.65	-52.61	2,862.00
Bank Charges	12.17	12.00	-0.17	-1.42	189.41	144.00	-45.41	-31.53	144.00
Legal Fees	661.17	200.00	-461.17	-230.58	5,645.43	2,400.00	-3,245.43	-135.23	2,400.00
Registration & Annual Report Fees	0.00	0.00	0.00	N/A	115.00	105.00	-10.00	-9.52	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	216.50	125.00	-91.50	-73.20	1,407.13	1,500.00	92.87	6.19	1,500.00
TOTAL ADMINISTRATIVE COSTS	4,017.42	3,305.50	-711.92	-21.54	43,020.51	40,211.00	-2,809.51	-6.99	40,211.00
TRANSFER TO RESERVES									
Transfer to Capital Reserve Fund	0.00	4,000.00	4,000.00	100.00	40,000.00	48,000.00	8,000.00	16.67	48,000.00
Transfer to Operating Reserve Fund	0.00	740.63	740.63	100.00	7,406.70	8,888.00	1,481.30	16.67	8,888.00
TOTAL TRANSFER TO RESERVES	0.00	4,740.63	4,740.63	100.00	47,406.70	56,888.00	9,481.30	16.67	56,888.00
TOTAL EXPENSES	20,405.25	21,396.50	991.25	4.63	266,444.88	260,352.00	-6,092.88	-2.34	260,352.00
NET INCOME	-279.25	299.50	-578.75	-193.24	-4,241.27	0.00	-4,241.27	N/A	0.00
ADJUSTMENTS									
Association Dues Paid in Advance	-165.01	0.00	-165.01	N/A	-45.79	0.00	-45.79	N/A	0.00
Initial Contribution	700.00	0.00	700.00	N/A	2,940.00	0.00	2,940.00	N/A	0.00
TOTAL ADJUSTMENTS	534.99	0.00	534.99	N/A	2,894.21	0.00	2,894.21	N/A	0.00
CASH FLOW	255.74	299.50	-43.76	-14.61	-1,347.06	0.00	-1,347.06	N/A	0.00

3

Balance Sheet

Period = Dec 2025

Book = Cash ; Tree = hoa_bs

	Current Balance
ASSETS	
CASH	
Operating Reserve Account	11,684.80
TOTAL CASH	11,684.80
TOTAL ASSETS	11,684.80
LIABILITIES & OWNERS EQUITY	
OWNERS EQUITY	
Ending Owners Equity	11,684.80
TOTAL OWNERS EQUITY	11,684.80
TOTAL LIABILITIES & OWNERS EQUITY	11,684.80

74

Cash Flow Statement

Period = Dec 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	13.19	0.00	314.50	0.00
Operating Reserve Funds	0.00	0.00	7,406.70	0.00
TOTAL OTHER INCOME	13.19	0.00	8,984.20	0.00
TOTAL REVENUE	13.19	0.00	8,984.20	0.00
EXPENSES				
REPAIRS & MAINT - GENERAL				
Repairs & Maintenance	0.00	0.00	1,975.00	0.00
TOTAL REPAIRS & MAINT - GENERAL	0.00	0.00	1,975.00	0.00
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	15,280.00	0.00
NET INCOME	13.19	0.00	-6,295.80	0.00
ADJUSTMENTS				
Operating Reserve Account	-13.19	0.00	6,295.80	0.00
TOTAL ADJUSTMENTS	-13.19	0.00	6,295.80	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	11,671.61	11,684.80	13.19	
Pinnacle CD Matures 8/25/25 @ 3.65%	0.00	0.00	0.00	
Total Cash	11,671.61	11,684.80	13.19	
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	11,684.80	-6,295.80	
Pinnacle CD Matures 8/25/25 @ 3.65%	0.00	0.00	0.00	
Total Cash	17,980.60	11,684.80	-6,295.80	

General Ledger

Period = Dec 2025

Book = Cash , Tree = hoa_cf

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Reference	Debit	Credit	Balance	Remarks
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					-301.31	= Beginning Balance =
r.vatc	Village at Tinke...	12/31/2025	12/2025	Interest	J-82811		0.00	13.19	-314.50	Interest
				Net Change=-13.19			0.00	13.19	-314.50	= Ending Balance =
5759-0000				Operating Reserve Funds					-7,406.70	= Beginning Balance =
				Net Change=0.00			0.00	0.00	-7,406.70	= Ending Balance =
6110-0005				Repairs & Maintenance					1,975.00	= Beginning Balance =
				Net Change=0.00			0.00	0.00	1,975.00	= 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 =
1127-0000				Operating Reserve Account					11,671.61	= Beginning Balance =
r.vatc	Village at Tinke...	12/31/2025	12/2025	Interest	J-82811		13.19	0.00	11,684.80	Interest
				Net Change=13.19			13.19	0.00	11,684.80	= Ending Balance =
							13.19	13.19		

76

Balance Sheet

Period = Dec 2025

Book = Cash ; Tree = hoa_bs

Current Balance

ASSETS

CASH	
Capital Reserve Account	113,676.13
Pinnacle CD Matures 5/25/26 @ 3.55%	20,244.00
TOTAL CASH	<hr/> 133,920.13
TOTAL ASSETS	<hr/> 133,920.13

LIABILITIES & OWNERS EQUITY

OWNERS EQUITY	
Ending Owners Equity	133,920.13
TOTAL OWNERS EQUITY	<hr/> 133,920.13
TOTAL LIABILITIES & OWNERS EQUITY	<hr/> 133,920.13

Cash Flow Statement

Period = Dec 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	129.21	0.00	2,598.37	0.00
Capital Reserve Funds	0.00	0.00	40,000.00	0.00
TOTAL OTHER INCOME	129.21	0.00	46,300.51	0.00
TOTAL REVENUE	129.21	0.00	46,300.51	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	0.00	0.00	7,500.00	0.00
Capital Rsv - Gutters	2,000.00	0.00	2,000.00	0.00
Capital Rsv - Signage	0.00	0.00	905.00	0.00
Capital Rsv - Lighting	0.00	0.00	2,040.94	0.00
TOTAL CAPITAL RESERVE EXPENSES	2,000.00	0.00	46,547.38	0.00
TOTAL EXPENSES	2,000.00	0.00	46,609.55	0.00
NET INCOME	-1,870.79	0.00	-309.04	0.00
ADJUSTMENTS				
Capital Reserve Account	1,870.79	0.00	20,553.04	0.00
Pinnacle CD Matures 5/25/26 @ 3.55%	0.00	0.00	20,244.00	0.00
TOTAL ADJUSTMENTS	1,870.79	0.00	309.04	0.00
CASH FLOW	0.00	0.00	0.00	0.00
Period to Date				
	Beginning Balance	Ending Balance	Difference	
Capital Reserve Account	115,546.92	113,676.13	-1,870.79	
Pinnacle CD Matures 5/25/26 @ 3.55%	20,244.00	20,244.00	0.00	
Total Cash	135,790.92	133,920.13	-1,870.79	
Year to Date				
	Beginning Balance	Ending Balance	Difference	
Capital Reserve Account	134,229.17	113,676.13	-20,553.04	
Pinnacle CD Matures 5/25/26 @ 3.55%	0.00	20,244.00	20,244.00	
Total Cash	134,229.17	133,920.13	-309.04	

General Ledger

Period = Dec 2025

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					115,546.92 = Beginning Balance =	
c.vatc	The Village at ...	12/04/2025	12/2025	Seamless Aluminum Guttering ...	K-280199	153	0.00	2,000.00	113,546.92	Clean out all gutters & placed gutter guards o...
c.vatc	The Village at ...	12/31/2025	12/2025	Interest	J-82809		129.21	0.00	113,676.13	Interest
				Net Change=-1,870.79			129.21	2,000.00	113,676.13 = 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					-2,469.16 = Beginning Balance =	
c.vatc	The Village at ...	12/31/2025	12/2025	Interest	J-82809		0.00	129.21	-2,598.37	Interest
				Net Change=-129.21			0.00	129.21	-2,598.37 = Ending Balance =	
5756-0000				Capital Reserve Funds					-40,000.00 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	-40,000.00 = 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 =	
7750-0063				Capital Rsv - Water Lines					7,500.00 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	7,500.00 = Ending Balance =	

General Ledger

Period = Dec 2025

Book = Cash ; Tree = hoa_tb

Sort On =

Property	Property Name	Date	Period	Person/Description	Control	Referenc e	Debit	Credit	Balance	Remarks
7750-0069				Capital Rsv - Gutters					0.00 = Beginning Balance =	
c.vatc	The Village at ...	12/04/2025	12/2025	Seamless Aluminum Guttering ...	K-280199	153	2,000.00	0.00	2,000.00	Clean out all gutters & placed gutter guards o...
				Net Change=2,000.00			2,000.00	0.00	2,000.00 = Ending Balance =	
7750-0090				Capital Rsv-Signage					905.00 = Beginning Balance =	
				Net Change=0.00			0.00	0.00	905.00 = 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 =	
							2,129.21	2,129.21		