



# **Financial Report Package**

**January 2026**

**Prepared for**

**The Arbors Subdivision Home Owners  
Association Inc**

**Southern Property Management Group, LLC**

**Assets**

Cash & Cash Equivalents		
10-1002-00 Pinnacle - Operating	\$32,073.67	
Total Cash & Cash Equivalents:	<u>32,073.67</u>	<u>\$32,073.67</u>
Reserves		
12-1002-00 Pinnacle - Reserve	5,465.41	
Total Reserves:	<u>5,465.41</u>	<u>\$5,465.41</u>
<b>Total Assets:</b>		<b><u><u>\$37,539.08</u></u></b>

**Liabilities & Equity**

Other Liabilities		
22-2200-00 Prepaid	782.95	
Total Other Liabilities:	<u>782.95</u>	<u>\$782.95</u>
Reserves		
23-2301-00 Interest on Reserve Funds	46.51	
23-2636-00 General Reserves	5,418.90	
Total Reserves:	<u>5,465.41</u>	<u>\$5,465.41</u>
Fund Balance		
26-2630-00 Retained Earnings	846.06	
Total Fund Balance:	<u>846.06</u>	<u>\$846.06</u>
Net Income Gain / Loss	<u>30,444.66</u>	<u>\$30,444.66</u>
<b>Total Liabilities &amp; Equity:</b>		<b><u><u>\$37,539.08</u></u></b>

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>OPERATING INCOME</b>							
<b>Income</b>							
4020-00 Assessment Fee	\$ 36,859.43	\$ 3,812.50	\$ 33,046.93	\$ 36,859.43	\$ 3,812.50	\$ 33,046.93	\$ 45,750.00
4085-00 Reserve Interest	0.09	-	0.09	0.09	-	0.09	-
<b>Total Income</b>	<b>\$ 36,859.52</b>	<b>\$ 3,812.50</b>	<b>\$ 33,047.02</b>	<b>\$ 36,859.52</b>	<b>\$ 3,812.50</b>	<b>\$33,047.02</b>	<b>\$ 45,750.00</b>
<b>Total OPERATING INCOME</b>	<b>\$ 36,859.52</b>	<b>\$ 3,812.50</b>	<b>\$ 33,047.02</b>	<b>\$ 36,859.52</b>	<b>\$ 3,812.50</b>	<b>\$ 33,047.02</b>	<b>\$ 45,750.00</b>
<b>OPERATING EXPENSE</b>							
<b>Repair &amp; Maintenance</b>							
6120-00 Grounds/Landscape Contract	138.00	250.00	112.00	138.00	250.00	112.00	3,000.00
<b>Total Repair &amp; Maintenance</b>	<b>\$ 138.00</b>	<b>\$ 250.00</b>	<b>\$ 112.00</b>	<b>\$ 138.00</b>	<b>\$ 250.00</b>	<b>\$112.00</b>	<b>\$ 3,000.00</b>
<b>Utilities</b>							
7051-01 Utilities - --	62.02	-	( 62.02)	62.02	-	( 62.02)	-
7054-00 Electricity	372.68	333.33	( 39.35)	372.68	333.33	( 39.35)	4,000.00
7070-00 Water / Sewer	26.00	125.00	99.00	26.00	125.00	99.00	1,500.00
<b>Total Utilities</b>	<b>\$ 460.70</b>	<b>\$ 458.33</b>	<b>(\$ 2.37)</b>	<b>\$ 460.70</b>	<b>\$ 458.33</b>	<b>(\$2.37)</b>	<b>\$ 5,500.00</b>
<b>Admin &amp; General</b>							
7120-00 Legal Fees	-	250.00	250.00	-	250.00	250.00	3,000.00
7251-00 Consulting Service/Legal	116.78	-	( 116.78)	116.78	-	( 116.78)	-
7252-00 Admin Fees	2,570.90	166.67	( 2,404.23)	2,570.90	166.67	( 2,404.23)	2,000.00
7255-00 Management Fees	1,745.00	1,642.83	( 102.17)	1,745.00	1,642.83	( 102.17)	19,714.00
7260-00 Printing & Copying	-	41.67	41.67	-	41.67	41.67	500.00
7261-00 Postage	17.97	104.17	86.20	17.97	104.17	86.20	1,250.00
7262-00 Tax Return Prep Fee	-	54.17	54.17	-	54.17	54.17	650.00
7273-00 Website	-	58.33	58.33	-	58.33	58.33	700.00
<b>Total Admin &amp; General</b>	<b>\$ 4,450.65</b>	<b>\$ 2,317.84</b>	<b>(\$ 2,132.81)</b>	<b>\$ 4,450.65</b>	<b>\$ 2,317.84</b>	<b>(\$2,132.81)</b>	<b>\$ 27,814.00</b>
<b>Insurance</b>							
7300-00 Insurance	945.00	125.00	( 820.00)	945.00	125.00	( 820.00)	1,500.00
<b>Total Insurance</b>	<b>\$ 945.00</b>	<b>\$ 125.00</b>	<b>(\$ 820.00)</b>	<b>\$ 945.00</b>	<b>\$ 125.00</b>	<b>(\$820.00)</b>	<b>\$ 1,500.00</b>
74-7430-00 Interest Income	0.09	-	( 0.09)	0.09	-	( 0.09)	-
<b>Other Income &amp; Expenses</b>							
7313-00 Transfer To Reserve	420.42	661.33	240.91	420.42	661.33	240.91	7,936.00
<b>Total Other Income &amp; Expenses</b>	<b>\$ 420.42</b>	<b>\$ 661.33</b>	<b>\$ 240.91</b>	<b>\$ 420.42</b>	<b>\$ 661.33</b>	<b>\$240.91</b>	<b>\$ 7,936.00</b>
<b>Total OPERATING EXPENSE</b>	<b>\$ 6,414.86</b>	<b>\$ 3,812.50</b>	<b>(\$ 2,602.36)</b>	<b>\$ 6,414.86</b>	<b>\$ 3,812.50</b>	<b>(\$ 2,602.36)</b>	<b>\$ 45,750.00</b>
<b>Net Income:</b>	<b>\$ 30,444.66</b>	<b>\$ 0.00</b>	<b>\$ 30,444.66</b>	<b>\$ 30,444.66</b>	<b>\$ 0.00</b>	<b>\$ 30,444.66</b>	<b>\$ 0.00</b>



**Income Statement Summary - Operating**  
 The Arbors Subdivision Home Owners Association Inc  
 Fiscal Period: January 2026

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Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
<b>OPERATING INCOME</b>													
Income													
4020-00 Assessment Fee	\$36,859.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,859.43
4085-00 Reserve Interest	0.09	-	-	-	-	-	-	-	-	-	-	-	0.09
<b>Total Income</b>	<b>36,859.52</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,859.52</b>
<b>Total OPERATING INCOME</b>	<b>36,859.52</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,859.52</b>
<b>OPERATING EXPENSE</b>													
<b>Repair &amp; Maintenance</b>													
6120-00 Grounds/Landscape Contract	138.00	-	-	-	-	-	-	-	-	-	-	-	138.00
<b>Total Repair &amp; Maintenance</b>	<b>138.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138.00</b>
<b>Utilities</b>													
7051-01 Utilities - --	62.02	-	-	-	-	-	-	-	-	-	-	-	62.02
7054-00 Electricity	372.68	-	-	-	-	-	-	-	-	-	-	-	372.68
7070-00 Water / Sewer	26.00	-	-	-	-	-	-	-	-	-	-	-	26.00
<b>Total Utilities</b>	<b>460.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>460.70</b>
<b>Admin &amp; General</b>													
7251-00 Consulting Service/Legal	116.78	-	-	-	-	-	-	-	-	-	-	-	116.78
7252-00 Admin Fees	2,570.90	-	-	-	-	-	-	-	-	-	-	-	2,570.90
7255-00 Management Fees	1,745.00	-	-	-	-	-	-	-	-	-	-	-	1,745.00
7261-00 Postage	17.97	-	-	-	-	-	-	-	-	-	-	-	17.97
<b>Total Admin &amp; General</b>	<b>4,450.65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,450.65</b>
<b>Insurance</b>													
7300-00 Insurance	945.00	-	-	-	-	-	-	-	-	-	-	-	945.00
<b>Total Insurance</b>	<b>945.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>945.00</b>
74-7430-00 Interest Income	0.09	-	-	-	-	-	-	-	-	-	-	-	0.09
<b>Other Income &amp; Expenses</b>													
7313-00 Transfer To Reserve	420.42	-	-	-	-	-	-	-	-	-	-	-	420.42
<b>Total Other Income &amp; Expenses</b>	<b>420.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>420.42</b>
<b>Total OPERATING EXPENSE</b>	<b>6,414.86</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,414.86</b>
<b>Net Income:</b>	<b>30,444.66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,444.66</b>