



Nelson Hill Homeowners Association

Bookkeeping Packet

Included Reports:

Balance Sheet as of: 06/30/2026

Profit vs Loss Summary: 01/01/2026 - 06/30/2026

Profit vs Loss as Percentage of Income: 01/01/2026 - 06/30/2026

Budget Summary: 01/01/2026 - 06/30/2026

Budget vs Actual Summary: 01/01/2026 - 06/30/2026

Expenses by Category: 01/01/2026 - 06/30/2026

Nelson Hill Homeowners Association

Balance Sheet

As of Jun 30, 2026

Label	Total
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Assets

Bank Accounts

Operating Account	\$51,939.58
Total Bank Accounts	\$51,939.58

Other Assets

Accounts Receivable	\$19,273.20
Total Other Assets	\$19,273.20
Total Assets	\$71,212.78

Liabilities and Equity

Liabilities

Accounts Receivable - Prepaids	\$0.65
Total Liabilities	\$0.65

Equity

Reserve Account	\$0.00
Equity	\$71,212.13
Total Equity	\$71,212.13
Total Liabilities and Equity	\$71,212.78

Nelson Hill Homeowners Association

Profit vs Loss Cash

Jan 1, 2026 - Jun 30, 2026

Category	Total
Income	
HOA Dues Assessment	\$64,113.17
Late Fees Assessment	\$540.00
Interest Charge	\$426.48
Total for HOA Dues Assessment	\$65,079.65
Violations	\$375.00
Lien Recovery Charge	\$25.00
Total Income	\$65,479.65
Expenses	
A.) Amenities, Landscape & Common Area Maintenance	\$61.54
Lawn care	\$15,000.00
Dam Maintenance	\$3,000.00
Electricity	\$1,256.54
Landscaping	\$3,190.50
Improvements	\$3,649.40
Total for A.) Amenities, Landscape & Common Area Maintenance	\$26,157.98
B.) Administrative	
Software Management, Web, and Email Services	\$3,146.12
Property Insurance	\$4,550.00
Property Taxes	\$1,127.94
Reimbursement Checks	\$151.18
Legal Fees	\$1,039.84
Lien Filings	\$1,112.65
Other Expenses	\$480.81
Total for B.) Administrative	\$11,608.54
Total Expenses	\$37,766.52
Net Total	\$27,713.13

Nelson Hill Homeowners Association

Profit vs Loss as Percentage of Income

Jan 1, 2026 - Jun 30, 2026

Category	Total	% of Income
Income		
HOA Dues Assessment	\$64,113.17	97.91%
Late Fees Assessment	\$540.00	
Interest Charge	\$426.48	
Total for HOA Dues Assessment	\$65,079.65	99.39%
Violations	\$375.00	0.57%
Lien Recovery Charge	\$25.00	0.04%
Total Income	\$65,479.65	100.00%
Expenses		
A.) Amenities, Landscape & Common Area	\$61.54	0.09%
Maintenance		
Lawn care	\$15,000.00	
Dam Maintenance	\$3,000.00	
Electricity	\$1,256.54	
Landscaping	\$3,190.50	
Improvements	\$3,649.40	
Total for A.) Amenities, Landscape & Common Area Maintenance	\$26,157.98	39.95%
B.) Administrative		0.00%
Software Management, Web, and Email Services	\$3,146.12	
Property Insurance	\$4,550.00	
Property Taxes	\$1,127.94	
Reimbursement Checks	\$151.18	
Legal Fees	\$1,039.84	
Lien Filings	\$1,112.65	
Other Expenses	\$480.81	
Total for B.) Administrative	\$11,608.54	17.73%
Total Expenses	\$37,766.52	57.68%
Net Total	\$27,713.13	42.32%

Nelson Hill Homeowners Association

Budget Summary

Jan 1, 2026 - Jun 30, 2026

Category	Total
Income	
HOA Dues Assessment	\$63,510.00
Late Fees Assessment	\$0.00
Interest Charge	\$0.00
Total for HOA Dues Assessment	\$63,510.00
Violations	\$0.00
Lien Recovery Charge	\$0.00
Total Income	\$63,510.00
Expenses	
A.) Amenities, Landscape & Common Area Maintenance	\$0.00
Lawncare	\$15,000.00
Pond Maintenance	\$0.00
Dam Maintenance	\$0.00
Electricity	\$0.00
Landscaping	\$0.00
Improvements	\$0.00
Total for A.) Amenities, Landscape & Common Area Maintenance	\$15,000.00
B.) Administrative	\$0.00
Software Management, Web, and Email Services	\$2,839.20
Property Insurance	\$0.00
Property Taxes	\$0.00
Reimbursement Checks	\$0.00
Legal Fees	\$0.00
Lien Filings	\$0.00
Other Expenses	\$0.00
Total for B.) Administrative	\$2,839.20
Application Fee	\$0.00
Total Expenses	\$17,839.20
Net Total	\$45,670.80

Nelson Hill Homeowners Association

Budget vs Actual Cash

Jan 1, 2026 - Jun 30, 2026

Category	Budget	Actual	Variance
Income			
HOA Dues Assessment	\$63,510.00	\$64,113.17	\$603.17
Late Fees Assessment	\$0.00	\$540.00	\$540.00
Interest Charge	\$0.00	\$426.48	\$426.48
Total for HOA Dues Assessment	\$63,510.00	\$65,079.65	\$1,569.65
Violations	\$0.00	\$375.00	\$375.00
Lien Recovery Charge	\$0.00	\$25.00	\$25.00
Total Income	\$63,510.00	\$65,479.65	\$1,969.65
Expenses			
A.) Amenities, Landscape & Common Area Maintenance		\$61.54	-\$61.54
Lawn care	\$15,000.00	\$15,000.00	\$0.00
Dam Maintenance	\$0.00	\$3,000.00	-\$3,000.00
Electricity	\$0.00	\$1,256.54	-\$1,256.54
Landscaping	\$0.00	\$3,190.50	-\$3,190.50
Improvements	\$0.00	\$3,649.40	-\$3,649.40
Total for A.) Amenities, Landscape & Common Area Maintenance	\$15,000.00	\$26,157.98	-\$11,157.98
B.) Administrative			
Software Management, Web, and Email Services	\$2,839.20	\$3,146.12	-\$306.92
Property Insurance	\$0.00	\$4,550.00	-\$4,550.00
Property Taxes	\$0.00	\$1,127.94	-\$1,127.94
Reimbursement Checks	\$0.00	\$151.18	-\$151.18
Legal Fees	\$0.00	\$1,039.84	-\$1,039.84
Lien Filings	\$0.00	\$1,112.65	-\$1,112.65
Other Expenses	\$0.00	\$480.81	-\$480.81
Total for B.) Administrative	\$2,839.20	\$11,608.54	-\$8,769.34
Total Expenses	\$17,839.20	\$37,766.52	-\$19,927.32
Net Total	\$45,670.80	\$27,713.13	-\$17,957.67

Nelson Hill Homeowners Association

Expenses by Category

Jan 1, 2026 - Jun 30, 2026

Date	Description	Account	Amount
A.) Amenities, Landscape & Common Area Maintenance			
06-08-2026	DBT CRD 0902 DBHYNT5K AMAZON MKTPL5F4RX00P3 SEATTLE WA C#9211	Operating Account	\$61.54
Lawncare			
01-06-2026	Coles Lawncare - January 2026	Operating Account	\$2,500.00
02-04-2026	Coles Lawncare February 2026	Operating Account	\$2,500.00
03-03-2026	Coles Lawncare - VOIDED W/ CREDIT on 03/04/2026	Operating Account	\$2,500.00
03-04-2026	CREDIT BACK Check 5148	Operating Account	-\$2,500.00
03-09-2026	Coles Lawncare - March Service	Operating Account	\$2,500.00
04-02-2026	Coles Lawncare - April 2026	Operating Account	\$2,500.00
05-06-2026	Coles Lawncare - May 2026	Operating Account	\$2,500.00
06-03-2026	Cole's Lawncare - June 2026	Operating Account	\$2,500.00
Total for Lawncare			\$15,000.00
Dam Maintenance			
03-30-2026	Triple Point Engineering	Operating Account	\$3,000.00
Total for Dam Maintenance			\$3,000.00
Electricity			
01-14-2026	Colquitt EMC Power Payment	Operating Account	\$206.50
02-12-2026	Colquitt EMC Power Payment	Operating Account	\$207.84
03-13-2026	Colquitt EMC Power Payment	Operating Account	\$210.72
04-10-2026	Colquitt EMC Power Payment	Operating Account	\$201.03
05-12-2026	Colquitt EMC Power Payment	Operating Account	\$219.69
06-12-2026	Colquitt EMC Power Payment	Operating Account	\$210.76
Total for Electricity			\$1,256.54
Landscaping			
03-03-2026	Coles Lawncare - CHECK 5147	Operating Account	\$800.00
03-25-2026	Mulch + Delivery	Operating Account	\$1,390.50
04-13-2026	Quans Lawncare - Palm Trees Watering	Operating Account	\$175.00
04-13-2026	Quans Lawncare - Palm Trees Maintenance	Operating Account	\$825.00
Total for Landscaping			\$3,190.50
Improvements			
05-08-2026	OUTTANS Outdoor Equipment	Operating Account	\$2,799.40
06-24-2026	SRS - Bench Installations	Operating Account	\$850.00
Total for Improvements			\$3,649.40
Total for A.) Amenities, Landscape & Common Area Maintenance			\$26,157.98

B.) Administrative

Software Management, Web, and Email Services

Nelson Hill Homeowners Association

Expenses by Category

Jan 1, 2026 - Jun 30, 2026

Date	Description	Account	Amount
01-23-2026	Website	Operating Account	\$25.00
01-27-2026	State Taxes - Convenience Fee	Operating Account	\$24.12
02-23-2026	Website	Operating Account	\$25.00
03-23-2026	Website	Operating Account	\$27.00
04-23-2026	PayHOA Website	Operating Account	\$25.00
04-24-2026	PayHOA Software	Operating Account	\$2,988.00
05-07-2026	Website	Operating Account	\$12.00
05-11-2026	Email Account	Operating Account	\$4.00
06-08-2026	Ionos Email	Operating Account	\$4.00
06-08-2026	Website	Operating Account	\$12.00
Total for Software Management, Web, and Email Services			\$3,146.12
Property Insurance			
06-16-2026	Property Insurance - Chubb	Operating Account	\$4,550.00
Total for Property Insurance			\$4,550.00
Property Taxes			
01-29-2026	Lowndes County Property Taxes	Operating Account	\$938.70
02-20-2026	Lowndes County Taxes	Operating Account	\$189.24
Total for Property Taxes			\$1,127.94
Reimbursement Checks			
02-09-2026	Reimbursement to Maureen Berrios 2025 Annual Meeting Supplies	Operating Account	\$50.70
02-11-2026	Reimbursement to Alex Lamma Georgia Corporate Annual Registration	Operating Account	\$40.00
02-13-2026	Cindy Miley Reimbursement for Yard Sale Banner	Operating Account	\$50.00
06-24-2026	Maureen Berrios USPS Reimbursement	Operating Account	\$10.48
Total for Reimbursement Checks			\$151.18
Legal Fees			
04-13-2026	Langdale Vallotton - Invoice 77628	Operating Account	\$1,039.84
Total for Legal Fees			\$1,039.84
Lien Filings			
02-11-2026	Lien Cancellation	Operating Account	\$25.88
02-12-2026	Lien Cancellation	Operating Account	\$25.88
02-13-2026	Lien Cancellations	Operating Account	\$232.88
06-16-2026	Lien Filing	Operating Account	\$25.88
06-17-2026	Lien Filing	Operating Account	\$802.13
Total for Lien Filings			\$1,112.65
Other Expenses			
01-02-2026	HOA Dues Letters	Operating Account	\$135.95
01-22-2026	Letters	Operating Account	\$2.70
01-30-2026	PO BOX Renewal	Operating Account	\$88.00

Nelson Hill Homeowners Association

Expenses by Category

Jan 1, 2026 - Jun 30, 2026

Date	Description	Account	Amount
02-11-2026	UPS Store Notary Service	Operating Account	\$22.00
02-12-2026	Lien Letters	Operating Account	\$54.00
02-19-2026	Service Fee Taxes	Operating Account	\$4.86
03-13-2026	Violation Letters	Operating Account	\$11.55
05-11-2026	Letters - Non-Registered Owners	Operating Account	\$89.90
06-01-2026	PayHOA Letters	Operating Account	\$69.60
06-29-2026	Violation Letter	Operating Account	\$2.25
Total for Other Expenses			\$480.81
Total for B.) Administrative			\$11,608.54
Total Expenses			\$37,766.52