

HALIFAX COUNTY CONDOMINIUM CORPORATION NO. 144



Quarterly report to owners

June 1, 2026 to August 31, 2026

Retrospective report prepared October 4, 2026. Event dates use Halifax local time.

At a glance

Banking and bookkeeping arrangements advanced during the quarter, assessment collections improved, and an August 29 special general meeting elected two additional directors. Sprinkler repairs, local access support and grounds-maintenance follow-up remained important unfinished work. [1–4]

Financial position at August 31

The following balances come from the unaudited management report dated September 17, 2026. They describe the position at quarter-end; they are not June–August income or cash-flow totals. Amounts are Canadian dollars. [1]

Measure	August 31, 2026
Operating / general fund balance	\$13,916
Reserve fund balance	\$178,133
Contingency fund balance	\$36,831
Total fund balances / net assets	\$228,880
Total bank cash	\$179,887
Receivables, all owners combined	\$55,426
Payables and accrued liabilities	\$12,043

Figures are rounded. Fund balances include amounts that are not cash available to spend. Reserve bank cash was \$131,076, compared with reserve fund equity of \$178,133; receivables and internal fund balances require reconciliation. Total liabilities also include \$4,100 of deferred revenue. [1]

Collections, fees and bookkeeping

The July 16 owner update reported \$52,650 received for nine units against the \$58,500 special assessment. This was an interim collection milestone; the year-end accounts still report material aggregate receivables. [1, 2]

Incoming autodeposit and the accounting-system connection progressed in June. By July, invoices were being routed through the bookkeeper and entered for the President's payment approval. Collection and payment exceptions still required reconciliation. [2]

The July 17 budget package was a working proposal. At August 31, the communicated interim monthly fee remained \$650 per unit pending finalization of the 2026/27 budget. Later fee changes are recorded separately below. [3]

Board and records

The August 29 results memorandum records the election of Henri Spencer and Robby Spencer by seven units to one. The Board comprised Raymond Spencer as President, Henri Spencer as Vice-President and Secretary-Treasurer, and Robby Spencer as Director. The bookkeeper confirmed holding the corporate seal and keys on August 31. [4]

QUARTER ENDED August 31, 2026

Building matters and next steps

Maintenance, safety and insurance

Matter	Position at quarter-end
Sprinkler repairs	The August owner updates continued to identify outstanding deficiencies from the December 2025 inspection. Local attendance and contractor access were being arranged; completion was not confirmed. [5]
Grounds and municipal notice	Late-August correspondence concerned overgrown grounds and a municipal notice. An initial assumption that cleanup was complete was followed by a resident report that weeds remained. Further follow-up was underway on August 31. [6]
Local support	Providers were approached for key custody and contractor access. Proposals and pricing discussions did not establish a continuing local management appointment. [5]
Corporation insurance	Gallagher issued endorsements on June 22 removing Podium as an additional insured from the expiring and renewal terms, without an endorsement premium change. The renewal term runs June 30, 2026 to June 30, 2027. [7]

Priorities carried into the new year

Complete sprinkler repairs and document the result; verify grounds cleanup and municipal follow-up; establish dependable local access support; reconcile collections and internal fund balances; and complete financial, audit and registry follow-up.

Owners should retain payment confirmations, raise any ledger discrepancy promptly and cooperate with notified access arrangements for common-property work. Proposed projects and assessments remain subject to their separate decision process.

After the reporting date

The September 24 owner notice announced monthly common expenses of \$800 per unit effective September 1, together with revised management arrangements. These were developments after this quarter. The financial-statement package was circulated to owners on October 1; 2026 accounts remained unaudited. [8]

Key records

[1] HCCC #144 Management Report, year ended August 31, 2026, prepared September 17, pp. 1–2. General fund balance is current-year earnings plus prior retained earnings.

[2] Everyday Office Consulting banking and invoice correspondence, June 4–July 17; owner special-assessment collection update, July 16.

[3] Owner financial-package email, July 17; interim common-expense notice, August 29 (Halifax date).

[4] “Results of Election for Two Directors”, August 29; “Corporation Seal and Year-End Reporting”, August 31.

[5] Contractor-access correspondence, June–August; sprinkler/local-support owner updates, August 11 and 19.

[6] Grounds and municipal-notice correspondence with local management and owners, August 21–31.

[7] Gallagher property and general liability endorsement letters, June 22, 2026.

[8] Owner budget and management notices, September 24; “Financial Statements, Governance and Next Steps”, October 1.