

Balance Sheet

Period = Dec 2025

Book = Accrual ; Tree = hoa_bs

Current Balance

ASSETS

CASH

Operating Cash 1

73,127.81

TOTAL CASH

73,127.81

OTHER ASSETS

Accounts Receivable

15,057.41

Allowance for Doubtful Accounts

-520.40

TOTAL OTHER ASSETS

14,537.01

PROPERTY

Accumulated Depreciation - Buildings

-20.84

Furniture & Equipment

316.00

Accum. Depr. - Furn. & Equip.

-213.00

-Personal Prop. Depreciation

-1,264.00

TOTAL PROPERTY

-1,181.84

TOTAL ASSETS

86,482.98

LIABILITIES & OWNERS EQUITY

LIABILITIES

Accounts Payable

8,245.20

Association Dues Paid in Advance

7,748.14

TOTAL LIABILITIES

15,993.34

OWNERS EQUITY

Ending Owners Equity

83,793.46

Retained Earnings-Reserve

13,303.82

TOTAL OWNERS EQUITY

70,489.64

TOTAL LIABILITIES & OWNERS EQUITY

86,482.98

Budget Comparison Cash Flow

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | PTD Actual | PTD Budget | Variance | % Var | YTD Actual | YTD Budget | Variance | % Var | Annual |
|--|------------------|------------------|------------------|----------------|-------------------|-------------------|-------------------|----------------|-------------------|
| REVENUE | | | | | | | | | |
| INCOME | | | | | | | | | |
| Association Dues | 48,895.00 | 49,280.00 | -385.00 | -0.78 | 591,360.00 | 591,360.00 | 0.00 | 0.00 | 591,360.00 |
| TOTAL INCOME | 48,895.00 | 49,280.00 | -385.00 | -0.78 | 591,360.00 | 591,360.00 | 0.00 | 0.00 | 591,360.00 |
| EXPENSE REIMBURSEMENT | | | | | | | | | |
| Insurance Claim Proceeds | 7,175.00 | 0.00 | 7,175.00 | N/A | 8,024.00 | 0.00 | 8,024.00 | N/A | 0.00 |
| TOTAL EXPENSE REIMBURSEMENT | 7,175.00 | 0.00 | 7,175.00 | N/A | 8,024.00 | 0.00 | 8,024.00 | N/A | 0.00 |
| OTHER INCOME | | | | | | | | | |
| Reimb for Repairs | 1,200.00 | 0.00 | 1,200.00 | N/A | 3,055.00 | 0.00 | 3,055.00 | N/A | 0.00 |
| Miscellaneous Income | 2,200.00 | 0.00 | 2,200.00 | N/A | 2,200.00 | 0.00 | 2,200.00 | N/A | 0.00 |
| Late Fee | 0.00 | 0.00 | 0.00 | N/A | 50.00 | 0.00 | 50.00 | N/A | 0.00 |
| Legal Fees Income | 0.00 | 0.00 | 0.00 | N/A | 949.00 | 0.00 | 949.00 | N/A | 0.00 |
| NSF Bank Chg | 35.00 | 0.00 | 35.00 | N/A | 70.00 | 0.00 | 70.00 | N/A | 0.00 |
| TOTAL OTHER INCOME | 3,435.00 | 0.00 | 3,435.00 | N/A | 6,324.00 | 0.00 | 6,324.00 | N/A | 0.00 |
| TOTAL REVENUE | 59,505.00 | 49,280.00 | 10,225.00 | 20.75 | 605,708.00 | 591,360.00 | 14,348.00 | 2.43 | 591,360.00 |
| EXPENSES | | | | | | | | | |
| REPAIRS & MAINT - GENERAL | | | | | | | | | |
| Repairs & Maintenance | 0.00 | 2,622.38 | 2,622.38 | 100.00 | 76,565.24 | 31,469.00 | -45,096.24 | -143.30 | 31,469.00 |
| Exterminating | 0.00 | 151.75 | 151.75 | 100.00 | 1,525.00 | 1,821.00 | 296.00 | 16.25 | 1,821.00 |
| Insurance Claims - Repairs | 9,522.00 | 833.37 | -8,688.63 | -1,042.59 | 18,569.69 | 10,000.00 | -8,569.69 | -85.70 | 10,000.00 |
| Building Supplies | 0.00 | 0.00 | 0.00 | N/A | 252.39 | 0.00 | -252.39 | N/A | 0.00 |
| TOTAL REPAIRS & MAINT - GENERAL | 9,522.00 | 3,607.50 | -5,914.50 | -163.95 | 96,912.32 | 43,290.00 | -53,622.32 | -123.87 | 43,290.00 |
| REPAIRS & MAINT. - CONTRACT | | | | | | | | | |
| Garage Door Preventive Maintenance | 0.00 | 20.00 | 20.00 | 100.00 | 0.00 | 240.00 | 240.00 | 100.00 | 240.00 |
| Garage Door Repair | 0.00 | 151.25 | 151.25 | 100.00 | 2,983.76 | 1,815.00 | -1,168.76 | -64.39 | 1,815.00 |
| Elevator Inspections | 0.00 | 960.00 | 960.00 | 100.00 | 4,034.00 | 1,920.00 | -2,114.00 | -110.10 | 1,920.00 |
| Elevator Preventive Maintenance | 0.00 | 0.00 | 0.00 | N/A | 19,610.64 | 19,005.00 | -605.64 | -3.19 | 19,005.00 |
| Elevator Repairs | 0.00 | 181.62 | 181.62 | 100.00 | 5,296.08 | 2,179.00 | -3,117.08 | -143.05 | 2,179.00 |
| Elevator Telephone | 344.59 | 276.62 | -67.97 | -24.57 | 3,905.05 | 3,319.00 | -586.05 | -17.66 | 3,319.00 |
| HVAC Maintenance | 1,493.50 | 275.00 | -1,218.50 | -443.09 | 3,032.00 | 3,300.00 | 268.00 | 8.12 | 3,300.00 |
| HVAC Repair | 0.00 | 66.12 | 66.12 | 100.00 | 0.00 | 793.00 | 793.00 | 100.00 | 793.00 |
| Fire System Telephone | 521.29 | 558.37 | 37.08 | 6.64 | 6,488.72 | 6,700.00 | 211.28 | 3.15 | 6,700.00 |
| Fire Panel Monitoring | 0.00 | 0.00 | 0.00 | N/A | 3,698.00 | 2,224.00 | -1,474.00 | -66.28 | 2,224.00 |

Budget Comparison Cash Flow

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | PTD Actual | PTD Budget | Variance | % Var | YTD Actual | YTD Budget | Variance | % Var | Annual |
|--|-----------------|-----------------|------------------|---------------|------------------|-------------------|-------------------|---------------|-------------------|
| Fire Code Inspections | 1,299.00 | 584.13 | -714.87 | -122.38 | 5,134.00 | 7,010.00 | 1,876.00 | 26.76 | 7,010.00 |
| Fire System Repair | 0.00 | 516.62 | 516.62 | 100.00 | 17,798.23 | 6,199.00 | -11,599.23 | -187.11 | 6,199.00 |
| TOTAL REPAIRS & MAINT.-CONTRACT | 3,658.38 | 3,589.73 | -68.65 | -1.91 | 71,980.48 | 54,704.00 | -17,276.48 | -31.58 | 54,704.00 |
| HOUSEKEEPING | | | | | | | | | |
| Cleaning Services | 2,978.00 | 2,416.63 | -561.37 | -23.23 | 25,118.13 | 29,000.00 | 3,881.87 | 13.39 | 29,000.00 |
| Cleaning Garage | 0.00 | 50.00 | 50.00 | 100.00 | 0.00 | 600.00 | 600.00 | 100.00 | 600.00 |
| TOTAL HOUSEKEEPING | 2,978.00 | 2,466.63 | -511.37 | -20.73 | 25,118.13 | 29,600.00 | 4,481.87 | 15.14 | 29,600.00 |
| GROUNDS COSTS | | | | | | | | | |
| Snow Removal | 2,273.00 | 0.00 | -2,273.00 | N/A | 6,572.00 | 3,556.00 | -3,016.00 | -84.81 | 3,556.00 |
| Grounds Maintenance | 2,463.00 | 2,516.87 | 53.87 | 2.14 | 29,358.00 | 30,202.00 | 844.00 | 2.79 | 30,202.00 |
| Landscaping-Misc | 0.00 | 333.37 | 333.37 | 100.00 | 485.00 | 4,000.00 | 3,515.00 | 87.88 | 4,000.00 |
| Landscape Committee | 0.00 | 833.37 | 833.37 | 100.00 | 9,783.17 | 10,000.00 | 216.83 | 2.17 | 10,000.00 |
| TOTAL GROUNDS COST | 4,736.00 | 3,683.61 | -1,052.39 | -28.57 | 46,198.17 | 47,758.00 | 1,559.83 | 3.27 | 47,758.00 |
| SHARED COMMUNITY COSTS | | | | | | | | | |
| Snow Removal - Shared | 0.00 | 0.00 | 0.00 | N/A | 221.92 | 1,760.00 | 1,538.08 | 87.39 | 1,760.00 |
| Grounds Maintenance - Shared | 587.36 | 567.87 | -19.49 | -3.43 | 7,048.32 | 6,814.00 | -234.32 | -3.44 | 6,814.00 |
| Electricity - Shared | 30.17 | 67.13 | 36.96 | 55.06 | 348.44 | 806.00 | 457.56 | 56.77 | 806.00 |
| Security/Camera - Shared | 18.18 | 14.50 | -3.68 | -25.38 | 217.86 | 174.00 | -43.86 | -25.21 | 174.00 |
| TOTAL SHARED COMMUNITY COSTS | 635.71 | 649.50 | 13.79 | 2.12 | 7,836.54 | 9,554.00 | 1,717.46 | 17.98 | 9,554.00 |
| UTILITIES | | | | | | | | | |
| Electricity | 2,151.48 | 2,765.63 | 614.15 | 22.21 | 30,168.79 | 33,188.00 | 3,019.21 | 9.10 | 33,188.00 |
| Natural Gas | 219.12 | 192.62 | -26.50 | -13.76 | 2,318.96 | 2,311.00 | -7.96 | -0.34 | 2,311.00 |
| Water & Sewer | 5,163.00 | 4,991.37 | -171.63 | -3.44 | 63,426.72 | 59,896.00 | -3,530.72 | -5.89 | 59,896.00 |
| Storm Water | 0.00 | 0.00 | 0.00 | N/A | 3,990.00 | 6,653.00 | 2,663.00 | 40.03 | 6,653.00 |
| TOTAL UTILITIES | 7,533.60 | 7,949.62 | 416.02 | 5.23 | 99,904.47 | 102,048.00 | 2,143.53 | 2.10 | 102,048.00 |
| ADMINISTRATIVE COSTS | | | | | | | | | |
| Management Fees | 2,240.00 | 2,240.00 | 0.00 | 0.00 | 26,880.00 | 26,880.00 | 0.00 | 0.00 | 26,880.00 |
| Office Expense | 0.00 | 0.00 | 0.00 | N/A | 16.67 | 0.00 | -16.67 | N/A | 0.00 |
| Committee Expenses | 0.00 | 41.63 | 41.63 | 100.00 | 699.53 | 500.00 | -199.53 | -39.91 | 500.00 |
| Website | 0.00 | 0.00 | 0.00 | N/A | 324.00 | 0.00 | -324.00 | N/A | 0.00 |
| Insurance | 8,481.00 | 10,915.75 | 2,434.75 | 22.30 | 101,563.25 | 130,989.00 | 29,425.75 | 22.46 | 130,989.00 |
| Bank Charges | 0.00 | 15.00 | 15.00 | 100.00 | 0.00 | 180.00 | 180.00 | 100.00 | 180.00 |
| UOA Meetings | 0.00 | 250.00 | 250.00 | 100.00 | 2,957.47 | 3,000.00 | 42.53 | 1.42 | 3,000.00 |
| Legal Fees | 1,149.57 | 83.37 | -1,066.20 | -1,278.88 | 4,484.91 | 1,000.00 | -3,484.91 | -348.49 | 1,000.00 |
| Registration & Annual Report Fees | 0.00 | 0.00 | 0.00 | N/A | 185.00 | 105.00 | -80.00 | -76.19 | 105.00 |

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Budget Comparison Cash Flow

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | PTD Actual | PTD Budget | Variance | % Var | YTD Actual | YTD Budget | Variance | % Var | Annual |
|------------------------------------|------------------|------------------|-------------------|----------------|-------------------|-------------------|-------------------|--------------|-------------------|
| Annual Audit Fee | 0.00 | 0.00 | 0.00 | N/A | 0.00 | 5,500.00 | 5,500.00 | 100.00 | 5,500.00 |
| Tax Return Preparation | 0.00 | 0.00 | 0.00 | N/A | 370.00 | 0.00 | -370.00 | N/A | 0.00 |
| Copies Mailings Postage | 42.53 | 104.63 | 62.10 | 59.35 | 1,646.11 | 1,256.00 | -390.11 | -31.06 | 1,256.00 |
| Community Events | 2,228.80 | 0.00 | -2,228.80 | N/A | 2,228.80 | 0.00 | -2,228.80 | N/A | 0.00 |
| TOTAL ADMINISTRATIVE COSTS | 14,141.90 | 13,650.38 | -491.52 | -3.60 | 141,355.74 | 169,410.00 | 28,054.26 | 16.56 | 169,410.00 |
| TRANSFER TO RESERVES | | | | | | | | | |
| Transfer to Capital Reserve Fund | 16,901.71 | 10,416.37 | -6,485.34 | -62.26 | 124,995.96 | 124,996.00 | 0.04 | 0.00 | 124,996.00 |
| Transfer to Operating Reserve Fund | 0.00 | 833.37 | 833.37 | 100.00 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 10,000.00 |
| TOTAL TRANSFER TO RESERVES | 16,901.71 | 11,249.74 | -5,651.97 | -50.24 | 134,995.96 | 134,996.00 | 0.04 | 0.00 | 134,996.00 |
| TOTAL EXPENSES | 60,107.30 | 46,846.71 | -13,260.59 | -28.31 | 624,301.81 | 591,360.00 | -32,941.81 | -5.57 | 591,360.00 |
| NET INCOME | -602.30 | 2,433.29 | -3,035.59 | -124.75 | -18,593.81 | 0.00 | -18,593.81 | N/A | 0.00 |
| ADJUSTMENTS | | | | | | | | | |
| Association Dues Paid in Advance | -4,140.20 | 0.00 | -4,140.20 | N/A | -3,129.00 | 0.00 | -3,129.00 | N/A | 0.00 |
| TOTAL ADJUSTMENTS | -4,140.20 | 0.00 | -4,140.20 | N/A | -3,129.00 | 0.00 | -3,129.00 | N/A | 0.00 |
| CASH FLOW | -4,742.50 | 2,433.29 | -7,175.79 | -294.90 | -21,722.81 | 0.00 | -21,722.81 | N/A | 0.00 |

4

Cash Flow Statement

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | Period to Date | % | Year to Date | % |
|--|------------------|-------------|-------------------|-------------|
| REVENUE | | | | |
| INCOME | | | | |
| Association Dues | 48,895.00 | 0.00 | 591,360.00 | 0.00 |
| TOTAL INCOME | 48,895.00 | 0.00 | 591,360.00 | 0.00 |
| EXPENSE REIMBURSEMENT | | | | |
| Insurance Claim Proceeds | 7,175.00 | 0.00 | 8,024.00 | 0.00 |
| TOTAL EXPENSE REIMBURSEMENT | 7,175.00 | 0.00 | 8,024.00 | 0.00 |
| OTHER INCOME | | | | |
| Reimb for Repairs | 1,200.00 | 0.00 | 3,055.00 | 0.00 |
| Miscellaneous Income | 2,200.00 | 0.00 | 2,200.00 | 0.00 |
| Late Fee | 0.00 | 0.00 | 50.00 | 0.00 |
| Legal Fees Income | 0.00 | 0.00 | 949.00 | 0.00 |
| NSF Bank Chg | 35.00 | 0.00 | 70.00 | 0.00 |
| TOTAL OTHER INCOME | 3,435.00 | 0.00 | 6,324.00 | 0.00 |
| TOTAL REVENUE | 59,505.00 | 0.00 | 605,708.00 | 0.00 |
| EXPENSES | | | | |
| REPAIRS & MAINT - GENERAL | | | | |
| Repairs & Maintenance | 0.00 | 0.00 | 76,565.24 | 0.00 |
| Exterminating | 0.00 | 0.00 | 1,525.00 | 0.00 |
| Insurance Claims - Repairs | 9,522.00 | 0.00 | 18,569.69 | 0.00 |
| Building Supplies | 0.00 | 0.00 | 252.39 | 0.00 |
| TOTAL REPAIRS & MAINT - GENERAL | 9,522.00 | 0.00 | 96,912.32 | 0.00 |
| REPAIRS & MAINT. - CONTRACT | | | | |
| Garage Door Repair | 0.00 | 0.00 | 2,983.76 | 0.00 |
| Elevator Inspections | 0.00 | 0.00 | 4,034.00 | 0.00 |
| Elevator Preventive Maintenance | 0.00 | 0.00 | 19,610.64 | 0.00 |
| Elevator Repairs | 0.00 | 0.00 | 5,296.08 | 0.00 |
| Elevator Telephone | 344.59 | 0.00 | 3,905.05 | 0.00 |
| HVAC Maintenance | 1,493.50 | 0.00 | 3,032.00 | 0.00 |
| Fire System Telephone | 521.29 | 0.00 | 6,488.72 | 0.00 |
| Fire Panel Monitoring | 0.00 | 0.00 | 3,698.00 | 0.00 |
| Fire Code Inspections | 1,299.00 | 0.00 | 5,134.00 | 0.00 |
| Fire System Repair | 0.00 | 0.00 | 17,798.23 | 0.00 |
| TOTAL REPAIRS & MAINT.-CONTRACT | 3,658.38 | 0.00 | 71,980.48 | 0.00 |
| HOUSEKEEPING | | | | |
| Cleaning Services | 2,978.00 | 0.00 | 25,118.13 | 0.00 |
| TOTAL HOUSEKEEPING | 2,978.00 | 0.00 | 25,118.13 | 0.00 |
| GROUNDS COSTS | | | | |
| Snow Removal | 2,273.00 | 0.00 | 6,572.00 | 0.00 |
| Grounds Maintenance | 2,463.00 | 0.00 | 29,358.00 | 0.00 |
| Landscaping-Misc | 0.00 | 0.00 | 485.00 | 0.00 |
| Landscape Committee | 0.00 | 0.00 | 9,783.17 | 0.00 |
| TOTAL GROUNDS COST | 4,736.00 | 0.00 | 46,198.17 | 0.00 |
| SHARED COMMUNITY COSTS | | | | |
| Snow Removal - Shared | 0.00 | 0.00 | 221.92 | 0.00 |

Cash Flow Statement

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | Period to Date | % | Year to Date | % |
|-------------------------------------|------------------|-------------|-------------------|-------------|
| Grounds Maintenance - Shared | 587.36 | 0.00 | 7,048.32 | 0.00 |
| Electricity - Shared | 30.17 | 0.00 | 348.44 | 0.00 |
| Security/Camera - Shared | 18.18 | 0.00 | 217.86 | 0.00 |
| TOTAL SHARED COMMUNITY COSTS | 635.71 | 0.00 | 7,836.54 | 0.00 |
| UTILITIES | | | | |
| Electricity | 2,151.48 | 0.00 | 30,168.79 | 0.00 |
| Natural Gas | 219.12 | 0.00 | 2,318.96 | 0.00 |
| Water & Sewer | 5,163.00 | 0.00 | 63,426.72 | 0.00 |
| Storm Water | 0.00 | 0.00 | 3,990.00 | 0.00 |
| TOTAL UTILITIES | 7,533.60 | 0.00 | 99,904.47 | 0.00 |
| ADMINISTRATIVE COSTS | | | | |
| Management Fees | 2,240.00 | 0.00 | 26,880.00 | 0.00 |
| Office Expense | 0.00 | 0.00 | 16.67 | 0.00 |
| Committee Expenses | 0.00 | 0.00 | 699.53 | 0.00 |
| Website | 0.00 | 0.00 | 324.00 | 0.00 |
| Insurance | 8,481.00 | 0.00 | 101,563.25 | 0.00 |
| UOA Meetings | 0.00 | 0.00 | 2,957.47 | 0.00 |
| Legal Fees | 1,149.57 | 0.00 | 4,484.91 | 0.00 |
| Registration & Annual Report Fees | 0.00 | 0.00 | 185.00 | 0.00 |
| Tax Return Preparation | 0.00 | 0.00 | 370.00 | 0.00 |
| Copies Mailings Postage | 42.53 | 0.00 | 1,646.11 | 0.00 |
| Community Events | 2,228.80 | 0.00 | 2,228.80 | 0.00 |
| TOTAL ADMINISTRATIVE COSTS | 14,141.90 | 0.00 | 141,355.74 | 0.00 |
| TRANSFER TO RESERVES | | | | |
| Transfer to Capital Reserve Fund | 16,901.71 | 0.00 | 124,995.96 | 0.00 |
| Transfer to Operating Reserve Fund | 0.00 | 0.00 | 10,000.00 | 0.00 |
| TOTAL TRANSFER TO RESERVES | 16,901.71 | 0.00 | 134,995.96 | 0.00 |
| TOTAL EXPENSES | 60,107.30 | 0.00 | 624,301.81 | 0.00 |
| NET INCOME | -602.30 | 0.00 | -18,593.81 | 0.00 |
| ADJUSTMENTS | | | | |
| Association Dues Paid in Advance | -4,140.20 | 0.00 | -3,129.00 | 0.00 |
| TOTAL ADJUSTMENTS | -4,140.20 | 0.00 | -3,129.00 | 0.00 |
| CASH FLOW | -4,742.50 | 0.00 | -21,722.81 | 0.00 |

| Period to Date | Beginning Balance | Ending Balance | Difference |
|---|-------------------|------------------|-------------------|
| Operating Cash 1 | 83,757.31 | 73,127.81 | -10,629.50 |
| The Donald C. Bruster Management Education Fund | 0.00 | 0.00 | 0.00 |
| CD Pinnacle Matures 10/02/26 @ 3.43% | 0.00 | 0.00 | 0.00 |
| CD ST Matures 6/3/20 @ 2.23% | 0.00 | 0.00 | 0.00 |
| CD ST Matures 6/3/20 @ 2.23% | 0.00 | 0.00 | 0.00 |
| Total Cash | 83,757.31 | 73,127.81 | -10,629.50 |

| Year to Date | Beginning Balance | Ending Balance | Difference |
|---|-------------------|----------------|------------|
| Operating Cash 1 | 93,207.62 | 73,127.81 | -20,079.81 |
| The Donald C. Bruster Management Education Fund | 0.00 | 0.00 | 0.00 |
| CD Pinnacle Matures 10/02/26 @ 3.43% | 0.00 | 0.00 | 0.00 |

6

Cash Flow Statement

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | Period to Date | % | Year to Date | % |
|------------------------------|-----------------------|------------------|---------------------|----------|
| CD ST Matures 6/3/20 @ 2.23% | 0.00 | 0.00 | 0.00 | |
| CD ST Matures 6/3/20 @ 2.23% | 0.00 | 0.00 | 0.00 | |
| Total Cash | 93,207.62 | 73,127.81 | -20,079.81 | |

Balance Sheet

Period = Dec 2025

Book = Accrual ; Tree = hoa_bs

Current Balance

ASSETS

CASH

Operating Reserve Account

TOTAL CASH

10,096.48

10,096.48

TOTAL ASSETS

10,096.48

LIABILITIES & OWNERS EQUITY

OWNERS EQUITY

Ending Owners Equity

TOTAL OWNERS EQUITY

10,096.48

10,096.48

TOTAL LIABILITIES & OWNERS EQUITY

10,096.48

Budget Comparison Cash Flow

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | PTD Actual | PTD Budget | Variance | % Var | YTD Actual | YTD Budget | Variance | % Var | Annual |
|---------------------------|---------------|-------------|---------------|------------|-------------------|-------------|-------------------|------------|-------------|
| REVENUE | | | | | | | | | |
| OTHER INCOME | | | | | | | | | |
| Interest on Bank Accounts | 11.39 | 0.00 | 11.39 | N/A | 96.48 | 0.00 | 96.48 | N/A | 0.00 |
| Operating Reserve Funds | 0.00 | 0.00 | 0.00 | N/A | 10,000.00 | 0.00 | 10,000.00 | N/A | 0.00 |
| TOTAL OTHER INCOME | 11.39 | 0.00 | 11.39 | N/A | 10,096.48 | 0.00 | 10,096.48 | N/A | 0.00 |
| TOTAL REVENUE | 11.39 | 0.00 | 11.39 | N/A | 10,096.48 | 0.00 | 10,096.48 | N/A | 0.00 |
| NET INCOME | 11.39 | 0.00 | 11.39 | N/A | 10,096.48 | 0.00 | 10,096.48 | N/A | 0.00 |
| ADJUSTMENTS | | | | | | | | | |
| Operating Reserve Account | -11.39 | 0.00 | -11.39 | N/A | -10,096.48 | 0.00 | -10,096.48 | N/A | 0.00 |
| TOTAL ADJUSTMENTS | -11.39 | 0.00 | -11.39 | N/A | -10,096.48 | 0.00 | -10,096.48 | N/A | 0.00 |
| CASH FLOW | 0.00 | 0.00 | 0.00 | N/A | 0.00 | 0.00 | 0.00 | N/A | 0.00 |

89

Cash Flow Statement

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | Period to Date | % | Year to Date | % |
|---------------------------|--------------------------|-----------------------|-------------------|-------------|
| REVENUE | | | | |
| OTHER INCOME | | | | |
| Interest on Bank Accounts | 11.39 | 0.00 | 96.48 | 0.00 |
| Operating Reserve Funds | 0.00 | 0.00 | 10,000.00 | 0.00 |
| TOTAL OTHER INCOME | 11.39 | 0.00 | 10,096.48 | 0.00 |
| TOTAL REVENUE | 11.39 | 0.00 | 10,096.48 | 0.00 |
| NET INCOME | 11.39 | 0.00 | 10,096.48 | 0.00 |
| ADJUSTMENTS | | | | |
| Operating Reserve Account | -11.39 | 0.00 | -10,096.48 | 0.00 |
| TOTAL ADJUSTMENTS | -11.39 | 0.00 | -10,096.48 | 0.00 |
| CASH FLOW | 0.00 | 0.00 | 0.00 | 0.00 |
| Period to Date | | | | |
| | Beginning Balance | Ending Balance | Difference | |
| Operating Reserve Account | 10,085.09 | 10,096.48 | 11.39 | |
| Total Cash | 10,085.09 | 10,096.48 | 11.39 | |
| Year to Date | | | | |
| | Beginning Balance | Ending Balance | Difference | |
| Operating Reserve Account | 0.00 | 10,096.48 | 10,096.48 | |
| Total Cash | 0.00 | 10,096.48 | 10,096.48 | |

General Ledger

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

Sort On =

| Property | Property Name | Date | Period | Person/Description | Control | Reference | Debit | Credit | Balance | Remarks |
|------------------|-----------------|------------|---------|----------------------------------|---------|-----------|--------------|--------------|---|----------|
| 5720-0000 | | | | Interest on Bank Accounts | | | | | -85.09 = Beginning Balance = | |
| r.pr | UOA of Pheas... | 12/31/2025 | 12/2025 | Interest | J-82791 | | 0.00 | 11.39 | -96.48 | Interest |
| | | | | Net Change=-11.39 | | | 0.00 | 11.39 | -96.48 = Ending Balance = | |
| 5759-0000 | | | | Operating Reserve Funds | | | | | -10,000.00 = Beginning Balance = | |
| | | | | Net Change=0.00 | | | 0.00 | 0.00 | -10,000.00 = Ending Balance = | |
| 1127-0000 | | | | Operating Reserve Account | | | | | 10,085.09 = Beginning Balance = | |
| r.pr | UOA of Pheas... | 12/31/2025 | 12/2025 | Interest | J-82791 | | 11.39 | 0.00 | 10,096.48 | Interest |
| | | | | Net Change=11.39 | | | 11.39 | 0.00 | 10,096.48 = Ending Balance = | |
| | | | | | | | 11.39 | 11.39 | | |

915

Balance Sheet

Period = Dec 2025

Book = Accrual ; Tree = hoa_bs

Current Balance**ASSETS**

| | |
|-------------------------------------|-------------------|
| CASH | |
| Capital Reserve Account | 329,066.03 |
| CD Pinnacle Matures 10/2/26 @ 3.43% | 42,176.56 |
| CD Trust Mat 2/23/26 @ 0.05% | 32,489.06 |
| TOTAL CASH | <u>403,731.65</u> |

PROPERTY

| | |
|------------------------------|-----------------|
| Furniture & Equipment | 1,339.84 |
| -Personal Prop. Depreciation | -158.00 |
| TOTAL PROPERTY | <u>1,181.84</u> |

TOTAL ASSETS**404,913.49****LIABILITIES & OWNERS EQUITY****OWNERS EQUITY**

| | |
|---------------------------|-------------------|
| Ending Owners Equity | 148,905.67 |
| Retained Earnings-Reserve | -256,007.82 |
| TOTAL OWNERS EQUITY | <u>404,913.49</u> |

TOTAL LIABILITIES & OWNERS EQUITY**404,913.49**

Budget Comparison Cash Flow

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | PTD Actual | PTD Budget | Variance | % Var | YTD Actual | YTD Budget | Variance | % Var | Annual |
|---------------------------------------|-------------------|-------------|-------------------|------------|-------------------|-------------|-------------------|------------|-------------|
| REVENUE | | | | | | | | | |
| OTHER INCOME | | | | | | | | | |
| Interest on Bank Accounts | 1,449.63 | 0.00 | 1,449.63 | N/A | 8,309.17 | 0.00 | 8,309.17 | N/A | 0.00 |
| Capital Reserve Funds | 16,901.71 | 0.00 | 16,901.71 | N/A | 124,995.96 | 0.00 | 124,995.96 | N/A | 0.00 |
| TOTAL OTHER INCOME | 18,351.34 | 0.00 | 18,351.34 | N/A | 133,305.13 | 0.00 | 133,305.13 | N/A | 0.00 |
| TOTAL REVENUE | 18,351.34 | 0.00 | 18,351.34 | N/A | 133,305.13 | 0.00 | 133,305.13 | N/A | 0.00 |
| EXPENSES | | | | | | | | | |
| CAPITAL RESERVE EXPENSES | | | | | | | | | |
| Capital Rsv - Other | 0.00 | 0.00 | 0.00 | N/A | 3,700.00 | 0.00 | -3,700.00 | N/A | 0.00 |
| Capital Rsv - Fire/Security Panel | 0.00 | 0.00 | 0.00 | N/A | 29,573.00 | 0.00 | -29,573.00 | N/A | 0.00 |
| Capital Rsv - Garage Doors | 0.00 | 0.00 | 0.00 | N/A | 7,609.61 | 0.00 | -7,609.61 | N/A | 0.00 |
| Capital Rsv - HVAC | 0.00 | 0.00 | 0.00 | N/A | 16,030.00 | 0.00 | -16,030.00 | N/A | 0.00 |
| Capital Rsv - Exhaust Fans | 0.00 | 0.00 | 0.00 | N/A | 2,412.16 | 0.00 | -2,412.16 | N/A | 0.00 |
| Capital Rsv - Doors | 0.00 | 0.00 | 0.00 | N/A | 17,755.22 | 0.00 | -17,755.22 | N/A | 0.00 |
| Capital Rsv - Elevator | 0.00 | 0.00 | 0.00 | N/A | 10,240.17 | 0.00 | -10,240.17 | N/A | 0.00 |
| TOTAL CAPITAL RESERVE EXPENSES | 0.00 | 0.00 | 0.00 | N/A | 87,320.16 | 0.00 | -87,320.16 | N/A | 0.00 |
| TOTAL EXPENSES | 0.00 | 0.00 | 0.00 | N/A | 87,320.16 | 0.00 | -87,320.16 | N/A | 0.00 |
| NET INCOME | 18,351.34 | 0.00 | 18,351.34 | N/A | 45,984.97 | 0.00 | 45,984.97 | N/A | 0.00 |
| ADJUSTMENTS | | | | | | | | | |
| Capital Reserve Account | -17,255.26 | 0.00 | -17,255.26 | N/A | -43,297.93 | 0.00 | -43,297.93 | N/A | 0.00 |
| CD Pinnacle Matures 10/2/26 @ 3.43% | 0.00 | 0.00 | 0.00 | N/A | -1,590.96 | 0.00 | -1,590.96 | N/A | 0.00 |
| CD Truist Mat 2/23/26 @ 0.05% | 1,096.08 | 0.00 | -1,096.08 | N/A | 1,096.08 | 0.00 | -1,096.08 | N/A | 0.00 |
| TOTAL ADJUSTMENTS | -18,351.34 | 0.00 | -18,351.34 | N/A | -45,984.97 | 0.00 | -45,984.97 | N/A | 0.00 |
| CASH FLOW | 0.00 | 0.00 | 0.00 | N/A | 0.00 | 0.00 | 0.00 | N/A | 0.00 |

96

Cash Flow Statement

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | Period to Date | % | Year to Date | % |
|---------------------------------------|-------------------|-------------|-------------------|-------------|
| REVENUE | | | | |
| OTHER INCOME | | | | |
| Interest on Bank Accounts | 1,449.63 | 0.00 | 8,309.17 | 0.00 |
| Capital Reserve Funds | 16,901.71 | 0.00 | 124,995.96 | 0.00 |
| TOTAL OTHER INCOME | 18,351.34 | 0.00 | 133,305.13 | 0.00 |
| TOTAL REVENUE | 18,351.34 | 0.00 | 133,305.13 | 0.00 |
| EXPENSES | | | | |
| CAPITAL RESERVE EXPENSES | | | | |
| Capital Rsv - Other | 0.00 | 0.00 | 3,700.00 | 0.00 |
| Capital Rsv - Fire/Security Panel | 0.00 | 0.00 | 29,573.00 | 0.00 |
| Capital Rsv - Garage Doors | 0.00 | 0.00 | 7,609.61 | 0.00 |
| Capital Rsv - HVAC | 0.00 | 0.00 | 16,030.00 | 0.00 |
| Capital Rsv - Exhaust Fans | 0.00 | 0.00 | 2,412.16 | 0.00 |
| Capital Rsv - Doors | 0.00 | 0.00 | 17,755.22 | 0.00 |
| Capital Rsv - Elevator | 0.00 | 0.00 | 10,240.17 | 0.00 |
| TOTAL CAPITAL RESERVE EXPENSES | 0.00 | 0.00 | 87,320.16 | 0.00 |
| TOTAL EXPENSES | 0.00 | 0.00 | 87,320.16 | 0.00 |
| NET INCOME | 18,351.34 | 0.00 | 45,984.97 | 0.00 |
| ADJUSTMENTS | | | | |
| Capital Reserve Account | -17,255.26 | 0.00 | -43,297.93 | 0.00 |
| CD Pinnacle Matures 10/2/26 @ 3.43% | 0.00 | 0.00 | -1,590.96 | 0.00 |
| CD Truist Mat 2/23/26 @ 0.05% | 1,096.08 | 0.00 | 1,096.08 | 0.00 |
| TOTAL ADJUSTMENTS | -18,351.34 | 0.00 | -45,984.97 | 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 |
| The Donald C. Bruster Management Education Fund | 0.00 | 0.00 | 0.00 |
| Capital Reserve Account | 311,810.77 | 329,066.03 | 17,255.26 |
| Certificate of Deposit | 0.00 | 0.00 | 0.00 |
| CD Pinnacle Matures 10/02/26 @ 3.43% | 42,176.56 | 42,176.56 | 0.00 |
| CD ST Matures 4/2/12 @ 0.60% | 0.00 | 0.00 | 0.00 |
| CD ST Matures 6/3/20 @ 2.23% | 0.00 | 0.00 | 0.00 |
| CD ST Matures 6/3/20 @ 2.23% | 0.00 | 0.00 | 0.00 |
| CD Truist Mat 1/18/24 @ 4.23% | 0.00 | 0.00 | 0.00 |
| Total Cash | 353,987.33 | 371,242.59 | 17,255.26 |

| Year to Date | Beginning Balance | Ending Balance | Difference |
|---|-------------------|----------------|------------|
| Operating Cash 1 | 0.00 | 0.00 | 0.00 |
| The Donald C. Bruster Management Education Fund | 0.00 | 0.00 | 0.00 |
| Capital Reserve Account | 285,768.10 | 329,066.03 | 43,297.93 |
| Certificate of Deposit | 0.00 | 0.00 | 0.00 |
| CD Pinnacle Matures 10/02/26 @ 3.43% | 40,585.60 | 42,176.56 | 1,590.96 |
| CD ST Matures 4/2/12 @ 0.60% | 0.00 | 0.00 | 0.00 |
| CD ST Matures 6/3/20 @ 2.23% | 0.00 | 0.00 | 0.00 |

Cash Flow Statement

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

| | Period to Date | % | Year to Date | % |
|-------------------------------|-----------------------|-------------------|---------------------|----------|
| CD ST Matures 6/3/20 @ 2.23% | 0.00 | 0.00 | 0.00 | |
| CD Truist Mat 1/18/24 @ 4.23% | 0.00 | 0.00 | 0.00 | |
| Total Cash | 326,353.70 | 371,242.59 | 44,888.89 | |

General Ledger

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

Sort On =

| Property | Property Name | Date | Period | Person/Description | Control | Referenc e | Debit | Credit | Balance | Remarks |
|------------------|-----------------|------------|---------|--|---------|---------------|------------------|------------------|--------------------|------------------------------|
| 5720-0000 | | | | Interest on Bank Accounts | | | | | -6,859.54 | = Beginning Balance = |
| c.pr | The UOA of P... | 12/31/2025 | 12/2025 | Interest | J-82790 | | 0.00 | 353.55 | -7,213.09 | Interest |
| c.pr | The UOA of P... | 12/31/2025 | 12/2025 | CD matured 2/23/25 | J-82826 | | 0.00 | 1,096.08 | -8,309.17 | CD matured 2/23/25 |
| | | | | Net Change=-1,449.63 | | | 0.00 | 1,449.63 | -8,309.17 | = Ending Balance = |
| 5756-0000 | | | | Capital Reserve Funds | | | | | -108,094.25 | = Beginning Balance = |
| c.pr | The UOA of P... | 12/29/2025 | 12/2025 | Capital | J-82499 | | 0.00 | 16,901.71 | -124,995.96 | Capital |
| | | | | Net Change=-16,901.71 | | | 0.00 | 16,901.71 | -124,995.96 | = Ending Balance = |
| 7750-0018 | | | | Capital Rsv - Other | | | | | 3,700.00 | = Beginning Balance = |
| | | | | Net Change=0.00 | | | 0.00 | 0.00 | 3,700.00 | = Ending Balance = |
| 7750-0030 | | | | Capital Rsv - Fire/Security Panel | | | | | 29,573.00 | = Beginning Balance = |
| | | | | Net Change=0.00 | | | 0.00 | 0.00 | 29,573.00 | = Ending Balance = |
| 7750-0045 | | | | Capital Rsv - Garage Doors | | | | | 7,609.61 | = Beginning Balance = |
| | | | | Net Change=0.00 | | | 0.00 | 0.00 | 7,609.61 | = Ending Balance = |
| 7750-0070 | | | | Capital Rsv - HVAC | | | | | 16,030.00 | = Beginning Balance = |
| | | | | Net Change=0.00 | | | 0.00 | 0.00 | 16,030.00 | = Ending Balance = |
| 7750-0098 | | | | Capital Rsv - Exhaust Fans | | | | | 2,412.16 | = Beginning Balance = |
| | | | | Net Change=0.00 | | | 0.00 | 0.00 | 2,412.16 | = Ending Balance = |
| 7750-0099 | | | | Capital Rsv - Doors | | | | | 17,755.22 | = Beginning Balance = |
| | | | | Net Change=0.00 | | | 0.00 | 0.00 | 17,755.22 | = Ending Balance = |
| 7750-0120 | | | | Capital Rsv - Elevator | | | | | 10,240.17 | = Beginning Balance = |
| | | | | Net Change=0.00 | | | 0.00 | 0.00 | 10,240.17 | = Ending Balance = |
| 1126-0000 | | | | Capital Reserve Account | | | | | 311,810.77 | = Beginning Balance = |
| c.pr | The UOA of P... | 12/29/2025 | 12/2025 | Capital | J-82499 | | 16,901.71 | 0.00 | 328,712.48 | Capital |
| c.pr | The UOA of P... | 12/31/2025 | 12/2025 | Interest | J-82790 | | 353.55 | 0.00 | 329,066.03 | Interest |
| | | | | Net Change=17,255.26 | | | 17,255.26 | 0.00 | 329,066.03 | = Ending Balance = |
| 1136-0007 | | | | CD Pinnacle Matures 10/2/26 ... | | | | | 42,176.56 | = Beginning Balance = |
| | | | | Net Change=0.00 | | | 0.00 | 0.00 | 42,176.56 | = Ending Balance = |

bb

General Ledger

Period = Dec 2025

Book = Accrual ; Tree = hoa_cf

Sort On =

| Property | Property Name | Date | Period | Person/Description | Control | Reference | Debit | Credit | Balance | Remarks |
|------------------|-----------------|------------|---------|--------------------------------------|---------|-----------|------------------|------------------|--|--------------------|
| 1136-0023 | | | | CD Truist Mat 2/23/26 @ 0.05% | | | | | 31,392.98 = Beginning Balance = | |
| c.pr | The UOA of P... | 12/31/2025 | 12/2025 | CD matured 2/23/25 | J-82826 | | 1,096.08 | 0.00 | 32,489.06 | CD matured 2/23/25 |
| | | | | Net Change=1,096.08 | | | 1,096.08 | 0.00 | 32,489.06 = Ending Balance = | |
| | | | | | | | 18,351.34 | 18,351.34 | | |