

Westchester Square
Balance Sheet
December 31, 2025

ASSETS

| | | |
|------------------------------|----|-----------------------------|
| Current Assets | | |
| Pacific Ck 1500206411 | \$ | 49,654.51 |
| Pacific Reserve 0030386337 | | 1,609.57 |
| Morgan Stanley | | <u>126,352.06</u> |
| Total Current Assets | | 177,616.14 |
| Property and Equipment | | <u> </u> |
| Total Property and Equipment | | 0.00 |
| Other Assets | | <u> </u> |
| Total Other Assets | | <u>0.00</u> |
| Total Assets | \$ | <u><u>177,616.14</u></u> |

LIABILITIES AND CAPITAL

| | | |
|-----------------------------|----|-----------------------------|
| Current Liabilities | | |
| Prepaid Monthly Dues | \$ | <u>4,399.00</u> |
| Total Current Liabilities | | 4,399.00 |
| Long-Term Liabilities | | <u> </u> |
| Total Long-Term Liabilities | | <u>0.00</u> |
| Total Liabilities | | 4,399.00 |
| Capital | | |
| Retained Earnings | | 124,475.12 |
| Net Income | | <u>48,742.02</u> |
| Total Capital | | <u>173,217.14</u> |
| Total Liabilities & Capital | \$ | <u><u>177,616.14</u></u> |

**Westchester Square
Income Statement
For the Twelve Months Ending December 31, 2025**

| | Current Actual | Current Budget | Year to Date Actual | Year to Date Budget | Variance | Annual Budget |
|-----------------------------|----------------------|-----------------------|---------------------------|---------------------------|--------------------|-------------------|
| Revenues | | | | | | |
| 40000 Monthly Dues | \$ 0.00 | \$ 0.00 | \$ 214,590.00 | \$ 212,000.00 | 2,590.00 | 212,000.00 |
| 40005 Special Assessmen | 0.00 | 0.00 | 250,000.00 | 0.00 | 250,000.00 | 0.00 |
| 40200 Interest from Reser | 361.66 | 160.00 | 4,241.76 | 1,920.00 | 2,321.76 | 1,920.00 |
| 40400 Misc. Income | 0.00 | 0.00 | 385.00 | 0.00 | 385.00 | 0.00 |
| Total Revenues | 361.66 | 160.00 | 469,216.76 | 213,920.00 | 255,296.76 | 213,920.00 |
| Expenses | | | | | | |
| General Expenses | | | | | | |
| 60000 Management Fee | 1,000.00 | 1,000.00 | 12,000.00 | 12,000.00 | 0.00 | 12,000.00 |
| 60005 Office Expenses | 300.00 | 83.37 | 1,307.07 | 1,000.00 | 307.07 | 1,000.00 |
| 60007 Ansley Park Securi | 500.00 | 0.00 | 1,000.00 | 500.00 | 500.00 | 500.00 |
| 60010 Legal & Accountin | 0.00 | 0.00 | 200.00 | 250.00 | (50.00) | 250.00 |
| 60015 Insurance | 0.00 | 1,820.00 | 27,258.60 | 26,078.00 | 1,180.60 | 26,078.00 |
| 60030 Federal & State Ta | 0.00 | 0.00 | 369.00 | 250.00 | 119.00 | 250.00 |
| Total - General E | 1,800.00 | 2,903.37 | 42,134.67 | 40,078.00 | 2,056.67 | 40,078.00 |
| Utilities | | | | | | |
| 60100 Electricity | 162.92 | 135.00 | 1,697.39 | 1,620.00 | 77.39 | 1,620.00 |
| 60105 Water/Sewer | 1,917.60 | 2,250.00 | 25,052.38 | 27,000.00 | (1,947.62) | 27,000.00 |
| 60115 Garbage | 675.00 | 675.00 | 7,850.00 | 8,100.00 | (250.00) | 8,100.00 |
| Total - Utilities | 2,755.52 | 3,060.00 | 34,599.77 | 36,720.00 | (2,120.23) | 36,720.00 |
| Building Maintenance | | | | | | |
| 60200 Maintenance | 2,163.32 | 2,083.37 | 19,247.64 | 25,000.00 | (5,752.36) | 25,000.00 |
| 60207 Painting | 0.00 | 0.00 | 0.00 | 15,000.00 | (15,000.00) | 15,000.00 |
| 60210 Plumbing | 0.00 | 0.00 | 0.00 | 5,000.00 | (5,000.00) | 5,000.00 |
| 60290 Termite Bond | 0.00 | 0.00 | 676.75 | 660.00 | 16.75 | 660.00 |
| Total - Building | 2,163.32 | 2,083.37 | 19,924.39 | 45,660.00 | (25,735.61) | 45,660.00 |
| Grounds | | | | | | |
| 60310 Landscape - Gibbs | 1,724.50 | 1,700.00 | 20,020.46 | 19,826.00 | 194.46 | 19,826.00 |
| 60312 Landscaping - Ale | 0.00 | 0.00 | 0.00 | 5,100.00 | (5,100.00) | 5,100.00 |
| 60315 Garden Committee | 0.00 | 750.00 | 8,290.24 | 9,000.00 | (709.76) | 9,000.00 |
| 60320 Pinestraw / Mulch | 0.00 | 0.00 | 5,533.54 | 5,447.00 | 86.54 | 5,447.00 |
| 60330 Irrigation Sytem | 0.00 | 125.00 | 2,600.00 | 1,500.00 | 1,100.00 | 1,500.00 |
| 60340 Landscape - Misc. | 0.00 | 600.00 | 1,017.75 | 7,200.00 | (6,182.25) | 7,200.00 |
| 60342 Mosquito Treatme | 0.00 | 0.00 | 1,582.00 | 1,645.00 | (63.00) | 1,645.00 |
| 60345 Tree Maintenance | 0.00 | 500.00 | 4,350.00 | 6,000.00 | (1,650.00) | 6,000.00 |
| Total - Grounds | 1,724.50 | 3,675.00 | 43,393.99 | 55,718.00 | (12,324.01) | 55,718.00 |
| Total Expenses | 8,443.34 | 11,721.74 | 140,052.82 | 178,176.00 | (38,123.18) | 178,176.00 |
| Net Income | \$ (8,081.68) | \$ (11,561.74) | \$ 329,163.94 | \$ 35,744.00 | 293,419.94 | 35,744.00 |
| Capital Budget | | | | | | |
| 72032 Roof | \$ 0.00 | \$ 0.00 | \$ 1,870.00 | \$ 0.00 | 1,870.00 | 0.00 |
| 72035 Shutter Repair | 0.00 | 0.00 | 4,581.42 | 0.00 | 4,581.42 | 0.00 |
| 72058 P3 Painting & Ren | 0.00 | 0.00 | 210,138.75 | 0.00 | 210,138.75 | 0.00 |
| 72061 Huie Services | 1,031.25 | 0.00 | 28,468.75 | 0.00 | 28,468.75 | 0.00 |
| 72065 Garage Doors | 0.00 | 0.00 | 17,445.00 | 0.00 | 17,445.00 | 0.00 |
| 72068 Gutters | 0.00 | 0.00 | 17,918.00 | 0.00 | 17,918.00 | 0.00 |

**Westchester Square
Income Statement
For the Twelve Months Ending December 31, 2025**

| | Current Actual | Current Budget | Year to Date Actual | Year to Date Budget | Variance | Annual Budget |
|--------------------------|-------------------|-------------------|---------------------------|---------------------------|-------------------|------------------|
| Total - Capital B | 1,031.25 | 0.00 | 280,421.92 | 0.00 | 280,421.92 | 0.00 |