

Account # / Description		Prior Period (Adjusted) 12/31/2024	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
10000	CHECKING - FIRST CITIZENS BAN	25,821.91	205,961.83			205,961.83	B-1
10005	CHECKING - FIRST CITIZENS BAN		54,036.55			54,036.55	B-3
10010	PETTY CASH	300.00	300.00			300.00	***
10095	PETTY CASH CHECKING	300.00	300.00			300.00	***
12000	MM - FIRST CITIZEN BANK	14,000.00					
12005	FIRST CITIZENS - RESERE ICS - 3	63,672.10	87,807.84			87,807.84	B-2
12010	MORGAN STANLEY	530,728.50	5,520,365.94	AJE-1	(4,424,277.20)	1,096,088.74	C-1
12020	MORGAN STANLEY CD	3,275,000.00		AJE-1	2,475,000.00	2,475,000.00	C-1
12030	MORGAN STANLEY INVESTMENTS	1,232,813.11		AJE-1	1,949,277.20	1,949,277.20	C-1
12120	DEPOSIT CERTIFICATES	200,334.52	202,347.86			202,347.86	B-2
14000	ASSESSMENTS RECEIVABLE	18,380.95	14,933.16			14,933.16	E-1
14169	ACCRUED INTEREST REC	17,164.38	20,139.89			20,139.89	Y-2
14170	MISC RECEIVABLE	26,579.55	12,703.86	AJE-7 AJE-8	(5,378.24) 2,928.24	10,253.86	E-2
14190	TAXES RECEIVABLE	3,063.00	(1,167.84)	AJE-5 AJE-5 AJE-6	1,167.84 2,270.00 4,822.00	7,092.00	T-1
14900	ALLOWANCE FOR CREDIT LOSS	(1,501.00)	(1,501.00)			(1,501.00)	F-1
15005	PREPAID INSURANCE	76,906.88	74,873.96			74,873.96	G-1
15010	PREPAID EXPENSES	9,883.15	10,346.62			10,346.62	G-2
15262	DEFERRED TAX ASSET	9,504.00	9,504.00	AJE-2	(1,426.00)	8,078.00	N-2
20102	INSURANCE CLAIMS PAYABLE			AJE-10	(156,245.05)	(156,245.05)	N-3
20160	ACCRUED EXPENSES	(31,729.74)	(93,679.22)	AJE-11	10,984.00	(82,695.22)	N-1
20175	INCOME TAXES PAYABLE	(4,290.00)	(4,290.00)	AJE-5	4,290.00		

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20180	DEFERRED INCOME	(35,200.00)	(29,920.00)			(29,920.00)	N-2
20197	RESALE DOC PAYABLE	(1,651.85)	(1,651.85)			(1,651.85)	
20200	CLEARING	714.00	614.00			614.00	
20500	PREPAID ASSESSMENTS	(49,702.40)	(104,432.48)	AJE-10	25,000.00	(79,432.48)	E-1
21161	ACCRUED PAYROLL	(3,066.00)	(1,715.44)	AJE-9	(1,339.56)	(3,055.00)	N-1
25000	RESERVE/REPLACE	(4,676,271.95)	(5,202,525.25)	AJE-3 AJE-4	(1,109.00) 163,894.00	(5,039,740.25)	R-1
25620	RESERVE/CONTINGENCY	(256,325.00)	(266,325.00)			(266,325.00)	R-1
25850	RESERVE/UNALLOCATED INTERES	(381,808.07)	(484,580.88)			(484,580.88)	R-1
30410	MEMBERS EQUITY	(111,838.30)	(63,620.04)			(63,620.04)	***
(Profit) Loss		48,218.26	41,173.49		(49,858.23)	(8,684.74)	
		0.00	0.00		0.00	0.00	

Account # / Description		Prior Period (Adjusted) 12/31/2024	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
40100	ASSESSMENTS INCOME	(1,912,788.00)	(2,063,580.00)			(2,063,580.00)	Y-1
40172	LATE FEES	(3,025.00)	(2,475.00)			(2,475.00)	
40217	NSF CHARGES	(375.00)	(260.00)			(260.00)	
40270	INTEREST INCOME	(107,898.71)	(130,176.93)			(130,176.93)	Y-2
40430	MISCELLANEOUS INCOME	(5,280.00)	(5,280.00)			(5,280.00)	N-2
51030	OFFICE EXPENSE	4,381.41	4,646.28			4,646.28	
51031	COPYING	1,582.85	277.32			277.32	
51090	LEGAL	9,840.85	12,708.50			12,708.50	X-1
51092	LEGAL FEE REIMBURSE		(12,415.73)			(12,415.73)	
51106	PROFESSIONAL FEES	21,009.50	11,472.50			11,472.50	X-1
51110	AUDITING, TAXES AND ACCOUNT	9,625.60	10,489.90			10,489.90	X-1
51120	MANAGEMENT FEES	65,976.36	67,757.76			67,757.76	X-1
51125	MANAGEMENT REIMBURSEMENTS	11,910.90	12,571.07			12,571.07	
51137	MANAGEMENT FEE ON SITE	103,391.00	109,146.18	AJE-11	1,000.00	110,146.18	X-1
51140	INCOME TAXES	26,716.00	40,475.00	AJE-2 AJE-5 AJE-6	1,426.00 (6,964.00) (4,822.00)	30,115.00	T-1
51160	TELEPHONE	3,832.71	2,740.85			2,740.85	
51250	ENTERTAINMENT & SOCIAL	226.41	166.79			166.79	
51268	POOL COMMITTEE - SOC	3,174.00	2,423.82			2,423.82	
51400	CREDIT LOSS - RECEIVABLE	1,501.00					
51500	MISCELLANEOUS EXPENSE	721.00	347.51			347.51	
51550	MISCELLANEOUS ADMINISTRATI	5,541.35	6,638.04	AJE-5	(763.84)	5,874.20	
51750	INSURANCE COVERAGE	220,919.91	233,295.66			233,295.66	G-1

Account # / Description		Prior Period (Adjusted) 12/31/2024	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
51770	GROUP INSURANCE	32,269.44	32,688.88	AJE-7 AJE-8	5,378.24 (2,928.24)	35,138.88	X-1
52044	PAYROLL ADMINISTRATION	10,189.25	10,607.95			10,607.95	X-2
52301	FED. FICA TAX	6,937.62	7,341.79			7,341.79	X-2
52302	VA UNEMPLOYMENT TAX	16.00	16.00			16.00	
52303	FED. UNEMPLOYMENT TAX	84.00	83.99			83.99	
52308	FED. MEDICARE TAX	1,622.51	1,717.03			1,717.03	
52420	MAINTENANCE PAYROLL	111,982.78	117,065.18	AJE-9	1,339.56	118,404.74	X-2
58000	GROUNDS CONTRACT	104,862.00	108,006.00			108,006.00	X-1
58050	LANDSCAPEING NON-CONTRACT	20,982.73	17,895.98			17,895.98	
58070	LANDSCAPE REPLACEMENT/IMPRC	1,965.00	2,381.00			2,381.00	
58172	TREE SERVICE	2,889.00					
58581	SNOW REMOVAL	26,022.00	57,359.74			57,359.74	X-1
60000	POOL CONTRACT	59,500.00	62,349.00			62,349.00	X-1
60115	POOL REPAIR & MAINTENANCE	12,347.89	8,705.74			8,705.74	X-1
60176	POOL FURNITURE	1,467.00	1,619.52			1,619.52	
61572	SPECIAL PROJECTS/IMPROVEMEN	3,208.94	6,145.26			6,145.26	X-1
62000	ELECTRICITY	12,099.10	13,104.78			13,104.78	
62120	WATER AND SEWER	216,338.84	221,652.99			221,652.99	
65010	VEHICLE EXPENSES	489.68	184.37			184.37	
65090	MAINTENANCE SUPPLIES	4,395.43	3,036.19			3,036.19	
65200	PROPERTY REPAIRS	13,475.25	19,453.28			19,453.28	X-1
65240	EXTERMINATION	3,909.00	5,077.00			5,077.00	

Account # / Description		Prior Period (Adjusted) 12/31/2024	Unadjusted Balance Dr (Cr)	Ref #	Adjustments Dr (Cr)	Adjusted Balance Dr (Cr)	Workpaper Reference
65247	PLAYGROUND EQUIPMENT	1,767.82	867.95			867.95	
65250	TRASH REMOVAL CONTRACT	81,750.65	85,404.99			85,404.99	X-1
65284	CARPENTRY	41,939.50	41,067.50			41,067.50	X-1
65310	EXTERIOR PAINTING	46,576.00	192,915.00			192,915.00	X-1
65360	UNIFORMS	218.63					
65370	DAMAGE CLAIMS	1,408.00	(130,524.95)	AJE-10	131,245.05	720.10	X-1
65460	ROOF REPAIRS		81,462.00	AJE-11	(11,984.00)	69,478.00	X-1
90000	TRANSFER TO RESERVES	662,000.04	655,576.00	AJE-4	(163,894.00)	491,682.00	R-1
90005	TRANSFER RSRV INTREST	85,239.98	102,772.81			102,772.81	R-1
90061	TRANSFER RESERVES CONTINGEN	14,000.04	10,000.00			10,000.00	R-1
90062	TRANSFER CABLE MARKETING INC	5,280.00	4,171.00	AJE-3	1,109.00	5,280.00	R-1
(Profit) Loss		48,218.26	41,173.49		(49,858.23)	(8,684.74)	

Account #	Account Name / Description	Debits	Credits
12/31/2025	AJE 1		
12030	MORGAN STANLEY INVESTMENTS	1,949,277.20	
12020	MORGAN STANLEY CD	2,475,000.00	
12010	MORGAN STANLEY		4,424,277.20
TO RECORD CASH BALANCE PER BANK STATEMENT FOR PRESENTATION PURPOSE ONLY			
12/31/2025	AJE 2		
51140	INCOME TAXES	1,426.00	
15262	DEFERRED TAX ASSET		1,426.00
TO RECORD CURRENT YEAR DEFERRED TAX EXPENSE			
12/31/2025	AJE 3		
90062	TRANSFER CABLE MARKETING INCOME	1,109.00	
25000	RESERVE/REPLACE		1,109.00
TO RECORD CURRENT YEAR ACTUAL CABLE MARKETING INCOME CONTRIBUTION			
12/31/2025	AJE 4		
25000	RESERVE/REPLACE	163,894.00	
90000	TRANSFER TO RESERVES		163,894.00
TO ADJUST PER BOARD APPROVED UPDATED RESERVE CONTRIBUTION AMOUNT			
12/31/2025	AJE 5		
20175	INCOME TAXES PAYABLE	4,290.00	
14190	TAXES RECEIVABLE	1,167.84	
51140	INCOME TAXES		6,964.00
51550	MISCELLANEOUS ADMINISTRATIVE		763.84
14190	TAXES RECEIVABLE	2,270.00	
TO RECORD PRIOR YEAR TAX REFUND AND PAYABLE RECEIVED AND PAID. ALSO TO ADJUST AUDITED TAX EXPENSE TO ACTUAL TAX EXPENSE			
12/31/2025	AJE 6		
14190	TAXES RECEIVABLE	4,822.00	
51140	INCOME TAXES		4,822.00
TO RECORD CURRENT YEAR INCOME TAXES RECEIVABLE			

Account #	Account Name / Description	Debits	Credits
12/31/2025	AJE 7		
51770	GROUP INSURANCE	5,378.24	
14170	MISC RECEIVABLE		5,378.24
TO RECLASSIFY PRIOR YEAR RECEIVABLE RECEIVED TO CORRECT ACCOUNT			
12/31/2025	AJE 8		
51770	GROUP INSURANCE		2,928.24
14170	MISC RECEIVABLE	2,928.24	
TO RECORD CURRENT YEAR DUPLICATE PAYMENT			
12/31/2025	AJE 9		
52420	MAINTENANCE PAYROLL	1,339.56	
21161	ACCRUED PAYROLL		1,339.56
TO RECORD CURRENT YEAR ACCRUED PAYROLL			
12/31/2025	AJE 10		
20102	INSURANCE CLAIMS PAYABLE		156,245.05
65370	DAMAGE CLAIMS	131,245.05	
20500	PREPAID ASSESSMENTS	25,000.00	
TO RECORD CURRENT YEAR INSURANCE CLAIM PAYABLE			
12/31/2025	AJE 11		
20160	ACCRUED EXPENSES	10,984.00	
65460	ROOF REPAIRS		11,984.00
51137	MANAGEMENT FEE ON SITE	1,000.00	
TO RECORD CURRENT YEAR ACCRUED EXPENSE			
Totals		4,781,131.13	4,781,131.13