Drum Point Village West Condominium Association, Inc.
Balance Sheet
March 31, 2026

(unaudited unadjusted)

	Operating Fund	Replacement Fund	Total
Assets			
Cash and Equivalents	$ 8,089	$ 452,550	$ 460,639
Assessments Receivable (less allowance for doubtful accounts of $27728)	3,340	-	3,340
Due from Operating Fund	-	7,338	7,338
Prepaid Income Taxes	445	-	445
Prepaid Insurance	25,974	-	25,974
Total Assets	**$ 37,848**	**$ 459,888**	**$ 497,736**
Liabilities and Fund Balances			
Accounts Payable	$ -	$ -	$ -
Accrued Accounting Fees Payable	1,900	-	1,900
Due to Replacement Fund	7,338	-	7,338
Prepaid Assessments	18,715	-	18,715
Total Liabilities	27,953	-	27,953
Fund Balance	9,895	459,888	469,783
Total Liabilites and Fund Balance	**$ 37,848**	**$ 459,888**	**$ 497,736**

Drum Point Village West Condominium Association, Inc.
Statement of Revenues, Expenses
and Changes in Fund Balance
For the Fiscal Year Ended
March 31, 2026

(unaudited unadjusted)

	Operating Fund	Replacement Fund	Total
Revenues			
Member Assessments	$ 185,355	$ 71,145	$ 256,500
Interest Income	-	14,407	14,407
Misc Income	1,845	-	1,845
Total Revenues	**187,200**	**85,552**	**272,752**
Expenses			
Bad Debt Expense	6,909	-	6,909
Snow Removal	47,476	-	47,476
Critter & Pest Control	9,442	-	9,442
Bookkeeping	5,400	-	5,400
Accounting Fees	1,900	-	1,900
Bank Fees	-	-	-
Office Supplies	319	-	319
Postage	430	-	430
Telephone	320	-	320
Web Presence	214	-	214
Miscellaneous Expenses	252	-	252
Repairs and Maintenance	13,083	-	13,083
Engineering and Consulting Fees	-	-	-
Taxes and Government Fees	2,152	-	2,152
Legal Fees & ADR	388	-	388
Insurance	71,097	-	71,097
Irrigation Maintenance	10,890	-	10,890
Lawn, Landscape and Trees	55,355	-	55,355
Utilites - Electric	1,056	-	1,056
Improvements - Power Washing	-	18,680	18,680
Improvements - Pavement	-	2,665	2,665
Total Expenses	**226,683**	**21,345**	**248,028**
Excess (Deficit) of Revenues over Expenses	**(39,483)**	**64,207**	**24,724**
Fund balance as of April 1, 2025	43,159	395,681	438,840
New member contributions to working capital	3,000	-	3,000
Bad debt recovered from prior periods	3,219	-	3,219
Fund Balance as of March 31, 2026	**$ 9,895**	**$ 459,888**	**$ 469,783**

Drum Point Village West Condominium Association, Inc.
Statement of Cash Flows
For the Fiscal Year Ended
March 31, 2026

(unaudited unadjusted)

	Operating Fund	Replacement Fund	Total
Cash Flows from Operating Activities			
Excess (Deficit) of Revenues over Expenses	(39,483)	64,207	24,724
Adjustments to reconcile excess (deficit) of revenues over expenses to net cash provided (used) by operating activities:			
(Increase) in Assessments Receivable	(2,280)	-	(2,280)
Decrease in Prepaid Services	8,637	-	8,637
Decrease in Prepaid Income Taxes	261	-	261
(Increase) in Prepaid Insurance	(4,460)	-	(4,460)
(Decrease) in Accounts Payable	(1,001)	-	(1,001)
Increase in Prepaid Assessments	3,125	-	3,125
Net cash provided (used) by operating activities	(35,201)	64,207	29,006
Cash Flows from Investing Activities	-	-	-
Cash Flows from Financing Activities			
New member contributions to working capital	3,000	-	3,000
Bad Debt recovered from prior periods	3,219	-	3,219
Changes in interfund balances	4,432	(4,432)	-
Net cash provided (used) by financing activities	10,651	(4,432)	6,219
Net increase (decrease) in cash	(24,550)	59,775	35,225
Cash as of April 1, 2025	32,639	392,775	425,414
Cash as of March 31, 2026	8,089	452,550	460,639

Supplimental Cash Flow Information:

Cash Paid During the Period for:			
Interest	$ -	$ -	$ -
Income Taxes	$ 1,800	$ -	$ 1,800