

**Courthomes of Frankfort Square
Balance Sheet**

As of November 30, 2025

Accrual Basis

	<u>Nov 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 - Fifth Third Checking	28,090.80
1114 - Fifth Third MM	27,285.08
1115 - First Midwest CD	10,538.45
Total Checking/Savings	<u>65,914.33</u>
Accounts Receivable	
1160 - Accounts Receivable/Assessm...	44,221.38
Total Accounts Receivable	<u>44,221.38</u>
Other Current Assets	
1170 - Allowance for Bad Debt	-4,500.00
Total Other Current Assets	<u>-4,500.00</u>
Total Current Assets	<u>105,635.71</u>
TOTAL ASSETS	<u><u>105,635.71</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
1200 - Accounts Payable	167,179.09
Total Accounts Payable	<u>167,179.09</u>
Other Current Liabilities	
1205 - Prepaid Assessments	25,117.07
Total Other Current Liabilities	<u>25,117.07</u>
Total Current Liabilities	<u>192,296.16</u>
Total Liabilities	192,296.16

Courthomes of Frankfort Square
Balance Sheet

As of November 30, 2025

Accrual Basis

	<u>Nov 30, 25</u>
Equity	
3000 · Homeowner's Equity	296,828.95
3103 · Contingency Reserve	613,699.21
3104 · Roof Reserve	-484,228.15
3106 · Paving Reserve	-407,386.21
3108 · Reserves - Other	-123,155.18
3110 · Special Projects Reserve	-158,008.42
3111 · Siding Reserve	58,098.07
3115 · 2004 Deficit Funding	13,800.00
32000 · Unrestricted Net Assets	62,448.21
Net Income	<u>41,243.07</u>
Total Equity	<u>-86,660.45</u>
TOTAL LIABILITIES & EQUITY	<u>105,635.71</u>

Courthomes of Frankfort Square
Profit & Loss Budget Performance
 November 2025

Accrual Basis

	Nov 25	Budget	\$ Over Bu...	Jan - Nov 25	YTD Budget	\$ Over Bu...	Annual Bu...
Income							
4000 - Assessment Income	40,365.33	40,365.85	-0.52	438,614.57	444,024.35	-5,409.78	484,390.20
4008 - Interest Income	0.00	25.00	-25.00	0.00	275.00	-275.00	300.00
4010 - Late Fees	840.00	375.00	465.00	5,405.00	4,125.00	1,280.00	4,500.00
4025 - Rule Violation Income	0.00	166.67	-166.67	325.00	1,833.37	-1,508.37	2,000.00
Total Income	41,205.33	40,932.52	272.81	444,344.57	450,257.72	-5,913.15	491,190.20
Expense							
5000 - Landscape Contract	13,500.00	0.00	13,500.00	54,000.00	56,800.00	-2,800.00	56,800.00
5005 - Landscape Other	0.00	0.00	0.00	273.00	1,000.00	-727.00	1,000.00
5015 - Tree Trimming	0.00	0.00	0.00	136.00	6,000.00	-5,864.00	6,000.00
5085 - Legal Fees	3,955.77	458.33	3,497.44	12,964.35	5,041.63	7,922.72	5,500.00
5500 - Insurance Expense	6,888.44	7,591.67	-703.23	127,580.88	83,508.37	44,072.51	91,100.00
6105 - Management Fees	0.00	2,470.00	-2,470.00	14,530.50	27,170.00	-12,639.50	29,640.00
6108 - Postage and Mailing Supplies	104.19	66.67	37.52	1,567.21	733.37	833.84	800.00
6109 - Printing/Duplicating	0.00	83.33	-83.33	653.88	916.63	-262.75	1,000.00
6110 - Recording Secretary/Minutes	0.00	0.00	0.00	225.00	787.50	-562.50	1,050.00
6126 - Bad Debt Expense	0.00	0.00	0.00	959.38	0.00	959.38	0.00
6150 - Miscellaneous Operating Expense	183.34	583.33	-399.99	7,485.35	6,416.63	1,068.72	7,000.00
6201 - Electricity	652.05	1,000.00	-347.95	12,059.52	11,000.00	1,059.52	12,000.00
6202 - Water and Sewer	0.00	8.33	-8.33	0.00	91.63	-91.63	100.00
6205 - Scavenger	4,950.00	5,000.00	-50.00	54,424.40	55,000.00	-575.60	60,000.00
6206 - Exterminator	0.00	41.67	-41.67	160.00	458.37	-298.37	500.00
6310 - General Repairs	-50.00	2,916.67	-2,966.67	24,890.41	32,083.37	-7,192.96	35,000.00
6311 - Deck and Step Repairs	0.00	0.00	0.00	4,516.00	4,000.00	516.00	4,000.00
6313 - Snow Removal Contract	660.00	10,250.00	-9,590.00	33,452.20	30,750.00	2,702.20	41,000.00
6314 - Plumbing Repairs	10,000.00	1,416.67	8,583.33	22,535.00	15,583.37	6,951.63	17,000.00
6315 - Electrical Repairs	0.00	333.33	-333.33	3,704.42	3,666.63	37.79	4,000.00
6338 - Roof Repairs	0.00	1,416.67	-1,416.67	7,011.00	15,583.37	-8,572.37	17,000.00
6339 - Gutter Cleaning	8,610.00	0.00	8,610.00	18,128.00	12,750.00	5,378.00	17,000.00
6340 - Security	0.00	416.67	-416.67	1,845.00	4,583.37	-2,738.37	5,000.00

Courthomes of Frankfort Square
Profit & Loss Budget Performance
 November 2025

Accrual Basis

	Nov 25	Budget	\$ Over Bu...	Jan - Nov 25	YTD Budget	\$ Over Bu...	Annual Bu...
6352 - Signs	0.00	16.67	-16.67	0.00	183.37	-183.37	200.00
7000 - Reserve Funding	0.00	6,528.38	-6,528.38	0.00	71,934.98	-71,934.98	78,475.64
Total Expense	49,453.79	40,598.39	8,855.40	403,101.50	446,042.59	-42,941.09	491,165.64
Net Income	-8,248.46	334.13	-8,582.59	41,243.07	4,215.13	37,027.94	24.56