

**Hérons Glen Homeowners Association, Inc.**  
**December 31, 2025 Summary Report**

|   | <u>Operating</u>  | <u>Replacement</u>  |
|---|-------------------|---------------------|
| <b>Total Revenues</b>                             | <b>839,560.77</b> | <b>139,051.98</b>   |
| <br><b>Expenses</b>                               |                   |                     |
| Administrative                                    | 30,046.43         |                     |
| Insurance   | 12,074.71         |                     |
| Security  | 86,362.27         |                     |
| Maintenance                                       | 207,758.40        |                     |
| Utilities   | 410,729.12        |                     |
| Payroll   | 85,950.83         |                     |
| RSV- Gate House Roof                              |                   |                     |
| RSV - Gate House Entry Gates                      |                   |                     |
| RSV - Gate House Painting                         |                   |                     |
| RSV - Office Computers & Equipment                |                   |                     |
| RSV - Front Entry Wall - Herons Glen Signage      |                   |                     |
| RSV- Signs- Painting & Stucco                     |                   |                     |
| RSV- Stormwater Connectors                        |                   |                     |
| RSV- Cameras - Guardhouse & Dennisport            |                   |                     |
| RSV- Def Maint- Landscaping                       |                   |                     |
| RSV- Def Maint- Street Lighting & Traffic Signs   |                   | 8,775.56            |
| RSV- Def Maint- Lake & Erosion Control            |                   |                     |
| RSV- Def Maint- Sidewalks                         |                   |                     |
| RSV- Def Maint- Street Drains Maint/Repairs       |                   |                     |
| RSV- Def Maint- General Deferred                  |                   | 42,714.48           |
| RSV- Unanticipated Emergency                      |                   |                     |
| <b>Total Expenses</b>                             | <b>832,921.76</b> | <b>51,490.04</b>    |
| <br>Excess of Revenues Over/(Under) Expenses      | <br>6,639.01      | <br>87,561.94       |
| <br>Fiscal Year *                                 |                   |                     |
| * Fund Balances- October 1, 2025                  | <b>148,120.57</b> | <b>42,809.05</b>    |
| * Fund Balances- December 31, 2025                | <b>154,759.58</b> | <b>130,370.99</b>   |
| <br>Pooled Reserve Total Balance October 1, 2025  |                   | <b>1,346,591.68</b> |
|   |                   | <b>130,370.99</b>   |
| Total Pooled Reserve Balance- December 31, 2025   |                   | <b>1,476,962.67</b> |
| <br><b>Not included in the pooled balance</b>     |                   |                     |
| Marathona Reserve Fund Balance- October 1, 2025   |                   | <b>44,773.86</b>    |
| Reserve Revenue through December 31, 2025         |                   | 3,750.00            |
| RSV- Def Maintenance- Painting                    |                   |                     |
| RSV-Def Maintenance- Pressure Cleaning            |                   |                     |
| RSV- Def Maintenance- Mulch                       |                   | -3,360.00           |
| RSV- Def Maintenance- Tree Trimming               |                   | -1,715.00           |
| Marathona Reserve Fund Balance- December 31, 2025 |                   | <b>43,448.86</b>    |
| Interest  |                   | 720.00              |
|   |                   | <b>44,168.86</b>    |

Heron's Glen Homeowners Association, Inc

Balance Sheet

December 31, 2025

Assets

|                                  | Operating            | Reserves               | Total                  |
|----------------------------------|----------------------|------------------------|------------------------|
| <b>Cash</b>                      |                      |                        |                        |
| American Momentum                | \$ 218,312.76        | \$ 199,736.12          | \$ 418,048.88          |
| AMB MM                           | 112,651.90           | -                      | 112,651.90             |
| Bank Ozk                         | -                    | 2,504.16               | 2,504.16               |
| Centennial Bank                  | -                    | 232,900.67             | 232,900.67             |
| Valley National Bank             | 8,008.55             | -                      | 8,008.55               |
| AMB - ICS Operating              | 7,601.06             | -                      | 7,601.06               |
| Fidelity - Rsv                   | -                    | 995,652.67             | 995,652.67             |
| First Horizon Marathona MM       | -                    | 16,898.86              | 16,898.86              |
| First Horizon Activities         | 1,367.59             | -                      | 1,367.59               |
| First Horizon - Bingo            | 4,073.65             | -                      | 4,073.65               |
| First Horizon - Bingo Reserves   | -                    | 1,516.12               | 1,516.12               |
| First Horizon CD 5/8/26 3.10%    | -                    | 30,630.00              | 30,630.00              |
| <b>Total Cash</b>                | <b>352,015.51</b>    | <b>1,479,838.60</b>    | <b>1,831,854.11</b>    |
| <b>Accounts Receivable</b>       |                      |                        |                        |
| Accounts Receivable              | 7,571.74             | -                      | 7,571.74               |
| Allowance For Doubtful Accounts  | (2,514.44)           | -                      | (2,514.44)             |
| <b>Total Accounts Receivable</b> | <b>5,057.30</b>      | <b>-</b>               | <b>5,057.30</b>        |
| <b>Other Assets</b>              |                      |                        |                        |
| Prepaid Insurance                | 20,571.82            | -                      | 20,571.82              |
| Prepaid Expense                  | 65,349.77            | -                      | 65,349.77              |
| Prepaid Cable Fee Expenses       | 96,278.95            | -                      | 96,278.95              |
| <b>Total Other Assets</b>        | <b>182,200.54</b>    | <b>-</b>               | <b>182,200.54</b>      |
| <b>Total Assets</b>              | <b>\$ 539,273.35</b> | <b>\$ 1,479,838.60</b> | <b>\$ 2,019,111.95</b> |

Liabilities and Fund Balances

|  | Operating            | Reserves               | Total                  |
|--|----------------------|------------------------|------------------------|
| <b>Liabilities</b>                         |                      |                        |                        |
| Accounts Payable                           | 45,411.80            | -                      | 45,411.80              |
| Assessments Rec'd In Advance               | 124,723.33           | -                      | 124,723.33             |
| Capital Contributions Payable              | 13,339.82            | -                      | 13,339.82              |
| Income Tax Payable                         | 6,378.00             | -                      | 6,378.00               |
| Unearned Blue Stream Income                | 183,600.57           | -                      | 183,600.57             |
| Contract Liability - Pooled                | -                    | 1,303,782.63           | 1,303,782.63           |
| Contract Liability - Marathona             | -                    | 44,077.67              | 44,077.67              |
| Contract Liability - Bingo                 | -                    | 1,331.12               | 1,331.12               |
| <b>Total Liabilities</b>                   | <b>373,453.52</b>    | <b>1,349,191.42</b>    | <b>1,722,644.94</b>    |
| <b>Fund Balance</b>                        |                      |                        |                        |
| Fund Balance                               | 154,759.58           | 130,370.99             | 285,130.57             |
| Fund Balance Activities                    | 1,367.59             | -                      | 1,367.59               |
| Fund Balance Bingo                         | 4,073.65             | 185.00                 | 4,258.65               |
| Fund Balance Marathona                     | 5,619.01             | 91.19                  | 5,710.20               |
| <b>Total Fund Balances</b>                 | <b>165,819.83</b>    | <b>130,647.18</b>      | <b>296,467.01</b>      |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 539,273.35</b> | <b>\$ 1,479,838.60</b> | <b>\$ 2,019,111.95</b> |

Herons Glen Homeowners Association, Inc  
Statement of Revenues, Expenses,  
and Changes in Fund Balances  
Common

For the 3 Months Ended December 31, 2025

|                                | Operating         | Reserves          | Total             |
|--------------------------------|-------------------|-------------------|-------------------|
| <b>Revenue</b>                 |                   |                   |                   |
| Assessments                    | \$ 346,762.00     | \$ 128,544.00     | \$ 475,306.00     |
| Assessments Lawn Mowing        | 156,637.00        | -                 | 156,637.00        |
| Assessments Cable              | 313,157.00        | -                 | 313,157.00        |
| Interest                       | 1,735.75          | 10,507.98         | 12,243.73         |
| Blue Stream Income             | 14,494.80         | -                 | 14,494.80         |
| HGRD Security Services         | 5,455.00          | -                 | 5,455.00          |
| Late Fees / Interest           | 1,339.22          | -                 | 1,339.22          |
| Miscellaneous                  | (20.00)           | -                 | (20.00)           |
| <b>Total Revenue</b>           | <b>839,560.77</b> | <b>139,051.98</b> | <b>978,612.75</b> |
| <b>Expenses</b>                |                   |                   |                   |
| <b>Administrative</b>          |                   |                   |                   |
| Accounting Services            | 7,440.00          | -                 | 7,440.00          |
| Accounting Office Supplies     | 57.60             | -                 | 57.60             |
| Accounting Postage             | 25.16             | -                 | 25.16             |
| Cable Project Fees             | 7,600.95          | -                 | 7,600.95          |
| Compliance                     | 1,666.15          | -                 | 1,666.15          |
| Communications                 | 1,888.32          | -                 | 1,888.32          |
| Copier & Postage Lease         | 1,521.10          | -                 | 1,521.10          |
| Legal Fees                     | 3,043.18          | -                 | 3,043.18          |
| Office - HOA                   | 2,346.36          | -                 | 2,346.36          |
| Postage - HOA                  | 3,044.99          | -                 | 3,044.99          |
| Professional Fees              | 342.35            | -                 | 342.35            |
| Supplies & Decorations         | 1,070.27          | -                 | 1,070.27          |
| <b>Total Administrative</b>    | <b>30,046.43</b>  | <b>-</b>          | <b>30,046.43</b>  |
| <b>Insurance</b>               |                   |                   |                   |
| Insurance - Auto               | 1,290.78          | -                 | 1,290.78          |
| Insurance - D & O              | 1,278.90          | -                 | 1,278.90          |
| Insurance - Crime              | 282.87            | -                 | 282.87            |
| Insurance - General Liability  | 3,994.05          | -                 | 3,994.05          |
| Insurance - Property Gatehouse | 1,903.68          | -                 | 1,903.68          |
| Insurance - Umbrella           | 1,644.27          | -                 | 1,644.27          |
| Insurance - Workers Comp       | 1,680.16          | -                 | 1,680.16          |
| <b>Total Insurance</b>         | <b>12,074.71</b>  | <b>-</b>          | <b>12,074.71</b>  |
| <b>Security</b>                |                   |                   |                   |
| Security Contract              | 77,118.67         | -                 | 77,118.67         |
| Security Access Control        | 3,067.80          | -                 | 3,067.80          |
| Security Building & Gate R/M   | 3,378.33          | -                 | 3,378.33          |
| Security Roving Patrol         | 1,227.20          | -                 | 1,227.20          |
| Security Utilities             | 1,570.27          | -                 | 1,570.27          |
| <b>Total Security</b>          | <b>86,362.27</b>  | <b>-</b>          | <b>86,362.27</b>  |

**Hérons Glen Homeowners Association, Inc**  
**Statement of Revenues, Expenses,**  
**and Changes in Fund Balances**  
**Common**

**For the 3 Months Ended December 31, 2025**

|  | Operating            | Reserves             | Total                |
|--|----------------------|----------------------|----------------------|
| <b>Maintenance - Grounds</b>                     |                      |                      |                      |
| Lawn & Landscape Contract - Common               | 34,523.16            | -                    | 34,523.16            |
| Grounds Mulch                                    | 1,455.30             | -                    | 1,455.30             |
| Grounds Landscape Replacement                    | 2,440.00             | -                    | 2,440.00             |
| Grounds Repairs/Maintenance                      | 4,017.84             | -                    | 4,017.84             |
| Lake/Fountain Maintenance                        | 2,774.48             | -                    | 2,774.48             |
| Lawn Mowing                                      | 156,639.63           | -                    | 156,639.63           |
| Tree Trimming/Maintenance                        | 985.00               | -                    | 985.00               |
| Vehicle Maint/Repair                             | 107.45               | -                    | 107.45               |
| Wetland & Preserve Maintenance                   | 4,815.54             | -                    | 4,815.54             |
| <b>Total Maintenance - Grounds</b>               | <b>207,758.40</b>    | <b>-</b>             | <b>207,758.40</b>    |
| <b>Utilities</b>                                 |                      |                      |                      |
| Cable & Internet Fees                            | 318,938.31           | -                    | 318,938.31           |
| Electricity - Fountains & Bubblers               | 909.38               | -                    | 909.38               |
| Electricity - Street Lights                      | 13,168.49            | -                    | 13,168.49            |
| Telephone - Office                               | 582.94               | -                    | 582.94               |
| Water - CLIS Irrigation                          | 77,130.00            | -                    | 77,130.00            |
| <b>Total Utilities</b>                           | <b>410,729.12</b>    | <b>-</b>             | <b>410,729.12</b>    |
| <b>Payroll</b>                                   |                      |                      |                      |
| Payroll-Admin                                    | 2,273.84             | -                    | 2,273.84             |
| Payroll-Benefits                                 | 11,037.91            | -                    | 11,037.91            |
| Payroll-Staff                                    | 67,597.92            | -                    | 67,597.92            |
| Payroll-Taxes                                    | 5,041.16             | -                    | 5,041.16             |
| <b>Total Payroll</b>                             | <b>85,950.83</b>     | <b>-</b>             | <b>85,950.83</b>     |
| <b>Reserve</b>                                   |                      |                      |                      |
| Rsv Exp - Street Lighting & Traffic Signs        | -                    | 8,775.56             | 8,775.56             |
| Rsv Exp - General Deferred Maintenance & Repairs | -                    | 42,714.48            | 42,714.48            |
| <b>Total Reserve</b>                             | <b>-</b>             | <b>51,490.04</b>     | <b>51,490.04</b>     |
| <b>Total Expenses</b>                            | <b>832,921.76</b>    | <b>51,490.04</b>     | <b>884,411.80</b>    |
| <b>Excess of Revenues Over (Under) Expenses</b>  | <b>6,639.01</b>      | <b>87,561.94</b>     | <b>94,200.95</b>     |
| <b>Fund Balance - October 1, 2025</b>            | <b>148,120.57</b>    | <b>42,809.05</b>     | <b>190,929.62</b>    |
| <b>Fund Balance - December 31, 2025</b>          | <b>\$ 154,759.58</b> | <b>\$ 130,370.99</b> | <b>\$ 285,130.57</b> |

Herons Glen Homeowners Association, Inc  
Statement of Revenues, Expenses,  
and Changes in Fund Balances  
Activities

For the 3 Months Ended December 31, 2025

|   | Operating          | Reserves    | Total              |
|---|--------------------|-------------|--------------------|
| <b>Revenue</b>                                      |                    |             |                    |
| <b>Total Revenue</b>                                | <b>0.00</b>        | <b>-</b>    | <b>0.00</b>        |
| <b>Expenses</b>                                     |                    |             |                    |
| <b>Activities</b>                                   |                    |             |                    |
| Activities Expense                                  | 75.00              | -           | 75.00              |
| <b>Total Activities</b>                             | <b>75.00</b>       | <b>-</b>    | <b>75.00</b>       |
| <b>Total Expenses</b>                               | <b>75.00</b>       | <b>-</b>    | <b>75.00</b>       |
| <b>Excess of Revenues Over<br/>(Under) Expenses</b> | <b>(75.00)</b>     | <b>-</b>    | <b>(75.00)</b>     |
| <b>Fund Balance - October 1, 2025</b>               | <b>1,442.59</b>    | <b>-</b>    | <b>1,442.59</b>    |
| <b>Fund Balance - December 31, 2025</b>             | <b>\$ 1,367.59</b> | <b>\$ -</b> | <b>\$ 1,367.59</b> |

Herons Glen Homeowners Association, Inc  
Statement of Revenues, Expenses,  
and Changes in Fund Balances

Bingo

For the 3 Months Ended December 31, 2025

|   | <u>Operating</u>   | <u>Reserves</u>  | <u>Total</u>       |
|---|--------------------|------------------|--------------------|
| <b>Revenue</b>                                      |                    |                  |                    |
| Bingo   | 1,100.00           | 185.00           | 1,285.00           |
| <b>Total Revenue</b>                                | <u>1,100.00</u>    | <u>185.00</u>    | <u>1,285.00</u>    |
| <br>  |                    |                  |                    |
| <b>Excess of Revenues Over<br/>(Under) Expenses</b> | 1,100.00           | 185.00           | 1,285.00           |
| <br>  |                    |                  |                    |
| <b>Fund Balance - October 1, 2025</b>               | <u>2,973.65</u>    | -                | <u>2,973.65</u>    |
| <b>Fund Balance - December 31, 2025</b>             | <u>\$ 4,073.65</u> | <u>\$ 185.00</u> | <u>\$ 4,258.65</u> |

Herons Glen Homeowners Association, Inc  
Statement of Revenues, Expenses,  
and Changes in Fund Balances  
Marathona

For the 3 Months Ended December 31, 2025

|   | Operating          | Reserves        | Total              |
|---|--------------------|-----------------|--------------------|
| <b>Revenue</b>                                      |                    |                 |                    |
| Assessments Marathona                               | 3,623.50           | 3,750.00        | 7,373.50           |
| Interest  | -                  | 720.00          | 720.00             |
| <b>Total Revenue</b>                                | <b>3,623.50</b>    | <b>4,470.00</b> | <b>8,093.50</b>    |
| <b>Expenses</b>                                     |                    |                 |                    |
| <b>Maintenance - Grounds</b>                        |                    |                 |                    |
| Landscape Contract - Marathona                      | 4,070.85           | -               | 4,070.85           |
| <b>Total Maintenance - Grounds</b>                  | <b>4,070.85</b>    | <b>-</b>        | <b>4,070.85</b>    |
| <b>Reserve</b>                                      |                    |                 |                    |
| Rsv Exp - Mulch - Marathona                         | -                  | 3,360.00        | 3,360.00           |
| Rsv Exp - Tree Trimming - Marathona                 | -                  | 1,715.00        | 1,715.00           |
| <b>Total Reserve</b>                                | <b>-</b>           | <b>5,075.00</b> | <b>5,075.00</b>    |
| <b>Total Expenses</b>                               | <b>4,070.85</b>    | <b>5,075.00</b> | <b>9,145.85</b>    |
| <b>Excess of Revenues Over<br/>(Under) Expenses</b> | <b>(447.35)</b>    | <b>(605.00)</b> | <b>(1,052.35)</b>  |
| <b>Fund Balance - October 1, 2025</b>               | <b>6,066.36</b>    | <b>696.19</b>   | <b>6,762.55</b>    |
| <b>Fund Balance - December 31, 2025</b>             | <b>\$ 5,619.01</b> | <b>\$ 91.19</b> | <b>\$ 5,710.20</b> |

**Hérons Glen Homeowners Association, Inc**  
**Common**  
**Supplementary Information**  
**Schedule I**  
**Statement of Revenues, Expenses -**  
**Actual vs. Budget for the**

|                                | 1 Month Ended<br>December 31, 2025<br>Actual | 1 Month Ended<br>December 31, 2025<br>Budget | Variance          | 3 Months Ended<br>December 31, 2025<br>Actual | 3 Months Ended<br>December 31, 2025<br>Budget | Variance        |
|--------------------------------|--|--|-------------------|---|---|-----------------|
| <b>Revenue</b>                 |  |  |                   |   |   |                 |
| Assessments - Operating        | \$ 115,587.34                                | \$ 115,588.80                                | \$ (1.46)         | \$ 346,762.00                                 | \$ 346,766.40                                 | \$ (4.40)       |
| Assessment - Lawn Mowing       | 52,212.34                                    | 52,213.23                                    | (0.89)            | 156,637.00                                    | 156,639.69                                    | (2.69)          |
| Assessment - Cable TV          | 104,385.66                                   | 104,383.33                                   | 2.33              | 313,157.00                                    | 313,149.99                                    | 7.01            |
| Interest                       | 249.47                                       | -  | 249.47            | 1,735.75                                      | -   | 1,735.75        |
| Blue Stream Income             | 4,831.60                                     | 4,166.67                                     | 664.93            | 14,494.80                                     | 12,500.01                                     | 1,994.79        |
| HGRD Security Services         | 1,818.34                                     | 1,818.33                                     | 0.01              | 5,455.00                                      | 5,454.99                                      | 0.01            |
| Late Fees / Interest           | 144.83                                       | -  | 144.83            | 1,339.22                                      | -   | 1,339.22        |
| Miscellaneous                  | -  | -  | -                 | (20.00)                                       | -   | (20.00)         |
| <b>Total Revenue</b>           | <b>279,229.58</b>                            | <b>278,170.36</b>                            | <b>1,059.22</b>   | <b>839,560.77</b>                             | <b>834,511.08</b>                             | <b>5,049.69</b> |
| <b>Expense</b>                 |  |  |                   |   |   |                 |
| <b>Administrative</b>          |  |  |                   |   |   |                 |
| Accounting Services            | 2,480.00                                     | 2,480.00                                     | -                 | 7,440.00                                      | 7,440.00                                      | -               |
| Accounting Office Supplies     | -  | 120.83                                       | 120.83            | 57.60   | 362.49  | 304.89          |
| Accounting Postage             | -  | 100.00                                       | 100.00            | 25.16   | 300.00  | 274.84          |
| Audit                          | -  | 575.00                                       | 575.00            | -   | 1,725.00                                      | 1,725.00        |
| Bad Debt                       | -  | 208.33                                       | 208.33            | -   | 624.99  | 624.99          |
| Cable Project Fees             | 2,533.65                                     | 2,533.65                                     | -                 | 7,600.95                                      | 7,600.95                                      | -               |
| Compliance                     | 595.40                                       | 600.00                                       | 4.60              | 1,666.15                                      | 1,800.00                                      | 133.85          |
| Collections Fees               | -  | 83.33  | 83.33             | -   | 249.99  | 249.99          |
| Communications                 | 451.30                                       | 666.67                                       | 215.37            | 1,888.32                                      | 2,000.01                                      | 111.69          |
| Copier & Postage Lease         | 601.27                                       | 460.25                                       | (141.02)          | 1,521.10                                      | 1,380.75                                      | (140.35)        |
| Corporate Annual Report        | -  | 5.17   | 5.17              | -   | 15.51   | 15.51           |
| Dues & subscriptions           | -  | 8.33   | 8.33              | -   | 24.99   | 24.99           |
| Legal Fees                     | 3,290.50                                     | 808.33                                       | (2,482.17)        | 3,043.18                                      | 2,424.99                                      | (618.19)        |
| Miscellaneous Contingency      | -  | 625.00                                       | 625.00            | -   | 1,875.00                                      | 1,875.00        |
| Office - HOA                   | 198.00                                       | 750.00                                       | 552.00            | 2,346.36                                      | 2,250.00                                      | (96.36)         |
| Postage - HOA                  | 3,044.99                                     | 266.67                                       | (2,778.32)        | 3,044.99                                      | 800.01  | (2,244.98)      |
| Professional Fees              | (512.33)                                     | 408.33                                       | 920.66            | 342.35  | 1,224.99                                      | 882.64          |
| Supplies & Decorations         | 570.72                                       | 291.67                                       | (279.05)          | 1,070.27                                      | 875.01  | (195.26)        |
| Tax Expense                    | -  | 83.33  | 83.33             | -   | 249.99  | 249.99          |
| Volunteer                      | -  | 458.33                                       | 458.33            | -   | 1,374.99                                      | 1,374.99        |
| <b>Total Administrative</b>    | <b>13,253.50</b>                             | <b>11,533.22</b>                             | <b>(1,720.28)</b> | <b>30,046.43</b>                              | <b>34,599.66</b>                              | <b>4,553.23</b> |
| <b>Insurance</b>               |  |  |                   |   |   |                 |
| Insurance - Auto               | 430.26                                       | 430.33                                       | 0.07              | 1,290.78                                      | 1,290.99                                      | 0.21            |
| Insurance - D & O              | 426.30                                       | 439.92                                       | 13.62             | 1,278.90                                      | 1,319.76                                      | 40.86           |
| Insurance - Crime              | 94.29  | 94.33  | 0.04              | 282.87  | 282.99  | 0.12            |
| Insurance - General Liability  | 1,331.35                                     | 1,331.42                                     | 0.07              | 3,994.05                                      | 3,994.26                                      | 0.21            |
| Insurance - Property Gatehouse | 634.56                                       | 341.67                                       | (292.89)          | 1,903.68                                      | 1,025.01                                      | (878.67)        |
| Insurance - Umbrella           | 548.09                                       | 548.17                                       | 0.08              | 1,644.27                                      | 1,644.51                                      | 0.24            |
| Insurance - Workers Comp       | 486.48                                       | 551.69                                       | 65.21             | 1,680.16                                      | 1,655.07                                      | (25.09)         |
| <b>Total Insurance</b>         | <b>3,951.33</b>                              | <b>3,737.53</b>                              | <b>(213.80)</b>   | <b>12,074.71</b>                              | <b>11,212.59</b>                              | <b>(862.12)</b> |
| <b>Security</b>                |  |  |                   |   |   |                 |
| Security Contract              | 26,596.01                                    | 25,875.00                                    | (721.01)          | 77,118.67                                     | 77,625.00                                     | 506.33          |
| Security Access Control        | 763.21                                       | 1,000.00                                     | 236.79            | 3,067.80                                      | 3,000.00                                      | (67.80)         |
| Security Building & Gate R/M   | 1,000.18                                     | 1,200.00                                     | 199.82            | 3,378.33                                      | 3,600.00                                      | 221.67          |
| Security Roving Patrol         | 481.04                                       | 366.67                                       | (114.37)          | 1,227.20                                      | 1,100.01                                      | (127.19)        |

**Hérons Glen Homeowners Association, Inc**  
**Common**  
**Supplementary Information**  
**Schedule I**  
**Statement of Revenues, Expenses -**  
**Actual vs. Budget for the**

|  | 1 Month Ended<br>December 31, 2025<br>Actual | 1 Month Ended<br>December 31, 2025<br>Budget | Variance           | 3 Months Ended<br>December 31, 2025<br>Actual | 3 Months Ended<br>December 31, 2025<br>Budget | Variance           |
|--|--|--|--------------------|---|---|--------------------|
| Security Utilities                             | 545.32                                       | 600.00                                       | 54.68              | 1,570.27                                      | 1,800.00                                      | 229.73             |
| <b>Total Security</b>                          | <b>29,385.76</b>                             | <b>29,041.67</b>                             | <b>(344.09)</b>    | <b>86,362.27</b>                              | <b>87,125.01</b>                              | <b>762.74</b>      |
| <b>Maintenance - Grounds</b>                   |  |  |                    |   |   |                    |
| Lawn & Landscape Contract - Common             | 11,507.72                                    | 11,507.72                                    | -                  | 34,523.16                                     | 34,523.16                                     | -                  |
| Grounds Mulch                                  | 1,455.30                                     | 833.33                                       | (621.97)           | 1,455.30                                      | 2,499.99                                      | 1,044.69           |
| Grounds Landscape Replacement                  | -  | 250.00                                       | 250.00             | 2,440.00                                      | 750.00  | (1,690.00)         |
| Grounds Repairs/Maintenance                    | 1,148.10                                     | 916.67                                       | (231.43)           | 4,017.84                                      | 2,750.01                                      | (1,267.83)         |
| Lake/Fountain Maintenance                      | 1,258.16                                     | 947.58                                       | (310.58)           | 2,774.48                                      | 2,842.74                                      | 68.26              |
| Lawn Mowing                                    | 52,213.20                                    | 52,213.23                                    | 0.03               | 156,639.63                                    | 156,639.69                                    | 0.06               |
| Road Sweeping                                  | -  | 454.17                                       | 454.17             | -   | 1,362.51                                      | 1,362.51           |
| Tree Trimming/Maintenance                      | -  | 833.33                                       | 833.33             | 985.00  | 2,499.99                                      | 1,514.99           |
| Vehicle Maint/Repair                           | -  | 100.00                                       | 100.00             | 107.45  | 300.00  | 192.55             |
| Wetland & Preserve Maintenance                 | 1,605.18                                     | 1,642.67                                     | 37.49              | 4,815.54                                      | 4,928.01                                      | 112.47             |
| <b>Total Maintenance - Grounds</b>             | <b>69,187.66</b>                             | <b>69,698.70</b>                             | <b>511.04</b>      | <b>207,758.40</b>                             | <b>209,096.10</b>                             | <b>1,337.70</b>    |
| <b>Utilities</b>                               |  |  |                    |   |   |                    |
| Cable & Internet Fees                          | 106,312.77                                   | 108,550.00                                   | 2,237.23           | 318,938.31                                    | 325,650.00                                    | 6,711.69           |
| Electricity - Fountains & Bubblers             | 308.45                                       | 291.67                                       | (16.78)            | 909.38  | 875.01  | (34.37)            |
| Electricity - Street Lights                    | 4,403.02                                     | 4,549.83                                     | 146.81             | 13,168.49                                     | 13,649.49                                     | 481.00             |
| Telephone - Office                             | 194.31                                       | 188.00                                       | (6.31)             | 582.94  | 564.00  | (18.94)            |
| Water - CLIS Irrigation                        | 25,710.00                                    | 22,259.08                                    | (3,450.92)         | 77,130.00                                     | 66,777.24                                     | (10,352.76)        |
| <b>Total Utilities</b>                         | <b>136,928.55</b>                            | <b>135,838.58</b>                            | <b>(1,089.97)</b>  | <b>410,729.12</b>                             | <b>407,515.74</b>                             | <b>(3,213.38)</b>  |
| <b>Payroll</b>                                 |  |  |                    |   |   |                    |
| Payroll-Admin                                  | 628.24                                       | 680.59                                       | 52.35              | 2,273.84                                      | 2,041.77                                      | (232.07)           |
| Payroll-Benefits                               | 3,717.44                                     | 4,000.00                                     | 282.56             | 11,037.91                                     | 12,000.00                                     | 962.09             |
| Payroll-Staff                                  | 19,478.63                                    | 21,866.32                                    | 2,387.69           | 67,597.92                                     | 65,598.96                                     | (1,998.96)         |
| Payroll-Taxes                                  | 1,451.41                                     | 1,773.75                                     | 322.34             | 5,041.16                                      | 5,321.25                                      | 280.09             |
| <b>Total Payroll</b>                           | <b>25,275.72</b>                             | <b>28,320.66</b>                             | <b>3,044.94</b>    | <b>85,950.83</b>                              | <b>84,961.98</b>                              | <b>(988.85)</b>    |
| <b>Total Expense</b>                           | <b>277,982.52</b>                            | <b>278,170.36</b>                            | <b>187.84</b>      | <b>832,921.76</b>                             | <b>834,511.08</b>                             | <b>1,589.32</b>    |
| <b>Excess of Revenue Over (Under) Expenses</b> | <b>\$ 1,247.06</b>                           | <b>\$ -</b>                                  | <b>\$ 1,247.06</b> | <b>\$ 6,639.01</b>                            | <b>\$ -</b>                                   | <b>\$ 6,639.01</b> |

Herons Glen Homeowners Association, Inc  
Supplementary Information  
Schedule II  
Schedule of Changes in Replacement Fund  
Common

For the 0 Months Ended December 31, 2025

|               | Fund Balance<br>January 1, 2026 | Assessments          | Charges to Fund       | Other       | Interest            | Fund Balance<br>December 31, |
|---------------|---------------------------------|----------------------|-----------------------|-------------|---------------------|------------------------------|
|               | \$ 42,809.05                    | \$ 128,544.00        | \$ (51,490.04)        | \$ -        | \$ 10,507.98        | \$ 130,370.99                |
| <b>Totals</b> | <b>\$ 42,809.05</b>             | <b>\$ 128,544.00</b> | <b>\$ (51,490.04)</b> | <b>\$ -</b> | <b>\$ 10,507.98</b> | <b>\$ 130,370.99</b>         |

Herons Glen Homeowners Association, Inc  
Supplementary Schedule III  
Monthly Comparison for 2025

|                                | <u>10/31/25</u>   | <u>11/30/25</u>   | <u>12/31/25</u>   | <u>01/31/26</u> | <u>02/28/26</u> | <u>03/31/26</u> | <u>04/30/26</u> | <u>05/31/26</u> | <u>06/30/26</u> | <u>07/31/26</u> | <u>08/31/26</u> | <u>09/30/26</u> | <u>Total</u>      | <u>Budget</u>       |
|--------------------------------|-------------------|-------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|---------------------|
| <b>Revenue</b>                 |                   |                   |                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                   |                     |
| Assessments - Operating        | \$115,587.33      | \$115,587.33      | \$115,587.34      | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ -            | \$ 346,762.00     | \$ 1,387,065.66     |
| Assessment - Lawn              | 52,212.33         | 52,212.33         | 52,212.34         | -               | -               | -               | -               | -               | -               | -               | -               | -               | 156,637.00        | 626,558.81          |
| Mowing                         |                   |                   |                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                   |                     |
| Assessment - Cable TV          | 104,385.67        | 104,385.67        | 104,385.66        | -               | -               | -               | -               | -               | -               | -               | -               | -               | 313,157.00        | 1,252,600.00        |
| Assessment - Marathona         | 1,207.83          | 1,207.83          | 1,207.84          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 3,623.50          | 14,493.50           |
| Interest                       | 900.93            | 585.35            | 249.47            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,735.75          | -                   |
| Blue Stream Income             | 4,831.60          | 4,831.60          | 4,831.60          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 14,494.80         | 50,000.00           |
| HGRD Security Services         | 1,818.33          | 1,818.33          | 1,818.34          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 5,455.00          | 21,820.00           |
| Late Fees / Interest           | 618.07            | 576.32            | 144.83            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,339.22          | -                   |
| Miscellaneous                  | (20.00)           | -                 | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | (20.00)           | -                   |
| Bingo Income                   | 380.00            | 320.00            | 400.00            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,100.00          | -                   |
| <b>Total Revenue</b>           | <b>281,922.09</b> | <b>281,524.76</b> | <b>280,837.42</b> | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>844,284.27</b> | <b>3,352,537.97</b> |
| <b>Expense</b>                 |                   |                   |                   |                 |                 |                 |                 |                 |                 |                 |                 |                 |                   |                     |
| Accounting Services            | 2,480.00          | 2,480.00          | 2,480.00          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 7,440.00          | 29,760.00           |
| Accounting Office Supplies     | -                 | 57.60             | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | 57.60             | 1,450.00            |
| Accounting Postage             | -                 | 25.16             | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | 25.16             | 1,200.00            |
| Audit                          | -                 | -                 | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | -                 | 6,900.00            |
| Bad Debt                       | -                 | -                 | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | -                 | 2,500.00            |
| Cable Project Fees             | 2,533.65          | 2,533.65          | 2,533.65          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 7,600.95          | 30,403.80           |
| Compliance                     | 475.35            | 595.40            | 595.40            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,666.15          | 7,200.00            |
| Collections Fees               | -                 | -                 | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | -                 | 1,000.00            |
| Communications                 | 571.28            | 865.74            | 451.30            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,888.32          | 8,000.00            |
| Copier & Postage Lease         | 538.33            | 381.50            | 601.27            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,521.10          | 5,523.00            |
| Corporate Annual Report        | -                 | -                 | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | -                 | 62.00               |
| Dues & subscriptions           | -                 | -                 | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | -                 | 100.00              |
| Legal Fees                     | 36.00             | (283.32)          | 3,290.50          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 3,043.18          | 9,700.00            |
| Miscellaneous Contingency      | -                 | -                 | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | -                 | 7,500.00            |
| Office - HOA                   | 1,002.25          | 1,146.11          | 198.00            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 2,346.36          | 9,000.00            |
| Postage - HOA                  | -                 | -                 | 3,044.99          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 3,044.99          | 3,200.00            |
| Professional Fees              | 50.34             | 804.34            | (512.33)          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 342.35            | 4,900.00            |
| Supplies & Decorations         | 499.55            | -                 | 570.72            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,070.27          | 3,500.00            |
| Tax Expense                    | -                 | -                 | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | -                 | 1,000.00            |
| Volunteer                      | -                 | -                 | -                 | -               | -               | -               | -               | -               | -               | -               | -               | -               | -                 | 5,500.00            |
| Insurance - Auto               | 430.26            | 430.26            | 430.26            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,290.78          | 5,164.00            |
| Insurance - D & O              | 426.30            | 426.30            | 426.30            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,278.90          | 5,279.00            |
| Insurance - Crime              | 94.29             | 94.29             | 94.29             | -               | -               | -               | -               | -               | -               | -               | -               | -               | 282.87            | 1,132.00            |
| Insurance - General Liability  | 1,331.35          | 1,331.35          | 1,331.35          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 3,994.05          | 15,977.00           |
| Insurance - Property Gatehouse | 634.56            | 634.56            | 634.56            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,903.68          | 4,100.00            |
| Insurance - Umbrella           | 548.09            | 548.09            | 548.09            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,644.27          | 6,578.00            |
| Insurance - Workers Comp       | 709.84            | 483.84            | 486.48            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,680.16          | 6,620.32            |
| Security Contract              | 25,583.13         | 24,939.53         | 26,596.01         | -               | -               | -               | -               | -               | -               | -               | -               | -               | 77,118.67         | 310,500.00          |
| Security Access Control        | 1,277.58          | 1,027.01          | 763.21            | -               | -               | -               | -               | -               | -               | -               | -               | -               | 3,067.80          | 12,000.00           |



**Hérons Glen Homeowners Association, Inc  
Supplementary Schedule III  
Monthly Comparison for 2025**

|   | <u>10/31/25</u>   | <u>11/30/25</u>    | <u>12/31/25</u>    | <u>01/31/26</u> | <u>02/28/26</u> | <u>03/31/26</u> | <u>04/30/26</u> | <u>05/31/26</u> | <u>06/30/26</u> | <u>07/31/26</u> | <u>08/31/26</u> | <u>09/30/26</u> | <u>Total</u>       | <u>Budget</u>       |
|---|-------------------|--------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|---------------------|
| Security Building & Gate                        | 307.79            | 2,070.36           | 1,000.18           | -               | -               | -               | -               | -               | -               | -               | -               | -               | 3,378.33           | 14,400.00           |
| R/M   |                   |                    |                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                    |                     |
| Security Roving Patrol                          | 393.57            | 352.59             | 481.04             | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,227.20           | 4,400.00            |
| Security Utilities                              | 538.83            | 486.12             | 545.32             | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,570.27           | 7,200.00            |
| Lawn & Landscape                                | 11,507.72         | 11,507.72          | 11,507.72          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 34,523.16          | 138,092.60          |
| Contract - Common                               |                   |                    |                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                    |                     |
| Landscape Contract - Marathona                  | 1,233.18          | 1,193.52           | 1,644.15           | -               | -               | -               | -               | -               | -               | -               | -               | -               | 4,070.85           | 14,493.50           |
| Grounds Mulch                                   | -                 | -                  | 1,455.30           | -               | -               | -               | -               | -               | -               | -               | -               | -               | 1,455.30           | 10,000.00           |
| Grounds Landscape Replacement                   | -                 | 2,440.00           | -                  | -               | -               | -               | -               | -               | -               | -               | -               | -               | 2,440.00           | 3,000.00            |
| Grounds   | 1,018.19          | 1,851.55           | 1,148.10           | -               | -               | -               | -               | -               | -               | -               | -               | -               | 4,017.84           | 11,000.00           |
| Repairs/Maintenance                             |                   |                    |                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                    |                     |
| Lake/Fountain Maintenance                       | 758.16            | 758.16             | 1,258.16           | -               | -               | -               | -               | -               | -               | -               | -               | -               | 2,774.48           | 11,371.00           |
| Lawn Mowing                                     | 52,213.23         | 52,213.20          | 52,213.20          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 156,639.63         | 626,558.81          |
| Road Sweeping                                   | -                 | -                  | -                  | -               | -               | -               | -               | -               | -               | -               | -               | -               | -                  | 5,450.00            |
| Tree  | 985.00            | -                  | -                  | -               | -               | -               | -               | -               | -               | -               | -               | -               | 985.00             | 10,000.00           |
| Trimming/Maintenance                            |                   |                    |                    |                 |                 |                 |                 |                 |                 |                 |                 |                 |                    |                     |
| Vehicle Maint/Repair                            | 86.16             | 21.29              | -                  | -               | -               | -               | -               | -               | -               | -               | -               | -               | 107.45             | 1,200.00            |
| Wetland & Preserve Maintenance                  | 1,605.18          | 1,605.18           | 1,605.18           | -               | -               | -               | -               | -               | -               | -               | -               | -               | 4,815.54           | 19,712.00           |
| Cable & Internet Fees                           | 106,312.77        | 106,312.77         | 106,312.77         | -               | -               | -               | -               | -               | -               | -               | -               | -               | 318,938.31         | 1,302,600.00        |
| Electricity - Fountains & Bubblers              | 293.62            | 307.31             | 308.45             | -               | -               | -               | -               | -               | -               | -               | -               | -               | 909.38             | 3,500.00            |
| Electricity - Street Lights                     | 4,380.67          | 4,384.80           | 4,403.02           | -               | -               | -               | -               | -               | -               | -               | -               | -               | 13,168.49          | 54,598.00           |
| Telephone - Office                              | 194.32            | 194.31             | 194.31             | -               | -               | -               | -               | -               | -               | -               | -               | -               | 582.94             | 2,256.00            |
| Water - CLIS Irrigation                         | 25,710.00         | 25,710.00          | 25,710.00          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 77,130.00          | 267,109.00          |
| Payroll-Admin                                   | 942.36            | 703.24             | 628.24             | -               | -               | -               | -               | -               | -               | -               | -               | -               | 2,273.84           | 8,167.11            |
| Payroll-Benefits                                | 3,602.76          | 3,717.71           | 3,717.44           | -               | -               | -               | -               | -               | -               | -               | -               | -               | 11,037.91          | 48,000.00           |
| Payroll-Staff                                   | 28,538.91         | 19,580.38          | 19,478.63          | -               | -               | -               | -               | -               | -               | -               | -               | -               | 67,597.92          | 262,395.83          |
| Payroll-Taxes                                   | 2,130.90          | 1,458.85           | 1,451.41           | -               | -               | -               | -               | -               | -               | -               | -               | -               | 5,041.16           | 21,285.00           |
| Activities Expense                              | -                 | -                  | 75.00              | -               | -               | -               | -               | -               | -               | -               | -               | -               | 75.00              | -                   |
| <b>Total Expense</b>                            | <b>281,975.47</b> | <b>275,390.47</b>  | <b>279,701.67</b>  | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>-</b>        | <b>837,067.61</b>  | <b>3,352,537.97</b> |
| <b>Excess of Revenues Over (Under) Expenses</b> | <b>\$ (53.38)</b> | <b>\$ 6,134.29</b> | <b>\$ 1,135.75</b> | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ -</b>     | <b>\$ 7,216.66</b> | <b>\$ -</b>         |