

CUMBERLAND POINT CONDO ASSOCIATION

CROSSVILLE, TENNESSEE

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2025

TERRY STEPHENS
Certified Public Accountant

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Certified Public Accountant

Board of Directors
Cumberland Point Condo Association
Crossville, Tennessee

Management is responsible for the accompanying balance sheet of Cumberland Point Condo Association (a corporation) as of December 31, 2025, and the related statement of profit and loss for the year then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Cumberland Point Condo Association because of accounting and tax services that we provide to them.

Terry Stephens, CPA

Crossville, Tennessee

January 15, 2026

Cumberland Point Condominium Association
Balance Sheet

Accrual Basis

As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
Checking - FNB	68,680.32
Money Market FNB	
Capital Reserve	31,079.55
Wastewater Treatment Plant Rsrv	29,462.40
Fire Ins. Proceeds - Reserved	<u>308,256.86</u>
Total Money Market FNB	368,798.81
CD - 9986068 (Sewer)	<u>10,000.00</u>
Total Checking/Savings	447,479.13
Accounts Receivable	
Accounts Receivable	<u>26,713.68</u>
Total Accounts Receivable	<u>26,713.68</u>
Total Current Assets	474,192.81
Fixed Assets	
Land - Lot 20	10,870.00
Sewer Plant	358,400.44
Building Improvements	4,500.00
Utility Barn	11,795.10
Equipment & Tools	6,495.24
Accumulated Depreciation	<u>-66,267.83</u>
Total Fixed Assets	<u>325,792.95</u>
TOTAL ASSETS	<u><u>799,985.76</u></u>
LIABILITIES & EQUITY	
Equity	
Fund Balance	898,667.27
Net Income	<u>-98,681.51</u>
Total Equity	<u>799,985.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>799,985.76</u></u>

See Accompanying Accountant's Compilation Report

**Cumberland Point Condominium Association
Profit & Loss**

Accrual Basis

January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
Maintenance Assessments	140,542.58
Water Fee	219.52
Capital Additions	2,380.00
RMCC Dues	9,300.00
Late Charges & Misc Fees	2,850.00
Sewer Reimbursements	3,240.00
Special Assessments	91,070.36
Interest Income	3,598.30
	253,200.76
Total Income	253,200.76
Gross Profit	253,200.76
Expense	
Interest Expense	3,869.40
Accounting Fees	8,880.00
Bank Fees	59.70
Community Club Dues (RMCC)	18,358.10
Contract Labor	6,197.50
Depreciation Expense	10,270.20
Garbage Collection	5,496.90
Insurance	185,809.46
Legal Expense	10,365.08
Licenses and Permits	930.00
Office Expense	1,384.62
Pest Control	2,763.00
Postage and Delivery	30.00
Repairs and Maintenance	
Buildings	27,170.91
Grounds	2,475.00
	29,645.91
Total Repairs and Maintenance	29,645.91
Sewer	
Maintenance	14,300.00
Repairs	11,338.71
	25,638.71
Total Sewer	25,638.71
Supplies	11,944.50
Taxes	
Payroll	1,231.56
Real Estate	976.00
	2,207.56
Total Taxes	2,207.56
Utilities	
Electricity	12,472.36
Water	660.00
	13,132.36
Total Utilities	13,132.36

See Accompanying Accountant's Compilation Report

**Cumberland Point Condominium Association
Profit & Loss**

Accrual Basis

January through December 2025

	<u>Jan - Dec 25</u>
Wages	13,080.00
Total Expense	<u>350,063.00</u>
Net Ordinary Income	-96,862.24
Other Income/Expense	
Other Expense	
Fire Damage Expenses & Reim.	1,819.27
Total Other Expense	<u>1,819.27</u>
Net Other Income	<u>-1,819.27</u>
Net Income	<u><u>-98,681.51</u></u>

See Accompanying Accountant's Compilation Report

**Cumberland Point Condominium Association
Transaction Detail By Account**

Accrual Basis

January through December 2025

Type	Date	Num	Name	Memo	Amount	Balance
Interest Expense						
Check	06/17/2025	bd061725	IPFS Insurance		754.98	754.98
Check	07/10/2025	bd071025	IPFS Insurance		688.18	1,443.16
Check	08/15/2025	bd081525	IPFS Insurance		621.02	2,064.18
Check	09/16/2025	bd091625	IPFS Insurance		553.50	2,617.68
Check	10/15/2025	bd101525	IPFS Insurance		485.62	3,103.30
Check	11/17/2025	bd111725	IPFS Insurance		417.36	3,520.66
Check	12/16/2025	bd121625	IPFS Insurance		348.74	3,869.40
Total Interest Expense					3,869.40	3,869.40
Accounting Fees						
Check	01/02/2025	25002	Terry Stephens CPA		740.00	740.00
Check	02/03/2025	25013	Terry Stephens CPA		740.00	1,480.00
Check	03/03/2025	25018	Terry Stephens CPA		740.00	2,220.00
Check	04/01/2025	25026	Terry Stephens CPA		740.00	2,960.00
Check	05/01/2025	25032	Terry Stephens CPA		740.00	3,700.00
Check	06/02/2025	25042	Terry Stephens CPA		740.00	4,440.00
Check	07/01/2025	25052	Terry Stephens CPA		740.00	5,180.00
Check	08/04/2025	25062	Terry Stephens CPA		740.00	5,920.00
Check	09/02/2025	25067	Terry Stephens CPA		740.00	6,660.00
Check	10/01/2025	25074	Terry Stephens CPA		740.00	7,400.00
Check	11/03/2025	25086	Terry Stephens CPA		740.00	8,140.00
Check	12/01/2025	25093	Terry Stephens CPA		740.00	8,880.00
Total Accounting Fees					8,880.00	8,880.00
Bank Fees						
General ...	01/13/2025	1		stop pay Hutcherson	29.85	29.85
General ...	01/28/2025	1		stop pay Ochodnicky	29.85	59.70
Total Bank Fees					59.70	59.70
Community Club Dues (RMCC)						
Check	05/22/2025	25040	Renegade Mtn. Comm. Club		8,743.52	8,743.52
Check	07/07/2025	25054	Renegade Mtn. Comm. Club		1,614.58	10,358.10
Check	08/12/2025	25064	Renegade Mtn. Comm. Club		1,600.00	11,958.10
Check	09/02/2025	25068	Renegade Mtn. Comm. Club		1,600.00	13,558.10
Check	10/01/2025	25075	Renegade Mtn. Comm. Club		1,600.00	15,158.10
Check	11/03/2025	25087	Renegade Mtn. Comm. Club		1,600.00	16,758.10
Check	12/01/2025	25094	Renegade Mtn. Comm. Club		1,600.00	18,358.10
Total Community Club Dues (RMCC)					18,358.10	18,358.10
Contract Labor						
Check	04/30/2025	25030	Mike Skeens		630.00	630.00
Check	05/15/2025	25036	Mike Skeens	shed electrical work	500.00	1,130.00
Check	06/15/2025	25047	Mike Skeens	road work	630.00	1,760.00
Check	07/07/2025	25053	Mike Skeens		527.50	2,287.50
Check	07/22/2025	25058	Mike Skeens		525.00	2,812.50
Check	07/30/2025	25060	Mike Skeens	remove 40 dead trees	1,600.00	4,412.50
Check	09/15/2025	25072	Mike Skeens	deck work	660.00	5,072.50
Check	10/01/2025	25076	Mike Skeens	bldg 339 electrical	200.00	5,272.50
Check	10/01/2025	25078	Mike Skeens	bldg 145 water repair	325.00	5,597.50
Check	10/22/2025	25082	Mike Skeens	replaced w ck 25089	0.00	5,597.50
Check	11/10/2025	25089	Mike Skeens		600.00	6,197.50
Total Contract Labor					6,197.50	6,197.50

**Cumberland Point Condominium Association
Transaction Detail By Account**

Accrual Basis

January through December 2025

Type	Date	Num	Name	Memo	Amount	Balance
Depreciation Expense						
General ...	01/01/2025	4		record depreciation	880.84	880.84
General ...	02/01/2025	5		record depreciation	880.84	1,761.68
General ...	03/01/2025	6		record depreciation	880.84	2,642.52
General ...	04/01/2025	7		record depreciation	880.84	3,523.36
General ...	05/01/2025	8		record depreciation	880.84	4,404.20
General ...	06/01/2025	9		record depreciation	880.84	5,285.04
General ...	07/01/2025	7		record depreciation	880.84	6,165.88
General ...	08/01/2025	8		record depreciation	880.84	7,046.72
General ...	09/01/2025	9		record depreciation	880.84	7,927.56
General ...	10/01/2025	10		record depreciation	880.84	8,808.40
General ...	11/01/2025	11		record depreciation	880.84	9,689.24
General ...	12/01/2025	12		record depreciation	580.96	10,270.20
Total Depreciation Expense					10,270.20	10,270.20
Garbage Collection						
Check	01/06/2025	bd010625	Cumberland Waste Disposal...		435.02	435.02
Check	02/05/2025	bd020525	Cumberland Waste Disposal...		440.24	875.26
Check	03/05/2025	bd030525	Cumberland Waste Disposal...		440.24	1,315.50
Check	04/03/2025	bd040325	Cumberland Waste Disposal...		440.24	1,755.74
Check	05/25/2025	bd050525	Cumberland Waste Disposal...		440.24	2,195.98
Check	06/04/2025	bd060425	Cumberland Waste Disposal...		440.24	2,636.22
Check	07/03/2025	bd070325	Cumberland Waste Disposal...		440.24	3,076.46
Check	08/05/2025	bd080525	Cumberland Waste Disposal...		440.24	3,516.70
Check	09/04/2025	bd090425	Cumberland Waste Disposal...		440.24	3,956.94
Check	10/03/2025	bd100325	Cumberland Waste Disposal...		513.32	4,470.26
Check	11/05/2025	bd110525	Cumberland Waste Disposal...		513.32	4,983.58
Check	12/03/2025	bd120325	Cumberland Waste Disposal...		513.32	5,496.90
Total Garbage Collection					5,496.90	5,496.90
Insurance						
Check	01/08/2025	bd010825	IPFS Insurance		16,092.14	16,092.14
Check	02/11/2025	bd021125	IPFS Insurance		16,092.14	32,184.28
Check	03/11/2025	031125	IPFS Insurance		16,092.14	48,276.42
Check	03/19/2025	031925	Benchmark Ins Co		1,244.00	49,520.42
Check	05/05/2025	25035	Robins Insurance Agency	D&O policy	1,904.00	51,424.42
Check	05/13/2025	bd051325	IPFS Insurance		45,804.43	97,228.85
Check	06/17/2025	bd061725	IPFS Insurance		12,331.45	109,560.30
Check	06/25/2025	25050	Steadpoint Insurance	worker comp	283.00	109,843.30
Check	07/02/2025	bd070225	Benchmark Ins Co		279.00	110,122.30
Check	07/10/2025	bd071025	IPFS Insurance		12,398.25	122,520.55
Check	07/11/2025	bd071125	Benchmark Ins Co		283.00	122,803.55
Check	08/15/2025	bd081525	IPFS Insurance		12,465.41	135,268.96
Check	09/16/2025	bd091625	IPFS Insurance		12,532.93	147,801.89
Check	10/15/2025	bd101525	IPFS Insurance		12,600.81	160,402.70
Check	11/17/2025	bd111725	IPFS Insurance		12,669.07	173,071.77
Check	12/16/2025	bd121625	IPFS Insurance		12,737.69	185,809.46
Total Insurance					185,809.46	185,809.46
Legal Expense						
Check	05/19/2025	25037	Jack Atkins	RMCC legal fees	8,144.33	8,144.33
Check	05/22/2025	25038	Matthew McClanahan	RMCC work	1,000.00	9,144.33
Check	06/02/2025	25043	Jack Atkins	RMCC legal fees	1,457.75	10,602.08
Invoice	12/22/2025	054857	1804 (Book, Barbara)	Lien Legal Fees Reim.	-399.00	10,203.08
Check	12/22/2025	15097	Looney Looney & Chadwell ...	1804 Book lien	162.00	10,365.08
Total Legal Expense					10,365.08	10,365.08
Licenses and Permits						
Check	01/27/2025	25010	TN Secretary of State	corp. annual report	40.00	40.00
Check	02/05/2025	25014	TN Dept. of Environ. and Co...	sewer permit	690.00	730.00
General ...	05/30/2025	5		May Debit Card Transac...	200.00	930.00
Total Licenses and Permits					930.00	930.00

**Cumberland Point Condominium Association
Transaction Detail By Account**

Accrual Basis

January through December 2025

Type	Date	Num	Name	Memo	Amount	Balance
Office Expense						
General ...	04/30/2025	3		April Debit Card Transa...	172.31	172.31
General ...	05/30/2025	5		May Debit Card Transac...	31.40	203.71
Check	06/04/2025	25045	Postmaster	annual box rent	210.00	413.71
General ...	06/30/2025	7		June Debit Card Transa...	175.49	589.20
Check	09/04/2025	25070	Crab Orchard City Hall	annual meeting rent	100.00	689.20
Check	09/10/2025	25071	John Lemon	website and email help	225.00	914.20
General ...	10/31/2025	5		Oct Debit Card Transact...	327.76	1,241.96
General ...	12/31/2025	5		December Debit Card P...	142.66	1,384.62
Total Office Expense					1,384.62	1,384.62
Pest Control						
Check	01/24/2025	25008	Midstate Termite & Pest Co...		336.00	336.00
Check	03/17/2025	25021	Midstate Termite & Pest Co...		336.00	672.00
Check	05/01/2025	25034	Midstate Termite & Pest Co...		336.00	1,008.00
Check	07/16/2025	25056	Midstate Termite & Pest Co...		1,070.00	2,078.00
Check	08/28/2025	25065	Midstate Termite & Pest Co...		270.00	2,348.00
Check	11/03/2025	25088B	Midstate Termite & Pest Co...		415.00	2,763.00
Total Pest Control					2,763.00	2,763.00
Postage and Delivery						
Check	12/01/2025	25093	Terry Stephens CPA	cert. collection letters	30.00	30.00
Total Postage and Delivery					30.00	30.00
Repairs and Maintenance						
Buildings						
Check	03/06/2025	25020	Mike Skeens		157.12	157.12
Check	03/24/2025	25024	Mike Skeens	leaf and bldg cleanup	600.00	757.12
Check	04/01/2025	25027	Cumberland Outdoors	bldg 391 chimney cap	100.00	857.12
Check	04/30/2025	25030	Mike Skeens	shed electric work	3,325.55	4,182.67
Check	06/16/2025	25048	Mike Skeens	reimb.	224.46	4,407.13
Check	07/21/2025	25057	Ken Lemon	post globes for sec lghts	263.78	4,670.91
Check	10/24/2025	25083	Stellar Construction		5,300.00	9,970.91
Check	10/27/2025	25084	Affordable Pros	gutters	17,200.00	27,170.91
Total Buildings					27,170.91	27,170.91
Grounds						
Check	01/25/2025	25009	Mike Skeens		600.00	600.00
Check	03/17/2025	25023	Jon Judd	wind storm cleanup	300.00	900.00
Check	06/05/2025	25046	Tyler Howard Trucking	road repairs	375.00	1,275.00
Check	06/16/2025	25049	Ritch McGreevy	tractor rental	200.00	1,475.00
Check	07/22/2025	25058	Mike Skeens	tractor rental	200.00	1,675.00
Check	11/17/2025	25090	Aaron Burrows		300.00	1,975.00
Check	12/22/2025	25096	Brady's Tree Service		500.00	2,475.00
Total Grounds					2,475.00	2,475.00
Total Repairs and Maintenance					29,645.91	29,645.91
Sewer						
Maintenance						
Check	01/02/2025	25001	Beverly Glass		1,100.00	1,100.00
Check	02/03/2025	25012	Darian Dykes		1,200.00	2,300.00
Check	03/03/2025	25017	Darian Dykes		1,200.00	3,500.00
Check	04/01/2025	25025	Darian Dykes		1,200.00	4,700.00
Check	05/01/2025	25031	Darian Dykes		1,200.00	5,900.00
Check	06/02/2025	25041	Darian Dykes		1,200.00	7,100.00
Check	07/01/2025	25051	Darian Dykes		1,200.00	8,300.00
Check	08/04/2025	25061	Darian Dykes		1,200.00	9,500.00
Check	09/02/2025	25066	Darian Dykes		1,200.00	10,700.00
Check	10/01/2025	25073	Darian Dykes		1,200.00	11,900.00
Check	11/03/2025	25085	Darian Dykes		1,200.00	13,100.00
Check	12/01/2025	25092	Darian Dykes		1,200.00	14,300.00
Total Maintenance					14,300.00	14,300.00

**Cumberland Point Condominium Association
Transaction Detail By Account**

Accrual Basis

January through December 2025

Type	Date	Num	Name	Memo	Amount	Balance
Repairs						
Check	01/02/2025	25004	Ken Lemon	replacement fans	220.51	220.51
Check	01/24/2025	25007	Plateau Enviro Pumping Plus	new pumps	3,500.00	3,720.51
Check	02/17/2025	25016	Plateau Enviro Pumping Plus	pump out sewer	800.00	4,520.51
Check	07/23/2025	25059	Plateau Enviro Pumping Plus	grinder pump	6,243.20	10,763.71
Check	10/08/2025	25080	Plateau Enviro Pumping Plus	wire repair	575.00	11,338.71
Total Repairs					11,338.71	11,338.71
Total Sewer					25,638.71	25,638.71
Supplies						
General ...	01/31/2025	5		Debit Card Transactions	208.41	208.41
General ...	01/31/2025	5		Debit Card Transactions	576.19	784.60
General ...	02/28/2025	5		Debit Card Trans	49.58	834.18
Check	03/17/2025	25022	Flynn's Fire Service	Fire extinguishers	1,156.77	1,990.95
General ...	03/31/2025	5		March Debit Card Trans...	2,351.80	4,342.75
General ...	03/31/2025	6		Fire Extinguishers	762.11	5,104.86
General ...	04/30/2025	3		April Debit Card Transa...	474.10	5,578.96
General ...	05/30/2025	5		May Debit Card Transac...	1,286.14	6,865.10
General ...	06/30/2025	7		June Debit Card Transa...	336.09	7,201.19
Check	07/22/2025	25058	Mike Skeens		14.25	7,215.44
General ...	07/31/2025	3		July Debit Card Trans	664.19	7,879.63
General ...	08/31/2025	5		August Debit Card Trans	100.00	7,979.63
General ...	09/30/2025	3		Sept debit card transacti...	1,143.87	9,123.50
Check	10/01/2025	25079	Ken Lemon	reimb.	104.42	9,227.92
Check	10/21/2025	25081	Ken Lemon	reimb.	432.58	9,660.50
General ...	10/31/2025	5		Oct Debit Card Transact...	1,160.59	10,821.09
Check	11/17/2025	25091	Darrell Schwartz	caution signs	63.16	10,884.25
General ...	11/28/2025	4		Nov Debit Card Trans	1,060.25	11,944.50
Total Supplies					11,944.50	11,944.50
Taxes						
Payroll						
General ...	01/02/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	-83.39
General ...	01/31/2025	6		IRS 941 tax payment	500.31	416.92
General ...	01/31/2025	6		IRS 940 tax payment	42.00	458.92
General ...	02/03/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	375.53
General ...	03/03/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	292.14
General ...	04/01/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	208.75
Check	04/25/2025	bd042525	TN Dept of Labor	SUTA	88.29	297.04
Check	04/26/2025	bd042625	US Treasury	Q1-2025 Form 941	500.31	797.35
General ...	05/01/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	713.96
General ...	06/02/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	630.57
General ...	07/01/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	547.18
Check	07/08/2025	bd070825	TN Dept of Labor	SUTA	88.29	635.47
Check	07/15/2025	bd071525	US Treasury	Q2-2025 Form 941	500.31	1,135.78
General ...	08/04/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	1,052.39
General ...	09/02/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	969.00
General ...	10/01/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	885.61
Check	10/16/2025	bd101625	US Treasury	Q3-2025 Form 941	500.31	1,385.92
Check	10/17/2025	bd101725	TN Dept of Labor	SUTA	12.42	1,398.34
General ...	11/03/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	1,314.95
General ...	12/01/2025	1	1201 (Rolinbrad Investment...	David Sharar	-83.39	1,231.56
Total Payroll					1,231.56	1,231.56
Real Estate						
Check	01/02/2025	25005	Cumberland Co Trustee		976.00	976.00
Total Real Estate					976.00	976.00
Total Taxes					2,207.56	2,207.56

**Cumberland Point Condominium Association
Transaction Detail By Account**

Accrual Basis

January through December 2025

Type	Date	Num	Name	Memo	Amount	Balance
Utilities						
Electricity						
Check	01/09/2025	bd010925	Volunteer Electric		1,164.70	1,164.70
Check	02/10/2025	bd021025	Volunteer Electric		1,415.63	2,580.33
Check	03/10/2025	bd031025	Volunteer Electric		1,348.80	3,929.13
Check	04/09/2025	bd040925	Volunteer Electric		1,251.47	5,180.60
Check	05/09/2025	bd050925	Volunteer Electric		1,133.42	6,314.02
Check	06/09/2025	bd060925	Volunteer Electric		953.22	7,267.24
Check	07/09/2025	bd070925	Volunteer Electric		899.82	8,167.06
Check	08/11/2025	bd081125	Volunteer Electric		792.70	8,959.76
Check	09/09/2025	bd090925	Volunteer Electric		801.73	9,761.49
Check	10/09/2025	bd100925	Volunteer Electric		876.58	10,638.07
Check	11/10/2025	bd111025	Volunteer Electric		810.10	11,448.17
Check	12/09/2025	bd120925	Volunteer Electric		1,024.19	12,472.36
Total Electricity					12,472.36	12,472.36
Water						
Check	01/02/2025	25003	Crab Orchard Utility District		55.00	55.00
Check	02/06/2025	25015	Crab Orchard Utility District		55.00	110.00
Check	03/06/2025	25019	Crab Orchard Utility District		55.00	165.00
Check	04/03/2025	25029	Crab Orchard Utility District		55.00	220.00
Check	05/01/2025	25033	Crab Orchard Utility District		55.00	275.00
Check	06/02/2025	25044	Crab Orchard Utility District		55.00	330.00
Check	07/14/2025	25055	Cumberland Plateau Water ...		55.00	385.00
Check	08/04/2025	25063	Cumberland Plateau Water ...		55.00	440.00
Check	09/04/2025	25069	Cumberland Plateau Water ...		55.00	495.00
Check	10/01/2025	25077	Cumberland Plateau Water ...		55.00	550.00
Check	11/03/2025	25088A	Cumberland Plateau Water ...		55.00	605.00
Check	12/01/2025	25095	Cumberland Plateau Water ...		55.00	660.00
Total Water					660.00	660.00
Total Utilities					13,132.36	13,132.36
Wages						
General ...	01/02/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	695.00
General ...	01/02/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	865.00
General ...	01/02/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	1,090.00
General ...	02/03/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	1,785.00
General ...	02/03/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	1,955.00
General ...	02/03/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	2,180.00
General ...	03/03/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	2,875.00
General ...	03/03/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	3,045.00
General ...	03/03/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	3,270.00
General ...	04/01/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	3,965.00
General ...	04/01/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	4,135.00
General ...	04/01/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	4,360.00
General ...	05/01/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	5,055.00
General ...	05/01/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	5,225.00
General ...	05/01/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	5,450.00
General ...	06/02/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	6,145.00
General ...	06/02/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	6,315.00
General ...	06/02/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	6,540.00
General ...	07/01/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	7,235.00
General ...	07/01/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	7,405.00
General ...	07/01/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	7,630.00
General ...	08/04/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	8,325.00
General ...	08/04/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	8,495.00
General ...	08/04/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	8,720.00
General ...	09/02/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	9,415.00
General ...	09/02/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	9,585.00
General ...	09/02/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	9,810.00
General ...	10/01/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	10,505.00
General ...	10/01/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	10,675.00
General ...	10/01/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	10,900.00
General ...	11/03/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	11,595.00
General ...	11/03/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	11,765.00
General ...	11/03/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	11,990.00
General ...	12/01/2025	1	1201 (Rolinbrad Investment...	David Sharar	695.00	12,685.00

**Cumberland Point Condominium Association
Transaction Detail By Account**

Accrual Basis

January through December 2025

Type	Date	Num	Name	Memo	Amount	Balance
General ...	12/01/2025	2	1401 (Rolinbrad Investment...	David Sharar	170.00	12,855.00
General ...	12/01/2025	3	1501 (Rolinbrad Investment...	David Sharar	225.00	13,080.00
Total Wages					13,080.00	13,080.00
TOTAL					350,063.00	350,063.00