

EWA BY GENTRY COMMUNITY ASSOCIATION
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
years ended December 31, 2025 and 2024

With
Report of Certified Public Accountant

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Independent Auditor's Report

To the Board of Directors
Ewa by Gentry Community Association

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Ewa by Gentry Community Association, which comprise of the statements of assets and liabilities (modified cash basis) and the related statements of revenues, expenses and changes in fund balances (modified cash basis) for the years ended December 31, 2025 and 2024, and the related notes to the financial statements.

In our opinion the statements mentioned above present fairly, in all material respects, the assets and liabilities arising from cash transactions of Ewa by Gentry Community Association as of December 31, 2025 and 2024 and its revenues collected and expenses paid during the years then ended, on the basis of accounting described in Note 2.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Ewa by Gentry Community Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter -Basis of Accounting

As described in Note 2, these financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Emphasis of Matter – Future Major Repairs and Replacement

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. We have not applied procedures to determine whether the funds designated for future major repairs and replacements as discussed in Note 4 are adequate to meet such future costs because the determination is outside the scope of our audit. Our opinion on the financial statements is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ewa by Gentry Community Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

Independent Auditor's Report (concluded)

Auditor's Responsibilities for the Audit of the Financial Statements (concluded)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures on the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ewa by Gentry Community Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Ewa by Gentry Community Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Operating Fund Other Revenues, Major Replacements & Repairs and Operating Fund Other Expenses (Modified Cash Basis) on pages 8-9 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of the Association's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Other Legal and Regulatory Requirements

Disclaimer of Opinion on Required Supplementary Information

The Supplementary Information on Future Major Repairs and Replacements (Unaudited) on pages 10-12 is presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements is presented for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Restriction on Use

This report is intended solely for the information and use of the Board of Directors and members of Ewa by Gentry Community Association and is not intended to be used and should not be used by anyone other than these specified parties.

Ratna Nuti, CPA, LLC

Honolulu, Hawaii
February 19, 2026

STATEMENTS OF ASSETS AND LIABILITIES (MODIFIED CASH BASIS)
EWA BY GENTRY COMMUNITY ASSOCIATION
December 31, 2025 and 2024

ASSETS	<u>OPERATING</u> <u>FUND</u>	<u>2025</u> <u>REPLACEMENT</u> <u>FUND</u>	<u>TOTAL</u>	<u>2024</u> <u>TOTAL</u>
Cash and cash equivalents				
Petty cash	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
Checking accounts				
Operating	1,099,179	-	1,099,179	769,321
Savings accounts	482,227	286,260	768,487	477,127
Money market mutual funds				
Fidelity Treasury Port Institutional				
Class SHS	-	109,543	109,543	85,735
03/04/25	-	-	-	478,328
04/24/25	-	-	-	356,243
05/01/25	-	-	-	193,192
05/22/25	-	-	-	173,468
06/26/25	-	-	-	130,455
02/03/26	-	120,574	120,574	-
02/26/26	-	180,570	180,570	-
04/23/26	-	240,973	240,973	-
08/15/26	-	44,057	44,057	-
Short-term investments				
Savings certificates	-	5,463,942	5,463,942	5,004,711
Total Cash and cash equivalents	<u>1,582,606</u>	<u>6,445,919</u>	<u>8,028,525</u>	<u>7,669,780</u>
Long-term investments:				
Savings certificate	-			-
07/06/28	-	240,000	240,000	-
Total Long-term investments	<u>-</u>	<u>240,000</u>	<u>240,000</u>	<u>-</u>
Other assets:				
Payroll in advance to managing agent	-	-	-	40,642
Total Other assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,642</u>
TOTAL FUND BALANCES	<u>\$ 1,582,606</u>	<u>\$ 6,685,919</u>	<u>\$ 8,268,525</u>	<u>\$ 7,710,422</u>

The accompanying notes are an integral part of the financial statements

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN
AND FUND BALANCES (MODIFIED CASH BASIS)
EWA BY GENTRY COMMUNITY ASSOCIATION
years ended December 31, 2025 and 2024**

		<u>2025</u>		<u>2024</u>	
		<u>OPERATING FUND</u>	<u>REPLACEMENT FUND</u>	<u>TOTAL</u>	<u>TOTAL</u>
REVENUES					
Association dues		\$ 5,112,561	\$ -	\$ 5,112,561	\$ 4,995,132
Interest		7,719	262,205	269,924	295,321
Community center	Sch	202,874	-	202,874	95,865
Other	Sch	314,963	-	314,963	212,690
TOTAL REVENUES		<u>5,638,117</u>	<u>262,205</u>	<u>5,900,322</u>	<u>5,599,008</u>
EXPENSES					
Replacements & Major Repairs	Sch	897,261	-	897,261	707,838
Utilities	Sch	291,448	-	291,448	312,600
Maintenance and repair	Sch	1,667,047	-	1,667,047	1,567,424
Wages and benefits	Sch	1,358,564	-	1,358,564	1,378,890
Administration	Sch	363,447	-	363,447	353,317
Community center	Sch	76,334	-	76,334	56,746
Security		139,814	-	139,814	104,255
Management fees		74,294	-	74,294	74,294
Other professional fees		23,364	-	23,364	74,144
Insurance		389,012	-	389,012	182,021
Excise and property taxes		16,547	-	16,547	14,583
Contributions		7,200	-	7,200	7,200
Newsletter		28,055	-	28,055	24,977
Rental costs		9,832	-	9,832	14,132
TOTAL EXPENSES		<u>5,342,219</u>	<u>-</u>	<u>5,342,219</u>	<u>4,872,421</u>
Revenue in excess of expenses		295,898	262,205	558,103	726,587
Beginning fund balances		1,286,708	6,423,714	7,710,422	\$ 6,983,835
ENDING FUND BALANCES		<u>\$ 1,582,606</u>	<u>\$ 6,685,919</u>	<u>\$ 8,268,525</u>	<u>\$ 7,710,422</u>

The accompanying notes are an integral part of the financial statements

NOTES TO THE FINANCIAL STATEMENTS
EWA BY GENTRY COMMUNITY ASSOCIATION
December 31, 2025 and 2024

1. Nature of Organization

Ewa by Gentry Community Association is a non-profit incorporated association that is responsible for the operation and maintenance of the common property within the development. The development is approximately 8,500-unit homeowners' association located on 1,003 acres in the Ewa district of Oahu, Hawaii and includes 41 sub-associations.

2. Summary of Significant Accounting Policies

Basis of accounting: In accordance with industry practice, the financial statement of the Association is presented on the basis of cash receipts and disbursements. This basis differs from generally accepted accounting principles in that certain revenues are recognized when received rather than when earned, and certain expenses are realized when paid rather than when the obligation is incurred.

Cash and cash equivalents: In accordance with industry practice, the cash of the Association includes twenty-eight short-term bank certificates of deposit, which can be withdrawn with no material loss of principal. These certificates mature between January and December 2026. As of December 31, 2025 the Association held four U.S. Treasury bills that mature between October and December 2026.

Long-term investments: As of December 31, 2024, the Association's long-term portfolio included one long-term certificate of deposit that matures in July 2028.

Property: Real property and common areas acquired from the Developer and related improvements and replacements to such property are expensed and not capitalized in the Association's financial statements because these properties are owned by the individual unit owners in common and not by the Association. The Association capitalizes at cost significant real and personal property acquired by debt financing and depreciates it over estimated useful lives using the straight-line method. As of December 31, 2025, and 2024, the Association did not own real or personal property acquired by debt financing.

Association dues: Association members are subject to quarterly assessments of \$150, to provide funds for operating expenses, improvements, replacements and major repairs. Receipts from assessments comprise approximately 94% of the total receipts of the Association. The Association's policy is to retain legal counsel and place liens on the homes of members who are delinquent. Any excess assessments at year-end are retained by the Association for use in future years. The Association's receipts were collected, and disbursements made by its agent, Hawaiiana Management.

Income taxes: The Association qualified as a tax-exempt organization under Section 501 (c) (4) of the Internal Revenue Code. The Association files annual information returns and pays federal tax at 15% on its unrelated business income after a specific deduction of \$1,000.

The Association has evaluated its tax position as of February 19, 2026 and for the year then ended, by reviewing its income tax returns and conferring with its tax advisor and determined that it had no uncertain tax positions required to be reported. With few exceptions, the Association is no longer subject to examination by tax authorities for the years before December 31, 2022.

General excise tax: The Association pays GET at 4% on unrelated business income from donations, community center rental and vending machine income. A City and County surcharge of 0.5% is also due on income from these activities.

Retirement: The Association offers a SIMPLE IRA retirement savings plan to the employees. Eligible employees who meet the plan requirements can set aside pre-tax money to save for retirement. The Association matches up to 3% of an employee's compensation.

NOTES TO THE FINANCIAL STATEMENTS
(Continued)
EWA BY GENTRY COMMUNITY ASSOCIATION
December 31, 2025 and 2024

2. Summary of Significant Accounting Policies (concluded)

Comparative financial statements: The financial statements include certain prior year summarized comparative information in total but not by fund. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Association’s financial statements for the year ended December 31, 2024 from which the summarized information was derived.

3. Other Significant Assets and (Liabilities)

As of December 31, 2025 and 2024, the Association had the following other significant assets and liabilities:

	<u>2025</u>	<u>2024</u>
Association dues assessments receivable	\$ 375,257	\$ 394,616
Less allowance for doubtful accounts *	(48,249)	(71,363)
Other receivables	267,787	38,948
Prepaid expenses	188,481	77,928
Member assessments prepaid	(370,380)	(334,207)
Accounts payable	(56,507)	(121,774)

* Owners delinquent over a year, not with collection agency and prior owners

4. Future Major Repairs and Replacements

Association Reserves updated their reserve study, without a site visit, in October 2025 to estimate the remaining useful lives and the replacement costs of the components of common property. The estimates were based on future estimated replacement costs. Funding requirements consider an annual inflation rate for component costs of 3.00% and interest of 2.00%, net of taxes, on amounts accumulated for future major repairs and replacements. The table included in the unaudited supplementary information is based on this study.

The Association is funding for major repairs and replacements using the cash-flow method, based on the study's estimates and considering amounts previously accumulated in the replacement fund. Accordingly, the Association assessed its members \$425,997 in the past year for future major repairs and replacements, and the funding of \$784,671 has been included in the next fiscal year budget. Funds are being accumulated based on estimates of amounts and timing of expenditures. Actual expenditures may vary from these estimates, and the variations may be material, therefore, the amounts accumulated in the replacement fund may not be adequate to meet all future needs.

5. Commitments

The Association has various contract services including property management, cable tv, refuse, grounds, collections and software maintenance.

6. Concentration of Credit Risk

The Association earns a majority of its revenues from maintenance fees and special assessments. Revenues from assessments comprise approximately 94% of the total revenues of the Association. The Association is dependent on individual homeowner’s ability to meet their financial obligations to the Association. An unexpected change in economic conditions could have a material effect on the Association’s ability to meet its current obligations and to accumulate replacements funds for future major repairs and replacements.

NOTES TO THE FINANCIAL STATEMENTS
(Concluded)
EWA BY GENTRY COMMUNITY ASSOCIATION
December 31, 2025 and 2024

7. Related Party Transactions

In 2025 and 2024 two of the nine-member Board of Directors were Developer employees.

One of the Association's Board of Directors serves on the board of Ewa Community Services Corporation, a nonprofit organization. This organization received contributions of \$7,200 per year in 2025 and 2024.

8. Uninsured Cash Balances

The Association maintains its cash balances at several financial institutions in Honolulu, Hawaii. Accounts at each institution are secured up to \$250,000 by the Federal Deposit Insurance Corporation and National Credit Union Administration. Uninsured balances are approximately \$908,000 and \$416,000 as of December 31, 2025, and 2024. The Association has never experienced any losses related to these balances and does not believe it is exposed to significant credit risk on the cash balances.

9. Subsequent Events

Association dues in 2026 were increased by \$15 per quarter to cover increased operating expenses.

10. Date of Management Review

In preparing the financial statements, the Association has evaluated subsequent events and transactions for potential recognition or disclosure through February 19, 2026, the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**SCHEDULES OF OPERATING FUND OTHER REVENUES , MAJOR REPLACEMENTS &
REPAIRS AND OPERATING FUND OTHER EXPENSES (MODIFIED CASH BASIS)
EWA BY GENTRY COMMUNITY ASSOCIATION
years ended December 31, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
	<u>TOTAL</u>	<u>TOTAL</u>
Community center:		
Rentals	\$ 92,397	\$ 44,140
Classes	37,616	21,605
Membership fees	72,861	29,716
Vending machine and miscellaneous	-	404
total	<u>\$ 202,874</u>	<u>\$ 95,865</u>
Other receipts:		
Events/swap meet/festivals	\$ 47,894	\$ 37,545
Late fees	92,792	70,707
Rents	36,785	35,400
Architectural review fees	9,480	3,825
House rule violations	127,632	64,693
Miscellaneous	380	520
total	<u>\$ 314,963</u>	<u>\$ 212,690</u>
Replacements & Major Repairs		
Asphalt/ sealcoating - paths/parking	\$ 53,450	\$ 30,700
CCTV	8,040	22,220
Concrete walkway	-	7,250
Fencing and walls	619,211	374,229
Fountain area landscaping	-	42,478
Irrigation & landscape improvements	98,590	96,132
Office air conditioning	8,745	11,193
Office remodeling	20,023	8,374
Park equipment & other repairs	4,661	68,854
Pool deck furniture	-	34,376
Pool coping	33,809	-
Westside community center equipment	13,078	12,032
Vehicles	37,654	-
total	<u>\$ 897,261</u>	<u>\$ 707,838</u>
Utilities:		
Cable and internet	\$ 12,960	\$ 14,525
Electricity	205,211	227,667
Gas	16,149	27,610
Telephone and communications	11,955	13,672
Water and sewer	29,693	17,373
Refuse	15,480	11,753
total	<u>\$ 291,448</u>	<u>\$ 312,600</u>

See accountant's report on supplementary information

**SCHEDULES OF OPERATING FUND OTHER REVENUES , MAJOR REPLACEMENTS &
REPAIRS AND OPERATING FUND OTHER EXPENSES (MODIFIED CASH BASIS)
EWA BY GENTRY COMMUNITY ASSOCIATION
years ended December 31, 2025 and 2024**

	<u>2025</u>	<u>2024</u>
	<u>TOTAL</u>	<u>TOTAL</u>
Maintenance and Repair:		
Auto	\$ 8,640	\$ 4,995
Equipment and irrigation	47,183	45,467
Facilities	44,757	38,964
Grounds and tree trimming	1,562,155	1,464,463
Plants	4,312	13,535
total	<u>\$ 1,667,047</u>	<u>\$ 1,567,424</u>
Wages and benefits:		
Payroll - administrative	\$ 587,051	\$ 540,073
Payroll - maintenance and janitorial	238,926	198,321
Payroll - recreation center and social activities	281,091	200,148
Payroll - security	-	91,156
Payroll service	5,913	5,284
Payroll taxes	84,979	82,063
Payroll insurance	150,866	255,964
Retirement	9,738	5,881
total	<u>\$ 1,358,564</u>	<u>\$ 1,378,890</u>
Administration:		
Auto	\$ 3,210	\$ 3,771
Education and training	22,889	47,853
Office supplies and computer systems	105,318	92,432
Postage	11,912	9,071
Property management charges	211,491	193,752
Social activities	8,627	6,438
total	<u>\$ 363,447</u>	<u>\$ 353,317</u>
Community center:		
Program/event supplies	\$ 7,897	\$ 4,618
Pool	28,035	19,326
Facilities, gas & gate	600	-
Social activities	39,802	32,802
total	<u>\$ 76,334</u>	<u>\$ 56,746</u>

See accountant's report on supplementary information

**SUPPLEMENTARY INFORMATION ON FUTURE MAJOR REPAIRS
AND REPLACEMENTS (UNAUDITED)
EWA BY GENTRY COMMUNITY ASSOCIATION
December 31, 2025**

<u>Components</u>	<u>Estimated Remaining Useful life</u>	<u>Estimated Current Replacement Costs</u>	<u>Recommended Funding Next Year</u>	<u>Components of Fund Balance at 12/31/25</u>
Thomas H. Gentry Community Center				
HVAC units	0-7	\$ 26,220	\$ 2,124	\$ 8,974
Restroom fixtures	2	10,000	456	8,667
Lighting	4	25,200	1,140	18,480
Park furniture/equipment THGCC	0	19,100	4,308	19,100
Play equipment	0	144,000	9,744	144,000
Drinking fountains	7	14,500	816	4,405
Pavilions remodeling	10	67,200	2,268	-
Flooring	4-8	17,260	1,296	3,675
Gates	11-21	10,090	384	-
Office furniture	0	97,700	4,404	97,700
Comfort station	0-13	438,200	15,708	11,200
Storage closets	3	7,040	480	4,928
Facility remodel- cabinets/desks	0	19,700	1,332	19,700
ADA Pool shower enclosure	21	12,700	348	-
Solar PV system	1	112,000	5,052	104,533
Painting	0-3	60,400	5,640	41,500
Buildings refurbish	0	132,000	4,464	132,000
Swimming pool tile & heater	0-1	172,510	12,180	171,008
Pool pump	7	11,900	804	3,570
Pool deck - coating/spalling	3	149,000	10,080	104,300
Pool furniture	6	35,100	2,964	8,775
Pool lift ADA	1	8,090	912	6,742
Swimming pool controller & solar water heater	3-11	34,760	1,572	20,160
Pool restrooms -refurbish	0	13,390	924	13,390
Swimming pool equipment	0	9,610	1,296	9,610
Roofing asphalt shingles	0	67,700	2,280	67,700
Gutters and downspouts	0	18,000	612	18,000
Washers/dryer - replace	10	2,780	122	-
Holauana Community Park				
Concrete walkway	5	44,600	1,512	33,450
Asphalt overlay/sealcoating	4	136,400	6,576	97,480
Lighting	1	42,000	1,896	39,200
Park furniture/Equipment	0	25,200	5,676	25,200
Play equipment /turf	2-4	188,200	15,900	109,800
Gate - parking control	21	4,310	120	-
Comfort station	2-5	419,350	14,916	313,733
Sign wall	2	14,000	636	12,133
Parcour equipment	0	100,000	9,661	100,000
Equipment				
Office equipment	1-6	144,280	18,048	111,663
Sub-total to next page		\$ 2,854,490	\$ 168,651	\$ 1,884,776

**SUPPLEMENTARY INFORMATION ON FUTURE MAJOR REPAIRS
AND REPLACEMENTS (UNAUDITED) (CONTINUED)**
EWA BY GENTRY COMMUNITY ASSOCIATION
December 31, 2025

	<u>Estimated Remaining Useful life</u>	<u>Estimated Current Replacement Costs</u>	<u>Recommended Funding Next Year</u>	<u>Components of Fund Balance at 12/31/25</u>
Sub-total from last page		\$ 2,854,490	\$ 168,651	\$ 1,884,776
Boundary walls & fencing				
Boundary walls/repair/paint	2-8	1,761,900	141,240	490,367
Fencing	0-14	1,697,470	57,060	841,838
Cul-de-sac walls & bollards	1	97,700	3,300	92,815
SWR - various areas	0-1	152,900	10,344	151,510
Painting stucco walls/boundary wall pillars	0-2	23,480	2,868	18,910
Landscape				
Pump mechanical cabinets	0-18	261,300	8,832	191,700
Pump & motor irrigation	0-6	607,200	33,828	485,779
Hydro tanks (2)	2	8,510	1,152	5,106
Pump vault irrigation valves	0-2	90,100	9,276	82,180
Landscape irrigations systems	0	45,900	6,204	9,180
Tree & landscape parkway redesign	0	72,500	9,804	72,500
Roadway widening project - landscape ph1	17	339,000	7,644	-
Kolowaka Park				
Water feature lights	7	14,900	1,008	4,470
Parcour equipment				
Water feature	3-15	273,050	14,208	142,100
Asphalt				
Overlay	2-11	1,008,600	34,776	432,335
Sealcoating/slurry	2-5	214,350	24,576	116,329
Vehicles				
Golf carts	2	58,800	4,968	44,100
Prius hybrids & Toyota Tacoma	1-9	109,800	8,592	60,200
Westside Community Center				
Concrete deck/walkway	14	43,600	1,464	-
Asphalt overlay & slurry seal	3-14	117,000	5,808	7,320
HVAC units	2-7	87,100	6,432	40,530
Solar roof fans	8	8,090	456	-
Parking/park pole lights	9	101,000	4,560	-
Bollard lights	14	11,600	396	-
Exterior & interior light fixtures; ceiling fans	4-14	38,670	1,380	1,200
Restroom fixtures (wcc)	9	53,000	2,388	-
Park furniture/equipment	4	3,940	264	2,364
Play equipment/drinking fountains	2-6	213,470	16,920	125,135
Fencing & gates	14-21	106,400	3,456	-
Flooring	4-14	48,690	2,316	10,590
Portable stage	4	6,510	444	3,906
Garage door & gate access system	11-14	8,410	348	-
Counter roll up door	6	19,600	1,104	9,800
Sub-total to next page		\$ 10,559,030	\$ 596,067	\$ 5,327,040

**SUPPLEMENTARY INFORMATION ON FUTURE MAJOR REPAIRS
AND REPLACEMENTS (UNAUDITED) (CONCLUDED)
EWA BY GENTRY COMMUNITY ASSOCIATION
December 31, 2025**

	<u>Estimated</u> <u>Remaining</u> <u>Useful life</u>	<u>Estimated</u> <u>Current</u> <u>Replacement</u> <u>Costs</u>	<u>Recommended</u> <u>Funding</u> <u>Next Year</u>	<u>Components</u> <u>of Fund</u> <u>Balance at</u> <u>12/31/25</u>
Sub-total from last page		\$ 10,559,030	\$ 596,067	\$ 5,327,040
Westside Community Center (concluded)				
Water heater/tank	6	1,680	96	840
Audio system	5	95,600	8,088	35,850
Kitchen appliances	6	3,310	192	1,655
Banquet & office furniture	9	36,800	1,656	-
Kitchen remodel	14	13,200	444	-
Window treatment	0	18,400	2,484	18,400
Breakroom counter	14	7,880	264	-
Pavilion	1-2	33,100	1,116	-
Interior & exterior repainting	3-4	43,400	3,960	35,079
Siding	34	175,000	2,964	-
Exterior doors/windows	34	132,000	2,232	-
Asphalt shingle roofs & gutters	14	198,000	6,696	-
Gutters/downspouts	14	20,400	684	-
Parcour equipment	1	19,600	1,896	16,800
General common area				
Parking lot expansion	16	181,000	4,080	-
Alarms - cameras/fire/security	1	116,000	9,816	101,500
Lighting entrance monuments	0	83,500	5,652	83,500
Mailboxes	0-14	399,400	18,012	261,640
Play equipment	0	97,700	4,404	97,700
Pavilions - parks (2)	0	55,100	5,328	55,100
Poles for CCTV system	7	7,610	252	-
Monuments - Ewa by Gentry	0	119,000	4,017	119,000
Difference between actual and projected		-	-	531,815
TOTAL		<u>\$ 12,416,710</u>	<u>\$ 680,400</u>	<u>\$ 6,685,919</u>