

August 2026

Notes to the Financial

COA#	Description	Comments	Date
August 2026			
1010	ENTERPRISE BK/TR - CHECKING - PRIMARY	LAST RECONCILED ON 09/30/2026	10/14/2026
1011	ENTERPRISE BK/TR - CHECKING - RESERVE	LAST RECONCILED ON 09/30/2026	10/14/2026
1020	ENTERPRISE BK/TR - CKG - INS PROCEEDS	LAST RECONCILED ON 09/30/2026	10/14/2026
1065	SMARTSTREET-BOC - MM/ICS - RESERVE	LAST RECONCILED ON 09/30/2026	10/14/2026
1067	LANDMARK CREDIT UNION - MM - RESERVE	LAST RECONCILED ON 09/30/2026	10/14/2026
1100	LANDMARK CR UN - CD - 7/10/27, 4.00%	LAST RECONCILED ON 09/30/2026	10/14/2026
1101	LANDMARK CR UN - CD - 7/24/27 4.00%	LAST RECONCILED ON 09/30/2026	10/14/2026

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Balance Sheet

	OPERATING	RESERVE	INS PROCEEDS	TOTAL
August 2026				
CURRENT ASSETS				
1010 ENTERPRISE BK/TR - CHECKING - PRIMARY	44,961.57			44,961.57
1020 ENTERPRISE BK/TR - CKG - INS PROCEEDS			22,357.85	22,357.85
1065 SMARTSTREET-BOC - MM/ICS - RESERVE		314,765.75		314,765.75
1067 LANDMARK CREDIT UNION - MM - RESERVE		108,245.97		108,245.97
1100 LANDMARK CR UN - CD - 7/10/27, 4.00%		92,022.20		92,022.20
1101 LANDMARK CR UN - CD - 7/24/27 4.00%		64,108.56		64,108.56
	44,961.57	579,142.48	22,357.85	646,461.90
ACCOUNTS RECEIVABLE				
1210 ASSESSMENTS	3,820.94			3,820.94
1240 ASSESSMENTS - MISCELLANEOUS	1,225.00			1,225.00
	5,045.94	0.00	0.00	5,045.94
PREPAID ASSETS				
1309 CAU ACCIDENT INS 1/15/26-27 \$300.00	100.00			100.00
1310 CAU PKG INS 1/15/26-27 \$42,952.00***	14,381.32			14,381.32
1377 CAU WORKERS COMP. 1/15/26-27 \$821.00	273.68			273.68
	14,755.00	0.00	0.00	14,755.00
TOTAL ASSETS	64,762.51	579,142.48	22,357.85	666,262.84
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CURRENT LIABILITIES				

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Balance Sheet

	OPERATING	RESERVE	INS PROCEEDS	TOTAL
2010 ACCOUNTS PAYABLE	2,504.57			2,504.57
2020 ACCRUED ESTIMATED EXPENSES	6,722.72			6,722.72
2070 INSURANCE PROCEEDS			52,540.34	52,540.34
2071 SPENT FROM INSURANCE PROCEEDS			(30,182.49)	(30,182.49)
2130 PREPAID ASSESSMENTS	10,299.96			10,299.96
2142 OWNER REFUND-PRIOR ACCTG	770.00			770.00
	20,297.25	0.00	22,357.85	42,655.10
RESTRICTED EQUITY - RESERVES				
2215 RESERVES - INTEREST		5,577.56		5,577.56
2270 RESERVES - REPLACEMENT		573,564.92		573,564.92
SPENT FROM RESERVES				
	0.00	579,142.48	0.00	579,142.48
OPERATING EQUITY				
2650 PRIOR YEAR SURPLUS (DEFICIT)	35,351.42			35,351.42
2670 CURRENT YEAR SURPLUS (DEFICIT)	9,113.84			9,113.84
	44,465.26	0.00	0.00	44,465.26
TOTAL LIABILITIES & EQUITY	64,762.51	579,142.48	22,357.85	666,262.84
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Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	8 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
August 2026							
INCOME							
OPERATING INCOME							
4020 ASSESSMENTS - MONTHLY	30,975.00	30,975.00	0.00	247,800.00	247,800.00	0.00	371,700
4060 LATE CHARGES	300.00	0.00	300.00	1,600.00	0.00	1,600.00	0
4292 COVENANT VIOLATION FINES	1,150.00	0.00	1,150.00	1,285.00	0.00	1,285.00	0
4340 INTEREST - RESERVES	709.25	0.00	709.25	5,577.56	0.00	5,577.56	0
4350 INTEREST ALLOC TO RESERVES	-709.25	0.00	-709.25	-5,577.56	0.00	-5,577.56	0
4970	32,425.00	30,975.00	1,450.00	250,685.00	247,800.00	2,885.00	371,700
4980 TOTAL INCOME	32,425.00	30,975.00	1,450.00	250,685.00	247,800.00	2,885.00	371,700
EXPENSES							
BUILDING MAINTENANCE							
5010 BUILDING MAINTENANCE	2,184.24	2,666.67	-482.43	31,638.64	21,333.32	10,305.32	32,000
5020 ROOF REPAIRS	0.00	208.33	-208.33	0.00	1,666.68	-1,666.68	2,500
5060 PLUMBING REPAIRS	1,596.03	333.33	1,262.70	2,371.22	2,666.68	-295.46	4,000
5110 BUILDING CLEANING	0.00	190.00	-190.00	1,140.00	1,520.00	-380.00	2,280
5172 GARAGE REPAIRS	910.00	250.00	660.00	3,572.00	2,000.00	1,572.00	3,000
5186 EXTERMINATING	110.00	166.67	-56.67	970.00	1,333.32	-363.32	2,000
5280 TRASH REMOVAL	184.51	208.33	-23.82	1,626.08	1,666.68	-40.60	2,500
5620 REIMBURSABLE OWNER EXPENSE	0.00	37.08	-37.08	0.00	296.68	-296.68	445
5799	4,984.78	4,060.41	924.37	41,317.94	32,483.36	8,834.58	48,725
SAFETY SERVICES							

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Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	8 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
5808 SPRINKLER SYSTEM	0.00	1,333.33	-1,333.33	7,125.49	10,666.68	-3,541.19	16,000
5816 FIRE ALARMS - CONTRACTED SERVICES	0.00	416.67	-416.67	3,886.49	3,333.32	553.17	5,000
	_____	_____	_____	_____	_____	_____	_____
5999	0.00	1,750.00	-1,750.00	11,011.98	14,000.00	-2,988.02	21,000
	_____	_____	_____	_____	_____	_____	_____
GROUNDS MAINTENANCE							
6040 CONTRACTED LAWN SERVICE	5,241.39	3,089.58	2,151.81	25,354.47	24,716.68	637.79	37,075
6043 LANDSCAPE IMPROVEMENTS	0.00	166.67	-166.67	2,984.92	1,333.32	1,651.60	2,000
6090 POND MAINTENANCE	0.00	333.33	-333.33	2,387.46	2,666.68	-279.22	4,000
6240 TREE TRIM & REMOVAL	0.00	250.00	-250.00	508.32	2,000.00	-1,491.68	3,000
6244 TREE MAINTENANCE	0.00	250.00	-250.00	0.00	2,000.00	-2,000.00	3,000
6353 SNOW SERVICES	0.00	2,195.58	-2,195.58	20,515.27	17,564.68	2,950.59	26,347
	_____	_____	_____	_____	_____	_____	_____
6599	5,241.39	6,285.16	-1,043.77	51,750.44	50,281.36	1,469.08	75,422
	_____	_____	_____	_____	_____	_____	_____
UTILITIES							
7910 ELECTRIC	543.40	1,166.67	-623.27	7,788.02	9,333.32	-1,545.30	14,000
7920 WATER/SEWER	3,333.33	3,333.33	0.00	20,859.45	26,666.68	-5,807.23	40,000
	_____	_____	_____	_____	_____	_____	_____
7999	3,876.73	4,500.00	-623.27	28,647.47	36,000.00	-7,352.53	54,000
	_____	_____	_____	_____	_____	_____	_____
ADMINISTRATIVE							
8020 MANAGEMENT FEE	1,765.31	1,765.31	0.00	14,122.48	14,122.48	0.00	21,183
8025 MANAGEMENT SUPPORT	0.00	4.17	-4.17	25.00	33.32	-8.32	50
8040 POSTAGE	136.86	58.33	78.53	265.35	466.68	-201.33	700
8060 COPIES/PRINTING/SUPPLIES	158.55	183.34	-24.79	994.01	1,466.67	-472.66	2,200
8069 TECHNOLOGY FEE	0.00	25.00	-25.00	0.00	200.00	-200.00	300

