April 2026 Notes to the Financial

| COA# | Description | Comments | Date |
|---|---|---|---|
| **April 2026** | | | |
| 1010 | ENTERPRISE BK/TR - CHECKING - PRIMARY | LAST RECONCILED ON 04/30/2026 | 05/08/2026 |
| 1011 | ENTERPRISE BK/TR - CHECKING - RESERVE | LAST RECONCILED ON 04/30/2026 | 05/08/2026 |
| 1015 | SMARTSTREET-BOC - CKG/ICS - OPERATING | LAST RECONCILED ON 04/30/2026 | 05/08/2026 |
| 1017 | SMARTSTREET-BOC-CHECKING-MARINA | LAST RECONCILED ON 04/30/2026 | 05/08/2026 |
| 1065 | SMARTSTREET-BOC - MM/ICS - RESERVE | LAST RECONCILED ON 04/30/2026 | 05/08/2026 |
| 1085 | SMARTSTREET-BOC - MM - ESCROW | LAST RECONCILED ON 04/30/2026 | 05/08/2026 |

April 2026 Balance Sheet

| | OPERATING | RESERVE | TOTAL |
|---|---|---|---|
| **April 2026** | | | |
| **CURRENT ASSETS** | | | |
| 1010 ENTERPRISE BK/TR - CHECKING - PRIMARY | 4,006.99 | | 4,006.99 |
| 1015 SMARTSTREET-BOC - CKG/ICS - OPERATING | 6,962.68 | | 6,962.68 |
| 1017 SMARTSTREET-BOC-CHECKING-MARINA | 14,381.15 | | 14,381.15 |
| 1065 SMARTSTREET-BOC - MM/ICS - RESERVE | | 358,449.75 | 358,449.75 |
| 1085 SMARTSTREET-BOC - MM - ESCROW | 2,886.57 | | 2,886.57 |
| | 28,237.39 | 358,449.75 | 386,687.14 |
| **ACCOUNTS RECEIVABLE** | | | |
| 1210 ASSESSMENTS | 1,079.79 | | 1,079.79 |
| 1220 PARKING ASSESSMENT | 61.33 | | 61.33 |
| | 1,141.12 | 0.00 | 1,141.12 |
| **PREPAID ASSETS** | | | |
| 1311 TRAVELERS CL 08/18/25-26 $396.00 | 132.00 | | 132.00 |
| 1351 SOLANO*BEATRIZ A CLEANING MONTHLY | 1,300.00 | | 1,300.00 |
| 1355 OTIS ELEV QTRLY 3/1-5/31/26 $1744.23 | 581.41 | | 581.41 |
| 1357 KONE ELEV QTRLY | 695.39 | | 695.39 |
| 1362 GUETZKE & ASSOC 6/25-26 $339.89 | 28.32 | | 28.32 |
| | 2,737.12 | 0.00 | 2,737.12 |
| TOTAL ASSETS | 32,115.63 | 358,449.75 | 390,565.38 |

April 2026 Balance Sheet

| | OPERATING | RESERVE | TOTAL |
|---|---|---|---|
| **CURRENT LIABILITIES** | | | |
| 2010 ACCOUNTS PAYABLE | 6,351.47 | | 6,351.47 |
| 2020 ACCRUED ESTIMATED EXPENSES | 12,212.96 | | 12,212.96 |
| 2118 SECURITY DEPOSITS | 12,070.59 | | 12,070.59 |
| 2130 PREPAID ASSESSMENTS | 5,999.33 | | 5,999.33 |
| 2131 PREPAID PARKING ASSESSMENTS | 53.75 | | 53.75 |
| 2132 PREPAID BOAT SLIP ASSESSMENTS | 41.50 | | 41.50 |
| | 36,729.60 | 0.00 | 36,729.60 |
| **RESTRICTED EQUITY - RESERVES** | | | |
| 2215 RESERVES - INTEREST | | 808.24 | 808.24 |
| 2270 RESERVES - REPLACEMENT | | 357,641.51 | 357,641.51 |
| **SPENT FROM RESERVES** | | | |
| | 0.00 | 358,449.75 | 358,449.75 |
| **OPERATING EQUITY** | | | |
| 2650 PRIOR YEAR SURPLUS (DEFICIT) | 7,731.30 | | 7,731.30 |
| 2670 CURRENT YEAR SURPLUS (DEFICIT) | (12,345.27) | | (12,345.27) |
| | (4,613.97) | 0.00 | (4,613.97) |
| TOTAL LIABILITIES & EQUITY | 32,115.63 | 358,449.75 | 390,565.38 |

April 2026 Revenue & Expense Budget Comparison Report

| | Current Period | Monthly Budget | Monthly Variance | 4 Month Period | Y-T-D Budget | Y-T-D Variance | Annual Budget |
|---|---|---|---|---|---|---|---|
| **April 2026** | | | | | | | |
| **INCOME** | | | | | | | |
| **OPERATING INCOME** | | | | | | | |
| 4020 ASSESSMENTS - MONTHLY | 26,476.24 | 26,500.00 | -23.76 | 105,904.96 | 106,000.00 | -95.04 | 318,000 |
| 4060 LATE CHARGES | 15.37 | 166.67 | -151.30 | 181.36 | 666.64 | -485.28 | 2,000 |
| 4080 CLOSING FEES | 0.00 | 0.08 | -0.08 | 0.00 | 0.36 | -0.36 | 1 |
| 4085 MOVE IN FEE | 0.00 | 0.08 | -0.08 | 2,000.00 | 0.36 | 1,999.64 | 1 |
| 4100 INTEREST - OPERATING | 1.66 | 0.08 | 1.58 | 16.17 | 0.36 | 15.81 | 1 |
| 4133 BOAT SLIP FEES | 830.00 | 830.00 | 0.00 | 3,320.00 | 3,320.00 | 0.00 | 9,960 |
| 4188 PARKING ASSESSMENTS | 994.36 | 1,000.00 | -5.64 | 3,977.44 | 4,000.00 | -22.56 | 12,000 |
| 4293 LEGAL/COLLECTION | 0.00 | 0.08 | -0.08 | 863.84 | 0.36 | 863.48 | 1 |
| 4340 INTEREST - RESERVES | 204.49 | 333.33 | -128.84 | 808.24 | 1,333.36 | -525.12 | 4,000 |
| 4350 INTEREST ALLOC TO RESERVES | -204.49 | -333.33 | 128.84 | -808.24 | -1,333.36 | 525.12 | -4,000 |
| 4970 | 28,317.63 | 28,496.99 | -179.36 | 116,263.77 | 113,988.08 | 2,275.69 | 341,964 |
| 4980 TOTAL INCOME | 28,317.63 | 28,496.99 | -179.36 | 116,263.77 | 113,988.08 | 2,275.69 | 341,964 |
| **EXPENSES** | | | | | | | |
| **BUILDING MAINTENANCE** | | | | | | | |
| 5010 BUILDING MAINTENANCE | 2,796.84 | 2,276.98 | 519.86 | 11,531.61 | 9,107.96 | 2,423.65 | 27,323 |
| 5012 WINDOWS | 100.00 | 675.00 | -575.00 | 200.00 | 2,700.00 | -2,500.00 | 8,100 |
| 5020 ROOF REPAIRS | 4,925.00 | 416.67 | 4,508.33 | 6,100.00 | 1,666.64 | 4,433.36 | 5,000 |
| 5060 PLUMBING REPAIRS | 0.00 | 41.67 | -41.67 | 311.02 | 166.64 | 144.38 | 500 |
| 5090 ELEVATOR MAINTENANCE | 0.00 | 250.00 | -250.00 | 0.00 | 1,000.00 | -1,000.00 | 3,000 |
| 5094 ELEVATOR ANNUAL INSPECTION AND TEST | 0.00 | 375.00 | -375.00 | 568.96 | 1,500.00 | -931.04 | 4,500 |
| 5095 ELEVATOR CONTRACT - KONE | 695.39 | 596.42 | 98.97 | 2,655.12 | 2,385.64 | 269.48 | 7,157 |

April 2026 Revenue & Expense Budget Comparison Report

| | Current Period | Monthly Budget | Monthly Variance | 4 Month Period | Y-T-D Budget | Y-T-D Variance | Annual Budget |
|---|---|---|---|---|---|---|---|
| 5096 ELEVATOR CONTRACT - OTIS | 802.30 | 716.67 | 85.63 | 3,209.20 | 2,866.64 | 342.56 | 8,600 |
| 5104 MAT SERVICE | 400.16 | 383.33 | 16.83 | 1,683.47 | 1,533.36 | 150.11 | 4,600 |
| 5110 BUILDING CLEANING | 1,500.00 | 1,300.00 | 200.00 | 5,600.00 | 5,200.00 | 400.00 | 15,600 |
| 5140 MISCELLANEOUS MATERIALS | 0.00 | 12.50 | -12.50 | 0.00 | 50.00 | -50.00 | 150 |
| 5142 MISCELLANEOUS REPAIRS | 0.00 | 0.00 | 0.00 | 4,544.45 | 0.00 | 4,544.45 | 0 |
| 5156 HVAC REPAIRS | 0.00 | 208.33 | -208.33 | 0.00 | 833.36 | -833.36 | 2,500 |
| 5162 GARAGE DOOR MAINTENANCE | 0.00 | 333.33 | -333.33 | 0.00 | 1,333.36 | -1,333.36 | 4,000 |
| 5171 GARAGE CLEANING | 0.00 | 154.17 | -154.17 | 0.00 | 616.64 | -616.64 | 1,850 |
| 5280 TRASH REMOVAL | 2,429.02 | 1,600.00 | 829.02 | 7,423.47 | 6,400.00 | 1,023.47 | 19,200 |
| 5361 FIRE ALARM SPRINKLER | 397.07 | 125.00 | 272.07 | 1,164.73 | 500.00 | 664.73 | 1,500 |
| 5564 FITNESS CENTER | 0.00 | 66.67 | -66.67 | 242.78 | 266.64 | -23.86 | 800 |
| 5799 | 14,045.78 | 9,531.74 | 4,514.04 | 45,234.81 | 38,126.88 | 7,107.93 | 114,380 |
| **SAFETY SERVICES** | | | | | | | |
| 5812 FIRE ALARMS - CONTRACTED | 28.32 | 125.00 | -96.68 | 113.28 | 500.00 | -386.72 | 1,500 |
| 5999 | 28.32 | 125.00 | -96.68 | 113.28 | 500.00 | -386.72 | 1,500 |
| **GROUNDS MAINTENANCE** | | | | | | | |
| 6353 SNOW SERVICES | 0.00 | 983.33 | -983.33 | 3,960.00 | 3,933.36 | 26.64 | 11,800 |
| 6510 DOCK EXPENSE | 0.00 | 830.00 | -830.00 | 0.00 | 3,320.00 | -3,320.00 | 9,960 |
| 6599 | 0.00 | 1,813.33 | -1,813.33 | 3,960.00 | 7,253.36 | -3,293.36 | 21,760 |
| **UTILITIES** | | | | | | | |
| 7910 ELECTRIC | 3,925.97 | 2,916.67 | 1,009.30 | 14,386.15 | 11,666.64 | 2,719.51 | 35,000 |

April 2026 Revenue & Expense Budget Comparison Report

| | Current Period | Monthly Budget | Monthly Variance | 4 Month Period | Y-T-D Budget | Y-T-D Variance | Annual Budget |
|---|---|---|---|---|---|---|---|
| 7920 WATER/SEWER | 1,750.00 | 1,750.00 | 0.00 | 6,804.67 | 7,000.00 | -195.33 | 21,000 |
| 7960 GAS-BUILDING | 879.52 | 1,083.33 | -203.81 | 5,017.67 | 4,333.36 | 684.31 | 13,000 |
| 7999 | 6,555.49 | 5,750.00 | 805.49 | 26,208.49 | 23,000.00 | 3,208.49 | 69,000 |
| **ADMINISTRATIVE** | | | | | | | |
| 8020 MANAGEMENT FEE | 1,780.54 | 1,780.54 | 0.00 | 7,122.16 | 7,122.16 | 0.00 | 21,366 |
| 8025 MANAGEMENT SUPPORT | 25.00 | 20.83 | 4.17 | 175.00 | 83.36 | 91.64 | 250 |
| 8040 POSTAGE | 21.00 | 54.17 | -33.17 | 236.71 | 216.64 | 20.07 | 650 |
| 8060 COPIES/PRINTING/SUPPLIES | 259.10 | 176.63 | 82.47 | 699.30 | 706.48 | -7.18 | 2,119 |
| 8069 TECHNOLOGY FEE | 25.00 | 25.00 | 0.00 | 100.00 | 100.00 | 0.00 | 300 |
| 8080 CPA SERVICES | 0.00 | 17.50 | -17.50 | 0.00 | 70.00 | -70.00 | 210 |
| 8100 LEGAL EXPENSE | 0.00 | 83.33 | -83.33 | 0.00 | 333.36 | -333.36 | 1,000 |
| 8106 LEGAL EXPENSE - COLLECTIONS | 0.00 | 0.08 | -0.08 | 0.00 | 0.36 | -0.36 | 1 |
| 8143 PERMITS/LICENSES | 0.00 | 166.67 | -166.67 | 0.00 | 666.64 | -666.64 | 2,000 |
| 8161 TELEPHONE | 610.83 | 300.00 | 310.83 | 1,585.14 | 1,200.00 | 385.14 | 3,600 |
| 8180 INCOME TAX | 0.00 | 0.08 | -0.08 | 203.00 | 0.36 | 202.64 | 1 |
| 8479 | 2,721.47 | 2,624.83 | 96.64 | 10,121.31 | 10,499.36 | -378.05 | 31,498 |
| **INSURANCE** | | | | | | | |
| 8481 PROPERTY INSURANCE | 6,168.00 | 5,500.00 | 668.00 | 24,672.00 | 22,000.00 | 2,672.00 | 66,000 |
| 8499 | 6,168.00 | 5,500.00 | 668.00 | 24,672.00 | 22,000.00 | 2,672.00 | 66,000 |
| **RECREATION** | | | | | | | |
| 8600 BOAT SLIP MAINTENANCE | 0.00 | 0.00 | 0.00 | 5,916.15 | 0.00 | 5,916.15 | 0 |

April 2026 Revenue & Expense Budget Comparison Report

| | Current Period | Monthly Budget | Monthly Variance | 4 Month Period | Y-T-D Budget | Y-T-D Variance | Annual Budget |
|---|---|---|---|---|---|---|---|
| 8799 | 0.00 | 0.00 | 0.00 | 5,916.15 | 0.00 | 5,916.15 | 0 |
| **RESTRICTED TRANSFERS TO RESERVES** | | | | | | | |
| 9170 REPLACEMENT RESERVE | 3,095.75 | 3,095.75 | 0.00 | 12,383.00 | 12,383.00 | 0.00 | 37,149 |
| 9299 | 3,095.75 | 3,095.75 | 0.00 | 12,383.00 | 12,383.00 | 0.00 | 37,149 |
| **CAPITAL EXPENSES** | | | | | | | |
| 9699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 9980 TOTAL EXPENSES | 32,614.81 | 28,440.65 | 4,174.16 | 128,609.04 | 113,762.60 | 14,846.44 | 341,287 |
| 9990 GAIN (LOSS) | ( 4,297.18) | 56.34 | 4,353.52 | ( 12,345.27) | 225.48 | 12,570.75 | 676 |