September 2026 Notes to the Financial

COA#	Description	Comments	Date
September 2026			
1015	ENTERPRISE BK/TR - CHECKING - PRIMARY	LAST RECONCILED ON 09/30/2026	10/30/2026
1016	ENTERPRISE BK/TR - CHECKING - RESERVE	LAST RECONCILED ON 09/30/2026	10/30/2026
1065	SMARTSTREET-BOC - MM - RESERVE	LAST RECONCILED ON 09/30/2026	10/20/2026
1068	BANK CMG - MM - RESERVE	LAST RECONCILED ON 09/30/2026	11/04/2026
1069	LANDMARK CU - SAVINGS - RESERVE	LAST RECONCILED ON 09/30/2026	10/20/2026
1100	LANDMARK CU - CD - 9/14/27 4.40%	LAST RECONCILED ON 09/30/2026	10/20/2026
6040	CONTRACTED LAWN SERVICE	ESTIMATED ACCRUAL MADE BASED ON BUDGET FOR SEPTEMBER SERVICE	09/30/2026
6229	ASPHALT REPAIRS	INITIAL PROJECT PAYMENT WAS POSTED TO NON BUDGETED LINE IN	09/30/2026
6229	ASPHALT REPAIRS	JULY. JOHNSON & SONS PAVING BALANCE OF $4,247.70 IS CODED	09/30/2026
6229	ASPHALT REPAIRS	TO THIS SAME LINE.	09/30/2026

September 2026 Balance Sheet

	OPERATING	RESERVE	TOTAL
September 2026			
CURRENT ASSETS			
1015 ENTERPRISE BK/TR - CHECKING - PRIMARY	82,199.29		82,199.29
1016 ENTERPRISE BK/TR - CHECKING - RESERVE		43,316.35	43,316.35
1065 SMARTSTREET-BOC - MM - RESERVE		66,292.35	66,292.35
1068 BANK CMG - MM - RESERVE		488,053.52	488,053.52
1069 LANDMARK CU - SAVINGS - RESERVE		5.00	5.00
1100 LANDMARK CU - CD - 9/14/27 4.40%		156,782.53	156,782.53
	82,199.29	754,449.75	836,649.04
ACCOUNTS RECEIVABLE			
1210 ASSESSMENTS	5,531.00		5,531.00
1240 ASSESSMENTS - MISCELLANEOUS	2,780.00		2,780.00
	8,311.00	0.00	8,311.00
PREPAID ASSETS			
	0.00	0.00	0.00
TOTAL ASSETS	90,510.29	754,449.75	844,960.04
CURRENT LIABILITIES			
2010 ACCOUNTS PAYABLE	4,884.02		4,884.02
2020 ACCRUED ESTIMATED EXPENSES	4,890.00		4,890.00
2130 PREPAID ASSESSMENTS	37,573.39		37,573.39

September 2026 Balance Sheet

	OPERATING	RESERVE	TOTAL
2131 PREPAID ASSESSMENTS - RESERVES		4,645.00	4,645.00
2132 PREPAID SPECIAL ASSESSMENT - ROOF		31,750.00	31,750.00
	47,347.41	36,395.00	83,742.41
RESTRICTED EQUITY - RESERVES			
2210 RESERVES - ROOFS		479,808.29	479,808.29
2215 RESERVES - INTEREST		14,530.12	14,530.12
2361 RESERVES - SPECIAL ASSESSMENTS		182,791.20	182,791.20
2385 RESERVES - GENERAL ACCOUNT		40,925.14	40,925.14
SPENT FROM RESERVES			
	0.00	718,054.75	718,054.75
OPERATING EQUITY			
2650 PRIOR YEAR SURPLUS (DEFICIT)	20,619.06		20,619.06
2670 CURRENT YEAR SURPLUS (DEFICIT)	22,543.82		22,543.82
	43,162.88	0.00	43,162.88
TOTAL LIABILITIES & EQUITY	90,510.29	754,449.75	844,960.04
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September 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	9 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
September 2026							
INCOME							
OPERATING INCOME							
4020 ASSESSMENTS - MONTHLY	27,500.00	27,500.00	0.00	247,500.00	247,500.00	0.00	330,000
4040 SPECIAL ASSESSMENTS ROOF - ANNUAL	0.00	0.00	0.00	0.00	0.00	0.00	150,000
4041 SPECIAL ASSESSMENTS - RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	37,500
4042 SPECIAL ASSESSMENTS - SEPTIC REPAIRS	0.00	0.00	0.00	3,900.00	0.00	3,900.00	0
4060 LATE CHARGES	0.00	0.00	0.00	10,059.93	0.00	10,059.93	0
4292 COVENANT VIOLATION FINES	1,500.00	0.00	1,500.00	31,765.00	0.00	31,765.00	0
4293 LEGAL/COLLECTION	0.00	0.00	0.00	6,467.51	0.00	6,467.51	0
4340 INTEREST - RESERVES	587.15	0.00	587.15	14,530.12	0.00	14,530.12	0
4350 INTEREST ALLOC TO RESERVES	-587.15	0.00	-587.15	-14,530.12	0.00	-14,530.12	0
4970	29,000.00	27,500.00	1,500.00	299,692.44	247,500.00	52,192.44	517,500
4980 TOTAL INCOME	29,000.00	27,500.00	1,500.00	299,692.44	247,500.00	52,192.44	517,500
EXPENSES							
BUILDING MAINTENANCE							
5010 BUILDING MAINTENANCE	0.00	833.33	-833.33	757.25	7,500.01	-6,742.76	10,000
5020 ROOF REPAIRS	0.00	250.00	-250.00	403.12	2,250.00	-1,846.88	3,000
5070 CONCRETE LABOR	0.00	833.33	-833.33	0.00	7,500.01	-7,500.01	10,000
5105 BUILDING PAINTING	0.00	4,000.00	-4,000.00	41,560.00	36,000.00	5,560.00	48,000
5799	0.00	5,916.66	-5,916.66	42,720.37	53,250.02	-10,529.65	71,000
GROUNDS MAINTENANCE							

September 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	9 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
6040 CONTRACTED LAWN SERVICE	4,890.00	4,890.00	0.00	52,571.44	44,010.00	8,561.44	58,680
6045 ADDITIONAL LANDSCAPE	0.00	833.33	-833.33	3,854.75	7,500.01	-3,645.26	10,000
6053 SEPTIC MAINTENANCE	0.00	416.67	-416.67	200.00	3,749.99	-3,549.99	5,000
6090 POND MAINTENANCE	0.00	625.00	-625.00	5,204.50	5,625.00	-420.50	7,500
6229 ASPHALT REPAIRS	4,247.70	0.00	4,247.70	42,477.00	0.00	42,477.00	0
6240 TREE TRIM & REMOVAL	0.00	500.00	-500.00	3,654.00	4,500.00	-846.00	6,000
6353 SNOW SERVICES	0.00	1,666.67	-1,666.67	20,339.00	14,999.99	5,339.01	20,000
6599	9,137.70	8,931.67	206.03	128,300.69	80,384.99	47,915.70	107,180
UTILITIES							
7910 ELECTRIC	636.32	416.67	219.65	4,344.05	3,749.99	594.06	5,000
7999	636.32	416.67	219.65	4,344.05	3,749.99	594.06	5,000
ADMINISTRATIVE							
8020 MANAGEMENT FEE	1,385.00	1,150.00	235.00	7,520.00	10,350.00	-2,830.00	13,800
8040 POSTAGE	0.78	0.00	0.78	66.78	0.00	66.78	0
8060 COPIES/PRINTING/SUPPLIES	16.00	41.67	-25.67	738.69	374.99	363.70	500
8069 TECHNOLOGY FEE	25.00	0.00	25.00	50.00	0.00	50.00	0
8080 CPA SERVICES	0.00	18.75	-18.75	200.00	168.75	31.25	225
8100 LEGAL EXPENSE	0.00	0.00	0.00	4,382.93	0.00	4,382.93	0
8120 INSURANCE	5,004.33	6,993.05	-1,988.72	46,190.60	62,937.50	-16,746.90	83,916
8180 INCOME TAX	0.00	216.67	-216.67	7,228.00	1,949.99	5,278.01	2,600
8390 FEDERAL/STATE REQUIRED CORPORATE REPORT	10.26	0.00	10.26	10.26	0.00	10.26	0
8411 MASTER ASSOCIATION FEES	0.00	0.00	0.00	4,250.00	4,250.00	0.00	4,250

September 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	9 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
8479	6,441.37	8,420.14	-1,978.77	70,637.26	80,031.23	-9,393.97	105,291
RESTRICTED TRANSFERS TO RESERVES							
9285 GENERAL ACCOUNT	3,460.70	3,460.70	0.00	31,146.25	31,146.25	0.00	41,528
9299	3,460.70	3,460.70	0.00	31,146.25	31,146.25	0.00	41,528
SPECIAL ASSESSMENT							
9710 SPECIAL ASSESSMENT - ROOFS	0.00	0.00	0.00	0.00	0.00	0.00	150,000
9711 SPECIAL ASSESSMENT - RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	37,500
9799	0.00	0.00	0.00	0.00	0.00	0.00	187,500
9980 TOTAL EXPENSES	19,676.09	27,145.84	-7,469.75	277,148.62	248,562.48	28,586.14	517,500
9990 GAIN (LOSS)	9,323.91	354.16	8,969.75	22,543.82	(1,062.48)	23,606.30	0