September 2026 Notes to the Financial

COA#	Description	Comments	Date
September 2026			
1010	ENTERPRISE BK/TR - CKG/ICS- PRIMARY	LAST RECONCILED ON 09/30/2026	10/13/2026
1011	ENTERPRISE BK/TR - CKG/ICS- RESERVE	LAST RECONCILED ON 09/30/2026	10/13/2026
1015	SMARTSTREET-BOC - CKG/ICS - OPERATNG	LAST RECONCILED ON 09/30/2026	10/13/2026
1065	SMARTSTREET-BOC - MM/ICS - RESERVE	LAST RECONCILED ON 09/30/2026	10/13/2026
1067	ASSOCIATED BANK - MM - LAUNDRY RESERVE	LAST RECONCILED ON 09/30/2026	10/13/2026

September 2026 Balance Sheet

	OPERATING	RESERVE	TOTAL
September 2026			
CURRENT ASSETS			
1010 ENTERPRISE BK/TR - CKG/ICS- PRIMARY	136,715.78		136,715.78
1065 SMARTSTREET-BOC - MM/ICS - RESERVE		213,941.22	213,941.22
1067 ASSOCIATED BANK - MM - LAUNDRY RESERVE		47,486.56	47,486.56
	136,715.78	261,427.78	398,143.56
ACCOUNTS RECEIVABLE			
1210 ASSESSMENTS	3,752.78		3,752.78
1230 PARKING ASSESSMENTS	50.00		50.00
1240 ASSESSMENTS - MISCELLANEOUS	150.00		150.00
	3,952.78	0.00	3,952.78
PREPAID ASSETS			
1310 AMTRUST PKG INS 7/1/26-27 $37,833.00*	13,256.55		13,256.55
1311 ROBERTSON D&O 7/1/26-27 $3,091.00	2,318.22		2,318.22
1377 AMTRUST WC INS 7/24/26-27 $977.00	814.20		814.20
	16,388.97	0.00	16,388.97
TOTAL ASSETS	157,057.53	261,427.78	418,485.31
CURRENT LIABILITIES			
2010 ACCOUNTS PAYABLE	2,604.73		2,604.73
2019 HOMEOWNER REFUNDS	1,132.08		1,132.08

September 2026 Balance Sheet

	OPERATING	RESERVE	TOTAL
2020 ACCRUED ESTIMATED EXPENSES	16,184.18		16,184.18
2130 PREPAID ASSESSMENTS	23,705.82		23,705.82
2132 PREPAID PARKING ASSESSMENTS	70.00		70.00
	43,696.81	0.00	43,696.81
RESTRICTED EQUITY - RESERVES			
2215 RESERVES - INTEREST		402.91	402.91
2242 RESERVES - LAUNDRY FACILITIES		45,646.55	45,646.55
2270 RESERVES - REPLACEMENT		215,378.32	215,378.32
SPENT FROM RESERVES			
	0.00	261,427.78	261,427.78
OPERATING EQUITY			
2650 PRIOR YEAR SURPLUS (DEFICIT)	86,871.58		86,871.58
2670 CURRENT YEAR SURPLUS (DEFICIT)	26,489.14		26,489.14
	113,360.72	0.00	113,360.72
TOTAL LIABILITIES & EQUITY	157,057.53	261,427.78	418,485.31
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September 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	3 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
September 2026							
INCOME							
OPERATING INCOME							
4020 ASSESSMENTS - MONTHLY	38,828.34	38,828.34	0.00	116,485.02	116,485.02	0.00	465,940
4080 CLOSING FEES*	0.00	0.00	0.00	100.00	0.00	100.00	0
4188 PARKING ASSESSMENTS	400.00	0.00	400.00	1,200.00	0.00	1,200.00	0
4200 LAUNDRY INCOME	0.00	1,000.00	-1,000.00	2,838.50	3,000.00	-161.50	12,000
4201 ALLOCATE LAUNDRY INCOME TO RESERVES	0.00	0.00	0.00	-2,838.50	0.00	-2,838.50	0
4292 COVENANT VIOLATION FINES	0.00	0.00	0.00	150.00	0.00	150.00	0
4340 INTEREST - RESERVES	124.98	0.00	124.98	402.91	0.00	402.91	0
4350 INTEREST ALLOC TO RESERVES	-124.98	0.00	-124.98	-402.91	0.00	-402.91	0
4970	39,228.34	39,828.34	-600.00	117,935.02	119,485.02	-1,550.00	477,940
4980 TOTAL INCOME	39,228.34	39,828.34	-600.00	117,935.02	119,485.02	-1,550.00	477,940
EXPENSES							
BUILDING MAINTENANCE							
5010 BUILDING MAINTENANCE	3,128.09	2,916.67	211.42	5,806.34	8,749.97	-2,943.63	35,000
5051 WATER HEATER	0.00	250.00	-250.00	0.00	750.00	-750.00	3,000
5053 BOILER MAINTENANCE	4,002.28	1,666.67	2,335.61	4,002.28	4,999.97	-997.69	20,000
5060 PLUMBING REPAIRS	1,531.29	541.67	989.62	3,311.29	1,624.97	1,686.32	6,500
5080 ELECTRICAL REPAIRS	0.00	83.33	-83.33	0.00	250.03	-250.03	1,000
5110 BUILDING CLEANING	1,800.00	1,508.33	291.67	4,400.00	4,525.03	-125.03	18,100
5186 EXTERMINATING	325.00	358.33	-33.33	1,164.00	1,075.03	88.97	4,300
5280 TRASH REMOVAL	1,113.20	1,366.67	-253.47	3,292.23	4,099.97	-807.74	16,400
5314 INTERCOM SERVICES & REPAIRS	0.00	41.67	-41.67	0.00	124.97	-124.97	500

September 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	3 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
5799	11,899.86	8,733.34	3,166.52	21,976.14	26,199.94	-4,223.80	104,800
SAFETY SERVICES							
5806 FIRE EXTINGUISHERS & MAINTENANCE	3,427.89	291.67	3,136.22	4,066.32	874.97	3,191.35	3,500
5999	3,427.89	291.67	3,136.22	4,066.32	874.97	3,191.35	3,500
GROUNDS MAINTENANCE							
6040 CONTRACTED LAWN SERVICE	3,259.77	1,686.45	1,573.32	17,933.61	5,059.30	12,874.31	20,237
6353 SNOW SERVICES	0.00	2,140.42	-2,140.42	0.00	6,421.22	-6,421.22	25,685
6599	3,259.77	3,826.87	-567.10	17,933.61	11,480.52	6,453.09	45,922
PAYROLL EXPENSES							
6702 MAINTENANCE PAYROLL	1,920.00	2,250.00	-330.00	6,240.00	6,750.00	-510.00	27,000
6899	1,920.00	2,250.00	-330.00	6,240.00	6,750.00	-510.00	27,000
POOL/CLUBHOUSE EXPENSE							
7040 CONTRACTED POOL SERVICE	667.17	342.42	324.75	1,715.84	1,027.22	688.62	4,109
7060 CHEMICALS & SUPPLIES	547.94	208.33	339.61	2,105.27	625.03	1,480.24	2,500
7899	1,215.11	550.75	664.36	3,821.11	1,652.25	2,168.86	6,609
UTILITIES							
7910 ELECTRIC	136.95	1,276.12	-1,139.17	2,587.69	3,828.33	-1,240.64	15,313

September 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	3 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
7920 WATER	6,959.16	977.55	5,981.61	-1,043.32	2,932.65	-3,975.97	11,730
7922 SEWER	2,311.87	2,311.84	0.03	4,641.82	6,935.49	-2,293.67	27,742
7960 GAS-BUILDING	619.04	5,039.89	-4,420.85	2,766.95	15,119.64	-12,352.69	60,478
7999	10,027.02	9,605.40	421.62	8,953.14	28,816.11	-19,862.97	115,264
ADMINISTRATIVE							
8020 MANAGEMENT FEE	2,271.25	2,073.75	197.50	6,221.25	6,221.25	0.00	24,885
8025 MANAGEMENT SUPPORT	0.00	4.17	-4.17	0.00	12.47	-12.47	50
8040 POSTAGE	73.29	62.50	10.79	293.16	187.50	105.66	750
8060 COPIES/PRINTING/SUPPLIES	184.61	208.08	-23.47	939.23	624.20	315.03	2,496
8069 TECHNOLOGY FEE	25.00	29.17	-4.17	75.00	87.47	-12.47	350
8080 CPA SERVICES	0.00	29.17	-29.17	240.00	87.47	152.53	350
8100 LEGAL EXPENSE	0.00	83.33	-83.33	0.00	250.03	-250.03	1,000
8106 LEGAL EXPENSE - COLLECTIONS	97.50	0.00	97.50	-3,723.89	0.00	-3,723.89	0
8180 INCOME TAX	0.00	0.00	0.00	699.00	0.00	699.00	0
8479	2,651.65	2,490.17	161.48	4,743.75	7,470.39	-2,726.64	29,881
INSURANCE							
8481 PROPERTY INSURANCE	3,491.75	4,166.67	-674.92	10,428.83	12,499.97	-2,071.14	50,000
8499	3,491.75	4,166.67	-674.92	10,428.83	12,499.97	-2,071.14	50,000
RESTRICTED TRANSFERS TO RESERVES							
9170 REPLACEMENT RESERVE	4,427.68	4,427.68	0.00	13,282.98	13,282.98	0.00	53,132

September 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	3 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
9299	4,427.68	4,427.68	0.00	13,282.98	13,282.98	0.00	53,132
CAPITAL EXPENSES							
9575 CAPITAL IMPROVEMENTS	0.00	3,485.83	-3,485.83	0.00	10,457.53	-10,457.53	41,830
9699	0.00	3,485.83	-3,485.83	0.00	10,457.53	-10,457.53	41,830
SPECIAL ASSESSMENT							
9799	0.00	0.00	0.00	0.00	0.00	0.00	0
9980 TOTAL EXPENSES	42,320.73	39,828.38	2,492.35	91,445.88	119,484.66	-28,038.78	477,940
9990 GAIN (LOSS)	(3,092.39)	(0.04)	(3,092.35)	26,489.14	0.36	26,488.78	0