February 2026 Notes to the Financial

COA#	Description	Comments	Date
February 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
5010	BUILDING MAINTENANCE	NEGATIVE DUE TO A/R ADJUSTMENT : PLUMBING REMEDIATION	02/28/2026
7920	WATER	NEGATIVE DUE TO BUDGETED AMOUNT HIGHER THAN INVOICE AMT	02/28/2026

February 2026 Balance Sheet

	OPERATING	RESERVE	TOTAL
February 2026			
CURRENT ASSETS			
1010 ENTERPRISE BK/TR - CKG/ICS- PRIMARY	105,536.47		105,536.47
1015 SMARTSTREET-BOC - CKG/ICS - OPERATNG	4,400.00		4,400.00
1065 SMARTSTREET-BOC - MM/ICS - RESERVE		225,822.68	225,822.68
1067 ASSOCIATED BANK - MM - LAUNDRY RESERVE		39,332.83	39,332.83
	109,936.47	265,155.51	375,091.98
ACCOUNTS RECEIVABLE			
1210 ASSESSMENTS	9,445.24		9,445.24
1220 SPECIAL ASSESSMENT - RESERVE		1,536.30	1,536.30
1230 PARKING ASSESSMENTS	30.00		30.00
1240 ASSESSMENTS - MISCELLANEOUS	1,953.07		1,953.07
1250 LEGAL FEES	2,430.02		2,430.02
1280 DUE FROM OPERATING TO RESERVE		833.13	833.13
	13,858.33	2,369.43	16,227.76
PREPAID ASSETS			
	0.00	0.00	0.00
TOTAL ASSETS	123,794.80	267,524.94	391,319.74
CURRENT LIABILITIES			
2010 ACCOUNTS PAYABLE	4,864.32		4,864.32

February 2026 Balance Sheet

		OPERATING	RESERVE	TOTAL
2020	ACCRUED ESTIMATED EXPENSES	19,722.63		19,722.63
2130	PREPAID ASSESSMENTS	26,805.97		26,805.97
2131	PREPAID SPECIAL ASSESSMENTS		2,584.39	2,584.39
2132	PREPAID PARKING ASSESSMENTS	160.00		160.00
		51,552.92	2,584.39	54,137.31
RESTRICTED EQUITY - RESERVES				
2215	RESERVES - INTEREST		1,149.07	1,149.07
2242	RESERVES - LAUNDRY FACILITIES		37,291.53	37,291.53
2270	RESERVES - REPLACEMENT		262,979.95	262,979.95
SPENT FROM RESERVES				
2475	RESERVES - CAPITAL IMPROVEMENTS		(36,480.00)	(36,480.00)
		0.00	264,940.55	264,940.55
OPERATING EQUITY				
2650	PRIOR YEAR SURPLUS (DEFICIT)	29,874.95		29,874.95
2670	CURRENT YEAR SURPLUS (DEFICIT)	42,366.93		42,366.93
		72,241.88	0.00	72,241.88
TOTAL LIABILITIES & EQUITY		123,794.80	267,524.94	391,319.74

February 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	8 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
February 2026							
INCOME							
OPERATING INCOME							
4020 ASSESSMENTS - MONTHLY	37,697.94	37,697.67	0.27	301,583.52	301,581.34	2.18	452,372
4080 CLOSING FEES*	0.00	0.00	0.00	600.00	0.00	600.00	0
4188 PARKING ASSESSMENTS	400.00	0.00	400.00	3,200.00	0.00	3,200.00	0
4200 LAUNDRY INCOME	1,617.00	1,000.00	617.00	8,233.00	8,000.00	233.00	12,000
4201 ALLOCATE LAUNDRY INCOME TO RESERVES	-1,617.00	0.00	-1,617.00	-8,233.00	0.00	-8,233.00	0
4293 LEGAL/COLLECTION	0.00	0.00	0.00	5,587.59	0.00	5,587.59	0
4340 INTEREST - RESERVES	122.76	0.00	122.76	1,149.07	0.00	1,149.07	0
4350 INTEREST ALLOC TO RESERVES	-122.76	0.00	-122.76	-1,149.07	0.00	-1,149.07	0
4970	38,097.94	38,697.67	-599.73	310,971.11	309,581.34	1,389.77	464,372
4980 TOTAL INCOME	38,097.94	38,697.67	-599.73	310,971.11	309,581.34	1,389.77	464,372
EXPENSES							
BUILDING MAINTENANCE							
5010 BUILDING MAINTENANCE	-744.81	3,500.00	-4,244.81	18,601.75	28,000.00	-9,398.25	42,000
5051 WATER HEATER	0.00	0.00	0.00	76.23	0.00	76.23	0
5053 BOILER MAINTENANCE	515.54	583.33	-67.79	12,526.67	4,666.68	7,859.99	7,000
5060 PLUMBING REPAIRS	110.00	541.67	-431.67	2,471.92	4,333.32	-1,861.40	6,500
5080 ELECTRICAL REPAIRS	0.00	83.33	-83.33	0.00	666.68	-666.68	1,000
5110 BUILDING CLEANING	667.00	1,250.00	-583.00	7,226.00	10,000.00	-2,774.00	15,000
5186 EXTERMINATING	325.00	325.00	0.00	2,789.00	2,600.00	189.00	3,900
5280 TRASH REMOVAL	2,333.33	2,333.33	0.00	14,381.31	18,666.68	-4,285.37	28,000
5314 INTERCOM SERVICES & REPAIRS	0.00	41.67	-41.67	0.00	333.32	-333.32	500

February 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	8 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
5799	3,206.06	8,658.33	-5,452.27	58,072.88	69,266.68	-11,193.80	103,900
SAFETY SERVICES							
5806 FIRE EXTINGUISHERS & MAINTENANCE	0.00	166.67	-166.67	2,212.92	1,333.32	879.60	2,000
5999	0.00	166.67	-166.67	2,212.92	1,333.32	879.60	2,000
GROUNDS MAINTENANCE							
6040 CONTRACTED LAWN SERVICE	0.00	1,591.91	-1,591.91	15,024.99	12,735.25	2,289.74	19,102
6353 SNOW SERVICES	4,155.83	2,077.92	2,077.91	16,623.32	16,623.32	0.00	24,935
6599	4,155.83	3,669.83	486.00	31,648.31	29,358.57	2,289.74	44,037
PAYROLL EXPENSES							
6702 MAINTENANCE PAYROLL	1,920.00	2,166.67	-246.67	17,153.50	17,333.32	-179.82	26,000
6899	1,920.00	2,166.67	-246.67	17,153.50	17,333.32	-179.82	26,000
POOL/CLUBHOUSE EXPENSE							
7040 CONTRACTED POOL SERVICE	423.60	242.00	181.60	4,186.17	1,936.00	2,250.17	2,904
7060 CHEMICALS & SUPPLIES	0.00	208.33	-208.33	110.32	1,666.68	-1,556.36	2,500
7899	423.60	450.33	-26.73	4,296.49	3,602.68	693.81	5,404
UTILITIES							
7910 ELECTRIC	1,857.45	1,857.45	0.00	9,365.64	14,859.60	-5,493.96	22,289

February 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	8 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
7920 WATER	-914.56	2,000.69	-2,915.25	7,447.59	16,005.49	-8,557.90	24,008
7922 SEWER	3,127.69	2,939.56	188.13	17,613.73	23,516.51	-5,902.78	35,274
7960 GAS-BUILDING	13,389.72	4,321.02	9,068.70	36,990.17	34,568.15	2,422.02	51,852
7999	17,460.30	11,118.72	6,341.58	71,417.13	88,949.75	-17,532.62	133,424
ADMINISTRATIVE							
8020 MANAGEMENT FEE	1,975.00	1,975.00	0.00	15,800.00	15,800.00	0.00	23,700
8025 MANAGEMENT SUPPORT	0.00	0.00	0.00	25.00	0.00	25.00	0
8040 POSTAGE	27.77	20.83	6.94	493.27	166.68	326.59	250
8060 COPIES/PRINTING/SUPPLIES	148.21	208.33	-60.12	1,983.21	1,666.68	316.53	2,500
8069 TECHNOLOGY FEE	25.00	5.83	19.17	200.00	46.68	153.32	70
8080 CPA SERVICES	0.00	29.17	-29.17	0.00	233.32	-233.32	350
8100 LEGAL EXPENSE	-857.50	83.33	-940.83	3,163.13	666.68	2,496.45	1,000
8106 LEGAL EXPENSE - COLLECTIONS	702.50	0.00	702.50	2,431.28	0.00	2,431.28	0
8180 INCOME TAX	0.00	0.00	0.00	461.00	0.00	461.00	0
8479	2,020.98	2,322.49	-301.51	24,556.89	18,580.04	5,976.85	27,870
INSURANCE							
8481 PROPERTY INSURANCE	3,456.15	3,541.67	-85.52	28,662.40	28,333.32	329.08	42,500
8499	3,456.15	3,541.67	-85.52	28,662.40	28,333.32	329.08	42,500
RESTRICTED TRANSFERS TO RESERVES							
9170 REPLACEMENT RESERVE	3,822.96	3,822.96	0.00	30,583.66	30,583.66	0.00	45,875

February 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	8 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
9299	3,822.96	3,822.96	0.00	30,583.66	30,583.66	0.00	45,875
CAPITAL EXPENSES							
9575 CAPITAL IMPROVEMENTS	0.00	2,780.00	-2,780.00	0.00	22,240.00	-22,240.00	33,360
9699	0.00	2,780.00	-2,780.00	0.00	22,240.00	-22,240.00	33,360
SPECIAL ASSESSMENT							
9799	0.00	0.00	0.00	0.00	0.00	0.00	0
9980 TOTAL EXPENSES	36,465.88	38,697.67	-2,231.79	268,604.18	309,581.34	-40,977.16	464,372
9990 GAIN (LOSS)	1,632.06	0.00	1,632.06	42,366.93	0.00	42,366.93	0