January 2026 Notes to the Financial

COA#	Description	Comments	Date
January 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
4293	LEGAL/COLLECTION	NEGATIVE BALANCE DUE TO AR ENTRY - ADJ FEES 10/14/25.	01/31/2026
7910	ELECTRIC	ACCRUED FOR ACCT#0712440190 FROM DEC-JAN AND ACCT#0717483453	01/31/2026
7910	ELECTRIC	FOR JANUARY MISSING INVOICE.	01/31/2026
7922	SEWER	ACCRUED FOR 3 MONTHS ONLY (NOV-JAN).	01/31/2026

January 2026 Balance Sheet

	OPERATING	RESERVE	TOTAL
January 2026			
CURRENT ASSETS			
1010 ENTERPRISE BK/TR - CKG/ICS- PRIMARY	111,965.57		111,965.57
1015 SMARTSTREET-BOC - CKG/ICS - OPERATNG	3,456.15		3,456.15
1065 SMARTSTREET-BOC - MM/ICS - RESERVE		220,859.34	220,859.34
1067 ASSOCIATED BANK - MM - LAUNDRY RESERVE		37,712.82	37,712.82
	115,421.72	258,572.16	373,993.88
ACCOUNTS RECEIVABLE			
1210 ASSESSMENTS	10,028.57		10,028.57
1220 SPECIAL ASSESSMENT - RESERVE		1,536.30	1,536.30
1230 PARKING ASSESSMENTS	30.00		30.00
1250 LEGAL FEES	1,547.52		1,547.52
1280 DUE FROM OPERATING TO RESERVE		1,020.63	1,020.63
	11,606.09	2,556.93	14,163.02
PREPAID ASSETS			
	0.00	0.00	0.00
TOTAL ASSETS	127,027.81	261,129.09	388,156.90
CURRENT LIABILITIES			
2010 ACCOUNTS PAYABLE	5,739.70		5,739.70
2020 ACCRUED ESTIMATED EXPENSES	22,651.27		22,651.27

January 2026 Balance Sheet

	OPERATING	RESERVE	TOTAL
2130 PREPAID ASSESSMENTS	27,847.02		27,847.02
2131 PREPAID SPECIAL ASSESSMENTS		1,751.26	1,751.26
2132 PREPAID PARKING ASSESSMENTS	180.00		180.00
	56,417.99	1,751.26	58,169.25
RESTRICTED EQUITY - RESERVES			
2215 RESERVES - INTEREST		1,026.31	1,026.31
2242 RESERVES - LAUNDRY FACILITIES		35,674.53	35,674.53
2270 RESERVES - REPLACEMENT		259,156.99	259,156.99
SPENT FROM RESERVES			
2475 RESERVES - CAPITAL IMPROVEMENTS		(36,480.00)	(36,480.00)
	0.00	259,377.83	259,377.83
OPERATING EQUITY			
2650 PRIOR YEAR SURPLUS (DEFICIT)	29,874.95		29,874.95
2670 CURRENT YEAR SURPLUS (DEFICIT)	40,734.87		40,734.87
	70,609.82	0.00	70,609.82
TOTAL LIABILITIES & EQUITY	127,027.81	261,129.09	388,156.90

January 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	7 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
January 2026							
INCOME							
OPERATING INCOME							
4020 ASSESSMENTS - MONTHLY	37,697.94	37,697.67	0.27	263,885.58	263,883.67	1.91	452,372
4080 CLOSING FEES*	0.00	0.00	0.00	600.00	0.00	600.00	0
4188 PARKING ASSESSMENTS	410.00	0.00	410.00	2,800.00	0.00	2,800.00	0
4200 LAUNDRY INCOME	0.00	1,000.00	-1,000.00	6,616.00	7,000.00	-384.00	12,000
4201 ALLOCATE LAUNDRY INCOME TO RESERVES	0.00	0.00	0.00	-6,616.00	0.00	-6,616.00	0
4293 LEGAL/COLLECTION	-884.27	0.00	-884.27	5,587.59	0.00	5,587.59	0
4340 INTEREST - RESERVES	133.22	0.00	133.22	1,026.31	0.00	1,026.31	0
4350 INTEREST ALLOC TO RESERVES	-133.22	0.00	-133.22	-1,026.31	0.00	-1,026.31	0
4970	37,223.67	38,697.67	-1,474.00	272,873.17	270,883.67	1,989.50	464,372
4980 TOTAL INCOME	37,223.67	38,697.67	-1,474.00	272,873.17	270,883.67	1,989.50	464,372
EXPENSES							
BUILDING MAINTENANCE							
5010 BUILDING MAINTENANCE	2,943.33	3,500.00	-556.67	19,346.56	24,500.00	-5,153.44	42,000
5051 WATER HEATER	0.00	0.00	0.00	76.23	0.00	76.23	0
5053 BOILER MAINTENANCE	2,044.57	583.33	1,461.24	12,011.13	4,083.35	7,927.78	7,000
5060 PLUMBING REPAIRS	966.92	541.67	425.25	2,361.92	3,791.65	-1,429.73	6,500
5080 ELECTRICAL REPAIRS	0.00	83.33	-83.33	0.00	583.35	-583.35	1,000
5110 BUILDING CLEANING	856.00	1,250.00	-394.00	6,559.00	8,750.00	-2,191.00	15,000
5186 EXTERMINATING	325.00	325.00	0.00	2,464.00	2,275.00	189.00	3,900
5280 TRASH REMOVAL	1,074.03	2,333.33	-1,259.30	12,047.98	16,333.35	-4,285.37	28,000
5314 INTERCOM SERVICES & REPAIRS	0.00	41.67	-41.67	0.00	291.65	-291.65	500

January 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	7 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
5799	8,209.85	8,658.33	-448.48	54,866.82	60,608.35	-5,741.53	103,900
SAFETY SERVICES							
5806 FIRE EXTINGUISHERS & MAINTENANCE	0.00	166.67	-166.67	2,212.92	1,166.65	1,046.27	2,000
5999	0.00	166.67	-166.67	2,212.92	1,166.65	1,046.27	2,000
GROUNDS MAINTENANCE							
6040 CONTRACTED LAWN SERVICE	0.00	1,591.91	-1,591.91	15,024.99	11,143.34	3,881.65	19,102
6353 SNOW SERVICES	4,155.83	2,077.92	2,077.91	12,467.49	14,545.40	-2,077.91	24,935
6599	4,155.83	3,669.83	486.00	27,492.48	25,688.74	1,803.74	44,037
PAYROLL EXPENSES							
6702 MAINTENANCE PAYROLL	1,890.00	2,166.67	-276.67	15,233.50	15,166.65	66.85	26,000
6899	1,890.00	2,166.67	-276.67	15,233.50	15,166.65	66.85	26,000
POOL/CLUBHOUSE EXPENSE							
7040 CONTRACTED POOL SERVICE	0.00	242.00	-242.00	3,762.57	1,694.00	2,068.57	2,904
7060 CHEMICALS & SUPPLIES	0.00	208.33	-208.33	110.32	1,458.35	-1,348.03	2,500
7899	0.00	450.33	-450.33	3,872.89	3,152.35	720.54	5,404
UTILITIES							
7910 ELECTRIC	1,857.45	1,857.45	0.00	7,508.19	13,002.15	-5,493.96	22,289

January 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	7 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
7920 WATER	2,000.69	2,000.69	0.00	8,362.15	14,004.80	-5,642.65	24,008
7922 SEWER	0.00	2,939.56	-2,939.56	14,486.04	20,576.95	-6,090.91	35,274
7960 GAS-BUILDING	9,584.95	4,321.02	5,263.93	23,600.45	30,247.13	-6,646.68	51,852
7999	13,443.09	11,118.72	2,324.37	53,956.83	77,831.03	-23,874.20	133,424
ADMINISTRATIVE							
8020 MANAGEMENT FEE	1,975.00	1,975.00	0.00	13,825.00	13,825.00	0.00	23,700
8025 MANAGEMENT SUPPORT	25.00	0.00	25.00	25.00	0.00	25.00	0
8040 POSTAGE	22.17	20.83	1.34	465.50	145.85	319.65	250
8060 COPIES/PRINTING/SUPPLIES	133.38	208.33	-74.95	1,835.00	1,458.35	376.65	2,500
8069 TECHNOLOGY FEE	25.00	5.83	19.17	175.00	40.85	134.15	70
8080 CPA SERVICES	0.00	29.17	-29.17	0.00	204.15	-204.15	350
8100 LEGAL EXPENSE	0.00	83.33	-83.33	4,020.63	583.35	3,437.28	1,000
8106 LEGAL EXPENSE - COLLECTIONS	0.00	0.00	0.00	1,728.78	0.00	1,728.78	0
8180 INCOME TAX	0.00	0.00	0.00	461.00	0.00	461.00	0
8479	2,180.55	2,322.49	-141.94	22,535.91	16,257.55	6,278.36	27,870
INSURANCE							
8481 PROPERTY INSURANCE	3,456.15	3,541.67	-85.52	25,206.25	24,791.65	414.60	42,500
8499	3,456.15	3,541.67	-85.52	25,206.25	24,791.65	414.60	42,500
RESTRICTED TRANSFERS TO RESERVES							
9170 REPLACEMENT RESERVE	3,822.96	3,822.96	0.00	26,760.70	26,760.70	0.00	45,875

January 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	7 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
9299	3,822.96	3,822.96	0.00	26,760.70	26,760.70	0.00	45,875
CAPITAL EXPENSES							
9575 CAPITAL IMPROVEMENTS	0.00	2,780.00	-2,780.00	0.00	19,460.00	-19,460.00	33,360
9699	0.00	2,780.00	-2,780.00	0.00	19,460.00	-19,460.00	33,360
SPECIAL ASSESSMENT							
9799	0.00	0.00	0.00	0.00	0.00	0.00	0
9980 TOTAL EXPENSES	37,158.43	38,697.67	-1,539.24	232,138.30	270,883.67	-38,745.37	464,372
9990 GAIN (LOSS)	65.24	0.00	65.24	40,734.87	0.00	40,734.87	0