August 2026 Notes to the Financial

COA#	Description	Comments	Date
August 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	CORRECT CODE WAS MADE AS REQUESTED	08/31/2026
7040	CONTRACTED POOL SERVICE	CORRECT CODE WAS MADE AS REQUESTED	08/31/2026
7920	WATER	NEGATIVE DUE TO REVERSAL OF ACCRUAL. PLEASE ADVISE IF THIS	08/31/2026
7920	WATER	VENDOR IS STILL ACTIVE	08/31/2026
8106	LEGAL EXPENSE - COLLECTIONS	NEGATIVE DUE TO A/R ENTRY	08/31/2026

August 2026 Balance Sheet

	OPERATING	RESERVE	TOTAL
August 2026			
CURRENT ASSETS			
1010 ENTERPRISE BK/TR - CKG/ICS- PRIMARY	143,632.13		143,632.13
1065 SMARTSTREET-BOC - MM/ICS - RESERVE		206,932.28	206,932.28
1067 ASSOCIATED BANK - MM - LAUNDRY RESERVE		47,482.66	47,482.66
	143,632.13	254,414.94	398,047.07
ACCOUNTS RECEIVABLE			
1210 ASSESSMENTS	2,804.84		2,804.84
1230 PARKING ASSESSMENTS	40.00		40.00
1240 ASSESSMENTS - MISCELLANEOUS	150.00		150.00
1280 DUE FROM OPERATING TO RESERVE		2,460.18	2,460.18
	2,994.84	2,460.18	5,455.02
PREPAID ASSETS			
1310 AMTRUST PKG INS 7/1/26-27 $37,833.00*	8,827.70		8,827.70
1311 ROBERTSON D&O 7/1/26-27 $3,091.00	2,575.80		2,575.80
1377 AMTRUST WC INS 7/24/26-27 $977.00	895.62		895.62
	12,299.12	0.00	12,299.12
TOTAL ASSETS	158,926.09	256,875.12	415,801.21
CURRENT LIABILITIES			
2010 ACCOUNTS PAYABLE	7,137.81		7,137.81

August 2026 Balance Sheet

		OPERATING	RESERVE	TOTAL
2020	ACCRUED ESTIMATED EXPENSES	10,939.66		10,939.66
2130	PREPAID ASSESSMENTS	24,325.51		24,325.51
2132	PREPAID PARKING ASSESSMENTS	70.00		70.00
		42,472.98	0.00	42,472.98
RESTRICTED EQUITY - RESERVES				
2215	RESERVES - INTEREST		277.93	277.93
2242	RESERVES - LAUNDRY FACILITIES		45,646.55	45,646.55
2270	RESERVES - REPLACEMENT		210,950.64	210,950.64
SPENT FROM RESERVES				
		0.00	256,875.12	256,875.12
OPERATING EQUITY				
2650	PRIOR YEAR SURPLUS (DEFICIT)	86,871.58		86,871.58
2670	CURRENT YEAR SURPLUS (DEFICIT)	29,581.53		29,581.53
		116,453.11	0.00	116,453.11
TOTAL LIABILITIES & EQUITY		158,926.09	256,875.12	415,801.21
		==========	==========	==========

August 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	2 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
August 2026							
INCOME							
OPERATING INCOME							
4020 ASSESSMENTS - MONTHLY	38,828.34	38,828.34	0.00	77,656.68	77,656.68	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	800.00	0.00	800.00	0
4200 LAUNDRY INCOME	1,511.25	1,000.00	511.25	2,838.50	2,000.00	838.50	12,000
4201 ALLOCATE LAUNDRY INCOME TO RESERVES	-1,511.25	0.00	-1,511.25	-2,838.50	0.00	-2,838.50	0
4292 COVENANT VIOLATION FINES	50.00	0.00	50.00	150.00	0.00	150.00	0
4340 INTEREST - RESERVES	130.18	0.00	130.18	277.93	0.00	277.93	0
4350 INTEREST ALLOC TO RESERVES	-130.18	0.00	-130.18	-277.93	0.00	-277.93	0
4970	39,278.34	39,828.34	-550.00	78,706.68	79,656.68	-950.00	477,940
4980 TOTAL INCOME	39,278.34	39,828.34	-550.00	78,706.68	79,656.68	-950.00	477,940
EXPENSES							
BUILDING MAINTENANCE							
5010 BUILDING MAINTENANCE	-126.00	2,916.67	-3,042.67	2,678.25	5,833.30	-3,155.05	35,000
5051 WATER HEATER	0.00	250.00	-250.00	0.00	500.00	-500.00	3,000
5053 BOILER MAINTENANCE	0.00	1,666.67	-1,666.67	0.00	3,333.30	-3,333.30	20,000
5060 PLUMBING REPAIRS	1,230.00	541.67	688.33	1,780.00	1,083.30	696.70	6,500
5080 ELECTRICAL REPAIRS	0.00	83.33	-83.33	0.00	166.70	-166.70	1,000
5110 BUILDING CLEANING	1,744.00	1,508.33	235.67	2,600.00	3,016.70	-416.70	18,100
5186 EXTERMINATING	325.00	358.33	-33.33	839.00	716.70	122.30	4,300
5280 TRASH REMOVAL	1,089.79	1,366.67	-276.88	2,179.03	2,733.30	-554.27	16,400
5314 INTERCOM SERVICES & REPAIRS	0.00	41.67	-41.67	0.00	83.30	-83.30	500

August 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	2 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
5799	4,262.79	8,733.34	-4,470.55	10,076.28	17,466.60	-7,390.32	104,800
SAFETY SERVICES							
5806 FIRE EXTINGUISHERS & MAINTENANCE	638.43	291.67	346.76	638.43	583.30	55.13	3,500
5999	638.43	291.67	346.76	638.43	583.30	55.13	3,500
GROUNDS MAINTENANCE							
6040 CONTRACTED LAWN SERVICE	11,414.07	1,686.45	9,727.62	14,673.84	3,372.85	11,300.99	20,237
6353 SNOW SERVICES	0.00	2,140.42	-2,140.42	0.00	4,280.80	-4,280.80	25,685
6599	11,414.07	3,826.87	7,587.20	14,673.84	7,653.65	7,020.19	45,922
PAYROLL EXPENSES							
6702 MAINTENANCE PAYROLL	1,920.00	2,250.00	-330.00	4,320.00	4,500.00	-180.00	27,000
6899	1,920.00	2,250.00	-330.00	4,320.00	4,500.00	-180.00	27,000
POOL/CLUBHOUSE EXPENSE							
7040 CONTRACTED POOL SERVICE	-232.95	342.42	-575.37	1,048.67	684.80	363.87	4,109
7060 CHEMICALS & SUPPLIES	232.95	208.33	24.62	1,557.33	416.70	1,140.63	2,500
7899	0.00	550.75	-550.75	2,606.00	1,101.50	1,504.50	6,609
UTILITIES							
7910 ELECTRIC	635.55	1,276.12	-640.57	2,450.74	2,552.21	-101.47	15,313

August 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	2 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
7920 WATER	-6,979.62	977.55	-7,957.17	-8,002.48	1,955.10	-9,957.58	11,730
7922 SEWER	11,148.63	2,311.84	8,836.79	2,329.95	4,623.65	-2,293.70	27,742
7960 GAS-BUILDING	657.64	5,039.89	-4,382.25	2,147.91	10,079.75	-7,931.84	60,478
7999	5,462.20	9,605.40	-4,143.20	-1,073.88	19,210.71	-20,284.59	115,264
ADMINISTRATIVE							
8020 MANAGEMENT FEE	1,975.00	2,073.75	-98.75	3,950.00	4,147.50	-197.50	24,885
8025 MANAGEMENT SUPPORT	0.00	4.17	-4.17	0.00	8.30	-8.30	50
8040 POSTAGE	195.77	62.50	133.27	219.87	125.00	94.87	750
8060 COPIES/PRINTING/SUPPLIES	628.29	208.08	420.21	754.62	416.12	338.50	2,496
8069 TECHNOLOGY FEE	25.00	29.17	-4.17	50.00	58.30	-8.30	350
8080 CPA SERVICES	240.00	29.17	210.83	240.00	58.30	181.70	350
8100 LEGAL EXPENSE	0.00	83.33	-83.33	0.00	166.70	-166.70	1,000
8106 LEGAL EXPENSE - COLLECTIONS	-3,821.39	0.00	-3,821.39	-3,821.39	0.00	-3,821.39	0
8180 INCOME TAX	699.00	0.00	699.00	699.00	0.00	699.00	0
8479	-58.33	2,490.17	-2,548.50	2,092.10	4,980.22	-2,888.12	29,881
INSURANCE							
8481 PROPERTY INSURANCE	3,491.71	4,166.67	-674.96	6,937.08	8,333.30	-1,396.22	50,000
8499	3,491.71	4,166.67	-674.96	6,937.08	8,333.30	-1,396.22	50,000
RESTRICTED TRANSFERS TO RESERVES							
9170 REPLACEMENT RESERVE	4,427.68	4,427.68	0.00	8,855.30	8,855.30	0.00	53,132

August 2026 Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	2 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
9299	4,427.68	4,427.68	0.00	8,855.30	8,855.30	0.00	53,132
CAPITAL EXPENSES							
9575 CAPITAL IMPROVEMENTS	0.00	3,485.83	-3,485.83	0.00	6,971.70	-6,971.70	41,830
9699	0.00	3,485.83	-3,485.83	0.00	6,971.70	-6,971.70	41,830
SPECIAL ASSESSMENT							
9799	0.00	0.00	0.00	0.00	0.00	0.00	0
9980 TOTAL EXPENSES	31,558.55	39,828.38	-8,269.83	49,125.15	79,656.28	-30,531.13	477,940
9990 GAIN (LOSS)	7,719.79	(0.04)	7,719.83	29,581.53	0.40	29,581.13	0