

January 2026

Notes to the Financial

COA#	Description	Comments	Date
January 2026			
1015	SMARTSTREET-BOC - CHECKING - OPERATING	LAST RECONCILED ON 07/31/2026	08/19/2026
1016	SMARTSTREET-BOC - CHECKING - RESERVE	LAST RECONCILED ON 07/31/2026	08/19/2026
1065	SMARTSTREET-BOC - MM - RESERVE	LAST RECONCILED ON 07/31/2026	08/19/2026
5620	REIMBURSABLE OWNER EXPENSE	NO ANNUAL BUDGET ALLOTED - PLEASE SUBMIT CORRECT CODE FORM	01/31/2026
5620	REIMBURSABLE OWNER EXPENSE	ZENDESK IF NEEDED	01/31/2026

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Balance Sheet

	OPERATING	RESERVE	TOTAL
January 2026			
CURRENT ASSETS			
1015 SMARTSTREET-BOC - CHECKING - OPERATING	21,355.35		21,355.35
1016 SMARTSTREET-BOC - CHECKING - RESERVE		899.78	899.78
1065 SMARTSTREET-BOC - MM - RESERVE		55,681.00	55,681.00
	21,355.35	56,580.78	77,936.13
ACCOUNTS RECEIVABLE			
1210 ASSESSMENTS	23,595.00		23,595.00
1240 ASSESSMENTS - MISCELLANEOUS	150.00		150.00
1250 LEGAL FEES	8,793.75		8,793.75
1260 CREDIT RISK ALLOWANCE	(2,000.00)		(2,000.00)
	30,538.75	0.00	30,538.75
PREPAID ASSETS			
1344 KAMAN & CUSIMANO 4/1/25-26 \$750	125.00		125.00
	125.00	0.00	125.00
TOTAL ASSETS	52,019.10	56,580.78	108,599.88
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CURRENT LIABILITIES			
2032 DEFERRED ANNUAL ASSESSMENT	31,542.50		31,542.50
	31,542.50	0.00	31,542.50

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Balance Sheet

	OPERATING	RESERVE	TOTAL
RESTRICTED EQUITY - RESERVES			
2215 RESERVES - INTEREST		33.03	33.03
2271 RESERVES - POOLED		56,547.75	56,547.75
SPENT FROM RESERVES			
	0.00	56,580.78	56,580.78
OPERATING EQUITY			
2650 PRIOR YEAR SURPLUS (DEFICIT)	18,924.80		18,924.80
2670 CURRENT YEAR SURPLUS (DEFICIT)	1,551.80		1,551.80
	20,476.60	0.00	20,476.60
TOTAL LIABILITIES & EQUITY	52,019.10	56,580.78	108,599.88
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Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	1 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
January 2026							
INCOME							
OPERATING INCOME							
4020 ASSESSMENTS - ANNUAL	2,867.50	2,867.50	0.00	2,867.50	2,867.50	0.00	34,410
4340 INTEREST - RESERVES	33.03	0.00	33.03	33.03	0.00	33.03	0
4350 INTEREST ALLOC TO RESERVES	-33.03	0.00	-33.03	-33.03	0.00	-33.03	0
	_____	_____	_____	_____	_____	_____	_____
4970	2,867.50	2,867.50	0.00	2,867.50	2,867.50	0.00	34,410
	_____	_____	_____	_____	_____	_____	_____
4980 TOTAL INCOME	2,867.50	2,867.50	0.00	2,867.50	2,867.50	0.00	34,410
	_____	_____	_____	_____	_____	_____	_____
EXPENSES							
BUILDING MAINTENANCE							
5620 REIMBURSABLE OWNER EXPENSE	226.13	0.00	226.13	226.13	0.00	226.13	0
	_____	_____	_____	_____	_____	_____	_____
5799	226.13	0.00	226.13	226.13	0.00	226.13	0
	_____	_____	_____	_____	_____	_____	_____
GROUNDS MAINTENANCE							
6040 CONTRACTED LAWN SERVICE	0.00	1,190.00	-1,190.00	0.00	1,190.00	-1,190.00	14,280
	_____	_____	_____	_____	_____	_____	_____
6599	0.00	1,190.00	-1,190.00	0.00	1,190.00	-1,190.00	14,280
	_____	_____	_____	_____	_____	_____	_____
ADMINISTRATIVE							
8020 MANAGEMENT FEE	744.17	744.17	0.00	744.17	744.17	0.00	8,930
8040 POSTAGE	15.54	27.12	-11.58	15.54	27.12	-11.58	325
8060 COPIES/PRINTING/SUPPLIES	0.73	29.20	-28.47	0.73	29.20	-28.47	349
8061 WEBSITE	0.00	8.37	-8.37	0.00	8.37	-8.37	100

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
January 2026					
1015	SMARTSTREET-BOC - CHECKING - OPERATING			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	15,597.14	
	TOTAL CHECKS RECEIVED	00-A/RJ	01/2026	7,011.41	
	TOTAL CHECKS WRITTEN	00-PURC	01/2026	-1,253.20	
		Ending Balance		21,355.35	21,355.35
1016	SMARTSTREET-BOC - CHECKING - RESERVE			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	899.78	
		Ending Balance		899.78	899.78
1065	SMARTSTREET-BOC - MM - RESERVE			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	55,381.34	
	TOTAL CHECKS RECEIVED	00-A/RJ	01/2026	33.03	
	Taylor Ridge East Homeowners A	00-PURC	01/2026	266.63	
		Ending Balance		55,681.00	55,681.00
1210	ASSESSMENTS			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	9,899.00	
	TOTAL TO ACCTS RECEIV	00-A/RJ	01/2026	27,398.59	
	ADJ PPD ASSESSMENTS TO CURRENT	00-J002	01/2026	-13,702.59	
		Ending Balance		23,595.00	23,595.00

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
1240	ASSESSMENTS - MISCELLANEOUS			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	150.00	
		Ending Balance		150.00	150.00
1250	LEGAL FEES			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	8,793.75	
		Ending Balance		8,793.75	8,793.75
1260	CREDIT RISK ALLOWANCE			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	-2,000.00	
		Ending Balance		-2,000.00	-2,000.00
1344	KAMAN & CUSIMANO 4/1/25-26 \$750			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	187.50	
	EXP KAMAN & CUSIMAMO 4/1/25-26	00-J001	01/2026	-62.50	
		Ending Balance		125.00	125.00
2010	ACCOUNTS PAYABLE			Prior Balance	0.00
	TOTAL TO ACCTS PAYABLE	00-PURC	01/2026	-1,253.20	
	TOTAL CHECKS WRITTEN	00-PURC	01/2026	1,253.20	
		Ending Balance		0.00	0.00

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
2032	DEFERRED ANNUAL ASSESSMENT			Prior Balance	0.00
	RCLS DEFERRED ANNUAL ASSMTS	00-J003	01/2026	-34,410.00	
	DEFERRED ANNUAL ASSESSMENTS	00-J004	01/2026	2,867.50	
		Ending Balance		-31,542.50	-31,542.50
2130	PREPAID ASSESSMENTS			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	-13,702.59	
	ADJ PPD ASSESSMENTS TO CURRENT	00-J002	01/2026	13,702.59	
		Ending Balance		0.00	0.00
2215	RESERVES - INTEREST			Prior Balance	0.00
	Allocate Interest	00-PURC	01/2026	-33.03	
		Ending Balance		-33.03	-33.03
2271	RESERVES - POOLED			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	-56,281.12	
	Taylor Ridge East Homeowners A	00-PURC	01/2026	-266.63	
		Ending Balance		-56,547.75	-56,547.75
2650	PRIOR YEAR SURPLUS (DEFICIT)			Prior Balance	0.00
	OPENING ENTRY	20-	01/2026	-18,924.80	
		Ending Balance		-18,924.80	-18,924.80

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
4020	ASSESSMENTS - ANNUAL			Prior Balance	0.00
	ANNUAL ASSESSMENT 1/1-12/31/26	00-A/RJ	01/2026	-34,410.00	
	RCLS DEFERRED ANNUAL ASSMTS	00-J003	01/2026	34,410.00	
	DEFERRED ANNUAL ASSESSMENTS	00-J004	01/2026	-2,867.50	
		Ending Balance		-2,867.50	-2,867.50
4340	INTEREST - RESERVES			Prior Balance	0.00
	INT EARNED RSVS JAN KDL	00-A/RJ	01/2026	-33.03	
		Ending Balance		-33.03	-33.03
4350	INTEREST ALLOC TO RESERVES			Prior Balance	0.00
	Allocate Interest	00-PURC	01/2026	33.03	
		Ending Balance		33.03	33.03
5620	REIMBURSABLE OWNER EXPENSE			Prior Balance	0.00
	Foster*Christina	00-PURC	01/2026	226.13	
		Ending Balance		226.13	226.13
8020	MANAGEMENT FEE			Prior Balance	0.00
	Sentry Management Inc	00-PURC	01/2026	744.17	
		Ending Balance		744.17	744.17

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
8040	POSTAGE			Prior Balance	0.00
	Sentry Management Inc	00-PURC	01/2026	15.54	
		Ending Balance		15.54	15.54
8060	COPIES/PRINTING/SUPPLIES			Prior Balance	0.00
	Sentry Management Inc	00-PURC	01/2026	0.60	
	Sentry Management Inc	00-PURC	01/2026	0.13	
		Ending Balance		0.73	0.73
8100	LEGAL EXPENSE			Prior Balance	0.00
	EXP KAMAN & CUSIMAMO 4/1/25-26	00-J001	01/2026	62.50	
		Ending Balance		62.50	62.50
9171	POOLED RESERVES			Prior Balance	0.00
	Taylor Ridge East Homeowners A	00-PURC	01/2026	266.63	
		Ending Balance		266.63	266.63