

April 2026

Notes to the Financial

COA#	Description	Comments	Date
April 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

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Balance Sheet

	OPERATING	RESERVE	TOTAL
April 2026			
CURRENT ASSETS			
1015 SMARTSTREET-BOC - CHECKING - OPERATING	23,402.92		23,402.92
1016 SMARTSTREET-BOC - CHECKING - RESERVE		899.78	899.78
1065 SMARTSTREET-BOC - MM - RESERVE		56,576.85	56,576.85
	23,402.92	57,476.63	80,879.55
ACCOUNTS RECEIVABLE			
1210 ASSESSMENTS	16,604.00		16,604.00
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)
	23,547.75	0.00	23,547.75
PREPAID ASSETS			
	0.00	0.00	0.00
TOTAL ASSETS	46,950.67	57,476.63	104,427.30
	=====	=====	=====
CURRENT LIABILITIES			
2032 DEFERRED ANNUAL ASSESSMENT	22,940.00		22,940.00
2130 PREPAID ASSESSMENTS	245.00		245.00
	23,185.00	0.00	23,185.00

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Balance Sheet

	OPERATING	RESERVE	TOTAL
RESTRICTED EQUITY - RESERVES			
2215 RESERVES - INTEREST		128.87	128.87
2271 RESERVES - POOLED		57,347.76	57,347.76
SPENT FROM RESERVES			
	0.00	57,476.63	57,476.63
OPERATING EQUITY			
2650 PRIOR YEAR SURPLUS (DEFICIT)	18,924.80		18,924.80
2670 CURRENT YEAR SURPLUS (DEFICIT)	4,840.87		4,840.87
	23,765.67	0.00	23,765.67
TOTAL LIABILITIES & EQUITY	46,950.67	57,476.63	104,427.30
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Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	4 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
April 2026							
INCOME							
OPERATING INCOME							
4020 ASSESSMENTS - ANNUAL	2,867.50	2,867.50	0.00	11,470.00	11,470.00	0.00	34,410
4340 INTEREST - RESERVES	32.48	0.00	32.48	128.87	0.00	128.87	0
4350 INTEREST ALLOC TO RESERVES	-32.48	0.00	-32.48	-128.87	0.00	-128.87	0
	_____	_____	_____	_____	_____	_____	_____
4970	2,867.50	2,867.50	0.00	11,470.00	11,470.00	0.00	34,410
	_____	_____	_____	_____	_____	_____	_____
4980 TOTAL INCOME	2,867.50	2,867.50	0.00	11,470.00	11,470.00	0.00	34,410
	_____	_____	_____	_____	_____	_____	_____
EXPENSES							
BUILDING MAINTENANCE							
5620 REIMBURSABLE OWNER EXPENSE	0.00	0.00	0.00	226.13	0.00	226.13	0
	_____	_____	_____	_____	_____	_____	_____
5799	0.00	0.00	0.00	226.13	0.00	226.13	0
	_____	_____	_____	_____	_____	_____	_____
GROUNDS MAINTENANCE							
6040 CONTRACTED LAWN SERVICE	0.00	1,190.00	-1,190.00	0.00	4,760.00	-4,760.00	14,280
	_____	_____	_____	_____	_____	_____	_____
6599	0.00	1,190.00	-1,190.00	0.00	4,760.00	-4,760.00	14,280
	_____	_____	_____	_____	_____	_____	_____
ADMINISTRATIVE							
8020 MANAGEMENT FEE	744.17	744.17	0.00	2,976.68	2,976.68	0.00	8,930
8040 POSTAGE	55.58	27.08	28.50	87.40	108.36	-20.96	325
8060 COPIES/PRINTING/SUPPLIES	50.40	29.16	21.24	107.53	116.68	-9.15	349
8061 WEBSITE	0.00	8.33	-8.33	0.00	33.36	-33.36	100

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Revenue & Expense Budget Comparison Report

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
April 2026					
1015	SMARTSTREET-BOC - CHECKING - OPERATING			Prior Balance	23,029.74
	TOTAL CHECKS RECEIVED	00-A/RJ	04/2026	1,815.00	
	TOTAL CHECKS WRITTEN	00-PURC	04/2026	-1,441.82	
		Ending Balance		373.18	23,402.92
1016	SMARTSTREET-BOC - CHECKING - RESERVE			Prior Balance	899.78
		Ending Balance		0.00	899.78
1065	SMARTSTREET-BOC - MM - RESERVE			Prior Balance	56,277.70
	TOTAL CHECKS RECEIVED	00-A/RJ	04/2026	32.48	
	Taylor Ridge East Homeowners A	00-PURC	04/2026	266.67	
		Ending Balance		299.15	56,576.85
1210	ASSESSMENTS			Prior Balance	18,259.00
	TOTAL TO ACCTS RECEIV	00-A/RJ	04/2026	-1,455.00	
	TOTAL TO ACCTS RECEIV	00-A/RJ	04/2026	-360.00	
	ADJ PPD ASSESSMENTS TO CURRENT	00-J001	04/2026	160.00	
		Ending Balance		-1,655.00	16,604.00
1240	ASSESSMENTS - MISCELLANEOUS			Prior Balance	150.00
		Ending Balance		0.00	150.00

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
1250	LEGAL FEES			Prior Balance	8,793.75
		Ending Balance		0.00	8,793.75
1260	CREDIT RISK ALLOWANCE			Prior Balance	-2,000.00
		Ending Balance		0.00	-2,000.00
2010	ACCOUNTS PAYABLE			Prior Balance	0.00
	TOTAL TO ACCTS PAYABLE	00-PURC	04/2026	-1,441.82	
	TOTAL CHECKS WRITTEN	00-PURC	04/2026	1,441.82	
		Ending Balance		0.00	0.00
2032	DEFERRED ANNUAL ASSESSMENT			Prior Balance	-25,807.50
	DEFERRED ANNUAL ASSESSMENTS	00-J002	04/2026	2,867.50	
		Ending Balance		2,867.50	-22,940.00
2130	PREPAID ASSESSMENTS			Prior Balance	-85.00
	ADJ PPD ASSESSMENTS TO CURRENT	00-J001	04/2026	-160.00	
		Ending Balance		-160.00	-245.00
2215	RESERVES - INTEREST			Prior Balance	-96.39
	Allocate Interest	00-PURC	04/2026	-32.48	

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
		Ending Balance		-32.48	-128.87
2271	RESERVES - POOLED			Prior Balance	-57,081.09
	Taylor Ridge East Homeowners A	00-PURC	04/2026	-266.67	
		Ending Balance		-266.67	-57,347.76
2650	PRIOR YEAR SURPLUS (DEFICIT)			Prior Balance	-18,924.80
		Ending Balance		0.00	-18,924.80
4020	ASSESSMENTS - ANNUAL			Prior Balance	-8,602.50
	DEFERRED ANNUAL ASSESSMENTS	00-J002	04/2026	-2,867.50	
		Ending Balance		-2,867.50	-11,470.00
4340	INTEREST - RESERVES			Prior Balance	-96.39
	INT EARNED RESERVES APR GBE	00-A/RJ	04/2026	-32.48	
		Ending Balance		-32.48	-128.87
4350	INTEREST ALLOC TO RESERVES			Prior Balance	96.39
	Allocate Interest	00-PURC	04/2026	32.48	
		Ending Balance		32.48	128.87

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
5620	REIMBURSABLE OWNER EXPENSE			Prior Balance	226.13
		Ending Balance		0.00	226.13
8020	MANAGEMENT FEE			Prior Balance	2,232.51
	Sentry Management Inc	00-PURC	04/2026	744.17	
		Ending Balance		744.17	2,976.68
8040	POSTAGE			Prior Balance	31.82
	Sentry Management Inc	00-PURC	04/2026	55.58	
		Ending Balance		55.58	87.40
8060	COPIES/PRINTING/SUPPLIES			Prior Balance	57.13
	Sentry Management Inc	00-PURC	04/2026	50.40	
		Ending Balance		50.40	107.53
8080	CPA SERVICES			Prior Balance	0.00
	SARGUS BROS BUSINESS SERVICES	00-PURC	04/2026	325.00	
		Ending Balance		325.00	325.00
8100	LEGAL EXPENSE			Prior Balance	1,262.50
		Ending Balance		0.00	1,262.50

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
8120	INSURANCE			Prior Balance	577.25
		Ending Balance		0.00	577.25
9171	POOLED RESERVES			Prior Balance	799.97
	Taylor Ridge East Homeowners A	00-PURC	04/2026	266.67	
		Ending Balance		266.67	1,066.64