

May 2026

Notes to the Financial

COA#	Description	Comments	Date
May 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
May 2026			
CURRENT ASSETS			
1015 SMARTSTREET-BOC - CHECKING - OPERATING	22,865.09		22,865.09
1016 SMARTSTREET-BOC - CHECKING - RESERVE		899.78	899.78
1065 SMARTSTREET-BOC - MM - RESERVE		56,877.25	56,877.25
	22,865.09	57,777.03	80,642.12
ACCOUNTS RECEIVABLE			
1210 ASSESSMENTS	15,104.00		15,104.00
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)
	22,047.75	0.00	22,047.75
PREPAID ASSETS			
	0.00	0.00	0.00
TOTAL ASSETS	44,912.84	57,777.03	102,689.87
	=====	=====	=====
CURRENT LIABILITIES			
2032 DEFERRED ANNUAL ASSESSMENT	20,072.50		20,072.50
2130 PREPAID ASSESSMENTS	255.00		255.00
	20,327.50	0.00	20,327.50

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Balance Sheet

	OPERATING	RESERVE	TOTAL
RESTRICTED EQUITY - RESERVES			
2215 RESERVES - INTEREST		162.60	162.60
2271 RESERVES - POOLED		57,614.43	57,614.43
SPENT FROM RESERVES			
	0.00	57,777.03	57,777.03
OPERATING EQUITY			
2650 PRIOR YEAR SURPLUS (DEFICIT)	18,924.80		18,924.80
2670 CURRENT YEAR SURPLUS (DEFICIT)	5,660.54		5,660.54
	24,585.34	0.00	24,585.34
TOTAL LIABILITIES & EQUITY	44,912.84	57,777.03	102,689.87
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Revenue & Expense Budget Comparison Report

	Current Period	Monthly Budget	Monthly Variance	5 Month Period	Y-T-D Budget	Y-T-D Variance	Annual Budget
May 2026							
INCOME							
OPERATING INCOME							
4020 ASSESSMENTS - ANNUAL	2,867.50	2,867.50	0.00	14,337.50	14,337.50	0.00	34,410
4340 INTEREST - RESERVES	33.73	0.00	33.73	162.60	0.00	162.60	0
4350 INTEREST ALLOC TO RESERVES	-33.73	0.00	-33.73	-162.60	0.00	-162.60	0
	_____	_____	_____	_____	_____	_____	_____
4970	2,867.50	2,867.50	0.00	14,337.50	14,337.50	0.00	34,410
	_____	_____	_____	_____	_____	_____	_____
4980 TOTAL INCOME	2,867.50	2,867.50	0.00	14,337.50	14,337.50	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	420.12	1,190.00	-769.88	420.12	5,950.00	-5,529.88	14,280
	_____	_____	_____	_____	_____	_____	_____
6599	420.12	1,190.00	-769.88	420.12	5,950.00	-5,529.88	14,280
	_____	_____	_____	_____	_____	_____	_____
ADMINISTRATIVE							
8020 MANAGEMENT FEE	744.17	744.17	0.00	3,720.85	3,720.85	0.00	8,930
8040 POSTAGE	39.22	27.08	12.14	126.62	135.44	-8.82	325
8060 COPIES/PRINTING/SUPPLIES	0.40	29.16	-28.76	107.93	145.84	-37.91	349
8061 WEBSITE	0.00	8.33	-8.33	0.00	41.69	-41.69	100

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
May 2026					
1015	SMARTSTREET-BOC - CHECKING - OPERATING			Prior Balance	23,402.92
	TOTAL CHECKS RECEIVED	00-A/RJ	05/2026	1,510.00	
	TOTAL CHECKS WRITTEN	00-PURC	05/2026	-2,047.83	
		Ending Balance		-537.83	22,865.09
1016	SMARTSTREET-BOC - CHECKING - RESERVE			Prior Balance	899.78
		Ending Balance		0.00	899.78
1065	SMARTSTREET-BOC - MM - RESERVE			Prior Balance	56,576.85
	TOTAL CHECKS RECEIVED	00-A/RJ	05/2026	33.73	
	Taylor Ridge East Homeowners A	00-PURC	05/2026	266.67	
		Ending Balance		300.40	56,877.25
1210	ASSESSMENTS			Prior Balance	16,604.00
	TOTAL TO ACCTS RECEIV	00-A/RJ	05/2026	-1,510.00	
	ADJ PPD ASSESSMENTS TO CURRENT	00-J001	05/2026	10.00	
		Ending Balance		-1,500.00	15,104.00
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	05/2026	-2,047.83	
	TOTAL CHECKS WRITTEN	00-PURC	05/2026	2,047.83	
		Ending Balance		0.00	0.00
2032	DEFERRED ANNUAL ASSESSMENT			Prior Balance	-22,940.00
	DEFERRED ANNUAL ASSESSMENTS	00-J002	05/2026	2,867.50	
		Ending Balance		2,867.50	-20,072.50
2130	PREPAID ASSESSMENTS			Prior Balance	-245.00
	ADJ PPD ASSESSMENTS TO CURRENT	00-J001	05/2026	-10.00	
		Ending Balance		-10.00	-255.00
2215	RESERVES - INTEREST			Prior Balance	-128.87
	Allocate Interest	00-PURC	05/2026	-33.73	

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
		Ending Balance		-33.73	-162.60
2271	RESERVES - POOLED			Prior Balance	-57,347.76
	Taylor Ridge East Homeowners A	00-PURC	05/2026	-266.67	
		Ending Balance		-266.67	-57,614.43
2650	PRIOR YEAR SURPLUS (DEFICIT)			Prior Balance	-18,924.80
		Ending Balance		0.00	-18,924.80
4020	ASSESSMENTS - ANNUAL			Prior Balance	-11,470.00
	DEFERRED ANNUAL ASSESSMENTS	00-J002	05/2026	-2,867.50	
		Ending Balance		-2,867.50	-14,337.50
4340	INTEREST - RESERVES			Prior Balance	-128.87
	INT EARNED RSVS MAY SDC	00-A/RJ	05/2026	-33.73	
		Ending Balance		-33.73	-162.60
4350	INTEREST ALLOC TO RESERVES			Prior Balance	128.87
	Allocate Interest	00-PURC	05/2026	33.73	
		Ending Balance		33.73	162.60
5620	REIMBURSABLE OWNER EXPENSE			Prior Balance	226.13

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
		Ending Balance		0.00	226.13
6040	CONTRACTED LAWN SERVICE			Prior Balance	0.00
	RON ZANIEWSKI INC	00-PURC	05/2026	420.12	
		Ending Balance		420.12	420.12
8020	MANAGEMENT FEE			Prior Balance	2,976.68
	Sentry Management Inc	00-PURC	05/2026	744.17	
		Ending Balance		744.17	3,720.85
8040	POSTAGE			Prior Balance	87.40
	Sentry Management Inc	00-PURC	05/2026	39.22	
		Ending Balance		39.22	126.62
8060	COPIES/PRINTING/SUPPLIES			Prior Balance	107.53
	Sentry Management Inc	00-PURC	05/2026	0.40	
		Ending Balance		0.40	107.93
8080	CPA SERVICES			Prior Balance	325.00
		Ending Balance		0.00	325.00

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General Ledger

COA	Description	JR#	Date	Current Period	Balance YTD
8100	LEGAL EXPENSE			Prior Balance	1,262.50
		Ending Balance		0.00	1,262.50
8120	INSURANCE			Prior Balance	577.25
	Farmers Insurance Exchange	00-PURC	05/2026	577.25	
		Ending Balance		577.25	1,154.50
9171	POOLED RESERVES			Prior Balance	1,066.64
	Taylor Ridge East Homeowners A	00-PURC	05/2026	266.67	
		Ending Balance		266.67	1,333.31