Verona Reserve Community Association, Inc.

Balance Sheet as of 8/31/2026

Assets	Operating	Reserve	Total
Cash			
11100 - Alliance Operating	$147,687.46		$147,687.46
11119 - Alliance Reserve		$209,423.63	$209,423.63
11120 - Alliance Villa Ins. Deductible	$69,393.78		$69,393.78
11123 - Valley Bank		$218,327.24	$218,327.24
11124 - American Momentum - CD 10/2026		$276,570.84	$276,570.84
11130 - Alliance Villa SA CDARS 12/2026		$147,489.54	$147,489.54
11131 - Alliance Reserve CDARS 9/2026		$356,242.85	$356,242.85
Total Cash	**$217,081.24**	**$1,208,054.10**	**$1,425,135.34**
Accounts Receivables			
12000 - Accounts Receivable	$1,865.19	$2,258.47	$4,123.66
Total Accounts Receivables	**$1,865.19**	**$2,258.47**	**$4,123.66**
Prepaids			
13000 - Prepaid Insurance	$49,897.59		$49,897.59
13005 - Prepaid Expenses Other	$4,097.17		$4,097.17
Total Prepaids	**$53,994.76**		**$53,994.76**
Other			
14000 - Deposits - Utilities	$129.00		$129.00
14025 - Due from Other	$908.81		$908.81
14030 - Insurance Villa Excess Insurance 2026	$20,336.00		$20,336.00
Total Other	**$21,373.81**		**$21,373.81**
Total Assets	**$294,315.00**	**$1,210,312.57**	**$1,504,627.57**

Liabilities / Equity	Operating	Reserve	Total
Liability			
20100 - Accounts Payable	$3,866.84	$5,485.00	$9,351.84
20105 - Accrued Audit Fees.	$4,316.64		$4,316.64
20115 - Accrued Payables	$418.17		$418.17
20130 - Prepaid Assessments	$49,705.58		$49,705.58
Total Liability	**$58,307.23**	**$5,485.00**	**$63,792.23**
Villa Special Assessment 2026			
20221 - Villas - Special Assessment Expenses		($259,000.00)	($259,000.00)

Verona Reserve Community Association, Inc.

Balance Sheet as of 8/31/2026

20223 - Villas - Special Assessment		$408,000.00	$408,000.00
20224 - Villas - Special Assessment Interest		$2,494.27	$2,494.27
Total Villa Special Assessment 2026		**$151,494.27**	**$151,494.27**
Villa Liability			
20225 - Insurance Villa due to Reserve	$36,498.64		$36,498.64
20226 - Insurance Villa Insurance Renewal		($36,498.64)	($36,498.64)
20230 - Insurance Villa Insurance Deductible	$36,466.64		$36,466.64
Total Villa Liability	**$72,965.28**	**($36,498.64)**	**$36,466.64**
Villa Excess Insurance 2026			
20235 - Insurance Villa Excess Insurance Contributions	$20,336.00		$20,336.00
Total Villa Excess Insurance 2026	**$20,336.00**		**$20,336.00**
Reserves - Villa			
32015 - Villa Reserve Interest- Prior Years		$42,388.71	$42,388.71
32020 - Villa Reserve Interest- Current Year		$7,537.32	$7,537.32
39100 - Pooled Villa Reserve		$592,416.38	$592,416.38
Total Reserves - Villa		**$642,342.41**	**$642,342.41**
Reserves - Common			
32000 - Common Reserve Interest - Prior Years		$36,643.51	$36,643.51
32005 - Common Reserve Interest - Current Year		$9,529.56	$9,529.56
39000 - Common Area Reserves		$401,316.46	$401,316.46
Total Reserves - Common		**$447,489.53**	**$447,489.53**
Equity			
39901 - Net income	$7,920.34		$7,920.34
39905 - Prior Year Net Inc./Loss	$134,786.15		$134,786.15
Total Equity	**$142,706.49**		**$142,706.49**
Total Liabilities / Equity	**$294,315.00**	**$1,210,312.57**	**$1,504,627.57**

Verona Reserve Community Association, Inc.

Reserve Summary For 8/1/2026 - 8/31/2026

	Beginning Balance	Contributions	Expenditures	Transfers	Ending Balance	Budget	Variance
32000 - Common Reserve Interest - Prior Years	36,643.51	-	-	-	36,643.51	-	-
32005 - Common Reserve Interest - Current Year	8,739.63	1,755.39	(965.46)	-	9,529.56	-	1,755.39
32015 - Villa Reserve Interest- Prior Years	42,388.71	-	-	-	42,388.71	-	-
32020 - Villa Reserve Interest- Current Year	6,571.86	965.46	-	-	7,537.32	-	965.46
39000 - Common Area Reserves	401,928.13	4,873.33	(5,485.00)	-	401,316.46	-	4,873.33
39100 - Pooled Villa Reserve	582,916.38	9,500.00	-	-	592,416.38	-	9,500.00
Net Total	**$1,079,188.22**	**$17,094.18**	**($6,450.46)**	**-**	**$1,089,831.94**	**-**	**$17,094.18**

Verona Reserve Community Association, Inc.

Statement of Revenues and Expenses 8/1/2026 - 8/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Income							
Income							
40000 - General Assessment	34,626.00	34,553.75	72.25	277,008.00	276,430.00	578.00	414,645.00
40010 - Villa Benefit Assessment	16,241.67	16,241.67	-	129,933.36	129,933.36	-	194,900.00
40100 - Reserve - Common Area	4,873.33	4,873.33	-	38,986.64	38,986.64	-	58,480.00
40200 - Reserve - Villa	9,500.00	9,500.00	-	76,000.00	76,000.00	-	114,000.00
43010 - Jacaranda Commons Income	-	-	-	7,093.79	7,600.00	(506.21)	7,600.00
43099 - Resale Capital Contribution	995.00	833.33	161.67	7,960.00	6,666.64	1,293.36	10,000.00
44000 - Administrative Fees	120.00	-	120.00	120.00	-	120.00	-
44005 - Late Fees	75.00	-	75.00	1,248.94	-	1,248.94	-
44010 - Owner Interest	28.68	-	28.68	528.15	-	528.15	-
44015 - Owner NSF Fees	15.00	-	15.00	80.00	-	80.00	-
44055 - Gate Key Cards	-	-	-	549.00	-	549.00	-
44070 - Interest - Cash Accounts	3.09	-	3.09	30.53	-	30.53	-
44071 - Interest - Villa Insurance Deductible	118.76	-	118.76	656.48	-	656.48	-
44085 - Legal Fee Reimbursement	-	-	-	1,517.12	-	1,517.12	-
Total Income	**66,596.53**	**66,002.08**	**594.45**	**541,712.01**	**535,616.64**	**6,095.37**	**799,625.00**
Expense							
Administrative							
51075 - CPA-Audit-Tax	583.33	583.33	-	10,985.84	4,666.64	(6,319.20)	7,000.00
51080 - Legal Fees	1,461.50	333.33	(1,128.17)	11,888.17	2,666.64	(9,221.53)	4,000.00
51085 - Annual Report	61.25	-	(61.25)	142.50	100.00	(42.50)	100.00
51100 - Management Service Contract	2,166.67	2,166.67	-	17,333.36	17,333.36	-	26,000.00
51115 - Office Supplies/Other Exp.	817.50	640.42	(177.08)	7,108.37	5,123.36	(1,985.01)	7,685.00
51150 - Website & Technology	(25.50)	76.67	102.17	855.39	613.36	(242.03)	920.00
51160 - Reserve Study	-	100.00	100.00	1,200.00	800.00	(400.00)	1,200.00
51165 - Federal Income Tax	-	583.33	583.33	-	4,666.64	4,666.64	7,000.00
Total Administrative	**5,064.75**	**4,483.75**	**(581.00)**	**49,513.63**	**35,970.00**	**(13,543.63)**	**53,905.00**
Amenity/Pool Areas							
52020 - Social Events	-	83.33	83.33	905.65	666.64	(239.01)	1,000.00
52025 - Cabana Maintenance - Contract	305.60	358.33	52.73	2,444.80	2,866.64	421.84	4,300.00
52045 - Dog Park Maintenance	51.40	150.00	98.60	7,336.22	1,200.00	(6,136.22)	1,800.00
52175 - Pool Permits	-	-	-	200.35	200.00	(.35)	200.00
52190 - Pool Repairs & Maintenance	249.25	416.67	167.42	2,315.47	3,333.36	1,017.89	5,000.00
52195 - Pool Maintenance -Contract	550.00	583.33	33.33	4,400.00	4,666.64	266.64	7,000.00
52200 - Amenity / Pool Supplies	-	83.33	83.33	187.54	666.64	479.10	1,000.00
Total Amenity/Pool Areas	**1,156.25**	**1,674.99**	**518.74**	**17,790.03**	**13,599.92**	**(4,190.11)**	**20,300.00**
Common Area							
53015 - Building Repair & Maintenance	964.00	1,083.33	119.33	5,523.81	8,666.64	3,142.83	13,000.00
53115 - Exterminating - Commons	(72.00)	66.67	138.67	441.00	533.36	92.36	800.00

Verona Reserve Community Association, Inc.

Statement of Revenues and Expenses 8/1/2026 - 8/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Expense							
53155 - Entry Repair & Maintenance	-	208.33	208.33	6,218.85	1,666.64	(4,552.21)	2,500.00
53160 - Walls and Fences	-	200.00	200.00	-	1,600.00	1,600.00	2,400.00
Total Common Area	**892.00**	**1,558.33**	**666.33**	**12,183.66**	**12,466.64**	**282.98**	**18,700.00**
Gate							
54000 - Gate - Contract	295.00	305.00	10.00	2,410.00	2,440.00	30.00	3,660.00
54015 - Gate Telephones	681.39	583.33	(98.06)	5,245.66	4,666.64	(579.02)	7,000.00
54025 - Gate Transmitters/Clickers	-	41.67	41.67	-	333.36	333.36	500.00
54030 - Gate Repair	-	616.67	616.67	7,385.00	4,933.36	(2,451.64)	7,400.00
Total Gate	**976.39**	**1,546.67**	**570.28**	**15,040.66**	**12,373.36**	**(2,667.30)**	**18,560.00**
Insurance							
55025 - General, Property & Liability	3,349.73	3,382.50	32.77	27,092.84	27,060.00	(32.84)	40,590.00
Total Insurance	**3,349.73**	**3,382.50**	**32.77**	**27,092.84**	**27,060.00**	**(32.84)**	**40,590.00**
Landscape							
56000 - Landscape - Contract	15,107.98	15,108.33	.35	120,863.84	120,866.64	2.80	181,300.00
56020 - Irrigation - Contract	-	240.83	240.83	190.83	1,926.64	1,735.81	2,890.00
56025 - Irrigation - R&M	1,165.51	1,083.33	(82.18)	5,860.11	8,666.64	2,806.53	13,000.00
56035 - Landscape Replace & Maint.	839.56	3,866.67	3,027.11	38,592.19	30,933.36	(7,658.83)	46,400.00
56040 - Ponds/Wetlands/Water	1,007.27	1,025.00	17.73	7,940.74	8,200.00	259.26	12,300.00
56045 - Ponds Replace/Maint.	-	333.33	333.33	-	2,666.64	2,666.64	4,000.00
Total Landscape	**18,120.32**	**21,657.49**	**3,537.17**	**173,447.71**	**173,259.92**	**(187.79)**	**259,890.00**
Utilities							
57010 - Electricty	1,150.87	1,333.33	182.46	11,652.15	10,666.64	(985.51)	16,000.00
57055 - Wifi / Internet	-	191.67	191.67	-	1,533.36	1,533.36	2,300.00
57100 - Water and Wastewater	174.54	166.67	(7.87)	1,196.35	1,333.36	137.01	2,000.00
Total Utilities	**1,325.41**	**1,691.67**	**366.26**	**12,848.50**	**13,533.36**	**684.86**	**20,300.00**
Villa Lots							
81100 - Property Insurance - Villas	9,124.67	11,666.67	2,542.00	78,360.36	93,333.36	14,973.00	140,000.00
81200 - Insurance Deductible - Villas	2,083.33	2,083.33	-	16,666.64	16,666.64	-	25,000.00
81400 - Building Repair & Maint. - Villas	1,525.00	1,250.00	(275.00)	3,000.00	10,000.00	7,000.00	15,000.00
81500 - Exterminating - Villas	720.00	1,241.67	521.67	10,107.00	9,933.36	(173.64)	14,900.00
Total Villa Lots	**13,453.00**	**16,241.67**	**2,788.67**	**108,134.00**	**129,933.36**	**21,799.36**	**194,900.00**
Prior Year Expenses							
81550 - Prior Year Adjustment	-	-	-	2,754.00	-	(2,754.00)	-
Total Prior Year Expenses	**-**	**-**	**-**	**2,754.00**	**-**	**(2,754.00)**	**-**
Reserve Expense							
92100 - Common Area Reserves	4,873.33	4,873.33	-	38,986.64	38,986.64	-	58,480.00
92400 - Villa Reserves	9,500.00	9,500.00	-	76,000.00	76,000.00	-	114,000.00
Total Reserve Expense	**14,373.33**	**14,373.33**	**-**	**114,986.64**	**114,986.64**	**-**	**172,480.00**

Verona Reserve Community Association, Inc.

Statement of Revenues and Expenses 8/1/2026 - 8/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Expense							
Total Expense	**58,711.18**	**66,610.40**	**7,899.22**	**533,791.67**	**533,183.20**	**(608.47)**	**799,625.00**
Net Income (Loss)	**7,885.35**	**(608.32)**	**8,493.67**	**7,920.34**	**2,433.44**	**5,486.90**	**-**
Net Total	**7,885.35**	**(608.32)**	**8,493.67**	**7,920.34**	**2,433.44**	**5,486.90**	**-**