EMERALD PARK
CONDOMINIUM

HOMEOWNERS ASSOCIATION

Executive Summary
Reporting Period:

October, 2026

Owners: Emerald Park Unit Owners Association, Inc
Contacts: Brad Gordon

Location: Panama City, FL
Total Units: 116
Website: emeraldparkpcb.com

Financial Summary

Total collected income for the month was $90,927 and total operating expenses were $60,983, resulting in a NOI of $29,944.

Capex Items

There was $-0- in capital expenses in the month of October.

Report Stack

-Executive Summary
-Balance Sheet
-Operating Statements
-Delinquency & Prepaid
-Accounts Payable Aging
-A/P Payment Register
-Trial Balance
-Payments in Transit
-General Ledger Detail

Please advise if you have any questions. It's our pleasure to continue managing your property.

DAS

David A. Sheppard, CAPS
CFO-Woodruff Property Management Co

Balance Sheet
Emerald Park HOA
Accrual Basis
Oct 2026

Account	Account Name	Prior Period Sep 2026	Variance	% Change	Oct 2026
Property: Emerald Park HOA					
Assets					
Current Assets					
1001	Operating Account	16,273.45	187,629.33	1,152.98%	203,902.78
1006	Escrow - Replacement Reserve	190,356.45	8,401.60	4.41%	198,758.05
1019	Payments in Transit	11,732.63	(10,033.79)	-85.52%	1,698.84
1025	Operating - Owner Account	(200,000.00)	0.00	0.00%	(200,000.00)
1290	A/R Tenant Other	14,148.94	51,392.33	363.22%	65,541.27
1402	Prepaid Insurance	161,295.48	(6,875.00)	-4.26%	154,420.48
1408	RSV Interfund Borrowing	152,050.00	0.00	0.00%	152,050.00
1409	OP Interfund Borrowing	(152,050.00)	0.00	0.00%	(152,050.00)
	Current Assets	193,806.95	230,514.47	118.94%	424,321.42
Fixed Assets					
1930	Legal Fees	197.50	0.00	0.00%	197.50
	Fixed Assets	197.50	0.00	0.00%	197.50
	Assets	**194,004.45**	**230,514.47**	**118.82%**	**424,518.92**
Liabilities & Equity					
Liabilities					
Current Liabilities					
2001	Accounts Payable	5,109.25	(2,394.73)	-46.87%	2,714.52
2022	Contract Liability - special assessment	76,859.00	0.00	0.00%	76,859.00
2122	Other Accrued Expenses	29,999.73	0.00	0.00%	29,999.73
2205	Prepaid Dues	50,934.88	(44,824.65)	-88.00%	6,110.23
	Current Liabilities	162,902.86	(47,219.38)	-28.99%	115,683.48
	Liabilities	162,902.86	(47,219.38)	-28.99%	115,683.48
Equity					
2930	Retained Earnings	212,678.54	0.00	0.00%	212,678.54
3100	Net Income	(181,576.95)	277,733.85	152.96%	96,156.90
	Equity	31,101.59	277,733.85	892.99%	308,835.44
	Liabilities & Equity	**194,004.45**	**230,514.47**	**118.82%**	**424,518.92**

Income Statement - Budget vs Actual - HOA

Emerald Park HOA
Oct 2026
Accrual Basis

Account	Account Name	Oct 2026 Actual	Oct 2026 Budget	Oct 2026 $ Variance	Oct 2026 % Variance	YTD (Jan 2026 - Oct 2026) Actual	YTD (Jan 2026 - Oct 2026) Budget	YTD (Jan 2026 - Oct 2026) $ Variance	YTD (Jan 2026 - Oct 2026) % Variance	Annual Budget
Property: Emerald Park HOA										
Income										
Total Dues Charged										
3257	Condo Fees	90,608.31	58,767.00	31,841.31	54.18%	741,303.50	587,670.00	153,633.50	26.14%	705,199.00
	Total Dues Charged	90,608.31	58,767.00	31,841.31	54.18%	741,303.50	587,670.00	153,633.50	26.14%	705,199.00
Other Income Charged										
3028	Late Fees	250.00	104.00	146.00	140.38%	1,950.00	1,040.00	910.00	87.50%	1,250.00
3047	Miscellaneous	0.00	63.00	(63.00)	-100.00%	5,982.17	630.00	5,352.17	849.55%	750.00
3461	Interest Income	68.60	0.00	68.60	100.00%	876.40	0.00	876.40	100.00%	0.00
	Other Income Charged	318.60	167.00	151.60	90.78%	8,808.57	1,670.00	7,138.57	427.46%	2,000.00
	Income	90,926.91	58,934.00	31,992.91	54.29%	750,112.07	589,340.00	160,772.07	27.28%	707,199.00
Operating Expenses										
Payroll/Benefits										
5001	Management Wages	4,470.45	2,710.00	(1,760.45)	-64.96%	31,974.28	29,810.00	(2,164.28)	-7.26%	35,226.00
5003	Maintenance Wages	4,055.90	1,670.00	(2,385.90)	-142.87%	27,974.57	18,370.00	(9,604.57)	-52.28%	21,713.00
5004	On-Call Wages	0.00	77.00	77.00	100.00%	262.56	846.00	583.44	68.96%	1,000.00
5005	Bonuses	0.00	192.00	192.00	100.00%	0.00	2,112.00	2,112.00	100.00%	2,500.00
5009	Benefits	1,271.03	747.00	(524.03)	-70.15%	7,818.20	8,216.00	397.80	4.84%	9,709.00
5015	Payroll Taxes	643.67	373.00	(270.67)	-72.57%	4,571.69	4,102.00	(469.69)	-11.45%	4,844.00
	Payroll/Benefits	10,441.05	5,769.00	(4,672.05)	-80.99%	72,601.30	63,456.00	(9,145.30)	-14.41%	74,992.00
Insurance										
5021	General Insurance	6,875.00	6,875.00	0.00	0.00%	68,750.00	68,750.00	0.00	0.00%	82,500.00
	Insurance	6,875.00	6,875.00	0.00	0.00%	68,750.00	68,750.00	0.00	0.00%	82,500.00
Utilities										
5041	Electricity	0.00	813.00	813.00	100.00%	3,713.84	8,130.00	4,416.16	54.32%	9,750.00
5041-002	Electricity House	0.00	0.00	0.00	0.00%	1,646.43	0.00	(1,646.43)	-100.00%	0.00
5044	Water	0.00	2,875.00	2,875.00	100.00%	34,236.44	28,750.00	(5,486.44)	-19.08%	34,500.00
5045	Internet	0.00	3,333.00	3,333.00	100.00%	39,960.22	33,330.00	(6,630.22)	-19.89%	40,000.00
5047-001	Telecom	82.34	33.00	(49.34)	-149.52%	905.87	330.00	(575.87)	-174.51%	400.00
	Utilities	82.34	7,054.00	6,971.66	98.83%	80,462.80	70,540.00	(9,922.80)	-14.07%	84,650.00
Management Fees										
5051	Management Fees	1,500.00	1,500.00	0.00	0.00%	15,000.00	15,000.00	0.00	0.00%	18,000.00
	Management Fees	1,500.00	1,500.00	0.00	0.00%	15,000.00	15,000.00	0.00	0.00%	18,000.00
Advertising/Marketing										
5069	Other Advertising	0.00	300.00	300.00	100.00%	400.08	3,000.00	2,599.92	86.66%	3,600.00
	Advertising/Marketing	0.00	300.00	300.00	100.00%	400.08	3,000.00	2,599.92	86.66%	3,600.00
Office Expense										
5032	Licenses & Permits	0.00	8.00	8.00	100.00%	1,652.09	80.00	(1,572.09)	-1,965.11%	100.00
5071	Training and Education	0.00	8.00	8.00	100.00%	141.87	80.00	(61.87)	-77.34%	100.00
5072	Uniforms.	0.00	25.00	25.00	100.00%	209.96	250.00	40.04	16.02%	300.00

		Oct 2026				YTD (Jan 2026 - Oct 2026)				
Account	Account Name	Actual	Budget	$ Variance	% Variance	Actual	Budget	$ Variance	% Variance	Annual Budget
5073	Postage and Freight	107.56	42.00	(65.56)	-156.10%	1,278.60	420.00	(858.60)	-204.43%	500.00
5075	Bank Charges and Fees	0.00	4.00	4.00	100.00%	0.00	40.00	40.00	100.00%	50.00
5076	Office Supplies	0.00	42.00	42.00	100.00%	105.88	420.00	314.12	74.79%	500.00
5078	Mileage Expense	6.08	21.00	14.92	71.05%	6.08	210.00	203.92	97.10%	250.00
5080	Copier Expense	52.95	76.00	23.05	30.33%	317.72	760.00	442.28	58.19%	915.00
5081	Computer Expense	240.30	292.00	51.70	17.71%	2,450.44	2,920.00	469.56	16.08%	3,500.00
5085	Dues and Subscriptions	0.00	0.00	0.00	0.00%	16.51	0.00	(16.51)	-100.00%	0.00
5085-002	Dues-Amenities Association	22,806.00	22,806.00	0.00	0.00%	226,214.17	228,060.00	1,845.83	0.81%	273,667.00
5088	Merchant Processing Fees	61.18	67.00	5.82	8.69%	650.70	670.00	19.30	2.88%	800.00
5090	Travel	0.00	0.00	0.00	0.00%	29.55	0.00	(29.55)	-100.00%	0.00
	Office Expense	23,274.07	23,391.00	116.93	0.50%	233,073.57	233,910.00	836.43	0.36%	280,682.00
Amenities Expense										
5115	Fire Control	0.00	1,667.00	1,667.00	100.00%	34,504.94	16,670.00	(17,834.94)	-106.99%	20,000.00
5123	Golf Cart Maintenance	0.00	42.00	42.00	100.00%	0.00	420.00	420.00	100.00%	500.00
5125	Gate Maintenance	0.00	0.00	0.00	0.00%	127.78	0.00	(127.78)	-100.00%	0.00
	Amenities Expense	0.00	1,709.00	1,709.00	100.00%	34,632.72	17,090.00	(17,542.72)	-102.65%	20,500.00
Interior R&M										
5105	Elevator Maintenance	1,714.52	1,250.00	(464.52)	-37.16%	15,776.83	12,500.00	(3,276.83)	-26.21%	15,000.00
5111	HVAC	0.00	0.00	0.00	0.00%	3.76	0.00	(3.76)	-100.00%	0.00
5119	Other Interior Maintenance	0.00	0.00	0.00	0.00%	21.10	0.00	(21.10)	-100.00%	0.00
	Interior R&M	1,714.52	1,250.00	(464.52)	-37.16%	15,801.69	12,500.00	(3,301.69)	-26.41%	15,000.00
Exterior Maintenance										
5109	Pest Control	194.79	731.00	536.21	73.35%	1,947.90	7,310.00	5,362.10	73.35%	8,775.00
5132	Exterior Plumbing	8,500.00	167.00	(8,333.00)	-4,989.82%	22,808.59	1,670.00	(21,138.59)	-1,265.78%	2,000.00
5137	Exterior LIghting	0.00	125.00	125.00	100.00%	0.00	1,250.00	1,250.00	100.00%	1,500.00
5139	Exterior Electrical	0.00	42.00	42.00	100.00%	0.00	420.00	420.00	100.00%	500.00
5147	Exterior Signage	0.00	0.00	0.00	0.00%	3,274.20	0.00	(3,274.20)	-100.00%	0.00
5149	Other Exterior Maintenance	0.00	83.00	83.00	100.00%	6,986.02	830.00	(6,156.02)	-741.69%	1,000.00
5152	Pressure Washing	0.00	83.00	83.00	100.00%	0.00	830.00	830.00	100.00%	1,000.00
	Exterior Maintenance	8,694.79	1,231.00	(7,463.79)	-606.32%	35,016.71	12,310.00	(22,706.71)	-184.46%	14,775.00
Grounds Maintenance										
5151	Landscaping Maintenance	0.00	0.00	0.00	0.00%	47.47	0.00	(47.47)	-100.00%	0.00
5160	Tree Removal/Trimming	0.00	0.00	0.00	0.00%	275.59	0.00	(275.59)	-100.00%	0.00
	Grounds Maintenance	0.00	0.00	0.00	0.00%	323.06	0.00	(323.06)	-100.00%	0.00
Professional Services										
5161	Legal Fees	0.00	208.00	208.00	100.00%	12,922.00	2,080.00	(10,842.00)	-521.25%	2,500.00
5162	Audit & Accounting	0.00	833.00	833.00	100.00%	4,813.14	8,330.00	3,516.86	42.22%	10,000.00
	Professional Services	0.00	1,041.00	1,041.00	100.00%	17,735.14	10,410.00	(7,325.14)	-70.37%	12,500.00
Reserve Funding										
1006	Reserve Account	8,401.60	8,333.00	(68.60)	-0.82%	(154,640.46)	83,330.00	237,970.46	285.58%	100,000.00
	Total Reserve Funding	8,401.60	8,333.00	(68.60)	-0.82%	(154,640.46)	83,330.00	237,970.46	285.58%	100,000.00
	Total Operating Expenses	60,983.37	58,453.00	(2,530.37)	-4.33%	419,156.61	590,296.00	171,139.39	28.99%	707,199.00
	Net Operating Income	29,943.54	481.00	29,462.54	6,125.27%	330,955.46	(956.00)	331,911.46	34,718.77%	0.00

Account	Account Name	Oct 2026 Actual	Oct 2026 Budget	Oct 2026 $ Variance	Oct 2026 % Variance	YTD (Jan 2026 - Oct 2026) Actual	YTD (Jan 2026 - Oct 2026) Budget	YTD (Jan 2026 - Oct 2026) $ Variance	YTD (Jan 2026 - Oct 2026) % Variance	Annual Budget
Non-operating Expenses										
Capital Expenses										
5181-002	Capital Building Exterior.	77,887.45	16,667.00	(61,220.45)	-367.32%	396,898.58	166,670.00	(230,228.58)	-138.13%	200,000.00
5225	Special Assessment Facade	(320,357.26)	(16,667.00)	303,690.26	1,822.11%	(302,155.61)	(166,670.00)	135,485.61	81.29%	(200,000.00)
5226	Special Assessment Diff in Insurance	0.00	(8,777.00)	(8,777.00)	-100.00%	(17,770.12)	(87,770.00)	(69,999.88)	-79.75%	(105,328.00)
5492	Fire/ Life/ Safety	3,081.10	0.00	(3,081.10)	-100.00%	3,081.10	0.00	(3,081.10)	-100.00%	0.00
5601	Difference in Insurance Premium	0.00	8,777.00	8,777.00	100.00%	0.00	87,770.00	87,770.00	100.00%	105,328.00
5612	Travel and Site Visits	0.00	0.00	0.00	0.00%	104.15	0.00	(104.15)	-100.00%	0.00
	Capital Expenses	(239,388.71)	0.00	239,388.71	100.00%	80,158.10	0.00	(80,158.10)	-100.00%	0.00
	Non-operating Expenses	(239,388.71)	0.00	239,388.71	100.00%	80,158.10	0.00	(80,158.10)	-100.00%	0.00
	Total Net Income (Loss)	**269,332.25**	**481.00**	**268,851.25**	**55,894.23%**	**250,797.36**	**(956.00)**	**251,753.36**	**26,334.03%**	**0.00**

Trailing Income Statement - HOA

Emerald Park HOA
Accrual Basis
Nov 2025 - Oct 2026

Account	Account Name	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Total
Property: Emerald Park HOA														
Income														
Total Dues Charged														
3257	Condo Fees	54,960.89	54,376.01	54,376.01	54,376.01	54,376.01	54,376.01	87,086.65	87,086.65	85,741.39	86,638.23	86,638.23	90,608.31	850,640.40
	Total Dues Charged	54,960.89	54,376.01	54,376.01	54,376.01	54,376.01	54,376.01	87,086.65	87,086.65	85,741.39	86,638.23	86,638.23	90,608.31	850,640.40
Other Income Charged														
3028	Late Fees	300.00	300.00	350.00	(50.00)	150.00	200.00	300.00	300.00	250.00	100.00	100.00	250.00	2,550.00
3047	Miscellaneous	30,617.95	(60,085.90)	150.00	0.00	1,516.84	4,015.33	300.00	0.00	0.00	0.00	0.00	0.00	(23,485.78)
3049	Bad Debt-Other Income	0.00	(291.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(291.04)
3461	Interest Income	150.77	200.95	105.65	119.68	146.43	131.49	51.83	60.61	61.80	64.61	65.70	68.60	1,228.12
	Other Income Charged	31,068.72	(59,875.99)	605.65	69.68	1,813.27	4,346.82	651.83	360.61	311.80	164.61	165.70	318.60	(19,998.70)
	Income	86,029.61	(5,499.98)	54,981.66	54,445.69	56,189.28	58,722.83	87,738.48	87,447.26	86,053.19	86,802.84	86,803.93	90,926.91	830,641.70
Operating Expenses														
Payroll/Benefits														
5001	Management Wages	2,500.56	2,422.68	2,388.48	1,837.20	2,904.02	5,038.59	3,065.26	3,053.74	3,095.50	3,080.74	3,040.30	4,470.45	36,897.52
5003	Maintenance Wages	2,153.95	2,167.47	2,121.78	2,106.42	2,071.85	4,174.14	2,707.08	2,676.59	2,773.98	2,610.42	2,676.41	4,055.90	32,295.99
5004	On-Call Wages	0.00	35.10	37.80	49.80	81.51	0.00	0.00	0.00	50.25	0.00	43.20	0.00	297.66
5009	Benefits	622.58	591.31	617.70	605.54	371.17	1,163.02	495.87	639.54	880.02	872.85	901.46	1,271.03	9,032.09
5015	Payroll Taxes	352.27	343.50	366.63	318.94	311.20	720.36	461.74	436.59	447.58	429.97	435.01	643.67	5,267.46
	Payroll/Benefits	5,629.36	5,560.06	5,532.39	4,917.90	5,739.75	11,096.11	6,729.95	6,806.46	7,247.33	6,993.98	7,096.38	10,441.05	83,790.72
Insurance														
5021	General Insurance	6,875.00	162,018.36	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	237,643.36
	Insurance	6,875.00	162,018.36	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	237,643.36
Taxes														
5031-001	Taxes, Other	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
	Taxes	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
Utilities														
5041	Electricity	307.41	1,112.54	0.00	1,916.75	451.49	334.65	350.21	564.82	0.00	95.92	0.00	0.00	5,133.79
5041-002	Electricity House	0.00	0.00	0.00	0.00	0.00	0.00	0.00	228.80	0.00	1,210.18	207.45	0.00	1,646.43
5044	Water	0.00	8,073.91	0.00	7,452.41	0.00	9,519.47	0.00	8,632.28	0.00	8,632.28	0.00	0.00	42,310.35
5045	Internet	24.90	3,339.21	6,501.88	3,309.31	3,398.59	3,538.11	42.13	6,686.93	3,285.59	6,571.18	6,626.50	0.00	43,324.33
5047-001	Telecom	36.27	23.71	59.97	0.37	169.83	170.20	103.76	36.62	103.40	60.42	118.96	82.34	965.85
	Utilities	368.58	12,549.37	6,561.85	12,678.84	4,019.91	13,562.43	496.10	16,149.45	3,388.99	16,569.98	6,952.91	82.34	93,380.75
Management Fees														
5051	Management Fees	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
	Management Fees	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
Advertising/Marketing														
5069	Other Advertising	48.07	0.00	0.00	0.00	0.00	40.77	0.00	63.45	238.89	56.97	0.00	0.00	448.15
	Advertising/Marketing	48.07	0.00	0.00	0.00	0.00	40.77	0.00	63.45	238.89	56.97	0.00	0.00	448.15
Office Expense														
5032	Licenses & Permits	0.00	0.00	0.00	0.00	61.25	450.00	0.00	0.00	0.00	1,071.84	69.00	0.00	1,652.09
5071	Training and Education	103.29	0.00	0.00	0.00	8.50	76.50	0.00	56.87	0.00	0.00	0.00	0.00	245.16
5072	Uniforms.	5.87	0.00	0.00	5.87	53.31	123.25	27.53	0.00	0.00	0.00	0.00	0.00	215.83
5073	Postage and Freight	42.30	27.30	91.54	277.56	47.25	100.59	50.69	17.94	41.85	422.57	121.05	107.56	1,348.20
5075	Bank Charges and Fees	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00

Account	Account Name	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Jul 2026	Aug 2026	Sep 2026	Oct 2026	Total
5076	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105.88	0.00	0.00	105.88
5078	Mileage Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.08	6.08
5080	Copier Expense	93.36	17.10	17.10	23.35	0.00	23.35	68.27	0.00	86.00	46.70	0.00	52.95	428.18
5081	Computer Expense	231.03	233.75	240.30	243.48	243.48	243.48	243.48	243.48	243.48	243.48	265.48	240.30	2,915.22
5085	Dues and Subscriptions	0.00	0.00	0.00	16.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.51
5085-002	Dues-Amenities Association	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	32,035.15	22,806.00	22,806.00	22,806.00	268,134.51
5088	Merchant Processing Fees	65.53	73.23	62.23	68.13	66.43	66.38	48.68	77.38	71.98	65.13	63.18	61.18	789.46
5090	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.55	0.00	0.00	29.55
	Office Expense	21,517.55	21,311.55	21,371.34	21,595.07	21,440.39	22,043.72	21,398.82	21,355.84	32,478.46	24,791.15	23,324.71	23,274.07	275,902.67
Amenities Expense														
5115	Fire Control	0.00	5,043.04	0.00	855.64	12,333.73	3,952.00	62.43	12,665.43	3,634.96	1,000.75	0.00	0.00	39,547.98
5125	Gate Maintenance	0.00	0.00	127.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.78
5129	Other Amenities Maintenance	0.00	1,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,750.00
	Amenities Expense	0.00	6,793.04	127.78	855.64	12,333.73	3,952.00	62.43	12,665.43	3,634.96	1,000.75	0.00	0.00	41,425.76
Interior R&M														
5105	Elevator Maintenance	125.00	0.00	5,754.88	896.28	0.00	500.00	2,110.80	1,012.03	2,544.79	231.50	1,012.03	1,714.52	15,901.83
5111	HVAC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.76	0.00	0.00	0.00	3.76
5119	Other Interior Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.10	0.00	0.00	0.00	0.00	21.10
	Interior R&M	125.00	0.00	5,754.88	896.28	0.00	500.00	2,110.80	1,033.13	2,548.55	231.50	1,012.03	1,714.52	15,926.69
Exterior Maintenance														
5109	Pest Control	0.00	13,869.79	194.79	194.79	194.79	194.79	0.00	389.58	194.79	194.79	194.79	194.79	15,817.69
5132	Exterior Plumbing	(1,750.00)	0.00	0.00	5,272.91	8,736.68	0.00	0.00	299.00	0.00	0.00	0.00	8,500.00	21,058.59
5147	Exterior Signage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,274.20	0.00	3,274.20
5149	Other Exterior Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,986.02	0.00	6,986.02
	Exterior Maintenance	(1,750.00)	13,869.79	194.79	5,467.70	8,931.47	194.79	0.00	688.58	194.79	194.79	10,455.01	8,694.79	47,136.50
Grounds Maintenance														
5151	Landscaping Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	47.47	0.00	0.00	0.00	0.00	0.00	47.47
5160	Tree Removal/Trimming	0.00	0.00	0.00	0.00	275.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.59
	Grounds Maintenance	0.00	0.00	0.00	0.00	275.59	0.00	47.47	0.00	0.00	0.00	0.00	0.00	323.06
Professional Services														
5161	Legal Fees	0.00	2,101.50	0.00	0.00	1,046.00	91.50	811.00	0.00	0.00	2,815.50	8,158.00	0.00	15,023.50
5162	Audit & Accounting	2,000.00	0.00	0.00	4,513.14	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,813.14
	Professional Services	2,000.00	2,101.50	0.00	4,513.14	1,346.00	91.50	811.00	0.00	0.00	2,815.50	8,158.00	0.00	21,836.64
Reserve Funding														
1006	Reserve Account	108,467.77	8,533.95	(104,364.57)	8,452.68	8,479.43	(117,579.15)	8,384.83	8,393.61	8,394.80	8,397.61	8,398.70	8,401.60	(37,638.74)
	Total Reserve Funding	108,467.77	8,533.95	(104,364.57)	8,452.68	8,479.43	(117,579.15)	8,384.83	8,393.61	8,394.80	8,397.61	8,398.70	8,401.60	(37,638.74)
	Total Operating Expenses	144,781.33	234,487.62	(56,446.54)	67,752.25	70,941.27	(57,722.83)	48,416.40	75,530.95	66,501.77	69,427.23	73,772.74	60,983.37	798,425.56
	Net Operating Income	(58,751.72)	(239,987.60)	111,428.20	(13,306.56)	(14,751.99)	116,445.66	39,322.08	11,916.31	19,551.42	17,375.61	13,031.19	29,943.54	32,216.14
Non-operating Expenses														
Capital Expenses														
5181-002	Capital Building Exterior.	0.00	0.00	112,803.22	9,783.76	26,887.50	66,937.50	0.00	58,181.30	44,417.85	0.00	0.00	77,887.45	396,898.58
5225	Special Assessment Facade	0.00	(21,639.08)	10,550.00	20,261.80	(2,565.33)	0.00	(2,472.49)	(2,129.71)	(2,129.71)	(2,129.71)	(1,183.20)	(320,357.26)	(323,794.69)
5226	Special Assessment Diff in Insurance	0.00	(70,253.74)	(10,778.18)	(6,991.94)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(88,023.86)
5492	Fire/ Life/ Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,081.10	3,081.10
5612	Travel and Site Visits	0.00	0.00	0.00	0.00	104.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.15
	Capital Expenses	0.00	(91,892.82)	112,575.04	23,053.62	24,426.32	66,937.50	(2,472.49)	56,051.59	42,288.14	(2,129.71)	(1,183.20)	(239,388.71)	(11,734.72)
	Non-operating Expenses	0.00	(91,892.82)	112,575.04	23,053.62	24,426.32	66,937.50	(2,472.49)	56,051.59	42,288.14	(2,129.71)	(1,183.20)	(239,388.71)	(11,734.72)
	Total Net Income (Loss)	**(58,751.72)**	**(148,094.78)**	**(1,146.84)**	**(36,360.18)**	**(39,178.31)**	**49,508.16**	**41,794.57**	**(44,135.28)**	**(22,736.72)**	**19,505.32**	**14,214.39**	**269,332.25**	**43,950.86**

Delinquency
Emerald Park HOA
Oct 2026

Details

Bldg-Unit	Resident	Lease Status	Unpaid Rent	Unpaid Other	Unpaid Deposit	Last Delinquency Note	Past Due	Current Due	Delinquency	Unapplied Credits	Pre-payments	Balance
Property: Emerald Park HOA												
A-106	Scalzo, Benjamin	Current	0.00	11,204.55	0.00		0.00	11,204.55	11,204.55	0.00	0.00	11,204.55
B-108	Foster, Keneil	Current (Month To Month)	0.00	1,969.97	0.00		0.00	1,969.97	1,969.97	0.00	0.00	1,969.97
C-104	Patel, Priti (Priti Patel)	Current (Month To Month)	0.00	2,310.49	0.00		0.00	2,310.49	2,310.49	0.00	0.00	2,310.49
C-106	Jean, Norma Lee	Current	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(8.51)	(8.51)
D-104	Franklin, Vicki	Current	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(1,258.41)	(1,258.41)
E-102	Dobbins, Tomme	Current (Month To Month)	0.00	869.97	0.00		0.00	869.97	869.97	0.00	0.00	869.97
E-104	Gambino, Michelle	Current (Month To Month)	0.00	10,494.63	0.00		0.00	10,494.63	10,494.63	0.00	0.00	10,494.63
F-102	LLC, Mondos Beach Properties (Derek)	Current (Month To Month)	0.00	2,701.97	0.00		0.00	2,701.97	2,701.97	0.00	0.00	2,701.97
G-106	Hardoin, Brenda	Past	0.00	560.28	0.00	07/11/2023 10:03 AM amintz@thewoodruffway.com:unit has sold; jessica has been requesting warranty deed; new owner - Harmony Ellsworth	560.28	0.00	560.28	0.00	0.00	560.28
G-106	Mitchell, Harmoni	Current (Month To Month)	0.00	18,845.47	0.00	07/20/2026 02:51 PM jwoolbright@thewoodruffway.com:Lien on home - making payments	7,877.56	10,967.91	18,845.47	0.00	0.00	18,845.47
L-103	Jackson, Larry	Current	0.00	8,888.40	0.00		0.00	8,888.40	8,888.40	0.00	0.00	8,888.40
L-303	Hughes, David & Veronica	Current (Month To Month)	0.00	48.08	0.00		0.00	48.08	48.08	0.00	0.00	48.08
M-100	Mixon, Michael	Current (Month To Month)	0.00	3,646.71	0.00	07/09/2026 07:31 AM vgarrett@thewoodruffway.com:Owner is disputing the servpro bill	2,555.25	1,091.46	3,646.71	0.00	0.00	3,646.71
M-204	Magill, Carrie	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(2,806.52)	(2,806.52)
O-100	Fishburn, David (David Fishburn)	Current (Month To Month)	0.00	4,000.75	0.00		0.00	4,000.75	4,000.75	0.00	0.00	4,000.75
P-205	Young, Tammie	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(2,036.79)	(2,036.79)
		Emerald Park HOA Totals:	**0.00**	**65,541.27**	**0.00**		**10,993.09**	**54,548.18**	**65,541.27**	**0.00**	**(6,110.23)**	**59,431.04**

AP Aging
Emerald Park HOA
Oct 2026

Invoice Number	Post Month	Invoice Date	Due Date	Open Balance	Current	1-30 Days	31-60 Days	61-90 Days	91+ Days
Property: Emerald Park HOA									
Vendor: Mowrey Elevator Company of Florida, Inc.									
1052713	10/2026	10/01/2026	10/01/2026	896.28	0.00	896.28	0.00	0.00	0.00
119103	10/2026	10/01/2026	10/01/2026	318.24	0.00	318.24	0.00	0.00	0.00
Mowrey Elevator Company of Florida, Inc. Total:				1,214.52	0.00	1,214.52	0.00	0.00	0.00
Vendor: WPMC-Florida, Inc									
Management Fees	10/2026	10/31/2026	10/31/2026	1,500.00	1,500.00	0.00	0.00	0.00	0.00
WPMC-Florida, Inc Total:				1,500.00	1,500.00	0.00	0.00	0.00	0.00
Emerald Park HOA Total:				**2,714.52**	**1,500.00**	**1,214.52**	**0.00**	**0.00**	**0.00**

AP Payment Register
Emerald Park HOA
Oct 2026

Payment Information									Invoice Details									
Number	Proof of Payment	Type	Date	Post Month	Status	Bank Account	Payee	Amount	Number	Date	Post Month	BLDG-Unit	GL Account	Description	Sub Total	Tax	Discounts	Shipping	Amount
Property: Emerald Park HOA																			
3324		Check	10/01/2026	10/2026	Received	Emerald Park HOA-Operating-8519	WPMC-Florida, Inc	5,001.94	LL6878-10022026	10/01/2026	10/2026		5001: Management Wages	Management Wages	1,511.63	0.00	0.00	0.00	1,511.63
													5003: Maintenance Wages	Maintenance Wages	1,335.06	0.00	0.00	0.00	1,335.06
													5009: Benefits	Benefits	440.40	0.00	0.00	0.00	440.40
													5015: Payroll Taxes	Payroll Taxes	214.85	0.00	0.00	0.00	214.85
									Management Fees	09/30/2026	09/2026		5051: Management Fees	Management Fees	1,500.00	0.00	0.00	0.00	1,500.00
														Total:	5,001.94	0.00	0.00	0.00	5,001.94
3325		Check	10/06/2026	10/2026	Received	Emerald Park HOA-Operating-8519	Velle Construction	58,971.56	PAYAPP9	10/01/2026	10/2026		5181-002: Capital Building Exterior.	Retainage for Buildings A-G	58,971.56	0.00	0.00	0.00	58,971.56
														Total:	58,971.56	0.00	0.00	0.00	58,971.56
3326		Check	10/06/2026	10/2026	Received	Emerald Park HOA-Operating-8519	FPL Northwest FL	207.45	6878-HSEL-091526	09/15/2026	09/2026		5041-002: Electricity House	21034-93165	116.79	0.00	0.00	0.00	116.79
									6878-HSEO-091526				5041-002: Electricity House	21076-48970	90.66	0.00	0.00	0.00	90.66
														Total:	207.45	0.00	0.00	0.00	207.45
3327		Check	10/07/2026	10/2026	Received	Emerald Park HOA-Operating-8519	Woodruff Property Mgt Co Employee Reimbursement	6.08	SZimmerman-093026	10/06/2026	10/2026		5078: Mileage Expense	Stephanie Zimmerman	6.08	0.00	0.00	0.00	6.08
														Total:	6.08	0.00	0.00	0.00	6.08
3328		Check	10/07/2026	10/2026	Received	Emerald Park HOA-Operating-8519	OneSource General Contracting, Inc.	18,915.89	ChangeOrder3andRetainage-10012026	10/01/2026	10/2026		5181-002: Capital Building Exterior.	ChangeOrder 3 and Billed Retainage	18,915.89	0.00	0.00	0.00	18,915.89
														Total:	18,915.89	0.00	0.00	0.00	18,915.89
3329		Check	10/14/2026	10/2026	Received	Emerald Park HOA-Operating-8519	FEDERAL EXPRESS	48.75	9-500-58459	10/13/2026	10/2026		5073: Postage and Freight	3274-8493-1	40.57	0.00	0.00	0.00	40.57
													5073: Postage and Freight	3274-8493-1	8.18	0.00	0.00	0.00	8.18
														Total:	48.75	0.00	0.00	0.00	48.75
3330		Check	10/14/2026	10/2026	Received	Emerald Park HOA-Operating-8519	WPMC-Florida, Inc	3,537.36	LL6878-10162026	10/12/2026	10/2026		5001: Management Wages	Management Wages	1,505.39	0.00	0.00	0.00	1,505.39
													5003: Maintenance Wages	Maintenance Wages	1,326.51	0.00	0.00	0.00	1,326.51
													5009: Benefits	Benefits	491.71	0.00	0.00	0.00	491.71
													5015: Payroll Taxes	Payroll Taxes	213.75	0.00	0.00	0.00	213.75
														Total:	3,537.36	0.00	0.00	0.00	3,537.36
3331		Check	10/19/2026	10/2026	Received	Emerald Park HOA-Operating-8519	Moisture Intrusion Solutions, LLC	8,500.00	742605134	05/19/2026	10/2026		5225: Special Assessment Facade	Facade Invoice for Moisture Intrusion Specialist	8,500.00	0.00	0.00	0.00	8,500.00
														Total:	8,500.00	0.00	0.00	0.00	8,500.00
3332		Check	10/21/2026	10/2026	Received	Emerald Park HOA-Operating-8519	Canon Financial Services, Inc	23.35	44023116	10/12/2026	10/2026		5080: Copier Expense	Printer contract	23.35	0.00	0.00	0.00	23.35
														Total:	23.35	0.00	0.00	0.00	23.35
3333		Check	10/21/2026	10/2026	Received	Emerald Park HOA-Operating-8519	Thatkey LLC	82.34	92333	10/15/2026	10/2026		5047-001: Telecom	Monthly Key Texting	82.34	0.00	0.00	0.00	82.34
														Total:	82.34	0.00	0.00	0.00	82.34
3334		Check	10/21/2026	10/2026	Received	Emerald Park HOA-Operating-8519	The Fire Protection Company	3,081.10	6793	10/08/2026	10/2026		5492: Fire/ Life/ Safety	Repair to leaking fitting in the O Building	3,081.10	0.00	0.00	0.00	3,081.10
														Total:	3,081.10	0.00	0.00	0.00	3,081.10
3335		Check	10/22/2026	10/2026	Received	Emerald Park HOA-Operating-8519	WPMC AMEX	3,558.12	2005-EP Red Wolf-100126	10/01/2026	10/2026		5081: Computer Expense	monthly service	156.32	0.00	0.00	0.00	156.32
									2005-SecureVision-100126	09/29/2026	09/2026		5045: Internet	WiFi Internet Service	3,286.05	0.00	0.00	0.00	3,286.05
													5105: Elevator Maintenance	WiFi Internet Service	115.75	0.00	0.00	0.00	115.75
														Total:	3,558.12	0.00	0.00	0.00	3,558.12
3336		Check	10/28/2026	10/2026	Received	Emerald Park HOA-Operating-8519	Canon Financial Services, Inc	29.60	43849778	09/11/2026	10/2026		5080: Copier Expense	Printer contract	29.60	0.00	0.00	0.00	29.60
														Total:	29.60	0.00	0.00	0.00	29.60
3337		Check	10/28/2026	10/2026	Received	Emerald Park HOA-Operating-8519	FEDERAL EXPRESS	58.81	9-518-76924	10/27/2026	10/2026		5073: Postage and Freight	3274-8493-1	58.81	0.00	0.00	0.00	58.81
														Total:	58.81	0.00	0.00	0.00	58.81
3338		Check	10/28/2026	10/2026	Received	Emerald Park HOA-Operating-8519	Knox Pest Control, Inc.	194.79	838673	10/01/2026	10/2026		5109: Pest Control	338368	194.79	0.00	0.00	0.00	194.79
														Total:	194.79	0.00	0.00	0.00	194.79
3339		Check	10/28/2026	10/2026	Received	Emerald Park HOA-Operating-8519	Mowrey Elevator Company of Florida, Inc.	500.00	1056674	10/14/2026	10/2026		5105: Elevator Maintenance	Reset Elevator in Building L after the Hurricane	500.00	0.00	0.00	0.00	500.00
														Total:	500.00	0.00	0.00	0.00	500.00

Payment Information									Invoice Details									
Number	Proof of Payment	Type	Date	Post Month	Status	Bank Account	Payee	Amount	Number	Date	Post Month	BLDG-Unit	GL Account	Description	Sub Total	Tax	Discounts	Shipping	Amount
3340		Check	10/28/2026	10/2026	Received	Emerald Park HOA-Operating-8519	Roto-Rooter Panama	8,500.00	116232042	10/23/2026	10/2026		5132: Exterior Plumbing	Repaired 2 Main Line Water Leaks	8,500.00	0.00	0.00	0.00	8,500.00
														Total:	8,500.00	0.00	0.00	0.00	8,500.00
3341		Check	10/28/2026	10/2026	Received	Emerald Park HOA-Operating-8519	WPMC-Florida, Inc	3,401.75	LL6878-10302026	10/26/2026	10/2026		5001: Management Wages	Management Wages	1,453.43	0.00	0.00	0.00	1,453.43
													5003: Maintenance Wages	Maintenance Wages	1,394.33	0.00	0.00	0.00	1,394.33
													5009: Benefits	Benefits	338.92	0.00	0.00	0.00	338.92
													5015: Payroll Taxes	Payroll Taxes	215.07	0.00	0.00	0.00	215.07
														Total:	3,401.75	0.00	0.00	0.00	3,401.75
							Emerald Park HOA Total:	**114,618.89**							**114,618.89**	**0.00**	**0.00**	**0.00**	**114,618.89**

Payments In Transit
Emerald Park HOA
Oct 2026

Property	BLDG-Unit	Payment ID	Transaction ID	Lease ID	Lease Status	Resident	Payment Status	Payment Type	Post Month	Post Date	Amount
Property: Emerald Park HOA											
Emerald Park HOA	L-303	1722462097	502210562	15752488	Current	Hughes, David & Veronica	Captured	Check21	10/2026	10/30/2026	1,698.84
								Emerald Park HOA Total:			**1,698.84**

Trial Balance
Emerald Park HOA
Accrual Basis
Oct 2026

Account	Account Name	Beginning Balance	Debit	Credit	Net Change	Ending Balance
Property: Emerald Park HOA						
1001	Operating Account	16,273.45	333,532.38	(145,903.05)	187,629.33	203,902.78
1006	Escrow - Replacement Reserve	190,356.45	8,401.60	0.00	8,401.60	198,758.05
1019	Payments in Transit	11,732.63	323,498.59	(333,532.38)	(10,033.79)	1,698.84
1025	Operating - Owner Account	(200,000.00)	0.00	0.00	0.00	(200,000.00)
1290	A/R Tenant Other	14,148.94	502,062.68	(450,670.35)	51,392.33	65,541.27
1402	Prepaid Insurance	161,295.48	0.00	(6,875.00)	(6,875.00)	154,420.48
1408	RSV Interfund Borrowing	152,050.00	0.00	0.00	0.00	152,050.00
1409	OP Interfund Borrowing	(152,050.00)	0.00	0.00	0.00	(152,050.00)
1930	Legal Fees	197.50	0.00	0.00	0.00	197.50
2001	Accounts Payable	(5,109.25)	114,618.89	(112,224.16)	2,394.73	(2,714.52)
2022	Contract Liability - special assessment	(76,859.00)	0.00	0.00	0.00	(76,859.00)
2122	Other Accrued Expenses	(29,999.73)	0.00	0.00	0.00	(29,999.73)
2202	Prepaid Rent	0.00	20,758.94	(20,758.94)	0.00	0.00
2205	Prepaid Dues	(50,934.88)	350,996.02	(306,171.37)	44,824.65	(6,110.23)
2930	Retained Earnings	(212,678.54)	0.00	0.00	0.00	(212,678.54)
3028	Late Fees	(1,700.00)	500.00	(750.00)	(250.00)	(1,950.00)
3047	Miscellaneous	(5,982.17)	0.00	0.00	0.00	(5,982.17)
3257	Condo Fees	(650,695.19)	0.00	(90,608.31)	(90,608.31)	(741,303.50)
3461	Interest Income	(807.80)	0.00	(68.60)	(68.60)	(876.40)
5001	Management Wages	27,503.83	4,470.45	0.00	4,470.45	31,974.28
5003	Maintenance Wages	23,918.67	4,055.90	0.00	4,055.90	27,974.57
5004	On-Call Wages	262.56	0.00	0.00	0.00	262.56
5009	Benefits	6,547.17	1,271.03	0.00	1,271.03	7,818.20
5015	Payroll Taxes	3,928.02	643.67	0.00	643.67	4,571.69
5021	General Insurance	61,875.00	6,875.00	0.00	6,875.00	68,750.00
5032	Licenses & Permits	1,652.09	0.00	0.00	0.00	1,652.09
5041	Electricity	3,713.84	0.00	0.00	0.00	3,713.84
5041-002	Electricity House	1,646.43	0.00	0.00	0.00	1,646.43
5044	Water	34,236.44	0.00	0.00	0.00	34,236.44
5045	Internet	39,960.22	0.00	0.00	0.00	39,960.22
5047-001	Telecom	823.53	82.34	0.00	82.34	905.87
5051	Management Fees	13,500.00	1,500.00	0.00	1,500.00	15,000.00
5069	Other Advertising	400.08	0.00	0.00	0.00	400.08
5071	Training and Education	141.87	0.00	0.00	0.00	141.87
5072	Uniforms.	209.96	0.00	0.00	0.00	209.96
5073	Postage and Freight	1,171.04	107.56	0.00	107.56	1,278.60
5076	Office Supplies	105.88	0.00	0.00	0.00	105.88
5078	Mileage Expense	0.00	6.08	0.00	6.08	6.08
5080	Copier Expense	264.77	52.95	0.00	52.95	317.72
5081	Computer Expense	2,210.14	240.30	0.00	240.30	2,450.44
5085	Dues and Subscriptions	16.51	0.00	0.00	0.00	16.51
5085-002	Dues-Amenities Association	203,408.17	22,806.00	0.00	22,806.00	226,214.17
5088	Merchant Processing Fees	589.52	61.18	0.00	61.18	650.70
5090	Travel	29.55	0.00	0.00	0.00	29.55
5105	Elevator Maintenance	14,062.31	1,714.52	0.00	1,714.52	15,776.83
5109	Pest Control	1,753.11	194.79	0.00	194.79	1,947.90
5111	HVAC	3.76	0.00	0.00	0.00	3.76
5115	Fire Control	34,504.94	0.00	0.00	0.00	34,504.94
5119	Other Interior Maintenance	21.10	0.00	0.00	0.00	21.10
5125	Gate Maintenance	127.78	0.00	0.00	0.00	127.78
5132	Exterior Plumbing	14,308.59	8,500.00	0.00	8,500.00	22,808.59
5147	Exterior Signage	3,274.20	0.00	0.00	0.00	3,274.20

Account	Account Name	Beginning Balance	Debit	Credit	Net Change	Ending Balance
5149	Other Exterior Maintenance	6,986.02	0.00	0.00	0.00	6,986.02
5151	Landscaping Maintenance	47.47	0.00	0.00	0.00	47.47
5160	Tree Removal/ Irrigation	275.59	0.00	0.00	0.00	275.59
5161	Legal Fees	12,922.00	0.00	0.00	0.00	12,922.00
5162	Audit & Accounting	4,813.14	0.00	0.00	0.00	4,813.14
5181-002	Capital Building Exterior.	319,011.13	77,887.45	0.00	77,887.45	396,898.58
5225	Special Assessment Facade	18,201.65	89,615.11	(409,972.37)	(320,357.26)	(302,155.61)
5226	Special Assessment Diff in Insurance	(17,770.12)	0.00	0.00	0.00	(17,770.12)
5492	Fire/ Life/ Safety	0.00	3,081.10	0.00	3,081.10	3,081.10
5612	Travel and Site Visits	104.15	0.00	0.00	0.00	104.15
	Emerald Park HOA Total:	**0.00**	**1,877,534.53**	**(1,877,534.53)**	**0.00**	**0.00**

Summary

Bank Account:	Emerald Park HOA-Operating-8519	**Beginning Bank Balance:**	$38,860.05
GL Account:	1001 - Operating Account	**Ending Bank Balance:**	$237,363.42
Through Post Month:	10/2026	**Attachment:**	HOA-Oper.pdf

Beginning Bank Balance:	**$38,860.05**
Cleared Transactions	
Deposits & Additions:	$333,532.38
Checks Paid (Decreases):	($135,029.01)
Reconciling Items:	$0.00
Ending Bank Balance:	**$237,363.42**
Uncleared Transactions	
Deposits & Additions:	$0.00
Checks Paid (Decreases):	($33,460.64)
Reconciling Items:	$0.00
Ending Cash Balance:	**$203,902.78**
Ending GL Balance:	$203,902.78
Difference:	**$0.00**

Details

Bank Account:	Emerald Park HOA-Operating-8519	**Beginning Bank Balance:**	$38,860.05
GL Account:	1001 - Operating Account	**Ending Bank Balance:**	$237,363.42
Through Post Month:	10/2026	**Attachment:**	HOA-Oper.pdf

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 16 Item(s)					
10/02/2026	AR Deposit	137684		$1,092.35	$1,092.35
10/02/2026	AR Deposit	137712		$64,680.86	$64,680.86
10/02/2026	AR Deposit	137713		$131,445.36	$131,445.36
10/05/2026	AR Deposit	137728		$10,640.28	$10,640.28
10/06/2026	AR Deposit	137801		$32,158.50	$32,158.50
10/07/2026	AR Deposit	137870		$29,731.35	$29,731.35
10/08/2026	AR Deposit	137930		$6,997.53	$6,997.53
10/09/2026	AR Deposit	137982		$7,691.63	$7,691.63
10/13/2026	AR Deposit	138047		$19,269.59	$19,269.59
10/14/2026	AR Deposit	138080		$4,632.83	$4,632.83
10/15/2026	AR Deposit	138140		$646.56	$646.56
10/16/2026	AR Deposit	138185		$11,700.29	$11,700.29
10/19/2026	AR Deposit	138226		$6,500.00	$6,500.00
10/20/2026	AR Deposit	138260		$500.00	$500.00
10/21/2026	AR Deposit	138298		$662.57	$662.57
10/22/2026	AR Deposit	138355		$5,182.68	$5,182.68
			Total Deposits & Additions:	**$333,532.38**	**$333,532.38**
Checks Paid (Decreases) - 21 Item(s)					
09/30/2026	Check	3318	DeNyse Companies	($3,274.20)	($3,274.20)
09/30/2026	Check	3319	FEDERAL EXPRESS	($15.55)	($15.55)
09/30/2026	Check	3320	HandyTrac Systems, LLC	($25.18)	($25.18)
09/30/2026	Check	3321	Knox Pest Control, Inc.	($194.79)	($194.79)
09/30/2026	Check	3322	Secure Vision, LLC IPacket Networks	($3,340.45)	($3,340.45)
09/30/2026	Check	3323	Thatkey LLC	($82.34)	($82.34)
10/01/2026	Check	3324	WPMC-Florida, Inc	($5,001.94)	($5,001.94)
10/06/2026	Check	3325	Velle Construction	($58,971.56)	($58,971.56)
10/06/2026	Check	3326	FPL Northwest FL	($207.45)	($207.45)
10/07/2026	Check	3327	Woodruff Property Mgt Co Employee Reimbursement	($6.08)	($6.08)

10/07/2026	Check	3328	OneSource General Contracting, Inc.	($18,915.89)	($18,915.89)
10/14/2026	Check	3329	FEDERAL EXPRESS	($48.75)	($48.75)
10/14/2026	Check	3330	WPMC-Florida, Inc	($3,537.36)	($3,537.36)
10/21/2026	Check	3333	Thatkey LLC	($82.34)	($82.34)
10/21/2026	Check	3334	The Fire Protection Company	($3,081.10)	($3,081.10)
10/22/2026	Check	3335	WPMC AMEX	($3,558.12)	($3,558.12)
10/28/2026	Check	3341	WPMC-Florida, Inc	($3,401.75)	($3,401.75)
10/01/2026	J/E	90581	Emerald Park HOA Dues to Amenities	($22,806.00)	($22,806.00)
10/01/2026	J/E	90582	Emerald Park HOA to Reserves	($8,333.00)	($8,333.00)
10/05/2026	J/E	90633	To record Entrata Core Fees	($83.98)	($83.98)
10/12/2026	J/E	90792	To record Entrata PS Fee	($61.18)	($61.18)
			Total Checks Paid (Decreases):	**($135,029.01)**	**($135,029.01)**
Reconciling Items - 0					
			Total Reconciling Items:	**$0.00**	**$0.00**
			Cleared Total:	**$198,503.37**	**$198,503.37**

Uncleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Checks Paid (Decreases) 9 - Item(s)					
03/05/2026	Check	3201	IPacket Network Texas LLC	($3,320.36)	($3,320.36)
03/25/2026	Check	3213	Fire Protection Services LLC	($12,333.73)	($12,333.73)
10/19/2026	Check	3331	Moisture Intrusion Solutions, LLC	($8,500.00)	($8,500.00)
10/21/2026	Check	3332	Canon Financial Services, Inc	($23.35)	($23.35)
10/28/2026	Check	3336	Canon Financial Services, Inc	($29.60)	($29.60)
10/28/2026	Check	3337	FEDERAL EXPRESS	($58.81)	($58.81)
10/28/2026	Check	3338	Knox Pest Control, Inc.	($194.79)	($194.79)
10/28/2026	Check	3339	Mowrey Elevator Company of Florida, Inc.	($500.00)	($500.00)
10/28/2026	Check	3340	Roto-Rooter Panama	($8,500.00)	($8,500.00)
			Total Checks Paid (Decreases):	**($33,460.64)**	**($33,460.64)**
Deposits & Additions 0 Item(s)					
			Total Deposits & Additions:	**$0.00**	**$0.00**
Reconciling Items - 0 Item(s)					
			Total Reconciling Items:	**$0.00**	**$0.00**
			Uncleared Total:	**($33,460.64)**	**($33,460.64)**

Summary

Bank Account:	Emerald Park HOA-Reserve-7008	**Beginning Bank Balance:**	$190,356.45
GL Account:	1006 - Escrow - Replacement Reserve	**Ending Bank Balance:**	$198,758.05
Through Post Month:	10/2026	**Attachment:**	HOA-Res.pdf

Beginning Bank Balance:	**$190,356.45**
Cleared Transactions	
Deposits & Additions:	$8,401.60
Checks Paid (Decreases):	$0.00
Reconciling Items:	$0.00
Ending Bank Balance:	**$198,758.05**
Uncleared Transactions	
Deposits & Additions:	$0.00
Checks Paid (Decreases):	$0.00
Reconciling Items:	$0.00
Ending Cash Balance:	**$198,758.05**
Ending GL Balance:	$198,758.05
Difference:	**$0.00**

Details

Bank Account:	Emerald Park HOA-Reserve-7008	**Beginning Bank Balance:**	$190,356.45
GL Account:	1006 - Escrow - Replacement Reserve	**Ending Bank Balance:**	$198,758.05
Through Post Month:	10/2026	**Attachment:**	HOA-Res.pdf

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 2 Item(s)					
10/01/2026	J/E	90582	Emerald Park HOA to Reserves	$8,333.00	$8,333.00
10/31/2026	J/E	91197	To rcd interest pmt-Security-Emerald Park HOA Reserves	$68.60	$68.60
			Total Deposits & Additions:	**$8,401.60**	**$8,401.60**
Reconciling Items - 0					
			Total Reconciling Items:	**$0.00**	**$0.00**
			Cleared Total:	**$8,401.60**	**$8,401.60**

Uncleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions 0 Item(s)					
			Total Deposits & Additions:	**$0.00**	**$0.00**
Reconciling Items - 0 Item(s)					
			Total Reconciling Items:	**$0.00**	**$0.00**
			Uncleared Total:	**$0.00**	**$0.00**

FIRST FEDERAL BANK
P. O Box 2029
Lake City, FL 32056

Statement Ending 10/30/2026

Customer Number: XXXXXX8519

EMERALD UNIT OWNERS ASSOC INC
3580 MASSEE LN STE 240
COLUMBUS GA 31909-2595

Managing Your Accounts

Branch	Panama City
Customer Care	1-877-499-0572
Mailing Address	P.O. Box 2029 Lake City, FL 32056
Website	www.ffbf.com



Summary of Accounts

Account Type	Account Number	Ending Balance
ENHANCED BUSINESS CHECKING	XXXXXX8519	$237,363.42

ENHANCED BUSINESS CHECKING - XXXXXX8519

Account Summary

Date	Description	Amount
10/01/2026	**Beginning Balance**	**$38,860.05**
	16 Credit(s) This Period	$333,532.38
	21 Debit(s) This Period	$135,029.01
10/30/2026	**Ending Balance**	**$237,363.42**

Deposits

Date	Description	Amount
10/01/2026	DEPOSIT	$64,680.86
10/01/2026	DEPOSIT	$131,445.36

Other Credits

Date	Description	Amount
10/02/2026	Villas at Suncre PSI Distri XXXXX9877	$1,092.35
10/05/2026	Villas at Suncre PSI Distri XXXXX9894	$10,640.28
10/06/2026	Villas at Suncre PSI Distri XXXXX2576	$32,158.50
10/07/2026	Villas at Suncre PSI Distri XXXXX7376	$29,731.35
10/08/2026	Villas at Suncre PSI Distri XXXXX6795	$6,997.53
10/09/2026	Villas at Suncre PSI Distri XXXXX8572	$7,691.63

THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR CHECKBOOK WITH YOUR STATEMENT

CHECKS OUTSTANDING		
NUMBER	AMOUNT	

ENTER FINAL BALANCE AS PER STATEMENT	
ADD ANY DEPOSITS NOT CREDITED	
TOTAL	
SUBTRACT CHECKS OUTSTANDING	
BALANCE SHOULD AGREE WITH YOUR CHECKBOOK	

1. In your checkbook, enter the interest earned, if applicable, on your account as it appears on the front of this statement.
2. Verify that checks are charged on statement for the amount drawn.
3. Be sure that the service charge (if any) or other authorized deductions shown on this statement have been deducted from your checkbook balance.
4. Verify that all deposits have been credited for same amount as on your records.
5. Be sure that all checks outstanding on previous statement have been included on this statement (otherwise, they are still outstanding).
6. Check off on the stubs of your checkbook each of the checks paid by us.
7. Make a list of the numbers and amounts of those checks still outstanding in the space provided.

CUSTOMER SERVICE
For information on account balance, checks paid, electronic transfers or deposits, call Customer Service toll free at 1-877-499-0572.

Billing Rights Summary

In Case of Errors or Questions About Your billing statement.

If you think your billing statement is wrong, or if you need more information about a transaction on your billing statement, write us on a separate sheet at the address shown on your billing statement as soon as possible. We must hear from you no later than 60 days after we sent you the first billing statement on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights.

In your letter, give us the following information:

- Your name and account number
- The dollar amount or the suspected error.
- Describe the error and explain, if you can, why you believe there is an error.
- If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your billing statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount in question.

To figure the finance charge for each billing cycle, a daily periodic rate is multiplied by the daily balance of my loan account balance each day. To figure the daily balance, you first take my loan balance at the beginning of each day, and add any new advances, and subtract any payments or credits that apply to debit repayment, and any unpaid finance charges, fees and charges. This gives you the daily balance.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Telephone us toll free at 1-877-499-0572 or write to the address shown on the front of this statement as soon as you can if you think your statement is wrong or if you need more information about a transfer listed on this statement. We must hear from you no later than 60 days after we send you the FIRST statement on which the problem or error appeared. If you have a question concerning your statement, please be prepared to:

- Tell us your name and account number.
- Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within 10 business days.

We will determine whether an error occurred within ten (10) business days (twenty (20) business days for new accounts) after we hear from you and we will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days (ninety (90) days for new accounts and foreign initiated or Point of Sale transfers) to investigate your complaint or question. If we decide to do this, we will credit your account within ten (10) business days (twenty business (20) days for new accounts) for the amount which you think is in error, so that you will have the use of the money during the time it takes to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within ten (10) business days, we may not credit your account. The extended time periods for new accounts apply to all electronic fund transfers that occur within the first thirty (30) days after the first deposit to the account is made, including those for foreign initiated or Point of Sale transactions. Visa s® cardholder protection policy requires that we provide provisional credit for losses from unauthorized Visa® Check Card use within five (5) business days of notification of the loss.

We will tell you the results within three (3) business days after completing our investigation. If we decide that there was no error, we will send you a written explanation.

You may ask for copies of the documents that we used in our investigation.

ENHANCED BUSINESS CHECKING - XXXXXX8519 (continued)

Other Credits (continued)

Date	Description	Amount
10/13/2026	Villas at Suncre PSI Distri XXXXX6741	$19,269.59
10/14/2026	Villas at Suncre PSI Distri XXXXX0104	$4,632.83
10/15/2026	Villas at Suncre PSI Distri XXXXX1793	$646.56
10/16/2026	Villas at Suncre PSI Distri XXXXX4226	$11,700.29
10/19/2026	Villas at Suncre PSI Distri XXXXX2999	$6,500.00
10/20/2026	Villas at Suncre PSI Distri XXXXX6541	$500.00
10/21/2026	Villas at Suncre PSI Distri XXXXX1866	$662.57
10/22/2026	Villas at Suncre PSI Distri XXXXX0563	$5,182.68

Other Debits

Date	Description	Amount
10/01/2026	MISCELLANEOUS DEBIT	$8,333.00
10/01/2026	MISCELLANEOUS DEBIT	$22,806.00
10/02/2026	ENTRATA PS BILLING 31226346	$83.98
10/08/2026	WPM AchCollect 38415014	$6.08
10/14/2026	ENTRATA PS BILLING 31452063	$61.18
10/23/2026	WPM Amex ACH 38755626	$3,558.12

Checks Cleared

Check Nbr	Date	Amount	Check Nbr	Date	Amount	Check Nbr	Date	Amount
3318	10/06/2026	$3,274.20	3323	10/06/2026	$82.34	3330	10/15/2026	$3,537.36
3319	10/09/2026	$15.55	3324	10/05/2026	$5,001.94	3333*	10/28/2026	$82.34
3320	10/06/2026	$25.18	3325	10/14/2026	$58,971.56	3334	10/30/2026	$3,081.10
3321	10/07/2026	$194.79	3326	10/13/2026	$207.45	3341*	10/29/2026	$3,401.75
3322	10/08/2026	$3,340.45	3329*	10/22/2026	$48.75	223885*	10/16/2026	$18,915.89

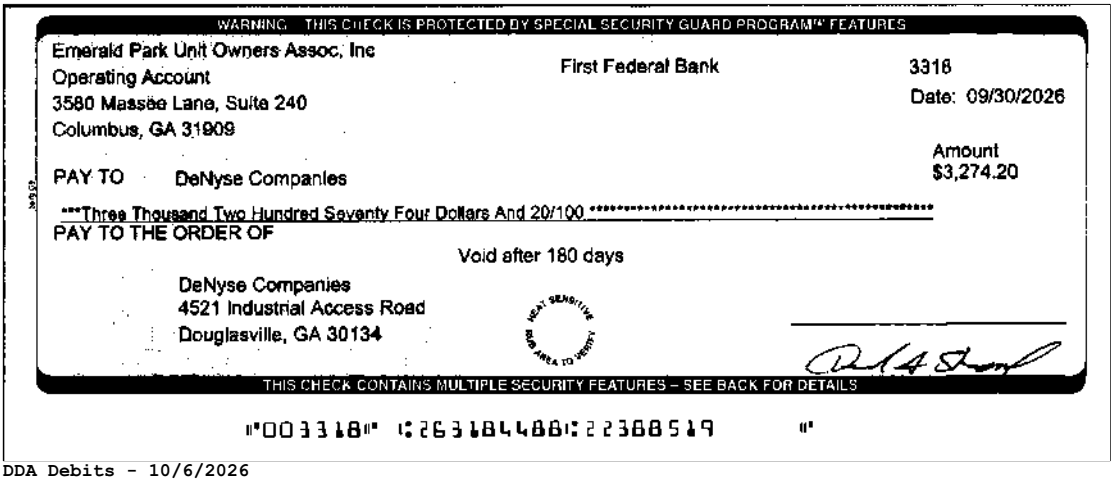
* Indicates skipped check number

Daily Balances

Date	Amount	Date	Amount	Date	Amount
10/01/2026	$203,847.27	10/13/2026	$299,196.54	10/22/2026	$247,486.73
10/02/2026	$204,855.64	10/14/2026	$244,796.63	10/23/2026	$243,928.61
10/05/2026	$210,493.98	10/15/2026	$241,905.83	10/28/2026	$243,846.27
10/06/2026	$239,270.76	10/16/2026	$234,690.23	10/29/2026	$240,444.52
10/07/2026	$268,807.32	10/19/2026	$241,190.23	10/30/2026	$237,363.42
10/08/2026	$272,458.32	10/20/2026	$241,690.23		
10/09/2026	$280,134.40	10/21/2026	$242,352.80		

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	$0.00	$0.00
Total Returned Item Fees	$0.00	$0.00



WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3318
Date: 09/30/2026

Amount
$3,274.20

PAY TO DeNyse Companies

Three Thousand Two Hundred Seventy Four Dollars And 20/100 *******

PAY TO THE ORDER OF

Void after 180 days

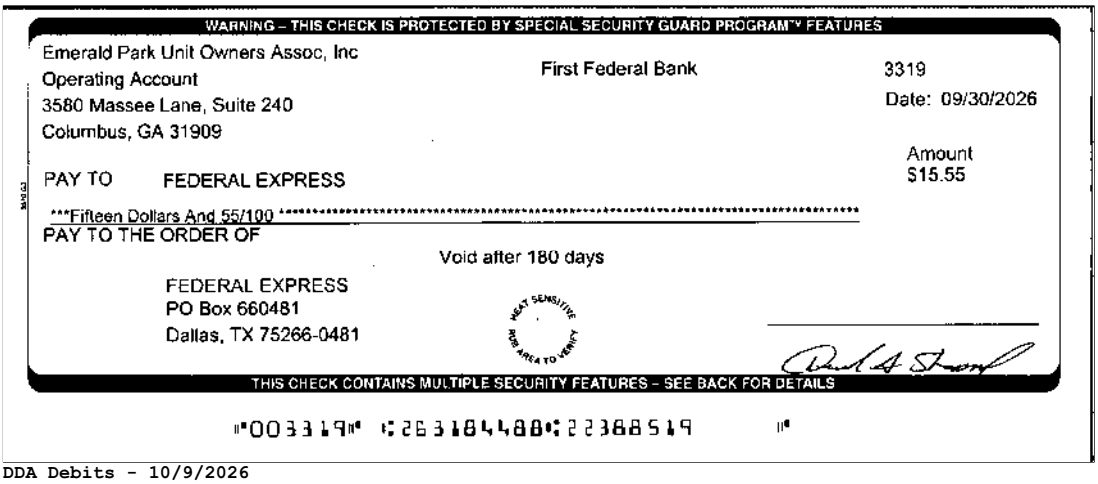
DeNyse Companies
4521 Industrial Access Road
Douglasville, GA 30134

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003318⑈ ⑆263184488⑆ 22388519 ⑈

DDA Debits - 10/6/2026



WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3319
Date: 09/30/2026

Amount
$15.55

PAY TO FEDERAL EXPRESS

Fifteen Dollars And 55/100 *******

PAY TO THE ORDER OF

Void after 180 days

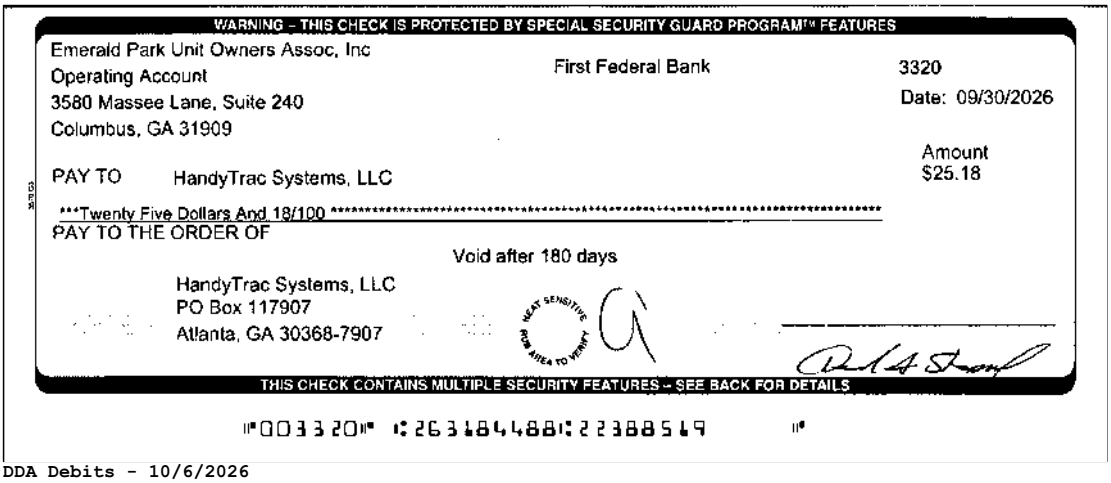
FEDERAL EXPRESS
PO Box 660481
Dallas, TX 75266-0481

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003319⑈ ⑆263184488⑆ 22388519 ⑈

DDA Debits - 10/9/2026



WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3320
Date: 09/30/2026

Amount
$25.18

PAY TO HandyTrac Systems, LLC

Twenty Five Dollars And 18/100 *******

PAY TO THE ORDER OF

Void after 180 days

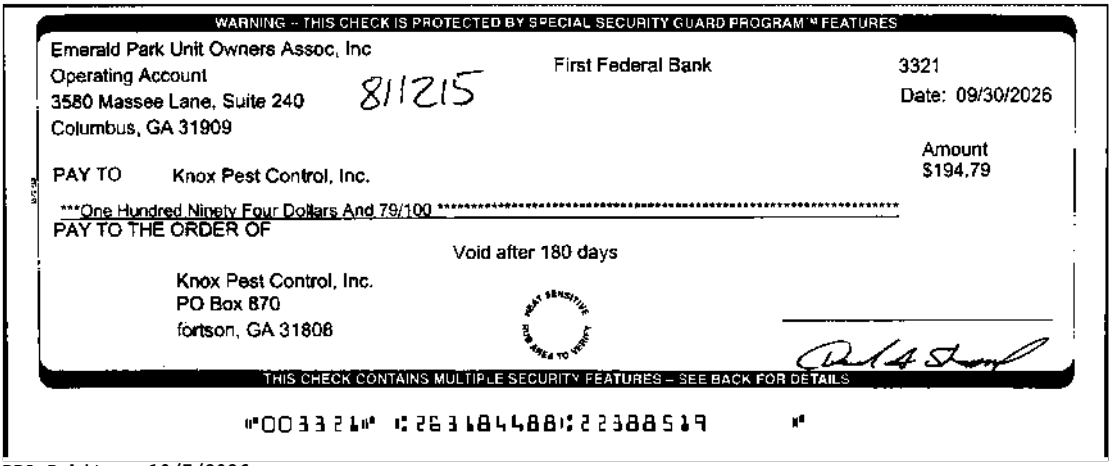
HandyTrac Systems, LLC
PO Box 117907
Atlanta, GA 30368-7907

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003320⑈ ⑆263184488⑆ 22388519 ⑈

DDA Debits - 10/6/2026



WARNING -- THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

811215

First Federal Bank

3321
Date: 09/30/2026

Amount
$194.79

PAY TO Knox Pest Control, Inc.

One Hundred Ninety Four Dollars And 79/100 *******

PAY TO THE ORDER OF

Void after 180 days

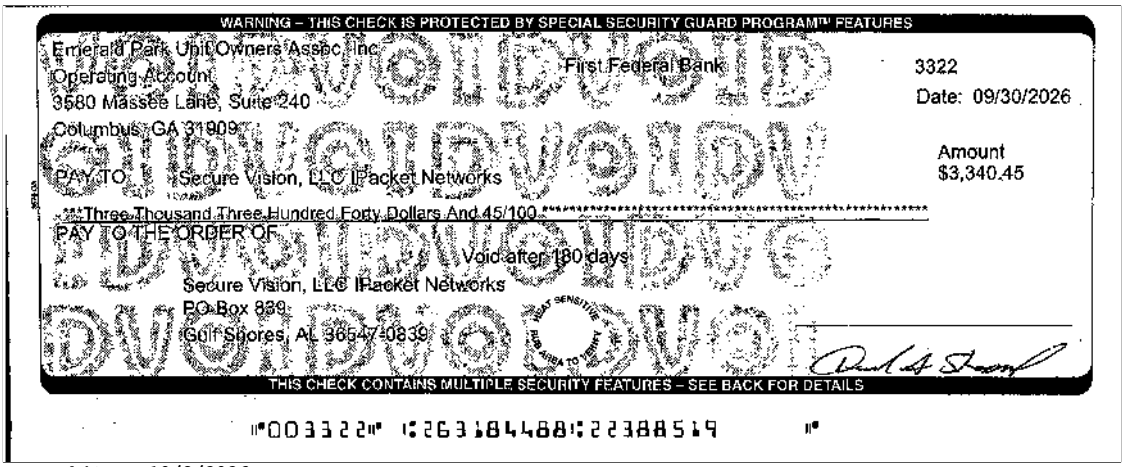
Knox Pest Control, Inc.
PO Box 870
fortson, GA 31808

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES – SEE BACK FOR DETAILS

⑈003321⑈ ⑆263184488⑆ 223885⑆9 ⑈

DDA Debits - 10/7/2026



WARNING – THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3322
Date: 09/30/2026

Amount
$3,340.45

PAY TO Secure Vision, LLC IPacket Networks

Three Thousand Three Hundred Forty Dollars And 45/100 *******

PAY TO THE ORDER OF

Void after 180 days

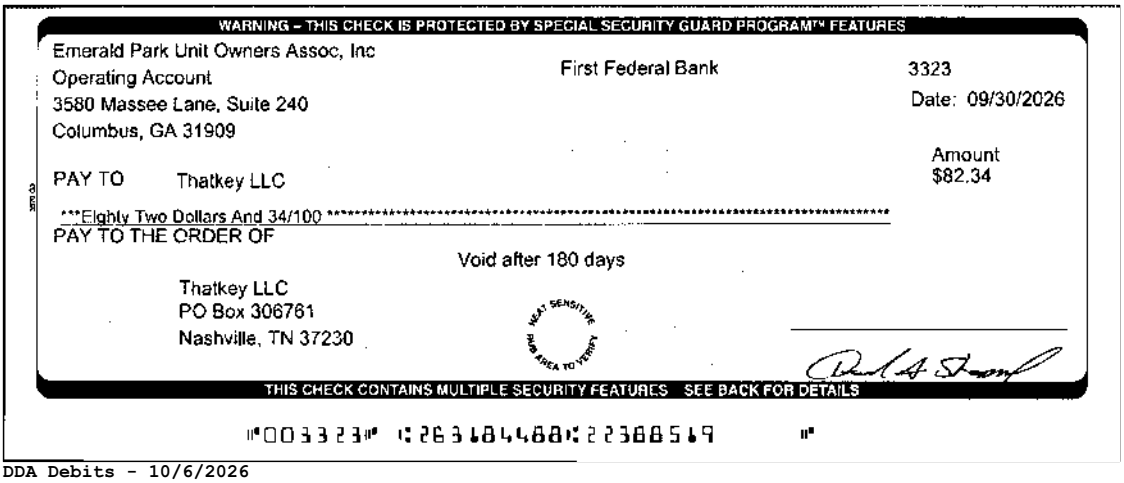
Secure Vision, LLC IPacket Networks
PO Box 839
Gulf Shores, AL 36547-0839

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES – SEE BACK FOR DETAILS

⑈003322⑈ ⑆263184488⑆ 223885⑆9 ⑈

DDA Debits - 10/8/2026



WARNING – THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3323
Date: 09/30/2026

Amount
$82.34

PAY TO Thatkey LLC

Eighty Two Dollars And 34/100 *******

PAY TO THE ORDER OF

Void after 180 days

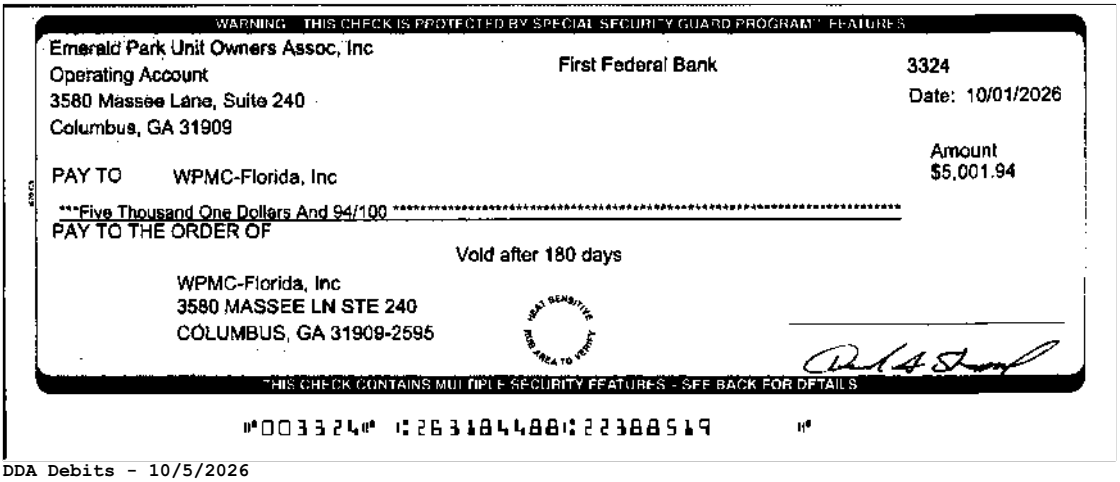
Thatkey LLC
PO Box 306761
Nashville, TN 37230

HEAT SENSITIVE RUB AREA TO VERIFY

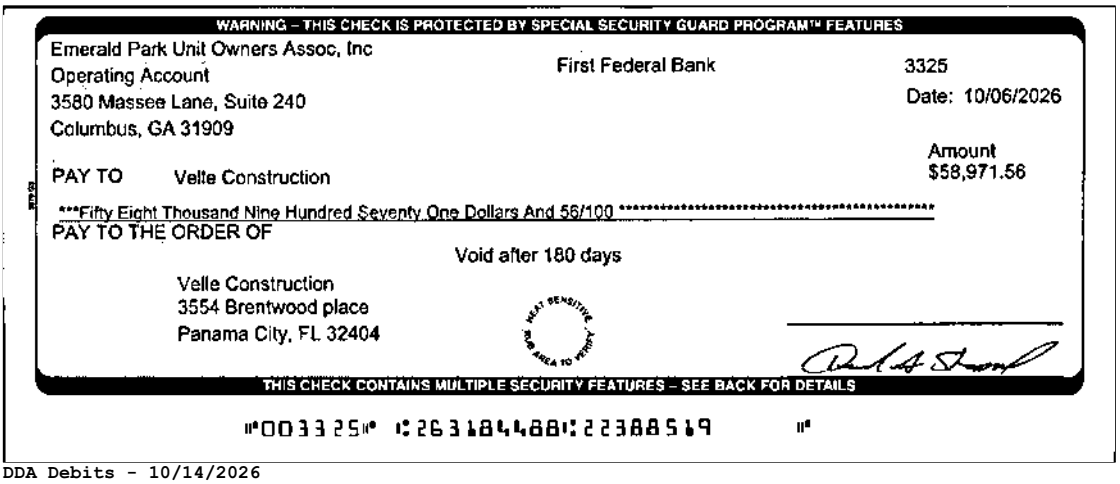
THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES SEE BACK FOR DETAILS

⑈003323⑈ ⑆263184488⑆ 223885⑆9 ⑈

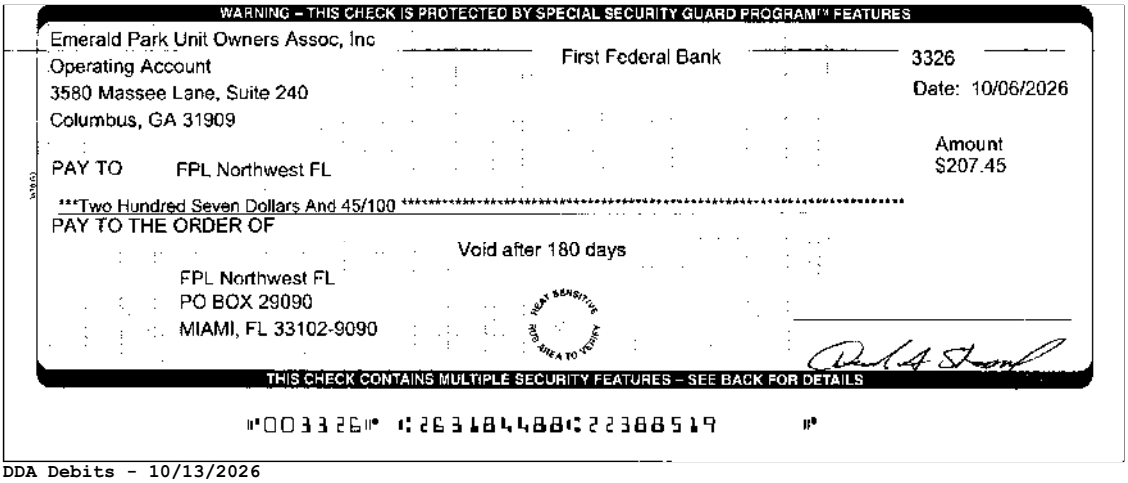
DDA Debits - 10/6/2026


WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES
Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909
First Federal Bank
3324
Date: 10/01/2026
Amount
$5,001.94
PAY TO WPMC-Florida, Inc
Five Thousand One Dollars And 94/100 *******
PAY TO THE ORDER OF
Void after 180 days
WPMC-Florida, Inc
3580 MASSEE LN STE 240
COLUMBUS, GA 31909-2595
HEAT SENSITIVE RUB AREA TO VERIFY
THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS
⑈003324⑈ ⑆263184488⑆ 22388519 ⑈

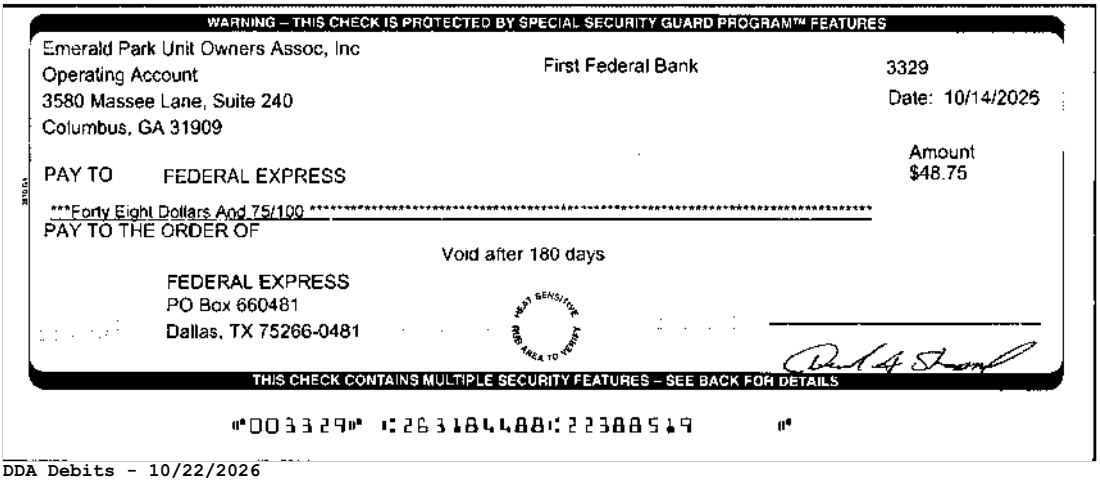
DDA Debits - 10/5/2026


WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES
Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909
First Federal Bank
3325
Date: 10/06/2026
Amount
$58,971.56
PAY TO Velte Construction
Fifty Eight Thousand Nine Hundred Seventy One Dollars And 56/100 *******
PAY TO THE ORDER OF
Void after 180 days
Velte Construction
3554 Brentwood place
Panama City, FL 32404
HEAT SENSITIVE RUB AREA TO VERIFY
THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS
⑈003325⑈ ⑆263184488⑆ 22388519 ⑈

DDA Debits - 10/14/2026


WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES
Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909
First Federal Bank
3326
Date: 10/06/2026
Amount
$207.45
PAY TO FPL Northwest FL
Two Hundred Seven Dollars And 45/100 *******
PAY TO THE ORDER OF
Void after 180 days
FPL Northwest FL
PO BOX 29090
MIAMI, FL 33102-9090
HEAT SENSITIVE RUB AREA TO VERIFY
THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS
⑈003326⑈ ⑆263184488⑆ 22388519 ⑈

DDA Debits - 10/13/2026


WARNING – THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3329
Date: 10/14/2026

Amount
$48.75

PAY TO FEDERAL EXPRESS

Forty Eight Dollars And 75/100 *******

PAY TO THE ORDER OF

Void after 180 days

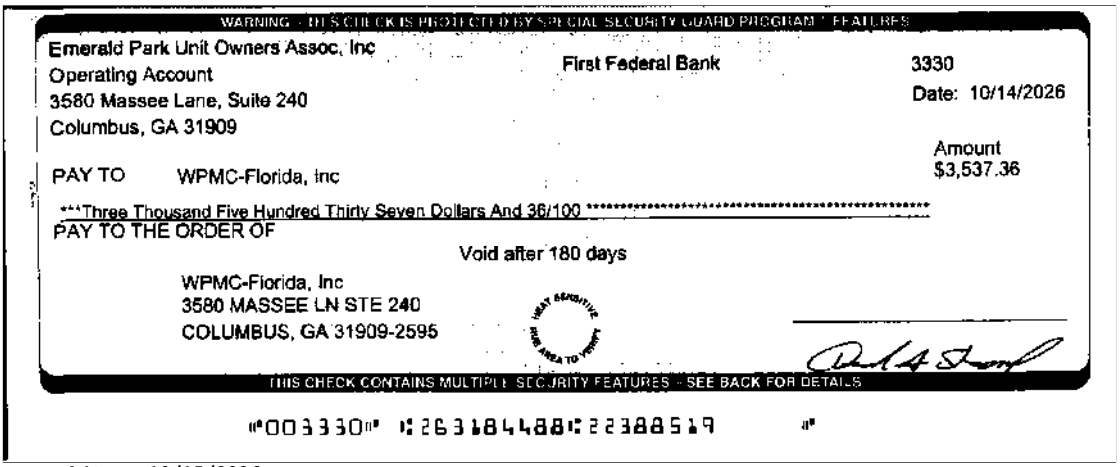
FEDERAL EXPRESS
PO Box 660481
Dallas, TX 75266-0481

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES – SEE BACK FOR DETAILS

⑈003329⑈ ⑆263184488⑆ 223885⑆9 ⑈

DDA Debits - 10/22/2026


WARNING – THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3330
Date: 10/14/2026

Amount
$3,537.36

PAY TO WPMC-Florida, Inc

Three Thousand Five Hundred Thirty Seven Dollars And 36/100 *******

PAY TO THE ORDER OF

Void after 180 days

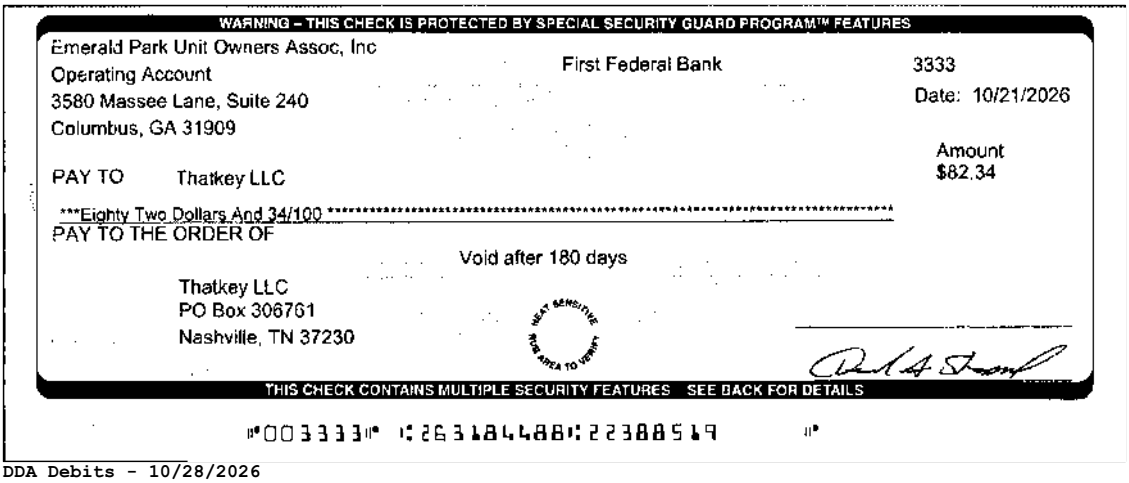
WPMC-Florida, Inc
3580 MASSEE LN STE 240
COLUMBUS, GA 31909-2595

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES – SEE BACK FOR DETAILS

⑈003330⑈ ⑆263184488⑆ 223885⑆9 ⑈

DDA Debits - 10/15/2026


WARNING – THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3333
Date: 10/21/2026

Amount
$82.34

PAY TO Thatkey LLC

Eighty Two Dollars And 34/100 *******

PAY TO THE ORDER OF

Void after 180 days

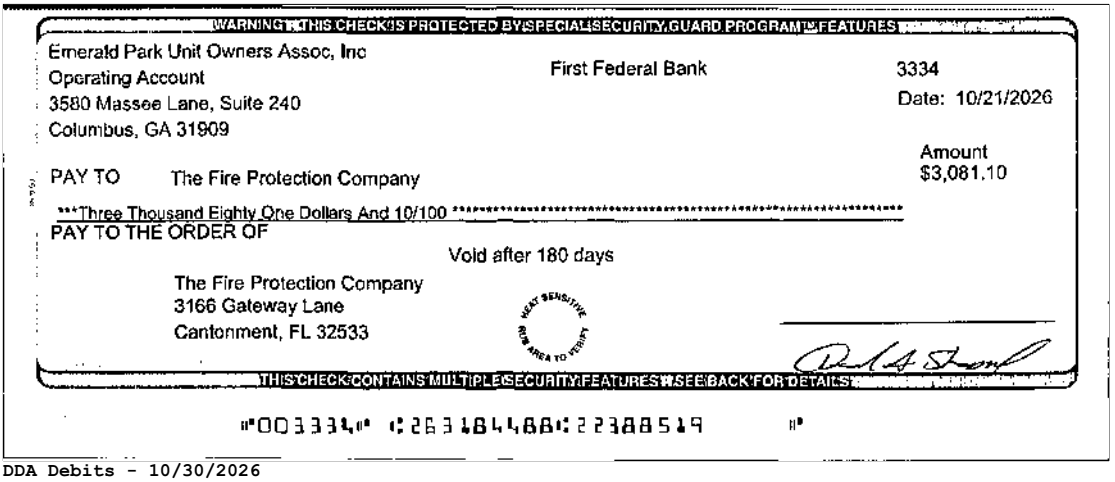
Thatkey LLC
PO Box 306761
Nashville, TN 37230

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES – SEE BACK FOR DETAILS

⑈003333⑈ ⑆263184488⑆ 223885⑆9 ⑈

DDA Debits - 10/28/2026


WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3334
Date: 10/21/2026

Amount
$3,081.10

PAY TO The Fire Protection Company

Three Thousand Eighty One Dollars And 10/100 *******

PAY TO THE ORDER OF

Void after 180 days

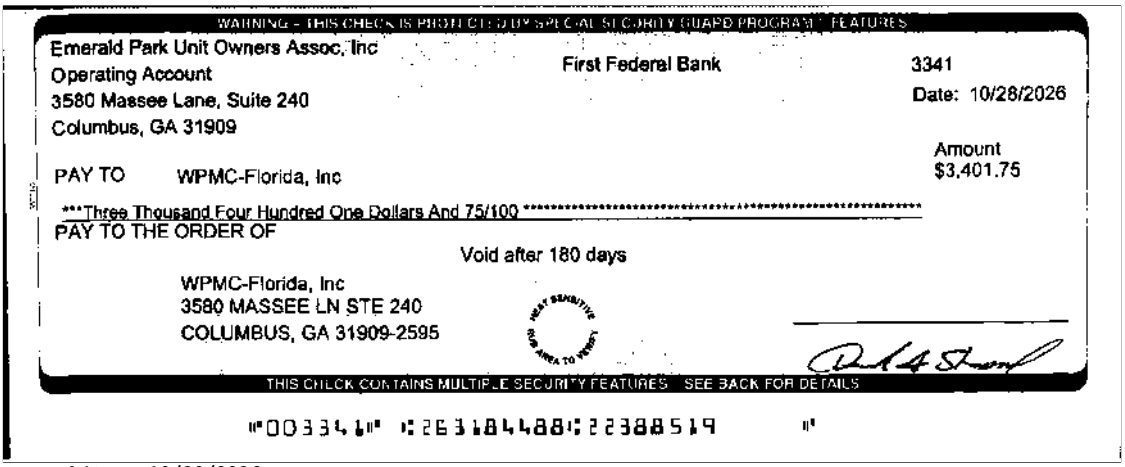
The Fire Protection Company
3166 Gateway Lane
Cantonment, FL 32533

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003334⑈ ⑆263184488⑆ 22388519 ⑈

DDA Debits - 10/30/2026


WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3341
Date: 10/28/2026

Amount
$3,401.75

PAY TO WPMC-Florida, Inc

Three Thousand Four Hundred One Dollars And 75/100 *******

PAY TO THE ORDER OF

Void after 180 days

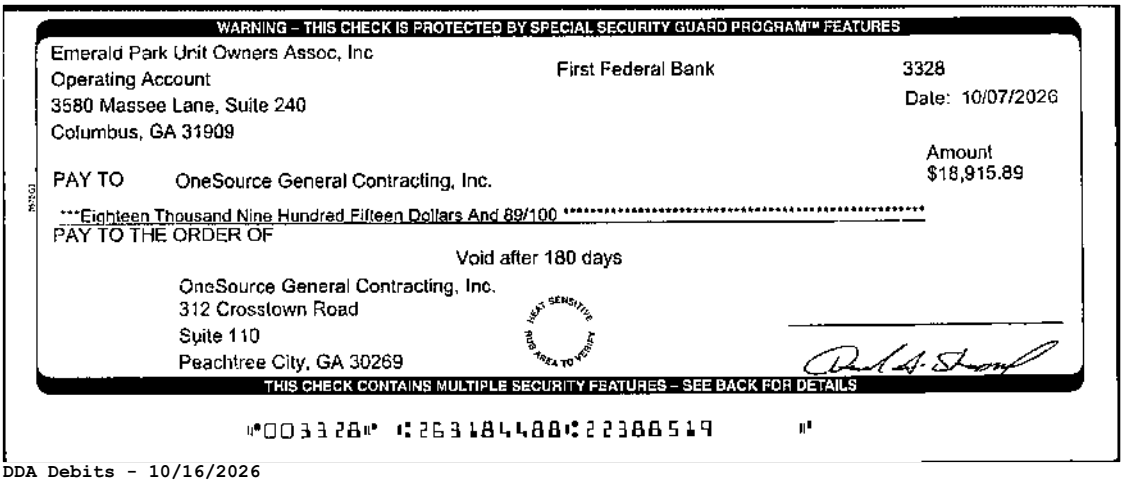
WPMC-Florida, Inc
3580 MASSEE LN STE 240
COLUMBUS, GA 31909-2595

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003341⑈ ⑆263184488⑆ 22388519 ⑈

DDA Debits - 10/29/2026


WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank

3328
Date: 10/07/2026

Amount
$18,915.89

PAY TO OneSource General Contracting, Inc.

Eighteen Thousand Nine Hundred Fifteen Dollars And 89/100 *******

PAY TO THE ORDER OF

Void after 180 days

OneSource General Contracting, Inc.
312 Crosstown Road
Suite 110
Peachtree City, GA 30269

HEAT SENSITIVE RUB AREA TO VERIFY

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003328⑈ ⑆263184488⑆ 22388519 ⑈

DDA Debits - 10/16/2026

FIRST FEDERAL BANK
P. O Box 2029
Lake City, FL 32056

Statement Ending 10/30/2026

Customer Number: XXXXXX7008

EMERALD UNIT OWNERS ASSOC INC
3580 MASSEE LN STE 240
COLUMBUS GA 31909-2595

Managing Your Accounts

Branch	Panama City
Customer Care	1-877-499-0572
Mailing Address	P.O. Box 2029 Lake City, FL 32056
Website	www.ffbf.com



Summary of Accounts

Account Type	Account Number	Ending Balance
ELITE CASH MANAGEMENT ACCOUNT - HOA	XXXXXX7008	$198,758.05

ELITE CASH MANAGEMENT ACCOUNT - HOA - XXXXXX7008

Account Summary

Date	Description	Amount
10/01/2026	**Beginning Balance**	**$190,356.45**
	2 Credit(s) This Period	$8,401.60
	0 Debit(s) This Period	$0.00
10/30/2026	**Ending Balance**	**$198,758.05**

Interest Summary

Description	Amount
Interest Earned From 10/01/2026 Through 10/30/2026	
Annual Percentage Yield Earned	0.42%
Interest Days	30
Interest Earned	$68.60
Interest Paid This Period	$68.60
Interest Paid Year-to-Date	$876.40
Average Ledger Balance	$198,689.45

Deposits

Date	Description	Amount
10/01/2026	DEPOSIT	$8,333.00

Other Credits

Date	Description	Amount
10/30/2026	INTEREST	$68.60

THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR CHECKBOOK WITH YOUR STATEMENT

CHECKS OUTSTANDING		
NUMBER	AMOUNT	

ENTER FINAL BALANCE AS PER STATEMENT	
ADD ANY DEPOSITS NOT CREDITED	
TOTAL	
SUBTRACT CHECKS OUTSTANDING	
BALANCE SHOULD AGREE WITH YOUR CHECKBOOK	

1. In your checkbook, enter the interest earned, if applicable, on your account as it appears on the front of this statement.
2. Verify that checks are charged on statement for the amount drawn.
3. Be sure that the service charge (if any) or other authorized deductions shown on this statement have been deducted from your checkbook balance.
4. Verify that all deposits have been credited for same amount as on your records.
5. Be sure that all checks outstanding on previous statement have been included on this statement (otherwise, they are still outstanding).
6. Check off on the stubs of your checkbook each of the checks paid by us.
7. Make a list of the numbers and amounts of those checks still outstanding in the space provided.

CUSTOMER SERVICE
For information on account balance, checks paid, electronic transfers or deposits, call Customer Service toll free at 1-877-499-0572.

Billing Rights Summary

In Case of Errors or Questions About Your billing statement.

If you think your billing statement is wrong, or if you need more information about a transaction on your billing statement, write us on a separate sheet at the address shown on your billing statement as soon as possible. We must hear from you no later than 60 days after we sent you the first billing statement on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights.

In your letter, give us the following information:

- Your name and account number
- The dollar amount or the suspected error.
- Describe the error and explain, if you can, why you believe there is an error.
- If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your billing statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount in question.

To figure the finance charge for each billing cycle, a daily periodic rate is multiplied by the daily balance of my loan account balance each day. To figure the daily balance, you first take my loan balance at the beginning of each day, and add any new advances, and subtract any payments or credits that apply to debit repayment, and any unpaid finance charges, fees and charges. This gives you the daily balance.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

Telephone us toll free at 1-877-499-0572 or write to the address shown on the front of this statement as soon as you can if you think your statement is wrong or if you need more information about a transfer listed on this statement. We must hear from you no later than 60 days after we send you the FIRST statement on which the problem or error appeared. If you have a question concerning your statement, please be prepared to:

- Tell us your name and account number.
- Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within 10 business days.

We will determine whether an error occurred within ten (10) business days (twenty (20) business days for new accounts) after we hear from you and we will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days (ninety (90) days for new accounts and foreign initiated or Point of Sale transfers) to investigate your complaint or question. If we decide to do this, we will credit your account within ten (10) business days (twenty business (20) days for new accounts) for the amount which you think is in error, so that you will have the use of the money during the time it takes to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within ten (10) business days, we may not credit your account. The extended time periods for new accounts apply to all electronic fund transfers that occur within the first thirty (30) days after the first deposit to the account is made, including those for foreign initiated or Point of Sale transactions. Visa s® cardholder protection policy requires that we provide provisional credit for losses from unauthorized Visa® Check Card use within five (5) business days of notification of the loss.

We will tell you the results within three (3) business days after completing our investigation. If we decide that there was no error, we will send you a written explanation.

You may ask for copies of the documents that we used in our investigation.

ELITE CASH MANAGEMENT ACCOUNT - HOA - XXXXXX7008 (continued)

Daily Balances

Date	Amount	Date	Amount
10/01/2026	$198,689.45	10/30/2026	$198,758.05

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	$0.00	$0.00
Total Returned Item Fees	$0.00	$0.00

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GL Details
Emerald Park HOA
Accrual Basis
Oct 2026

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
Property: Emerald Park HOA												
GL Account: 1001: Operating Account												
1001					Beginning Balance					0.00	0.00	16,273.45
1001	10/01/2026	10/01/2026	10/2026	Check #3324	Vendor Payment			WPMC-Florida, Inc		0.00	(5,001.94)	11,271.51
1001	10/01/2026	10/02/2026	10/2026	JE #90581 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues to Amenities				0.00	(22,806.00)	(11,534.49)
1001	10/01/2026	10/02/2026	10/2026	JE #90582 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				0.00	(8,333.00)	(19,867.49)
1001	10/05/2026	10/05/2026	10/2026	JE #90633 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				0.00	(83.98)	(19,951.47)
1001	10/06/2026	10/06/2026	10/2026	Check #3325	Vendor Payment			Velle Construction		0.00	(58,971.56)	(78,923.03)
1001	10/06/2026	10/06/2026	10/2026	Check #3326	Vendor Payment			FPL Northwest FL		0.00	(207.45)	(79,130.48)
1001	10/07/2026	10/07/2026	10/2026	Check #3327	Vendor Payment			Woodruff Property Mgt Co Employee Reimbursement		0.00	(6.08)	(79,136.56)
1001	10/07/2026	10/07/2026	10/2026	Check #3328	Vendor Payment			OneSource General Contracting, Inc.		0.00	(18,915.89)	(98,052.45)
1001	10/12/2026	10/13/2026	10/2026	JE #90792 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				0.00	(61.18)	(98,113.63)
1001	10/14/2026	10/14/2026	10/2026	Check #3329	Vendor Payment			FEDERAL EXPRESS		0.00	(48.75)	(98,162.38)
1001	10/14/2026	10/14/2026	10/2026	Check #3330	Vendor Payment			WPMC-Florida, Inc		0.00	(3,537.36)	(101,699.74)
1001	10/19/2026	10/19/2026	10/2026	Check #3331	Vendor Payment			Moisture Intrusion Solutions, LLC		0.00	(8,500.00)	(110,199.74)
1001	10/21/2026	10/21/2026	10/2026	Check #3332	Vendor Payment			Canon Financial Services, Inc		0.00	(23.35)	(110,223.09)
1001	10/21/2026	10/21/2026	10/2026	Check #3333	Vendor Payment			Thatkey LLC		0.00	(82.34)	(110,305.43)
1001	10/21/2026	10/21/2026	10/2026	Check #3334	Vendor Payment			The Fire Protection Company		0.00	(3,081.10)	(113,386.53)
1001	10/22/2026	10/22/2026	10/2026	Check #3335	Vendor Payment			WPMC AMEX		0.00	(3,558.12)	(116,944.65)
1001	10/28/2026	10/28/2026	10/2026	Check #3336	Vendor Payment			Canon Financial Services, Inc		0.00	(29.60)	(116,974.25)
1001	10/28/2026	10/28/2026	10/2026	Check #3337	Vendor Payment			FEDERAL EXPRESS		0.00	(58.81)	(117,033.06)
1001	10/28/2026	10/28/2026	10/2026	Check #3338	Vendor Payment			Knox Pest Control, Inc.		0.00	(194.79)	(117,227.85)
1001	10/28/2026	10/28/2026	10/2026	Check #3339	Vendor Payment			Mowrey Elevator Company of Florida, Inc.		0.00	(500.00)	(117,727.85)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
1001	10/28/2026	10/28/2026	10/2026	Check #3340	Vendor Payment			Roto-Rooter Panama		0.00	(8,500.00)	(126,227.85)
1001	10/28/2026	10/28/2026	10/2026	Check #3341	Vendor Payment			WPMC-Florida, Inc		0.00	(3,401.75)	(129,629.60)
1001			10/2026		AR Transactions					333,532.38	0.00	203,902.78
						1001: Operating Account:			187,629.33	333,532.38	(145,903.05)	203,902.78
GL Account: 1006: Escrow - Replacement Reserve												
1006					Beginning Balance					0.00	0.00	190,356.45
1006	10/01/2026	10/02/2026	10/2026	JE #90582 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				8,333.00	0.00	198,689.45
1006	10/31/2026	11/03/2026	10/2026	JE #91197 - To record bank interest-Emeralds	General Journal Entry	To rcd interest pmt-Security-Emerald Park HOA Reserves				68.60	0.00	198,758.05
						1006: Escrow - Replacement Reserve:			8,401.60	8,401.60	0.00	198,758.05
GL Account: 1019: Payments in Transit												
1019					Beginning Balance					0.00	0.00	11,732.63
1019			10/2026		AR Transactions					323,498.59	(333,532.38)	1,698.84
						1019: Payments in Transit:			(10,033.79)	323,498.59	(333,532.38)	1,698.84
GL Account: 1025: Operating - Owner Account												
1025					Beginning Balance					0.00	0.00	(200,000.00)
						1025: Operating - Owner Account:			0.00	0.00	0.00	(200,000.00)
GL Account: 1290: A/R Tenant Other												
1290					Beginning Balance					0.00	0.00	14,148.94
1290			10/2026		AR Transactions					502,062.68	(450,670.35)	65,541.27
						1290: A/R Tenant Other:			51,392.33	502,062.68	(450,670.35)	65,541.27
GL Account: 1402: Prepaid Insurance												
1402					Beginning Balance					0.00	0.00	161,295.48
1402	10/01/2026	10/01/2026	10/2026	JE #90415 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				0.00	(6,875.00)	154,420.48
						1402: Prepaid Insurance:			(6,875.00)	0.00	(6,875.00)	154,420.48

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 1408: RSV Interfund Borrowing												
1408					Beginning Balance					0.00	0.00	152,050.00
						1408: RSV Interfund Borrowing:			0.00	0.00	0.00	152,050.00
GL Account: 1409: OP Interfund Borrowing												
1409					Beginning Balance					0.00	0.00	(152,050.00)
						1409: OP Interfund Borrowing:			0.00	0.00	0.00	(152,050.00)
GL Account: 1930: Legal Fees												
1930					Beginning Balance					0.00	0.00	197.50
						1930: Legal Fees:			0.00	0.00	0.00	197.50
GL Account: 2001: Accounts Payable												
2001					Beginning Balance					0.00	0.00	(5,109.25)
2001	05/19/2026	10/16/2026	10/2026	Inv #742605134	Invoice	Facade Invoice for Moisture Intrusion Specialist		Moisture Intrusion Solutions, LLC		0.00	(8,500.00)	(13,609.25)
2001	09/11/2026	10/26/2026	10/2026	Inv #43849778	Invoice	Printer contract		Canon Financial Services, Inc		0.00	(29.60)	(13,638.85)
2001	10/01/2026	09/28/2026	10/2026	Inv #LL6878-10022026	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(1,511.63)	(15,150.48)
2001	10/01/2026	09/28/2026	10/2026	Inv #LL6878-10022026	Invoice	Maintenance Wages		WPMC-Florida, Inc		0.00	(1,335.06)	(16,485.54)
2001	10/01/2026	09/28/2026	10/2026	Inv #LL6878-10022026	Invoice	Benefits		WPMC-Florida, Inc		0.00	(440.40)	(16,925.94)
2001	10/01/2026	09/28/2026	10/2026	Inv #LL6878-10022026	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(214.85)	(17,140.79)
2001	10/01/2026	10/01/2026	10/2026	Inv #2005-EP Red Wolf-100126	Invoice	monthly service		WPMC AMEX		0.00	(156.32)	(17,297.11)
2001	10/01/2026	10/01/2026	10/2026	Check #3324	Vendor Payment	Management Wages		WPMC-Florida, Inc		1,511.63	0.00	(15,785.48)
2001	10/01/2026	10/01/2026	10/2026	Check #3324	Vendor Payment	Maintenance Wages		WPMC-Florida, Inc		1,335.06	0.00	(14,450.42)
2001	10/01/2026	10/01/2026	10/2026	Check #3324	Vendor Payment	Benefits		WPMC-Florida, Inc		440.40	0.00	(14,010.02)
2001	10/01/2026	10/01/2026	10/2026	Check #3324	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		214.85	0.00	(13,795.17)
2001	10/01/2026	10/01/2026	10/2026	Check #3324	Vendor Payment	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	(12,295.17)
2001	10/01/2026	10/02/2026	10/2026	Inv #ChangeOrder3andRetainage-10012026	Invoice	ChangeOrder 3 and Billed Retainage		OneSource General Contracting, Inc.		0.00	(18,915.89)	(31,211.06)
2001	10/01/2026	10/02/2026	10/2026	Inv #PAYAPP9	Invoice	Retainage for Buildings A-G		Velle Construction		0.00	(58,971.56)	(90,182.62)
2001	10/01/2026	10/21/2026	10/2026	Inv #838673	Invoice	338368		Knox Pest Control, Inc.		0.00	(194.79)	(90,377.41)
2001	10/01/2026	10/28/2026	10/2026	Inv #119103	Invoice	Quarterly Billing 10/01-12/31/2026		Mowrey Elevator Company of Florida, Inc.		0.00	(318.24)	(90,695.65)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	10/01/2026	10/28/2026	10/2026	Inv #1052713	Invoice	601522 - Monthly Service		Mowrey Elevator Company of Florida, Inc.		0.00	(896.28)	(91,591.93)
2001	10/06/2026	10/06/2026	10/2026	Check #3325	Vendor Payment	Retainage for Buildings A-G		Velle Construction		58,971.56	0.00	(32,620.37)
2001	10/06/2026	10/06/2026	10/2026	Check #3326	Vendor Payment	21076-48970		FPL Northwest FL		90.66	0.00	(32,529.71)
2001	10/06/2026	10/06/2026	10/2026	Check #3326	Vendor Payment	21034-93165		FPL Northwest FL		116.79	0.00	(32,412.92)
2001	10/06/2026	10/06/2026	10/2026	Inv #SZimmerman-093026	Invoice	Stephanie Zimmerman		Woodruff Property Mgt Co Employee Reimbursement		0.00	(6.08)	(32,419.00)
2001	10/07/2026	10/07/2026	10/2026	Check #3327	Vendor Payment	Stephanie Zimmerman		Woodruff Property Mgt Co Employee Reimbursement		6.08	0.00	(32,412.92)
2001	10/07/2026	10/07/2026	10/2026	Check #3328	Vendor Payment	ChangeOrder 3 and Billed Retainage		OneSource General Contracting, Inc.		18,915.89	0.00	(13,497.03)
2001	10/08/2026	10/19/2026	10/2026	Inv #6793	Invoice	Repair to leaking fitting in the O Building		The Fire Protection Company		0.00	(3,081.10)	(16,578.13)
2001	10/12/2026	10/12/2026	10/2026	Inv #LL6878-10162026	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(1,505.39)	(18,083.52)
2001	10/12/2026	10/12/2026	10/2026	Inv #LL6878-10162026	Invoice	Maintenance Wages		WPMC-Florida, Inc		0.00	(1,326.51)	(19,410.03)
2001	10/12/2026	10/12/2026	10/2026	Inv #LL6878-10162026	Invoice	Benefits		WPMC-Florida, Inc		0.00	(491.71)	(19,901.74)
2001	10/12/2026	10/12/2026	10/2026	Inv #LL6878-10162026	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(213.75)	(20,115.49)
2001	10/12/2026	10/20/2026	10/2026	Inv #44023116	Invoice	Printer contract		Canon Financial Services, Inc		0.00	(23.35)	(20,138.84)
2001	10/13/2026	10/13/2026	10/2026	Inv #9-500-58459	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(40.57)	(20,179.41)
2001	10/13/2026	10/13/2026	10/2026	Inv #9-500-58459	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(8.18)	(20,187.59)
2001	10/14/2026	10/14/2026	10/2026	Check #3329	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		40.57	0.00	(20,147.02)
2001	10/14/2026	10/14/2026	10/2026	Check #3329	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		8.18	0.00	(20,138.84)
2001	10/14/2026	10/14/2026	10/2026	Check #3330	Vendor Payment	Management Wages		WPMC-Florida, Inc		1,505.39	0.00	(18,633.45)
2001	10/14/2026	10/14/2026	10/2026	Check #3330	Vendor Payment	Maintenance Wages		WPMC-Florida, Inc		1,326.51	0.00	(17,306.94)
2001	10/14/2026	10/14/2026	10/2026	Check #3330	Vendor Payment	Benefits		WPMC-Florida, Inc		491.71	0.00	(16,815.23)
2001	10/14/2026	10/14/2026	10/2026	Check #3330	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		213.75	0.00	(16,601.48)
2001	10/14/2026	10/26/2026	10/2026	Inv #1056674	Invoice	Reset Elevator in Building L after the Hurricane		Mowrey Elevator Company of Florida, Inc.		0.00	(500.00)	(17,101.48)
2001	10/15/2026	10/19/2026	10/2026	Inv #92333	Invoice	Monthly Key Texting		Thatkey LLC		0.00	(82.34)	(17,183.82)
2001	10/19/2026	10/19/2026	10/2026	Check #3331	Vendor Payment	Facade Invoice for Moisture Intrusion Specialist		Moisture Intrusion Solutions, LLC		8,500.00	0.00	(8,683.82)
2001	10/21/2026	10/21/2026	10/2026	Check #3332	Vendor Payment	Printer contract		Canon Financial Services, Inc		23.35	0.00	(8,660.47)
2001	10/21/2026	10/21/2026	10/2026	Check #3333	Vendor Payment	Monthly Key Texting		Thatkey LLC		82.34	0.00	(8,578.13)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	10/21/2026	10/21/2026	10/2026	Check #3334	Vendor Payment	Repair to leaking fitting in the O Building		The Fire Protection Company		3,081.10	0.00	(5,497.03)
2001	10/22/2026	10/22/2026	10/2026	Check #3335	Vendor Payment	WiFi Internet Service		WPMC AMEX		3,286.05	0.00	(2,210.98)
2001	10/22/2026	10/22/2026	10/2026	Check #3335	Vendor Payment	WiFi Internet Service		WPMC AMEX		115.75	0.00	(2,095.23)
2001	10/22/2026	10/22/2026	10/2026	Check #3335	Vendor Payment	monthly service		WPMC AMEX		156.32	0.00	(1,938.91)
2001	10/23/2026	10/26/2026	10/2026	Inv #116232042	Invoice	Repaired 2 Main Line Water Leaks		Roto-Rooter Panama		0.00	(8,500.00)	(10,438.91)
2001	10/26/2026	10/26/2026	10/2026	Inv #LL6878-10302026	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(1,453.43)	(11,892.34)
2001	10/26/2026	10/26/2026	10/2026	Inv #LL6878-10302026	Invoice	Maintenance Wages		WPMC-Florida, Inc		0.00	(1,394.33)	(13,286.67)
2001	10/26/2026	10/26/2026	10/2026	Inv #LL6878-10302026	Invoice	Benefits		WPMC-Florida, Inc		0.00	(338.92)	(13,625.59)
2001	10/26/2026	10/26/2026	10/2026	Inv #LL6878-10302026	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(215.07)	(13,840.66)
2001	10/27/2026	10/27/2026	10/2026	Inv #9-518-76924	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(58.81)	(13,899.47)
2001	10/28/2026	10/28/2026	10/2026	Check #3336	Vendor Payment	Printer contract		Canon Financial Services, Inc		29.60	0.00	(13,869.87)
2001	10/28/2026	10/28/2026	10/2026	Check #3337	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		58.81	0.00	(13,811.06)
2001	10/28/2026	10/28/2026	10/2026	Check #3338	Vendor Payment	338368		Knox Pest Control, Inc.		194.79	0.00	(13,616.27)
2001	10/28/2026	10/28/2026	10/2026	Check #3339	Vendor Payment	Reset Elevator in Building L after the Hurricane		Mowrey Elevator Company of Florida, Inc.		500.00	0.00	(13,116.27)
2001	10/28/2026	10/28/2026	10/2026	Check #3340	Vendor Payment	Repaired 2 Main Line Water Leaks		Roto-Rooter Panama		8,500.00	0.00	(4,616.27)
2001	10/28/2026	10/28/2026	10/2026	Check #3341	Vendor Payment	Management Wages		WPMC-Florida, Inc		1,453.43	0.00	(3,162.84)
2001	10/28/2026	10/28/2026	10/2026	Check #3341	Vendor Payment	Maintenance Wages		WPMC-Florida, Inc		1,394.33	0.00	(1,768.51)
2001	10/28/2026	10/28/2026	10/2026	Check #3341	Vendor Payment	Benefits		WPMC-Florida, Inc		338.92	0.00	(1,429.59)
2001	10/28/2026	10/28/2026	10/2026	Check #3341	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		215.07	0.00	(1,214.52)
2001	10/31/2026	11/02/2026	10/2026	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		0.00	(1,500.00)	(2,714.52)
						2001: Accounts Payable:			2,394.73	114,618.89	(112,224.16)	(2,714.52)
GL Account: 2022: Contract Liability - special assessment												
2022					Beginning Balance					0.00	0.00	(76,859.00)
						2022: Contract Liability - special assessment:			0.00	0.00	0.00	(76,859.00)
GL Account: 2122: Other Accrued Expenses												
2122					Beginning Balance					0.00	0.00	(29,999.73)
						2122: Other Accrued Expenses:			0.00	0.00	0.00	(29,999.73)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 2202: Prepaid Rent												
2202					Beginning Balance					0.00	0.00	0.00
2202	10/31/2026	10/31/2026	10/2026	JE #90969 - To reclass Suncrest prepaid dues	General Journal Entry	To reclass Suncrest prepaid dues				0.00	(2,699.72)	(2,699.72)
2202			10/2026		AR Transactions					20,758.94	(18,059.22)	0.00
						2202: Prepaid Rent:			0.00	20,758.94	(20,758.94)	0.00
GL Account: 2205: Prepaid Dues												
2205					Beginning Balance					0.00	0.00	(50,934.88)
2205	10/31/2026	10/31/2026	10/2026	JE #90969 - To reclass Suncrest prepaid dues	General Journal Entry	To reclass Suncrest prepaid dues				2,699.72	0.00	(48,235.16)
2205			10/2026		AR Transactions					348,296.30	(306,171.37)	(6,110.23)
						2205: Prepaid Dues:			44,824.65	350,996.02	(306,171.37)	(6,110.23)
GL Account: 2930: Retained Earnings												
2930					Beginning Balance					0.00	0.00	(212,678.54)
						2930: Retained Earnings:			0.00	0.00	0.00	(212,678.54)
GL Account: 3028: Late Fees												
3028					Beginning Balance					0.00	0.00	(1,700.00)
3028			10/2026		AR Transactions					500.00	(750.00)	(1,950.00)
						3028: Late Fees:			(250.00)	500.00	(750.00)	(1,950.00)
GL Account: 3047: Miscellaneous												
3047					Beginning Balance					0.00	0.00	(5,982.17)
						3047: Miscellaneous:			0.00	0.00	0.00	(5,982.17)
GL Account: 3257: Condo Fees												
3257					Beginning Balance					0.00	0.00	(650,695.19)
3257			10/2026		AR Transactions					0.00	(90,608.31)	(741,303.50)
						3257: Condo Fees:			(90,608.31)	0.00	(90,608.31)	(741,303.50)
GL Account: 3461: Interest Income												
3461					Beginning Balance					0.00	0.00	(807.80)
3461	10/31/2026	11/03/2026	10/2026	JE #91197 - To record bank interest-Emeralds	General Journal Entry	To rcd interest pmt-Security-Emerald Park HOA Reserves				0.00	(68.60)	(876.40)
						3461: Interest Income:			(68.60)	0.00	(68.60)	(876.40)
GL Account: 5001: Management Wages												
5001					Beginning Balance					0.00	0.00	27,503.83

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5001	10/01/2026	09/28/2026	10/2026	Inv #LL6878-10022026	Invoice	Management Wages		WPMC-Florida, Inc		1,511.63	0.00	29,015.46
5001	10/12/2026	10/12/2026	10/2026	Inv #LL6878-10162026	Invoice	Management Wages		WPMC-Florida, Inc		1,505.39	0.00	30,520.85
5001	10/26/2026	10/26/2026	10/2026	Inv #LL6878-10302026	Invoice	Management Wages		WPMC-Florida, Inc		1,453.43	0.00	31,974.28
						5001: Management Wages:			4,470.45	4,470.45	0.00	31,974.28
GL Account: 5003: Maintenance Wages												
5003					Beginning Balance					0.00	0.00	23,918.67
5003	10/01/2026	09/28/2026	10/2026	Inv #LL6878-10022026	Invoice	Maintenance Wages		WPMC-Florida, Inc		1,335.06	0.00	25,253.73
5003	10/12/2026	10/12/2026	10/2026	Inv #LL6878-10162026	Invoice	Maintenance Wages		WPMC-Florida, Inc		1,326.51	0.00	26,580.24
5003	10/26/2026	10/26/2026	10/2026	Inv #LL6878-10302026	Invoice	Maintenance Wages		WPMC-Florida, Inc		1,394.33	0.00	27,974.57
						5003: Maintenance Wages:			4,055.90	4,055.90	0.00	27,974.57
GL Account: 5004: On-Call Wages												
5004					Beginning Balance					0.00	0.00	262.56
						5004: On-Call Wages:			0.00	0.00	0.00	262.56
GL Account: 5009: Benefits												
5009					Beginning Balance					0.00	0.00	6,547.17
5009	10/01/2026	09/28/2026	10/2026	Inv #LL6878-10022026	Invoice	Benefits		WPMC-Florida, Inc		440.40	0.00	6,987.57
5009	10/12/2026	10/12/2026	10/2026	Inv #LL6878-10162026	Invoice	Benefits		WPMC-Florida, Inc		491.71	0.00	7,479.28
5009	10/26/2026	10/26/2026	10/2026	Inv #LL6878-10302026	Invoice	Benefits		WPMC-Florida, Inc		338.92	0.00	7,818.20
						5009: Benefits:			1,271.03	1,271.03	0.00	7,818.20
GL Account: 5015: Payroll Taxes												
5015					Beginning Balance					0.00	0.00	3,928.02
5015	10/01/2026	09/28/2026	10/2026	Inv #LL6878-10022026	Invoice	Payroll Taxes		WPMC-Florida, Inc		214.85	0.00	4,142.87
5015	10/12/2026	10/12/2026	10/2026	Inv #LL6878-10162026	Invoice	Payroll Taxes		WPMC-Florida, Inc		213.75	0.00	4,356.62
5015	10/26/2026	10/26/2026	10/2026	Inv #LL6878-10302026	Invoice	Payroll Taxes		WPMC-Florida, Inc		215.07	0.00	4,571.69
						5015: Payroll Taxes:			643.67	643.67	0.00	4,571.69
GL Account: 5021: General Insurance												
5021					Beginning Balance					0.00	0.00	61,875.00

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5021	10/01/2026	10/01/2026	10/2026	JE #90415 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				6,875.00	0.00	68,750.00
						5021: General Insurance:			6,875.00	6,875.00	0.00	68,750.00
GL Account: 5032: Licenses & Permits												
5032					Beginning Balance					0.00	0.00	1,652.09
						5032: Licenses & Permits:			0.00	0.00	0.00	1,652.09
GL Account: 5041: Electricity												
5041					Beginning Balance					0.00	0.00	3,713.84
						5041: Electricity:			0.00	0.00	0.00	3,713.84
GL Account: 5041-002: Electricity House												
5041-002					Beginning Balance					0.00	0.00	1,646.43
						5041-002: Electricity House:			0.00	0.00	0.00	1,646.43
GL Account: 5044: Water												
5044					Beginning Balance					0.00	0.00	34,236.44
						5044: Water:			0.00	0.00	0.00	34,236.44
GL Account: 5045: Internet												
5045					Beginning Balance					0.00	0.00	39,960.22
						5045: Internet:			0.00	0.00	0.00	39,960.22
GL Account: 5047-001: Telecom												
5047-001					Beginning Balance					0.00	0.00	823.53
5047-001	10/15/2026	10/19/2026	10/2026	Inv #92333	Invoice	Monthly Key Texting		Thatkey LLC		82.34	0.00	905.87
						5047-001: Telecom:			82.34	82.34	0.00	905.87
GL Account: 5051: Management Fees												
5051					Beginning Balance					0.00	0.00	13,500.00
5051	10/31/2026	11/02/2026	10/2026	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	15,000.00
						5051: Management Fees:			1,500.00	1,500.00	0.00	15,000.00
GL Account: 5069: Other Advertising												
5069					Beginning Balance					0.00	0.00	400.08
						5069: Other Advertising:			0.00	0.00	0.00	400.08

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5071: Training and Education												
5071					Beginning Balance					0.00	0.00	141.87
						5071: Training and Education:			0.00	0.00	0.00	141.87
GL Account: 5072: Uniforms.												
5072					Beginning Balance					0.00	0.00	209.96
						5072: Uniforms.:			0.00	0.00	0.00	209.96
GL Account: 5073: Postage and Freight												
5073					Beginning Balance					0.00	0.00	1,171.04
5073	10/13/2026	10/13/2026	10/2026	Inv #9-500-58459	Invoice	3274-8493-1		FEDERAL EXPRESS		40.57	0.00	1,211.61
5073	10/13/2026	10/13/2026	10/2026	Inv #9-500-58459	Invoice	3274-8493-1		FEDERAL EXPRESS		8.18	0.00	1,219.79
5073	10/27/2026	10/27/2026	10/2026	Inv #9-518-76924	Invoice	3274-8493-1		FEDERAL EXPRESS		58.81	0.00	1,278.60
						5073: Postage and Freight:			107.56	107.56	0.00	1,278.60
GL Account: 5076: Office Supplies												
5076					Beginning Balance					0.00	0.00	105.88
						5076: Office Supplies:			0.00	0.00	0.00	105.88
GL Account: 5078: Mileage Expense												
5078					Beginning Balance					0.00	0.00	0.00
5078	10/06/2026	10/06/2026	10/2026	Inv #SZimmerman-093026	Invoice	Stephanie Zimmerman		Woodruff Property Mgt Co Employee Reimbursement		6.08	0.00	6.08
						5078: Mileage Expense:			6.08	6.08	0.00	6.08
GL Account: 5080: Copier Expense												
5080					Beginning Balance					0.00	0.00	264.77
5080	09/11/2026	10/26/2026	10/2026	Inv #43849778	Invoice	Printer contract		Canon Financial Services, Inc		29.60	0.00	294.37
5080	10/12/2026	10/20/2026	10/2026	Inv #44023116	Invoice	Printer contract		Canon Financial Services, Inc		23.35	0.00	317.72
						5080: Copier Expense:			52.95	52.95	0.00	317.72
GL Account: 5081: Computer Expense												
5081					Beginning Balance					0.00	0.00	2,210.14
5081	10/01/2026	10/01/2026	10/2026	Inv #2005-EP Red Wolf-100126	Invoice	monthly service		WPMC AMEX		156.32	0.00	2,366.46

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5081	10/05/2026	10/05/2026	10/2026	JE #90633 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				83.98	0.00	2,450.44
						5081: Computer Expense:			240.30	240.30	0.00	2,450.44
GL Account: 5085: Dues and Subscriptions												
5085					Beginning Balance					0.00	0.00	16.51
						5085: Dues and Subscriptions:			0.00	0.00	0.00	16.51
GL Account: 5085-002: Dues-Amenities Association												
5085-002					Beginning Balance					0.00	0.00	203,408.17
5085-002	10/01/2026	10/02/2026	10/2026	JE #90581 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues to Amenities				22,806.00	0.00	226,214.17
						5085-002: Dues-Amenities Association:			22,806.00	22,806.00	0.00	226,214.17
GL Account: 5088: Merchant Processing Fees												
5088					Beginning Balance					0.00	0.00	589.52
5088	10/12/2026	10/13/2026	10/2026	JE #90792 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				61.18	0.00	650.70
						5088: Merchant Processing Fees:			61.18	61.18	0.00	650.70
GL Account: 5090: Travel												
5090					Beginning Balance					0.00	0.00	29.55
						5090: Travel:			0.00	0.00	0.00	29.55
GL Account: 5105: Elevator Maintenance												
5105					Beginning Balance					0.00	0.00	14,062.31
5105	10/01/2026	10/28/2026	10/2026	Inv #119103	Invoice	Quarterly Billing 10/01-12/31/2026		Mowrey Elevator Company of Florida, Inc.		318.24	0.00	14,380.55
5105	10/01/2026	10/28/2026	10/2026	Inv #1052713	Invoice	601522 - Monthly Service		Mowrey Elevator Company of Florida, Inc.		896.28	0.00	15,276.83
5105	10/14/2026	10/26/2026	10/2026	Inv #1056674	Invoice	Reset Elevator in Building L after the Hurricane		Mowrey Elevator Company of Florida, Inc.		500.00	0.00	15,776.83
						5105: Elevator Maintenance:			1,714.52	1,714.52	0.00	15,776.83
GL Account: 5109: Pest Control												
5109					Beginning Balance					0.00	0.00	1,753.11

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5109	10/01/2026	10/21/2026	10/2026	Inv #838673	Invoice	338368		Knox Pest Control, Inc.		194.79	0.00	1,947.90
						5109: Pest Control:			194.79	194.79	0.00	1,947.90
GL Account: 5111: HVAC												
5111					Beginning Balance					0.00	0.00	3.76
						5111: HVAC:			0.00	0.00	0.00	3.76
GL Account: 5115: Fire Control												
5115					Beginning Balance					0.00	0.00	34,504.94
						5115: Fire Control:			0.00	0.00	0.00	34,504.94
GL Account: 5119: Other Interior Maintenance												
5119					Beginning Balance					0.00	0.00	21.10
						5119: Other Interior Maintenance:			0.00	0.00	0.00	21.10
GL Account: 5125: Gate Maintenance												
5125					Beginning Balance					0.00	0.00	127.78
						5125: Gate Maintenance:			0.00	0.00	0.00	127.78
GL Account: 5132: Exterior Plumbing												
5132					Beginning Balance					0.00	0.00	14,308.59
5132	10/23/2026	10/26/2026	10/2026	Inv #116232042	Invoice	Repaired 2 Main Line Water Leaks		Roto-Rooter Panama		8,500.00	0.00	22,808.59
						5132: Exterior Plumbing:			8,500.00	8,500.00	0.00	22,808.59
GL Account: 5147: Exterior Signage												
5147					Beginning Balance					0.00	0.00	3,274.20
						5147: Exterior Signage:			0.00	0.00	0.00	3,274.20
GL Account: 5149: Other Exterior Maintenance												
5149					Beginning Balance					0.00	0.00	6,986.02
						5149: Other Exterior Maintenance:			0.00	0.00	0.00	6,986.02
GL Account: 5151: Landscaping Maintenance												
5151					Beginning Balance					0.00	0.00	47.47
						5151: Landscaping Maintenance:			0.00	0.00	0.00	47.47

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5160: Tree Removal/ Irrigation												
5160					Beginning Balance					0.00	0.00	275.59
						5160: Tree Removal/ Irrigation:			0.00	0.00	0.00	275.59
GL Account: 5161: Legal Fees												
5161					Beginning Balance					0.00	0.00	12,922.00
						5161: Legal Fees:			0.00	0.00	0.00	12,922.00
GL Account: 5162: Audit & Accounting												
5162					Beginning Balance					0.00	0.00	4,813.14
						5162: Audit & Accounting:			0.00	0.00	0.00	4,813.14
GL Account: 5181-002: Capital Building Exterior.												
5181-002					Beginning Balance					0.00	0.00	319,011.13
5181-002	10/01/2026	10/02/2026	10/2026	Inv #ChangeOrder3andRetainage-10012026	Invoice	ChangeOrder 3 and Billed Retainage		OneSource General Contracting, Inc.		18,915.89	0.00	337,927.02
5181-002	10/01/2026	10/02/2026	10/2026	Inv #PAYAPP9	Invoice	Retainage for Buildings A-G		Velle Construction		58,971.56	0.00	396,898.58
						5181-002: Capital Building Exterior.:			77,887.45	77,887.45	0.00	396,898.58
GL Account: 5225: Special Assessment Facade												
5225					Beginning Balance					0.00	0.00	18,201.65
5225	05/19/2026	10/16/2026	10/2026	Inv #742605134	Invoice	Facade Invoice for Moisture Intrusion Specialist		Moisture Intrusion Solutions, LLC		8,500.00	0.00	26,701.65
5225			10/2026		AR Transactions					81,115.11	(409,972.37)	(302,155.61)
						5225: Special Assessment Facade:			(320,357.26)	89,615.11	(409,972.37)	(302,155.61)
GL Account: 5226: Special Assessment Diff in Insurance												
5226					Beginning Balance					0.00	0.00	(17,770.12)
						5226: Special Assessment Diff in Insurance:			0.00	0.00	0.00	(17,770.12)
GL Account: 5492: Fire/ Life/ Safety												
5492					Beginning Balance					0.00	0.00	0.00
5492	10/08/2026	10/19/2026	10/2026	Inv #6793	Invoice	Repair to leaking fitting in the O Building		The Fire Protection Company		3,081.10	0.00	3,081.10
						5492: Fire/ Life/ Safety:			3,081.10	3,081.10	0.00	3,081.10

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5612: Travel and Site Visits												
5612					Beginning Balance					0.00	0.00	104.15
						5612: Travel and Site Visits:			0.00	0.00	0.00	104.15
						Total:				**1,877,534.53**	**(1,877,534.53)**	**0.00**