Brentwood Manors Phase II Homeowners Association, Inc.

For the Period Ended September 30, 2026

By: Tamar and Associates, LLC.

TAMAR AND ASSOCIATES, LLC

For

BRENTWOOD MANORS PHASE II HOMEOWNERS ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED SEPTEMBER 30, 2026

Florida statutes and regulations require us to prepare your financial statements in accordance with the standards established by the AICPA (American Institute of CPA's) and the FASB (Financial Accounting Standards Board). The myriad of preparation and reporting guidelines are collectively referred to as GAAP (Generally Accepted Accounting Principles) and GAAS (Generally Accepted Auditing Standards).

The FDIC insures up to a maximum of $250,000 for each banking relationship. There may be times when the Association's funds exceed this amount.

During the review of your financial statements for the period stated above, we noted certain line items contained within the details of the reporting that require additional identification and warrant further inquiry. The following items are being brought to your attention:

Notes – this month

1. Financial summary of operations during September 2026 is presented below:

	For September 2026			Year-to-date September 2026			in $
Particulars	Actual	Budget	Variance	Actual	Budget	Variance	Annual Budget
Total Income	6,612	6,781	-169	66,006	61,028	4,978	81,371
Total Expense	7,186	6,781	-405	65,010	61,028	-3,982	81,371
Operating Net Income	-574	0	-574	996	0	996	0
Reserve Expense	0	0	0	0	0	0	0
Net Income	-574	0	-574	996	0	996	0

Tamara Mart in, MAcc., CAM
Tamar and Associates, LLC
Plantation, FL

Brentwood Manors Phase II HOA, Inc.

Treasurer's Report for the Month Ended: September 30, 2026

(a) At the end of September 30, 2026, the Association has available funds as follows:

	Operating	Reserves	SA	Sec Dep	Total
Truist Bank (5117)	$15,819.03	$ -			$ 15,819.03
Truist Bank (4392)	$127,473.74				$ 127,473.74
Truist Bank (4406)	$15,464.54				$ 15,464.54
Petty Cash	$ 45.21				$ 45.21
Total	**$158,802.52**	**$0.00**	**$0.00**	**$0.00**	**$158,802.52**

(b) At the end of September 30, 2026, the inter-Cost Centre Dues (TO)/FROM balances are as follows:

	Operating	Reserves	Others	Total
1380 - Dues from Oper. to Res. (1370)			Not applicabe	
Total				

(c) At the end of September 30, 2026, Accounts Receivable were:

	Current	Over 30	Over 60	Over 90	Total
Receivable	$ -	$ 1,350.00	$ 900.00	$ 15,793.22	$ 18,043.22
Allowance			-	(12,497.06)	(12,497.06)
Net	**$ -**	**$ 1,350.00**	**$ 900.00**	**$ 3,296.16**	**$ 5,546.16**

Under 60 Days	1,350.00	7%
Over 60 Days	16,693.22	93%

(d) At the end of September 30, 2026, Accounts Payables were:

Accounts payable	580.70	
Accrued Expenses	3,620.00	**$ 4,200.70**

(e) Financial Operations for September Year-to-Date are as follows:

		Current Month	Year to Date
Income	$	6,612.38	66,006.11
Operating Expenses	$	7,186.09	65,010.05
Operating Net Income	$	(573.71)	996.06
Charge to Reserves	$	-	-
Net Income	$	(573.71)	996.06

Brentwood Manors Phase II HOA, Inc.
Balance Sheet
9/30/2026

	Operating	Reserves	Other	Total
Assets				
Cash-Operating				
1010 - Truist Bank - OPR NEW (5117)	$15,819.03			$15,819.03
1050 - Truist Bank - RSV (4392)	$127,473.74			$127,473.74
1080 - Truist Bank - SA (4406)	$15,464.54			$15,464.54
1199 - Petty Cash	$45.21			$45.21
Total Cash-Operating	$158,802.52	$0.00		$158,802.52
Asset				
1200 - Member Assessments Receivable	$17,968.22			$17,968.22
1215 - Other Receivables	$75.00			$75.00
1299 - Allowance for Bad Debt	($12,497.06)			($12,497.06)
Total Asset	$5,546.16			$5,546.16
Other Assets				
1300 - Prepaid Insurance	$1,644.02			$1,644.02
Total Other Assets	$1,644.02			$1,644.02
Assets Total	$165,992.70	$0.00		$165,992.70

Liabilities & Equity	Operating	Reserves	Other	Total
Liability				
2000 - Prepaid Maint Assessments	$5,229.74			$5,229.74
2100 - Accounts Payable	$580.70			$580.70
2200 - Accrued Expenses	$3,620.00			$3,620.00
Total Liability	$9,430.44			$9,430.44
Reserve Expense				
3030 - Reserve Interest	$2,056.47			$2,056.47
Total Reserve Expense	$2,056.47	$0.00		$2,056.47
Retained Earnings	$153,509.73	$0.00	$0.00	$153,509.73
Net Income	$996.06	$0.00	$0.00	$996.06
Liabilities and Equity Total	$165,992.70	$0.00	$0.00	$165,992.70

Brentwood Manors Phase II HOA, Inc.
Budget Comparison Report
9/1/2026 - 9/30/2026

	9/1/2026 - 9/30/2026			1/1/2026 - 9/30/2026			
	Actual	**Budget**	**Variance**	**Actual**	**Budget**	**Variance**	**Annual Budget**
Income							
Income							
4000 - Member Maintenance Fees	$6,465.00	$6,480.92	($15.92)	$58,185.00	$58,328.28	($143.28)	$77,771.00
4030 - Application Fee Income	$0.00	$50.00	($50.00)	$0.00	$450.00	($450.00)	$600.00
4065 - Condo Docs Income	$0.00	$33.33	($33.33)	$0.00	$299.97	($299.97)	$400.00
4075 - Interest Income	$147.38	$8.33	$139.05	$1,251.94	$74.97	$1,176.97	$100.00
4095 - Legal Fee Reimbursement	$0.00	$166.67	($166.67)	$6,444.17	$1,500.03	$4,944.14	$2,000.00
4100 - Miscellaneous Income	$0.00	$41.67	($41.67)	$0.00	$375.03	($375.03)	$500.00
4120 - NSF Fee Income	$0.00	$0.00	$0.00	$125.00	$0.00	$125.00	$0.00
Total Income	$6,612.38	$6,780.92	($168.54)	$66,006.11	$61,028.28	$4,977.83	$81,371.00
Total Income	$6,612.38	$6,780.92	($168.54)	$66,006.11	$61,028.28	$4,977.83	$81,371.00
Expense							
Administrative Exp.							
5000 - Administrative Expenses	$0.00	$30.00	$30.00	$334.08	$270.00	($64.08)	$360.00
5020 - Audit/Accounting Fees	$33.33	$33.33	$0.00	$300.00	$299.97	($0.03)	$400.00
5025 - Bad Debt Expense	$0.00	$58.33	$58.33	$0.00	$524.97	$524.97	$700.00
5030 - Bank Charges	$0.00	$8.33	$8.33	$36.00	$74.97	$38.97	$100.00
5035 - Computer Expenses	$0.00	$20.83	$20.83	$0.00	$187.47	$187.47	$250.00
5040 - Corporate Annual Report	$0.00	$5.17	$5.17	$61.25	$46.53	($14.72)	$62.00
5080 - Legal Fees - Other	$40.78	$208.33	$167.55	$2,073.46	$1,874.97	($198.49)	$2,500.00
5090 - License Fees & Permits	$0.00	$20.83	$20.83	$0.00	$187.47	$187.47	$250.00
5100 - Miscellaneous Expense	$0.00	$41.67	$41.67	$125.00	$375.03	$250.03	$500.00
5150 - Office Expenses	$11.75	$83.33	$71.58	$1,490.89	$749.97	($740.92)	$1,000.00
5160 - Postage & Printing	$7.48	$31.67	$24.19	$810.29	$285.03	($525.26)	$380.00
5170 - Professional Fees - XXXX	$0.00	$0.00	$0.00	$3,094.70	$0.00	($3,094.70)	$0.00
5180 - Screening Fees	$0.00	$8.33	$8.33	$35.00	$74.97	$39.97	$100.00
5185 - HOA General Meeting	$0.00	$25.00	$25.00	$0.00	$225.00	$225.00	$300.00
5190 - Website Expense	$0.00	$33.33	$33.33	$0.00	$299.97	$299.97	$400.00
Total Administrative Exp.	$93.34	$608.48	$515.14	$8,360.67	$5,476.32	($2,884.35)	$7,302.00
Contracts							
6110 - Landscaping Services	$2,600.00	$2,600.00	$0.00	$23,400.00	$23,400.00	$0.00	$31,200.00
6130 - Accounting Fees	$420.00	$420.00	$0.00	$3,402.12	$3,780.00	$377.88	$5,040.00
6150 - Pest Control	$0.00	$0.00	$0.00	$195.00	$0.00	($195.00)	$0.00
6180 - Trash Removal	$300.00	$316.67	$16.67	$2,690.00	$2,850.03	$160.03	$3,800.00
Total Contracts	$3,320.00	$3,336.67	$16.67	$29,687.12	$30,030.03	$342.91	$40,040.00
Insurance							
5500 - Insurance - General	$548.00	$531.58	($16.42)	$4,932.00	$4,784.22	($147.78)	$6,379.00
Total Insurance	$548.00	$531.58	($16.42)	$4,932.00	$4,784.22	($147.78)	$6,379.00
Repair & Maintenance							
7000 - Building Repair & Supplies	$0.00	$62.50	$62.50	$2,908.98	$562.50	($2,346.48)	$750.00
7030 - Sidewalk/Driveway Maint.	$0.00	$16.67	$16.67	$40.00	$150.03	$110.03	$200.00
7070 - Electrical Repairs	$16.70	$0.00	($16.70)	$16.70	$0.00	($16.70)	$0.00
7080 - Fence Repairs	$2,355.00	$1,000.00	($1,355.00)	$4,667.00	$9,000.00	$4,333.00	$12,000.00
7120 - Irrigation & Supplies	$564.00	$583.33	$19.33	$3,331.26	$5,249.97	$1,918.71	$7,000.00

Brentwood Manors Phase II HOA, Inc.
Budget Comparison Report
9/1/2026 - 9/30/2026

	9/1/2026 - 9/30/2026			1/1/2026 - 9/30/2026			
	Actual	**Budget**	**Variance**	**Actual**	**Budget**	**Variance**	**Annual Budget**
7140 - Landscape Extras	$113.64	$100.00	($13.64)	$8,574.54	$900.00	($7,674.54)	$1,200.00
7160 - Mulching	$0.00	$83.33	$83.33	$0.00	$749.97	$749.97	$1,000.00
7220 - Tree Trimming	$60.00	$333.33	$273.33	$1,490.00	$2,999.97	$1,509.97	$4,000.00
Total Repair & Maintenance	$3,109.34	$2,179.16	($930.18)	$21,028.48	$19,612.44	($1,416.04)	$26,150.00
Utilities							
5300 - Electricity	$50.41	$83.33	$32.92	$531.78	$749.97	$218.19	$1,000.00
5330 - Telephone	$65.00	$41.67	($23.33)	$470.00	$375.03	($94.97)	$500.00
Total Utilities	$115.41	$125.00	$9.59	$1,001.78	$1,125.00	$123.22	$1,500.00
Total Expense	$7,186.09	$6,780.89	($405.20)	$65,010.05	$61,028.01	($3,982.04)	$81,371.00
Operating Net Income	($573.71)	$0.03	($573.74)	$996.06	$0.27	$995.79	$0.00
Net Income	($573.71)	$0.03	($573.74)	$996.06	$0.27	$995.79	$0.00