



FirstService
RESIDENTIAL

0395 SAILPOINTE HOA

RESIDENT PACKAGE - 0395

For period ending August 31, 2026

Confidential - For Management Use Only



SAILPOINTE HOA
RESIDENT PACKAGE - 0395
August 31, 2026

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Disclosures:

1. Please note that effective January 1, 2013 - for all accounts, FDIC coverage is \$250,000 per depositor at FDIC insured institutions
2. Financial information is provided for owners who are members of this association only. The information is believed to be accurate as of the date the documents are posted. Any owner receiving this information shall not use the information in any way which is inconsistent with the requirements of governing state or federal law.
3. The 2025 Audited Financial Statements were received and adjusting entries was posted in the month of July 2026.

SAILPOINTE HOA
Executive Summary
 August 31, 2026

TOTAL CASH

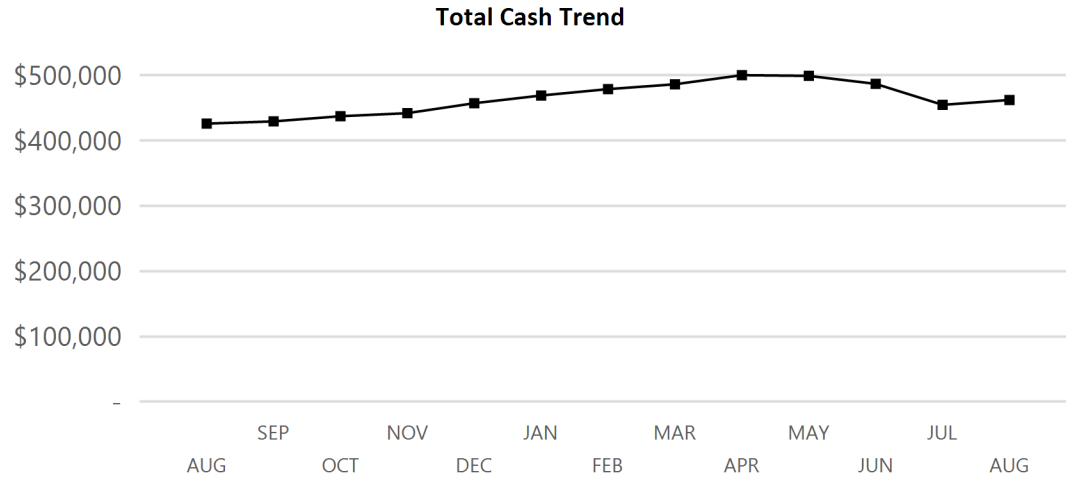
Operating	\$122,217
Other	-
Reserves	\$339,727
Security Deposits	-
Special Assessment	-
Total Cash	\$461,944

OPERATING CASH

Beginning Cash	\$119,871
Change in Cash	\$2,346
Ending Cash	\$122,217
<i>Less: Accruals</i>	<i>\$2,476</i>
<i>Less: Current Accounts Payable</i>	<i>-</i>
Adjusted Operating Cash	\$119,741

ACCOUNTS RECEIVABLE SUMMARY

Receivable Type	Current	Over 30 Days	Over 60 Days	Over 90 Days	Balance
LF Late Fees	\$120	\$90	\$90	\$440	\$740
MM Maintenance Fees	(\$1,536)	(\$212)	\$519	(\$5,223)	(\$6,452)
RC Returned Check Fee	\$30	\$30	-	\$330	\$390
UD Demand/30 Day Collection Notice	\$315	\$280	\$280	\$910	\$1,785
UF Reminder Collection Cost	\$20	-	-	\$50	\$70
UP ATP Collection Cost	-	-	-	\$190	\$190
TOTAL	(\$1,051)	\$188	\$889	(\$3,303)	(\$3,277)



SAILPOINTE HOA
Executive Summary
 August 31, 2026

INCOME STATEMENT SUMMARY

Income Recap

Account	Aug Actual	Aug Budget	Aug Variance	YTD Actual	YTD Budget	YTD Variance	2026 Total Budget	2026 Budget Remaining/(Over)
TOTAL REVENUE	\$21,016	\$19,252	\$1,764	\$169,680	\$154,016	\$15,664	\$231,015	\$61,335
TOTAL EXPENSES	\$20,521	\$19,252	(\$1,269)	\$152,246	\$154,016	\$1,770	\$231,015	\$78,769
NET INCOME/(LOSS)	\$496	-	\$496	\$17,434	-	\$17,434	-	(\$17,434)

Expense Summary

Account	Aug Actual	Aug Budget	Aug Variance	YTD Actual	YTD Budget	YTD Variance	2026 Total Budget	2026 Budget Remaining/(Over)
ADMINISTRATIVE	\$2,290	\$1,013	(\$1,277)	\$4,322	\$8,104	\$3,782	\$12,165	\$7,843
PROPERTY INSURANCE	\$1,277	\$1,124	(\$153)	\$12,576	\$8,992	(\$3,584)	\$13,479	\$903
UTILITIES	\$402	\$411	\$9	\$3,145	\$3,288	\$143	\$4,931	\$1,786
CONTRACTS	\$9,688	\$9,893	\$205	\$74,553	\$79,144	\$4,591	\$118,713	\$44,160
SALARIES & BENEFITS	-	\$167	\$167	-	\$1,336	\$1,336	\$2,000	\$2,000
REPAIRS/MAINTENANCE	\$1,790	\$1,500	(\$290)	\$16,074	\$12,000	(\$4,074)	\$18,000	\$1,926
SPECIAL PROJECTS	-	\$833	\$833	-	\$6,664	\$6,664	\$10,000	\$10,000
RESERVE TRANSFERS	\$5,073	\$4,311	(\$762)	\$41,576	\$34,488	(\$7,088)	\$51,727	\$10,151

SAILPOINTE HOA
Executive Summary
August 31, 2026**CASH SUMMARY**

Bank Code/Bank Name	Account Description	Beginning Balance	Increases	Decreases	Ending Balance
Operating					
OPR1 - CITY NATL OPERATING	OPERATING ACCOUNT - CITY NATL OPERATING	\$119,871	\$20,132	\$17,787	\$122,217
Total Operating		\$119,871	\$20,132	\$17,787	\$122,217
Reserves					
RSV3 - CITY NATIONAL BANK RSV	RESERVES ACCOUNT - CITY NATIONAL BANK RSV	\$334,655	\$5,072	-	\$339,727
Total Reserves		\$334,655	\$5,072	-	\$339,727
Total Cash		\$454,526	\$25,205	\$17,787	\$461,944



SAILPOINTE HOA
Balance Sheet
As of August 31, 2026

Account	Description	Current Month August	Prior Month July	Month Inc / (Dec)	Current Year August	Prior Year August	Year Inc / (Dec)
ASSETS							
CURRENT ASSETS							
10010 22	Cash-Operating - 22 City National Bank	122,217	119,871	2,346	122,217	108,658	13,559
10200	Due To/(From) Reserves	11,431	11,432	0	11,431	11,436	(5)
10300	Accounts Receivable	14,799	14,017	782	14,799	20,501	(5,702)
10330 85	Other Receivables - 85 Vendors	3,606	3,606	0	3,606	3,606	0
10390 00	Allowance/Bad Debts - 00	(8,448)	(8,256)	(192)	(8,448)	(6,144)	(2,304)
10500	Prepaid Insurance	13,339	16,195	(2,856)	13,339	13,335	4
10505	Prepaid Expenses	20	26	(5)	20	0	20
10549	A/P Clearing	125	376	(250)	125	376	(250)
10550	A/R Clearing	87	87	0	87	87	0
TOTAL CURRENT ASSETS		\$157,177	\$157,353	(\$176)	\$157,177	\$151,855	\$5,323
RESTRICTED FUNDS							
12010 22	Cash-Reserves - 22 City National Bank	339,727	334,655	5,072	339,727	317,171	22,556
12045	Due(To)/From Operating	(11,431)	(11,432)	0	(11,431)	(11,436)	5
TOTAL RESTRICTED FUNDS		\$328,296	\$323,224	\$5,073	\$328,296	\$305,735	\$22,561
OTHER ASSETS							
19010	Utility Deposits	317	317	0	317	317	0
TOTAL OTHER ASSETS		\$317	\$317	\$0	\$317	\$317	\$0
TOTAL ASSETS		\$485,791	\$480,894	\$4,897	\$485,791	\$457,907	\$27,884

LIABILITIES

CURRENT LIABILITIES

Entity: 0395
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Balance Sheet
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SAILPOINTE HOA
Balance Sheet
 As of August 31, 2026

Account	Description	Current Month August	Prior Month July	Month Inc / (Dec)	Current Year August	Prior Year August	Year Inc / (Dec)
20010	Accrued Expenses	2,476	1,872	604	2,476	359	2,116
20100	Prepaid Assessments	18,076	18,945	(869)	18,076	18,512	(436)
20159	Deferred Revenue	10,161	10,568	(406)	10,161	15,039	(4,877)
TOTAL CURRENT LIABILITIES		\$30,713	\$31,385	(\$672)	\$30,713	\$33,910	(\$3,197)
RESERVE LIABILITIES							
30000 00	Reserve - 00	79,146	77,063	2,083	79,146	54,150	24,996
30000 126	Reserve - 126 Paint Common Area	104,480	103,430	1,050	104,480	131,880	(27,400)
30000 172d	Reserve - 172d Fence	6,617	6,556	61	6,617	5,885	732
30000 45	Reserve - 45 Pool	72,353	71,242	1,111	72,353	59,021	13,332
30000 65	Reserve - 65 Sealcoating	12,066	12,060	6	12,066	11,994	72
30080	Reserve-Interest	53,635	52,873	762	53,635	42,806	10,829
TOTAL RESERVE LIABILITIES		\$328,296	\$323,224	\$5,073	\$328,296	\$305,735	\$22,561
TOTAL LIABILITIES		\$359,009	\$354,608	\$4,401	\$359,009	\$339,645	\$19,364
MEMBERS EQUITY							
38880	Fund Balance	109,347	109,347	0	109,347	129,792	(20,445)
Current Year Net Income/ (Loss)		17,434	16,938	496	17,434	(11,530)	28,964
TOTAL MEMBERS EQUITY		\$126,781	\$126,286	\$496	\$126,781	\$118,262	\$8,519
TOTAL LIABILITIES & EQUITY		\$485,791	\$480,894	\$4,897	\$485,791	\$457,907	\$27,884

SAILPOINTE HOA
Income Statement
 August 31, 2026

Account	Description	Aug Actual	Aug Budget	Aug Variance	Aug Pct Var	YTD Actual	YTD Budget	YTD Variance	YTD Pct Var	2026 Total Budget	2026 Budget Remaining/ (Over)
REVENUE											
40000	Owner Assessments	14,940	14,941	(1)	0.0%	119,520	119,528	(8)	0.0%	179,288	59,768
40002	Reserve Income	4,311	4,311	0	0.0%	34,488	34,488	0	0.0%	51,727	17,239
40011	Late Fee Income	150	0	150	0.0%	1,280	0	1,280	0.0%	0	(1,280)
40025	Returned Check Fees	30	0	30	0.0%	360	0	360	0.0%	0	(360)
40030	Screening Fees	52	0	52	0.0%	614	0	614	0.0%	0	(614)
40080	Interest Income	11	0	11	0.0%	88	0	88	0.0%	0	(88)
40081	Reserve Interest	762	0	762	0.0%	7,088	0	7,088	0.0%	0	(7,088)
40115	Administrative Fee	355	0	355	0.0%	2,640	0	2,640	0.0%	0	(2,640)
41010	House Charges	0	0	0	0.0%	350	0	350	0.0%	0	(350)
42020	Cable Income	406	0	406	0.0%	3,252	0	3,252	0.0%	0	(3,252)
REVENUE TOTAL:		\$21,016	\$19,252	\$1,764	9.2%	\$169,680	\$154,016	\$15,664	10.2%	\$231,015	\$61,335
EXPENSES											
ADMINISTRATIVE											
50005	Accounting Fees	1,450	104	(1,346)	<-100%	(1,772)	832	2,604	>100%	1,250	3,022
50011	Master Assessments	0	219	219	100.0%	0	1,752	1,752	100.0%	2,628	2,628
50012	Bad Debts	192	192	0	0.0%	1,536	1,536	0	0.0%	2,300	764
50015	Bank Charges	25	0	(25)	0.0%	350	0	(350)	0.0%	0	(350)
50045	Legal Fees - General	0	108	108	100.0%	0	864	864	100.0%	1,300	1,300
50050	License,Taxes,Permit - General	0	0	0	0.0%	427	0	(427)	0.0%	0	(427)
50050	License,Taxes,Permit - Pool Permits	250	10	(240)	<-100%	250	80	(170)	<-100%	125	(125)
50053	Corporate Annual Rep	5	5	0	-2.0%	41	40	(1)	-2.1%	62	21
50054	Management Collected Late Fees	0	83	83	100.0%	0	664	664	100.0%	1,000	1,000
50055	Meetings/Minutes	0	15	15	100.0%	316	120	(196)	<-100%	175	(141)
50081	Printing And Postage	368	144	(224)	<-100%	3,174	1,152	(2,022)	<-100%	1,725	(1,449)

SAILPOINTE HOA
Income Statement
 August 31, 2026

Account	Description	Aug Actual	Aug Budget	Aug Variance	Aug Pct Var	YTD Actual	YTD Budget	YTD Variance	YTD Pct Var	2026 Total Budget	2026 Budget Remaining/ (Over)
50113	Coupon/Statement Chg	0	133	133	100.0%	0	1,064	1,064	100.0%	1,600	1,600
	ADMINISTRATIVE TOTAL:	\$2,290	\$1,013	(\$1,277)	<-100%	\$4,322	\$8,104	\$3,782	46.7%	\$12,165	\$7,843
PROPERTY INSURANCE											
52031	Liability Insurance	721	715	(6)	-0.9%	7,725	5,720	(2,005)	-35.0%	8,578	853
52032	Umbrella Insurance	356	141	(215)	<-100%	2,361	1,128	(1,233)	<-100%	1,687	(674)
52035	Directors & Officers	134	181	47	25.8%	1,050	1,448	398	27.5%	2,173	1,123
52036	Fidelity Bond	66	31	(35)	<-100%	340	248	(92)	-36.9%	367	27
52063	Workers Comp Ins.	0	56	56	100.0%	1,100	448	(652)	<-100%	674	(426)
	PROPERTY INSURANCE TOTAL:	\$1,277	\$1,124	(\$153)	-13.6%	\$12,576	\$8,992	(\$3,584)	-39.9%	\$13,479	\$903
UTILITIES											
54050	Electricity - General	296	250	(46)	-18.3%	2,449	2,000	(449)	-22.5%	3,000	551
54070	Water & Sewer - General	106	161	55	34.0%	696	1,288	592	46.0%	1,931	1,235
	UTILITIES TOTAL:	\$402	\$411	\$9	2.2%	\$3,145	\$3,288	\$143	4.3%	\$4,931	\$1,786
CONTRACTS											
60075	Janitorial Contract	750	700	(50)	-7.1%	6,000	5,600	(400)	-7.1%	8,400	2,400
60085	Lake/Pond Maint	75	65	(10)	-15.4%	827	520	(307)	-59.0%	780	(47)
60090	Lawn Maintenance	4,650	4,650	0	0.0%	34,100	37,200	3,100	8.3%	55,800	21,700
60095	Lawn Spray & Fertil	475	475	0	0.0%	3,800	3,800	0	0.0%	5,700	1,900
61000	Management Services	3,288	2,886	(402)	-13.9%	25,926	23,088	(2,838)	-12.3%	34,633	8,707
61020	Pool/Spa Service	450	375	(75)	-20.0%	3,900	3,000	(900)	-30.0%	4,500	600
61021	Pool Attendant	0	450	450	100.0%	0	3,600	3,600	100.0%	5,400	5,400
61055	Trash Removal	0	292	292	100.0%	0	2,336	2,336	100.0%	3,500	3,500
	CONTRACTS TOTAL:	\$9,688	\$9,893	\$205	2.1%	\$74,553	\$79,144	\$4,591	5.8%	\$118,713	\$44,160

SAILPOINTE HOA
Income Statement
August 31, 2026

Account	Description	Aug Actual	Aug Budget	Aug Variance	Aug Pct Var	YTD Actual	YTD Budget	YTD Variance	YTD Pct Var	2026 Total Budget	2026 Budget Remaining/ (Over)
SALARIES & BENEFITS											
65058	Bonuses	0	167	167	100.0%	0	1,336	1,336	100.0%	2,000	2,000
	SALARIES & BENEFITS TOTAL:	\$0	\$167	\$167	100.0%	\$0	\$1,336	\$1,336	100.0%	\$2,000	\$2,000
REPAIRS/MAINTENANCE											
70060	R&M-General	0	63	63	100.0%	0	504	504	100.0%	750	750
70095	R&M-Pool/Spa/Fountai	0	104	104	100.0%	0	832	832	100.0%	1,250	1,250
70135	Landscaping Extras	0	83	83	100.0%	0	664	664	100.0%	1,000	1,000
70138	Tree Trimming	2,041	1,250	(791)	-63.2%	16,324	10,000	(6,324)	-63.2%	15,000	(1,324)
70289	Contingency	(250)	0	250	0.0%	(250)	0	250	0.0%	0	250
	REPAIRS/MAINTENANCE TOTAL:	\$1,790	\$1,500	(\$290)	-19.3%	\$16,074	\$12,000	(\$4,074)	-33.9%	\$18,000	\$1,926
SPECIAL PROJECTS											
74005	Special Projects - Landscaping	0	833	833	100.0%	0	6,664	6,664	100.0%	10,000	10,000
	SPECIAL PROJECTS TOTAL:	\$0	\$833	\$833	100.0%	\$0	\$6,664	\$6,664	100.0%	\$10,000	\$10,000
RESERVE TRANSFERS											
80000	Reserve Transfers - General	4,311	4,311	0	0.0%	34,488	34,488	0	0.0%	51,727	17,239
80001	Reserve Interest	762	0	(762)	0.0%	7,088	0	(7,088)	0.0%	0	(7,088)
	RESERVE TRANSFERS TOTAL:	\$5,073	\$4,311	(\$762)	-17.7%	\$41,576	\$34,488	(\$7,088)	-20.6%	\$51,727	\$10,151
	TOTAL EXPENSES:	\$20,521	\$19,252	(\$1,269)	-6.6%	\$152,246	\$154,016	\$1,770	1.1%	\$231,015	\$78,769
	NET INCOME/ (LOSS):	496	0	\$496	0.0%	17,434	0	17,434	0.0%	0	(17,434)