

FINANCIAL REPORTS TO THE BOARD OF DIRECTORS

Crossings of Oakland
Property Owners Association

April 30, 2026

Prepared By:

The Highlander Group, Inc.
2878 Orchard Lake Rd, 1st Floor.
Keego Harbor, MI 48320
(248) 681-7883
www.highlandergroup.net

Prepared without an audit and for internal purposes only.

110 The Crossings of Oakland Property Owners Assoc.

Balance Sheet

Posted 04/30/2026

Assets

Operating Accounts

10000	Operating	150,949.99
-------	-----------	------------

<u>Total Operating Accounts</u>		<u>150,949.99</u>
---------------------------------	--	-------------------

Reserve Accounts

10001	Money Market	21,066.08
-------	--------------	-----------

<u>Total Reserve Accounts</u>		<u>21,066.08</u>
-------------------------------	--	------------------

Accounts Receivable

12000	Accounts Receivable	11,004.50
-------	---------------------	-----------

<u>Total Accounts Receivable</u>		<u>11,004.50</u>
----------------------------------	--	------------------

<u>Total Assets</u>		<u>183,020.57</u>
---------------------	--	-------------------

Liabilities & Equity

Other Liabilities

21000	Prepaid Assessments	78,028.23
-------	---------------------	-----------

<u>Total Other Liabilities</u>		<u>78,028.23</u>
--------------------------------	--	------------------

Equity

30000	Reserve Fund	21,066.08
-------	--------------	-----------

31000	Prior Years Retained Earnings	11,974.67
-------	-------------------------------	-----------

<u>Total Equity</u>		<u>33,040.75</u>
---------------------	--	------------------

Liabilities and Equity

Operating Retained Earnings	71,951.59
-----------------------------	-----------

<u>Total Liabilities and Equity</u>	<u>71,951.59</u>
-------------------------------------	------------------

<u>Total Liabilities & Equity</u>	<u>183,020.57</u>
---------------------------------------	-------------------

Statement of Income and Expense

Posted 4/1/2026 To 4/30/2026 11:59:00 PM

Wednesday, May 6, 2026

13:19

110 The Crossings of Oakland Property Owners Assoc.

Operating

		Month		Year		Annual	Remainder
		Actual	Budget	Actual	Budget		
Income							
<u>Assessment Income</u>	<u>Acct Code</u>						
Assessments	40000	77,375.00	77,400.00	151,175.00	154,800.00	309,600.00	158,425.00
Total Assessment Income		77,375.00	77,400.00	151,175.00	154,800.00	309,600.00	158,425.00
<u>Other Income</u>	<u>Acct Code</u>						
Interest	40040	8.33	0.00	34.93	0.00	0.00	(34.93)
Late Fees	40050	140.00	0.00	1,200.00	0.00	0.00	(1,200.00)
Mailbox Assessment Fee	40085	0.00	0.00	9,000.00	9,000.00	9,000.00	0.00
Transfer from Reserves	45000	0.00	1,666.67	30,000.00	6,666.68	20,000.00	(10,000.00)
Total Other Income		148.33	1,666.67	40,234.93	15,666.68	29,000.00	(11,234.93)
Total Income		77,523.33	79,066.67	191,409.93	170,466.68	338,600.00	147,190.07
Expense							
<u>Administrative</u>	<u>Acct Code</u>						
Copies	50110	32.58	141.67	568.10	566.68	1,700.00	1,131.90
Postage	50120	38.52	141.67	127.31	566.68	1,700.00	1,572.69
Legal Fees - Collections	50140	(455.00)	0.00	(455.00)	0.00	0.00	455.00
Legal Fees - Other	50145	0.00	41.67	0.00	166.68	500.00	500.00
Audit/Tax	50160	2,732.00	0.00	2,732.00	0.00	800.00	(1,932.00)
Management Services	50200	3,055.40	3,055.40	12,221.60	12,221.60	36,664.83	24,443.23
Miscellaneous	50240	120.95	208.33	2,294.26	833.32	2,500.00	205.74
Website	50245	35.00	35.00	140.00	140.00	420.00	280.00
Federal Income Tax	50255	0.00	0.00	135.12	0.00	0.00	(135.12)
Total Administrative		5,559.45	3,623.74	17,763.39	14,494.96	44,284.83	26,521.44
<u>Building Maintenance</u>	<u>Acct Code</u>						
Electrical	65015	0.00	41.67	0.00	166.68	500.00	500.00
Fences	65020	0.00	41.67	0.00	166.68	500.00	500.00
Total Building Maintenance		0.00	83.34	0.00	333.36	1,000.00	1,000.00
<u>Community Center/Clubhouse</u>	<u>Acct Code</u>						
Clubhouse Repairs	70045	0.00	291.67	0.00	1,166.68	3,500.00	3,500.00

Statement of Income and Expense

Wednesday, May 6, 2026

13:19

Posted 4/1/2026 To 4/30/2026 11:59:00 PM

110 The Crossings of Oakland Property Owners Assoc.

Operating

		Month		Year		Annual	Remainder
		Actual	Budget	Actual	Budget		
Pool Service/Maint.	70100	1,289.00	1,250.00	6,647.28	5,000.00	15,000.00	8,352.72
Pool Chemicals/Supplies	70105	0.00	500.00	4,035.69	2,000.00	6,000.00	1,964.31
Total Community Center/Clubhouse		1,289.00	2,041.67	10,682.97	8,166.68	24,500.00	13,817.03
Grounds	Acct Code						
Grounds Maintenance	63000	905.00	1,541.67	1,160.00	6,166.68	18,500.00	17,340.00
Landscape Maintenance	63100	7,441.25	0.00	14,882.50	0.00	59,530.00	44,647.50
Tree Removal	63135	0.00	83.33	110.00	333.32	1,000.00	890.00
Holiday Lighting	63150	0.00	458.33	5,500.00	1,833.32	5,500.00	0.00
Park Repair & Maintenance	63160	0.00	41.67	0.00	166.68	500.00	500.00
Flag Services	63170	0.00	83.92	0.00	335.68	1,007.00	1,007.00
Pond Maintenance	63210	1,855.00	143.96	1,855.00	575.84	1,727.50	(127.50)
Irrigation	63400	0.00	93.75	0.00	375.00	1,125.00	1,125.00
Mailbox Repair & Maintance	63520	0.00	0.00	9,781.19	0.00	0.00	(9,781.19)
Snow Removal	63600	3,200.00	3,200.00	16,000.00	12,800.00	16,000.00	0.00
Chemical (Salt)	63610	525.00	500.00	2,850.00	2,000.00	2,500.00	(350.00)
Trash Removal	63910	0.00	7,550.17	22,650.63	30,200.68	90,602.00	67,951.37
Total Grounds		13,926.25	13,696.80	74,789.32	54,787.20	197,991.50	123,202.18
Insurance	Acct Code						
Workers Compensation Insurance	50535	0.00	41.67	500.00	166.68	500.00	0.00
Liability Insurance	50560	0.00	584.33	1,752.00	2,337.32	7,012.00	5,260.00
Total Insurance		0.00	626.00	2,252.00	2,504.00	7,512.00	5,260.00
Reserve Accounts	Acct Code						
Reserve Contribution	90000	2,793.00	2,717.64	11,172.00	10,870.56	32,611.67	21,439.67
Reserve Interest	90140	2.03	0.00	10.65	0.00	0.00	(10.65)
Total Reserve Accounts		2,795.03	2,717.64	11,182.65	10,870.56	32,611.67	21,429.02
Utilities	Acct Code						
Electric	60010	233.59	541.67	1,111.73	2,166.68	6,500.00	5,388.27
Gas	60015	248.38	541.67	995.18	2,166.68	6,500.00	5,504.82

Statement of Income and Expense

Posted 4/1/2026 To 4/30/2026 11:59:00 PM

Wednesday, May 6, 2026

13:19

110 The Crossings of Oakland Property Owners Assoc.

Operating

		Month		Year		Annual	Remainder
		Actual	Budget	Actual	Budget		
Water	60025	0.00	1,291.67	159.07	5,166.68	15,500.00	15,340.93
Cable - Internet	60055	174.01	183.33	522.03	733.32	2,200.00	1,677.97
Total Utilities		655.98	2,558.34	2,788.01	10,233.36	30,700.00	27,911.99
Total Expense		24,225.71	25,347.53	119,458.34	101,390.12	338,600.00	219,141.66
Excess Revenue / Expense		53,297.62	53,719.14	71,951.59	69,076.56	0.00	71,951.59

AP Check Register with Detail

Check Date 4/1/2026 To 4/30/2026 11:59:00 PM

Voided No

110 The Crossings of Oakland Property Owners Assoc.

Operating

1836	4/1/2026	The Highlander Group, Inc.	3,055.40	PAID
Inv. # April		50200 Management Services	3,055.40	Operating
		Monthly management fees		
1837	4/2/2026	AT&T U-Verse	174.01	PAID
		60055 Cable - Internet	174.01	Operating
		Acct# 334136777 Internet/Phone 3/20 - 4/19/26		
1838	4/10/2026	DTE Energy	233.59	PAID
		60010 Electric	54.05	Operating
		Acct# 9100 168 1235-6, 2900 Country Crossings, 3/4 - 4/1/26		
		60010 Electric	19.07	Operating
		Acct# 9100 227 8499-5, 4014 Holly Lane, 3/4 - 4/1/26		
		60010 Electric	160.47	Operating
		Acct# 9100 157 7206-4, 4360 Country Crossings, 3/4 - 4/1/26		
1839	4/10/2026	Michigan Community Auditors, PLLC	800.00	PAID
Inv. # CRO2025		50160 Audit/Tax	800.00	Operating
		2025 CPA Review & Tax Return		
1840	4/10/2026	Hi-Hill Lawn Service	150.00	PAID
Inv. # 64320		63610 Chemical (Salt)	150.00	Operating
		Salting of main entrance intersection 3/1 & 3/13/26		
1841	4/10/2026	Aqua-Weed Control, Inc.	1,855.00	PAID
Inv. # 24574		63210 Pond Maintenance	255.00	Operating
		2026 EGLE Permit fee		
Inv. # 24574		63210 Pond Maintenance	1,600.00	Operating
		First half of season billing for aquatic weed & algae control services (1 of 2)		
1842	4/10/2026	Timberland Landscape, Inc.	8,346.25	PAID
Inv. # 710217		63000 Grounds Maintenance	795.00	Operating
		Removed fallen tree between 3775 & 3751 Briarbrooke. Cleaned up debris on soccer field & repaired lawn. w/o 90525		
Inv. # 710221		63000 Grounds Maintenance	110.00	Operating
		Exploratory diagnoses of flooding near pool clubhouse & playground, w/o 90526		
Inv. # 710132		63100 Landscape Maintenance	7,441.25	Operating
		Lawn Maintenance 1 of 8		
1843	4/20/2026	The Highlander Group, Inc.	227.05	PAID
		50110 Copies	32.58	Operating
		Copies April		
		50120 Postage	38.52	Operating
		Postage		
		50240 Miscellaneous	15.95	Operating
		Envelopes, labels, Electronic Document Mgt.		
		50240 Miscellaneous	105.00	Operating
		Late Letters		
		50245 Website	35.00	Operating
		Website		
1844	4/22/2026	Consumers Energy	248.38	PAID