FINANCIAL REPORTS
TO
THE BOARD OF DIRECTORS

Crossings of Oakland
Property Owners Association

May 31, 2026

Prepared By:

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Prepared without an audit and for internal purposes only.

110 The Crossings of Oakland Property Owners Assoc.

Balance Sheet

Posted 05/31/2026

Assets			
Operating Accounts			
10000	Operating	121,591.89	
Total Operating Accounts		121,591.89	
Reserve Accounts			
10001	Money Market	13,860.55	
Total Reserve Accounts		13,860.55	
Accounts Receivable			
12000	Accounts Receivable	11,249.50	
Total Accounts Receivable		11,249.50	
Total Assets			*146,701.94*
Liabilities & Equity			
Other Liabilities			
21000	Prepaid Assessments	77,554.73	
Total Other Liabilities		77,554.73	
Equity			
30000	Reserve Fund	13,860.55	
31000	Prior Years Retained Earnings	11,974.67	
Total Equity		25,835.22	
Liabilities and Equity			
	Operating Retained Earnings	43,311.99	
Total Liabilities and Equity		43,311.99	
Total Liabilities & Equity			*146,701.94*

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Operating

		Month		Year			
		Actual	Budget	Actual	Budget	Annual	Remainder
Income							
Assessment Income	**Acct Code**						
Assessments	40000	0.00	0.00	151,175.00	154,800.00	309,600.00	158,425.00
Total Assessment Income		0.00	0.00	151,175.00	154,800.00	309,600.00	158,425.00
Other Income	**Acct Code**						
Interest	40040	7.55	0.00	42.48	0.00	0.00	(42.48)
Late Fees	40050	720.00	0.00	1,920.00	0.00	0.00	(1,920.00)
Mailbox Assessment Fee	40085	0.00	0.00	9,000.00	9,000.00	9,000.00	0.00
Transfer from Reserves	45000	10,000.00	1,666.67	40,000.00	8,333.35	20,000.00	(20,000.00)
Total Other Income		10,727.55	1,666.67	50,962.48	17,333.35	29,000.00	(21,962.48)
Total Income		10,727.55	1,666.67	202,137.48	172,133.35	338,600.00	136,462.52
Expense							
Administrative	**Acct Code**						
Copies	50110	41.04	141.67	609.14	708.35	1,700.00	1,090.86
Postage	50120	43.71	141.67	171.02	708.35	1,700.00	1,528.98
Legal Fees - Collections	50140	455.00	0.00	0.00	0.00	0.00	0.00
Legal Fees - Other	50145	0.00	41.67	0.00	208.35	500.00	500.00
Audit/Tax	50160	0.00	800.00	2,732.00	800.00	800.00	(1,932.00)
Management Services	50200	3,055.40	3,055.40	15,277.00	15,277.00	36,664.83	21,387.83
Miscellaneous	50240	606.85	208.33	2,901.11	1,041.65	2,500.00	(401.11)
Website	50245	35.00	35.00	175.00	175.00	420.00	245.00
Federal Income Tax	50255	0.00	0.00	135.12	0.00	0.00	(135.12)
Total Administrative		4,237.00	4,423.74	22,000.39	18,918.70	44,284.83	22,284.44
Building Maintenance	**Acct Code**						
Electrical	65015	0.00	41.67	0.00	208.35	500.00	500.00
Fences	65020	0.00	41.67	0.00	208.35	500.00	500.00
Total Building Maintenance		0.00	83.34	0.00	416.70	1,000.00	1,000.00
Community Center/Clubhouse	**Acct Code**						
Clubhouse Repairs	70045	0.00	291.67	0.00	1,458.35	3,500.00	3,500.00

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Operating

		Month		Year			
		Actual	Budget	Actual	Budget	Annual	Remainder
Pool Service/Maint.	70100	3,577.61	1,250.00	10,224.89	6,250.00	15,000.00	4,775.11
Pool Chemicals/Supplies	70105	0.00	500.00	4,035.69	2,500.00	6,000.00	1,964.31
Total Community Center/Clubhouse		3,577.61	2,041.67	14,260.58	10,208.35	24,500.00	10,239.42
Grounds	**Acct Code**						
Grounds Maintenance	63000	7,144.16	1,541.67	8,304.16	7,708.35	18,500.00	10,195.84
Landscape Maintenance	63100	7,441.25	8,504.28	22,323.75	8,504.28	59,530.00	37,206.25
Tree Removal	63135	2,100.00	83.33	2,210.00	416.65	1,000.00	(1,210.00)
Holiday Lighting	63150	0.00	458.33	5,500.00	2,291.65	5,500.00	0.00
Park Repair & Maintenance	63160	0.00	41.67	0.00	208.35	500.00	500.00
Flag Services	63170	0.00	83.92	0.00	419.60	1,007.00	1,007.00
Pond Maintenance	63210	1,600.00	143.96	3,455.00	719.80	1,727.50	(1,727.50)
Irrigation	63400	0.00	93.75	0.00	468.75	1,125.00	1,125.00
Mailbox Repair & Maintance	63520	117.50	0.00	9,898.69	0.00	0.00	(9,898.69)
Snow Removal	63600	0.00	0.00	16,000.00	12,800.00	16,000.00	0.00
Chemical (Salt)	63610	0.00	0.00	2,850.00	2,000.00	2,500.00	(350.00)
Trash Removal	63910	7,550.21	7,550.17	30,200.84	37,750.85	90,602.00	60,401.16
Total Grounds		25,953.12	18,501.08	100,742.44	73,288.28	197,991.50	97,249.06
Insurance	**Acct Code**						
Workers Compensation Insurance	50535	0.00	41.67	500.00	208.35	500.00	0.00
Liability Insurance	50560	1,752.00	584.33	3,504.00	2,921.65	7,012.00	3,508.00
Total Insurance		1,752.00	626.00	4,004.00	3,130.00	7,512.00	3,508.00
Reserve Accounts	**Acct Code**						
Reserve Contribution	90000	2,793.00	2,717.64	13,965.00	13,588.20	32,611.67	18,646.67
Reserve Interest	90140	1.47	0.00	12.12	0.00	0.00	(12.12)
Total Reserve Accounts		2,794.47	2,717.64	13,977.12	13,588.20	32,611.67	18,634.55
Utilities	**Acct Code**						
Electric	60010	559.97	541.67	1,671.70	2,708.35	6,500.00	4,828.30
Gas	60015	160.02	541.67	1,155.20	2,708.35	6,500.00	5,344.80

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Operating

		Month		Year			
		Actual	Budget	Actual	Budget	Annual	Remainder
Water	60025	159.07	1,291.67	318.14	6,458.35	15,500.00	15,181.86
Cable - Internet	60055	173.89	183.33	695.92	916.65	2,200.00	1,504.08
Total Utilities		1,052.95	2,558.34	3,840.96	12,791.70	30,700.00	26,859.04
Total Expense		39,367.15	30,951.81	158,825.49	132,341.93	338,600.00	179,774.51
Excess Revenue / Expense		(28,639.60)	(29,285.14)	43,311.99	39,791.42	0.00	43,311.99