# FINANCIAL REPORTS
# TO
# THE BOARD OF DIRECTORS

## Crossings of Oakland
## Property Owners Association

## July 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 07/31/2026

| | | | |
|---|---|---|---|
| **Assets** | | | |
| Operating Accounts | | | |
| 10000 | Operating | 99,951.58 | |
| Total Operating Accounts | | 99,951.58 | |
| Reserve Accounts | | | |
| 10001 | Money Market | 19,448.92 | |
| Total Reserve Accounts | | 19,448.92 | |
| Accounts Receivable | | | |
| 12000 | Accounts Receivable | 13,566.02 | |
| Total Accounts Receivable | | 13,566.02 | |
| *Total Assets* | | | *132,966.52* |
| **Liabilities & Equity** | | | |
| Other Liabilities | | | |
| 21000 | Prepaid Assessments | 41,941.98 | |
| Total Other Liabilities | | 41,941.98 | |
| Equity | | | |
| 30000 | Reserve Fund | 19,448.92 | |
| 31000 | Prior Years Retained Earnings | 11,974.67 | |
| Total Equity | | 31,423.59 | |
| Liabilities and Equity | | | |
| | Operating Retained Earnings | 59,600.95 | |
| Total Liabilities and Equity | | 59,600.95 | |
| *Total Liabilities & Equity* | | | *132,966.52* |

# 110 The Crossings of Oakland Property Owners Assoc.

**Operating**

| | | Month | | Year | | | |
|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Actual | Budget | Annual | Remainder |
| **Income** | | | | | | | |
| **Assessment Income** | **Acct Code** | | | | | | |
| Assessments | 40000 | 77,400.00 | 77,400.00 | 228,575.00 | 232,200.00 | 309,600.00 | 81,025.00 |
| Total Assessment Income | | 77,400.00 | 77,400.00 | 228,575.00 | 232,200.00 | 309,600.00 | 81,025.00 |
| **Other Income** | **Acct Code** | | | | | | |
| Fines | 40030 | 25.00 | 0.00 | 25.00 | 0.00 | 0.00 | (25.00) |
| Interest | 40040 | 5.78 | 0.00 | 54.25 | 0.00 | 0.00 | (54.25) |
| Late Fees | 40050 | 160.00 | 0.00 | 2,540.00 | 0.00 | 0.00 | (2,540.00) |
| 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 | 40,000.00 | 11,666.69 | 20,000.00 | (20,000.00) |
| Total Other Income | | 190.78 | 1,666.67 | 51,619.25 | 20,666.69 | 29,000.00 | (22,619.25) |
| Total Income | | 77,590.78 | 79,066.67 | 280,194.25 | 252,866.69 | 338,600.00 | 58,405.75 |
| **Expense** | | | | | | | |
| **Administrative** | **Acct Code** | | | | | | |
| Copies | 50110 | 33.70 | 141.67 | 691.72 | 991.69 | 1,700.00 | 1,008.28 |
| Postage | 50120 | 45.82 | 141.67 | 416.42 | 991.69 | 1,700.00 | 1,283.58 |
| Legal Fees - Other | 50145 | 0.00 | 41.67 | 0.00 | 291.69 | 500.00 | 500.00 |
| Audit/Tax | 50160 | 0.00 | 0.00 | 2,732.00 | 800.00 | 800.00 | (1,932.00) |
| Management Services | 50200 | 3,055.40 | 3,055.40 | 21,387.80 | 21,387.80 | 36,664.83 | 15,277.03 |
| Miscellaneous | 50240 | 184.60 | 208.33 | 3,505.51 | 1,458.31 | 2,500.00 | (1,005.51) |
| Website | 50245 | 35.00 | 35.00 | 245.00 | 245.00 | 420.00 | 175.00 |
| Federal Income Tax | 50255 | 0.00 | 0.00 | 135.12 | 0.00 | 0.00 | (135.12) |
| Total Administrative | | 3,354.52 | 3,623.74 | 29,113.57 | 26,166.18 | 44,284.83 | 15,171.26 |
| **Building Maintenance** | **Acct Code** | | | | | | |
| Electrical | 65015 | 190.00 | 41.67 | 190.00 | 291.69 | 500.00 | 310.00 |
| Fences | 65020 | 0.00 | 41.67 | 0.00 | 291.69 | 500.00 | 500.00 |
| Door/Locks/Keys | 65030 | 0.00 | 0.00 | (400.00) | 0.00 | 0.00 | 400.00 |
| Total Building Maintenance | | 190.00 | 83.34 | (210.00) | 583.38 | 1,000.00 | 1,210.00 |
| **Community Center/Clubhouse** | **Acct Code** | | | | | | |

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**Operating**

| | | Month | | Year | | | |
|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Actual | Budget | Annual | Remainder |
| Clubhouse Repairs | 70045 | 0.00 | 291.67 | 436.62 | 2,041.69 | 3,500.00 | 3,063.38 |
| Clubhouse/Bath Supplies | 70050 | 153.70 | 0.00 | 153.70 | 0.00 | 0.00 | (153.70) |
| Pool Service/Maint. | 70100 | 3,446.00 | 1,250.00 | 16,261.60 | 8,750.00 | 15,000.00 | (1,261.60) |
| Pool Chemicals/Supplies | 70105 | 142.57 | 500.00 | 4,178.26 | 3,500.00 | 6,000.00 | 1,821.74 |
| Pool Deck | 70110 | 0.00 | 0.00 | 225.00 | 0.00 | 0.00 | (225.00) |
| Total Community Center/Clubhouse | | 3,742.27 | 2,041.67 | 21,255.18 | 14,291.69 | 24,500.00 | 3,244.82 |
| **Grounds** | **Acct Code** | | | | | | |
| Grounds Maintenance | 63000 | 273.74 | 1,541.67 | 12,270.41 | 10,791.69 | 18,500.00 | 6,229.59 |
| Landscape Maintenance | 63100 | 7,441.25 | 8,504.28 | 37,206.25 | 25,512.84 | 59,530.00 | 22,323.75 |
| Tree Removal | 63135 | 0.00 | 83.33 | 2,210.00 | 583.31 | 1,000.00 | (1,210.00) |
| Holiday Lighting | 63150 | 0.00 | 458.33 | 5,500.00 | 3,208.31 | 5,500.00 | 0.00 |
| Park Repair & Maintenance | 63160 | 419.62 | 41.67 | 584.50 | 291.69 | 500.00 | (84.50) |
| Flag Services | 63170 | 0.00 | 83.92 | 0.00 | 587.44 | 1,007.00 | 1,007.00 |
| Pond Maintenance | 63210 | 0.00 | 143.96 | 3,455.00 | 1,007.72 | 1,727.50 | (1,727.50) |
| Irrigation | 63400 | 610.00 | 93.75 | 756.00 | 656.25 | 1,125.00 | 369.00 |
| Mailbox Repair & Maintance | 63520 | 3,149.65 | 0.00 | 13,048.34 | 0.00 | 0.00 | (13,048.34) |
| 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 | 45,301.26 | 52,851.19 | 90,602.00 | 45,300.74 |
| Total Grounds | | 19,444.47 | 18,501.08 | 139,181.76 | 110,290.44 | 197,991.50 | 58,809.74 |
| **Insurance** | **Acct Code** | | | | | | |
| Workers Compensation Insurance | 50535 | 0.00 | 41.67 | 500.00 | 291.69 | 500.00 | 0.00 |
| Liability Insurance | 50560 | 0.00 | 584.33 | 3,504.00 | 4,090.31 | 7,012.00 | 3,508.00 |
| Total Insurance | | 0.00 | 626.00 | 4,004.00 | 4,382.00 | 7,512.00 | 3,508.00 |
| **Reserve Accounts** | **Acct Code** | | | | | | |
| Reserve Contribution | 90000 | 2,793.00 | 2,717.64 | 19,551.00 | 19,023.48 | 32,611.67 | 13,060.67 |
| Reserve Interest | 90140 | 0.89 | 0.00 | 14.49 | 0.00 | 0.00 | (14.49) |
| Total Reserve Accounts | | 2,793.89 | 2,717.64 | 19,565.49 | 19,023.48 | 32,611.67 | 13,046.18 |

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**Operating**

| | | Month | | Year | | | |
|---|---|---|---|---|---|---|---|
| | | Actual | Budget | Actual | Budget | Annual | Remainder |
| **Utilities** | **Acct Code** | | | | | | |
| Electric | 60010 | 942.32 | 541.67 | 3,537.27 | 3,791.69 | 6,500.00 | 2,962.73 |
| Gas | 60015 | 612.69 | 541.67 | 2,784.19 | 3,791.69 | 6,500.00 | 3,715.81 |
| Water | 60025 | 0.00 | 1,291.67 | 318.14 | 9,041.69 | 15,500.00 | 15,181.86 |
| Cable - Internet | 60055 | 173.89 | 183.33 | 1,043.70 | 1,283.31 | 2,200.00 | 1,156.30 |
| Total Utilities | | 1,728.90 | 2,558.34 | 7,683.30 | 17,908.38 | 30,700.00 | 23,016.70 |
| Total Expense | | 31,254.05 | 30,151.81 | 220,593.30 | 192,645.55 | 338,600.00 | 118,006.70 |
| Excess Revenue / Expense | | 46,336.73 | 48,914.86 | 59,600.95 | 60,221.14 | 0.00 | 59,600.95 |