



The Oaks Community Association

5607 Jackson Valley Road • Lone, CA 95640-9629

Phone 209-274-6056 Fax 209-274-6058

gm@theoaksione.com

Agenda - Board of Directors – REGULAR MEETING

Wednesday SEPTEMBER 9, 2026 - 6:00 pm

- A. Call to Order
 - a. Pledge of Allegiance
 - b. Roll Call of Directors
- B. Open Forum
 - a. Reading of Meeting Rules
- C. Results of Executive Meeting
 - a. 8/28/2026 Executive Meeting
 - b. 9/3/2026 Executive Meeting
 - c. 9/9/2026 Executive Meeting
 - d. 9/9/2026 Executive Meeting Hearings and Violations
- D. Approval of Minutes:
 - a. 8/12/2026 Open Meeting Minutes
- E. Treasurer's Report
 - a. Acceptance of Financial Statements for June 2026
 - b. Discussion & Possible Action– Clarification Member Comment regarding Payroll percentage of budget
 - c. Discussion & Possible Action–Proposed 2027 Budget
 - d. Discussion & Possible Action: Lien Request- acct 353
- F. Solar
 - a. Discussion & Possible Action– Solar Update
- G. Design Review
 - a. Lot
- H. Discussion & Possible Action–Rules and Regulations 28 Day Member Comments
- I. Discussion & Possible Action–Extended Off Season Clubhouse hours
- J. Discussion & Possible Action –Project Updates
 - a. Discussion & Possible Action – O'Reilly's Reimbursement for Ranger
 - b. Discussion & Possible Action – Valve Installation
 - c. Discussion & Possible Action –Red Oak Storm Drain and Road Repair
 - d. Discussion & Possible Action –Electric heater for spa
 - e. Discussion & Possible Action –Decommission and Remove Golf Cart
 - f. Discussion & Possible Action – Bus Stop Gazebo ADA Ramp
 - g. Discussion & Possible Action –Fishing Pond Gazebo ADA Ramp, Maintenance access and ADA Parking
 - h. Discussion & Possible Action –Gravel For RV LOT
 - i. Discussion & Possible Action –Cameras For RV Lot
 - j. Front Office and Back Office Mini Split Systems
 - k. Discussion & Possible Action –West Park Well Abandonment
 - l. Discussion & Possible Action – WWTP Recommission of Spray Field
 - m. Discussion & Possible Action –Fire Break on Property between The Oaks and Buena Vista



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- n. Discussion & Possible Action –Meter Compliance
- o. Discussion & Possible Action –Costco Generator Purchase
- p. Discussion & Possible Action –Transformer Purchase
- q. Discussion & Possible Action –Verizon Cell Tower
- r. Discussion & Possible Action –New Parking at Water Treatment plant
- s. Discussion & Possible Action –Restraining playground fence and park to include more in the fenced area.
- t. Discussion & Possible Action – Asset Inventory input and Preventative Maintenance Schedule
- K. Discussion & Possible Action –Committee Updates
 - a. Governing Docs
 - b. 2027 Budget
 - c. Social Committee
 - d. Common Area Infrastructure
 - e. Pond
 - i. Pond Stocking
 - f. Architectural
- L. Future Agenda Items: This item is to Provide Board Members an Opportunity to Request Items to be Placed on Future Agendas. Not an action item.
- M. Adjourn Meeting

REMOTE BOARD MEETING

Homeowners Now Have The Option To Attend An Open Board Meeting From Home (Remotely).

<https://teams.microsoft.com/meet/2643695917513?p=2ML3iOITYaocDWpopy>

Open Forum Rules: During the open forum, each attendee may address the board for up to 5 minutes. A director or manager may briefly respond to statements made or questions asked. Speakers must observe rules of decorum and not engage in obscene gestures, shouting, profanity, or other disruptive behavior. If the speaker is in the middle of a sentence when the time is called, he/she may finish their thought before sitting down. The time guidelines ensure that others will have an opportunity to speak. Speakers may not allow their time to others. All persons must follow meeting rules. *

*Meeting Rules: As provided in the “Open Meeting Act,” members may observe the meeting but do not have the right to participate in the Board’s deliberations or votes. Members may address issues during the open forum portion of the meeting. If attendees become disruptive, they may be expelled from the meeting, and the Sheriff called. Recording Meetings: Regular Meetings of the Board of Directors are recorded for record-keeping purposes. The meetings are not a public meeting, and any recording of the meeting must be approved by the board beforehand.

THE OAKS COMMUNITY ASSOCIATION

AUGUST 2026 STATEMENTS REVIEW (NOT SAME AS LEDGERS IN Rent Manager)

<u>General Funds:</u>	<u>Account #</u>		<u>Total</u>	<u>Same Time Last Year</u>
PNC Operating Checking Acct (as of 08/31/2026stmt)	XXXX1262		\$38,848.94	\$45,068.91
PNC Operating Money Mkt Acct (as of 08/31/2026stmt)	XXXX5812		\$19,459.77	\$12,507.71
PNC Petty Cash Checking Acct (as of 08/31/2026stmt)	XXXX6825		\$1,282.82	\$627.65
Petty Cash Fund			\$1,258.11	\$224.31
	Total General Fund :		\$60,849.64	\$58,428.58
Reserve Fund: For Repairs & Replacement of Assets				
PNC Insured Money Mkt- Reserves (as of 08/31/2026stmt)	XXXX5767		\$287,322.04	\$194,678.73
PNC Brokerage Account- Reserves (as of 08/31/2026stmt)	XXX-XX6638		\$492,201.04	\$380,526.17
	Total Reserves :	60%	\$779,523.08	51% \$575,204.90
TOTAL OF ALL TOCA FUNDS :			\$840,372.72	\$633,633.48
2026 Unfunded Reserves Months Payable at			\$0.00	\$0.00
	Total Due Rsvs Short Term		\$0.00	\$0.00
2026 FULLY FUNDED RESERVES BALANCE TARGET			\$ 1,294,679.00	\$ 1,137,174.00
RESERVE TARGET (75% of Fully Funded Reserve Target)			\$ 971,009.25	\$ 852,880.50
2026 Scheduled Contributions to Reserves			\$91,840.93	\$ 108,281.65
				\$ -
RESERVE FUNDING DEFICIT (To reach the Target Goal of 75%)			\$ 191,486.17	\$ 277,675.60
Bingo Cash Fund			\$180.98	\$303.02
ACCOUNTS RECEIVABLE:				
Debits (Past due accounts)			\$ 35,669.79	\$ 24,213.83
Credits (Credits due Members or prepaid invoices)			(\$19,484.89)	(\$17,443.35)
Allowance for Doubtful accounts			(\$1,000.00)	(\$5,400.00)
Total Accounts Receivable Net Balance:			\$ 15,184.90	\$ 1,370.48
Prepared by: Susan Cook 9/2/2026				

Budget Comparison

Comparison Periods: 08/01/26 to 08/31/26 and 01/01/26 to 08/31/26

Accrual Basis | Property: THE OAKS Community Association

	Actual 08/01/26 - 08/31/26	Budget 08/01/26 - 08/31/26	\$ Change	% Change	Actual YTD 01/01/26 - 08/31/26	Budget 01/01/26 - 08/31/26	\$ Change	% Change
Income								
50000 Income	99,593.23	93,786.87	5,806.36	6.2%	789,099.00	778,977.37	10,121.63	1.3%
Total Income:	99,593.23	93,786.87	5,806.36	6.2%	789,099.00	778,977.37	10,121.63	1.3%
Expense								
60000 Operating Expense	30,215.01	31,583.33	-1,368.32	-4.3%	250,666.68	252,071.14	-1,404.46	-0.6%
61600 Water Distribution System	490.59	108.00	382.59	354.2%	1,081.59	732.00	349.59	47.8%
61650 Community Improvements	100.00	-3,000.00	3,100.00	103.3%	3,447.26	2,405.56	1,041.70	43.3%
62000 Waste Water Treatment Plant	2,643.23	1,751.08	892.15	50.9%	5,677.29	9,506.81	-3,829.52	-40.3%
63000 Maintenance Expense	3,230.87	3,031.61	199.26	6.6%	27,406.74	26,617.81	788.93	3.0%
63390 Maintenance Building	466.45	585.00	-118.55	-20.3%	2,698.90	3,582.36	-883.46	-24.7%
64000 Pool & Spa Expense	980.46	1,050.00	-69.54	-6.6%	15,393.38	16,178.38	-785.00	-4.9%
65000 Payroll Expense	27,071.58	26,968.54	103.04	0.4%	230,780.50	229,028.24	1,752.26	0.8%
71000 Administrative Expense	5,303.78	4,406.80	896.98	20.4%	31,187.66	30,164.67	1,022.99	3.4%
71341 Entrance Light Electricity	11.17	11.53	-0.36	-3.1%	78.39	79.11	-0.72	-0.9%
72000 Insurance Expense	4,968.58	4,227.22	741.36	17.5%	28,966.20	23,290.76	5,675.44	24.4%
72200 Taxes, Licenses, Permits	0.00	0.00	0.00		15,007.82	2,789.00	12,218.82	438.1%
74000 Other Misc Professional Fees	350.00	350.00	0.00	0.0%	8,592.00	8,592.00	0.00	0.0%
91000 Reserve Expense	25,456.97	25,456.97	0.00	0.0%	122,739.57	117,384.40	5,355.17	4.6%
92000 Accrual for Ops & Resv Excess	0.00	-2,743.21	2,743.21	100.0%	0.00	51,150.96	-51,150.96	-100.0%
Total Expense:	101,288.69	93,786.87	7,501.82	8.0%	743,723.98	773,573.20	-29,849.22	-3.9%
Net Income:	-1,695.46	0.00	-1,695.46		45,375.02	5,404.17	39,970.85	739.6%

Budget Comparison

Comparison Periods: 08/01/26 to 08/31/26 and 01/01/26 to 08/31/26

Accrual Basis | Property: THE OAKS Community Association

Summary

	Actual 08/01/26 - 08/31/26	Budget 08/01/26 - 08/31/26	\$ Change	% Change	Actual YTD 01/01/26 - 08/31/26	Budget 01/01/26 - 08/31/26	\$ Change	% Change
Income:	99,593.23	93,786.87	5,806.36	6.2%	789,099.00	778,977.37	10,121.63	1.3%
Expense:	-101,288.69	-93,786.87	-7,501.82	8.0%	-743,723.98	-773,573.20	29,849.22	3.9%
Other Income & Expense:	0.00	0.00	0.00		0.00	0.00	0.00	
Net Income:	-1,695.46	0.00	-1,695.46		45,375.02	5,404.17	39,970.85	739.6%

Profit & Loss

From 08/01/26 to 08/31/26

Accrual Basis | Property: THE OAKS Community Association

Income	
50000 Income	99,593.23
Total Income:	99,593.23

Expense	
60000 Operating Expense	30,215.01
61600 Water Distribution System	490.59
61650 Community Improvements	100.00
62000 Waste Water Treatment Plant	2,643.23
63000 Maintenance Expense	3,230.87
63390 Maintenance Building	466.45
64000 Pool & Spa Expense	980.46
65000 Payroll Expense	27,071.58
71000 Administrative Expense	5,303.78
71341 Entrance Light Electricity	11.17
72000 Insurance Expense	4,968.58
74000 Other Misc Professional Fees	350.00
91000 Reserve Expense	25,456.97
Total Expense:	101,288.69
Net Income:	-1,695.46

Summary	
Income:	99,593.23
Expense:	-101,288.69
Net Income:	-1,695.46

Balance Sheet

As of 08/31/26

Accrual Basis | Property: THE OAKS Community Association

Assets

Bank

10000 Operating Cash	
10300 PNC 1262 Oper Checking	10,037.76
10310 PNC 5812 Oper Money Market	19,459.77
10800 PNC 6825 Petty Cash Checking	7,623.80
10000 Total Operating Cash	37,121.33
10801 Physical Petty Cash	1,258.05
10802 Bingo	180.98
11150 Operating Cash:Due to Reserves	-327,897.00
12000 Reserves Cash (Total if fully funded)	
12363 PNC 5767 Money Market	287,322.04
12364 PNC Brokerage	492,201.04
12960 Due from Operating	327,897.00
12000 Total Reserves Cash (Total if fully funded)	1,107,420.08
Total Bank	818,083.44

Accounts Receivable

13000 Accounts Receivable	
13900 Allow for Doubtful Accts	-5,000.00
13000 Other Accounts Receivable	36,042.04
13000 Total Accounts Receivable	31,042.04

Total Accounts Receivable **31,042.04**

Other Current Asset

14000 Undeposited Funds	1,987.62
AA1298 Clearing Account	420.16
Total Other Current Asset	2,407.78

Total Assets: **851,533.26**

Liabilities & Equity

Liabilities

Accounts Payable

30000 Liabilities	
31000 Accounts Payable	16,987.48
30000 Total Liabilities	16,987.48
Total Accounts Payable	16,987.48

Other Current Liability

32010 Unearned Revenue	
32100 Unearned Assessments	18,170.07
32200 Unearned Utilities Prepaids	-165.17
32300 Deposits Gate Remotes	8,313.53
32310 Utility Deposits	7,983.08

Balance Sheet

As of 08/31/26

Accrual Basis | Property: THE OAKS Community Association

32320 Key Deposits	1,854.00
32500 Unearned Revenue - Storage Prepaids	960.00
32010 Total Unearned Revenue	37,115.51
35250 Reserve Exp (spending from Operations)	-67,288.43
36000 Payroll Liabilities	
36020 Payroll Liabilities	-1,074.71
36000 Other Payroll Liabilities	-66.79
36000 Total Payroll Liabilities	-1,141.50
36100 Payroll Related Liabilities	
36150 Accrued Unpaid Vacation	7,427.06
36160 Accrued Unpaid PTO	393.47
36170 Accrued Unpaid Sick Time	963.72
36100 Other Payroll Related Liabilities	-3,618.17
36100 Total Payroll Related Liabilities	5,166.08
30254 Income Tax Payable	1,396.00
37275 Contract Liabilities	984,690.00
Total Other Current Liability	959,937.66
Total Liabilities:	976,925.14

Equity

32000 Retained Earnings	-39,090.91
35000 35000 Reserves Equity	
35010 Reserve Beginning Balance	-488,144.94
35230 Reserve Study Cont	-6,090.30
35240 Reserve Expense Account	-351,246.17
35280 Reserves interest	69,552.28
35300 Reserve Contribution	644,253.14
35000 Total 35000 Reserves Equity	-131,675.99
AA3090 Net Income	45,375.02
Total Equity:	-125,391.88
Total Liabilities & Equity:	851,533.26