THE OAKS COMMUNITY ASSOCIATION

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

General Funds:	Account #		Total		Same Time Last Year
PNC Operating Checking Acct (as of 9/30/2026stmt)	XXXX1262		$20,918.07		$62,609.93
PNC Operating Money Mkt Acct(as of 9/30/2026stmt)	XXXX5812		$19,483.60		$12,549.18
PNC Petty Cash Checking Acct (as of 9/30/2026stmt)	XXXX6825		$1,033.87		$1,533.65
Petty Cash Fund			$281.16		$410.34
	Total General Fund :		$41,716.70		$77,103.10
Reserve Fund: For Repairs & Replacement of Assets					
PNC Insured Money Mkt- Reserves (as of 9/30/2026stmt)	XXXX5767		$287,673.91		$227,530.09
PNC Brokerage Account- Reserves (as of 9/30/2026stmt)	XXX-XX6638		$489,932.06		$382,663.31
	Total Reserves :	60%	***$777,605.97***	54%	$610,193.40
	TOTAL OF ALL TOCA FUNDS :		***$819,322.67***		$687,296.50
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		$ 68,537.78
					$ -
RESERVE FUNDING DEFICIT (To reach the Target Goal of 75%)			$ 193,403.28		$ 242,687.10
Bingo Cash Fund			$230.48		$364.27
ACCOUNTS RECEIVABLE:					
Debits (Past due accounts)			$ 41,204.69		$ 24,663.19
Credits (Credits due Members or prepaid invoices)			($12,236.43)		($13,495.45)
Allowance for Doubtful accounts			($1,000.00)		($5,400.00)
	Total Accounts Receivable Net Balance:		**$ 27,968.26**		$ 5,767.74
Prepared by: Susan Cook 10/7/2026					

Budget Comparison

Comparison Periods: 09/01/26 to 09/30/26 and 01/01/26 to 09/30/26

Accrual Basis | Property: THE OAKS Community Association

	Actual 09/01/26 - 09/30/26	Budget 09/01/26 - 09/30/26	$ Change	% Change	Actual YTD 01/01/26 - 09/30/26	Budget 01/01/26 - 09/30/26	$ Change	% Change
Income								
50000 Income	99,076.79	93,786.87	5,289.92	5.6%	888,125.70	872,764.24	15,361.46	1.8%
Total Income:	**99,076.79**	**93,786.87**	**5,289.92**	**5.6%**	**888,125.70**	**872,764.24**	**15,361.46**	**1.8%**
Expense								
60000 Operating Expense	28,033.25	12,529.72	15,503.53	123.7%	278,699.93	264,600.86	14,099.07	5.3%
61600 Water Distribution System	58.00	108.00	-50.00	-46.3%	1,197.59	840.00	357.59	42.6%
61640 Fishing Pond Management	835.00	1,000.00	-165.00	-16.5%	835.00	1,000.00	-165.00	-16.5%
61650 Community Improvements	10,973.06	13,259.72	-2,286.66	-17.2%	14,420.32	15,665.28	-1,244.96	-7.9%
62000 Waste Water Treatment Plant	1,088.46	1,841.08	-752.62	-40.9%	6,855.75	11,347.89	-4,492.14	-39.6%
63000 Maintenance Expense	2,518.48	3,025.00	-506.52	-16.7%	29,868.64	29,642.81	225.83	0.8%
63390 Maintenance Building	168.57	551.98	-383.41	-69.5%	2,867.47	4,134.34	-1,266.87	-30.6%
64000 Pool & Spa Expense	1,138.68	1,150.00	-11.32	-1.0%	16,532.06	17,328.38	-796.32	-4.6%
65000 Payroll Expense	26,991.24	26,200.54	790.70	3.0%	257,771.74	255,228.78	2,542.96	1.0%
71000 Administrative Expense	2,978.52	5,314.49	-2,335.97	-44.0%	34,222.08	35,479.16	-1,257.08	-3.5%
71341 Entrance Light Electricity	11.17	11.53	-0.36	-3.1%	89.56	90.64	-1.08	-1.2%
72000 Insurance Expense	5,139.15	4,227.23	911.92	21.6%	34,105.35	27,517.99	6,587.36	23.9%
72200 Taxes, Licenses, Permits	-5,038.41	-2,090.00	-2,948.41	-141.1%	9,969.41	699.00	9,270.41	1,326.2%
74000 Other Misc Professional Fees	685.00	1,025.98	-340.98	-33.2%	9,277.00	9,617.98	-340.98	-3.5%
91000 Reserve Expense	25,631.60	25,631.60	0.00	0.0%	148,371.17	143,016.00	5,355.17	3.7%
92000 Accrual for Ops & Resv Excess	0.00	0.00	0.00		0.00	51,150.96	-51,150.96	-100.0%
Total Expense:	**101,211.77**	**93,786.87**	**7,424.90**	**7.9%**	**845,083.07**	**867,360.07**	**-22,277.00**	**-2.6%**
Net Income:	**-2,134.98**	**0.00**	**-2,134.98**		**43,042.63**	**5,404.17**	**37,638.46**	**696.5%**

Budget Comparison

Comparison Periods: 09/01/26 to 09/30/26 and 01/01/26 to 09/30/26

Accrual Basis | Property: THE OAKS Community Association

Summary

	Actual 09/01/26 - 09/30/26	Budget 09/01/26 - 09/30/26	$ Change	% Change	Actual YTD 01/01/26 - 09/30/26	Budget 01/01/26 - 09/30/26	$ Change	% Change
Income:	99,076.79	93,786.87	5,289.92	5.6%	888,125.70	872,764.24	15,361.46	1.8%
Expense:	-101,211.77	-93,786.87	-7,424.90	7.9%	-845,083.07	-867,360.07	22,277.00	2.6%
Other Income & Expense:	0.00	0.00	0.00		0.00	0.00	0.00	
Net Income:	-2,134.98	0.00	-2,134.98		43,042.63	5,404.17	37,638.46	696.5%

Profit & Loss

From 09/01/26 to 09/30/26

Accrual Basis | Property: THE OAKS Community Association

Income

50000 Income		99,076.79
	Total Income:	**99,076.79**

Expense

60000 Operating Expense		28,033.25
61600 Water Distribution System		58.00
61640 Fishing Pond Management		835.00
61650 Community Improvements		10,973.06
62000 Waste Water Treatment Plant		1,088.46
63000 Maintenance Expense		2,518.48
63390 Maintenance Building		168.57
64000 Pool & Spa Expense		1,138.68
65000 Payroll Expense		26,991.24
71000 Administrative Expense		2,978.52
71341 Entrance Light Electricity		11.17
72000 Insurance Expense		5,139.15
72200 Taxes, Licenses, Permits		-5,038.41
74000 Other Misc Professional Fees		685.00
91000 Reserve Expense		25,631.60
	Total Expense:	**101,211.77**
	Net Income:	**-2,134.98**

Summary

Income:	99,076.79
Expense:	-101,211.77
Net Income:	-2,134.98

Balance Sheet

As of 09/30/26

Accrual Basis | Property: THE OAKS Community Association

Assets

Bank	
10000 Operating Cash	19,711.81
10801 Physical Petty Cash	281.10
10802 Bingo	230.48
11150 Operating Cash:Due to Reserves	-327,897.00
12000 Reserves Cash (Total if fully funded)	1,131,134.57
Total Bank	**823,460.96**
Accounts Receivable	
13000 Accounts Receivable	36,269.89
Total Accounts Receivable	**36,269.89**
Other Current Asset	
14000 Undeposited Funds	943.50
AA1298 Clearing Account	420.16
Total Other Current Asset	**1,363.66**
Total Assets:	**861,094.51**

Liabilities & Equity

Liabilities

Accounts Payable	
30000 Liabilities	32,306.95
Total Accounts Payable	**32,306.95**
Other Current Liability	
32010 Unearned Revenue	29,576.06
35250 Reserve Exp (spending from Operations)	-67,791.92
36000 Payroll Liabilities	-1,141.50
36100 Payroll Related Liabilities	5,166.08
30254 Income Tax Payable	1,396.00
37275 Contract Liabilities	984,690.00
Total Other Current Liability	**951,894.72**
Total Liabilities:	**984,201.67**

Equity

32000 Retained Earnings	-39,090.91
35000 35000 Reserves Equity	-127,058.88
AA3090 Net Income	43,042.63
Total Equity:	**-123,107.16**
Total Liabilities & Equity:	**861,094.51**