

The Oaks Owners Association, Inc

Balance Sheet For 12/31/2025

Assets

| | |
|--------------------------------|-------------|
| Mutual of Omaha Bank Operating | \$30,428.71 |
| Mutual of Omaha Bank - Reserve | \$58,936.21 |
| Accounts Receivable | \$7,377.57 |

Total Assets

| | |
|---------------------|---------------------------|
| | <u>\$96,742.49</u> |
| Total Assets | <u>\$96,742.49</u> |

Liabilities

| | |
|---------------------|------------|
| Accounts Payable | \$1,961.07 |
| Due to Reserves | \$50.00 |
| Prepaid Assessments | \$6,892.93 |
| Suspense | (\$60.00) |

Total Liabilities

\$8,844.00

Equity

| | |
|-----------------------------|-------------|
| Initial Contribution | \$1,687.50 |
| Net Income | \$4,006.44 |
| Retained Earnings | \$77,040.92 |
| Retained Earnings - Reserve | \$5,116.97 |
| Bank Charges | (\$250.00) |

Total Equity

\$87,601.83

Total Liabilities / Equity

\$96,445.83

The Oaks Owners Association, Inc

Statement of Revenues and Expenses 12/1/2025 - 12/31/2025

| | Current Period | | | Year To Date | | | Annual Budget |
|----------------------------------|-------------------|-------------------|---------------|------------------|------------------|-------------------|------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Operating Income | | | | | | | |
| Income | | | | | | | |
| 4000 - Assessment Income | - | - | - | 70,760.00 | 70,760.00 | - | 70,760.00 |
| 4100 - Late Fee Income | 175.00 | - | 175.00 | 3,575.00 | - | 3,575.00 | - |
| 4400 - Miscellaneous Income | - | - | - | 2,818.95 | - | 2,818.95 | - |
| 4450 - Operating Interest Income | 1.29 | - | 1.29 | 18.87 | - | 18.87 | - |
| 4500 - Reserve Income | (117.83) | (117.83) | - | (1,413.96) | (1,413.96) | - | (1,413.96) |
| 4850 - Bank Charges | - | - | - | 70.00 | - | 70.00 | - |
| Total Income | 58.46 | (117.83) | 176.29 | 75,828.86 | 69,346.04 | 6,482.82 | 69,346.04 |
| Total Income | 58.46 | (117.83) | 176.29 | 75,828.86 | 69,346.04 | 6,482.82 | 69,346.04 |
| Operating Expense | | | | | | | |
| Expense | | | | | | | |
| 5000 - Electric | 81.30 | 62.50 | (18.80) | 814.64 | 750.00 | (64.64) | 750.00 |
| 5100 - Trash | 2,098.69 | 2,166.63 | 67.94 | 24,922.75 | 26,000.00 | 1,077.25 | 26,000.00 |
| 5200 - Water/Sewer | 89.10 | 133.37 | 44.27 | 1,301.87 | 1,600.00 | 298.13 | 1,600.00 |
| 6500 - Landscape Contract | - | 625.00 | 625.00 | 6,140.00 | 7,500.00 | 1,360.00 | 7,500.00 |
| 6525 - Irrigation Repairs | - | 50.00 | 50.00 | 3,685.56 | 600.00 | (3,085.56) | 600.00 |
| 6600 - Landscape-Other | - | 83.37 | 83.37 | 490.00 | 1,000.00 | 510.00 | 1,000.00 |
| 6700 - Common Area Lights | 283.10 | 104.13 | (178.97) | 2,783.10 | 1,250.00 | (1,533.10) | 1,250.00 |
| 6800 - Retaining Wall Repair | - | - | - | 6,000.00 | - | (6,000.00) | - |
| 6850 - Signage | 511.14 | - | (511.14) | 511.14 | - | (511.14) | - |
| 7000 - Management | 1,443.17 | 1,443.17 | - | 17,320.44 | 17,318.04 | (2.40) | 17,318.04 |
| 7100 - Administration | 703.46 | 416.63 | (286.83) | 3,509.71 | 5,000.00 | 1,490.29 | 5,000.00 |
| 7200 - Insurance | - | 500.00 | 500.00 | 4,123.44 | 6,000.00 | 1,876.56 | 6,000.00 |
| 7300 - Audit/Tax Return | - | 41.63 | 41.63 | - | 500.00 | 500.00 | 500.00 |
| 7500 - Legal - General | 138.00 | 69.00 | (69.00) | 1,011.00 | 828.00 | (183.00) | 828.00 |
| 7600 - Miscellaneous | - | - | - | 5.40 | - | (5.40) | - |
| 7650 - Community Activities | - | 83.37 | 83.37 | 718.88 | 1,000.00 | 281.12 | 1,000.00 |
| Total Expense | 5,347.96 | 5,778.80 | 430.84 | 73,337.93 | 69,346.04 | (3,991.89) | 69,346.04 |
| Total Expense | 5,347.96 | 5,778.80 | 430.84 | 73,337.93 | 69,346.04 | (3,991.89) | 69,346.04 |
| Operating Net Total | (5,289.50) | (5,896.63) | 607.13 | 2,490.93 | - | 2,490.93 | - |

The Oaks Owners Association, Inc

Statement of Revenues and Expenses 12/1/2025 - 12/31/2025

| | Current Period | | | Year To Date | | | Annual Budget |
|--------------------------------|-------------------|-------------------|---------------|-----------------|-----------------|-----------------|-----------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Reserve Income | | | | | | | |
| Income | | | | | | | |
| 4600 - Reserve Interest Income | 7.49 | - | 7.49 | 101.55 | - | 101.55 | - |
| Total Income | 7.49 | - | 7.49 | 101.55 | - | 101.55 | - |
| Expense | | | | | | | |
| 8000 - Reserve Contributions | 117.83 | 117.83 | - | 1,413.96 | 1,413.96 | - | 1,413.96 |
| Total Expense | 117.83 | 117.83 | - | 1,413.96 | 1,413.96 | - | 1,413.96 |
| Total Income | 125.32 | 117.83 | 7.49 | 1,515.51 | 1,413.96 | 101.55 | 1,413.96 |
| Reserve Net Total | 125.32 | 117.83 | 7.49 | 1,515.51 | 1,413.96 | 101.55 | 1,413.96 |
| Net Total | (5,164.18) | (5,778.80) | 614.62 | 4,006.44 | 1,413.96 | 2,592.48 | 1,413.96 |

The Oaks Owners Association, Inc

AP Aging for Ending Date: 12/31/2025

| Provider | Current | Over 30 | Over 60 | Over 90 | Total |
|--|----------------|----------------|----------------|-----------------|-----------------|
| AMERICAN FAMILY INSURANCE Inv # 051222 on 5/9/2022 - June insurance installment - Insurance | 0.00 | 0.00 | 0.00 | 52.99 | 52.99 |
| CASTLE ROCK WATER Inv # 041222 on 4/6/2022 - Water 3/1-3/31 - Water/Sewer | 0.00 | 0.00 | 0.00 | 36.47 | 36.47 |
| CASTLE ROCK WATER Inv # 081522 on 8/8/2022 - Water 7/1-7/31 - Water/Sewer | 0.00 | 0.00 | 0.00 | 36.47 | 36.47 |
| COSWMP, LTD DBA SOS SITE SERVICES Inv # 2112 on 6/20/2022 - Mowing native Phase I and II - Landscape-Other | 0.00 | 0.00 | 0.00 | 1,255.00 | 1,255.00 |
| MOELLER GRAF, PPC Inv # 101197500 on 12/31/2025 - Attorney retainer - Legal - General | 69.00 | 0.00 | 0.00 | 0.00 | 69.00 |
| SIGNS BY TOMORROW Inv # Aurora50857 on 12/17/2025 - Replace the O on monument sign - Signage | 511.14 | 0.00 | 0.00 | 0.00 | 511.14 |
| Total | 580.14 | 0.00 | 0.00 | 1,380.93 | 1,961.07 |