River Oaks of Palm Beach County Homeowners' Association, Inc.

Detailed Balance Sheet

(Amounts rounded to nearest dollar)

	(1) Operating Fund	(2) Replacement Fund	All Funds
	As of 08/31/2026	As of 08/31/2026	As of 08/31/2026
	Actual	Actual	Actual
ASSETS			
Current Assets			
Cash - Operating Fund	73,197	0	73,197
Cash - Alliance Security Deposit Fund	44,017	0	44,017
Cash - Deposits in Transit	875	0	875
Cash - Replacement Fund	0	942,663	942,663
Cash - Alliance CDAR *0738 02/18/27 Repl Fund	0	250,000	250,000
Cash - Alliance CDAR *0711 2/18/27 Repl Fund	0	500,000	500,000
Cash - Alliance CDAR *0991 2/18/27 Repl Fund	0	500,000	500,000
Accounts Receivable	76,402	0	76,402
Allowance for Bad Debts	(41,759)	0	(41,759)
Prepaid Insurance	110,067	0	110,067
Interfund Assets (Liabilities)	(60,731)	60,731	0
Total Current Assets	202,068	2,253,393	2,455,462
Fixed Assets			
Loan Orig/Proc Fees	2,179	0	2,179
Total Fixed Assets	2,179	0	2,179
Other Assets			
Deposits - Security	1,450	0	1,450
Total Other Assets	1,450	0	1,450
TOTAL ASSETS	**205,697**	**2,253,393**	**2,459,090**
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Current Liabilities			
Accounts Payable	19,059	1,594	20,653
Prepaid Assessments	31,087	0	31,087
Deferred Assessments	124,844	0	124,844
Other Current Liabilities	2,183	6	2,190
Other Accrued Expenses	846	0	846
Management Company Clearance Account	10	0	10
Deferred Revenue - Perimeter Hedge	0	21,738	21,738
Deferred Revenue - Replace & Restore	0	(72,458)	(72,458)
Deferred Revenue - Hurricane	0	21,512	21,512
Deferred Revenue - Painting	0	293,496	293,496
Deferred Revenue - Paving	0	(2,554)	(2,554)
Deferred Revenue - Pool	0	(10,154)	(10,154)
Deferred Revenue - Roof	0	1,427,069	1,427,069
Deferred Revenue - Roads	0	373,536	373,536
Deferred Revenue - Clubhouse	0	38,770	38,770

Deferred Revenue - Interest	0	160,836	160,836
Client Payables Attorney Referral	75	0	75
Refundable Building Deposits	62,116	0	62,116
Total Current Liabilities	240,221	2,253,393	2,493,614
TOTAL LIABILITIES	240,221	2,253,393	2,493,614
FUND BALANCES			
Prior Years Surplus (Deficit)	(53,565)	0	(53,565)
YTD Net Surplus (Deficit)	19,041	0	19,041
TOTAL FUND BALANCES	(34,524)	0	(34,524)
TOTAL LIABILITIES AND FUND BALANCES	**205,697**	**2,253,393**	**2,459,090**