

Financial Reporting Packet

Prepared for:

Oak Hills Homeowners Association, Inc.

As of: Sep 01, 2026 - Sep 30, 2026

Prepared By:
Community Financials

Unaudited; no disclosures; for Board Management purposes only

Fund Balance Sheet

As Of Day: 09/30/2026

Oak Hills Homeowners Association, Inc.
10/15/2026 09:12:45 AM

Account Number	Account Name	Operating	Reserves	Totals
Assets				
Cash - Operating				
1000	Cash - Columbia Bank Oper #5819 (PPB ... 5819)	69,493.76		69,493.76
1002	Cash - Columbia Bank Debit Card #1511 (PPB ... 1511)	1,732.40		1,732.40
Total Cash - Operating		**71,226.16**	**0.00**	**71,226.16**
Cash - Reserves				
1200	CB OHHA Reserve #1270 (PPB ... 1270)		101,011.10	101,011.10
1202	CB Sandbur Place Reserve #1296 (PPB ... 1296)		6,524.85	6,524.85
1203	CB Arrowleaf Reserve #1312 (PPB ... 1312)		7,608.32	7,608.32
1204	CB Clover Trail Reserve #1304 (PPB ... 1304)		15,760.99	15,760.99
1205	CB Shadow Oak Reserve #1288 (PPB ... 1288)		11,163.82	11,163.82
1208	CB SH OAK Res 9 Mo CD#6362 - Mat. 06.08.27 (PPB ... 6362)		62,387.87	62,387.87
1210	CB OHHA Res 52 Week CD#5136 - Mat. 01.07.27 (PPB ... 5136)		110,639.10	110,639.10
1211	CB OHHA Res 6 Mo CDAR#6551 - Mat 03.25.27		111,638.07	111,638.07
Total Cash - Reserves		**0.00**	**426,734.12**	**426,734.12**
Receivables				
Account Receivables				
1800	Accounts Receivable	18,091.85		18,091.85
1804	Allowance for credit losses	(3,508.50)		(3,508.50)
1814	Restricted Interest Receivable		1,806.00	1,806.00
Total Account Receivables		**14,583.35**	**1,806.00**	**16,389.35**
Total Receivables		**14,583.35**	**1,806.00**	**16,389.35**
Fixed Assets				
1726	Benches	4,219.80		4,219.80
1727	Card Access Control System	3,631.76		3,631.76
1728	Chain Link Fence	883.50		883.50
1729	Doggy Pet Stations	813.00		813.00
1730	Office Equipment	600.86		600.86
1731	Playground Fence	59,310.00		59,310.00
1732	Playground Fixtures	33,154.46		33,154.46
1733	Pool & Tennis Courts	391,804.35		391,804.35
1734	Chemical Auto Feeders	3,770.64		3,770.64
1735	Pumps	939.99		939.99
1736	Pool Equipment Others	7,325.30		7,325.30
1737	Security Monitoring System	1,160.14		1,160.14
1738	Storage Shed	2,833.61		2,833.61
1739	Accumulated Depreciation	(514,693.90)		(514,693.90)
1740	Building improvement	60,961.67		60,961.67
1741	Land	198,079.26		198,079.26
Total Fixed Assets		**254,794.44**	**0.00**	**254,794.44**
Other Assets				
1906	Prepaid Taxes	3,400.00		3,400.00
Total Other Assets		**3,400.00**	**0.00**	**3,400.00**
Total Assets		**344,003.95**	**428,540.12**	**772,544.07**
Liabilities and Equity				
Liabilities				
2000	Accounts Payable	221.60		221.60
2005	Deferred Assessment	21,283.50		21,283.50
2008	Accrued Expenses	1,979.02		1,979.02
2100	Prepaid Assessments	12,339.00		12,339.00
2401	Reserves - Interest		6,670.17	6,670.17
2500	Reserves - Unallocated		320,518.72	320,518.72

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As Of Day: 09/30/2026

Oak Hills Homeowners Association, Inc.
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Account Number	Account Name	Operating	Reserves	Totals
2501	Reserves - Arrowleaf Trail		7,571.71	7,571.71
2502	Reserves - Clover Trail		15,542.40	15,542.40
2503	Reserves - Sandbur Place		7,500.74	7,500.74
2504	Reserves - Shadow Oak		70,736.38	70,736.38
Total Liabilities		**35,823.12**	**428,540.12**	**464,363.24**
Operating Equity				
3100	Prior Year Net Income/Loss	313,938.24		313,938.24
Total Operating Equity		**313,938.24**	**0.00**	**313,938.24**
Equity				
	Net Income / (Loss)	(5,757.41)		(5,757.41)
Total Equity		**(5,757.41)**	**0.00**	**(5,757.41)**
Total Liabilities & Equity		**344,003.95**	**428,540.12**	**772,544.07**

Income Statement Detail - Operating

09/01/2026 - 09/30/2026

Oak Hills Homeowners Association, Inc.

10/15/2026 09:12:55 AM

Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
Income Statement Group								
Revenue								
4000	Regular Assessment	20,175.00	20,175.00	0.00	181,575.00	181,575.00	0.00	242,100.00
4020	Violation/Fines	0.00	58.00	(58.00)	1,400.00	526.00	874.00	700.00
4030	Late Fee	0.00	212.00	(212.00)	2,201.70	1,914.00	287.70	2,550.00
4050	Legal Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4060	Returned Payment Fee	25.00	0.00	25.00	100.00	0.00	100.00	0.00
4070	Collection Fee	(20.00)	250.00	(270.00)	2,219.00	2,250.00	(31.00)	3,000.00
4081	Driveway Fees	1,108.50	1,108.50	0.00	9,976.50	9,976.50	0.00	13,302.00
4090	Bankruptcy Proof of Claim	0.00	0.00	0.00	400.00	0.00	400.00	0.00
4700	Misc Income	0.00	0.00	0.00	70.00	0.00	70.00	0.00
Total Revenue		**21,288.50**	**21,803.50**	**(515.00)**	**197,942.20**	**196,241.50**	**1,700.70**	**261,652.00**
Operating Expenses								
5001	Accounting Service	1,206.45	1,850.00	643.55	16,231.77	16,658.00	426.23	22,208.00
5003	Licenses/Permits	0.00	159.00	159.00	1,978.00	1,436.00	(542.00)	1,913.00
5007	Office Expense	107.38	100.00	(7.38)	800.15	900.00	99.85	1,200.00
5008	Postage	128.62	70.00	(58.62)	370.90	636.00	265.10	846.00
5012	Taxes/Corporate	0.00	333.00	333.00	35.00	3,001.00	2,966.00	4,000.00
5014	Reserve Study	0.00	0.00	0.00	1,075.00	0.00	(1,075.00)	0.00
5015	Membership/Education	0.00	66.00	66.00	0.00	600.00	600.00	798.00
5025	Community Event	0.00	125.00	125.00	50.00	1,125.00	1,075.00	1,500.00
5039	Payroll Expense	362.87	427.00	64.13	3,871.55	3,847.00	(24.55)	5,128.00
5040	Legal Fees	6.60	250.00	243.40	10,924.12	2,250.00	(8,674.12)	3,000.00
5060	Payroll Wages	2,919.97	3,710.00	790.03	26,436.22	33,390.00	6,953.78	44,520.00
5079	Utilities General	2,596.31	2,543.00	(53.31)	21,262.81	22,889.00	1,626.19	30,518.00
5100	General Insurance	1,079.60	1,179.00	99.40	9,140.56	10,619.00	1,478.44	14,156.00
5175	Maintenance	103.03	257.00	153.97	1,666.27	2,319.00	652.73	3,090.00
5182	Meeting Room Fee	0.00	65.00	65.00	340.00	585.00	245.00	780.00
5200	Landscaping Contract	2,939.00	2,990.00	51.00	26,666.00	26,913.00	247.00	35,883.00
5204	Greenbelt Maintenance	5,775.00	2,500.00	(3,275.00)	25,136.77	22,500.00	(2,636.77)	30,000.00
5304	Telephone	221.80	255.00	33.20	1,999.44	2,302.00	302.56	3,067.00
5333	Mileage	240.39	97.00	(143.39)	711.16	873.00	161.84	1,163.00
5500	Pool Maintenance & Supplies	1,335.58	1,008.00	(327.58)	5,543.39	9,077.00	3,533.61	12,101.00
Total Operating Expenses		**19,022.60**	**17,984.00**	**(1,038.60)**	**154,239.11**	**161,920.00**	**7,680.89**	**215,871.00**
Reserve Transfer								
5990	Reserve Account	2,707.00	2,706.00	(1.00)	39,484.00	39,482.00	(2.00)	47,600.00
5991	Arrowleaf Private Drive	196.00	196.00	0.00	1,764.00	1,764.00	0.00	2,352.00
5992	Clover Private Drive	112.50	112.00	(0.50)	1,012.50	1,014.00	1.50	1,350.00
5993	Sandbur Private Drive	240.00	240.00	0.00	2,160.00	2,160.00	0.00	2,880.00
5994	Shadow Oak	560.00	560.00	0.00	5,040.00	5,040.00	0.00	6,720.00
8212	Reserve Account	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8213	Arrowleaf Private Drive	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8214	Clover Private Drive	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8215	Sandbur Private Drive	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8216	Shadow Oak	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reserve Transfer		**3,815.50**	**3,814.00**	**(1.50)**	**49,460.50**	**49,460.00**	**(0.50)**	**60,902.00**
Net Income / (Loss)		**(1,549.60)**	**5.50**	**(1,555.10)**	**(5,757.41)**	**(15,138.50)**	**9,381.09**	**(15,121.00)**