



# Financial Reporting Packet

Prepared for:

**Oak Hills Homeowners Association, Inc.**

As of: Jan 01, 2026 - Jan 31, 2026

Prepared By:

**Community Financials**

**Unaudited; no disclosures; for Board Management purposes only**



# Fund Balance Sheet

As Of Day: 01/31/2026

Oak Hills Homeowners  
Association, Inc.  
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Account Number	Account Name	Operating	Reserves	Totals
<b>Assets</b>				
<b>Cash - Operating</b>				
1000	Cash - PPB Operating #5819 (PPB ... 5819)	73,259.81		73,259.81
1002	Cash - PPB Debit Card #1511 (PPB ... 1511)	1,894.77		1,894.77
Total Cash - Operating		<b>75,154.58</b>	<b>0.00</b>	<b>75,154.58</b>
<b>Cash - Reserves</b>				
1200	Cash - PPB Reserve #1270 (PPB ... 1270)		69,336.88	69,336.88
1202	PPB Sandbur Place Reserve #1296 (PPB ... 1296)		4,595.73	4,595.73
1203	PPB Arrowleaf Reserve #1312 (PPB ... 1312)		6,029.10	6,029.10
1204	PPB Res Clover Trail #1304 (PPB ... 1304)		14,835.68	14,835.68
1205	PPB Res Shadow Oak #1288 (PPB ... 1288)		6,669.26	6,669.26
1208	CB SH OAK Res 12 Mo CD#6362 - Mat. 09.08.26 (PPB ... 6362)		60,000.00	60,000.00
1209	CB OHHA Res 12 Mo CDAR#2439 - Mat. 09.24.26 (PPB ... 2439)		107,615.51	107,615.51
1210	CB OHHA Res 52 Week CD#5136 - Mat. 01.07.27 (PPB ... 5136)		110,639.10	110,639.10
Total Cash - Reserves		<b>0.00</b>	<b>379,721.26</b>	<b>379,721.26</b>
<b>Receivables</b>				
<b>Account Receivables</b>				
1800	Accounts Receivable	25,459.30		25,459.30
1804	Allowance for credit losses	(5,675.00)		(5,675.00)
1814	Restricted Interest Receivable		1,806.00	1,806.00
Total Account Receivables		<b>19,784.30</b>	<b>1,806.00</b>	<b>21,590.30</b>
Total Receivables		<b>19,784.30</b>	<b>1,806.00</b>	<b>21,590.30</b>
<b>Fixed Assets</b>				
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		<b>254,794.44</b>	<b>0.00</b>	<b>254,794.44</b>
<b>Other Assets</b>				
1901	Prepaid Expenses	1,115.42		1,115.42
1906	Prepaid Taxes	46.00		46.00
Total Other Assets		<b>1,161.42</b>	<b>0.00</b>	<b>1,161.42</b>
<b>Total Assets</b>		<b>350,894.74</b>	<b>381,527.26</b>	<b>732,422.00</b>
<b>Liabilities and Equity</b>				
<b>Liabilities</b>				
2005	Deferred Assessment	21,283.50		21,283.50
2008	Accrued Expenses	1,084.33		1,084.33
2046	Income Tax Payable	28.00		28.00
2100	Prepaid Assessments	14,234.50		14,234.50
2401	Reserves - Interest		31.79	31.79



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Oak Hills Homeowners  
Association, Inc.  
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<b>Account Number</b>	<b>Account Name</b>	<b>Operating</b>	<b>Reserves</b>	<b>Totals</b>
2500	Reserves - Unallocated		289,012.24	289,012.24
2501	Reserves - Arrowleaf Trail		6,003.71	6,003.71
2502	Reserves - Clover Trail		14,642.40	14,642.40
2503	Reserves - Sandbur Place		5,580.74	5,580.74
2504	Reserves - Shadow Oak		66,256.38	66,256.38
Total Liabilities		<b>36,630.33</b>	<b>381,527.26</b>	<b>418,157.59</b>
<b>Equity</b>				
3100	Prior Year Net Income/Loss	313,938.24		313,938.24
	Net Income / (Loss)	326.17		326.17
Total Equity		<b>314,264.41</b>	<b>0.00</b>	<b>314,264.41</b>
<b>Total Liabilities &amp; Equity</b>		<b>350,894.74</b>	<b>381,527.26</b>	<b>732,422.00</b>



# Income Statement Detail - Operating

Oak Hills Homeowners Association, Inc.

01/01/2026 - 01/31/2026

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Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
<b>Income Statement Group</b>								
<b>Revenue</b>								
4000	Regular Assessment	20,175.00	20,175.00	0.00	20,175.00	20,175.00	0.00	242,100.00
4020	Violation/Fines	200.00	59.00	141.00	200.00	59.00	141.00	700.00
4030	Late Fee	0.00	213.00	(213.00)	0.00	213.00	(213.00)	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	25.00	0.00	25.00	0.00
4070	Collection Fee	0.00	250.00	(250.00)	0.00	250.00	(250.00)	3,000.00
4081	Driveway Fees	1,108.50	1,108.50	0.00	1,108.50	1,108.50	0.00	13,302.00
4090	Bankruptcy Proof of Claim	400.00	0.00	400.00	400.00	0.00	400.00	0.00
<b>Total Revenue</b>		<b>21,908.50</b>	<b>21,805.50</b>	<b>103.00</b>	<b>21,908.50</b>	<b>21,805.50</b>	<b>103.00</b>	<b>261,652.00</b>
<b>Operating Expenses</b>								
5001	Accounting Service	1,361.93	1,851.00	489.07	1,361.93	1,851.00	489.07	22,208.00
5003	Licenses/Permits	0.00	160.00	160.00	0.00	160.00	160.00	1,913.00
5007	Office Expense	33.63	100.00	66.37	33.63	100.00	66.37	1,200.00
5008	Postage	6.08	71.00	64.92	6.08	71.00	64.92	846.00
5012	Taxes/Corporate	0.00	334.00	334.00	0.00	334.00	334.00	4,000.00
5015	Membership/Education	0.00	67.00	67.00	0.00	67.00	67.00	798.00
5025	Community Event	50.00	125.00	75.00	50.00	125.00	75.00	1,500.00
5039	Payroll Expense	568.20	428.00	(140.20)	568.20	428.00	(140.20)	5,128.00
5040	Legal Fees	7,265.50	250.00	(7,015.50)	7,265.50	250.00	(7,015.50)	3,000.00
5060	Payroll Wages	2,588.81	3,710.00	1,121.19	2,588.81	3,710.00	1,121.19	44,520.00
5079	Utilities General	1,332.06	2,544.00	1,211.94	1,332.06	2,544.00	1,211.94	30,518.00
5100	General Insurance	982.01	1,180.00	197.99	982.01	1,180.00	197.99	14,156.00
5175	Maintenance	335.76	258.00	(77.76)	335.76	258.00	(77.76)	3,090.00
5182	Meeting Room Fee	0.00	65.00	65.00	0.00	65.00	65.00	780.00
5200	Landscaping Contract	2,939.00	2,991.00	52.00	2,939.00	2,991.00	52.00	35,883.00
5204	Greenbelt Maintenance	0.00	2,500.00	2,500.00	0.00	2,500.00	2,500.00	30,000.00
5304	Telephone	214.25	256.00	41.75	214.25	256.00	41.75	3,067.00
5333	Mileage	89.60	97.00	7.40	89.60	97.00	7.40	1,163.00
5500	Pool Maintenance & Supplies	0.00	1,009.00	1,009.00	0.00	1,009.00	1,009.00	12,101.00
<b>Total Operating Expenses</b>		<b>17,766.83</b>	<b>17,996.00</b>	<b>229.17</b>	<b>17,766.83</b>	<b>17,996.00</b>	<b>229.17</b>	<b>215,871.00</b>
<b>Reserve Transfer</b>								
8212	Reserve Account	2,707.00	2,707.00	0.00	2,707.00	2,707.00	0.00	32,479.00
8213	Arrowleaf Private Drive	196.00	196.00	0.00	196.00	196.00	0.00	2,352.00
8214	Clover Private Drive	112.50	113.00	0.50	112.50	113.00	0.50	1,350.00
8215	Sandbur Private Drive	240.00	240.00	0.00	240.00	240.00	0.00	2,880.00
8216	Shadow Oak	560.00	560.00	0.00	560.00	560.00	0.00	6,720.00
<b>Total Reserve Transfer</b>		<b>3,815.50</b>	<b>3,816.00</b>	<b>0.50</b>	<b>3,815.50</b>	<b>3,816.00</b>	<b>0.50</b>	<b>45,781.00</b>
<b>Net Income / (Loss)</b>		<b>326.17</b>	<b>(6.50)</b>	<b>332.67</b>	<b>326.17</b>	<b>(6.50)</b>	<b>332.67</b>	<b>0.00</b>