



# Financial Reporting Packet

Prepared for:

**Oak Hills Homeowners Association, Inc.**

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

Prepared By:

**Community Financials**

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



# Fund Balance Sheet

As Of Day: 06/30/2026

Oak Hills Homeowners  
Association, Inc.  
07/17/2026 05:12:53 AM

| Account Number                | Account Name                                               | Operating         | Reserves          | Totals            |
|-------------------------------|------------------------------------------------------------|-------------------|-------------------|-------------------|
| <b>Assets</b>                 |                                                            |                   |                   |                   |
| <b>Cash - Operating</b>       |                                                            |                   |                   |                   |
| 1000                          | Cash - Columbia Bank Oper #5819 (PPB ... 5819)             | 67,574.35         |                   | 67,574.35         |
| 1002                          | Cash - Columbia Bank Debit Card #1511 (PPB ... 1511)       | 2,075.76          |                   | 2,075.76          |
| Total Cash - Operating        |                                                            | <b>69,650.11</b>  | <b>0.00</b>       | <b>69,650.11</b>  |
| <b>Cash - Reserves</b>        |                                                            |                   |                   |                   |
| 1200                          | CB OHHA Reserve #1270 (PPB ... 1270)                       |                   | 80,193.22         | 80,193.22         |
| 1202                          | CB Sandbur Place Reserve #1296 (PPB ... 1296)              |                   | 5,801.00          | 5,801.00          |
| 1203                          | CB Arrowleaf Reserve #1312 (PPB ... 1312)                  |                   | 7,015.74          | 7,015.74          |
| 1204                          | CB Clover Trail Reserve #1304 (PPB ... 1304)               |                   | 15,413.69         | 15,413.69         |
| 1205                          | CB Shadow Oak Reserve #1288 (PPB ... 1288)                 |                   | 9,477.40          | 9,477.40          |
| 1208                          | CB SH OAK Res 12 Mo CD#6362 - Mat. 09.08.26 (PPB ... 6362) |                   | 61,817.49         | 61,817.49         |
| 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>397,973.15</b> | <b>397,973.15</b> |
| <b>Receivables</b>            |                                                            |                   |                   |                   |
| <b>Account Receivables</b>    |                                                            |                   |                   |                   |
| 1800                          | Accounts Receivable                                        | 14,143.80         |                   | 14,143.80         |
| 1804                          | Allowance for credit losses                                | (3,508.50)        |                   | (3,508.50)        |
| 1814                          | Restricted Interest Receivable                             |                   | 1,806.00          | 1,806.00          |
| Total Account Receivables     |                                                            | <b>10,635.30</b>  | <b>1,806.00</b>   | <b>12,441.30</b>  |
| Total Receivables             |                                                            | <b>10,635.30</b>  | <b>1,806.00</b>   | <b>12,441.30</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                                           | 914.50            |                   | 914.50            |
| 1906                          | Prepaid Taxes                                              | 3,400.00          |                   | 3,400.00          |
| Total Other Assets            |                                                            | <b>4,314.50</b>   | <b>0.00</b>       | <b>4,314.50</b>   |
| <b>Total Assets</b>           |                                                            | <b>339,394.35</b> | <b>399,779.15</b> | <b>739,173.50</b> |
| <b>Liabilities and Equity</b> |                                                            |                   |                   |                   |
| <b>Liabilities</b>            |                                                            |                   |                   |                   |
| 2008                          | Accrued Expenses                                           | 2,086.82          |                   | 2,086.82          |
| 2100                          | Prepaid Assessments                                        | 20,094.00         |                   | 20,094.00         |
| 2401                          | Reserves - Interest                                        |                   | 1,976.70          | 1,976.70          |
| 2500                          | Reserves - Unallocated                                     |                   | 299,776.72        | 299,776.72        |
| 2501                          | Reserves - Arrowleaf Trail                                 |                   | 6,983.71          | 6,983.71          |



# Fund Balance Sheet

As Of Day: 06/30/2026

Oak Hills Homeowners  
Association, Inc.  
07/17/2026 05:12:53 AM

| Account Number                        | Account Name               | Operating  | Reserves   | Totals     |
|---------------------------------------|----------------------------|------------|------------|------------|
| 2502                                  | Reserves - Clover Trail    |            | 15,204.90  | 15,204.90  |
| 2503                                  | Reserves - Sandbur Place   |            | 6,780.74   | 6,780.74   |
| 2504                                  | Reserves - Shadow Oak      |            | 69,056.38  | 69,056.38  |
| Total Liabilities                     |                            | 22,180.82  | 399,779.15 | 421,959.97 |
|                                       |                            |            |            |            |
| <b>Operating Equity</b>               |                            |            |            |            |
| 3100                                  | Prior Year Net Income/Loss | 313,938.24 |            | 313,938.24 |
|                                       | Net Income / (Loss)        | 3,275.29   |            | 3,275.29   |
| Total Operating Equity                |                            | 317,213.53 | 0.00       | 317,213.53 |
| <b>Total Liabilities &amp; Equity</b> |                            | 339,394.35 | 399,779.15 | 739,173.50 |



# Income Statement Detail - Operating

Oak Hills Homeowners Association,  
Inc.

06/01/2026 - 06/30/2026

07/17/2026 05:13:03 AM

| 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               | 121,050.00        | 121,050.00        | 0.00            | 242,100.00        |
| 4020                            | Violation/Fines             | 100.00             | 58.00            | 42.00              | 1,100.00          | 352.00            | 748.00          | 700.00            |
| 4030                            | Late Fee                    | 497.10             | 213.00           | 284.10             | 1,680.40          | 1,278.00          | 402.40          | 2,550.00          |
| 4050                            | Legal Income                | 0.00               | 0.00             | 0.00               | 0.00              | 0.00              | 0.00            | 0.00              |
| 4060                            | Returned Payment Fee        | 0.00               | 0.00             | 0.00               | 50.00             | 0.00              | 50.00           | 0.00              |
| 4070                            | Collection Fee              | 560.00             | 250.00           | 310.00             | 1,739.00          | 1,500.00          | 239.00          | 3,000.00          |
| 4081                            | Driveway Fees               | 1,108.50           | 1,108.50         | 0.00               | 6,651.00          | 6,651.00          | 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               | 50.00             | 0.00              | 50.00           | 0.00              |
| <b>Total Revenue</b>            |                             | <b>22,440.60</b>   | <b>21,804.50</b> | <b>636.10</b>      | <b>132,720.40</b> | <b>130,831.00</b> | <b>1,889.40</b> | <b>261,652.00</b> |
| <b>Operating Expenses</b>       |                             |                    |                  |                    |                   |                   |                 |                   |
| 5001                            | Accounting Service          | 1,160.12           | 1,851.00         | 690.88             | 11,858.93         | 11,106.00         | (752.93)        | 22,208.00         |
| 5003                            | Licenses/Permits            | 1,978.00           | 159.00           | (1,819.00)         | 1,978.00          | 959.00            | (1,019.00)      | 1,913.00          |
| 5007                            | Office Expense              | 198.45             | 100.00           | (98.45)            | 495.04            | 600.00            | 104.96          | 1,200.00          |
| 5008                            | Postage                     | 90.16              | 71.00            | (19.16)            | 216.80            | 426.00            | 209.20          | 846.00            |
| 5012                            | Taxes/Corporate             | 0.00               | 333.00           | 333.00             | 35.00             | 2,002.00          | 1,967.00        | 4,000.00          |
| 5015                            | Membership/Education        | 0.00               | 67.00            | 67.00              | 0.00              | 402.00            | 402.00          | 798.00            |
| 5025                            | Community Event             | 0.00               | 125.00           | 125.00             | 50.00             | 750.00            | 700.00          | 1,500.00          |
| 5039                            | Payroll Expense             | 382.07             | 427.00           | 44.93              | 2,775.01          | 2,566.00          | (209.01)        | 5,128.00          |
| 5040                            | Legal Fees                  | 52.50              | 250.00           | 197.50             | 10,025.02         | 1,500.00          | (8,525.02)      | 3,000.00          |
| 5060                            | Payroll Wages               | 3,495.42           | 3,710.00         | 214.58             | 17,874.31         | 22,260.00         | 4,385.69        | 44,520.00         |
| 5079                            | Utilities General           | 2,695.78           | 2,543.00         | (152.78)           | 13,397.78         | 15,260.00         | 1,862.22        | 30,518.00         |
| 5100                            | General Insurance           | 982.40             | 1,180.00         | 197.60             | 5,980.32          | 7,080.00          | 1,099.68        | 14,156.00         |
| 5175                            | Maintenance                 | 0.00               | 258.00           | 258.00             | 953.06            | 1,548.00          | 594.94          | 3,090.00          |
| 5182                            | Meeting Room Fee            | 120.00             | 65.00            | (55.00)            | 340.00            | 390.00            | 50.00           | 780.00            |
| 5200                            | Landscaping Contract        | 2,939.00           | 2,990.00         | 51.00              | 17,634.00         | 17,943.00         | 309.00          | 35,883.00         |
| 5204                            | Greenbelt Maintenance       | 14,136.77          | 2,500.00         | (11,636.77)        | 17,061.77         | 15,000.00         | (2,061.77)      | 30,000.00         |
| 5304                            | Telephone                   | 182.92             | 256.00           | 73.08              | 1,294.17          | 1,536.00          | 241.83          | 3,067.00          |
| 5333                            | Mileage                     | 133.40             | 97.00            | (36.40)            | 470.77            | 582.00            | 111.23          | 1,163.00          |
| 5500                            | Pool Maintenance & Supplies | 2,382.68           | 1,008.00         | (1,374.68)         | 4,112.13          | 6,053.00          | 1,940.87        | 12,101.00         |
| <b>Total Operating Expenses</b> |                             | <b>30,929.67</b>   | <b>17,990.00</b> | <b>(12,939.67)</b> | <b>106,552.11</b> | <b>107,963.00</b> | <b>1,410.89</b> | <b>215,871.00</b> |
| <b>Reserve Transfer</b>         |                             |                    |                  |                    |                   |                   |                 |                   |
| 5990                            | Reserve Account             | 2,707.00           | 2,707.00         | 0.00               | 16,242.00         | 16,242.00         | 0.00            | 32,479.00         |
| 5991                            | Arrowleaf Private Drive     | 196.00             | 196.00           | 0.00               | 1,176.00          | 1,176.00          | 0.00            | 2,352.00          |
| 5992                            | Clover Private Drive        | 112.50             | 113.00           | 0.50               | 675.00            | 678.00            | 3.00            | 1,350.00          |
| 5993                            | Sandbur Private Drive       | 240.00             | 240.00           | 0.00               | 1,440.00          | 1,440.00          | 0.00            | 2,880.00          |
| 5994                            | Shadow Oak                  | 560.00             | 560.00           | 0.00               | 3,360.00          | 3,360.00          | 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              |
| <b>Total Reserve Transfer</b>   |                             | <b>3,815.50</b>    | <b>3,816.00</b>  | <b>0.50</b>        | <b>22,893.00</b>  | <b>22,896.00</b>  | <b>3.00</b>     | <b>45,781.00</b>  |
| <b>Net Income / (Loss)</b>      |                             | <b>(12,304.57)</b> | <b>(1.50)</b>    | <b>(12,303.07)</b> | <b>3,275.29</b>   | <b>(28.00)</b>    | <b>3,303.29</b> | <b>0.00</b>       |