



Financial Reporting Packet

Prepared for:

Oak Hills Homeowners Association, Inc.

As of: Sep 01, 2025 - Sep 30, 2025

Prepared By:

Community Financials

Unaudited; no disclosures; for Board Management purposes only



Fund Balance Sheet

As Of Day: 09/30/2025

Oak Hills Homeowners
Association, Inc.
10/11/2025 05:27:13 AM

Account Number	Account Name	Operating	Reserves	Totals
Assets				
Cash - Operating				
1000	Cash - PPB Operating #5819 (PPB ... 5819)	61,491.44		61,491.44
1002	Cash - PPB Debit Card #1511 (PPB ... 1511)	1,558.86		1,558.86
Total Cash - Operating		63,050.30	0.00	63,050.30
Cash - Reserves				
1200	Cash - PPB Reserve #1270 (PPB ... 1270)		66,539.42	66,539.42
1202	PPB Sandbur Place Reserve #1296 (PPB ... 1296)		3,722.29	3,722.29
1203	PPB Arrowleaf Reserve #1312 (PPB ... 1312)		5,338.33	5,338.33
1204	PPB Res Clover Trail #1304 (PPB ... 1304)		14,395.89	14,395.89
1205	PPB Res Shadow Oak #1288 (PPB ... 1288)		4,634.65	4,634.65
1207	PPB OHHA Res 7 Mo CD#1306 - Mat. 12.19.25 (PPB ... 1306)		108,125.42	108,125.42
1208	CB OHHA 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
Total Cash - Reserves		0.00	370,371.51	370,371.51
Receivables				
Account Receivables				
1800	Accounts Receivable	29,598.48		29,598.48
1804	Allowance for credit losses	(4,446.00)		(4,446.00)
1814	Restricted Interest Receivable		1,806.00	1,806.00
Total Account Receivables		25,152.48	1,806.00	26,958.48
Total Receivables		25,152.48	1,806.00	26,958.48
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	(482,708.90)		(482,708.90)
1740	Building improvement	60,961.67		60,961.67
1741	Land	198,079.26		198,079.26
Total Fixed Assets		286,779.44	0.00	286,779.44
Total Assets		374,982.22	372,177.51	747,159.73
Liabilities and Equity				
Liabilities				
2005	Deferred Assessment	19,136.50		19,136.50
2100	Prepaid Assessments	7,977.50		7,977.50
2401	Reserves - Interest		6,870.17	6,870.17
2500	Reserves - Unallocated		288,795.74	288,795.74
2501	Reserves - Arrowleaf Trail		5,317.68	5,317.68
2502	Reserves - Clover Trail		14,214.90	14,214.90
2503	Reserves - Sandbur Place		4,710.74	4,710.74
2504	Reserves - Shadow Oak		64,226.38	64,226.38
2509	Spent from Reserve		(11,958.10)	(11,958.10)
Total Liabilities		27,114.00	372,177.51	399,291.51



Fund Balance Sheet

As Of Day: 09/30/2025

Oak Hills Homeowners
Association, Inc.
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Account Number	Account Name	Operating	Reserves	Totals
Equity				
3100	Prior Year Net Income/Loss	339,167.20		339,167.20
	Net Income / (Loss)	8,701.02		8,701.02
Total Equity		347,868.22	0.00	347,868.22
Total Liabilities & Equity		374,982.22	372,177.51	747,159.73



Income Statement Detail - Operating

Oak Hills Homeowners Association,
Inc.

09/01/2025 - 09/30/2025

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Account Number	Account Name	Current Month	Budget Monthly	Variance	YTD Actual	YTD Budget	YTD Variance	Yearly Budget
Income Statement Group								
Revenue								
4000	Regular Assessment	18,157.50	19,136.50	(979.00)	171,121.50	172,100.50	(979.00)	229,510.00
4020	Violation/Fines	300.00	166.66	133.34	1,950.00	1,500.02	449.98	2,000.00
4030	Late Fee	0.00	83.33	(83.33)	1,039.50	750.01	289.49	1,000.00
4040	Interest Charged	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4050	Legal Income	0.00	0.00	0.00	810.00	0.00	810.00	0.00
4070	Collection Fee	0.00	250.00	(250.00)	1,160.00	2,250.00	(1,090.00)	3,000.00
4081	Driveway Fees	979.00	0.00	979.00	979.00	0.00	979.00	0.00
4098	NSF Check Charge	0.00	0.00	0.00	50.00	0.00	50.00	0.00
4208	Maintenance charged to Owner	0.00	0.00	0.00	25.00	0.00	25.00	0.00
4700	Misc Income	25.00	0.00	25.00	25.00	0.00	25.00	0.00
Total Revenue		19,461.50	19,636.49	(174.99)	177,160.00	176,600.53	559.47	235,510.00
Operating Expenses								
5001	Accounting Service	1,304.22	1,772.08	467.86	16,061.22	15,948.76	(112.46)	21,265.00
5003	Licenses/Permits	0.00	145.00	145.00	1,822.00	1,305.00	(517.00)	1,740.00
5007	Office Expense	107.38	80.58	(26.80)	555.40	725.26	169.86	967.00
5008	Postage	12.16	40.25	28.09	712.53	362.25	(350.28)	483.00
5012	Taxes/Corporate	0.00	354.41	354.41	3,799.95	3,189.77	(610.18)	4,253.00
5015	Membership/Education	0.00	64.41	64.41	775.00	579.77	(195.23)	773.00
5025	Community Event	0.00	201.41	201.41	260.00	1,812.77	1,552.77	2,417.00
5039	Payroll Expense	347.52	408.16	60.64	3,675.73	3,673.52	(2.21)	4,898.00
5040	Legal Fees	0.00	322.16	322.16	810.00	2,899.52	2,089.52	3,866.00
5060	Payroll Wages	2,981.61	3,544.16	562.55	27,782.27	31,897.52	4,115.25	42,530.00
5079	Utilities General	3,228.31	2,335.91	(892.40)	22,435.94	21,023.27	(1,412.67)	28,031.00
5100	General Insurance	989.40	1,609.83	620.43	9,121.31	14,488.51	5,367.20	19,318.00
5175	Maintenance	421.97	281.91	(140.06)	1,776.56	2,537.27	760.71	3,383.00
5182	Meeting Room Fee	120.00	0.00	(120.00)	240.00	0.00	(240.00)	0.00
5200	Landscaping Contract	2,939.00	2,899.83	(39.17)	26,236.00	26,098.51	(137.49)	34,798.00
5204	Greenbelt Maintenance	0.00	2,416.50	2,416.50	19,443.34	21,748.50	2,305.16	28,998.00
5304	Telephone	253.79	217.50	(36.29)	2,250.74	1,957.50	(293.24)	2,610.00
5333	Mileage	95.20	68.50	(26.70)	835.96	616.50	(219.46)	822.00
5500	Pool Maintenance & Supplies	1,689.65	886.08	(803.57)	9,045.06	7,974.76	(1,070.30)	10,633.00
Total Operating Expenses		14,490.21	17,648.68	3,158.47	147,639.01	158,838.96	11,199.95	211,785.00
Reserve Transfer								
8212	Reserve Account	0.00	1,008.75	1,008.75	12,105.00	9,078.75	(3,026.25)	12,105.00
8213	Arrowleaf Private Drive	163.33	163.33	0.00	1,469.97	1,470.01	0.04	1,960.00
8214	Clover Private Drive	105.00	105.00	0.00	945.00	945.00	0.00	1,260.00
8215	Sandbur Private Drive	210.00	210.00	0.00	1,890.00	1,890.00	0.00	2,520.00
8216	Shadow Oak	490.00	490.00	0.00	4,410.00	4,410.00	0.00	5,880.00
Total Reserve Transfer		968.33	1,977.08	1,008.75	20,819.97	17,793.76	(3,026.21)	23,725.00
Net Income / (Loss)		4,002.96	10.73	3,992.23	8,701.02	(32.19)	8,733.21	0.00