Financial Reporting Packet

Prepared for:

Oak Hills Homeowners Association, Inc.

As of: Oct 01, 2025 - Oct 31, 2025

Prepared By:

Community Financials

Unaudited; no disclosures; for Board Management purposes only

Fund Balance Sheet

As Of Day: 10/31/2025

Oak Hills Homeowners Association, Inc.
11/12/2025 09:39:11 PM

Account Number	Account Name	Operating	Reserves	Totals
Assets				
Cash - Operating				
1000	Cash - PPB Operating #5819 (PPB ... 5819)	60,123.41		60,123.41
1002	Cash - PPB Debit Card #1511 (PPB ... 1511)	1,355.67		1,355.67
Total Cash - Operating		**61,479.08**	**0.00**	**61,479.08**
Cash - Reserves				
1200	Cash - PPB Reserve #1270 (PPB ... 1270)		66,556.38	66,556.38
1202	PPB Sandbur Place Reserve #1296 (PPB ... 1296)		3,933.08	3,933.08
1203	PPB Arrowleaf Reserve #1312 (PPB ... 1312)		5,502.80	5,502.80
1204	PPB Res Clover Trail #1304 (PPB ... 1304)		14,503.95	14,503.95
1205	PPB Res Shadow Oak #1288 (PPB ... 1288)		5,125.64	5,125.64
1207	PPB OHHA Res 7 Mo CD#1306 - Mat. 12.19.25 (PPB ... 1306)		108,125.42	108,125.42
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
Total Cash - Reserves		**0.00**	**371,362.78**	**371,362.78**
Receivables				
Account Receivables				
1800	Accounts Receivable	20,175.98		20,175.98
1804	Allowance for credit losses	(4,446.00)		(4,446.00)
1814	Restricted Interest Receivable		1,806.00	1,806.00
Total Account Receivables		**15,729.98**	**1,806.00**	**17,535.98**
Total Receivables		**15,729.98**	**1,806.00**	**17,535.98**
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**
Other Assets				
1901	Prepaid Expenses	189.00		189.00
Total Other Assets		**189.00**	**0.00**	**189.00**
Total Assets		**364,177.50**	**373,168.78**	**737,346.28**
Liabilities and Equity				
Liabilities				
2000	Accounts Payable	134.20		134.20
2100	Prepaid Assessments	14,848.50		14,848.50
2401	Reserves - Interest		6,893.11	6,893.11
2500	Reserves - Unallocated		288,795.74	288,795.74
2501	Reserves - Arrowleaf Trail		5,481.01	5,481.01
2502	Reserves - Clover Trail		14,319.90	14,319.90

Fund Balance Sheet

As Of Day: 10/31/2025

Account Number	Account Name	Operating	Reserves	Totals
2503	Reserves - Sandbur Place		4,920.74	4,920.74
2504	Reserves - Shadow Oak		64,716.38	64,716.38
2509	Spent from Reserve		(11,958.10)	(11,958.10)
Total Liabilities		**14,982.70**	**373,168.78**	**388,151.48**
Equity				
3100	Prior Year Net Income/Loss	339,167.20		339,167.20
	Net Income / (Loss)	10,027.60		10,027.60
Total Equity		**349,194.80**	**0.00**	**349,194.80**
Total Liabilities & Equity		**364,177.50**	**373,168.78**	**737,346.28**

Income Statement Detail - Operating

10/01/2025 - 10/31/2025

Oak Hills Homeowners Association, Inc.
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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)	189,279.00	191,237.00	(1,958.00)	229,510.00
4020	Violation/Fines	200.00	166.66	33.34	2,150.00	1,666.68	483.32	2,000.00
4030	Late Fee	(13.50)	83.33	(96.83)	1,026.00	833.34	192.66	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	2,500.00	(1,340.00)	3,000.00
4081	Driveway Fees	979.00	0.00	979.00	1,958.00	0.00	1,958.00	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	0.00	0.00	0.00	25.00	0.00	25.00	0.00
Total Revenue		**19,323.00**	**19,636.49**	**(313.49)**	**196,483.00**	**196,237.02**	**245.98**	**235,510.00**
Operating Expenses								
5001	Accounting Service	1,149.00	1,772.08	623.08	17,210.22	17,720.84	510.62	21,265.00
5003	Licenses/Permits	0.00	145.00	145.00	1,822.00	1,450.00	(372.00)	1,740.00
5007	Office Expense	388.73	80.58	(308.15)	944.13	805.84	(138.29)	967.00
5008	Postage	234.00	40.25	(193.75)	946.53	402.50	(544.03)	483.00
5012	Taxes/Corporate	670.43	354.41	(316.02)	4,470.38	3,544.18	(926.20)	4,253.00
5015	Membership/Education	0.00	64.41	64.41	775.00	644.18	(130.82)	773.00
5025	Community Event	0.00	201.41	201.41	260.00	2,014.18	1,754.18	2,417.00
5039	Payroll Expense	377.13	408.16	31.03	4,052.86	4,081.68	28.82	4,898.00
5040	Legal Fees	0.00	322.16	322.16	810.00	3,221.68	2,411.68	3,866.00
5060	Payroll Wages	3,189.37	3,544.16	354.79	30,971.64	35,441.68	4,470.04	42,530.00
5079	Utilities General	3,029.52	2,335.91	(693.61)	25,465.46	23,359.18	(2,106.28)	28,031.00
5100	General Insurance	1,001.10	1,609.83	608.73	10,122.41	16,098.34	5,975.93	19,318.00
5175	Maintenance	0.00	281.91	281.91	1,776.56	2,819.18	1,042.62	3,383.00
5182	Meeting Room Fee	60.00	0.00	(60.00)	300.00	0.00	(300.00)	0.00
5200	Landscaping Contract	2,939.00	2,899.83	(39.17)	29,175.00	28,998.34	(176.66)	34,798.00
5204	Greenbelt Maintenance	3,550.00	2,416.50	(1,133.50)	22,993.34	24,165.00	1,171.66	28,998.00
5304	Telephone	315.38	217.50	(97.88)	2,566.12	2,175.00	(391.12)	2,610.00
5333	Mileage	74.20	68.50	(5.70)	910.16	685.00	(225.16)	822.00
5500	Pool Maintenance & Supplies	50.23	886.08	835.85	9,095.29	8,860.84	(234.45)	10,633.00
Total Operating Expenses		**17,028.09**	**17,648.68**	**620.59**	**164,667.10**	**176,487.64**	**11,820.54**	**211,785.00**
Reserve Transfer								
8212	Reserve Account	0.00	1,008.75	1,008.75	12,105.00	10,087.50	(2,017.50)	12,105.00
8213	Arrowleaf Private Drive	163.33	163.33	0.00	1,633.30	1,633.34	0.04	1,960.00
8214	Clover Private Drive	105.00	105.00	0.00	1,050.00	1,050.00	0.00	1,260.00
8215	Sandbur Private Drive	210.00	210.00	0.00	2,100.00	2,100.00	0.00	2,520.00
8216	Shadow Oak	490.00	490.00	0.00	4,900.00	4,900.00	0.00	5,880.00
Total Reserve Transfer		**968.33**	**1,977.08**	**1,008.75**	**21,788.30**	**19,770.84**	**(2,017.46)**	**23,725.00**
Net Income / (Loss)		**1,326.58**	**10.73**	**1,315.85**	**10,027.60**	**(21.46)**	**10,049.06**	**0.00**