Financial Report Package

July 2025

Prepared for

OXFORD/CAMBRIDGE HOMEOWNERS ASSOCIATION, INC

Superior Association Management

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Assets		
Assets		
10-1000-00 Operating - SouthState	$152,090.88	
10-1020-00 Reserve - SouthState	351,912.66	
Total Assets:		$504,003.54
Accounts Receivable		
12-1270-00 Accounts Receivable	18,495.00	
Total Accounts Receivable:		$18,495.00
Total Assets:		**$522,498.54**
Liabilities & Equity		
Liabilities		
20-2070-00 Prepaid Dues	9,547.50	
Total Liabilities:		$9,547.50
Earnings		
29-2900-00 Retained Earnings	329,370.50	
Total Earnings:		$329,370.50
Net Income Gain / Loss	183,580.54	
		$183,580.54
Total Liabilities & Equity:		**$522,498.54**

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Income Statement Summary - Operating

OXFORD/CAMBRIDGE HOMEOWNERS ASSOCIATION, INC

Fiscal Period: July 2025

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Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
OPERATING INCOME													
Income													
3010-00 Homeowner Assessment	$141,750.00	$-	$-	$-	$-	$-	$141,750.00	$-	$-	$-	$-	$-	$283,500.00
3085-00 NSF Fees	-	(6.00)	35.00	-	-	35.00	-	-	-	-	-	-	64.00
3090-00 Fine Income	-	-	-	-	-	(22,175.00)	50.00	-	-	-	-	-	(22,125.00)
3100-00 Late Fee Income	-	1,200.00	440.00	180.00	100.00	(110.00)	40.00	-	-	-	-	-	1,850.00
3140-00 Clubhouse Rental	975.00	-	100.00	150.00	-	450.00	550.00	-	-	-	-	-	2,225.00
3160-00 Pool Key Income	-	40.00	-	-	40.00	280.00	40.00	-	-	-	-	-	400.00
3310-00 Interest Income	761.64	718.78	962.44	944.88	947.31	981.47	984.67	-	-	-	-	-	6,301.19
3320-00 Other Income	50,175.00	-	-	-	-	-	-	-	-	-	-	-	50,175.00
Total Income	**193,661.64**	**1,952.78**	**1,537.44**	**1,274.88**	**1,087.31**	**(20,538.53)**	**143,414.67**	**-**	**-**	**-**	**-**	**-**	**322,390.19**
Total OPERATING INCOME	**193,661.64**	**1,952.78**	**1,537.44**	**1,274.88**	**1,087.31**	**(20,538.53)**	**143,414.67**	**-**	**-**	**-**	**-**	**-**	**322,390.19**
OPERATING EXPENSE													
Contract													
5010-00 Del Fee Split	45.00	225.00	435.00	360.00	131.25	-	573.75	-	-	-	-	-	1,770.00
5040-00 Fine Collect Expense	-	-	-	-	-	(10.00)	1,750.00	-	-	-	-	-	1,740.00
5050-00 NSF Expense	-	-	-	10.50	-	-	-	-	-	-	-	-	10.50
5100-00 Admin Services	49.40	49.40	49.40	49.40	99.40	49.40	49.40	-	-	-	-	-	395.80
5110-00 Admin Supplies	558.67	49.58	51.43	33.61	335.66	80.00	442.27	-	-	-	-	-	1,551.22
5170-00 Postage	284.70	9.49	51.10	29.20	338.72	64.24	292.00	-	-	-	-	-	1,069.45
5190-00 Violation Letters	16.00	64.00	104.00	144.00	432.00	416.00	376.00	-	-	-	-	-	1,552.00
5200-00 Website	32.17	37.25	32.17	32.17	42.33	42.33	42.33	-	-	-	-	-	260.75
Total Contract	**985.94**	**434.72**	**723.10**	**658.88**	**1,379.36**	**641.97**	**3,525.75**	**-**	**-**	**-**	**-**	**-**	**8,349.72**
Landscape													
5300-00 Landscape Contract	2,640.23	2,640.23	2,640.23	2,640.17	-	5,544.48	2,772.24	-	-	-	-	-	18,877.58
5310-00 Ground Maintenance	3,217.59	3,391.24	-	525.00	1,201.20	-	865.38	-	-	-	-	-	9,200.41
5330-00 Irrigation Maintenance	-	-	-	-	-	-	929.85	-	-	-	-	-	929.85
5360-00 Security Services	31.00	-	-	-	-	-	-	-	-	-	-	-	31.00
5370-00 Sign Maintenance	-	-	841.91	290.00	-	-	-	-	-	-	-	-	1,131.91
Total Landscape	**5,888.82**	**6,031.47**	**3,482.14**	**3,455.17**	**1,201.20**	**5,544.48**	**4,567.47**	**-**	**-**	**-**	**-**	**-**	**30,170.75**
Building/Maintenance													
5420-00 Exterminating	80.00	-	-	-	80.00	-	-	-	-	-	-	-	160.00
5460-00 Plumbing Maintenance	-	-	-	1,014.58	-	-	-	-	-	-	-	-	1,014.58
Total	**80.00**	**-**	**-**	**1,014.58**	**80.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,174.58**
Building/Maintenance													

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Income Statement Summary - Operating

OXFORD/CAMBRIDGE HOMEOWNERS ASSOCIATION, INC

Fiscal Period: July 2025

Date: 8/6/2025
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Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Pool													
5600-00 Pool Mgmt Contract	$2,069.58	$4,139.16	$4,139.16	$8,278.32	$8,278.32	$8,278.32	$4,139.16	$-	$-	$-	$-	$-	$39,322.02
5610-00 Pool Maintenance	5,492.49	676.39	-	-	-	12,306.94	-	-	-	-	-	-	18,475.82
5620-00 Pool Supplies	-	-	-	-	1,601.19	136.74	-	-	-	-	-	-	1,737.93
5630-00 Pool Equipment	-	-	-	397.13	-	1,555.13	-	-	-	-	-	-	1,952.26
5635-00 Pool Key Fob	75.08	70.00	75.08	75.08	140.00	140.00	140.00	-	-	-	-	-	715.24
Total Pool	**7,637.15**	**4,885.55**	**4,214.24**	**8,750.53**	**10,019.51**	**22,417.13**	**4,279.16**	**-**	**-**	**-**	**-**	**-**	**62,203.27**
Recreational													
5700-00 Clubhouse Expense	-	-	-	240.00	-	973.94	1,126.53	-	-	-	-	-	2,340.47
5710-00 Clubhouse Cleaning	375.00	-	225.00	300.00	317.53	392.53	317.53	-	-	-	-	-	1,927.59
5900-00 Recreation Maintenance	-	-	-	2,402.40	-	-	-	-	-	-	-	-	2,402.40
Total Recreational	**375.00**	**-**	**225.00**	**2,942.40**	**317.53**	**1,366.47**	**1,444.06**	**-**	**-**	**-**	**-**	**-**	**6,670.46**
Utilities													
6000-00 Electric 220 Utilities	839.48	817.83	629.75	664.44	971.37	1,089.62	1,133.96	-	-	-	-	-	6,146.45
6010-00 Gas 220 Utilities	96.88	166.62	110.94	51.10	27.97	29.46	30.99	-	-	-	-	-	513.96
6020-00 Phone/Internet 220 Utilities	439.89	681.92	532.24	445.35	533.79	484.96	484.96	-	-	-	-	-	3,603.11
6040-00 Water	308.74	275.91	705.09	1,065.65	834.55	885.71	779.20	-	-	-	-	-	4,854.85
Total Utilities	**1,684.99**	**1,942.28**	**1,978.02**	**2,226.54**	**2,367.68**	**2,489.75**	**2,429.11**	**-**	**-**	**-**	**-**	**-**	**15,118.37**
Administrative													
6200-00 Management Fees	2,025.00	2,025.00	2,025.00	2,025.00	2,025.00	2,025.00	2,025.00	-	-	-	-	-	14,175.00
6220-00 CPA Fees 230 Prof Fees	-	300.00	-	-	-	-	-	-	-	-	-	-	300.00
6240-00 Legal Fees 230 Prof Fees	-	-	42.50	-	-	-	605.00	-	-	-	-	-	647.50
Total Administrative	**2,025.00**	**2,325.00**	**2,067.50**	**2,025.00**	**2,025.00**	**2,025.00**	**2,630.00**	**-**	**-**	**-**	**-**	**-**	**15,122.50**
Total OPERATING EXPENSE	**18,676.90**	**15,619.02**	**12,690.00**	**21,073.10**	**17,390.28**	**34,484.80**	**18,875.55**	**-**	**-**	**-**	**-**	**-**	**138,809.65**
Net Income:	**174,984.74**	**(13,666.24)**	**(11,152.56)**	**(19,798.22)**	**(16,302.97)**	**(55,023.33)**	**124,539.12**	**-**	**-**	**-**	**-**	**-**	**183,580.54**

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SUPERIOR
Association Management, LLC

Income Statement - Operating

OXFORD/CAMBRIDGE HOMEOWNERS ASSOCIATION, INC

07/31/2025

Date: 8/6/2025
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Description	Current Period Actual	Current Period Budget	Current Period Variance	Current Period Percent	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Year-to-date Percent	Annual Budget
OPERATING INCOME									
Income									
3010-00 Homeowner Assessment	$141,750.00	$141,750.00	$-	0.00 %	$283,500.00	$283,500.00	$-	0.00 %	$283,500.00
3085-00 NSF Fees	-	-	-	0.00 %	64.00	-	64.00	0.00 %	-
3090-00 Fine Income	50.00	-	50.00	0.00 %	(22,125.00)	-	(22,125.00)	0.00 %	-
3100-00 Late Fee Income	40.00	-	40.00	0.00 %	1,850.00	-	1,850.00	0.00 %	-
3140-00 Clubhouse Rental	550.00	166.67	383.33	229.99 %	2,225.00	1,166.69	1,058.31	90.71 %	2,000.00
3160-00 Pool Key Income	40.00	-	40.00	0.00 %	400.00	-	400.00	0.00 %	-
3310-00 Interest Income	984.67	-	984.67	0.00 %	6,301.19	-	6,301.19	0.00 %	-
3320-00 Other Income	-	-	-	0.00 %	50,175.00	-	50,175.00	0.00 %	-
Total Income	$143,414.67	$141,916.67	$1,498.00	1.06%	$322,390.19	$284,666.69	$37,723.50	13.25 %	$285,500.00
Total OPERATING INCOME	**$143,414.67**	**$141,916.67**	**$1,498.00**	**1.06%**	**$322,390.19**	**$284,666.69**	**$37,723.50**	**13.25 %**	**$285,500.00**
OPERATING EXPENSE									
Contract									
5010-00 Del Fee Split	573.75	133.33	(440.42)	(330.32)%	1,770.00	933.31	(836.69)	(89.65)%	1,600.00
5030-00 Collection Fee Service	-	33.33	33.33	100.00 %	-	233.31	233.31	100.00 %	400.00
5040-00 Fine Collect Expense	1,750.00	20.83	(1,729.17)	(8301.34)%	1,740.00	145.81	(1,594.19)	(1093.33)%	250.00
5050-00 NSF Expense	-	-	-	0.00 %	10.50	-	(10.50)	0.00 %	-
5100-00 Admin Services	49.40	100.00	50.60	50.60 %	395.80	700.00	304.20	43.46 %	1,200.00
5110-00 Admin Supplies	442.27	166.67	(275.60)	(165.36)%	1,551.22	1,166.69	(384.53)	(32.96)%	2,000.00
5150-00 Meeting Expense	-	100.00	100.00	100.00 %	-	700.00	700.00	100.00 %	1,200.00
5170-00 Postage	292.00	141.67	(150.33)	(106.11)%	1,069.45	991.69	(77.76)	(7.84)%	1,700.00
5180-00 Social Expense	-	625.00	625.00	100.00 %	-	4,375.00	4,375.00	100.00 %	7,500.00
5190-00 Violation Letters	376.00	500.00	124.00	24.80 %	1,552.00	3,500.00	1,948.00	55.66 %	6,000.00
5200-00 Website	42.33	33.33	(9.00)	(27.00)%	260.75	233.31	(27.44)	(11.76)%	400.00
Total Contract	$3,525.75	$1,854.16	($1,671.59)	(90.15)%	$8,349.72	$12,979.12	$4,629.40	35.67 %	$22,250.00
Landscape									
5300-00 Landscape Contract	2,772.24	2,640.22	(132.02)	(5.00)%	18,877.58	18,481.54	(396.04)	(2.14)%	31,682.70
5305-00 Landscape Committee	-	250.00	250.00	100.00 %	-	1,750.00	1,750.00	100.00 %	3,000.00
5310-00 Ground Maintenance	865.38	2,083.33	1,217.95	58.46 %	9,200.41	14,583.31	5,382.90	36.91 %	25,000.00
5330-00 Irrigation Maintenance	929.85	250.00	(679.85)	(271.94)%	929.85	1,750.00	820.15	46.87 %	3,000.00
5360-00 Security Services	-	83.33	83.33	100.00 %	31.00	583.31	552.31	94.69 %	1,000.00
5370-00 Sign Maintenance	-	125.00	125.00	100.00 %	1,131.91	875.00	(256.91)	(29.36)%	1,500.00
Total Landscape	$4,567.47	$5,431.88	$864.41	15.91%	$30,170.75	$38,023.16	$7,852.41	20.65 %	$65,182.70
Building/Maintenance									
5400-00 Bldg Maintenance	-	83.33	83.33	100.00 %	-	583.31	583.31	100.00 %	1,000.00
5420-00 Exterminating	-	166.67	166.67	100.00 %	160.00	1,166.69	1,006.69	86.29 %	2,000.00
5460-00 Plumbing Maintenance	-	83.33	83.33	100.00 %	1,014.58	583.31	(431.27)	(73.93)%	1,000.00
Total Building/Maintenance	$-	$333.33	$333.33	100.00%	$1,174.58	$2,333.31	$1,158.73	49.66 %	$4,000.00

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Income Statement - Operating

OXFORD/CAMBRIDGE HOMEOWNERS ASSOCIATION, INC

07/31/2025

Description	Current Period Actual	Current Period Budget	Current Period Variance	Current Period Percent	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Year-to-date Percent	Annual Budget
Pool									
5600-00 Pool Mgmt Contract	$4,139.16	$3,515.17	($623.99)	(17.75)%	$39,322.02	$24,606.19	($14,715.83)	(59.81)%	$42,182.00
5610-00 Pool Maintenance	-	1,250.00	1,250.00	100.00 %	18,475.82	8,750.00	(9,725.82)	(111.15)%	15,000.00
5620-00 Pool Supplies	-	-	-	0.00 %	1,737.93	-	(1,737.93)	0.00 %	-
5630-00 Pool Equipment	-	166.67	166.67	100.00 %	1,952.26	1,166.69	(785.57)	(67.33)%	2,000.00
5635-00 Pool Key Fob	140.00	66.67	(73.33)	(109.99)%	715.24	466.69	(248.55)	(53.26)%	800.00
Total Pool	$4,279.16	$4,998.51	$719.35	14.39%	$62,203.27	$34,989.57	($27,213.70)	(77.78)%	$59,982.00
Recreational									
5700-00 Clubhouse Expense	1,126.53	291.67	(834.86)	(286.23)%	2,340.47	2,041.69	(298.78)	(14.63)%	3,500.00
5710-00 Clubhouse Cleaning	317.53	583.33	265.80	45.57 %	1,927.59	4,083.31	2,155.72	52.79 %	7,000.00
5900-00 Recreation Maintenance	-	41.67	41.67	100.00 %	2,402.40	291.69	(2,110.71)	(723.61)%	500.00
Total Recreational	$1,444.06	$916.67	($527.39)	(57.53)%	$6,670.46	$6,416.69	($253.77)	(3.95)%	$11,000.00
Utilities									
6000-00 Electric 220 Utilities	1,133.96	791.67	(342.29)	(43.24)%	6,146.45	5,541.69	(604.76)	(10.91)%	9,500.00
6010-00 Gas 220 Utilities	30.99	50.00	19.01	38.02 %	513.96	350.00	(163.96)	(46.85)%	600.00
6020-00 Phone/Internet 220 Utilities	484.96	333.33	(151.63)	(45.49)%	3,603.11	2,333.31	(1,269.80)	(54.42)%	4,000.00
6040-00 Water	779.20	1,000.00	220.80	22.08 %	4,854.85	7,000.00	2,145.15	30.65 %	12,000.00
Total Utilities	$2,429.11	$2,175.00	($254.11)	(11.68)%	$15,118.37	$15,225.00	$106.63	0.70 %	$26,100.00
Administrative									
6200-00 Management Fees	2,025.00	2,025.00	-	0.00 %	14,175.00	14,175.00	-	0.00 %	24,300.00
6220-00 CPA Fees 230 Prof Fees	-	-	-	0.00 %	300.00	350.00	50.00	14.29 %	350.00
6230-00 Insurance - Corp 230 Prof Fees	-	-	-	0.00 %	-	-	-	0.00 %	4,689.00
6240-00 Legal Fees 230 Prof Fees	605.00	416.67	(188.33)	(45.20)%	647.50	2,916.69	2,269.19	77.80 %	5,000.00
Total Administrative	$2,630.00	$2,441.67	($188.33)	(7.71)%	$15,122.50	$17,441.69	$2,319.19	13.30 %	$34,339.00
Total OPERATING EXPENSE	**$18,875.55**	**$18,151.22**	**($724.33)**	**(3.99)%**	**$138,809.65**	**$127,408.54**	**($11,401.11)**	**(8.95)%**	**$222,853.70**
Net Income:	**$124,539.12**	**$123,765.45**	**$773.67**		**$183,580.54**	**$157,258.15**	**$26,322.39**		**$62,646.30**

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