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Accrual Basis

Breckinridge HOA Inc
Balance Sheet
As of August 31, 2026

	<u>Aug 31, 26</u>	<u>Aug 31, 25</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · Operating account (new)	21,466.68	25,607.93
Total Checking/Savings	21,466.68	25,607.93
Accounts Receivable		
1100 · Homeowner A/R net of Prepaids	16,726.22	12,751.22
Total Accounts Receivable	16,726.22	12,751.22
Total Current Assets	38,192.90	38,359.15
Other Assets		
1475 · Utility Deposit	165.00	165.00
Total Other Assets	165.00	165.00
TOTAL ASSETS	<u>38,357.90</u>	<u>38,524.15</u>
LIABILITIES & EQUITY		
Equity		
3052 · Unappropriated prior year RE	28,958.11	28,833.68
Net Income	9,399.79	9,690.47
Total Equity	38,357.90	38,524.15
TOTAL LIABILITIES & EQUITY	<u>38,357.90</u>	<u>38,524.15</u>

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Accrual Basis

Breckinridge HOA Inc
Profit & Loss Budget vs. Actual
January through August 2026

	<u>Jan - Au...</u>	<u>Budget</u>
Income		
4000 · Scheduled Dues Assessment	22,400.00	22,400.00
4100 · Fines & Other Income	2,225.00	2,000.00
4120 · Collection/Late Fees	675.00	400.00
Total Income	25,300.00	24,800.00
Expense		
5000 · Operational Expenses		
5110 · Lawn Maintenance	3,225.00	4,320.00
5200 · Utilities- Water & Electricity	3,088.89	3,040.00
5350 · Other Maintenance & Repairs	0.00	0.00
5380 · Covenant Compliance and Otherl	2,044.77	2,400.00
Total 5000 · Operational Expenses	8,358.66	9,760.00
6000 · Administrative Expenses		
6100 · Management	4,600.00	4,600.00
6150 · Legal/Attorney Fees	550.00	80.00
6200 · Insurance	2,072.00	2,808.00
6300 · Other Admin Expenses	319.55	500.00
Total 6000 · Administrative Expenses	7,541.55	7,988.00
Total Expense	15,900.21	17,748.00
Net Income	<u>9,399.79</u>	<u>7,052.00</u>

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Accrual Basis

Breckinridge HOA Inc
Income Statement
 January through August 2026

	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	TOTAL
Income									
4000 · Scheduled Dues Assessment	11,200.00	0.00	0.00	0.00	0.00	0.00	11,200.00	0.00	22,400.00
4100 · Fines & Other Income	300.00	300.00	200.00	200.00	225.00	300.00	325.00	375.00	2,225.00
4120 · Collection/Late Fees	50.00	150.00	125.00	50.00	50.00	50.00	50.00	150.00	675.00
Total Income	11,550.00	450.00	325.00	250.00	275.00	350.00	11,575.00	525.00	25,300.00
Expense									
5000 · Operational Expenses									
5110 · Lawn Maintenance	0.00	0.00	0.00	475.00	925.00	1,825.00	0.00	0.00	3,225.00
5200 · Utilities- Water & Electricity	299.25	303.43	309.71	558.84	54.62	616.97	415.89	530.18	3,088.89
5380 · Covenant Compliance and Otherl	103.24	123.16	110.08	131.00	156.55	193.81	1,069.56	157.37	2,044.77
Total 5000 · Operational Expenses	402.49	426.59	419.79	1,164.84	1,136.17	2,635.78	1,485.45	687.55	8,358.66
6000 · Administrative Expenses									
6100 · Management	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	4,600.00
6150 · Legal/Attorney Fees	0.00	0.00	0.00	0.00	0.00	550.00	0.00	0.00	550.00
6200 · Insurance	1,108.00	0.00	0.00	0.00	0.00	964.00	0.00	0.00	2,072.00
6300 · Other Admin Expenses	0.00	319.55	0.00	0.00	0.00	0.00	0.00	0.00	319.55
Total 6000 · Administrative Expenses	1,683.00	894.55	575.00	575.00	575.00	2,089.00	575.00	575.00	7,541.55
Total Expense	2,085.49	1,321.14	994.79	1,739.84	1,711.17	4,724.78	2,060.45	1,262.55	15,900.21
Net Income	9,464.51	-871.14	-669.79	-1,489.84	-1,436.17	-4,374.78	9,514.55	-737.55	9,399.79