

Breckinridge HOA Inc
Balance Sheet
As of January 31, 2025

	<u>Jan 31, 25</u>	<u>Dec 31, 24</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · Operating account (new)	26,466.99	26,892.46
Total Checking/Savings	26,466.99	26,892.46
Accounts Receivable		
1100 · Homeowner A/R net of Prepaids	9,751.22	1,776.22
Total Accounts Receivable	9,751.22	1,776.22
Total Current Assets	36,218.21	28,668.68
Other Assets		
1475 · Utility Deposit	165.00	165.00
Total Other Assets	165.00	165.00
TOTAL ASSETS	<u>36,383.21</u>	<u>28,833.68</u>
LIABILITIES & EQUITY		
Equity		
3052 · Unappropriated prior year RE	28,833.68	33,139.47
Net Income	7,549.53	-4,305.79
Total Equity	36,383.21	28,833.68
TOTAL LIABILITIES & EQUITY	<u>36,383.21</u>	<u>28,833.68</u>

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Accrual Basis

Breckinridge HOA Inc
General Ledger
As of January 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1000 · Operating account (new)							26,892.46
Deposit	1/2/2025			Deposit	175.00		27,067.46
Deposit	1/3/2025			Deposit	175.00		27,242.46
Deposit	1/3/2025			Deposit	175.00		27,417.46
Check	1/6/2025	BP	Scarbrough, Me...	crime/D&O policy		1,067.00	26,350.46
Deposit	1/6/2025			Deposit	350.00		26,700.46
Check	1/8/2025	BP	City of Plano			226.49	26,473.97
Deposit	1/9/2025			Deposit	175.00		26,648.97
Deposit	1/23/2025			Deposit	175.00		26,823.97
Check	1/27/2025	BP	City of Richards...			8.00	26,815.97
Deposit	1/27/2025			Deposit	225.00		27,040.97
Check	1/28/2025	167	Mark Kelley CPA	Prepare Fed 1120H, TX public info rep...		420.00	26,620.97
Check	1/31/2025	168	24/7 Property M...			634.00	25,986.97
Check	1/31/2025	BP	TXU Energy			44.98	25,941.99
Deposit	1/31/2025			Deposit	350.00		26,291.99
Deposit	1/31/2025			Deposit	175.00		26,466.99
Total 1000 · Operating account (new)					1,975.00	2,400.47	26,466.99
1100 · Homeowner A/R net of Prepaids							1,776.22
Invoice	1/1/2025	25001	5200 Saint Croi...		175.00		1,951.22
Invoice	1/1/2025	25002	5201 Saint Croi...		175.00		2,126.22
Invoice	1/1/2025	25003	5204 Saint Croi...		175.00		2,301.22
Invoice	1/1/2025	25004	5205 Saint Croi...		175.00		2,476.22
Invoice	1/1/2025	25005	5208 Saint Croi...		175.00		2,651.22
Invoice	1/1/2025	25006	5209 Saint Croi...		175.00		2,826.22
Invoice	1/1/2025	25007	5212 Saint Croi...		175.00		3,001.22
Invoice	1/1/2025	25008	5213 Saint Croi...		175.00		3,176.22
Invoice	1/1/2025	25009	5216 Saint Croi...		175.00		3,351.22
Invoice	1/1/2025	25010	5217 Saint Croi...		175.00		3,526.22
Invoice	1/1/2025	25011	5220 Saint Croi...		175.00		3,701.22
Invoice	1/1/2025	25012	5221 Saint Croi...		175.00		3,876.22
Invoice	1/1/2025	25013	5225 Saint Croi...		175.00		4,051.22
Invoice	1/1/2025	25014	5300 Saint Croi...		175.00		4,226.22
Invoice	1/1/2025	25015	5301 Saint Croi...		175.00		4,401.22
Invoice	1/1/2025	25016	5304 Saint Croi...		175.00		4,576.22
Invoice	1/1/2025	25017	5305 Saint Croi...		175.00		4,751.22
Invoice	1/1/2025	25018	5308 Saint Croi...		175.00		4,926.22
Invoice	1/1/2025	25019	5309 Saint Croi...		175.00		5,101.22
Invoice	1/1/2025	25020	5312 Saint Croi...		175.00		5,276.22
Invoice	1/1/2025	25021	5313 Saint Croi...		175.00		5,451.22
Invoice	1/1/2025	25022	5316 Saint Croi...		175.00		5,626.22
Invoice	1/1/2025	25023	5317 Saint Croi...		175.00		5,801.22
Invoice	1/1/2025	25024	5321 Saint Croi...		175.00		5,976.22
Invoice	1/1/2025	25025	5601 Saint Tho...		175.00		6,151.22
Invoice	1/1/2025	25026	5605 Saint Tho...		175.00		6,326.22
Invoice	1/1/2025	25027	5609 Saint Tho...		175.00		6,501.22
Invoice	1/1/2025	25028	5612 Saint Tho...		175.00		6,676.22
Invoice	1/1/2025	25029	5613 Saint Tho...		175.00		6,851.22
Invoice	1/1/2025	25030	5616 Saint Tho...		175.00		7,026.22
Invoice	1/1/2025	25031	5617 Saint Tho...		175.00		7,201.22
Invoice	1/1/2025	25032	5620 Saint Tho...		175.00		7,376.22
Invoice	1/1/2025	25033	5621 Saint Tho...		175.00		7,551.22
Invoice	1/1/2025	25034	5624 Saint Tho...		175.00		7,726.22
Invoice	1/1/2025	25035	5625 Saint Tho...		175.00		7,901.22
Invoice	1/1/2025	25036	5628 Saint Tho...		175.00		8,076.22
Invoice	1/1/2025	25037	5629 Saint Tho...		175.00		8,251.22
Invoice	1/1/2025	25038	5632 Saint Tho...		175.00		8,426.22
Invoice	1/1/2025	25039	5633 Saint Tho...		175.00		8,601.22
Invoice	1/1/2025	25040	5636 Saint Tho...		175.00		8,776.22
Invoice	1/1/2025	25041	5637 Saint Tho...		175.00		8,951.22
Invoice	1/1/2025	25042	5640 Saint Tho...		175.00		9,126.22
Invoice	1/1/2025	25043	5641 Saint Tho...		175.00		9,301.22
Invoice	1/1/2025	25044	5644 Saint Tho...		175.00		9,476.22
Invoice	1/1/2025	25045	5645 Saint Tho...		175.00		9,651.22
Invoice	1/1/2025	25046	5700 Saint Tho...		175.00		9,826.22
Invoice	1/1/2025	25047	5701 Saint Tho...		175.00		10,001.22
Invoice	1/1/2025	25048	5704 Saint Tho...		175.00		10,176.22
Invoice	1/1/2025	25049	5705 Saint Tho...		175.00		10,351.22

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Accrual Basis

Breckinridge HOA Inc

General Ledger

As of January 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Invoice	1/1/2025	25050	5708 Saint Tho...		175.00		10,526.22
Invoice	1/1/2025	25051	5709 Saint Tho...		175.00		10,701.22
Invoice	1/1/2025	25052	5712 Saint Tho...		175.00		10,876.22
Invoice	1/1/2025	25053	5713 Saint Tho...		175.00		11,051.22
Invoice	1/1/2025	25054	5717 Saint Tho...		175.00		11,226.22
Invoice	1/1/2025	25055	5721 Saint Tho...		175.00		11,401.22
Invoice	1/1/2025	25056	5725 Saint Tho...		175.00		11,576.22
Invoice	1/1/2025	FC 325	5641 Saint Tho...	LATE FEE-Added each month you're ...	25.00		11,601.22
Invoice	1/1/2025	FC 326	5712 Saint Tho...	LATE FEE-Added each month you're ...	25.00		11,626.22
Payment	1/1/2025		5620 Saint Tho...			175.00	11,451.22
Payment	1/3/2025		5709 Saint Tho...			175.00	11,276.22
Payment	1/3/2025		5717 Saint Tho...			175.00	11,101.22
Payment	1/6/2025		5704 Saint Tho...			175.00	10,926.22
Payment	1/6/2025		5636 Saint Tho...			175.00	10,751.22
Payment	1/9/2025		5616 Saint Tho...			175.00	10,576.22
Payment	1/23/2025		5605 Saint Tho...			175.00	10,401.22
Payment	1/27/2025		5205 Saint Croi...			225.00	10,176.22
Payment	1/31/2025		5712 Saint Tho...			175.00	10,001.22
Payment	1/31/2025		5317 Saint Croi...			175.00	9,826.22
Payment	1/31/2025		5708 Saint Tho...			175.00	9,651.22
Invoice	1/31/2025	25059	5712 Saint Tho...	Fine for Covenant violation - tree need...	100.00		9,751.22
Total 1100 · Homeowner A/R net of Prepays					9,950.00	1,975.00	9,751.22
1200 · Undeposited Funds							0.00
Payment	1/1/2025		5620 Saint Tho...		175.00		175.00
Deposit	1/2/2025		5620 Saint Tho...	Deposit		175.00	0.00
Payment	1/3/2025		5709 Saint Tho...		175.00		175.00
Payment	1/3/2025		5717 Saint Tho...		175.00		350.00
Deposit	1/3/2025		5717 Saint Tho...	Deposit		175.00	175.00
Deposit	1/3/2025		5709 Saint Tho...	Deposit		175.00	0.00
Payment	1/6/2025		5704 Saint Tho...		175.00		175.00
Payment	1/6/2025		5636 Saint Tho...		175.00		350.00
Deposit	1/6/2025		5704 Saint Tho...	Deposit		175.00	175.00
Deposit	1/6/2025		5636 Saint Tho...	Deposit		175.00	0.00
Payment	1/9/2025		5616 Saint Tho...		175.00		175.00
Deposit	1/9/2025		5616 Saint Tho...	Deposit		175.00	0.00
Payment	1/23/2025		5605 Saint Tho...		175.00		175.00
Deposit	1/23/2025		5605 Saint Tho...	Deposit		175.00	0.00
Payment	1/27/2025		5205 Saint Croi...		225.00		225.00
Deposit	1/27/2025		5205 Saint Croi...	Deposit		225.00	0.00
Payment	1/31/2025		5712 Saint Tho...		175.00		175.00
Payment	1/31/2025		5317 Saint Croi...		175.00		350.00
Payment	1/31/2025		5708 Saint Tho...		175.00		525.00
Deposit	1/31/2025		5317 Saint Croi...	Deposit		175.00	350.00
Deposit	1/31/2025		5708 Saint Tho...	Deposit		175.00	175.00
Deposit	1/31/2025		5712 Saint Tho...	Deposit		175.00	0.00
Total 1200 · Undeposited Funds					1,975.00	1,975.00	0.00
1475 · Utility Deposit							165.00
Total 1475 · Utility Deposit							165.00
3052 · Unappropriated prior year RE							-33,139.47
General...	1/1/2025			Move last year re to acct 3052	4,305.79		-28,833.68
Total 3052 · Unappropriated prior year RE					4,305.79	0.00	-28,833.68
3075 · Retained Earnings-last year							4,305.79
General...	1/1/2025			Move last year re to acct 3052		4,305.79	0.00
Total 3075 · Retained Earnings-last year					0.00	4,305.79	0.00
4000 · Scheduled Dues Assesment							0.00
Invoice	1/1/2025	25001	5200 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-175.00
Invoice	1/1/2025	25002	5201 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-350.00
Invoice	1/1/2025	25003	5204 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-525.00
Invoice	1/1/2025	25004	5205 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-700.00
Invoice	1/1/2025	25005	5208 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-875.00
Invoice	1/1/2025	25006	5209 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-1,050.00
Invoice	1/1/2025	25007	5212 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-1,225.00
Invoice	1/1/2025	25008	5213 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-1,400.00

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Accrual Basis

Breckinridge HOA Inc

General Ledger

As of January 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Invoice	1/1/2025	25009	5216 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-1,575.00
Invoice	1/1/2025	25010	5217 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-1,750.00
Invoice	1/1/2025	25011	5220 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-1,925.00
Invoice	1/1/2025	25012	5221 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-2,100.00
Invoice	1/1/2025	25013	5225 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-2,275.00
Invoice	1/1/2025	25014	5300 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-2,450.00
Invoice	1/1/2025	25015	5301 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-2,625.00
Invoice	1/1/2025	25016	5304 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-2,800.00
Invoice	1/1/2025	25017	5305 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-2,975.00
Invoice	1/1/2025	25018	5308 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-3,150.00
Invoice	1/1/2025	25019	5309 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-3,325.00
Invoice	1/1/2025	25020	5312 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-3,500.00
Invoice	1/1/2025	25021	5313 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-3,675.00
Invoice	1/1/2025	25022	5316 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-3,850.00
Invoice	1/1/2025	25023	5317 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-4,025.00
Invoice	1/1/2025	25024	5321 Saint Croi...	Breckinridge HOA - Semi-annual dues...		175.00	-4,200.00
Invoice	1/1/2025	25025	5601 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-4,375.00
Invoice	1/1/2025	25026	5605 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-4,550.00
Invoice	1/1/2025	25027	5609 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-4,725.00
Invoice	1/1/2025	25028	5612 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-4,900.00
Invoice	1/1/2025	25029	5613 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-5,075.00
Invoice	1/1/2025	25030	5616 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-5,250.00
Invoice	1/1/2025	25031	5617 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-5,425.00
Invoice	1/1/2025	25032	5620 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-5,600.00
Invoice	1/1/2025	25033	5621 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-5,775.00
Invoice	1/1/2025	25034	5624 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-5,950.00
Invoice	1/1/2025	25035	5625 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-6,125.00
Invoice	1/1/2025	25036	5628 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-6,300.00
Invoice	1/1/2025	25037	5629 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-6,475.00
Invoice	1/1/2025	25038	5632 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-6,650.00
Invoice	1/1/2025	25039	5633 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-6,825.00
Invoice	1/1/2025	25040	5636 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-7,000.00
Invoice	1/1/2025	25041	5637 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-7,175.00
Invoice	1/1/2025	25042	5640 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-7,350.00
Invoice	1/1/2025	25043	5641 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-7,525.00
Invoice	1/1/2025	25044	5644 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-7,700.00
Invoice	1/1/2025	25045	5645 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-7,875.00
Invoice	1/1/2025	25046	5700 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-8,050.00
Invoice	1/1/2025	25047	5701 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-8,225.00
Invoice	1/1/2025	25048	5704 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-8,400.00
Invoice	1/1/2025	25049	5705 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-8,575.00
Invoice	1/1/2025	25050	5708 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-8,750.00
Invoice	1/1/2025	25051	5709 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-8,925.00
Invoice	1/1/2025	25052	5712 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-9,100.00
Invoice	1/1/2025	25053	5713 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-9,275.00
Invoice	1/1/2025	25054	5717 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-9,450.00
Invoice	1/1/2025	25055	5721 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-9,625.00
Invoice	1/1/2025	25056	5725 Saint Tho...	Breckinridge HOA - Semi-annual dues...		175.00	-9,800.00
Total 4000 · Scheduled Dues Assesment					0.00	9,800.00	-9,800.00
4100 · Fines & Other Income							0.00
Invoice	1/31/2025	25059	5712 Saint Tho...	Fine for Covenant violation - tree need...		100.00	-100.00
Total 4100 · Fines & Other Income					0.00	100.00	-100.00
4120 · Collection/Late Fees							0.00
Invoice	1/1/2025	FC 325	5641 Saint Tho...	LATE FEE-Added every month your a...		25.00	-25.00
Invoice	1/1/2025	FC 326	5712 Saint Tho...	LATE FEE-Added every month your a...		25.00	-50.00
Total 4120 · Collection/Late Fees					0.00	50.00	-50.00
5000 · Operational Expenses							0.00
5200 · Utilities- Water & Electricity							0.00
Check	1/8/2025	BP	City of Plano		226.49		226.49
Check	1/27/2025	BP	City of Richards...	Current bill	8.00		234.49
Check	1/31/2025	BP	TXU Energy		44.98		279.47
Total 5200 · Utilities- Water & Electricity					279.47	0.00	279.47
5380 · Covenant Compliance and Other							0.00
Check	1/31/2025	168	24/7 Property M...	Violation letters mailed	24.00		24.00

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Accrual Basis

Breckinridge HOA Inc
General Ledger
As of January 31, 2025

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Total 5380 · Covenant Compliance and Otherl					24.00	0.00	24.00
Total 5000 · Operational Expenses					303.47	0.00	303.47
6000 · Administrative Expenses							0.00
6100 · Management							0.00
Check	1/31/2025	168	24/7 Property M...	Management fee	575.00		575.00
Check	1/31/2025	168	24/7 Property M...	Late statements mailed	35.00		610.00
Total 6100 · Management					610.00	0.00	610.00
6150 · Legal/Attorney Fees							0.00
Check	1/28/2025	167	Mark Kelley CPA	Prepare Fed 1120H, TX public info rep...	420.00		420.00
Total 6150 · Legal/Attorney Fees					420.00	0.00	420.00
6200 · Insurance							0.00
Check	1/6/2025	BP	Scarborough, Me...	crime/D&O policy	1,067.00		1,067.00
Total 6200 · Insurance					1,067.00	0.00	1,067.00
Total 6000 · Administrative Expenses					2,097.00	0.00	2,097.00
TOTAL					20,606.26	20,606.26	0.00

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02/01/25
Accrual Basis

Breckinridge HOA Inc
Income Statement
January 2025

	<u>TOTAL</u>
Income	
4000 · Scheduled Dues Assessment	9,800.00
4100 · Fines & Other Income	100.00
4120 · Collection/Late Fees	50.00
Total Income	<u>9,950.00</u>
Expense	
5000 · Operational Expenses	
5200 · Utilities- Water & Electricity	279.47
5380 · Covenant Compliance and Otherl	24.00
Total 5000 · Operational Expenses	<u>303.47</u>
6000 · Administrative Expenses	
6100 · Management	610.00
6150 · Legal/Attorney Fees	420.00
6200 · Insurance	1,067.00
Total 6000 · Administrative Expenses	<u>2,097.00</u>
Total Expense	<u>2,400.47</u>
Net Income	<u><u>7,549.53</u></u>

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02/01/25

Accrual Basis

Breckinridge HOA Inc
Profit & Loss Budget vs. Actual
January 2025

	<u>Jan 25</u>	<u>Budget</u>
Income		
4000 · Scheduled Dues Assessment	9,800.00	9,800.00
4100 · Fines & Other Income	100.00	200.00
4120 · Collection/Late Fees	50.00	75.00
Total Income	<u>9,950.00</u>	<u>10,075.00</u>
Expense		
5000 · Operational Expenses		
5110 · Lawn Maintenance	0.00	509.00
5200 · Utilities- Water & Electricity	279.47	260.00
5350 · Other Maintenance & Repairs	0.00	25.00
5380 · Covenant Compliance and Otherl	24.00	260.00
Total 5000 · Operational Expenses	<u>303.47</u>	<u>1,054.00</u>
6000 · Administrative Expenses		
6100 · Management	610.00	617.50
6150 · Legal/Attorney Fees	420.00	35.00
6200 · Insurance	1,067.00	1,057.00
Total 6000 · Administrative Expenses	<u>2,097.00</u>	<u>1,709.50</u>
Total Expense	<u>2,400.47</u>	<u>2,763.50</u>
Net Income	<u>7,549.53</u>	<u>7,311.50</u>