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Accrual Basis

Breckinridge HOA Inc
Balance Sheet
As of December 31, 2025

	Dec 31, 25	Nov 30, 25
ASSETS		
Current Assets		
Checking/Savings		
1000 · Operating account (new)	23,716.89	18,265.39
Total Checking/Savings	23,716.89	18,265.39
Accounts Receivable		
1100 · Homeowner A/R net of Prepaids	5,076.22	13,201.22
Total Accounts Receivable	5,076.22	13,201.22
Total Current Assets	28,793.11	31,466.61
Other Assets		
1475 · Utility Deposit	165.00	165.00
Total Other Assets	165.00	165.00
TOTAL ASSETS	**28,958.11**	**31,631.61**
LIABILITIES & EQUITY		
Equity		
3052 · Unappropriated prior year RE	28,833.68	28,833.68
Net Income	124.43	2,797.93
Total Equity	28,958.11	31,631.61
TOTAL LIABILITIES & EQUITY	**28,958.11**	**31,631.61**

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

	Jan - De...	Budget
Income		
4000 · Scheduled Dues Assesment	21,000.00	19,600.00
4100 · Fines & Other Income	3,025.00	2,400.00
4120 · Collection/Late Fees	1,250.00	900.00
Total Income	25,275.00	22,900.00
Expense		
5000 · Operational Expenses		
5110 · Lawn Maintenance	7,025.00	6,108.00
5200 · Utilities- Water & Electricity	4,462.54	3,120.00
5350 · Other Maintenance & Repairs	112.50	300.00
5380 · Covenant Compliance and Otherl	3,534.61	3,120.00
Total 5000 · Operational Expenses	15,134.65	12,648.00
6000 · Administrative Expenses		
6100 · Management	7,033.00	7,410.00
6150 · Legal/Attorney Fees	382.68	420.00
6200 · Insurance	2,564.00	2,357.00
6300 · Other Admin Expenses	36.24	40.00
Total 6000 · Administrative Expenses	10,015.92	10,227.00
Total Expense	25,150.57	22,875.00
Net Income	**124.43**	**25.00**

Breckinridge HOA Inc
Income Statement
January through December 2025

	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25	Jul 25	Aug 25	Sep 25	Oct 25	Nov 25	Dec 25	TOTAL
Income													
4000 · Scheduled Dues Assesment	9,800.00	0.00	0.00	0.00	0.00	0.00	11,200.00	0.00	0.00	0.00	0.00	0.00	21,000.00
4100 · Fines & Other Income	100.00	100.00	200.00	225.00	250.00	275.00	350.00	350.00	275.00	300.00	300.00	300.00	3,025.00
4120 · Collection/Late Fees	50.00	200.00	125.00	50.00	50.00	50.00	50.00	300.00	150.00	75.00	75.00	75.00	1,250.00
Total Income	9,950.00	300.00	325.00	275.00	300.00	325.00	11,600.00	650.00	425.00	375.00	375.00	375.00	25,275.00
Expense													
5000 · Operational Expenses													
5110 · Lawn Maintenance	0.00	0.00	0.00	900.00	0.00	1,555.00	0.00	1,325.00	0.00	0.00	2,195.00	1,050.00	7,025.00
5200 · Utilities- Water & Electricity	279.47	272.90	29.99	63.62	332.69	211.44	176.54	235.41	210.40	177.57	2,156.68	315.83	4,462.54
5350 · Other Maintenance & Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.50	0.00	0.00	112.50
5380 · Covenant Compliance and Otherl	24.00	97.16	86.08	112.00	136.62	199.61	128.16	189.16	1,104.47	232.52	117.16	1,107.67	3,534.61
Total 5000 · Operational Expenses	303.47	370.06	116.07	1,075.62	469.31	1,966.05	304.70	1,749.57	1,314.87	522.59	4,468.84	2,473.50	15,134.65
6000 · Administrative Expenses													
6100 · Management	610.00	575.00	631.00	617.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	7,033.00
6150 · Legal/Attorney Fees	420.00	62.00	-99.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	382.68
6200 · Insurance	1,067.00	0.00	0.00	0.00	0.00	1,497.00	0.00	0.00	0.00	0.00	0.00	0.00	2,564.00
6300 · Other Admin Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.24	0.00	36.24
Total 6000 · Administrative Expenses	2,097.00	637.00	531.68	617.00	575.00	2,072.00	575.00	575.00	575.00	575.00	611.24	575.00	10,015.92
Total Expense	2,400.47	1,007.06	647.75	1,692.62	1,044.31	4,038.05	879.70	2,324.57	1,889.87	1,097.59	5,080.08	3,048.50	25,150.57
Net Income	**7,549.53**	**-707.06**	**-322.75**	**-1,417.62**	**-744.31**	**-3,713.05**	**10,720.30**	**-1,674.57**	**-1,464.87**	**-722.59**	**-4,705.08**	**-2,673.50**	**124.43**