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02/04/26

Accrual Basis

**Breckinridge HOA Inc**  
**Balance Sheet**  
As of January 1, 2026

	<u>Jan 1, 26</u>	<u>Dec 31, 25</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1000 · Operating account (new)	23,716.89	23,716.89
<b>Total Checking/Savings</b>	<u>23,716.89</u>	<u>23,716.89</u>
<b>Accounts Receivable</b>		
1100 · Homeowner A/R net of Prepaids	16,126.22	5,076.22
<b>Total Accounts Receivable</b>	<u>16,126.22</u>	<u>5,076.22</u>
<b>Other Current Assets</b>		
1200 · Undeposited Funds	200.00	0.00
<b>Total Other Current Assets</b>	<u>200.00</u>	<u>0.00</u>
<b>Total Current Assets</b>	<u>40,043.11</u>	<u>28,793.11</u>
<b>Other Assets</b>		
1475 · Utility Deposit	165.00	165.00
<b>Total Other Assets</b>	<u>165.00</u>	<u>165.00</u>
<b>TOTAL ASSETS</b>	<b><u>40,208.11</u></b>	<b><u>28,958.11</u></b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Equity</b>		
3052 · Unappropriated prior year RE	28,958.11	28,833.68
Net Income	11,250.00	124.43
<b>Total Equity</b>	<b><u>40,208.11</u></b>	<b><u>28,958.11</u></b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>40,208.11</u></b>	<b><u>28,958.11</u></b>

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

	Jan 26	Budget
<b>Income</b>		
4000 · Scheduled Dues Assesment	11,200.00	11,200.00
4100 · Fines & Other Income	300.00	250.00
4120 · Collection/Late Fees	50.00	50.00
<b>Total Income</b>	<b>11,550.00</b>	<b>11,500.00</b>
<b>Expense</b>		
5000 · Operational Expenses		
5200 · Utilities- Water & Electricity	299.25	380.00
5350 · Other Maintenance & Repairs	0.00	0.00
5380 · Covenant Compliance and Otherl	103.24	300.00
<b>Total 5000 · Operational Expenses</b>	<b>402.49</b>	<b>680.00</b>
6000 · Administrative Expenses		
6100 · Management	575.00	575.00
6150 · Legal/Attorney Fees	0.00	10.00
6200 · Insurance	1,108.00	1,108.00
6300 · Other Admin Expenses	0.00	500.00
<b>Total 6000 · Administrative Expenses</b>	<b>1,683.00</b>	<b>2,193.00</b>
<b>Total Expense</b>	<b>2,085.49</b>	<b>2,873.00</b>
<b>Net Income</b>	<b>9,464.51</b>	<b>8,627.00</b>

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Breckinridge HOA Inc  
Income Statement  
January 2026

	<u>TOTAL</u>
<b>Income</b>	
4000 · Scheduled Dues Assesment	11,200.00
4100 · Fines & Other Income	300.00
4120 · Collection/Late Fees	50.00
<b>Total Income</b>	<u>11,550.00</u>
<b>Expense</b>	
5000 · Operational Expenses	
5200 · Utilities- Water & Electricity	299.25
5380 · Covenant Compliance and Otherl	103.24
<b>Total 5000 · Operational Expenses</b>	<u>402.49</u>
6000 · Administrative Expenses	
6100 · Management	575.00
6200 · Insurance	1,108.00
<b>Total 6000 · Administrative Expenses</b>	<u>1,683.00</u>
<b>Total Expense</b>	<u>2,085.49</u>
<b>Net Income</b>	<u><b>9,464.51</b></u>