

2:25 PM  
02/04/26  
Accrual Basis

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

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

2:25 PM  
02/04/26  
Accrual Basis

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

	<u>Jan 26</u>	<u>Budget</u>
<b>Income</b>		
4000 · Scheduled Dues Assessment	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>	<u>11,550.00</u>	<u>11,500.00</u>
<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>	<u>402.49</u>	<u>680.00</u>
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>	<u>1,683.00</u>	<u>2,193.00</u>
<b>Total Expense</b>	<u>2,085.49</u>	<u>2,873.00</u>
<b>Net Income</b>	<u><u>9,464.51</u></u>	<u><u>8,627.00</u></u>

2:25 PM  
02/04/26  
Accrual Basis

**Breckinridge HOA Inc**  
**Income Statement**  
January 2026

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