

Breckinridge HOA Inc
Balance Sheet
As of February 28, 2026

	<u>Feb 28, 26</u>	<u>Feb 28, 25</u>
ASSETS		
Current Assets		
Checking/Savings		
1000 · Operating account (new)	22,735.26	26,184.93
Total Checking/Savings	22,735.26	26,184.93
Accounts Receivable		
1100 · Homeowner A/R net of Prepays	14,651.22	9,326.22
Total Accounts Receivable	14,651.22	9,326.22
Total Current Assets	37,386.48	35,511.15
Other Assets		
1475 · Utility Deposit	165.00	165.00
Total Other Assets	165.00	165.00
TOTAL ASSETS	<u>37,551.48</u>	<u>35,676.15</u>
LIABILITIES & EQUITY		
Equity		
3052 · Unappropriated prior year RE	28,958.11	28,833.68
Net Income	8,593.37	6,842.47
Total Equity	37,551.48	35,676.15
TOTAL LIABILITIES & EQUITY	<u>37,551.48</u>	<u>35,676.15</u>

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

	<u>Jan - Fe...</u>	<u>Budget</u>
Income		
4000 · Scheduled Dues Assesment	11,200.00	11,200.00
4100 · Fines & Other Income	600.00	500.00
4120 · Collection/Late Fees	200.00	100.00
Total Income	<u>12,000.00</u>	<u>11,800.00</u>
Expense		
5000 · Operational Expenses		
5200 · Utilities- Water & Electricity	602.68	760.00
5350 · Other Maintenance & Repairs	0.00	0.00
5380 · Covenant Compliance and Otherl	226.40	600.00
Total 5000 · Operational Expenses	<u>829.08</u>	<u>1,360.00</u>
6000 · Administrative Expenses		
6100 · Management	1,150.00	1,150.00
6150 · Legal/Attorney Fees	0.00	20.00
6200 · Insurance	1,108.00	1,108.00
6300 · Other Admin Expenses	319.55	500.00
Total 6000 · Administrative Expenses	<u>2,577.55</u>	<u>2,778.00</u>
Total Expense	<u>3,406.63</u>	<u>4,138.00</u>
Net Income	<u>8,593.37</u>	<u>7,662.00</u>

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Accrual Basis

Breckinridge HOA Inc
Income Statement
January through February 2026

	<u>Jan 26</u>	<u>Feb 26</u>	<u>TOTAL</u>
Income			
4000 · Scheduled Dues Assesment	11,200.00	0.00	11,200.00
4100 · Fines & Other Income	300.00	300.00	600.00
4120 · Collection/Late Fees	50.00	150.00	200.00
Total Income	<u>11,550.00</u>	<u>450.00</u>	<u>12,000.00</u>
Expense			
5000 · Operational Expenses			
5200 · Utilities- Water & Electricity	299.25	303.43	602.68
5380 · Covenant Compliance and Otherl	103.24	123.16	226.40
Total 5000 · Operational Expenses	<u>402.49</u>	<u>426.59</u>	<u>829.08</u>
6000 · Administrative Expenses			
6100 · Management	575.00	575.00	1,150.00
6200 · Insurance	1,108.00	0.00	1,108.00
6300 · Other Admin Expenses	0.00	319.55	319.55
Total 6000 · Administrative Expenses	<u>1,683.00</u>	<u>894.55</u>	<u>2,577.55</u>
Total Expense	<u>2,085.49</u>	<u>1,321.14</u>	<u>3,406.63</u>
Net Income	<u>9,464.51</u>	<u>-871.14</u>	<u>8,593.37</u>