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Accrual Basis

Breckinridge HOA Inc
Balance Sheet
As of September 30, 2026

	Sep 30, 26	Sep 30, 25
ASSETS		
Current Assets		
Checking/Savings		
1000 · Operating account (new)	18,766.40	24,443.06
Total Checking/Savings	18,766.40	24,443.06
Accounts Receivable		
1100 · Homeowner A/R net of Prepaids	16,576.22	12,451.22
Total Accounts Receivable	16,576.22	12,451.22
Total Current Assets	35,342.62	36,894.28
Other Assets		
1475 · Utility Deposit	165.00	165.00
Total Other Assets	165.00	165.00
TOTAL ASSETS	35,507.62	37,059.28
LIABILITIES & EQUITY		
Equity		
3052 · Unappropriated prior year RE	28,958.11	28,833.68
Net Income	6,549.51	8,225.60
Total Equity	35,507.62	37,059.28
TOTAL LIABILITIES & EQUITY	35,507.62	37,059.28

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

	<u>Jan - Se...</u>	<u>Budget</u>
Income		
4000 · Scheduled Dues Assessment	22,400.00	22,400.00
4100 · Fines & Other Income	2,750.00	2,250.00
4120 · Collection/Late Fees	775.00	450.00
Total Income	<u>25,925.00</u>	<u>25,100.00</u>
Expense		
5000 · Operational Expenses		
5110 · Lawn Maintenance	5,000.00	5,040.00
5200 · Utilities- Water & Electricity	3,936.20	3,420.00
5350 · Other Maintenance & Repairs	0.00	0.00
5380 · Covenant Compliance and Otherl	2,322.74	2,700.00
Total 5000 · Operational Expenses	<u>11,258.94</u>	<u>11,160.00</u>
6000 · Administrative Expenses		
6100 · Management	5,175.00	5,175.00
6150 · Legal/Attorney Fees	550.00	90.00
6200 · Insurance	2,072.00	2,808.00
6300 · Other Admin Expenses	319.55	500.00
Total 6000 · Administrative Expenses	<u>8,116.55</u>	<u>8,573.00</u>
Total Expense	<u>19,375.49</u>	<u>19,733.00</u>
Net Income	<u><u>6,549.51</u></u>	<u><u>5,367.00</u></u>

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Accrual Basis

Breckinridge HOA Inc
Income Statement
 January through September 2026

	Jan 26	Feb 26	Mar 26	Apr 26	May 26	Jun 26	Jul 26	Aug 26	Sep 26	TOTAL
Income										
4000 · Scheduled Dues Assessment	11,200.00	0.00	0.00	0.00	0.00	0.00	11,200.00	0.00	0.00	22,400.00
4100 · Fines & Other Income	300.00	300.00	200.00	200.00	225.00	300.00	325.00	375.00	525.00	2,750.00
4120 · Collection/Late Fees	50.00	150.00	125.00	50.00	50.00	50.00	50.00	150.00	100.00	775.00
Total Income	11,550.00	450.00	325.00	250.00	275.00	350.00	11,575.00	525.00	625.00	25,925.00
Expense										
5000 · Operational Expenses										
5110 · Lawn Maintenance	0.00	0.00	0.00	475.00	925.00	1,825.00	0.00	0.00	1,775.00	5,000.00
5200 · Utilities- Water & Electricity	299.25	303.43	309.71	558.84	54.62	616.97	415.89	530.18	847.31	3,936.20
5380 · Covenant Compliance and Other	103.24	123.16	110.08	131.00	156.55	193.81	1,069.56	157.37	277.97	2,322.74
Total 5000 · Operational Expenses	402.49	426.59	419.79	1,164.84	1,136.17	2,635.78	1,485.45	687.55	2,900.28	11,258.94
6000 · Administrative Expenses										
6100 · Management	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	575.00	5,175.00
6150 · Legal/Attorney Fees	0.00	0.00	0.00	0.00	0.00	550.00	0.00	0.00	0.00	550.00
6200 · Insurance	1,108.00	0.00	0.00	0.00	0.00	964.00	0.00	0.00	0.00	2,072.00
6300 · Other Admin Expenses	0.00	319.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	319.55
Total 6000 · Administrative Expenses	1,683.00	894.55	575.00	575.00	575.00	2,089.00	575.00	575.00	575.00	8,116.55
Total Expense	2,085.49	1,321.14	994.79	1,739.84	1,711.17	4,724.78	2,060.45	1,262.55	3,475.28	19,375.49
Net Income	9,464.51	-871.14	-669.79	-1,489.84	-1,436.17	-4,374.78	9,514.55	-737.55	-2,850.28	6,549.51