

**Buckhorn Preserve HOA**  
**Balance Sheet**  
**As of August 31, 2025**

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**ASSETS**

**Cash & Cash Equivalents**

1120 Main Checking (8648)	\$55,268.30
1121 Non Assessment Revenue Checking	\$100.00
1122 Prior Year Assessment Savings	\$71,797.16
1123 Petty Cash	\$149.00

**Total Cash & Cash Equivalents** \$127,314.46

**Other Current Assets**

1240 Prepaid Insurance	\$10,410.03
1280 Utility Deposits	\$267.00

**Total Other Current Assets** \$10,677.03

**Accounts Receivable (A-R)**

1325 Assessments - (A-R)	\$2,517.27
1375 Fines (A-R)	\$2,000.00

**Total Accounts Receivable (A-R)** \$4,517.27

**Fixed Assets**

1850 Surveillance Equipment	\$18,938.00
1895 Accumulated Depreciation	\$-18,938.00

**Total Fixed Assets** \$0.00

**Total ASSETS** \$142,508.76

**LIABILITIES & EQUITY**

**LIABILITIES**

**Current Liabilities**

2100 Accounts Payable	\$330.00
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**Total Current Liabilities** \$330.00

**Other Current Liability**

2210 Deferred Revenue	\$50,280.00
2250 Unearned Revenue	\$5,347.51

**Total Other Current Liability** \$55,627.51

**Total LIABILITIES** \$55,957.51

**EQUITY**

**Association Equity**

3100 Retained Earnings	\$30,867.84
3500 Association Assessment Rollover Equity	\$50,207.80

**Total Association Equity** \$81,075.64

Net Income	\$5,475.61
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**Total EQUITY** \$86,551.25

**Total LIABILITIES & EQUITY** \$142,508.76

**Buckhorn Preserve HOA**  
**Income Statement**  
**For the period January 01, 2025 to August 31, 2025**

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**INCOME**

**Revenue**

4100 Assessment Revenue	\$100,560.00
4105 Assessment Interest/Late Fees	\$1,899.89
4400 Interest on Assets	\$17.08
4900 Miscellaneous Income	\$481.76

**Total Revenue** \$102,958.73

**Total INCOME** \$102,958.73

**EXPENSES**

**Administrative Expenses**

5010 Management Services	\$23,870.25
5015 Assessment Collection Expenses	\$659.80
5022 Shipping & Postage	\$747.52
5025 Member Mailings	\$1,473.50
5027 Meetings & Minutes	\$1,350.00
5050 Bank Charges & Fees	\$2,537.04

**Total Administrative Expenses** \$30,638.11

**Legal & Professional**

5110 Legal Fees	\$1,277.01
5150 CPA Fees	\$750.00

**Total Legal & Professional** \$2,027.01

**Insurance**

5205 Property Insurance	\$766.70
5215 Insurance - Directors & Officers	\$1,502.16
5220 Insurance - Crime	\$330.56
5225 Insurance - Umbrella Policy	\$3,441.15
5230 Insurance - General Liability Policy	\$2,331.36
5235 Insurance - Workers Comp	\$210.61

**Total Insurance** \$8,582.54

**Regulatory and Taxes**

5305 Corporate Annual Filings	\$61.25
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**Total Regulatory and Taxes** \$61.25

**Grounds and Maintenance**

5510 General Maintenance	\$3,782.60
5515 Landscape Repairs	\$457.40
5520 Landscaping Contract	\$34,379.32
5530 Irrigation Repairs	\$6,073.59
5570 Emergency - Unplanned Repairs	\$8,905.84

**Total Grounds and Maintenance** \$53,598.75

**Utilities**

5720 Electric Service	\$900.61
5750 Internet Service	\$1,649.85

**Total Utilities** \$2,550.46

**Other Expenses**

5905 Bad Debt Expense	\$25.00
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**Total Other Expenses** \$25.00

**Total EXPENSES** \$97,483.12

**Buckhorn Preserve HOA**

**Income Statement**

**For the period January 01, 2025 to August 31, 2025**

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Accrual Basis

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**Net Income**

\$5,475.61