

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

09-05-25 11:35 AM  
Accrual Basis

**ASSETS**

**Cash & Cash Equivalents**

1120 Main Checking (8648)	\$66,141.00
1121 Non Assessment Revenue Checking	\$100.00
1122 Prior Year Assessment Savings	\$71,794.72
1123 Petty Cash	\$149.00

**Total Cash & Cash Equivalents** \$138,184.72

**Other Current Assets**

1240 Prepaid Insurance	\$11,549.13
1280 Utility Deposits	\$267.00

**Total Other Current Assets** \$11,816.13

**Accounts Receivable (A-R)**

1325 Assessments - (A-R)	\$2,927.27
1375 Fines (A-R)	\$2,000.00

**Total Accounts Receivable (A-R)** \$4,927.27

**Fixed Assets**

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

**Total Fixed Assets** \$0.00

**Total ASSETS** \$154,928.12

**LIABILITIES & EQUITY**

**LIABILITIES**

**Current Liabilities**

2100 Accounts Payable	\$606.10
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**Total Current Liabilities** \$606.10

**Other Current Liability**

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

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

**Total LIABILITIES** \$56,233.61

**EQUITY**

**Association Equity**

3100 Retained Earnings	\$31,477.31
3500 Association Assessment Rollover Equity	\$50,207.80

**Total Association Equity** \$81,685.11

Net Income	\$17,009.40
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**Total EQUITY** \$98,694.51

**Total LIABILITIES & EQUITY** \$154,928.12

Buckhorn Preserve HOA

Income Statement

For the period January 01, 2025 to July 31, 2025

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Accrual Basis

**INCOME**

**Revenue**

4100 Assessment Revenue	\$100,560.00
4105 Assessment Interest/Late Fees	\$1,880.60
4400 Interest on Assets	\$14.64
4900 Miscellaneous Income	\$481.76

**Total Revenue** \$102,937.00

**Total INCOME** \$102,937.00

**EXPENSES**

**Administrative Expenses**

5010 Management Services	\$18,565.75
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** \$25,333.61

**Legal & Professional**

5110 Legal Fees	\$560.00
5150 CPA Fees	\$750.00

**Total Legal & Professional** \$1,310.00

**Insurance**

5205 Property Insurance	\$665.94
5215 Insurance - Directors & Officers	\$1,314.39
5220 Insurance - Crime	\$289.24
5225 Insurance - Umbrella Policy	\$3,020.32
5230 Insurance - General Liability Policy	\$1,942.94
5235 Insurance - Workers Comp	\$210.61

**Total Insurance** \$7,443.44

**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	\$30,264.41
5530 Irrigation Repairs	\$5,793.59
5570 Emergency - Unplanned Repairs	\$8,905.84

**Total Grounds and Maintenance** \$49,203.84

**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** \$85,927.60

**Buckhorn Preserve HOA**

**Income Statement**

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

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Accrual Basis

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**Net Income**

\$17,009.40