

BSOA Balance Sheet**7/31/2026****ASSETS****Current**

BSOA Checking (Operating Cash)	97,348
BSAC Checking (Operating Cash)	171,995
BSOA Savings (Schwab)	909,374
BSAC Savings (Schwab)	219,005
Total Cash	1,397,722
Accounts Receivable	55,204
BSAC Accounts Receivable	17,150
Allowance for Doubtful Accounts	-8,459
Net Receivables	63,895
Prepaid Expenses	47,576
Total Current Assets	1,509,193

Fixed Assets

Furniture	48,532
Computer & Software	1,180
Scanner	6,482
Unit C/C Storage	3,760
Office Condominium	251,062
Vehicle	31,000
Pond - Pre 2021	92,712
Pond - 2021 to current	1,209,045
Total Fixed Assets	1,643,773
Accumulated Depreciation	-281,413
Net Fixed Assets	1,362,360

TOTAL ASSETS**2,871,553****LIABILITIES****Current Liabilities**

Accounts Payable	-2,811
BSAC Construction Deposits	408,150
Accrued Salaries / Vacation / Sick	7,410
Accrued Expenses	0
Escrow	0
Total Current Liabilities	412,749

Reserves**(Planned Spends)**

Reserve for Bridge Repairs	0
Reserve for Roof Replacement	52,010
Total Long-term Liabilities	52,010

TOTAL LIABILITIES**464,759****EQUITY****Reserves (Generic/Non Specific)**

Pond	0
Special Projects	438,633
Operating	347,055
Road Maintenance	30,000
Capital	0
Total Reserves	815,688

Retained Earnings

Prior Year Retained Earnings	1,476,723
Current Year Net Income	114,383
Total Retained Earnings	1,591,106

TOTAL EQUITY**2,406,794****TOTAL LIABILITIES and EQUITY****2,871,553**