

Trial Balance

August 2026 · As of August 31, 2026

NO.	ACCOUNT	DEBIT	CREDIT
1000	Cash - Operating	\$248,200.00	
1010	Cash - Other / Reserve	\$45,180.00	
1100	Restricted Cash / Escrow	\$62,000.00	
1200	Accounts Receivable	\$32,800.00	
1300	Prepaid Expenses	\$9,200.00	
1400	Other Current Assets	\$3,000.00	
1500	Land	\$1,200,000.00	
1510	Building	\$4,850,000.00	
1520	Building Improvements	\$210,000.00	
1530	Tenant Improvements	\$165,000.00	
1540	Leasing Commissions & Costs	\$78,500.00	
1550	Construction in Progress		
1700	Deferred Financing Costs, net	\$32,000.00	
1900	Accumulated Depreciation		\$909,800.00
2000	Accounts Payable		\$51,700.00
2100	Accrued Expenses		\$28,500.00
2150	Accrued Real Estate Taxes		\$79,300.00
2200	Mortgage / Notes Payable		\$3,643,250.00
2300	Prepaid Rent		\$12,000.00
2350	Security Deposits		\$95,000.00
2400	Management Fee Payable		\$15,068.00
2450	CAM True-Up Payable		\$15,000.00
2500	Other Liabilities		\$5,000.00
3000	Owner / Member Contributions		\$1,850,000.00
3100	Owner / Member Distributions	\$35,000.00	
3500	Retained Earnings		\$197,200.00
4000	Base Rent		\$142,000.00
4100	Percentage Rent		
4200	CAM Recovery Income		\$22,500.00
4210	Real Estate Tax Recovery Income		\$9,800.00
4220	Insurance Recovery Income		\$5,200.00
4300	Other Income		
4400	Interest Income		\$180.00
5000	CAM - Cleaning	\$8,200.00	
5010	CAM - Electrical	\$1,450.00	
5020	CAM - HVAC	\$3,600.00	
5030	CAM - Plumbing		
5040	CAM - Landscaping & Grounds	\$2,100.00	
5050	CAM - Security	\$6,800.00	
5060	CAM - General & Repairs	\$3,950.00	
5100	Utilities	\$11,200.00	
5200	Real Estate Taxes	\$14,300.00	

5300	Insurance	\$7,600.00
5400	Property Management Fees	\$6,568.00
5410	General & Administrative	\$2,300.00
5500	Legal & Professional Fees	\$4,500.00
6000	Interest Expense	\$18,250.00
6100	Depreciation & Amortization	\$19,800.00
6200	Other Expense	
Total		\$7,081,498.00
		\$7,081,498.00

Income Statement

August 2026 · As of August 31, 2026

Revenue		
Base Rent		\$142,000.00
Percentage Rent		\$0.00
CAM Recovery Income		\$22,500.00
Real Estate Tax Recovery Income		\$9,800.00
Insurance Recovery Income		\$5,200.00
Other Income		\$0.00
Interest Income		\$180.00
Total Revenue		\$179,680.00
Expenses		
CAM - Cleaning		\$8,200.00
CAM - Electrical		\$1,450.00
CAM - HVAC		\$3,600.00
CAM - Plumbing		\$0.00
CAM - Landscaping & Grounds		\$2,100.00
CAM - Security		\$6,800.00
CAM - General & Repairs		\$3,950.00
Utilities		\$11,200.00
Real Estate Taxes		\$14,300.00
Insurance		\$7,600.00
Property Management Fees		\$6,568.00
General & Administrative		\$2,300.00
Legal & Professional Fees		\$4,500.00
Interest Expense		\$18,250.00
Depreciation & Amortization		\$19,800.00
Other Expense		\$0.00
Total Expenses		\$110,618.00
Net Income		
Net Income	\$69,062.00	

Balance Sheet

August 2026 · As of August 31, 2026

Assets		
Cash - Operating		\$248,200.00
Cash - Other / Reserve		\$45,180.00
Restricted Cash / Escrow		\$62,000.00
Accounts Receivable		\$32,800.00
Prepaid Expenses		\$9,200.00
Other Current Assets		\$3,000.00
Land		\$1,200,000.00
Building		\$4,850,000.00
Building Improvements		\$210,000.00
Tenant Improvements		\$165,000.00
Leasing Commissions & Costs		\$78,500.00
Construction in Progress		\$0.00
Deferred Financing Costs, net		\$32,000.00
Accumulated Depreciation		\$909,800.00
Total Assets		\$6,026,080.00
Liabilities		
Accounts Payable		\$51,700.00
Accrued Expenses		\$28,500.00
Accrued Real Estate Taxes		\$79,300.00
Mortgage / Notes Payable		\$3,643,250.00
Prepaid Rent		\$12,000.00
Security Deposits		\$95,000.00
Management Fee Payable		\$15,068.00
CAM True-Up Payable		\$15,000.00
Other Liabilities		\$5,000.00
Total Liabilities		\$3,944,818.00
Equity		
Owner / Member Contributions		\$1,850,000.00
Owner / Member Distributions		\$35,000.00
Retained Earnings		\$197,200.00
Net Income — Current Period		\$69,062.00
Total Equity		\$2,081,262.00
Total Liabilities & Equity	\$6,026,080.00	

These statements are calculated solely from the accounts, balances, and transactions entered above. They do not constitute accounting, tax, or legal advice and have not been reviewed for GAAP compliance — review with your accountant or auditor before relying on them.

General Ledger

August 2026 · As of August 31, 2026

DATE	TYPE	DETAIL	DEBIT	CREDIT	BALANCE
1000 - Cash - Operating					
Beginning Balance					\$185,000.00
8/1/2026	Receipt	August base rent received	\$142,000.00		\$327,000.00
8/1/2026	Payable	Mortgage payment (total)		\$25,000.00	\$302,000.00
8/10/2026	Receipt	CAM recovery collected	\$18,000.00		\$320,000.00
8/12/2026	Receipt	Insurance recovery collected	\$5,200.00		\$325,200.00
8/15/2026	Payable	Payment of prior-period accounts payable		\$42,000.00	\$283,200.00
8/28/2026	Journal Entry	Owner distribution declared and paid		\$35,000.00	\$248,200.00
Ending Balance					\$248,200.00
1010 - Cash - Other / Reserve					
Beginning Balance					\$45,000.00
8/31/2026	Receipt	Interest earned on reserve account	\$180.00		\$45,180.00
Ending Balance					\$45,180.00
1100 - Restricted Cash / Escrow					
Beginning Balance					\$62,000.00
Ending Balance					\$62,000.00
1200 - Accounts Receivable					
Beginning Balance					\$18,500.00
8/3/2026	Charge	CAM recovery billed to tenants	\$22,500.00		\$41,000.00
8/5/2026	Charge	Real estate tax recovery billed	\$9,800.00		\$50,800.00
8/10/2026	Receipt	CAM recovery collected		\$18,000.00	\$32,800.00
Ending Balance					\$32,800.00
1300 - Prepaid Expenses					
Beginning Balance					\$9,200.00
Ending Balance					\$9,200.00
1400 - Other Current Assets					
Beginning Balance					\$3,000.00
Ending Balance					\$3,000.00
1500 - Land					
Beginning Balance					\$1,200,000.00
Ending Balance					\$1,200,000.00
1510 - Building					
Beginning Balance					\$4,850,000.00
Ending Balance					\$4,850,000.00
1520 - Building Improvements					
Beginning Balance					\$210,000.00
Ending Balance					\$210,000.00
1530 - Tenant Improvements					
Beginning Balance					\$165,000.00
Ending Balance					\$165,000.00
1540 - Leasing Commissions & Costs					
Beginning Balance					\$78,500.00
Ending Balance					\$78,500.00

Ending Balance				\$78,500.00
1550 - Construction in Progress				
<i>Beginning Balance</i>				\$0.00
Ending Balance				\$0.00
1700 - Deferred Financing Costs, net				
<i>Beginning Balance</i>				\$32,000.00
Ending Balance				\$32,000.00
1900 - Accumulated Depreciation				
<i>Beginning Balance</i>				\$890,000.00
8/31/2026	Journal Entry	Monthly depreciation & amortization	\$19,800.00	\$909,800.00
Ending Balance				\$909,800.00
2000 - Accounts Payable				
<i>Beginning Balance</i>				\$42,000.00
8/1/2026	Payable	Security guard service	\$6,800.00	\$48,800.00
8/5/2026	Payable	Monthly property insurance premium	\$7,600.00	\$56,400.00
8/8/2026	Payable	Monthly janitorial contract	\$8,200.00	\$64,600.00
8/9/2026	Payable	Landscaping - monthly service	\$2,100.00	\$66,700.00
8/14/2026	Payable	Parking lot lighting repair	\$1,450.00	\$68,150.00
8/15/2026	Payable	HVAC service contract	\$3,600.00	\$71,750.00
8/15/2026	Payable	Payment of prior-period accounts payable	\$42,000.00	\$29,750.00
8/18/2026	Payable	Office supplies & bank fees	\$2,300.00	\$32,050.00
8/20/2026	Payable	General repairs & maintenance	\$3,950.00	\$36,000.00
8/22/2026	Payable	Legal fees - lease review	\$4,500.00	\$40,500.00
8/25/2026	Payable	Common area electric & water	\$11,200.00	\$51,700.00
Ending Balance				\$51,700.00
2100 - Accrued Expenses				
<i>Beginning Balance</i>				\$28,500.00
Ending Balance				\$28,500.00
2150 - Accrued Real Estate Taxes				
<i>Beginning Balance</i>				\$65,000.00
8/31/2026	Journal Entry	Accrue real estate taxes for the month	\$14,300.00	\$79,300.00
Ending Balance				\$79,300.00
2200 - Mortgage / Notes Payable				
<i>Beginning Balance</i>				\$3,650,000.00
8/1/2026	Payable	Mortgage payment - principal portion	\$6,750.00	\$3,643,250.00
Ending Balance				\$3,643,250.00
2300 - Prepaid Rent				
<i>Beginning Balance</i>				\$12,000.00
Ending Balance				\$12,000.00
2350 - Security Deposits				
<i>Beginning Balance</i>				\$95,000.00
Ending Balance				\$95,000.00
2400 - Management Fee Payable				
<i>Beginning Balance</i>				\$8,500.00
8/31/2026	Journal Entry	Property management fee (4% of collections)	\$6,568.00	\$15,068.00
Ending Balance				\$15,068.00
2450 - CAM True-Up Payable				
<i>Beginning Balance</i>				\$15,000.00
Ending Balance				\$15,000.00
2500 - Other Liabilities				
<i>Beginning Balance</i>				\$5,000.00
Ending Balance				\$5,000.00
3000 - Owner / Member Contributions				
<i>Beginning Balance</i>				\$1,850,000.00

Ending Balance				\$1,850,000.00
3100 - Owner / Member Distributions				
<i>Beginning Balance</i>				\$0.00
8/28/2026	Journal Entry	Owner distribution declared and paid	\$35,000.00	\$35,000.00
Ending Balance				\$35,000.00
3500 - Retained Earnings				
<i>Beginning Balance</i>				\$197,200.00
Ending Balance				\$197,200.00
4000 - Base Rent				
<i>Beginning Balance</i>				\$0.00
8/1/2026	Receipt	August base rent received	\$142,000.00	\$142,000.00
Ending Balance				\$142,000.00
4100 - Percentage Rent				
<i>Beginning Balance</i>				\$0.00
Ending Balance				\$0.00
4200 - CAM Recovery Income				
<i>Beginning Balance</i>				\$0.00
8/3/2026	Charge	CAM recovery billed to tenants	\$22,500.00	\$22,500.00
Ending Balance				\$22,500.00
4210 - Real Estate Tax Recovery Income				
<i>Beginning Balance</i>				\$0.00
8/5/2026	Charge	Real estate tax recovery billed	\$9,800.00	\$9,800.00
Ending Balance				\$9,800.00
4220 - Insurance Recovery Income				
<i>Beginning Balance</i>				\$0.00
8/12/2026	Receipt	Insurance recovery collected	\$5,200.00	\$5,200.00
Ending Balance				\$5,200.00
4300 - Other Income				
<i>Beginning Balance</i>				\$0.00
Ending Balance				\$0.00
4400 - Interest Income				
<i>Beginning Balance</i>				\$0.00
8/31/2026	Receipt	Interest earned on reserve account	\$180.00	\$180.00
Ending Balance				\$180.00
5000 - CAM - Cleaning				
<i>Beginning Balance</i>				\$0.00
8/8/2026	Payable	Monthly janitorial contract	\$8,200.00	\$8,200.00
Ending Balance				\$8,200.00
5010 - CAM - Electrical				
<i>Beginning Balance</i>				\$0.00
8/14/2026	Payable	Parking lot lighting repair	\$1,450.00	\$1,450.00
Ending Balance				\$1,450.00
5020 - CAM - HVAC				
<i>Beginning Balance</i>				\$0.00
8/15/2026	Payable	HVAC service contract	\$3,600.00	\$3,600.00
Ending Balance				\$3,600.00
5030 - CAM - Plumbing				
<i>Beginning Balance</i>				\$0.00
Ending Balance				\$0.00
5040 - CAM - Landscaping & Grounds				
<i>Beginning Balance</i>				\$0.00
8/9/2026	Payable	Landscaping - monthly service	\$2,100.00	\$2,100.00
Ending Balance				\$2,100.00

5050 - CAM - Security				
<i>Beginning Balance</i>				\$0.00
8/1/2026	Payable	Security guard service	\$6,800.00	\$6,800.00
Ending Balance				\$6,800.00
5060 - CAM - General & Repairs				
<i>Beginning Balance</i>				\$0.00
8/20/2026	Payable	General repairs & maintenance	\$3,950.00	\$3,950.00
Ending Balance				\$3,950.00
5100 - Utilities				
<i>Beginning Balance</i>				\$0.00
8/25/2026	Payable	Common area electric & water	\$11,200.00	\$11,200.00
Ending Balance				\$11,200.00
5200 - Real Estate Taxes				
<i>Beginning Balance</i>				\$0.00
8/31/2026	Journal Entry	Accrue real estate taxes for the month	\$14,300.00	\$14,300.00
Ending Balance				\$14,300.00
5300 - Insurance				
<i>Beginning Balance</i>				\$0.00
8/5/2026	Payable	Monthly property insurance premium	\$7,600.00	\$7,600.00
Ending Balance				\$7,600.00
5400 - Property Management Fees				
<i>Beginning Balance</i>				\$0.00
8/31/2026	Journal Entry	Property management fee (4% of collections)	\$6,568.00	\$6,568.00
Ending Balance				\$6,568.00
5410 - General & Administrative				
<i>Beginning Balance</i>				\$0.00
8/18/2026	Payable	Office supplies & bank fees	\$2,300.00	\$2,300.00
Ending Balance				\$2,300.00
5500 - Legal & Professional Fees				
<i>Beginning Balance</i>				\$0.00
8/22/2026	Payable	Legal fees - lease review	\$4,500.00	\$4,500.00
Ending Balance				\$4,500.00
6000 - Interest Expense				
<i>Beginning Balance</i>				\$0.00
8/1/2026	Payable	Mortgage payment - interest portion	\$18,250.00	\$18,250.00
Ending Balance				\$18,250.00
6100 - Depreciation & Amortization				
<i>Beginning Balance</i>				\$0.00
8/31/2026	Journal Entry	Monthly depreciation & amortization	\$19,800.00	\$19,800.00
Ending Balance				\$19,800.00
6200 - Other Expense				
<i>Beginning Balance</i>				\$0.00
Ending Balance				\$0.00
Total Activity			\$392,048.00	\$392,048.00