

The Knolls at Plum Creek HOA  
Balance Sheet  
As of January 31, 2026

	Jan 31, 26	Dec 31, 25	\$ Change	% Change
<b>ASSETS</b>				
Current Assets				
Checking/Savings				
1000 · Cash - Operating *7099	773.51	1,058.43	-284.92	-26.9%
1100 · Cash - Reserve *6032	7,668.00	9,130.00	-1,462.00	-16.0%
1150 · Cash - Road Reserve	17,871.00	16,560.00	1,311.00	7.9%
1200 · Knolls Reserve Ins Funds	28,759.00	28,759.00	0.00	0.0%
Total Checking/Savings	55,071.51	55,507.43	-435.92	-0.8%
Accounts Receivable				
1300 · Member Dues Outstanding	489.00	450.00	39.00	8.7%
Total Accounts Receivable	489.00	450.00	39.00	8.7%
Other Current Assets				
1350 · Claims Receivable	3,590.00	4,015.00	-425.00	-10.6%
1490 · Pre Paid - Other	0.00	1,829.00	-1,829.00	-100.0%
Total Other Current Assets	3,590.00	5,844.00	-2,254.00	-38.6%
Total Current Assets	59,150.51	61,801.43	-2,650.92	-4.3%
Fixed Assets				
1500 · Association Assets				
1510 · Finance & Admin Assets	1,087.77	1,087.77	0.00	0.0%
1520 · Building & Structure Assets	10,157.73	10,157.73	0.00	0.0%
1530 · Lawn & Garden Assets	8,386.67	8,386.67	0.00	0.0%
1540 · Snow & Road Assets	4,457.15	4,457.15	0.00	0.0%
Total 1500 · Association Assets	24,089.32	24,089.32	0.00	0.0%
1600 · Accumulated Depreciation				
1610 · Finance & Admin Accum Depr	-1,087.77	-1,087.77	0.00	0.0%
1620 · Building & Structure Accum ...	-10,157.73	-10,157.73	0.00	0.0%
1630 · Lawn & Garden Accum Depr	-8,386.67	-8,386.67	0.00	0.0%
1640 · Snow & Roads Accum Depr	-4,457.15	-4,457.15	0.00	0.0%
Total 1600 · Accumulated Depreciation	-24,089.32	-24,089.32	0.00	0.0%
Total Fixed Assets	0.00	0.00	0.00	0.0%
<b>TOTAL ASSETS</b>	<b>59,150.51</b>	<b>61,801.43</b>	<b>-2,650.92</b>	<b>-4.3%</b>

The Knolls at Plum Creek HOA  
**Balance Sheet**  
As of January 31, 2026

	Jan 31, 26	Dec 31, 25	\$ Change	% Change
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	5,611.56	7,363.37	-1,751.81	-23.8%
Total Accounts Payable	5,611.56	7,363.37	-1,751.81	-23.8%
Other Current Liabilities				
2100 · Accrued Liabilities	150.00	150.00	0.00	0.0%
2150 · Insurance Reserve Gain/L...	19,359.00	19,359.00	0.00	0.0%
2200 · Pre Paid Member Dues	858.00	0.00	858.00	100.0%
Total Other Current Liabilities	20,367.00	19,509.00	858.00	4.4%
Total Current Liabilities	25,978.56	26,872.37	-893.81	-3.3%
Total Liabilities	25,978.56	26,872.37	-893.81	-3.3%
Equity				
3000 · Operating Fund	1,058.43	1,058.43	0.00	0.0%
3100 · Reserve Fund	54,449.00	54,449.00	0.00	0.0%
32000 · Retained Earnings	-20,578.37	-13,728.12	-6,850.25	-49.9%
Net Income	-1,757.11	-6,850.25	5,093.14	74.4%
Total Equity	33,171.95	34,929.06	-1,757.11	-5.0%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>59,150.51</b>	<b>61,801.43</b>	<b>-2,650.92</b>	<b>-4.3%</b>