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01/14/26

Accrual Basis

The Knolls at Plum Creek HOA
Balance Sheet
As of December 31, 2025

	Dec 31, 25	Dec 31, 24	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1000 · Cash - Operating *7099	1,058.43	614.20	444.23	72.3%
1100 · Cash - Reserve *6032	9,130.00	35,000.00	-25,870.00	-73.9%
1150 · Cash - Road Reserve	16,560.00	0.00	16,560.00	100.0%
1200 · Knolls Reserve Ins Funds	28,759.00	16,125.50	12,633.50	78.3%
Total Checking/Savings	55,507.43	51,739.70	3,767.73	7.3%
Accounts Receivable				
1300 · Member Dues Outstanding	450.00	450.00	0.00	0.0%
Total Accounts Receivable	450.00	450.00	0.00	0.0%
Other Current Assets				
1350 · Claims Receivable	4,015.00	0.00	4,015.00	100.0%
1490 · Pre Paid - Other	1,829.00	321.00	1,508.00	469.8%
Total Other Current Assets	5,844.00	321.00	5,523.00	1,720.6%
Total Current Assets	61,801.43	52,510.70	9,290.73	17.7%
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%
TOTAL ASSETS	61,801.43	52,510.70	9,290.73	17.7%

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	Dec 31, 25	Dec 31, 24	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	7,363.37	3,465.89	3,897.48	112.5%
Total Accounts Payable	7,363.37	3,465.89	3,897.48	112.5%
Other Current Liabilities				
2100 · Accrued Liabilities	150.00	150.00	0.00	0.0%
2150 · Insurance Reserve Gain/L...	19,359.00	6,725.50	12,633.50	187.8%
2200 · Pre Paid Member Dues	0.00	390.00	-390.00	-100.0%
Total Other Current Liabilities	19,509.00	7,265.50	12,243.50	168.5%
Total Current Liabilities	26,872.37	10,731.39	16,140.98	150.4%
Total Liabilities	26,872.37	10,731.39	16,140.98	150.4%
Equity				
3000 · Operating Fund	1,058.43	614.20	444.23	72.3%
3100 · Reserve Fund	54,449.00	51,125.50	3,323.50	6.5%
32000 · Retained Earnings	-13,728.12	17,229.23	-30,957.35	-179.7%
Net Income	-6,850.25	-27,189.62	20,339.37	74.8%
Total Equity	34,929.06	41,779.31	-6,850.25	-16.4%
TOTAL LIABILITIES & EQUITY	61,801.43	52,510.70	9,290.73	17.7%