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Accrual Basis

The Knolls at Plum Creek HOA

Income Statement vs Budget

December 2025

	Dec 25	Budget	\$ Over Budget	% of Budget	Jan - Dec 25	YTD Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense								
Income								
4000 · Member Contributions - Income	17,940	17,940	0	100%	215,280	215,280	0	100%
4100 · Other Income								
4110 · PCN Master Dues	-138	-138	0	100%	-1,656	-1,656	0	100%
4190 · Miscellaneous Income	30	50	-20	60%	5,969	600	5,369	995%
Total 4100 · Other Income	-108	-88	-20	123%	4,313	-1,056	5,369	-408%
Total Income	17,832	17,852	-20	100%	219,593	214,224	5,369	103%
Gross Profit	17,832	17,852	-20	100%	219,593	214,224	5,369	103%
Expense								
5100 · Transfers to Reserve								
5110 · Scheduled Reserve Transfer	6,070	6,070	0	100%	72,840	72,840	0	100%
Total 5100 · Transfers to Reserve	6,070	6,070	0	100%	72,840	72,840	0	100%
5200 · Utilities								
5210 · Water & Sewer								
5220 · Bldg 920 - Acct 7099.01	688	645	43	107%	8,064	7,960	104	101%
5230 · Bldg 930 - Acct 7097.01	753	683	70	110%	8,912	8,328	584	107%
5240 · Bldg 940 - Acct 7098.01	777	834	-57	93%	9,089	10,249	-1,161	89%
5250 · Irrigation - Acct 7096.01	143	130	13	110%	4,700	4,774	-74	98%
Total 5210 · Water & Sewer	2,361	2,292	69	103%	30,765	31,311	-546	98%
5260 · Electricity								
5261 · Circuit A - Acct 22250101	136	181	-45	75%	1,540	1,632	-92	94%
5262 · Circuit B - Acct 21964901	180	177	3	101%	1,851	1,824	27	101%
5263 · Circuit C - Acct 21966601	103	71	32	145%	941	834	107	113%
5264 · Shed/Street Lights-#95503...	46	39	7	118%	458	449	9	102%
5269 · Patronage refund	0	0	0	0%	-173	0	-173	100%
Total 5260 · Electricity	465	468	-3	99%	4,618	4,739	-121	97%
5270 · Trash Service								
5271 · Haul off (Mon/Thu/Sat)	315	335	-20	94%	3,850	4,020	-170	96%
5272 · Recycling (Tue)	75	75	0	100%	905	900	5	101%
Total 5270 · Trash Service	390	410	-20	95%	4,755	4,920	-165	97%
Total 5200 · Utilities	3,216	3,170	46	101%	40,137	40,970	-833	98%
5300 · Building & Maintenance								
5310 · Roofing	0	0	0	0%	5,038	0	5,038	100%
5315 · Gutters	0	0	0	0%	716	0	716	100%
5325 · Masonry	0	0	0	0%	14	0	14	100%

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5335 · Lighting	0	0	0	0%	112	0	112	100%
5345 · Electrical	0	0	0	0%	2,751	0	2,751	100%
5350 · Plumbing	0	0	0	0%	544	0	544	100%
5360 · Painting & Coatings	0	0	0	0%	1,528	0	1,528	100%
5380 · Small Tool & Equipment	0	0	0	0%	1,307	0	1,307	100%
5388 · OnSite Property Maintenance F...	0	0	0	0%	550	0	550	100%
5390 · Miscellaneous B & M	393	200	193	196%	3,845	4,800	-955	80%
Total 5300 · Building & Maintenance	393	200	193	196%	16,405	4,800	11,605	342%
5400 · Lawn & Garden								
5410 · Lawn Care	0	0	0	0%	9,483	11,501	-2,019	82%
5415 · Sprinkler R/M	730	0	730	100%	1,089	0	1,089	100%
5420 · Backflows	0	0	0	0%	200	0	200	100%
5435 · Flowers	0	0	0	0%	251	0	251	100%
5480 · Small Tool & Equipment	0	0	0	0%	132	0	132	100%
5490 · Misc Lawn/Garden	0	0	0	0%	804	0	804	100%
Total 5400 · Lawn & Garden	730	0	730	100%	11,958	11,501	457	104%
5500 · Snow, Road & Walkways								
5510 · Snow Removal	631	1,500	-869	42%	3,360	9,000	-5,640	37%
5515 · Ice Melt	0	0	0	0%	124	0	124	100%
5525 · Road Maintenance	0	0	0	0%	4,050	2,500	1,550	162%
5590 · Miscellaneous S/R/W	0	0	0	0%	211	0	211	100%
Total 5500 · Snow, Road & Walkways	631	1,500	-869	42%	7,745	11,500	-3,755	67%
5600 · Professional								
5610 · On-site Mgmt Fee	1,100	1,100	0	100%	14,790	14,400	390	103%
5620 · Banking	59	50	9	117%	683	600	83	114%
5630 · Legal	0	0	0	0%	266	440	-175	60%
5640 · Insurance Expense								
5641 · General Liability	3,836	3,506	330	109%	45,184	42,072	3,112	107%
5642 · Fidelity Bond	0	30	-30	0%	601	360	241	167%
5643 · Directors & Officers	75	18	57	417%	444	216	228	206%
5644 · Umbrella	87	90	-3	97%	1,068	1,080	-12	99%
5690 · Other Insurance Expense	408	-30	438	-1,359%	2,505	-360	2,865	-696%
Total 5640 · Insurance Expense	4,406	3,614	792	122%	49,803	43,368	6,435	115%
5650 · Safety & Security								
5651 · Fire Monitor Service	0	0	0	0%	2,070	2,072	-2	100%
5653 · Sprinkler System R/M	0	0	0	0%	3,542	0	3,542	100%
5654 · Fire Extinguishers	0	0	0	0%	81	0	81	100%
5658 · Condo Safety Service Check	0	0	0	0%	360	1,700	-1,340	21%
5659 · Miscellaneous S&S	0	25	-25	0%	320	300	20	107%

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	Dec 25	Budget	\$ Over Budget	% of Budget	Jan - Dec 25	YTD Budget	\$ Over Budget	% of Budget
Total 5650 · Safety & Security	0	25	-25	0%	6,373	4,072	2,301	157%
Total 5600 · Professional	5,565	4,789	776	116%	71,914	62,880	9,034	114%
5700 · Administration								
5730 · Office Admin & Supplies	0	15	-15	0%	100	180	-80	55%
5740 · Copies & Printing	0	30	-30	0%	274	360	-86	76%
5750 · Postage and Delivery	0	25	-25	0%	18	300	-282	6%
5755 · Dues/Licenses	0	0	0	0%	69	0	69	100%
5760 · Internet, Phone, Tech	145	115	30	126%	1,934	1,605	329	120%
5770 · Holidays & Events	0	0	0	0%	0	750	-750	0%
5775 · Payroll Taxes	1,413	0	1,413	100%	4,540	2,204	2,336	206%
5780 · Other Expense	0	25	-25	0%	1,282	1,500	-218	85%
Total 5700 · Administration	1,558	210	1,348	742%	8,217	6,899	1,318	119%
Total Expense	18,162	15,939	2,223	114%	229,216	211,390	17,826	108%
Net Ordinary Income	-330	1,913	-2,243	-17%	-9,623	2,834	-12,457	-340%
Other Income/Expense								
Other Income								
9000 · Reserve Savings								
9010 · Scheduled Reserve Savings	4,690	4,690	0	100%	56,280	56,280	0	100%
9015 · Reserve - Road Mil Project	1,380	1,380	0	100%	16,560	16,560	0	100%
Total 9000 · Reserve Savings	6,070	6,070	0	100%	72,840	72,840	0	100%
Total Other Income	6,070	6,070	0	100%	72,840	72,840	0	100%
Other Expense								
9099 · Reserve Expenses								
9800 - Bldg Structure Repairs	10,838				10,838			
9200 · Road Maintenance	9,500				9,500			
9400 · Painting & Refinishing	0	0	0	0%	9,341	17,000	-7,659	55%
9700 · Stair System replacement	0	0	0	0%	34,764	39,000	-4,236	89%
9850 · Fire & Security Systems	0	0	0	0%	5,483	0	5,483	100%
9899 · Self Insured Loss Expense	0	0	0	0%	140	0	140	100%
Total 9099 · Reserve Expenses	20,338	0	20,338	100%	70,067	56,000	14,067	125%
Total Other Expense	20,338	0	20,338	100%	70,067	56,000	14,067	125%
Net Other Income	-14,268	6,070	-20,338	-235%	2,773	16,840	-14,067	16%
Net Income	-14,599	7,983	-22,582	-183%	-6,850	19,674	-26,524	-35%

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	<u>Annual Budget</u>
Ordinary Income/Expense	
Income	
4000 · Member Contributions - Income	215,280
4100 · Other Income	
4110 · PCN Master Dues	-1,656
4190 · Miscellaneous Income	600
Total 4100 · Other Income	-1,056
Total Income	214,224
Gross Profit	214,224
Expense	
5100 · Transfers to Reserve	
5110 · Scheduled Reserve Transfer	72,840
Total 5100 · Transfers to Reserve	72,840
5200 · Utilities	
5210 · Water & Sewer	
5220 · Bldg 920 - Acct 7099.01	7,960
5230 · Bldg 930 - Acct 7097.01	8,328
5240 · Bldg 940 - Acct 7098.01	10,249
5250 · Irrigation - Acct 7096.01	4,774
Total 5210 · Water & Sewer	31,311
5260 · Electricity	
5261 · Circuit A - Acct 22250101	1,632
5262 · Circuit B - Acct 21964901	1,824
5263 · Circuit C - Acct 21966601	834
5264 · Shed/Street Lights-#95503...	449
5269 · Patronage refund	0
Total 5260 · Electricity	4,739
5270 · Trash Service	
5271 · Haul off (Mon/Thu/Sat)	4,020
5272 · Recycling (Tue)	900
Total 5270 · Trash Service	4,920
Total 5200 · Utilities	40,970
5300 · Building & Maintenance	
5310 · Roofing	0
5315 · Gutters	0
5325 · Masonry	0

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	Annual Budget
5335 · Lighting	0
5345 · Electrical	0
5350 · Plumbing	0
5360 · Painting & Coatings	0
5380 · Small Tool & Equipment	0
5388 · OnSite Property Maintenance F...	0
5390 · Miscellaneous B & M	4,800
Total 5300 · Building & Maintenance	4,800
5400 · Lawn & Garden	
5410 · Lawn Care	11,501
5415 · Sprinkler R/M	0
5420 · Backflows	0
5435 · Flowers	0
5480 · Small Tool & Equipment	0
5490 · Misc Lawn/Garden	0
Total 5400 · Lawn & Garden	11,501
5500 · Snow, Road & Walkways	
5510 · Snow Removal	9,000
5515 · Ice Melt	0
5525 · Road Maintenance	2,500
5590 · Miscellaneous S/R/W	0
Total 5500 · Snow, Road & Walkways	11,500
5600 · Professional	
5610 · On-site Mgmt Fee	14,400
5620 · Banking	600
5630 · Legal	440
5640 · Insurance Expense	
5641 · General Liability	42,072
5642 · Fidelity Bond	360
5643 · Directors & Officers	216
5644 · Umbrella	1,080
5690 · Other Insurance Expense	-360
Total 5640 · Insurance Expense	43,368
5650 · Safety & Security	
5651 · Fire Monitor Service	2,072
5653 · Sprinkler System R/M	0
5654 · Fire Extinguishers	0
5658 · Condo Safety Service Check	1,700
5659 · Miscellaneous S&S	300

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	<u>Annual Budget</u>
Total 5650 · Safety & Security	<u>4,072</u>
Total 5600 · Professional	62,880
5700 · Administration	
5730 · Office Admin & Supplies	180
5740 · Copies & Printing	360
5750 · Postage and Delivery	300
5755 · Dues/Licenses	0
5760 · Internet, Phone, Tech	1,605
5770 · Holidays & Events	750
5775 · Payroll Taxes	2,204
5780 · Other Expense	<u>1,500</u>
Total 5700 · Administration	<u>6,899</u>
Total Expense	<u>211,390</u>
Net Ordinary Income	2,834
Other Income/Expense	
Other Income	
9000 · Reserve Savings	
9010 · Scheduled Reserve Savings	56,280
9015 · Reserve - Road Mil Project	<u>16,560</u>
Total 9000 · Reserve Savings	<u>72,840</u>
Total Other Income	72,840
Other Expense	
9099 · Reserve Expenses	
9800 · Bldg Structure Repairs	
9200 · Road Maintenance	
9400 · Painting & Refinishing	17,000
9700 · Stair System replacement	39,000
9850 · Fire & Security Systems	0
9899 · Self Insured Loss Expense	<u>0</u>
Total 9099 · Reserve Expenses	<u>56,000</u>
Total Other Expense	<u>56,000</u>
Net Other Income	<u>16,840</u>
Net Income	<u><u>19,674</u></u>