

PARK PLAZAS COMMUNITY SERVICES ASSOCIATION

Board of Directors Meeting Agenda

January 28, 2026

6:30 pm - 8:00 pm

Board Members: Laurie Glaze, Steve Harvath, JD Bullington, Catherine Akridge, Connie Crow, Gene Harrell, Cassara Higgins, Susan Swoboda

Community Manager: Richard White

Call to Order

Roll Call

Approval of November 19 Board Meeting Minutes (attached)

Community Guests

Finance Report (attached) – Susan

Manager's Report (attached) – Richard

Committee Reports

- ✓ Sustainability – Steve
- ✓ Landscape – will report under New Business
- ✓ Community Engagement – Cassara
- ✓ ACC – Richard
- ✓ RV Lot Status – Richard
- ✓ Nominating Committee - Susan

New Business

- ✓ Approve 2026 Tierra Bonita Contract (attached)
- ✓ Discuss Proposed Rule Regarding Sheds on Lots (attached)
- ✓ December 31, 2025 CPI = 2.7% Increase
- ✓ Annual Meeting – March 25, 2026

Old Business

- ✓ ACC Color Palette Additions – Connie

Community Input

Next Meeting: Next meeting is Wednesday, February 25, 2026 at 6:30 pm, PPCSA Office.

Closed Session – as needed

Adjourn

Minutes  
Board of Directors Meeting  
Park Plazas Community Services Association  
November 19, 2025

The meeting was called to order by President Laurie Glaze, at 6:27 pm.

**Directors present:** Laurie Glaze, Steve Harvath, J.D. Bullington, Connie Crow, Cassara Higgins, Gene Harrell, Susan Swoboda  
Richard White, community manager

**Directors absent:** Catherine Akridge - excused

**Guests present:** Chip Connor, Peter Whitman

**Minutes from the previous meeting** on October 22, 2025 were unanimously approved on a motion by Gene Harrell and seconded by Susan Swoboda.

**Community input & public comments:** None

### **Committee Reports**

**Finance Committee:** Report submitted and attached; Susan Swoboda gave an overview of the finance report.

**Review/Approve Proposed 2026 Budget:** Board members asked general questions about the proposed budget and focused on the change in the last year to the new landscape management program. A motion by Connie Crow, seconded by Steve Harvath, to adopt the proposed 2026 PPCSA budget passed unanimously.

**Manager's Report (Richard White, manager):** Report submitted and attached; Board members asked questions about enforcement of the parking policy and unauthorized use of the dumpster near the RV lot.

**Sustainability Committee:** Steve Harvath distributed a handout highlighting the recommendations of the director of the Ampersand Sustainable Learning Center.

**Landscape Committee:** Gene Harrell noted that he would like to have an arborist tour all the cul-de-sacs and provide her assessment of the landscaping efforts to date with a focus on tree health.

**Community Engagement Committee:** Cassara Higgins gave an update on the community engagement efforts and highlighted her comprehensive outline of proposed suggestions. There was a discussion of a proposed communication plan using the association's existing AppFolio software features.

**ACC Update:** Richard White informed the Board that there are four properties that are out of compliance and have major deferred maintenance issues that may be reviewed by the Board in January.

**RV Lot Status:** Richard White gave an update on the vehicles in the RV lot. There were eight vehicles that were not currently registered. He also noted that some of the few remaining sheds have been removed.

A motion by Susan Swoboda, seconded by Connie Crow, to accept all committee reports as written and submitted passed unanimously.

**New Business:**

**Review of Crime and Security Incident Reporting Protocol:** Laurie Glaze led a discussion of the topic, and the Board agreed to have Richard White use the reporting protocol whenever an incident needs to be included in the monthly manager's report.

**Old Business:**

**Discussion of ACC Color Palete Additions:** No discussion

**Community Input & Public Comments:** Peter Whitman made positive comments regarding the landscape management program with Tierra Bonita and made some comments on the general budget and landscape management budget. Chip Connor asked a clarifying question regarding canales and the connection of down spouts.

**Next Meeting Date & Time:** The next Board meeting will be held on January 28, 2026 at 6:30 pm at the PPCSA office.

**Closed Executive Session:** None

**Adjournment:** There being no further business before the Board, the meeting was adjourned at 8:15 pm on a unanimously supported motion by Susan Swoboda, seconded by Gene Harrell.

Signed this Day of November 19, 2025

A handwritten signature in black ink, appearing to read "J.D. Bullington".

J.D. Bullington, Secretary

**Park Plazas Community Services Association**

Financial Committee Report  
January 28, 2026

The following financial statement and related information is for the fiscal period ending December 31, 2026.

### Income Statements

Information presented in the table represents Fiscal Year 2025 Operating Fund and Reserve Fund results.

Description	Fiscal Year 2025		
	Actual	Budget	Variance
Operating Fund Revenue	\$836,018	\$837,517	(\$1,499)
Operating Fund Expenses	\$837,314	\$848,391	\$11,077
<b>Net Variance (Deficit)</b>			<b>\$9,578</b>
Recognized Revenue- DRFLA	\$119,490	\$142,300	\$22,810
Reserve Fund Expenses	\$119,490	\$142,300	\$22,810
<b>Net Variance (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Combined Fund Revenue	\$955,508	\$979,817	(\$24,309)
Combined Fund Expenses	\$956,804	\$990,691	\$33,887
<b>Net Variance (Deficit)</b>	<b>(\$1,296)</b>		<b>\$9,578</b>

*A negative income account variance indicates an actual amount is less than the budget amount.  
A negative expense account variance indicates the actual amount exceeded the budget amount.*

### Balance Sheet Summary – December 31, 2025

OF Account Cash + Intra Fi Cash Services Account	\$313,719
RF Account Cash + Intra Fi Cash Services Account	\$1,230,233
Deferred Reserve Fund Liability Account Balance	\$1,459,151

### Accounts Receivable – December 31, 2025

Current	31-60	61-90	91+
\$6,842	\$1,922	\$0	\$1,699

## Manager's Report

01/28/2026

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### Landscape

- After finishing the cleanup of public streets, Tierra Bonita got started with winter landscape projects including: mowing the common area along the southside of the perimeter fence along Rodeo Road, cleaning the drainage channel along the east side of the walking path adjacent to the tennis courts and dog park, trimming trees, removing dead branches, assessing and cleaning up nested trees that include multiple species (Siberian Elm, Russian Olive, Piñon and others), mulching and more.
- Locking the entrance gate to the dumpster has slowed unauthorized use of the dumpster.

### General Work and Refurbishments

- The island bridge near the Plaza Blanca entrance has been refurbished with new support posts installed in concrete. Tierra Bonita was able to reuse the wooden sidings.
- The two rotted fence panels on Puesta del Sol, on the west side of a PNM electrical pedestal, were replaced.
- Protective panels with reflectors on all sides was built and installed to replace one that had been smashed by an unknown vehicle.

### Dog

- A tenant owned dog with what has been reported as aggressive behavior numerous times has resulted in a complaint filed with the property management company. The result of a prior complaint to the dog owner was to enroll the dog in obedience training to help control its behavior around other dogs. The management company will get back to us with their next steps. The property owner lives overseas.

### Crime

- Nothing new has been reported to the Office.

### Sales & Walkins

- Currently there are 3 properties listed for sale and 1 pending. Properties sold in 2025 total 35. Month to date walk-ins total 45.



## 2025 Landscape Report

The Association contracted with Tierra Bonita (TB) in March 2025 to provide consistent landscape services throughout the property. At the outset, the property required extensive remediation, including significant clean-up of trees, shrubs, weeds, and long-deferred irrigation issues.

TB assigned a consistent crew consisting of an on-site supervisor and two crew members, working four days per week for approximately 90 labor hours per week. Initial efforts focused on the primary public areas—Plaza Blanca, Plaza Verde, Plaza Azul and Plaza Rojo—and later expanded into the cul-de-sacs. To encourage the establishment of native grasses and reduce noxious weeds, mowing was intentionally delayed until May. While this approach supported long-term goals, it proved challenging in certain residential areas where grasses and weeds became especially dense and tall. Adjustments planned for 2026 include earlier mowing near homes, while allowing grasses in public areas to grow until the onset of monsoon season.

Much of 2025 was devoted to foundational work: cleaning the property, removing and trimming dead or overgrown trees and shrubs, and controlling weeds through hand-pulling and selective spraying.



**Winter Project - Inside the perimeter fence along Rodeo**



**Winter Project - Clean up the drainage ditch on the East side of the Tennis Courts and Dog Park**

The irrigation system was thoroughly evaluated, winter cracks were repaired and upgrades to new equipment were made where necessary. In 2026, efforts will focus on digging wells around significant trees and ensuring bubblers are properly placed. Once completed, irrigation timers can be optimized to create a more efficient and effective watering schedule.

In the fall, TB began a systematic trimming of shrubs and trees. Throughout the fall and winter, TB and PPCSA have collaborated on targeted projects, including refreshing cul-de-sac islands and removing or trimming vegetation to reduce fire risk. Spring 2026 work will include a “facelift” for the Rodeo Road and Camino Carlos Rey entrances, as well as Plaza Verde.

The 2025 season represented a learning year for both TB and PPCSA. In early summer, a six-zone system was implemented, with TB rotating through one designated zone per week. This

## ...Continued

zone system also includes cul-de-sac islands, cul-de-sac entrance signs, parks and playgrounds, PAR Exercise stations, the Petanque area and many more elements that enhance our community. Early in the contract, TB also assumed responsibility—at no additional cost—for restocking mutt-mitt stations and emptying and maintaining trash receptacles throughout the property. To increase efficiency and reduce travel time, TB was authorized to store trailers and vehicles in the PPCSA maintenance yard, significantly limiting trips to the city dump and improving access to equipment. These efficiencies allow TB to spend more time working on our property. TB also cleaned and organized the maintenance yard, resulting in a noticeable improvement. In 2026, tree and shrub waste will be stored on site, mulched, and redistributed throughout the property, particularly in tree wells.

The TB crew has remained stable, and our on-site supervisor,

Alejandro, has developed strong familiarity with the property as well as with residents and their specific concerns. TB trucks and the Polaris are regularly visible throughout the community, reflecting consistent on-site presence.

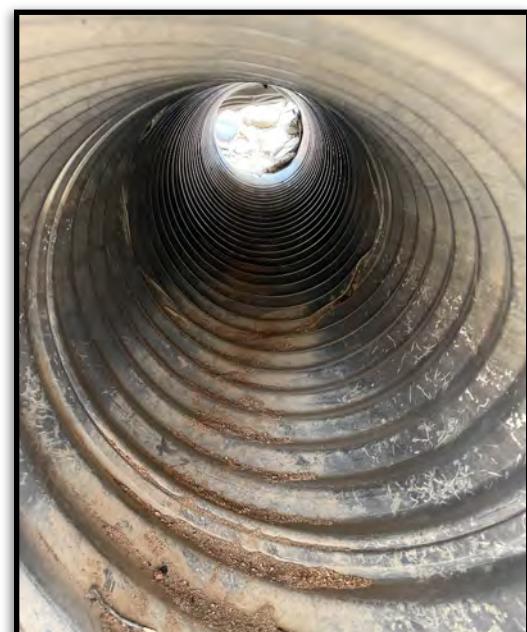
Beyond routine landscape services, PPCSA has also contracted with TB to restore the island bridge at the Rodeo Road entrance and as well as other wooden structures within the cul-de-sacs. In the fall, PPCSA participated in the City's Residential Household Trash Day. TB contributed four crew members and two trailers, removed curbside debris, and transported it to the dump—at no charge to PPCSA. PPCSA and TB plan to participate in this event again in April 2026.

**Free of Debris**

productive and mutually beneficial partnership. Through the learning curve and ongoing adjustments, TB has demonstrated a strong commitment to delivering high-quality service that meets PPCSA's needs and showcases their workmanship to prospective clients. PPCSA remains committed to clearly communicating expectations while working with a contractor that has the capacity and capability to maintain, improve, and enhance the property through increasingly efficient service delivery.



**Closer view of the drainage ditch**



**Unblocked culvert**

# ESTIMATE



Service Address	Prepared For
Park Plazas, CSA.	Richard White 2801 Rodeo Rd. Ste. E1 Santa Fe , NM 87507 (505) 577-0374 (471) 471-8809

## Tierra Bonita Landscape Management LLC

P.O. BOX 29478  
Santa Fe, NM 87592  
Phone: (505) 690-8143  
Email: office@tierra-bonita.com  
Web: TIERRA-BONITA.COM

Estimate # 2287  
Date 11/11/2025

Description	Total
PARK PLAZAS, CSA - MAINTENANCE CONTRACT	\$14,935.00
PARK PLAZAS, CSA - MAINTENANCE CONTRACT \$14,935.00 THIS IS A ONE YEAR CONTRACT "BEGINNING 01/01/2026" AND IS BASED ON FREQUENCY AND OVERVIEW SERVICES. WITH AUTOMATIC RENEWAL FOR SUBSEQUENT ONE YEAR TERMS, UNLESS TERMINATED AS PER THE AGREEMENT. THIS CONTRACT CAN BE CANCEL WITH A 30 DAYS NOTICE.	

### LANDSCAPE PROTOCOL:

#### LAWN CARE:

- Applications of fertilizer including spring pre-emergent.
- Core aeration of turf and de-thatch in springtime.
- Mowing and/or trimming and blowing of all cul-de-sacs and open space; trail edges, and under trees. Encourage wildflower and native grass growth.
- Maintain as much naturalness of Park Plazas' fields/meadows as possible and control noxious plants including tumbleweeds (Russian thistle), pigweed & goat head.
- Practice selective mowing, etc. to keep common areas free of noxious weeds, etc.
- Mowing follows the recommendations of The New Mexico Agriculture Extension Service, except where earlier and more frequent mowing is necessary, such along fences for fire prevention 5' to 6' out, at the entrances to Park Plazas, beneath tree canopies, and alongside trails.
- Height of mower blade to be set as close to 6 inches as possible, removing noxious weeds but leaving native grasses as much.
- Mowing should begin a couple of weeks after monsoon starts. The objective is cutting back Tumbleweeds, Kochia, and other weeds before seeds are set and letting wildflowers/grasses recover for a rebloom in August and September.

(9)

- To protect pollinator habitat, fall mowing is discouraged.
- Where possible, "fall cleanup" is done in the spring. This supports birds and helps fields reseed. Flexibility is necessary to meet demands of residents.
- Street corners with vegetation are included in open spaces. Where there is indigenous growth, leave as natural as possible.
- Areas against fence lines kept clear to reduce fire hazard (done monthly during growing season).
- Trim and remove noxious plant growth at bases of trees leaving the grasses/wildflowers/mushrooms.
- Mow trails 3-4 feet on each side.
- Mow Crack Weeds in the cul-de-sacs & asphalt trails throughout the property.
- Weed and clean the playground including removal of litter and debris.
- Clear out foliage to allow visibility of electrical, gas, utility boxes, etc.

#### TREES AND SHRUBS:

- Evaluate tree health throughout community and take necessary steps to sustain and improve tree conditions including removing trees that are diseased and/or dying, cutting dead limbs, pruning, removing overgrowth/undergrowth of suckers, applying food, mulching, irrigating, and in some cases spraying or inoculating.
- Maintain a healthy soil ecosystem year-round to support vigorous tree plant growth including aeration of turf and de-thatching in springtime.
- Trim, remove or up-limb flammable/invasive trees/shrubs away from fences and houses (5-30 ft) - chamisa, pines, junipers, spruces, firs, as per local Fire Prevention Guidelines. Up-limb conifers to reduce fire risks (6 ft space between ground and lower limbs).
- Remove Siberian Elm and Russian Olive trees and suckers that compete with native conifers or desired plant growth. Limit Siberian Elms to only those that are well established and are not encroaching desired plants or PP fences and structures.
- Remove all Ailanthus (Tree of Heaven) as it is difficult to control.
- Remove all Russian Thistle (tumbleweed) by the roots at all growth stages, dead or alive.
- Thin out plants, trees are growing into each other, thin out one of the plants to enable other to flourish.
- Chip foliage trimmings into mulch and store on site to extent possible.
- Spread mulch onto drier ground to retain soil moisture.
- Ensure seasonal care of plants such as pruning, feeding, mulching, spraying, and inoculating:
  - trimming live trees and branches should only occur January through March.
  - flowering trees such as apricot, plum and crabapple should be pruned January through March/April.
  - fertilize trees and shrubs in early May.
  - identify trees in need of spraying to control pests and diseases using non-toxic products.
 All pesticides and fungicides treatments will be billable separately and we will be using non-toxic chemicals.
- prune shrubs before/after blooming.
- Develop a policy with Park Plazas management on succession tree plantings, reseedings and mulching to replace extracted trees, shrubs, etc.

#### GROUNDS:

- Pick up all trash by hand on every visit.
- Rake and sweep entire premises leaving a mulch layer to keep soil from drying out. Clean all leaves and debris from site.
- Clean out all shrubs and planter beds of noxious plants.
- Clear pathways of dirt, branches, litter, overgrown suckers, and debris.
- Clean up litter, empty dog poop bins, replace poop bags, maintain bag receptacles, etc.

Bags will be provided by Park Plazas management.

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- Identify potential grounds safety hazards and take appropriate measures to eliminate them (eg: trimming branches in line of sight).
- Haul all waste debris from property.
- Snow removal from streets and paths per separate contract.

#### IRRIGATION:

- Make all repairs as needed - if less than \$300.00 plus tax, without any approval from the client; if the repair exceeds the set price, we will provide an estimate to the client for approval.
- Check timer, all irrigation lines for leaks and repairs as needed.
- Initialize system in late March/early April. Winter shut off will occur in mid/late October.
- Repair all leaks as soon as found, if main line needs repair set time and date for repairs as soon as possible.
- Visually check the irrigation system for any problems.
- Create/maintain water holding wells at tree drip lines.
- Establish watering calendar schedule late March/early April – October.
- Implement a winter watering plan/schedule for trees and shrubs.
- Maintain and add/delete irrigation hardware and bubbler network as needed.
- Add irrigation lines to any nearby native trees that lack bubblers.
- Set timers to water in evening or early morning hours; water trees 1-2 times each week for a 1 hour duration during growing season.
- Adjust bubblers to release slower volume, adjust driplines, tree wells to accommodate a slower, longer soaking period.
- Major repairs will be billed at \$75/hour for an irrigation technician and \$120/hour for a labor technician plus materials.

#### INSECTS AND FUNGICIDES:

- All pesticides and fungicides treatments will be billable separately and we will be using non-toxic chemicals.
- All plant material that is infested with insects and fungus will be reported to the client and an estimate provided for treatment.
- Spraying of trees for fungi and insects (web worms, aphids, tip moth, tweet, sawyer beetle, bark beetle, and scale) with nontoxic/environmentally safe products. The name of the product to be used will be provided to the Community Manager prior to application.

#### ENHANCEMENTS:

- These services will be provided with an estimate upon request.

#### EROSION CONTROL:

- This service will be provided with an estimate upon request.

#### ADDITIONAL SERVICES INCLUDED:

- 24-hour emergency on call service for anything to do with landscaping contract. (Enrique 505-690-8544).
- After business hours, weekends and holiday rates are \$100.00 plus tax, with a minimum of one hour per service call; and we will schedule the repair on the next business day.
- Monthly property walk-thru with Management to ensure satisfaction and address any issues.
- Dedicated Property Account Specialist is available Monday-Friday to answer any questions and address any concerns or issues in regard to landscaping.

#### PRICE:

- The monthly contract cost is \$14,935+tax.

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- If additional labor tech is added to maintenance crew the additional cost is \$5,600+tax per month.
- Prices include labor, equipment, materials, delivery fees, and disposal fees.

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<b>Subtotal</b>	<b>\$14,935.00</b>
City of Santa Fe	\$1,223.18
<b>Total</b>	<b>\$16,158.18</b>

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**Notes:**

\* Additional services available are; grounds maintenance, pest control, snow removal service & window cleaning.

. Any additional service will be provided with an estimate upon request.

\* This estimate is good for 30 days.

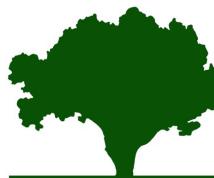
\* Make all checks payable to:

. Tierra Bonita Landscape Management.

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Tierra Bonita Landscape Management

Richard White



# Park Plazas

*A Covenant-Enhanced Community*

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## Two Committee Reports

**ACC** – Application is pending for the owner at 3040 Plaza Blanca to build a stucco wall in the front yard area.

**RV Storage Yard** – An owner of 2 shipping containers and the manager met to discuss the removal of the containers.

## STORAGE SHEDS/CONTAINERS ON LOTS

At the September 24, 2025 meeting of the Park Plazas Community Services Association Board of Directors, the Board approved Amended and Restated Vehicle Storage Yard ("Yard") Rules and Regulations. These rules and regulations did not include the continued use of the Yard for sheds/containers and owners were notified of specific time frames and methods for removal.

Storage areas on Lots are specifically prohibited in the PPCSA governance documents (CC&Rs) Article VIII, Section 3. *Visual Nuisances*. *No antennas (except the Developer's antenna during construction of all phases of Park Plaza's development), clothes lines, drying yards, service yards, or storage areas shall be located on the Common Area or shall be so located on any Lot as to be visible from the Common Area.*

Below is information that gives more clarity around the term "visual nuisance".

Visual Nuisance: Any condition, structure, object, or accumulation that is plainly visible from neighboring Lots or Common Areas and that, by reason of its size, placement, appearance, materials, condition, or lack of screening, unreasonably detracts from the aesthetic character, visual harmony, or residential appearance of the community.

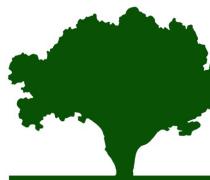
This definition seems to fit the governance documents in that it:

- Uses objective factors (visibility, size, placement, condition)
- Incorporates a reasonable standard
- Links the concept to the community's aesthetic purpose
- Avoids subjective phrases like "ugly" or "unsightly" standing alone

At some point, owners began placing storage sheds on Lots and the board did not address this non-compliance. Some of these sheds have been in place for years. Since the approval of the September 25, 2025 Yard rules and regulations, an ACC application has been presented that would enable an owner to place a shed on their Lot – shed would be moved from the Yard to Lot.

As President, I would ask the board to consider discussion of a resolution that would "grandfather" sheds that are currently placed on Lots but would prohibit placement of any sheds in the future. The properly worded resolution would be drafted by our attorney, Colin Cameron, and would prohibit moving previously allowed sheds to Lots as well as prohibiting the placement of new sheds on Lots.

This resolution would maintain and enhance common areas and infrastructure pursuant to governance documents to maximize quality of living and property values for owners.



**Park Plazas**

*A Covenant-Enhanced Community*

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## Appendix

### Financial Statements November and December, 2025

## Balance Sheet - BP

Properties: Active

As of: 12/31/2025

Accounting Basis: Accrual

Include Zero Balance GL Accounts: No

Account Number	Account Name	Balance
<b>ASSETS</b>		
<b>Cash</b>		
10020	EBT Operating Fund #7801	18,844.23
11021	EBT OF IntraFi Cash #7801	294,874.64
12040	EBT Reserve Fund #8601	10,000.51
12051	EBT RF IntraFi Cash #8601	1,220,231.90
	<b>Total Cash</b>	<b>1,543,951.28</b>
10010	Petty Cash	255.00
13010	Accounts Receivable	8,157.51
14035	Right of Use - Office Lease	26,015.00
14040	Security Deposit for Office	750.00
14041	Security Deposit - Optimal Unlimited	500.00
15065	Right of Use - Accumulated Amortization	-3,340.00
	<b>TOTAL ASSETS</b>	<b>1,576,288.79</b>
 <b>LIABILITIES &amp; CAPITAL</b>		
<b>Liabilities</b>		
20010	Accounts Payable	33,453.53
20030	Prepaid Assessments	8,953.75
20040	RV Lot Dumpster Key Deposits	4,013.00
20045	Short-term Lease Liability	8,364.00
20050	Long Term Lease Liability	14,311.00
21010	Deferred Reserve Fund Liability	1,459,151.29
211010	IFC Account Sweeps	5,391.25
25010	Federal Withholding	474.28
25020	FICA	402.70
25030	FUTA	-0.01
25040	Medicare	94.16
25050	State Income Tax Withholding	-166.91
25060	WC-1	2.00
	<b>Total Liabilities</b>	<b>1,534,444.04</b>
<b>Capital</b>		
30900	Members' Equity - OF	67,652.59
30910	Members' Equity - RF	0.06
	Calculated Retained Earnings	-1,296.19
	Calculated Prior Years Retained Earnings	-24,511.71
	<b>Total Capital</b>	<b>41,844.75</b>
	<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>1,576,288.79</b>

## Income Statement

### Park Plazas Community Services Association

Properties: Active

As of: Dec 2025

Accounting Basis: Accrual

Include Zero Balance GL Accounts: No

Account Number	Account Name	Selected Month	% of Selected Month	Year to Month End	% of Year to Month End
<b>Operating Income &amp; Expense</b>					
<b>Income</b>					
40100	Assessments	43,316.00	63.20	519,770.44	54.40
40200	Water & Sewer Charges	23,725.39	34.61	284,797.21	29.81
40300	Transfer Fees	200.00	0.29	7,000.00	0.73
40310	Permits and Fees	0.00	0.00	95.00	0.01
40600	Misc Income	0.00	0.00	4,250.00	0.44
40800	Operating Fund - Interest & Dividends	1,224.47	1.79	19,979.92	2.09
42100	Reserve Fund Income	75.00	0.11	119,490.24	12.51
42110	Reserve Fund - Interest & Dividends	0.00	0.00	0.00	0.00
49035	NSF Fees Collected	0.00	0.00	125.00	0.01
<b>Total Operating Income</b>		<b>68,540.86</b>	<b>100.00</b>	<b>955,507.81</b>	<b>100.00</b>
<b>Expense</b>					
60110	Postage & Delivery	0.00	0.00	1,422.00	0.15
60120	Office Supplies	0.00	0.00	1,191.02	0.12
60130	Printing/Copies	0.00	0.00	977.86	0.10
60140	Accounting & Tax Prep	4,746.26	6.92	17,126.11	1.79
60150	Legal	1,300.96	1.90	13,377.49	1.40
60160	Bank Service Charges	168.32	0.25	1,349.73	0.14
60180	Telephone & Internet	173.10	0.25	3,715.96	0.39
60190	Insurance Premiums	35.00	0.05	13,280.00	1.39
60195	Licenses & Fees	0.00	0.00	78.90	0.01
60200	Late Payment Charges	71.25	0.10	650.24	0.07
60210	Meetings	0.00	0.00	5,677.41	0.59
60230	Office Equipment	0.00	0.00	439.81	0.05
60235	Rent & Utilities	787.50	1.15	10,642.90	1.11
60236	Office Lease Expense	0.00	0.00	0.00	0.00
60240	Office Expense	250.00	0.36	1,847.53	0.19
60245	Office Expense - SW Subs	0.00	0.00	4,956.67	0.52
60250	Bookkeeping	268.72	0.39	4,857.58	0.51
60265	Continuing Education	0.00	0.00	0.00	0.00
60270	Dues & Subscriptions	0.00	0.00	340.00	0.04
60280	Management SW Subs	879.87	1.28	10,558.44	1.11
61010	Wages - Managerial	12,025.04	17.54	115,504.28	12.09
61020	Wages - Landscape	0.00	0.00	34,678.52	3.63
61030	Employee Benefits	0.00	0.00	-139.50	-0.01
61040	Payroll Taxes: FICA	745.56	1.09	9,311.34	0.97
61045	Payroll Taxes: Medicare	174.36	0.25	2,177.65	0.23
61050	Payroll Taxes FUTA	0.00	0.00	166.36	0.02
61070	Payroll Taxes: SUTA	12.43	0.02	286.09	0.03

## Income Statement

Account Number	Account Name	Selected Month	% of Selected Month	Year to Month End	% of Year to Month End
61080	Payroll Taxes: WC	0.00	0.00	-279.11	-0.03
61090	Payroll Processing Fee	128.92	0.19	745.62	0.08
62010	Equipment Rental	108.19	0.16	1,298.28	0.14
62030	Maintenance - Dog Park	94.78	0.14	94.78	0.01
62040	Maintenance - Electrical	0.00	0.00	1,606.88	0.17
62050	Maintenance - Landscaping	0.00	0.00	8,299.51	0.87
62055	Maintenance - Landscape Management Services	16,158.18	23.57	161,581.80	16.91
62060	Maintenance - Other	0.00	0.00	765.91	0.08
62065	Maintenance - Cul-de-Sacs & Paths	0.00	0.00	51,629.24	5.40
62070	Maintenance - Plumbing - Sewer	345.12	0.50	14,390.56	1.51
62080	Maintenance - Plumbing - Water	0.00	0.00	22,357.93	2.34
62090	Maintenance - RV Storage Lot	0.00	0.00	813.86	0.09
62100	Maintenance - Signs	0.00	0.00	0.00	0.00
62110	Maintenance - Tennis & Petanque	94.77	0.14	105.58	0.01
62120	Maintenance - Trees	0.00	0.00	9,436.01	0.99
62130	Maintenance - Vehicles	0.00	0.00	190.91	0.02
62140	Maintenance - Vehicle Fuel	0.00	0.00	338.61	0.04
62150	Maintenance - Water & Land Conservation	2,391.00	3.49	10,782.60	1.13
63010	Refuse	0.00	0.00	8,012.26	0.84
63020	Water	10,600.61	15.47	171,813.93	17.98
63030	Sewer	10,385.41	15.15	114,080.42	11.94
63040	Electricity	436.65	0.64	4,773.79	0.50
64010	Taxes - Federal Income	0.00	0.00	0.00	0.00
64030	Taxes - Franchise and Other	0.00	0.00	0.00	0.00
65000	Miscellaneous	0.00	0.00	0.00	0.00
70130	Electrical & Lighting	0.00	0.00	1,982.37	0.21
70160	Landscape	0.00	0.00	6,761.88	0.71
70180	Paving - Cul-de-Sacs	0.00	0.00	13,011.71	1.36
70190	Paving - Walking Paths & Trails	0.00	0.00	13,479.08	1.41
70210	Plumbing - Sewer Lines	0.00	0.00	18,500.06	1.94
70220	Plumbing - Water Lines	0.00	0.00	9,785.56	1.02
70230	Inside Water Lines & Meters	0.00	0.00	0.00	0.00
70250	Signs - Permanent	0.00	0.00	0.00	0.00
70260	Tennis & Petanque Courts	0.00	0.00	0.00	0.00
70270	Water & Land Conservation	0.00	0.00	44,723.58	4.68
74005	Bank Service Charges - RF	75.00	0.11	225.00	0.02
74010	Taxes - Federal Income	0.00	0.00	8,913.00	0.93
74020	Taxes - State Income	0.00	0.00	2,087.00	0.22
74040	Late Payment Fees	0.00	0.00	21.00	0.00
<b>Total Operating Expense</b>		<b>62,457.00</b>	<b>91.12</b>	<b>956,804.00</b>	<b>100.14</b>

## Income Statement

Account Number	Account Name	Selected Month	% of Selected Month	Year to Month End	% of Year to Month End
	NOI - Net Operating Income	6,083.86	8.88	-1,296.19	-0.14
	Total Income	68,540.86	100.00	955,507.81	100.00
	Total Expense	62,457.00	91.12	956,804.00	100.14
	Net Income	<b>6,083.86</b>	<b>8.88</b>	<b>-1,296.19</b>	<b>-0.14</b>

## Operating Fund Income Statement

**Properties:** Active

**As of:** Dec 2025

**Accounting Basis:** Accrual

**Fund Type:** Operating

Account Number	Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
<b>Income</b>							
40100	Assessments	43,316.00	43,316.00	519,770.44	519,792.00	-21.56	-0.00%
40200	Water & Sewer Charges	23,725.39	21,683.00	284,797.21	297,500.00	-12,702.79	-4.27%
40300	Transfer Fees	200.00	200.00	7,000.00	4,000.00	3,000.00	75.00%
40310	Permits and Fees	0.00	0.00	95.00	225.00	-130.00	-57.78%
40600	Misc Income	0.00	0.00	4,250.00	0.00	4,250.00	—
40800	Operating Fund - Interest & Dividends	1,224.47	1,334.00	19,979.92	16,000.00	3,979.92	24.87%
49035	NSF Fees Collected	0.00	0.00	125.00	0.00	125.00	—
<b>Total Operating Income</b>		<b>68,465.86</b>	<b>66,533.00</b>	<b>836,017.57</b>	<b>837,517.00</b>	<b>-1,499.43</b>	<b>-0.18%</b>
<b>Expense</b>							
60110	Postage & Delivery	0.00	0.00	1,422.00	1,700.00	278.00	16.35%
60120	Office Supplies	0.00	0.00	1,191.02	1,750.00	558.98	31.94%
60130	Printing/Copies	0.00	0.00	977.86	1,350.00	372.14	27.57%
60140	Accounting & Tax Prep	4,746.26	0.00	17,126.11	19,500.00	2,373.89	12.17%
60150	Legal	1,300.96	0.00	13,377.49	4,000.00	-9,377.49	-234.44%
60160	Bank Service Charges	168.32	90.00	1,349.73	1,100.00	-249.73	-22.70%
60180	Telephone & Internet	173.10	230.00	3,715.96	2,750.00	-965.96	-35.13%
60190	Insurance Premiums	35.00	835.00	13,280.00	13,680.00	400.00	2.92%
60195	Licenses & Fees	0.00	0.00	78.90	300.00	221.10	73.70%
60200	Late Payment Charges	71.25	0.00	650.24	0.00	-650.24	—
60210	Meetings	0.00	160.00	5,677.41	4,500.00	-1,177.41	-26.16%
60230	Office Equipment	0.00	150.00	439.81	1,800.00	1,360.19	75.57%
60235	Rent & Utilities	787.50	975.00	10,642.90	11,700.00	1,057.10	9.04%
60240	Office Expense	250.00	265.00	1,847.53	3,200.00	1,352.47	42.26%
60245	Office Expense - SW Subs	0.00	185.00	4,956.67	5,000.00	43.33	0.87%
60250	Bookkeeping	268.72	900.00	4,857.58	10,800.00	5,942.42	55.02%
60265	Continuing Education	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
60270	Dues & Subscriptions	0.00	0.00	340.00	500.00	160.00	32.00%
60280	Management SW Subs	879.87	879.00	10,558.44	10,558.00	-0.44	-0.00%
61010	Wages - Managerial	12,025.04	9,390.00	115,504.28	112,683.00	-2,821.28	-2.50%
61020	Wages - Landscape	0.00	0.00	34,678.52	27,315.00	-7,363.52	-26.96%
61030	Employee Benefits	0.00	0.00	-139.50	132.00	271.50	205.68%
61040	Payroll Taxes: FICA	745.56	583.00	9,311.34	8,838.00	-473.34	-5.36%
61045	Payroll Taxes: Medicare	174.36	136.00	2,177.65	2,029.00	-148.65	-7.33%
61050	Payroll Taxes FUTA	0.00	12.00	166.36	144.00	-22.36	-15.53%
61070	Payroll Taxes: SUTA	12.43	44.00	286.09	528.00	241.91	45.82%
61080	Payroll Taxes: WC	0.00	0.00	-279.11	0.00	279.11	—
61090	Payroll Processing Fee	128.92	75.00	745.62	900.00	154.38	17.15%

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## Operating Fund Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
62010	Equipment Rental	108.19	109.00	1,298.28	1,300.00	1.72	0.13%
62030	Maintenance - Dog Park	94.78	84.00	94.78	1,000.00	905.22	90.52%
62040	Maintenance - Electrical	0.00	0.00	1,606.88	2,000.00	393.12	19.66%
62050	Maintenance - Landscaping	0.00	300.00	8,299.51	4,000.00	-4,299.51	-107.49%
62055	Maintenance - Landscape Management Services	16,158.18	16,500.00	161,581.80	165,000.00	3,418.20	2.07%
62060	Maintenance - Other	0.00	0.00	765.91	500.00	-265.91	-53.18%
62065	Maintenance - Cul-de-Sacs & Paths	0.00	0.00	51,629.24	57,474.00	5,844.76	10.17%
62070	Maintenance - Plumbing - Sewer	345.12	0.00	14,390.56	20,000.00	5,609.44	28.05%
62080	Maintenance - Plumbing - Water	0.00	0.00	22,357.93	25,000.00	2,642.07	10.57%
62090	Maintenance - RV Storage Lot	0.00	0.00	813.86	750.00	-63.86	-8.51%
62100	Maintenance - Signs	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
62110	Maintenance - Tennis & Petanque	94.77	0.00	105.58	500.00	394.42	78.88%
62120	Maintenance - Trees	0.00	0.00	9,436.01	15,000.00	5,563.99	37.09%
62130	Maintenance - Vehicles	0.00	0.00	190.91	0.00	-190.91	-
62140	Maintenance - Vehicle Fuel	0.00	0.00	338.61	150.00	-188.61	-125.74%
62150	Maintenance - Water & Land Conservation	2,391.00	0.00	10,782.60	2,500.00	-8,282.60	-331.30%
63010	Refuse	0.00	250.00	8,012.26	4,600.00	-3,412.26	-74.18%
63020	Water	10,600.61	12,680.00	171,813.93	187,500.00	15,686.07	8.37%
63030	Sewer	10,385.41	9,006.00	114,080.42	110,000.00	-4,080.42	-3.71%
63040	Electricity	436.65	125.00	4,773.79	1,500.00	-3,273.79	-218.25%
64010	Taxes - Federal Income	0.00	0.00	0.00	750.00	750.00	100.00%
64030	Taxes - Franchise and Other	0.00	0.00	0.00	110.00	110.00	100.00%
<b>Total Operating Expense</b>		<b>62,382.00</b>	<b>53,963.00</b>	<b>837,313.76</b>	<b>848,391.00</b>	<b>11,077.24</b>	<b>1.31%</b>
Total Operating Income		68,465.86	66,533.00	836,017.57	837,517.00	-1,499.43	-0.18%
<b>Total Operating Expense</b>		<b>62,382.00</b>	<b>53,963.00</b>	<b>837,313.76</b>	<b>848,391.00</b>	<b>11,077.24</b>	<b>1.31%</b>
<b>NOI - Net Operating Income</b>		<b>6,083.86</b>	<b>12,570.00</b>	<b>-1,296.19</b>	<b>-10,874.00</b>	<b>9,577.81</b>	<b>88.08%</b>
Total Income		68,465.86	66,533.00	836,017.57	837,517.00	-1,499.43	-0.18%
Total Expense		62,382.00	53,963.00	837,313.76	848,391.00	11,077.24	1.31%
<b>Net Income</b>		<b>6,083.86</b>	<b>12,570.00</b>	<b>-1,296.19</b>	<b>-10,874.00</b>	<b>9,577.81</b>	<b>88.08%</b>

## Reserve Fund Income Statement

**Properties:** Active

**As of:** Dec 2025

**Accounting Basis:** Accrual

**Fund Type:** Reserve

Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
<b>Income</b>						
Reserve Fund Income	75.00	11,858.33	119,490.24	142,300.00	-22,809.76	-16.03%
<b>Total Reserve Income</b>	<b>75.00</b>	<b>11,858.33</b>	<b>119,490.24</b>	<b>142,300.00</b>	<b>-22,809.76</b>	<b>-16.03%</b>
<b>Expense</b>						
Dog Park	0.00	0.00	0.00	2,000.00	2,000.00	100.00%
Electrical & Lighting	0.00	0.00	1,982.37	7,500.00	5,517.63	73.57%
Equipment	0.00	0.00	0.00	8,000.00	8,000.00	100.00%
Landscape	0.00	0.00	6,761.88	35,000.00	28,238.12	80.68%
Paving - Cul-de-Sacs	0.00	0.00	13,011.71	10,000.00	-3,011.71	-30.12%
Paving - Walking Paths & Trails	0.00	0.00	13,479.08	20,000.00	6,520.92	32.60%
Plumbing - Sewer Lines	0.00	0.00	18,500.06	20,000.00	1,499.94	7.50%
Plumbing - Water Lines	0.00	0.00	9,785.56	0.00	-9,785.56	-
Inside Water Lines & Meters	0.00	0.00	0.00	3,150.00	3,150.00	100.00%
Signs - Permanent	0.00	0.00	0.00	900.00	900.00	100.00%
Tennis & Petanque Courts	0.00	0.00	0.00	750.00	750.00	100.00%
Water & Land Conservation	0.00	0.00	44,723.58	35,000.00	-9,723.58	-27.78%
Bank Service Charges - RF	75.00	0.00	225.00	0.00	-225.00	-
Taxes - Federal Income	0.00	0.00	8,913.00	0.00	-8,913.00	-
Taxes - State Income	0.00	0.00	2,087.00	0.00	-2,087.00	-
Late Payment Fees	0.00	0.00	21.00	0.00	-21.00	-
<b>Total Reserve Expense</b>	<b>75.00</b>	<b>0.00</b>	<b>119,490.24</b>	<b>142,300.00</b>	<b>22,809.76</b>	<b>16.03%</b>
Total Reserve Income	75.00	11,858.33	119,490.24	142,300.00	-22,809.76	-16.03%
<b>Total Reserve Expense</b>	<b>75.00</b>	<b>0.00</b>	<b>119,490.24</b>	<b>142,300.00</b>	<b>22,809.76</b>	<b>16.03%</b>
<b>Net Reserve</b>	<b>0.00</b>	<b>11,858.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
Total Income	75.00	11,858.33	119,490.24	142,300.00	-22,809.76	-16.03%
Total Expense	75.00	0.00	119,490.24	142,300.00	22,809.76	16.03%
<b>Net Income</b>	<b>0.00</b>	<b>11,858.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

# **Park Plazas Community Services Association**

## **Deferred Revenue and Reserve Fund Reconciliation**

Month ending: 12/31/2025

Date	GL Account	Ref #	Payee/Description		Amount
12/31/25	74005	BSC 11	Bank Service Charge - 12/2025		\$75.00

to recognize RF Income. Date Posted 12/31/2025	Debit	Credit
21010                   Recognize RF Income to cover RF Expenses - 12/2025	\$75.00	
42100                   Recognize RF Income to cover RF Expenses - 12/2025		\$75.00

## Balance Sheet

**Properties:** Active

**As of:** 11/30/2025

**Accounting Basis:** Accrual

**Include Zero Balance GL Accounts:** No

Account Number	Account Name	Balance
<b>ASSETS</b>		
<b>Cash</b>		
10020	EBT Operating Fund #7801	29,978.48
12040	EBT Reserve Fund #8601	10,000.49
	<b>Total Cash</b>	<b>39,978.97</b>
10010	Petty Cash	255.00
10021	EBT Operating Fund - IntraFi Cash Svc	833,317.71
12041	EBT Reserve - IntraFi Cash Svc	635,577.46
13010	Accounts Receivable	9,989.52
14035	Right of Use - Office Lease	26,015.00
14040	Security Deposit for Office	750.00
14041	Security Deposit - Optimal Unlimited	500.00
15065	Right of Use - Accumulated Amortization	-3,340.00
	<b>TOTAL ASSETS</b>	<b>1,543,043.66</b>
 <b>LIABILITIES &amp; CAPITAL</b>		
<b>Liabilities</b>		
20010	Accounts Payable	41,866.35
20030	Prepaid Assessments	10,093.88
20040	RV Lot Dumpster Key Deposits	3,963.00
20045	Short-term Lease Liability	8,364.00
20050	Long Term Lease Liability	14,311.00
21010	Deferred Reserve Fund Liability	1,427,878.32
25010	Federal Withholding	474.28
25020	FICA	402.70
25030	FUTA	-0.01
25040	Medicare	94.16
25050	State Income Tax Withholding	-166.91
25060	WC-1	2.00
	<b>Total Liabilities</b>	<b>1,507,282.77</b>
<b>Capital</b>		
30900	Members' Equity - OF	67,652.59
30910	Members' Equity - RF	0.06
	Calculated Retained Earnings	-7,380.05
	Calculated Prior Years Retained Earnings	-24,511.71
	<b>Total Capital</b>	<b>35,760.89</b>
	<b>TOTAL LIABILITIES &amp; CAPITAL</b>	<b>1,543,043.66</b>

## Operating Fund Income Statement

**Properties:** Active

**As of:** Nov 2025

**Accounting Basis:** Accrual

**Fund Type:** Operating

Account Number	Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
<b>Income</b>							
40100	Assessments	43,462.70	43,316.00	476,454.44	476,476.00	-21.56	-0.00%
40200	Water & Sewer Charges	26,463.51	23,976.00	261,071.82	275,817.00	-14,745.18	-5.35%
40300	Transfer Fees	800.00	200.00	6,800.00	3,800.00	3,000.00	78.95%
40310	Permits and Fees	25.00	0.00	95.00	225.00	-130.00	-57.78%
40600	Misc Income	0.00	0.00	4,250.00	0.00	4,250.00	—
40800	Operating Fund - Interest & Dividends	2,158.00	1,334.00	18,755.45	14,666.00	4,089.45	27.88%
49035	NSF Fees Collected	0.00	0.00	125.00	0.00	125.00	—
<b>Total Operating Income</b>		<b>72,909.21</b>	<b>68,826.00</b>	<b>767,551.71</b>	<b>770,984.00</b>	<b>-3,432.29</b>	<b>-0.45%</b>
<b>Expense</b>							
60110	Postage & Delivery	546.00	300.00	1,422.00	1,700.00	278.00	16.35%
60120	Office Supplies	38.93	175.00	1,191.02	1,750.00	558.98	31.94%
60130	Printing/Copies	0.00	0.00	977.86	1,350.00	372.14	27.57%
60140	Accounting & Tax Prep	0.00	0.00	12,379.85	19,500.00	7,120.15	36.51%
60150	Legal	175.80	0.00	12,076.53	4,000.00	-8,076.53	-201.91%
60160	Bank Service Charges	160.03	90.00	1,181.41	1,010.00	-171.41	-16.97%
60180	Telephone & Internet	221.24	229.00	3,542.86	2,520.00	-1,022.86	-40.59%
60190	Insurance Premiums	824.00	835.00	13,245.00	12,845.00	-400.00	-3.11%
60195	Licenses & Fees	0.00	75.00	78.90	300.00	221.10	73.70%
60200	Late Payment Charges	578.99	0.00	578.99	0.00	-578.99	—
60210	Meetings	34.86	160.00	5,677.41	4,340.00	-1,337.41	-30.82%
60230	Office Equipment	0.00	150.00	439.81	1,650.00	1,210.19	73.34%
60235	Rent & Utilities	787.50	975.00	9,855.40	10,725.00	869.60	8.11%
60240	Office Expense	225.00	265.00	1,597.53	2,935.00	1,337.47	45.57%
60245	Office Expense - SW Subs	148.93	185.00	4,956.67	4,815.00	-141.67	-2.94%
60250	Bookkeeping	270.06	900.00	4,588.86	9,900.00	5,311.14	53.65%
60265	Continuing Education	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
60270	Dues & Subscriptions	0.00	0.00	340.00	500.00	160.00	32.00%
60280	Management SW Subs	879.87	879.00	9,678.57	9,679.00	0.43	0.00%
61010	Wages - Managerial	8,525.04	9,390.00	103,479.24	103,293.00	-186.24	-0.18%
61020	Wages - Landscape	0.00	0.00	34,678.52	27,315.00	-7,363.52	-26.96%
61030	Employee Benefits	0.00	0.00	-139.50	132.00	271.50	205.68%
61040	Payroll Taxes: FICA	528.55	583.00	8,565.78	8,255.00	-310.78	-3.76%
61045	Payroll Taxes: Medicare	123.62	136.00	2,003.29	1,893.00	-110.29	-5.83%
61050	Payroll Taxes FUTA	0.00	12.00	166.36	132.00	-34.36	-26.03%
61070	Payroll Taxes: SUTA	7.48	44.00	273.66	484.00	210.34	43.46%
61080	Payroll Taxes: WC	0.00	0.00	-279.11	0.00	279.11	—
61090	Payroll Processing Fee	51.04	75.00	616.70	825.00	208.30	25.25%

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## Operating Fund Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
62010	Equipment Rental	108.19	109.00	1,190.09	1,191.00	0.91	0.08%
62030	Maintenance - Dog Park	0.00	84.00	0.00	916.00	916.00	100.00%
62040	Maintenance - Electrical	0.00	0.00	1,606.88	2,000.00	393.12	19.66%
62050	Maintenance - Landscaping	0.00	300.00	8,299.51	3,700.00	-4,599.51	-124.31%
62055	Maintenance - Landscape Management Services	16,158.18	16,500.00	145,423.62	148,500.00	3,076.38	2.07%
62060	Maintenance - Other	0.00	0.00	765.91	500.00	-265.91	-53.18%
62065	Maintenance - Cul-de-Sacs & Paths	0.00	0.00	51,629.24	57,474.00	5,844.76	10.17%
62070	Maintenance - Plumbing - Sewer	0.00	0.00	14,045.44	20,000.00	5,954.56	29.77%
62080	Maintenance - Plumbing - Water	0.00	0.00	22,357.93	25,000.00	2,642.07	10.57%
62090	Maintenance - RV Storage Lot	0.00	0.00	813.86	750.00	-63.86	-8.51%
62100	Maintenance - Signs	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
62110	Maintenance - Tennis & Petanque	0.00	0.00	10.81	500.00	489.19	97.84%
62120	Maintenance - Trees	0.00	0.00	9,436.01	15,000.00	5,563.99	37.09%
62130	Maintenance - Vehicles	0.00	0.00	190.91	0.00	-190.91	-
62140	Maintenance - Vehicle Fuel	45.03	0.00	338.61	150.00	-188.61	-125.74%
62150	Maintenance - Water & Land Conservation	0.00	0.00	8,391.60	2,500.00	-5,891.60	-235.66%
63010	Refuse	677.52	250.00	8,012.26	4,350.00	-3,662.26	-84.19%
63020	Water	13,314.44	14,972.00	161,213.32	174,820.00	13,606.68	7.78%
63030	Sewer	10,385.41	9,006.00	103,695.01	100,994.00	-2,701.01	-2.67%
63040	Electricity	413.79	125.00	4,337.14	1,375.00	-2,962.14	-215.43%
64010	Taxes - Federal Income	0.00	0.00	0.00	750.00	750.00	100.00%
64030	Taxes - Franchise and Other	0.00	0.00	0.00	110.00	110.00	100.00%
<b>Total Operating Expense</b>		<b>55,229.50</b>	<b>56,804.00</b>	<b>774,931.76</b>	<b>794,428.00</b>	<b>19,496.24</b>	<b>2.45%</b>
Total Operating Income		72,909.21	68,826.00	767,551.71	770,984.00	-3,432.29	-0.45%
<b>Total Operating Expense</b>		<b>55,229.50</b>	<b>56,804.00</b>	<b>774,931.76</b>	<b>794,428.00</b>	<b>19,496.24</b>	<b>2.45%</b>
<b>NOI - Net Operating Income</b>		<b>17,679.71</b>	<b>12,022.00</b>	<b>-7,380.05</b>	<b>-23,444.00</b>	<b>16,063.95</b>	<b>68.52%</b>
Total Income		72,909.21	68,826.00	767,551.71	770,984.00	-3,432.29	-0.45%
Total Expense		55,229.50	56,804.00	774,931.76	794,428.00	19,496.24	2.45%
<b>Net Income</b>		<b>17,679.71</b>	<b>12,022.00</b>	<b>-7,380.05</b>	<b>-23,444.00</b>	<b>16,063.95</b>	<b>68.52%</b>

## Operating Fund Income Statement

**Properties:** Active

**As of:** Nov 2025

**Accounting Basis:** Accrual

**Fund Type:** Operating

Account Number	Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
<b>Income</b>							
40100	Assessments	43,462.70	43,316.00	476,454.44	476,476.00	-21.56	-0.00%
40200	Water & Sewer Charges	26,463.51	23,976.00	261,071.82	275,817.00	-14,745.18	-5.35%
40300	Transfer Fees	800.00	200.00	6,800.00	3,800.00	3,000.00	78.95%
40310	Permits and Fees	25.00	0.00	95.00	225.00	-130.00	-57.78%
40600	Misc Income	0.00	0.00	4,250.00	0.00	4,250.00	—
40800	Operating Fund - Interest & Dividends	2,158.00	1,334.00	18,755.45	14,666.00	4,089.45	27.88%
49035	NSF Fees Collected	0.00	0.00	125.00	0.00	125.00	—
<b>Total Operating Income</b>		<b>72,909.21</b>	<b>68,826.00</b>	<b>767,551.71</b>	<b>770,984.00</b>	<b>-3,432.29</b>	<b>-0.45%</b>
<b>Expense</b>							
60110	Postage & Delivery	546.00	300.00	1,422.00	1,700.00	278.00	16.35%
60120	Office Supplies	38.93	175.00	1,191.02	1,750.00	558.98	31.94%
60130	Printing/Copies	0.00	0.00	977.86	1,350.00	372.14	27.57%
60140	Accounting & Tax Prep	0.00	0.00	12,379.85	19,500.00	7,120.15	36.51%
60150	Legal	175.80	0.00	12,076.53	4,000.00	-8,076.53	-201.91%
60160	Bank Service Charges	160.03	90.00	1,181.41	1,010.00	-171.41	-16.97%
60180	Telephone & Internet	221.24	229.00	3,542.86	2,520.00	-1,022.86	-40.59%
60190	Insurance Premiums	824.00	835.00	13,245.00	12,845.00	-400.00	-3.11%
60195	Licenses & Fees	0.00	75.00	78.90	300.00	221.10	73.70%
60200	Late Payment Charges	578.99	0.00	578.99	0.00	-578.99	—
60210	Meetings	34.86	160.00	5,677.41	4,340.00	-1,337.41	-30.82%
60230	Office Equipment	0.00	150.00	439.81	1,650.00	1,210.19	73.34%
60235	Rent & Utilities	787.50	975.00	9,855.40	10,725.00	869.60	8.11%
60240	Office Expense	225.00	265.00	1,597.53	2,935.00	1,337.47	45.57%
60245	Office Expense - SW Subs	148.93	185.00	4,956.67	4,815.00	-141.67	-2.94%
60250	Bookkeeping	270.06	900.00	4,588.86	9,900.00	5,311.14	53.65%
60265	Continuing Education	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
60270	Dues & Subscriptions	0.00	0.00	340.00	500.00	160.00	32.00%
60280	Management SW Subs	879.87	879.00	9,678.57	9,679.00	0.43	0.00%
61010	Wages - Managerial	8,525.04	9,390.00	103,479.24	103,293.00	-186.24	-0.18%
61020	Wages - Landscape	0.00	0.00	34,678.52	27,315.00	-7,363.52	-26.96%
61030	Employee Benefits	0.00	0.00	-139.50	132.00	271.50	205.68%
61040	Payroll Taxes: FICA	528.55	583.00	8,565.78	8,255.00	-310.78	-3.76%
61045	Payroll Taxes: Medicare	123.62	136.00	2,003.29	1,893.00	-110.29	-5.83%
61050	Payroll Taxes FUTA	0.00	12.00	166.36	132.00	-34.36	-26.03%
61070	Payroll Taxes: SUTA	7.48	44.00	273.66	484.00	210.34	43.46%
61080	Payroll Taxes: WC	0.00	0.00	-279.11	0.00	279.11	—
61090	Payroll Processing Fee	51.04	75.00	616.70	825.00	208.30	25.25%

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## Operating Fund Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
62010	Equipment Rental	108.19	109.00	1,190.09	1,191.00	0.91	0.08%
62030	Maintenance - Dog Park	0.00	84.00	0.00	916.00	916.00	100.00%
62040	Maintenance - Electrical	0.00	0.00	1,606.88	2,000.00	393.12	19.66%
62050	Maintenance - Landscaping	0.00	300.00	8,299.51	3,700.00	-4,599.51	-124.31%
62055	Maintenance - Landscape Management Services	16,158.18	16,500.00	145,423.62	148,500.00	3,076.38	2.07%
62060	Maintenance - Other	0.00	0.00	765.91	500.00	-265.91	-53.18%
62065	Maintenance - Cul-de-Sacs & Paths	0.00	0.00	51,629.24	57,474.00	5,844.76	10.17%
62070	Maintenance - Plumbing - Sewer	0.00	0.00	14,045.44	20,000.00	5,954.56	29.77%
62080	Maintenance - Plumbing - Water	0.00	0.00	22,357.93	25,000.00	2,642.07	10.57%
62090	Maintenance - RV Storage Lot	0.00	0.00	813.86	750.00	-63.86	-8.51%
62100	Maintenance - Signs	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
62110	Maintenance - Tennis & Petanque	0.00	0.00	10.81	500.00	489.19	97.84%
62120	Maintenance - Trees	0.00	0.00	9,436.01	15,000.00	5,563.99	37.09%
62130	Maintenance - Vehicles	0.00	0.00	190.91	0.00	-190.91	-
62140	Maintenance - Vehicle Fuel	45.03	0.00	338.61	150.00	-188.61	-125.74%
62150	Maintenance - Water & Land Conservation	0.00	0.00	8,391.60	2,500.00	-5,891.60	-235.66%
63010	Refuse	677.52	250.00	8,012.26	4,350.00	-3,662.26	-84.19%
63020	Water	13,314.44	14,972.00	161,213.32	174,820.00	13,606.68	7.78%
63030	Sewer	10,385.41	9,006.00	103,695.01	100,994.00	-2,701.01	-2.67%
63040	Electricity	413.79	125.00	4,337.14	1,375.00	-2,962.14	-215.43%
64010	Taxes - Federal Income	0.00	0.00	0.00	750.00	750.00	100.00%
64030	Taxes - Franchise and Other	0.00	0.00	0.00	110.00	110.00	100.00%
<b>Total Operating Expense</b>		<b>55,229.50</b>	<b>56,804.00</b>	<b>774,931.76</b>	<b>794,428.00</b>	<b>19,496.24</b>	<b>2.45%</b>
Total Operating Income		72,909.21	68,826.00	767,551.71	770,984.00	-3,432.29	-0.45%
Total Operating Expense		<b>55,229.50</b>	<b>56,804.00</b>	<b>774,931.76</b>	<b>794,428.00</b>	<b>19,496.24</b>	<b>2.45%</b>
<b>NOI - Net Operating Income</b>		<b>17,679.71</b>	<b>12,022.00</b>	<b>-7,380.05</b>	<b>-23,444.00</b>	<b>16,063.95</b>	<b>68.52%</b>
Total Income		72,909.21	68,826.00	767,551.71	770,984.00	-3,432.29	-0.45%
Total Expense		55,229.50	56,804.00	774,931.76	794,428.00	19,496.24	2.45%
<b>Net Income</b>		<b>17,679.71</b>	<b>12,022.00</b>	<b>-7,380.05</b>	<b>-23,444.00</b>	<b>16,063.95</b>	<b>68.52%</b>

# **Park Plazas Community Services Association**

## **Deferred Revenue and Reserve Fund Reconciliation**

Month ending: 11/30/2025

to recognize RF Income. Date Posted 11/30/2025

**Debit      Credit**

21010 Recognize RF Income to cover RF Expenses - 11/2025

**\$12,943.90**

42100 Recognize RF Income to cover RF Expenses - 11/2025

\$12,943.90

## Journal Entry Register Report

**Properties:** Active Properties Only

**Date Range:** 11/01/2025 - 12/31/2025

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
11/01/2025	1218							Record Deferred Reserve Fund Liability - Nov, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	40100	Assessments	28,730.00		Record Deferred Reserve Fund Liability - Nov, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability		28,730.00	Record Deferred Reserve Fund Liability - Nov, 2025
11/14/2025	1228							Payroll PE 11/9/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	1,133.40		P/E 11/9/2025 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	3,129.12		P/E 11/9/2025 - R White
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding		423.47	P/E 11/9/2025- All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA		264.27	P/E 11/9/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare		61.81	P/E 11/9/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding		122.21	P/E 11/9/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		963.33	P/E P/E 11/9/2025 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		2,427.43	P/E 11/9/2025 - R White
11/14/2025	1229							November 2025 - Payroll Taxes P/E 11/9/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding	423.47		Pay Tax Liabilities P/E 11/9/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA	264.27		Pay Tax Liabilities P/E 11/9/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare	61.81		Pay Tax Liabilities P/E 11/9/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding	122.21		Pay Tax Liabilities P/E 11/9/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61040	Payroll Taxes: FICA	264.27		Pay Tax Liabilities P/E 11/9/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61045	Payroll Taxes: Medicare	61.81		Pay Tax Liabilities P/E 11/9/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61070	Payroll Taxes: SUTA	3.74		Pay Tax Liabilities P/E 11/9/2025 - ALL EEs

## Journal Entry Register Report

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	1,201.58		Pay Tax Liabilities P/E 11/9/2025 - ALL EEs
11/18/2025	1230							Bank account analysis fee - November, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	60160	Bank Service Charges	169.12		EBT - Bank account analysis fee - November, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		169.12	EBT - Bank account analysis fee - November, 2025
11/18/2025	1231							EBT - Bank account analysis fee - November, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	74005	Bank Service Charges - RF	75.00		EBT - Bank account analysis fee - November, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601		75.00	EBT - Bank account analysis fee - November, 2025
11/28/2025	1232							Payroll PE 11/23/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	1,133.40		P/E 11/23/2025 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	3,129.12		P/E 11/23/2025 - R White
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding		423.47	P/E 11/23/2025- All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA		264.28	P/E 11/23/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare		61.81	P/E 11/23/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding		122.21	P/E 11/23/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		963.34	P/E P/E 11/23/2025 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		2,427.41	P/E 11/23/2025 - R White
11/28/2025	1233							November 2025 - Payroll Taxes P/E 11/23/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding	423.47		Pay Tax Liabilities P/E 11/23/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA	264.28		Pay Tax Liabilities P/E 11/23/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare	61.81		Pay Tax Liabilities P/E 11/23/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding		122.21	Pay Tax Liabilities P/E 11/23/2025 - ALL EEs
		Park Plazas Community	2801 Rodeo Road E-1	61040	Payroll Taxes: FICA	264.28		Pay Tax Liabilities P/E 11/23/2025 - ALL EEs

## Journal Entry Register Report

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
		Services Association	Santa Fe, NM 87507					
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61045	Payroll Taxes: Medicare	61.81		Pay Tax Liabilities P/E 11/23/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61070	Payroll Taxes: SUTA	3.74		Pay Tax Liabilities P/E 11/23/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		1,201.60	Pay Tax Liabilities P/E 11/23/2025 - ALL EEs
11/30/2025	1235							11/30/2025 Interest
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	0.21		11/30/2025 Interest earned
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	40800	Operating Fund - Interest & Dividends		0.21	11/30/2025 Interest earned
11/30/2025	1236							Interest Earned
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601	0.24		11/30/2025 Interest earned
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc		0.24	11/30/2025 Interest earned
11/30/2025	1237							Record Operating Fund sweep transactions - November 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	47,901.51		Record Operating Fund sweep transactions - November 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc		47,901.51	Record Operating Fund sweep transactions - November 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc	75,408.05		Record Operating Fund sweep transactions - November 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		75,408.05	Record Operating Fund sweep transactions - November 2025
11/30/2025	1238							Records Sweep Transfers to 8601 and from 2316 - 11/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601	18,575.06		Sweep Transfers to 8601 from 2316 to 6801 - 11/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc		18,575.06	Sweep Transfers to 8601 from 2316 to 6801 - 11/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc	0.26		Sweep transfers to 2316 from 6801 - 11/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601		0.26	Sweep transfers from 6801 to 2316 - 11/2025
11/30/2025	1241							Record OF ICS Interest Earned - 11/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc	2,157.79		ICS Interest Earned - 11/2025

## Journal Entry Register Report

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	40800	Operating Fund - Interest & Dividends	2,157.79		ICS Interest Earned - 11/2025
11/30/2025	1242							Record RF ICS Interest Earned - 11/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc	1,673.70		ICS Interest Earned - 11/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability		1,673.70	ICS Interest Earned - 11/2025
11/30/2025	1264							Recognize RF Income to Cover RF Expenses - 11/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability	12,943.90		Recognize RF Income to Cover RF Expenses - 11/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	42100	Reserve Fund Income		12,943.90	Recognize RF Income to Cover RF Expenses - 11/2025
12/01/2025	1234							Record Deferred Reserve Fund Liability - Dec, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	40100	Assessments	28,730.00		Record Deferred Reserve Fund Liability - Dec, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability		28,730.00	Record Deferred Reserve Fund Liability - Dec, 2025
12/10/2025	1249							Transfer RF from OF 10021 to RF 12041
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc	586,486.00		Transfer to RF from OF
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc		586,486.00	Transfer to RF from OF
12/10/2025	1252							Transfer from OF to RF
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc	586,486.00		Transfer from OF to RF
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		586,486.00	Transfer from OF to RF
12/12/2025	1239							Payroll PE 12/7/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	1,133.40		P/E 12/7/2025 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	3,129.12		P/E 12/7/2025 - R White
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding		423.47	P/E 12/7/2025- All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA		264.27	P/E 12/7/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare		61.81	P/E 12/7/2025 - All

## Journal Entry Register Report

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding	122.21		P/E 12/7/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		963.33	P/E P/E 12/7/2025 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		2,427.43	P/E 12/7/2025 - R White
12/12/2025	1240							December 2025 - Payroll Taxes P/E 12/7/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding	423.47		Pay Tax Liabilities P/E 12/7/2025 - ALL EE's
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA	264.27		Pay Tax Liabilities P/E 12/7/2025 - ALL EE's
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare	61.81		Pay Tax Liabilities P/E 12/7/2025 - ALL EE's
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding	122.21		Pay Tax Liabilities P/E 12/7/2025 - ALL EE's
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61040	Payroll Taxes: FICA	264.27		Pay Tax Liabilities P/E 12/7/2025 - ALL EE's
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61045	Payroll Taxes: Medicare	61.81		Pay Tax Liabilities P/E 12/7/2025 - ALL EE's
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61070	Payroll Taxes: SUTA	3.74		Pay Tax Liabilities P/E 12/7/2025 - ALL EE's
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		1,201.58	Pay Tax Liabilities P/E 12/7/2025 - ALL EE's
12/16/2025	1243							Bank account analysis fee - December, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	60160	Bank Service Charges	168.32		EBT - Bank account analysis fee - December, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		168.32	EBT - Bank account analysis fee - December, 2025
12/16/2025	1244							EBT - Bank account analysis fee - December, 2025 (Reversed on 12/16/2025)
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	74005	Bank Service Charges - RF	75.00		EBT - Bank account analysis fee - December, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	42100	Reserve Fund Income		75.00	EBT - Bank account analysis fee - December, 2025
12/16/2025	1244-R							Reverse Journal Entry EBT - Bank account analysis fee - December, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	74005	Bank Service Charges - RF		75.00	
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	42100	Reserve Fund Income		75.00	
12/26/2025	1253							Payroll PE 12/26/2025

## Journal Entry Register Report

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	1,133.40		P/E 12/19/2025 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	3,129.12		P/E 12/19/2025 - R White
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	1,500.00		P/E 12/19/2025 - Bonus-C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	2,000.00		P/E 12/19/2025 - Bonus-R White
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding		423.47	P/E 12/19/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA		481.29	P/E 12/19/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare		112.55	P/E 12/19/2025 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding		122.21	P/E 12/19/2025 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		963.33	P/E 12/19/2025 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		1,385.25	P/E 12/19/2025 - R White
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		2,427.42	P/E 12/19/2025 - R White
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		1,847.00	P/E 12/19/2025 - R White
12/26/2025	1254							December 2025 - Payroll Taxes P/E 12/19/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding	423.47		Pay Tax Liabilities P/E 12/19/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA	481.29		Pay Tax Liabilities P/E 12/19/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare	112.55		Pay Tax Liabilities P/E 12/19/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding	122.21		Pay Tax Liabilities P/E 12/19/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61040	Payroll Taxes: FICA	481.29		Pay Tax Liabilities P/E 12/19/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61045	Payroll Taxes: Medicare	112.55		Pay Tax Liabilities P/E 12/19/2025 - ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61070	Payroll Taxes: SUTA	8.69		Pay Tax Liabilities P/E 12/19/2025 - ALL EEs
		Park Plazas Community	2801 Rodeo Road E-1	10020	EBT Operating Fund		1,742.05	Pay Tax Liabilities P/E 12/19/2025 - ALL EEs

## Journal Entry Register Report

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
		Services Association	Santa Fe, NM 87507		#7801			
12/31/2025	1245							12/31/2025 Interest
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	0.23		12/31/2025 Interest earned
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	40800	Operating Fund - Interest & Dividends		0.23	12/31/2025 Interest earned
12/31/2025	1246							Record Operating Fund sweep transactions - December 2025 (Reversed on 12/31/2025)
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	628,625.33		Record Operating Fund sweep transactions - December 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc		628,625.33	Record Operating Fund sweep transactions - December 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc	84,185.11		Record Operating Fund sweep transactions - December 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		84,185.11	Record Operating Fund sweep transactions - December 2025
12/31/2025	1247							Interest Earned
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601	0.26		12/31/2025 Interest earned
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc		0.26	12/31/2025 Interest earned
12/31/2025	1248							Records Sweep Transfers to 8601 and from 2316 - 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc	581,493.39		Sweep transfers to 2316 from 6801 - 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601		581,493.39	Sweep transfers from 6801 to 2316 - 12/2025
12/31/2025	1250							Record OF Interest Income - 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc	1,224.24		Record OF Interest Income - 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	40800	Operating Fund - Interest & Dividends		1,224.24	Record OF Interest Income - 12/2025
12/31/2025	1251							Record RF Interest Income - 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc	2,618.46		Record RF Interest Income - 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability		2,618.46	Record RF Interest Income - 12/2025
12/31/2025	1246-R							Reverse Journal Entry Record Operating Fund sweep transactions - December 2025
		Park Plazas Community	2801 Rodeo Road E-1	10020	EBT Operating Fund		628,625.33	

## Journal Entry Register Report

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
		Services Association	Santa Fe, NM 87507		#7801			
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc	628,625.33		
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc		84,185.11	
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	84,185.11		
12/31/2025	1255							Record sweep transactions 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc	84,185.11		Record sweep transactions 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		84,185.11	Record sweep transactions 12/2025
12/31/2025	1256							Record sweep transactions 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	628,625.33		Record sweep transactions 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc		628,625.33	Record sweep transactions 12/2025
12/31/2025	1258							Record Sweep Transactions - 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc		586,561.49	Record Sweep Transactions - 12/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601	586,561.49		Record Sweep Transactions - 12/2025
12/31/2025	1259							To Reconcile to Bank Cleared Balance 12/31/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability	0.49		To Reconcile to Bank Cleared Balance 12/31/2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601		0.49	To Reconcile to Bank Cleared Balance 12/31/2025
12/31/2025	1265							Record Deferred Reserve Fund Liability - Dec, 2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	74005	Bank Service Charges - RF	75.00		EBT RF Bank service charge 12.2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601		75.00	EBT RF Bank service charge 12.2025
12/31/2025	1266							Adjust IFC Accounts to Bank
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc	591,258.91		Adjust IFC OF Accounts t Bank
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	211010	IFC Account Sweeps		591,258.91	Adjust IFC OF Accounts t Bank
12/31/2025	1267							IFC RF Account Sweep

## Journal Entry Register Report

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	211010	IFC Account Sweeps	585,867.66		IFC RF Account Sweep
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc		585,867.66	IFC RF Account Sweep
12/31/2025	1268							Opening balance for EBT OF Sweep Account
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	11021	EBT OF IntraFi Cash #7801	294,874.64		Opening Balance transfer from 10021
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10021	EBT Operating Fund - IntraFi Cash Svc		294,874.64	Opening Balance transfer to 11021
12/31/2025	1269							Opening balance for EBT RF Sweep Account
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12051	EBT RF IntraFi Cash #8601	1,220,231.90		Opening Balance transfer from 12041
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12041	EBT Reserve - IntraFi Cash Svc		1,220,231.90	Opening Balance transfer to 12051
12/31/2025	1270							Recognize RF Income 12-2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability	75.00		Recognize RF Income 12-2025
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	42100	Reserve Fund Income		75.00	Recognize RF Income 12-2025
<b>Total</b>						<b>7,418,265.04</b>	<b>7,418,265.04</b>	