

PARK PLAZAS COMMUNITY SERVICES ASSOCIATION
Board of Directors Meeting Agenda
October 28, 2026
6:30 pm - 8:00 pm

Board Members: Laurie Glaze, Steve Harvath, JD Bullington, Marcus DiFilippo, Alicia Elkort, Gene Harrell, Susan Swoboda

Community Manager: Richard White

Call to Order

Roll Call

Approval of September 21 Board Meeting Minutes (attached)

Community Guests Comments

Finance Report (attached) – Richard

Manager's Report (attached) – Richard

Committee Reports

- ✓ Sustainability/Landscaping – Steve/Gene
- ✓ Parking - Marcus
- ✓ Community Engagement – Susan
- ✓ ACC – Susan

Approve All Committee Reports - Board

New Business

- ✓ Creation of Tennis/Pickleball Committee - Alicia
- ✓ 2027 Budget Presentation – Richard
- ✓ Board Meeting – December 9
- ✓ Nominating Committee Chair - Laurie

Old Business

- ✓ Vehicle Yard Redevelopment Plan – JD/Laurie
- ✓ Recruitment of Community Manager - Laurie

Community Guests Comments

Next Meeting: Next meeting, **Wednesday, December 9, 2026** at 6:30 pm, PPCSA Office

Closed Session as Needed

Adjourn

Architectural Control Committee: Susan Swoboda reported that the inspections have been completed on schedule and highlighted a software issue that could improve reporting efficiency.

A motion by J.D. Bullington, seconded Steve Harvath, to accept all committee reports as written and submitted passed unanimously.

Old Business

A) **RV Storage Yard Redevelopment Plan:** J.D. Bullington informed the Board that he will explore options for a security camera that can be deployed in the RV storage area.

B) **Recruitment of Community Manager:** Laurie Glaze gave an update on the most recent job posting.

Community Input & Public Comments: Peter Whitman suggested adding a summary to the future financial reports that comments on the financial status of the PPCSA each month.

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

Closed Executive Session: A motion by J.D. Bullington, seconded by Susan Swoboda, to go into executive session at 7:25 pm passed unanimously. The Board came out of executive session at 7:58 pm.

Adjournment: There being no further business before the Board, the meeting was adjourned at 8:00 pm on a unanimously supported motion by Susan Swoboda, seconded by J.D. Bullington.

Signed this Day of September 21, 2026

A handwritten signature in black ink, appearing to read "J.D. Bullington", with a stylized flourish at the end.

J.D. Bullington, Secretary

Park Plazas Community Services Association

Minutes
Board of Directors Meeting
Park Plazas Community Services Association
September 21, 2026

The meeting was called to order by President Laurie Glaze at 6:30 pm.

Those Directors Present: Laurie Glaze, J.D. Bullington, Steve Harvath, Susan Swoboda, Marcus DiFilippo, Gene Harrell; Richard White, Community Manager

Those Directors Absent: Alicia Elkort - excused

Minutes From the Previous Meeting on August 26, 2026 were unanimously approved on a motion by Gene Harrell, seconded by Steve Harvath.

Guests present: Peter Whitman

Community Input & Public Comments: Peter Whitman complemented the landscaping work done at the entranceway off of Rodeo Road, and he suggested different varieties of trees be considered in certain locations that do not need as much water.

Finance Report: Richard White presented the submitted finance report.

Manager's Report (Richard White): Richard White gave an overview of the submitted report.

Committee Reports

Sustainability/Landscaping Committee: Steve Harvath reported that a dirt bank was washed out from rain near a bridge south of the tennis courts.

Parking: Marcus DiFilippo reported on a minor parking issue in a cul-de-sac that is being dealt with.

Community Engagement Committee: Susan Swoboda had nothing new to report.

Finance Committee Report
October 28, 2026

Information included in this report is for the period ending 9/30/2026 and is taken from the current balance sheet, income statement and other related reports.

Operating Fund - Results of Operations

Description	Current Period			2026 Year to Date		
	SEP, 2026	Budget	Variance	YTD	Budget	Variance
Operating Fund Revenue	\$78,028	\$74,714	\$3,314	\$642,041	\$648,605	(\$6,564)
Operating Fund Expenses	\$60,365	\$62,617	\$2,252	\$602,049	\$568,532	(\$33,517)
Net Surplus (Deficit)	\$17,662	\$12,097	\$5,565	\$39,992	\$80,073	(\$40,081)

Combined Fund Results of Operations

Description	Current Period			2026 Year to Date		
	SEP, 2026	Budget	Variance	YTD	Budget	Variance
Combined Fund Revenue	\$81,352			\$734,525		
Combined Fund Expenses	\$63,690			\$694,611		
Net Surplus (Deficit)	\$17,662			\$39,914		

Deferred RF Liability Account Activity and Balance as of September, 2026

Description	Amount	YTD Balance
8/31/26 Deferred RF Liability Account Balance		\$1,667,191
Accrued RF Assessments - 9/2026	\$30,056	
Less: Reserve Fund Expenses - 9/2026	(\$3,324)	
Plus: RF ICS Interest Income 9/2026	\$3,010	
Change to the Deferred RF Liability Account		\$29,741
9/30/26 Deferred RF Liability Account Balance		\$1,696,932
Cash Reserves		
Enterprise Bank - OF 7801 ICS		\$530,276
Enterprise Bank - RF 8601 ICS		\$1,238,001
Cash Reserves as of 09/30/2026		\$1,768,277

Finance Committee Report
September 21, 2026

Accounts Receivable				
as of 9/30/26	0-30	31-60	61-90	91+
	10,538.41	4,028.01	0.00	190.11

Variances

Variances noted below are current Month to Date variances only. (SEP, 2026)

GL Account #	GL Account	Actual	Budget	Variance	Note
63020	Water	20,480.07	18,063.00	(2,417.07)	1

Notes

1

The utility billing period for the water/sewer bill is 7/23/26 to 9/14/2026. Weather was hot and dry and most likely there was more irrigation.

Deferred Revenue and Reserve Fund Reconciliation					
Month ending: 09/30/2026					
Date	GL Acct	Ref #	Payee/Description		Amount
9/30/26	70180	# 7418	AFJ Custom Paving: Crack filling Iguana CDS		\$1,736.41
9/21/26	70220	# SA50265	Drainworks - Repair water leak I Fresa CDS		\$1,513.05
9/30/26	74005	BSC	Bank Service Charge - 09/2026		\$75.00
			Total - Deferred RF Revenue to recognized 09/2026		\$3,324.46

Journal entry to recognize RF Income posted 09/30/2026			Debit	Credit
21010		Recognize RF Income to cover RF Expenses-09/2026	\$3,324.46	
	42100	Recognize RF Income to cover RF Expenses-09/2026		\$3,324.46

Park Plazas Community Services Association

Executive Summary: 2027 Proposed Budget Overview

The **Projected Results 2026** column shows the actual results through 09/30/2026 plus 25.0% of year-to-date amounts to account for the last three months of 2026. Exceptions to that are accounts where no additional expenses are expected or the remaining amounts are fixed and are still to be incurred in 2026.

OPERATING FUND

Income

Assessments (Note #1): GL40100 - The 2027 monthly assessment amount of \$173 includes the year-over-year 2.7% CPI increase (\$5.00) unanimously approved by the board at the January 2026, board meeting. Of the \$5 increase, \$2 was allocated to the Operating Fund and \$3 to the Reserve Fund. The total allocation to the Operating Fund is \$541,008 and \$376,584 to the Reserve Fund.

Water & Sewer (Note #2): GL40200 - All water and sewer costs billed by the City of Santa Fe to the Association are allocated to all lot owners.

Transfer Fees: GL40200 - Through 09/30/2026, 23 properties have changed hands resulting in \$4,600 of Transfer Fees income. It's possible another 4 will close in 2026. For 2027, a reasonable approach projects 24 sales in 2027 resulting in \$4,800 in Transfer Fees income.

Interest & Dividends: GL40800 - Little change is projected in 2027.

Expenses

Expenses can be broken down into 3 primary categories:

Administrative: GL 60110 through GL61090. The 2027 budgeted amount for that account range is \$268,240 is approximately 20% higher than the projected total of \$222,693 for 2027. The increase is primarily due to the change in payroll noted in Note #7.

Maintenance: GL 62010 through 63010. The 2027 budgeted amount for this account range is \$6,632 more than the projected actual total of \$242,796 for 2026; an increase of 2.73%

Utilities: GL63020 – 63040 (Water, Sewer and Electricity) The 2027 Budgeted amount totals \$335,782 while the projected results for 2026 total \$332,495; a difference of less than 1%.

An Operating Fund budget surplus of \$30,830 is projected.

RESERVE FUND

Income

Assessments (Note 1): Budgeted amount for 2027 is \$376,584.

Interest Income: Interest income earned on the Reserve Fund cash are credited to the Deferred Reserve Fund Liability Account and are not shown on the income statement.

Expenses

Expenses paid from the Reserve Fund are used for the repair and replacement of infrastructure elements which are many and include: asphalt (for cul-de-sacs, walking paths and parking areas), underground water and sewer lines connecting houses to the City's water and sewer main lines, the irrigation system, PAR Exercise Course, playground equipment, bridges, path and cul-de-sac lighting, the perimeter property fence, all signs, the tennis courts, off leash dog park, the basketball court, the monument entrance areas at Rodeo Road, Camino Carlos Rey and Plaza Verde.

Major Infrastructure categories for 2026 involve:

Electrical and Lighting (Note #10) There are still a number of areas where path lights are out due to shorts, broken lines or fixtures.

Property Repairs (Note #11): GL 71060: *anticipates landscape restoration work on the entrances to Plaza Verde and Plaza Blanca from Camino Carlos Rey.*

Paving (Note #12): GL70180-70190 (cul-de-sacs, walking paths and trails) - Inspection of the asphalt was completed this past September and proposals from AFJ have not been received. The proposed work consists of crack sealing and seal coating. The placeholder is \$38,000.

Plumbing (Notes #13 & 14): GL70210 - 70220 - Though expenses for the repair of underground water and sewer lines (laterals) will occur, they are unpredictable. Generally, the lines are deep in the ground and in some cases, have to be dug to by hand. Water and Sewer line projected repairs for 2026 total \$39,436. The 2027 budgeted amounts for both accounts total \$88,500. There are some sewer lateral lines that need to be replaced.

Inside Water Lines & Meters (Note #13): GL70230 - The potential exists for needing to replace 5 to 10 water meters in 2026. We have the meters, so the only cost will be for installation. No new meters have been installed in 2025.

Water and Land Conservation (Note #14): GL70270 – *Most, if not all of the breaks in the irrigation lines were repaired in 2026. The amount budgeted for 2027 is \$17,000. season.*

GL Account 21010 - Deferred Reserve Fund Liability

The projected increase in this account for 2027 is \$177,734.

PARK PLAZAS COMMUNITY SERVICES ASSOCIATION

DRAFT - 2027 PROPOSED BUDGET

Operating Fund Income Statement				
Acct #	Account Name	YTD Actual 2026	Projected Results 2026	Proposed Budget 2027
	Income			NOTES
40100	Assessments	397,962	530,616	541,008
40200	Water & Sewer Charges	230,034	315,000	322,882
40300	Transfer Fees	4,600	4,000	4,800
40310	Permits and Fees	520	500	300
40800	Operating Fund - Interest & Dividends	8,526	11,368	14,500
49035	NSF Fees Collected	400	400	400
	Total Operating Income	642,041	861,883	883,890
	Expenses			
60110	Postage & Delivery	659	878	1,220
60120	Office Supplies	938	1,250	1,400
60130	Printing/Copies	1,602	2,136	1,200
60140	Accounting & Tax Prep	15,680	16,000	18,000
60150	Legal	8,095	12,000	13,000
60160	Bank Service Charges	1,397	1,863	1,800
60180	Telephone & Internet	2,123	2,831	3,500
60190	Insurance Premiums	12,285	16,380	14,722
60195	Licenses & Fees	0	125	95
60200	Late Payment Charges	916	500	1,700
60210	Meetings	1,048	1,397	4,000
60230	Office Equipment	1,481	1,975	1,500
60235	Rent & Utilities	8,081	10,775	11,500

Acct #	Account Name	YTD Actual 2026	Projected Results 2026	Proposed Budget 2027	NOTES
60240	Office Expense	6,159	8,212	2,000	
60245	Office Expense - SW Subs	6,381	8,508	9,000	
60250	Bookkeeping	3,108	4,144	4,800	5
60265	Continuing Education	0	0	500	
60270	Dues & Subscriptions	165	220	500	
60280	Management SW Subs	7,883	10,510	10,558	6
61010	Wages - Managerial	82,301	109,735	162,315	7
61040	Payroll Taxes: FICA - included in Note 7	5,103	6,804	-	
61045	Payroll Taxes: Medicare - included in Note 7	1,193	1,591	-	
61050	Payroll Taxes FUTA	84	112	60	
61070	Payroll Taxes: SUTA	3,772	4,100	4,100	
61080	Payroll Taxes: WC	15	20	156	
61090	Payroll Processing Fee	470	627	614	
62010	Equipment Rental	974	1,298	1,620	
62020	Maintenance - Community Garden	0	0	500	
62030	Maintenance - Dog Park	228	304	500	
62050	Maintenance - Landscaping	6,392	8,523	8,300	
62055	Maintenance - Landscape Management Services	145,424	193,898	193,898	8
62060	Maintenance - Other	3,900	5,200	2,000	
62090	Maintenance - RV Storage Lot	0	0	750	
62100	Maintenance - Signs	0	0	500	
62110	Maintenance - Tennis & Petanque	0	0	1,000	
62120	Maintenance - Trees	15,830	21,107	28,000	9
62140	Maintenance - Vehicle Fuel	354	471	360	
62150	Maintenance - Water & Land Conservation	0	0	2,000	
63010	Refuse	8,996	11,994	10,000	

Acct #	Account Name	YTD Actual 2026	Projected Results 2026	Proposed Budget 2027	NOTES
63020	Water	147,357	196,476	204,240	2
63030	Sewer	91,237	121,650	118,642	2
63040	Electricity	1,781	2,375	2,900	
64010	Taxes - Federal Income	4,023	5,364	6,000	
64020	Taxes - State Income	2,596	3,461	3,500	
64030	Taxes - Franchise and Other	1,953	2,605	110	
	Total Operating Expense	601,984	797,420	853,060	
	Total Operating Income	642,041	861,883	883,890	
	Total Operating Expense	601,984	797,420	853,060	
	Net Operating Income	40,057	64,463	30,830	

Acct #	Account Name	YTD Actual 2026	Projected Results 2026	Proposed Budget 2027	NOTES
Reserve Fund Income Statement					
	Income				
42100	Reserve Fund Income	92,409	109,555	198,850	
42110	Reserve Fund - Interest & Dividends	75			
	Total Reserve Income	92,484	109,555	198,850	
	Expenses				
70120	Dog Park	0	0	500	
70130	Electrical & Lighting	0	0	10,000	10
70140	Equipment	3,917	3,917	2,000	
70150	Fences	0	0	1,000	
70160	Property Repairs	11,068	11,068	18,000	11
70170	Mailboxes	715	800	800	
70180	Paving - Cul-de-Sacs	4,895	10,000	38,000	12
70190	Paving - Walking Paths & Trails	4,992	4,992	5,000	
70210	Plumbing - Sewer Lines	37,923	38,000	48,500	13
70220	Plumbing - Water Lines	1,513	10,000	40,000	14
70230	Inside Water Lines & Meters	0	400	5,250	15
70250	Signs - Permanent	0		5,000	
70260	Tennis & Petanque Courts	0	0		
70270	Water & Land Conservation	20,028	20,028	17,000	16
74005	Bank Service Charges - RF	675	900	900	
74010	Taxes - Federal Income	5,377	5,377	5,400	
74020	Taxes - State Income	1,458	1,458	1,500	
	Total Reserve Expense	92,562	106,940	198,850	
	Total Reserve Income	92,484	109,555	198,850	
	Total Reserve Expense	92,562	106,940	198,850	

Acct #	Account Name	YTD Actual 2026	Projected Results 2026	Proposed Budget 2027	NOTES
	Net Reserve	(78)	2,615	0	
	Total Income	92,484	109,555	198,850	
	Total Expense	92,562	106,940	198,850	
	Net Income	(78)	2,615	0	
	Deferred Reserve Fund Liability Account GL 21010				
	Reserve Fund Assessments		376,584	376,584	
	Total Projected Reserve Fund Expenses	Less:	109,863	198,850	
	Net projected increase in the DRFLA Balance		266,721	177,734	

2027 Budget Notes

1

Operating Fund

Change in Monthly Assessment and Projected Revenue

	Revenue	2026	Change	2027 Amount
Change in CPI year over year 2.7%	Operating	\$100	\$2	\$102
	Reserve	\$68	\$3	\$71
	Total	\$168	\$5	\$173
	Months	12	12	
	Lots	442	442	
				CHANGE
	Operating	\$530,400	\$541,008	\$10,608
	Reserve	\$360,672	\$376,584	\$15,912
	Total	\$891,072	\$917,592	\$26,520

2

Water and Sewer

Description	2026	2027 Budget
EXPENSE		
Water	\$202,776	\$204,240
Sewer	\$118,642	\$118,642
Water + Sewer	<u>\$321,418</u>	<u>\$322,882</u>

3

Accounting and Tax Preparation

Description	2027 Budget
CliftonLarsonAllen - CP 2026 Audit + 1120H	<u>\$17,115</u>

4**Insurance**

Policy	2026 Budget	2027 Budget
Package Policy	\$7,890	\$9,552
Work Comp	\$2,700	\$1,440
Directors & Officers	\$3,170	\$3,730
	<u>\$13,760</u>	<u>\$14,722</u>

5**Bookkeeping**

Description	Cost per Month	Months	2027 Budget
Optimal Bookkeeping	\$400	12	<u>\$4,800</u>

6**AppFolio Management Software**

Description	Cost per Month	Months	2027 Budget
Appfolio	\$880	12	\$10,558
			<u>10,558</u>

7**Payroll****2027
Budget**

Position	Pay	Rate	Hours	Total
CK	Hourly	\$42	40	\$43,680
RW	Hourly	\$50	17	\$22,100
MGR	Salary	-	-	\$85,000
Pay periods: 26				<u>\$150,780</u>
	FICA - ER	6.20%		<u>\$9,348</u>
	Medi - ER	1.45%		<u>\$2,186</u>
Total				<u>\$162,315</u>

8**Maintenance - Landscape Management Services**

Vendor	Cost per Month	Months	2027 Budget
Tierra Bonita	\$16,158	12	\$193,898
Additional worker per month	\$6,059	0	\$0
Total			<u>\$193,898</u>

9**Trees: Pruning, Removal and Spraying**

Description	2027 Budget
Spraying	\$8,000
Dead wood + Removal	\$15,000
Other	\$5,000
Total:	<u>\$28,000</u>

Reserve Fund**10****Electrical and Lighting**

Description	2027 Budget
Repairs to Path lighting	Amount
Total:	<u>\$10,000</u>

11**Property Repairs**

Description	2027 Budget
Restoration of Camino Carlos Rey Entrances	Amount
Two at Plaza Blanca	\$9,000
Two at Plaza Verde	\$9,000
	<u>\$18,000</u>

12**Asphalt - Crack Sealing and Sealing Coating****CDS****Description****2027
Budget**

Placeholder pending receipt of proposals

\$38,000

Total**\$38,000****13****Sewer Lines****Description****2027
Budget**

Hydrojetting cleanouts

\$18,500

Direct repair/replacement of sewer line laterals

\$30,000

\$48,500**14****Water Lines****Description****2027
Budget**

Direct repair/replacement of water line laterals

\$40,000**15****Meter Replacement****Install
Dates****Meters
to Install****Avg Cost****2027
Budget**

As Needed

10

\$525

\$5,250

16**Water & Land Conservation: Irrigation System**

			2027
Description	Hours	Rate	Budget
Labor rate for two techs	100	\$120	\$12,000
Materials			\$5,000
Total			\$17,000

17**GL Account 21010 - Deferred Reserve Fund Liability**

The estimated increase in the Deferred Reserve Fund Liability account after funding the 2027 expenditures: **\$177,734**

Manager's Report

10/28/2026

Landscape

- We'll be meeting with Tierra Bonita In early November to discuss winter projects. Such projects include removal of trees overcrowding the trees we want to keep, cutting back overgrown ground cover along the public streets, pulling up Siberian Elm and Russian Olive volunteers, and removal of trees where the primary growth is from suckers, among others.

Asphalt and Paving

- The annual cul-de-sac inspection is complete and we're expecting AFJ proposals for 2027 in due course. Identified asphalt maintenance includes crack filling and seal coating cul-de-sacs. Additional work may arise for 2027 depending on what kind of winter we have this year. A hard winter could lead to a more projects.
- Seal coating for 4 cul-de-sacs was scheduled for last week. Due to the rain fall, it is being re-scheduled.

Members with past due balances

- There are approximately 11 owners with account balances greater than \$700 who will receive a 10 day demand notice. If the balance remains unpaid after 10 days, a lien will be filed, our attorney will send a formal demand letter and costs incurred for collection will be added to their account.

Wildlife

- Over the course of the last 6 weeks, we've had reports and received pictures of bears, racoons, bobcats, mountain lions and most recent siting is a silver fox.

Crime

- No crime reports have been received by the office.

Sales & Walkins

- Currently there are 3 properties listed for sale and 2 that are pending. Properties that closed in 2026 total 29.



Appendix

Financial Statements and Reports

October 2026

Balance Sheet

Entities: Active Properties and Corporate Entities

As of: 09/30/2026

Accounting Basis: Accrual

Include Zero Balance GL Accounts: No

Account Number	Account Name	Balance
ASSETS		
Cash		
10020	EBT Operating Fund #7801	15,943.65
11021	EBT OF IntraFi Cash #7801	530,276.38
12040	EBT Reserve Fund #8601	10,000.24
12051	EBT RF IntraFi Cash #8601	1,238,000.55
Total Cash		1,794,220.82
10010	Petty Cash	255.00
10021	EBT Operating Fund - IntraFi Cash Svc	-4,798.25
12041	EBT Reserve - IntraFi Cash Svc	2,934.50
13010	Accounts Receivable	85,220.68
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	-11,704.00
TOTAL ASSETS		1,893,393.75
LIABILITIES & CAPITAL		
Liabilities		
20010	Accounts Payable	38,044.56
20020	Accounts Payable - Prev Mgmt	-387.09
20030	Prepaid Assessments	7,896.41
20035	Utility Rebates Due Members	128.00
20040	RV Lot Dumpster Key Deposits	4,003.00
20045	Short-term Lease Liability	8,880.00
20050	Long Term Lease Liability	5,431.00
21010	Deferred Reserve Fund Liability	1,696,932.18
21011	IFC Account Sweeps	0.25
24010	RF Income Taxes Payable	5,687.00
25010	Federal Withholding	474.28
25020	FICA	402.70
25030	FUTA	-0.01
25040	Medicare	94.16
25050	State Income Tax Withholding	4,825.09
25060	WC-1	2.00
29005	Clearing Account	75,105.46
Total Liabilities		1,847,518.99
Capital		
30900	Members' Equity - OF	67,737.59
30910	Members' Equity - RF	0.06
Calculated Retained Earnings		39,914.28

Balance Sheet

Account Number	Account Name	Balance
	Calculated Prior Years Retained Earnings	-61,777.17
	Total Capital	45,874.76
	TOTAL LIABILITIES & CAPITAL	1,893,393.75

Operating Fund Income Statement

Entities: Active Properties
As of: Sep 2026
Accounting Basis: Accrual
Fund Type: Operating
Base Report: Fund Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
Income							
40100	Assessments	44,200.00	44,200.00	397,961.65	397,800.00	161.65	0.04%
40200	Water & Sewer Charges	31,645.20	28,449.00	230,033.64	232,206.00	-2,172.36	-0.94%
40300	Transfer Fees	600.00	400.00	4,600.00	3,600.00	1,000.00	27.78%
40310	Permits and Fees	320.00	0.00	520.00	0.00	520.00	-
40800	Operating Fund - Interest & Dividends	1,237.71	1,665.00	8,525.80	14,999.00	-6,473.20	-43.16%
49035	NSF Fees Collected	25.00	0.00	400.00	0.00	400.00	-
Total Operating Income		78,027.91	74,714.00	642,041.09	648,605.00	-6,563.91	-1.01%
Expense							
60110	Postage & Delivery	0.00	55.00	658.55	1,055.00	396.45	37.58%
60120	Office Supplies	45.42	110.00	937.51	1,070.00	132.49	12.38%
60130	Printing/Copies	271.44	100.00	1,601.93	1,200.00	-401.93	-33.49%
60140	Accounting & Tax Prep	0.00	0.00	15,679.63	17,250.00	1,570.37	9.10%
60150	Legal	0.00	1,000.00	8,095.25	9,680.00	1,584.75	16.37%
60160	Bank Service Charges	140.53	150.00	1,397.33	1,350.00	-47.33	-3.51%
60180	Telephone & Internet	244.36	333.00	2,123.12	3,001.00	877.88	29.25%
60190	Insurance Premiums	885.00	750.00	12,285.00	11,510.00	-775.00	-6.73%
60195	Licenses & Fees	0.00	0.00	0.00	0.00	0.00	0.00%
60200	Late Payment Charges	0.00	0.00	916.21	0.00	-916.21	-
60210	Meetings	0.00	0.00	1,047.76	4,000.00	2,952.24	73.81%
60230	Office Equipment	0.00	42.00	1,481.08	378.00	-1,103.08	-291.82%
60235	Rent & Utilities	923.15	920.00	8,081.42	8,240.00	158.58	1.92%
60240	Office Expense	252.66	142.00	6,158.98	1,276.00	-4,882.98	-382.68%
60245	Office Expense - SW Subs	981.08	484.00	6,380.71	4,348.00	-2,032.71	-46.75%
60250	Bookkeeping	433.11	400.00	3,108.08	3,600.00	491.92	13.66%
60265	Continuing Education	0.00	0.00	0.00	0.00	0.00	0.00%
60270	Dues & Subscriptions	0.00	0.00	165.00	0.00	-165.00	-

Operating Fund Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
60280	Management SW Subs	879.87	880.00	7,882.64	7,920.00	37.36	0.47%
61010	Wages - Managerial	7,315.00	9,617.00	82,301.34	86,557.00	4,255.66	4.92%
61020	Wages - Landscape	0.00	0.00	65.00	0.00	-65.00	-
61040	Payroll Taxes: FICA	453.53	596.00	5,102.69	5,367.00	264.31	4.92%
61045	Payroll Taxes: Medicare	106.07	139.00	1,193.37	1,256.00	62.63	4.99%
61050	Payroll Taxes FUTA	0.00	5.00	84.00	45.00	-39.00	-86.67%
61070	Payroll Taxes: SUTA	174.72	49.00	3,771.91	441.00	-3,330.91	-755.31%
61080	Payroll Taxes: WC	0.00	13.00	15.30	117.00	101.70	86.92%
61090	Payroll Processing Fee	54.09	50.00	470.42	464.00	-6.42	-1.38%
62010	Equipment Rental	108.19	108.00	973.71	972.00	-1.71	-0.18%
62020	Maintenance - Community Garden	0.00	42.00	0.00	378.00	378.00	100.00%
62030	Maintenance - Dog Park	0.00	200.00	228.12	500.00	271.88	54.38%
62050	Maintenance - Landscaping	0.00	400.00	6,392.36	7,100.00	707.64	9.97%
62055	Maintenance - Landscape Management Services	16,158.18	16,158.00	145,423.62	145,424.00	0.38	0.00%
62060	Maintenance - Other	0.00	0.00	3,899.99	0.00	-3,899.99	-
62065	Maintenance - Cul-de-Sacs & Paths	0.00	0.00	0.00	0.00	0.00	0.00%
62070	Maintenance - Plumbing - Sewer	0.00	0.00	0.00	0.00	0.00	0.00%
62080	Maintenance - Plumbing - Water	0.00	0.00	0.00	0.00	0.00	0.00%
62090	Maintenance - RV Storage Lot	0.00	0.00	0.00	0.00	0.00	0.00%
62100	Maintenance - Signs	0.00	0.00	0.00	0.00	0.00	0.00%
62110	Maintenance - Tennis & Petanque	0.00	0.00	0.00	0.00	0.00	0.00%
62120	Maintenance - Trees	30.00	0.00	15,829.90	0.00	-15,829.90	-
62140	Maintenance - Vehicle Fuel	0.00	0.00	353.59	0.00	-353.59	-
62150	Maintenance - Water & Land Conservation	0.00	0.00	0.00	0.00	0.00	0.00%
63010	Refuse	1,293.92	1,000.00	8,995.80	8,000.00	-995.80	-12.45%
63020	Water	20,480.07	18,063.00	147,357.08	138,738.00	-8,619.08	-6.21%
63030	Sewer	9,135.07	10,386.00	91,237.15	93,470.00	2,232.85	2.39%
63040	Electricity	0.00	425.00	1,781.18	3,825.00	2,043.82	53.43%
64010	Taxes - Federal Income	0.00	0.00	4,023.00	0.00	-4,023.00	-
64020	Taxes - State Income	0.00	0.00	2,596.00	0.00	-2,596.00	-

Operating Fund Income Statement

Account Number	Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
64030	Taxes - Franchise and Other	0.00	0.00	1,953.44	0.00	-1,953.44	-
Total Operating Expense		60,365.46	62,617.00	602,049.17	568,532.00	-33,517.17	-5.90%
Total Operating Income		78,027.91	74,714.00	642,041.09	648,605.00	-6,563.91	-1.01%
Total Operating Expense		60,365.46	62,617.00	602,049.17	568,532.00	-33,517.17	-5.90%
NOI - Net Operating Income		17,662.45	12,097.00	39,991.92	80,073.00	-40,081.08	-50.06%
Total Income		78,027.91	74,714.00	642,041.09	648,605.00	-6,563.91	-1.01%
Total Expense		60,365.46	62,617.00	602,049.17	568,532.00	-33,517.17	-5.90%
Net Income		17,662.45	12,097.00	39,991.92	80,073.00	-40,081.08	-50.06%

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Reserve Fund Income Statement

Entities: Active Properties

As of: Sep 2026

Accounting Basis: Accrual

Fund Type: Reserve

Base Report: Fund Income Statement

Account Name	MTD Actual	MTD Budget	YTD Actual	YTD Budget	YTD \$ Var.	YTD % Var.
Income						
Reserve Fund Income	3,324.46	30,056.00	92,408.92	270,504.00	-178,095.08	-65.84%
Reserve Fund - Interest & Dividends	0.00	0.00	75.00	0.00	75.00	—
Total Reserve Income	3,324.46	30,056.00	92,483.92	270,504.00	-178,020.08	-65.81%
Expense						
Dog Park	0.00	0.00	0.00	300.00	300.00	100.00%
Electrical & Lighting	0.00	0.00	0.00	6,000.00	6,000.00	100.00%
Equipment	0.00	0.00	3,916.92	0.00	-3,916.92	—
Fences	0.00	0.00	0.00	0.00	0.00	0.00%
Property Repairs	0.00	0.00	11,067.84	0.00	-11,067.84	—
Mailboxes	0.00	0.00	715.22	0.00	-715.22	—
Paving - Cul-de-Sacs	1,736.41	28,553.00	4,895.49	28,553.00	23,657.51	82.85%
Paving - Walking Paths & Trails	0.00	0.00	4,991.84	0.00	-4,991.84	—
Plumbing - Sewer Lines	0.00	0.00	37,922.96	0.00	-37,922.96	—
Plumbing - Water Lines	1,513.05	0.00	1,513.05	0.00	-1,513.05	—
Inside Water Lines & Meters	0.00	0.00	0.00	0.00	0.00	0.00%
Signs - Permanent	0.00	0.00	0.00	0.00	0.00	0.00%
Tennis & Petanque Courts	0.00	0.00	0.00	0.00	0.00	0.00%
Water & Land Conservation	0.00	0.00	20,028.24	0.00	-20,028.24	—
Bank Service Charges - RF	75.00	75.00	675.00	675.00	0.00	0.00%
Taxes - Federal Income	0.00	0.00	5,377.00	0.00	-5,377.00	—
Taxes - State Income	0.00	0.00	1,458.00	0.00	-1,458.00	—
Total Reserve Expense	3,324.46	28,628.00	92,561.56	35,528.00	-57,033.56	-160.53%
Total Reserve Income	3,324.46	30,056.00	92,483.92	270,504.00	-178,020.08	-65.81%
Total Reserve Expense	3,324.46	28,628.00	92,561.56	35,528.00	-57,033.56	-160.53%
Net Reserve	0.00	1,428.00	-77.64	234,976.00	-235,053.64	-100.03%
Total Income	3,324.46	30,056.00	92,483.92	270,504.00	-178,020.08	-65.81%
Total Expense	3,324.46	28,628.00	92,561.56	35,528.00	-57,033.56	-160.53%
Net Income	0.00	1,428.00	-77.64	234,976.00	-235,053.64	-100.03%

Income Statement

Park Plazas Community Services Association

Entities: Active Properties and Corporate Entities

As of: Sep 2025

Accounting Basis: Accrual

Include Zero Balance GL Accounts: No

Account Number	Account Name	Year to Month End	% of Year to Month End
Operating Income & Expense			
Income			
40100	Assessments	389,838.74	55.81
40200	Water & Sewer Charges	207,549.10	29.71
40300	Transfer Fees	5,400.00	0.77
40310	Permits and Fees	70.00	0.01
40600	Misc Income	4,250.00	0.61
40800	Operating Fund - Interest & Dividends	14,379.29	2.06
42100	Reserve Fund Income	76,875.28	11.01
42110	Reserve Fund - Interest & Dividends	0.00	0.00
49035	NSF Fees Collected	125.00	0.02
Total Operating Income		698,487.41	100.00
Expense			
60110	Postage & Delivery	876.00	0.13
60120	Office Supplies	1,134.79	0.16
60130	Printing/Copies	977.86	0.14
60140	Accounting & Tax Prep	11,946.84	1.71
60150	Legal	11,900.73	1.70
60160	Bank Service Charges	876.79	0.13
60180	Telephone & Internet	3,025.91	0.43
60190	Insurance Premiums	11,597.00	1.66
60195	Licenses & Fees	78.90	0.01
60200	Late Payment Charges	0.00	0.00
60210	Meetings	5,642.55	0.81
60230	Office Equipment	439.81	0.06
60235	Rent & Utilities	8,180.77	1.17
60240	Office Expense	1,349.87	0.19
60245	Office Expense - SW Subs	4,658.81	0.67
60250	Bookkeeping	4,007.33	0.57
60265	Continuing Education	0.00	0.00
60270	Dues & Subscriptions	340.00	0.05
60280	Management SW Subs	7,918.83	1.13
61010	Wages - Managerial	82,128.86	11.76
61020	Wages - Landscape	34,678.52	4.96
61030	Employee Benefits	-139.50	-0.02
61040	Payroll Taxes: FICA	7,242.06	1.04
61045	Payroll Taxes: Medicare	1,693.71	0.24
61050	Payroll Taxes FUTA	166.36	0.02
61070	Payroll Taxes: SUTA	254.83	0.04
61080	Payroll Taxes: WC	-285.21	-0.04
61090	Payroll Processing Fee	514.62	0.07

Income Statement

Account Number	Account Name	Year to Month End	% of Year to Month End
62010	Equipment Rental	973.71	0.14
62030	Maintenance - Dog Park	0.00	0.00
62040	Maintenance - Electrical	1,606.88	0.23
62050	Maintenance - Landscaping	5,235.36	0.75
62055	Maintenance - Landscape Management Services	113,107.26	16.19
62060	Maintenance - Other	765.91	0.11
62065	Maintenance - Cul-de-Sacs & Paths	51,629.24	7.39
62070	Maintenance - Plumbing - Sewer	14,045.44	2.01
62080	Maintenance - Plumbing - Water	21,779.56	3.12
62090	Maintenance - RV Storage Lot	813.86	0.12
62110	Maintenance - Tennis & Petanque	10.81	0.00
62120	Maintenance - Trees	9,436.01	1.35
62130	Maintenance - Vehicles	190.91	0.03
62140	Maintenance - Vehicle Fuel	293.58	0.04
62150	Maintenance - Water & Land Conservation	8,391.60	1.20
63010	Refuse	6,841.24	0.98
63020	Water	131,820.54	18.87
63030	Sewer	82,924.19	11.87
63040	Electricity	3,526.41	0.50
64010	Taxes - Federal Income	0.00	0.00
65000	Miscellaneous	0.00	0.00
70130	Electrical & Lighting	1,982.37	0.28
70160	Property Repairs	6,761.88	0.97
70180	Paving - Cul-de-Sacs	5,135.66	0.74
70190	Paving - Walking Paths & Trails	8,486.23	1.21
70220	Plumbing - Water Lines	9,785.56	1.40
70230	Inside Water Lines & Meters	0.00	0.00
70260	Tennis & Petanque Courts	0.00	0.00
70270	Water & Land Conservation	44,723.58	6.40
Total Operating Expense		731,474.83	104.72
NOI - Net Operating Income		-32,987.42	-4.72
Total Income		698,487.41	100.00
Total Expense		731,474.83	104.72
Net Income		-32,987.42	-4.72

Reconciliation Report

Enterprise Bank & Trust

Account Name	Operating Fund 7801
Account Number	*****
Ending Statement Date	09/30/2026

Summary

Bank Statement Starting Balance on 08/31/2026	10,000.21
Cleared Deposits and other Increases	160,249.23
Cleared Checks and other Decreases	160,249.22
Cleared ACH Batches and Reversals	0.00
Cleared Balance	10,000.22

Unreconciled Transactions

Unreconciled Deposits and other Increases (1 Item)		
Journal Entry - Recognize Pmt from RF of OF CC pmt made 08/26/25	08/31/2025	615.94
Total		615.94
Unreconciled Checks and other Decreases (7 Items)		
Check #20220509 - William C. & Diane J. Graves	12/17/2024	70.14
Journal Entry - April 2025 - PP Payroll P/E 03/04/2025	04/09/2025	32.22
Check #20220654 - Delores R. Pack Estate	11/21/2025	190.37
Payment Ref Bookkeeping 9/2025 - Optimal Unlimited	12/05/2025	207.33
Payment Ref October, 2025 Bookkeeping - Optimal Unlimited	12/05/2025	311.47
Check #20220672 - PNM	01/04/2026	850.44
Check #20220736 - Santa Fe County Treasurer	07/21/2026	2,837.23
Total		4,499.20
Unreconciled ACH Batches and Reversals (0 Items)		
Total		0.00
Unreconciled Payments from ACH Batches Generated after Reconciliation Period (0 Items)		
Total		0.00
Pending ACH Payments Which Have Not Been Batched (0 Items)		
Total		0.00
Unreconciled Checks Voided after Reconciliation Period (0 Items)		
Total		0.00
Unreconciled Receipts Deposited after Reconciliation Period (44 Items)		
Receipt #EBBD-7D20 - Elizabeth Sallee	09/25/2026	211.85
Receipt #ECB8-28C0 - Jane Steinberg	09/25/2026	300.25
Receipt #EDB1-4320 - Marianne Murray	09/25/2026	222.62
Receipt #EE8D-F580 - Darcy Nicholson	09/25/2026	221.47
Receipt #EF5E-9380 - Betty L. Bookwalter	09/25/2026	(28) 272.71

Receipt #F02B-4CC0 - Richard A. Markwood	09/25/2026	235.47
Receipt #F160-DFB0 - Richard A. & Mary E. Lee	09/25/2026	247.17
Receipt #F234-51A0 - Judith Halevy	09/25/2026	252.76
Receipt #F2ED-49F0 - Chris John Fabyonic	09/25/2026	209.16
Receipt #F3A0-E550 - Edward Stein	09/25/2026	210.32
Receipt #F467-BDB0 - Kendall & James De Rosso	09/25/2026	236.14
Receipt #1BB2-B720 - Penelope Stuart	09/26/2026	203.00
Receipt #1DA0-8570 - Bernhard Draiscoll	09/26/2026	210.00
Receipt #1F00-7F30 - William H. Freytag III	09/26/2026	241.95
Receipt #B2EC-A640 - Daniel J. & Carolyn Coco-V. McCoy	09/27/2026	200.00
Receipt #B3D7-E3F0 - Gail I. Larsen	09/27/2026	18.27
Receipt #B470-22C0 - Sharon & Michael McCaffery	09/27/2026	199.73
Receipt #B51B-0C30 - Bill Glaze	09/27/2026	247.54
Receipt #6C48-8380 - Maureen O'Reilly-Blum	09/28/2026	232.35
Receipt #6D1A-3AC0 - Rosemary M. Thompson	09/28/2026	357.72
Receipt #6E37-DB40 - Mike Walker	09/28/2026	280.13
Receipt #6F41-E690 - Wanda Frances Miles-Bell Revocable Trust	09/28/2026	221.91
Receipt #DBDD-A2A0 - Daniel Tellez	09/28/2026	224.39
Receipt #74B9-7DC0 - Robin Fischman	09/28/2026	214.93
Receipt #48F1-D650 - Denis Tassel	09/29/2026	200.00
Receipt #4B4C-DF10 - David M. Silver	09/29/2026	225.66
Receipt #4C4F-B600 - John W. & Kris Murphey	09/29/2026	314.70
Receipt #4D61-D1F0 - Monica Sweeney	09/29/2026	400.00
Receipt #4E69-38D0 - Douglas M. Stattel	09/29/2026	100.00
Receipt #389F-F560 - Jean P. Saldana	09/29/2026	219.78
Receipt #B7E9-0A40 - John R. Hanson	09/30/2026	239.54
Receipt #B8A9-65E0 - Estate of Suzanne Brandt	09/30/2026	240.19
Receipt #B95C-FDE0 - 2877 Plaza Blanca LLC	09/30/2026	228.74
Receipt #B9F0-C640 - Stephen C. Bing	09/30/2026	289.17
Receipt #BAAA-A850 - Shawn A. Paar	09/30/2026	217.40
Receipt #BB6E-CE40 - Christopher Schulz	09/30/2026	276.79
Receipt #BC1D-6520 - Valarie & Mahdi Budayr	09/30/2026	200.00
Receipt #BCDB-F2E0 - Janis Ann Devoti	09/30/2026	229.51
Receipt #BD89-3160 - Raymond & Vicki Singer	09/30/2026	205.51
Receipt #BE59-A630 - Oliver Stanford	09/30/2026	227.78
Receipt #BEFD-D120 - Rand L. Greenfield	09/30/2026	228.00
Receipt #BFB4-8870 - Douglas M. Stattel	09/30/2026	100.00
Receipt #929E-7D80 - Stephen C. & Ivy Maxwell	09/30/2026	5.58
Receipt #6201-5D80 - Eileen Tyrrell	09/30/2026	206.50
Total		9,826.69

Receipts Reversed after Reconciliation Which Have Not Been Deposited (0 Items)

Total	0.00
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Pending Online Receipts Which Have Not Been Deposited (0 Items)

Total	0.00
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Cleared Transactions

Cleared Deposits and other Increases (54 Items)

Deposit #633	08/31/2026	380.25
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Deposit #634	08/31/2026	717.60
Deposit #Automatic ACH Deposit	09/01/2026	640.03
Deposit #Automatic Deposit	09/01/2026	897.48
Deposit #Automatic Deposit	09/02/2026	312.98
Deposit #Automatic ACH Deposit	09/02/2026	1,205.16
Deposit #Automatic ACH Deposit	09/03/2026	1,061.90
Deposit #Automatic Deposit	09/03/2026	1,103.95
Deposit #Automatic ACH Deposit	09/04/2026	3,762.76
Deposit #Automatic Deposit	09/04/2026	1,715.30
Deposit #635	09/04/2026	3,507.06
Deposit #636	09/04/2026	17.35
Deposit #Automatic Deposit	09/08/2026	575.06
Deposit #Automatic ACH Deposit	09/08/2026	5,951.08
Deposit #Automatic ACH Deposit	09/09/2026	8,025.03
Deposit #Automatic Deposit	09/09/2026	236.01
Deposit #637	09/09/2026	3,127.11
Deposit #Automatic ACH Deposit	09/10/2026	4,498.73
Deposit #Automatic Deposit	09/10/2026	242.50
Deposit #638	09/10/2026	657.15
Deposit #Automatic ACH Deposit	09/11/2026	10,877.48
Deposit #Automatic Deposit	09/11/2026	211.14
Deposit #639	09/11/2026	220.00
Deposit #Automatic Deposit	09/14/2026	232.25
Deposit #640	09/12/2026	534.77
Deposit #Automatic ACH Deposit	09/14/2026	2,625.95
Deposit #641	09/14/2026	5,624.81
Deposit #Automatic ACH Deposit	09/15/2026	686.61
Deposit #Automatic Deposit	09/15/2026	465.28
Deposit #Automatic ACH Deposit	09/16/2026	4,479.69
Deposit #Automatic Deposit	09/16/2026	239.24
Deposit #Automatic ACH Deposit	09/17/2026	1,833.42
Deposit #Automatic Deposit	09/17/2026	452.11
Deposit #Automatic ACH Deposit	09/18/2026	1,860.45
Deposit #642	09/18/2026	4,239.90
Deposit #Automatic ACH Deposit	09/21/2026	3,955.83
Deposit #643	09/21/2026	3,073.57
Deposit #Automatic ACH Deposit	09/22/2026	3,097.51
Deposit #Automatic Deposit	09/22/2026	1,908.51
Deposit #Automatic ACH Deposit	09/23/2026	1,208.81
Deposit #Automatic ACH Deposit	09/24/2026	935.72
Deposit #Automatic ACH Deposit	09/25/2026	3,890.02
Deposit #Automatic Deposit	09/28/2026	520.44
Deposit #644	09/27/2026	609.55
Deposit #645	09/27/2026	924.95
Deposit #Automatic ACH Deposit	09/28/2026	1,667.56
Deposit #Automatic ACH Deposit	09/29/2026	1,463.65
Deposit #Automatic Deposit	09/29/2026	247.01
Deposit #Automatic ACH Deposit	09/30/2026	2,521.03
Deposit #Automatic Deposit	09/30/2026	386.28

Deposit #646	09/30/2026	5,980.28
Journal Entry - 9/30/2026 Interest earned	09/30/2026	0.22
Journal Entry - 9/30/2026 Record Sweep Transactions	09/30/2026	54,639.70
Journal Entry - Record adjustment to CSF Refuse for 9/30/26 recon	09/15/2026	1.00
Total		160,249.23

Cleared Checks and other Decreases (27 Items)

Payment Ref ACH EBT CC - Enterprise Bank & Trust	09/03/2026	3,289.29
Check #20220741 - Tara Teilmann	09/04/2026	3,700.67
Check #20220742 - Rodeo Plaza Shopping Center	09/09/2026	787.50
Check #20220743 - Tierra Bonita Landscape Management	09/09/2026	6,156.01
Check #20220744 - Tierra Bonita Landscape Management	09/09/2026	16,158.18
Check #20220745 - City of Santa Fe	09/14/2026	31,464.41
Check #20220746 - Rodeo Plaza Shopping Center	09/14/2026	122.56
Payment Ref SFLG - Aug 2026 - Santa Fe Law Group	09/03/2026	1,195.58
Payment Ref Comcast iNet + Tel - Comcast	09/04/2026	196.38
Payment Ref Legal Services 08/2026 - Santa Fe Law Group	09/15/2026	1,460.54
Payment Ref CLA Balance due on 2025 Audit - CliftonLarson Allen, LLP	09/15/2026	3,474.94
Payment Ref CSF Refuse - City of Santa Fe	09/15/2026	505.49
Check #20220747 - CASH	09/15/2026	225.00
Payment Ref EBT Visa ACH 09-17-2026 - Enterprise Bank & Trust	09/17/2026	1,335.32
Payment Ref City of Santa Fe - City of Santa Fe	09/16/2026	799.45
Payment Ref Sure Payroll - SurePayroll	09/28/2026	54.09
Payment Ref ACH DEBIT APPFOLIO - AppFolio Software	09/03/2026	879.87
Payment Ref NM MUTUAL INSURANCE - NM Mutual Insurance Company	09/09/2026	89.00
Payment Ref ACH DEBIT Cincinnati Insur INS.PREM - Cincinnati Insurance Company	09/30/2026	796.00
Journal Entry - Payroll PE 9/4/2026	09/04/2026	1,104.86
Journal Entry - Payroll PE 9/4/2026	09/04/2026	1,959.08
Journal Entry - September 2026 - Payroll Taxes P/E 8/31/2026	09/04/2026	1,063.26
Journal Entry - EBT - Bank account analysis fee - September, 2026	09/16/2026	153.64
Journal Entry - Payroll PE 9/18/2026	09/18/2026	1,136.79
Journal Entry - Payroll PE 9/18/2026	09/18/2026	1,780.37
Journal Entry - September 2026 - Payroll Taxes P/E 9/18/2026	09/18/2026	1,004.96
Journal Entry - 9/30/2026 Record Sweep Transactions	09/30/2026	79,355.98
Total		160,249.22

Cleared ACH Batches and Reversals (0 Items)

Total	0.00
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Cash Accounts

10020: EBT Operating Fund #7801	15,943.65
Less Unreconciled Deposits	-615.94
Less Unreconciled Receipts Deposited after Reconciliation Period	-9,826.69
Less Receipts Reversed after Reconciliation Which Have Not Been Deposited	0.00
Less Pending Online Receipts Which Have Not Been Deposited	0.00
Plus Unreconciled Checks	4,499.20
Plus Unreconciled ACH Batches and Reversals	0.00
Plus Unreconciled Payments from ACH Batches Generated after Reconciliation Period	0.00
Plus Pending ACH Payments Which Have Not Been Batched	0.00
Plus Unreconciled Checks Voided after Reconciliation Period	0.00

(31)

Adjusted Cash Balance	10,000.22
Bank Statement Balance on 09/30/2026	10,000.22
	In Balance

Reconciliation Report

Enterprise Bank and Trust

Account Name	EBT OF IntraFi Cash Sweep Account 7801
Account Number	*****
Ending Statement Date	09/30/2026

Summary

Bank Statement Starting Balance on 08/31/2026	504,322.61
Cleared Deposits and other Increases	80,593.47
Cleared Checks and other Decreases	54,639.70
Cleared ACH Batches and Reversals	0.00
Cleared Balance	530,276.38

Unreconciled Transactions

Unreconciled Deposits and other Increases (0 Items)	
Total	0.00
Unreconciled Checks and other Decreases (0 Items)	
Total	0.00
Unreconciled ACH Batches and Reversals (0 Items)	
Total	0.00
Unreconciled Payments from ACH Batches Generated after Reconciliation Period (0 Items)	
Total	0.00
Pending ACH Payments Which Have Not Been Batched (0 Items)	
Total	0.00
Unreconciled Checks Voided after Reconciliation Period (0 Items)	
Total	0.00
Unreconciled Receipts Deposited after Reconciliation Period (0 Items)	
Total	0.00
Receipts Reversed after Reconciliation Which Have Not Been Deposited (0 Items)	
Total	0.00
Pending Online Receipts Which Have Not Been Deposited (0 Items)	
Total	0.00

Cleared Transactions

Cleared Deposits and other Increases (2 Items)		
Journal Entry - 9/30/2026 Record Sweep Transactions	09/30/2026	79,355.98
Journal Entry - ICS Interest Earned - 9/2026	09/30/2026	1,237.49
Total		80,593.47

Cleared Checks and other Decreases (1 Item)

Journal Entry - 9/30/2026 Record Sweep Transactions	09/30/2026	54,639.70
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Total		54,639.70
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Cleared ACH Batches and Reversals (0 Items)

Total		0.00
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Cash Accounts

11021: EBT OF IntraFi Cash #7801		530,276.38
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Less Unreconciled Deposits		0.00
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Less Unreconciled Receipts Deposited after Reconciliation Period		0.00
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Less Receipts Reversed after Reconciliation Which Have Not Been Deposited		0.00
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Less Pending Online Receipts Which Have Not Been Deposited		0.00
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Plus Unreconciled Checks		0.00
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Plus Unreconciled ACH Batches and Reversals		0.00
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Plus Unreconciled Payments from ACH Batches Generated after Reconciliation Period		0.00
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Plus Pending ACH Payments Which Have Not Been Batched		0.00
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Plus Unreconciled Checks Voided after Reconciliation Period		0.00
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Adjusted Cash Balance		530,276.38
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Bank Statement Balance on 09/30/2026		530,276.38
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In Balance

Reconciliation Report

Enterprise Bank & Trust

Account Name	Reserve Fund 8601
Account Number	*****
Ending Statement Date	09/30/2026

Summary

Bank Statement Starting Balance on 08/31/2026	10,000.26
Cleared Deposits and other Increases	11,099.80
Cleared Checks and other Decreases	11,099.82
Cleared ACH Batches and Reversals	0.00
Cleared Balance	10,000.24

Unreconciled Transactions

Unreconciled Deposits and other Increases (0 Items)	
Total	0.00
Unreconciled Checks and other Decreases (0 Items)	
Total	0.00
Unreconciled ACH Batches and Reversals (0 Items)	
Total	0.00
Unreconciled Payments from ACH Batches Generated after Reconciliation Period (0 Items)	
Total	0.00
Pending ACH Payments Which Have Not Been Batched (0 Items)	
Total	0.00
Unreconciled Checks Voided after Reconciliation Period (0 Items)	
Total	0.00
Unreconciled Receipts Deposited after Reconciliation Period (0 Items)	
Total	0.00
Receipts Reversed after Reconciliation Which Have Not Been Deposited (0 Items)	
Total	0.00
Pending Online Receipts Which Have Not Been Deposited (0 Items)	
Total	0.00

Cleared Transactions

Cleared Deposits and other Increases (2 Items)		
Journal Entry - EBT RF-8601 Interest 9/30/2026	09/30/2026	0.24
Journal Entry - 9/30/2026 Record Sweep Transactions	09/30/2026	11,099.56
Total		11,099.80

Cleared Checks and other Decreases (3 Items)

Check #2220459 - Tierra Bonita Landscape Management	09/09/2026	11,024.56
Journal Entry - EBT - Bank account analysis fee -September, 2026	09/16/2026	75.00
Journal Entry - 9/30/2026 Record Sweep Transactions	09/30/2026	0.26
Total		11,099.82

Cleared ACH Batches and Reversals (0 Items)

Total		0.00
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Cash Accounts

12040: EBT Reserve Fund #8601	10,000.24
Less Unreconciled Deposits	0.00
Less Unreconciled Receipts Deposited after Reconciliation Period	0.00
Less Receipts Reversed after Reconciliation Which Have Not Been Deposited	0.00
Less Pending Online Receipts Which Have Not Been Deposited	0.00
Plus Unreconciled Checks	0.00
Plus Unreconciled ACH Batches and Reversals	0.00
Plus Unreconciled Payments from ACH Batches Generated after Reconciliation Period	0.00
Plus Pending ACH Payments Which Have Not Been Batched	0.00
Plus Unreconciled Checks Voided after Reconciliation Period	0.00
Adjusted Cash Balance	10,000.24
Bank Statement Balance on 09/30/2026	10,000.24
	In Balance

Reconciliation Report

Enterprise Bank and Trust

Account Name	EBT RF IntraFi Cash Sweep Account 8601
Account Number	*****
Ending Statement Date	09/30/2026

Summary

Bank Statement Starting Balance on 08/31/2026	1,246,090.25
Cleared Deposits and other Increases	3,009.86
Cleared Checks and other Decreases	11,099.56
Cleared ACH Batches and Reversals	0.00
Cleared Balance	1,238,000.55

Unreconciled Transactions

Unreconciled Deposits and other Increases (0 Items)	
Total	0.00
Unreconciled Checks and other Decreases (0 Items)	
Total	0.00
Unreconciled ACH Batches and Reversals (0 Items)	
Total	0.00
Unreconciled Payments from ACH Batches Generated after Reconciliation Period (0 Items)	
Total	0.00
Pending ACH Payments Which Have Not Been Batched (0 Items)	
Total	0.00
Unreconciled Checks Voided after Reconciliation Period (0 Items)	
Total	0.00
Unreconciled Receipts Deposited after Reconciliation Period (0 Items)	
Total	0.00
Receipts Reversed after Reconciliation Which Have Not Been Deposited (0 Items)	
Total	0.00
Pending Online Receipts Which Have Not Been Deposited (0 Items)	
Total	0.00

Cleared Transactions

Cleared Deposits and other Increases (2 Items)		
Journal Entry - 9/30/2026 Record Sweep Transactions	09/30/2026	0.26
Journal Entry - ICS Interest earned - 9/2026	09/30/2026	3,009.60
Total		3,009.86

Cleared Checks and other Decreases (1 Item)

Journal Entry - 9/30/2026 Record Sweep Transactions	09/30/2026	11,099.56
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Total		11,099.56
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Cleared ACH Batches and Reversals (0 Items)

Total		0.00
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Cash Accounts

12051: EBT RF IntraFi Cash #8601	1,238,000.55
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Less Unreconciled Deposits	0.00
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Less Unreconciled Receipts Deposited after Reconciliation Period	0.00
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Less Receipts Reversed after Reconciliation Which Have Not Been Deposited	0.00
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Less Pending Online Receipts Which Have Not Been Deposited	0.00
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Plus Unreconciled Checks	0.00
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Plus Unreconciled ACH Batches and Reversals	0.00
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Plus Unreconciled Payments from ACH Batches Generated after Reconciliation Period	0.00
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Plus Pending ACH Payments Which Have Not Been Batched	0.00
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Plus Unreconciled Checks Voided after Reconciliation Period	0.00
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Adjusted Cash Balance	1,238,000.55
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Bank Statement Balance on 09/30/2026	1,238,000.55
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In Balance

Journal Entry Register Report

Properties: Active Properties Only

Date Range : 09/01/2026 - 09/30/2026

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
09/01/2026	1442	Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	40100	Assessments	30,056.00		Record Deferred RF Liability - SEP, 2026
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability		30,056.00	Record Deferred RF Liability - SEP, 2026
09/03/2026	1440							Correct posting of Refuse
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	63010	Refuse	505.49		Correct posting of Refuse
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	60110	Postage & Delivery		505.49	Correct posting of Refuse to GL63010
09/04/2026	1429							Payroll PE 9/4/2026
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	1,344.00		P/E 8/30/2026 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	2,410.00		P/E 8/30/2026- R White
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding		307.78	P/E 8/30/2026- All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA	232.74		P/E 8/30/2026- All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare	54.44		P/E 8/30/2026- All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding	95.10		P/E 8/30/2026- All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	1,104.86		P/E P/E 8/30/2026 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	1,959.08		P/E 8/30/2026- R White

09/04/2026 1430 September 2026 - Payroll Taxes P/E 8/31/2026

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	25010	Federal Withholding	307.78		Pay Tax Liabilities P/E 8/31/2026- ALL EES
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA	232.74		Pay Tax Liabilities P/E 8/31/2026- ALL EES
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare	54.44		Pay Tax Liabilities P/E 8/31/2026- ALL EES
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding	95.10		Pay Tax Liabilities P/E 8/31/2026- ALL EES
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61040	Payroll Taxes: FICA	232.74		Pay Tax Liabilities P/E 8/31/2026- ALL EES
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61045	Payroll Taxes: Medicare	54.44		Pay Tax Liabilities P/E 8/31/2026- ALL EES
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61070	Payroll Taxes: SUTA	86.02		Pay Tax Liabilities P/E 8/31/2026- ALL EES
09/15/2026	1458	Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		1,063.26	Pay Tax Liabilities P/E 8/31/2026- ALL EES
								Record adjustment to CSF Refuse for 9/30/26 recon
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	1.00		Record adjustment to CSF Refuse for 9/30/26 recon
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	20010	Accounts Payable		1.00	Record adjustment to CSF Refuse for 9/30/26 recon
09/16/2026	1443	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 -September, 2026
		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 -September, 2026
09/16/2026	1444	Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	60160	Bank Service Charges	153.64		EBT - Bank account analysis fee - September, 2026
		Park Plazas Community Services	2801 Rodeo Road E-1 Santa Fe, NM	10020	EBT Operating Fund #7801		153.64	EBT - Bank account analysis fee - September, 2026

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Journal Entry Register Report

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
09/18/2026	1446	Association	87507					Payroll PE 9/18/2026
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	1,386.00		P/E 9/13/2026 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61010	Wages - Managerial	2,175.00		P/E 9/13/2026 - R White
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding		284.62	P/E 9/13/2026 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA		220.79	P/E 9/13/2026 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare		51.63	P/E 9/13/2026 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding	86.80		P/E 9/13/2026 - All
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	1,136.79		P/E P/E 9/13/2026 - C Kosak
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	1,780.37		P/E 9/13/2026 R White
09/18/2026	1447							September 2026 - Payroll Taxes P/E 9/18/2026
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25010	Federal Withholding	284.62		Pay Tax Liabilities P/E 9/13/2026- ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25020	FICA	220.79		Pay Tax Liabilities P/E 9/13/2026- ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25040	Medicare	51.63		Pay Tax Liabilities P/E 9/13/2026- ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	25050	State Income Tax Withholding	86.80		Pay Tax Liabilities P/E 9/13/2026- ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61040	Payroll Taxes: FICA	220.79		Pay Tax Liabilities P/E 9/13/2026- ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61045	Payroll Taxes: Medicare	51.63		Pay Tax Liabilities P/E 9/13/2026- ALL EEs

Journal Entry Register Report

Entry Date	Reference	Property Name	Property Address	Account Number	Account Name	Debit	Credit	Description
		Association	87507					
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	61070	Payroll Taxes: SUTA	88.70		Pay Tax Liabilities P/E 9/13/2026- ALL EEs
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		1,004.96	Pay Tax Liabilities P/E 9/13/2026- ALL EEs
09/30/2026	1448							9/30/2026 Interest earned
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	0.22		9/30/2026 Interest earned
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	40800	Operating Fund - Interest & Dividends		0.22	9/30/2026 Interest earned
								9/30/2026 Record Sweep Transactions
09/30/2026	1449							
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801	54,639.70		9/30/2026 Record Sweep Transactions
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	11021	EBT OF IntraFi Cash #7801		54,639.70	9/30/2026 Record Sweep Transactions
								9/30/2026 Record Sweep Transactions
09/30/2026	1450							
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	11021	EBT OF IntraFi Cash #7801	79,355.98		9/30/2026 Record Sweep Transactions
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	10020	EBT Operating Fund #7801		79,355.98	9/30/2026 Record Sweep Transactions
								9/30/2026 Record Sweep Transactions
09/30/2026	1451							
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601	0.24		EBT RF-8601 Interest 9/30/2026
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability		0.24	EBT RF-8601 Interest 9/30/2026
								9/30/2026 Record Sweep Transactions
09/30/2026	1452							
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601	11,099.56		9/30/2026 Record Sweep Transactions
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12051	EBT RF IntraFi Cash #8601		11,099.56	9/30/2026 Record Sweep Transactions
								9/30/2026 Record Sweep Transactions
09/30/2026	1453							

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	12051	EBT RF IntraFi Cash #8601	0.26		9/30/2026 Record Sweep Transactions	
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12040	EBT Reserve Fund #8601		0.26	9/30/2026 Record Sweep Transactions	
	09/30/2026	1454	Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	11021	EBT OF IntraFi Cash #7801	1,237.49		ICS Interest Earned - 9/2026
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	40800	Operating Fund - Interest & Dividends		1,237.49	ICS Interest Earned - 9/2026	
	09/30/2026	1455	Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	12051	EBT RF IntraFi Cash #8601	3,009.60		ICS Interest earned - 9/2026
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability		3,009.60	ICS Interest earned - 9/2026	
09/30/2026	1460							Adjustment to move October assessment income from September to October due to incorrect charge date on bulk upload.	
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	40100	Assessments	74,256.00		Adjustment to move October assessment income from September to October due to incorrect charge date on bulk upload.	
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	29005	Clearing Account		74,256.00	Adjustment to move October assessment income from September to October due to incorrect charge date on bulk upload.	
09/30/2026	1462							Record Deferred RF Liability - SEP, 2026	
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	21010	Deferred Reserve Fund Liability	3,324.46		Recognize RF Income to cover RF Expenses-09/2026	
		Park Plazas Community Services Association	2801 Rodeo Road E-1 Santa Fe, NM 87507	42100	Reserve Fund Income		3,324.46	Recognize RF Income to cover RF Expenses-09/2026	
Total						267,097.86	267,097.86		