

Plum Creek Condominium Association
Trial Balance

Account Description	Type	12/31/20 Adjusted Balance	12/31/21 Unadjusted Balance	Adjusting JE Adjustments Debits	Adjusting JE Adjustments Credits	12/31/21 Adjusted Balance	12/31/21 WP Reference
1010 Alliance Operating-3895	A	0.00	8,066.08			8,066.08	
1080 Alliance Reserve-1080	A	0.00	94,679.45			94,679.45	
1095 Alliance 12 Month CD 7076	A	0.00	74,589.90			74,589.90	
1200 Accounts Receivable 001 Reclass AR	A	0.00	(8,775.25)	37,261.98	0.00	28,486.73	
1400 Prepaid Insurance 006 Setup PPD Insurance	A	0.00	0.00	10,955.10	0.00	10,955.10	
2000 Accounts Payable 005 Adjust 2021 payables	L	0.00	(14,124.00)	0.00	(44,729.24)	(58,853.24)	
2200 Prepaid Income 001 Reclass AR	L	0.00	0.00	0.00	(37,261.98)	(37,261.98)	
3000 Opening Balance Equity 002 Adjust Equity	Q	0.00	(90,120.31)	90,120.31	0.00	0.00	
3100 Retained Earnings 002 Adjust Equity	Q	0.00	(123,341.12)	95,984.51	0.00	(27,356.61)	
3200 Appropriated Reserves 002 Adjust Equity 003 Funding and Transfers	Q	0.00	0.00	0.00 16,835.29	(186,104.82) 0.00	(169,269.53)	
4001 Income & Assessments 004 Reclass Income	R	0.00	(606,836.39)	4,765.79	0.00	(602,070.60)	
4005 Violations & Fines	R	0.00	(1,400.00)			(1,400.00)	
4007 Annual Landlord Fee	R	0.00	(11,777.00)			(11,777.00)	
4008 Cable Contract	R	0.00	(115.62)			(115.62)	
4009 Carport Fee	R	0.00	(4,850.00)			(4,850.00)	
4010 Clubhouse Fee	R	0.00	(595.00)			(595.00)	

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4011 Fuel Fee 004 Reclass Income	R	0.00	(119,581.00)	0.00	(5,147.00)	(124,728.00)	
4012 Garbage Pick Up Fee	R	0.00	(1,125.00)			(1,125.00)	
4013 Hallway Fees	R	0.00	(7,015.00)			(7,015.00)	
4014 Lien Reimbursement	R	0.00	(2,700.00)			(2,700.00)	
4015 Maintenance & Repair	R	0.00	(95.00)			(95.00)	
4016 Transfer/Status/Setup Fee Reimbursement	R	0.00	(350.00)			(350.00)	
4040 Interest Income	R	0.00	(752.14)			(752.14)	
4050 Late Fees 004 Reclass Income	R	0.00	(7,119.04)	381.21	0.00	(6,737.83)	
4051 Legal Fee Reimbursement	R	0.00	(3,362.00)			(3,362.00)	
4080 Reserve Contribution 003 Funding and Transfers 003 Funding and Transfers	R	0.00	(75,081.38)	75,081.38 0.00	0.00 (16,835.29)	(16,835.29)	
5000 Archived Records Storage Fees	E	0.00	117.00			117.00	
5005 Checks/Deposit Tickets	E	0.00	78.92			78.92	
5010 Copies	E	0.00	1,069.80			1,069.80	
5020 Coupon Books	E	0.00	768.39			768.39	
5030 Envelopes	E	0.00	615.94			615.94	
5033 Mailing Sheet	E	0.00	100.92			100.92	
5035 Simplex letter	E	0.00	588.95			588.95	
5036 Statement Black/White	E	0.00	28.48			28.48	

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5037 Transfer/Status/Setup Fee	E	0.00	350.00			350.00	
5038 Internet/Phone	E	0.00	1,500.24			1,500.24	
5040 Miscellaneous Administrative	E	0.00	292.56			292.56	
5041 eStatement Fee	E	0.00	0.38			0.38	
5042 FlexBill Color Statements	E	0.00	564.39			564.39	
5043 Householding Fee	E	0.00	0.90			0.90	
5050 Postage	E	0.00	2,099.06			2,099.06	
5100 Hazard/Liability Premium 006 Setup PPD Insurance	E	0.00	81,189.44	0.00	(10,631.30)	70,558.14	
5110 Umbrella 006 Setup PPD Insurance	E	0.00	592.34	0.00	(323.80)	268.54	
5190 Landscaping and Groundskeeping	E	0.00	3,000.00			3,000.00	
5200 Grounds Maintenance 005 Adjust 2021 payables	E	0.00	24,099.79	1,450.00	0.00	25,549.79	
5203 Fertilizer/Weed Preventative	E	0.00	6,950.00			6,950.00	
5210 Landscaping	E	0.00	250.00			250.00	
5220 Lawn Service	E	0.00	33,975.00			33,975.00	
5222 Seasonal Grounds Clean Up	E	0.00	240.00			240.00	
5230 Sprinkler System Maintenance	E	0.00	12,046.75			12,046.75	
5231 Swimming Pool	E	0.00	10,352.74			10,352.74	
5240 Tree Maintenance	E	0.00	4,050.00			4,050.00	
5290 Payroll Expense	E	0.00	7,454.00			7,454.00	

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5300 Late Fee/Delinquency Admin 005 Adjust 2021 payables	E	0.00	6,430.00	450.00	0.00	6,880.00	
5310 Legal Fees	E	0.00	4,055.35			4,055.35	
5320 Professional Management	E	0.00	29,790.00			29,790.00	
5330 Building Maintenance 005 Adjust 2021 payables	E	0.00	26,423.20	850.00	0.00	27,273.20	
5400 Building Repairs 005 Adjust 2021 payables	E	0.00	69,315.61	2,995.00	0.00	72,310.61	
5401 Building Supplies	E	0.00	141.90			141.90	
5402 Carport 005 Adjust 2021 payables	E	0.00	13,000.00	14,800.00	0.00	27,800.00	
5403 Cleaning	E	0.00	13,500.00			13,500.00	
5410 Concrete Work	E	0.00	60,159.00			60,159.00	
5411 Fence	E	0.00	475.00			475.00	
5420 Gutter Repairs/Cleaning 005 Adjust 2021 payables	E	0.00	12,875.00	925.00	0.00	13,800.00	
5421 HVAC Maintenance/Repair	E	0.00	150.00			150.00	
5430 Lights & Electrical Maintenance 005 Adjust 2021 payables	E	0.00	6,595.56	330.00	0.00	6,925.56	
5440 Pest Control	E	0.00	8,375.00			8,375.00	
5442 Plumbing Maintenance 005 Adjust 2021 payables	E	0.00	19,670.00	165.00	0.00	19,835.00	
5450 Roof Maintenance	E	0.00	620.00			620.00	
5460 Trash Removal	E	0.00	480.00			1,040.00	

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005 Adjust 2021 payables				560.00	0.00		
5990 Salt	E	0.00	3,674.00			3,674.00	
6000 Salting	E	0.00	27,928.00			27,928.00	
6010 Snow Removal	E	0.00	55,856.00			55,856.00	
6015 Michigan Annual Report	E	0.00	20.00			20.00	
8000 Electricity	E	0.00	18,432.47			18,432.47	
8010 Water	E	0.00	185,206.76			207,411.00	
005 Adjust 2021 payables				22,204.24	0.00		
8050 Gas	E	0.00	71,149.60			71,149.60	
9000 Reserve Contribution	E	0.00	75,081.38			0.00	
003 Funding and Transfers				0.00	(75,081.38)		
Totals		<u>0.00</u>	<u>0.00</u>	<u>376,114.81</u>	<u>(376,114.81)</u>	<u>0.00</u>	
Net Profit/(Loss)		<u>0.00</u>	<u>(59,025.25)</u>			<u>(75,964.10)</u>	