

## Pinebrook Homeowners Association

## Profit &amp; Loss Budget Overview

January through December 2021

01/22/21

Accrual Basis

	Jan - Dec 21
Ordinary Income/Expense	
Income	
4000 · PBHOA Dues	
4002 · Operating Assessments	183,600.00
Total 4000 · PBHOA Dues	183,600.00
4004 · ACC Review Revenue	4,500.00
4010 · Late Fees/Finance Charges	2,160.00
4018 · Tennis Court Key Fees	400.00
4020 · Certification Fees	6,000.00
4050 · Interest Income	300.00
Total Income	196,960.00
Gross Profit	196,960.00
Expense	
6004 · Bad Debt Expense	120.00
6006 · ACC Enforcement & Review	4,800.00
6030 · Bank Service Charges	0.00
6100 · Common Area Expense	
6108 · Lighting Electricity Exp.	600.00
6110 · Repairs & Maintenance	7,200.00
6112 · Security Patrol	3,240.00
6114 · Snow Removal	2,900.00
6120 · Spring Clean-up	12,000.00
Total 6100 · Common Area Expense	25,940.00
6150 · Pickleball/BB Court Expense	
6154 · Landscape Maintenance	5,000.00
6158 · Facility Maintenance	500.00
Total 6150 · Pickleball/BB Court Expense	5,500.00
6200 · Ecker Hill Park Expense	
6204 · Electricity Expense	120.00
6210 · Repairs & Landscape Maintenance	7,200.00
6216 · Restroom Rental	2,340.00
6218 · Snow Removal	1,100.00
6220 · Water Expense	5,300.00
6222 · Tennis Court Expense	580.00
Total 6200 · Ecker Hill Park Expense	16,640.00
6226 · Equipment Repairs & Maintenance	1,000.00
6230 · General & Admin Expense	
6231 · Collection Fees	0.00
6232 · Supplies & Materials	0.00
6234 · Postage & Delivery	600.00
6236 · Printing & Reproduction	600.00
6238 · Dues & Subscriptions	0.00
Total 6230 · General & Admin Expense	1,200.00
6240 · Insurance Expense	4,200.00
6300 · Mail Box Facilities Expense	
6306 · Improvements & Landscaping	250.00
6310 · Repairs & Maintenance	3,500.00
6314 · Snow Removal	3,250.00
Total 6300 · Mail Box Facilities Expense	7,000.00
6400 · Newsletter Expense	
6406 · Printing & Reproduction	400.00
6408 · Production	500.00
Total 6400 · Newsletter Expense	900.00

**Pinebrook Homeowners Association**  
**Profit & Loss Budget Overview**  
**January through December 2021**

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	<u>Jan - Dec 21</u>
6600 · PMA Membership Dues	78,336.00
6700 · Professional Fees	
6704 · Accounting	9,600.00
6706 · Legal Fees	18,000.00
6708 · Property Management	18,000.00
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Total 6700 · Professional Fees	45,600.00
6720 · Property Taxes	900.00
6900 · Web Site Expense	
6904 · Enhancements & Maintenance	3,000.00
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Total 6900 · Web Site Expense	3,000.00
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Total Expense	195,136.00
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Net Ordinary Income	1,824.00
Other Income/Expense	
Other Income	
7100 · Capital Reserve Assessments	61,200.00
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Total Other Income	61,200.00
Other Expense	
8009 · Capital Reserve Disbursements	
8060 · Disbursements-Fire Mitigation	12,000.00
8100 · Disbursements-Pickleball Court	10,000.00
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Total 8009 · Capital Reserve Disbursements	22,000.00
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Total Other Expense	22,000.00
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Net Other Income	39,200.00
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Net Income	<u><u>41,024.00</u></u>