

## Pinebrook Homeowners Association

## Profit &amp; Loss

01/21/22

January through December 2021

Accrual Basis

	Jan - Dec 21	Jan - Dec 20
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4000 · PBHOA Dues		
4002 · Operating Assessments	183,600.00	183,600.00
<b>Total 4000 · PBHOA Dues</b>	183,600.00	183,600.00
4004 · ACC Review Revenue	14,000.00	1,525.00
4010 · Late Fees/Finance Charges	1,879.73	2,122.51
4018 · Tennis Court Key Fees	1,300.00	800.00
4020 · Certification Fees	6,300.00	7,050.00
4050 · Interest Income	64.56	330.54
<b>Total Income</b>	207,144.29	195,428.05
<b>Gross Profit</b>	207,144.29	195,428.05
<b>Expense</b>		
6004 · Bad Debt Expense	105.78	396.76
6006 · ACC Enforcement & Review	9,600.00	4,800.00
6030 · Bank Service Charges	0.00	50.22
6100 · Common Area Expense		
6108 · Lighting Electricity Exp.	609.77	653.89
6110 · Repairs & Maintenance	12,084.19	8,703.05
6112 · Security Patrol	3,195.00	3,195.00
6114 · Snow Removal	1,445.00	2,890.00
6120 · Community Clean-up	9,864.66	13,239.00
<b>Total 6100 · Common Area Expense</b>	27,198.62	28,680.94
6150 · Pickleball/BB Court Expense		
6154 · Landscape Maintenance	3,514.32	7,113.03
6158 · Facility Maintenance	2,155.17	868.39
<b>Total 6150 · Pickleball/BB Court Expense</b>	5,669.49	7,981.42
6200 · Ecker Hill Park Expense		
6204 · Electricity Expense	131.83	132.64
6210 · Repairs & Landscape Maintenance	8,368.00	7,510.90
6216 · Restroom Rental	2,756.35	2,185.79
6218 · Snow Removal	660.00	1,100.00
6220 · Water Expense	3,193.75	5,327.75
6222 · Tennis Court Expense	0.00	195.50
<b>Total 6200 · Ecker Hill Park Expense</b>	15,109.93	16,452.58
6226 · Equipment Repairs & Maintenance	725.13	590.00
6230 · General & Admin Expense		
6231 · Collection Fees	36.00	40.00
6232 · Supplies & Materials	0.00	111.74
6234 · Postage & Delivery	1,868.06	922.99
6236 · Printing & Reproduction	2,803.99	958.69
6237 · Telephone	139.39	0.00
6238 · Dues & Subscriptions	203.32	27.11
<b>Total 6230 · General &amp; Admin Expense</b>	5,050.76	2,060.53
6240 · Insurance Expense	3,941.42	3,991.25
6300 · Mail Box Facilities Expense		
6306 · Improvements & Landscaping	0.00	225.00
6310 · Repairs & Maintenance	5,673.41	4,578.96
6314 · Snow Removal	1,950.00	3,250.00
<b>Total 6300 · Mail Box Facilities Expense</b>	7,623.41	8,053.96
6340 · Event Expenses	0.00	1,207.71
6400 · Newsletter Expense		
6404 · Postage & Delivery	153.80	0.00
6406 · Printing & Reproduction	700.75	389.43
6408 · Production	500.00	500.00

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Total 6400 · Newsletter Expense	1,354.55	889.43
6600 · PMA Membership Dues	78,336.00	68,544.00
6700 · Professional Fees		
6704 · Accounting	9,890.00	10,699.25
6706 · Legal Fees	14,611.00	8,487.75
6708 · Association Management	19,026.50	15,982.00
Total 6700 · Professional Fees	43,527.50	35,169.00
6720 · Property Taxes	839.05	887.58
6750 · Trails Expense		
6754 · Improvements & Landscaping	2,560.00	0.00
Total 6750 · Trails Expense	2,560.00	0.00
6900 · Web Site Expense		
6904 · Enhancements & Maintenance	5,900.00	2,900.00
Total 6900 · Web Site Expense	5,900.00	2,900.00
Total Expense	207,541.64	182,655.38
Net Ordinary Income	-397.35	12,772.67
Other Income/Expense		
Other Income		
7100 · Capital Reserve Assessments	61,200.00	61,200.06
Total Other Income	61,200.00	61,200.06
Other Expense		
8009 · Capital Reserve Disbursements		
8060 · Disbursements-Fire Mitigation	11,743.00	8,500.00
8090 · Disbursements-Traffic Control	0.00	5,874.86
8100 · Disbursements-Pickleball Court	3,000.00	0.00
8110 · Disbursements-Pocket Parks	3,075.00	0.00
Total 8009 · Capital Reserve Disbursements	17,818.00	14,374.86
9000 · Income Taxes		
9010 · Federal Income Tax	68.00	0.00
9020 · State Income Tax	11.00	0.00
Total 9000 · Income Taxes	79.00	0.00
Total Other Expense	17,897.00	14,374.86
Net Other Income	43,303.00	46,825.20
Net Income	42,905.65	59,597.87