

## Pinebrook Homeowners Association

## Profit &amp; Loss

02/20/23

January through December 2022

Accrual Basis

	Jan - Dec 22
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4000 · PBHOA Dues	
4002 · Operating Assessments	214,200.00
<b>Total 4000 · PBHOA Dues</b>	214,200.00
4004 · ACC Review Revenue	8,525.00
4010 · Late Fees/Finance Charges	2,296.18
4018 · Tennis Court Key Fees	1,350.00
4020 · Certification Fees	4,200.00
4050 · Interest Income	2,626.09
<b>Total Income</b>	233,197.27
<b>Gross Profit</b>	233,197.27
<b>Expense</b>	
6004 · Bad Debt Expense	205.04
6006 · ACC Enforcement & Review	14,400.00
6030 · Bank Service Charges	87.48
6100 · Common Area Expense	
6108 · Lighting Electricity Exp.	617.12
6110 · Repairs & Maintenance	7,391.00
6112 · Security Patrol	1,331.25
6114 · Snow Removal	4,390.00
6120 · Community Clean-up	13,000.00
<b>Total 6100 · Common Area Expense</b>	26,729.37
6150 · Pickleball/BB Court Expense	
6154 · Landscape Maintenance	3,257.84
6156 · Restroom Rental	2,092.57
6158 · Facility Maintenance	84.00
<b>Total 6150 · Pickleball/BB Court Expense</b>	5,434.41
6200 · Ecker Hill Park Expense	
6204 · Electricity Expense	129.71
6210 · Repairs & Landscape Maintenance	6,759.00
6216 · Restroom Rental	3,717.53
6220 · Water Expense	4,479.13
6222 · Tennis Court Expense	3,084.35
<b>Total 6200 · Ecker Hill Park Expense</b>	18,169.72
6226 · Equipment Repairs & Maintenance	2,261.45
6230 · General & Admin Expense	
6231 · Collection Fees	200.00
6232 · Supplies & Materials	228.63
6234 · Postage & Delivery	1,832.30
6236 · Printing & Reproduction	1,054.82
6237 · Telephone	461.88
6238 · Dues & Subscriptions	213.32
<b>Total 6230 · General &amp; Admin Expense</b>	3,990.95
6240 · Insurance Expense	5,241.65
6300 · Mail Box Facilities Expense	
6310 · Repairs & Maintenance	5,965.25
6314 · Snow Removal	2,300.00
<b>Total 6300 · Mail Box Facilities Expense</b>	8,265.25
6340 · Event Expenses	266.69
6600 · PMA Membership Dues	102,204.00
6700 · Professional Fees	
6704 · Accounting & Tax Prep	9,900.00
6706 · Legal Fees	6,612.34
6708 · Association Management	11,839.00

**Pinebrook Homeowners Association**  
**Profit & Loss**  
**January through December 2022**

---

	<u>Jan - Dec 22</u>
Total 6700 · Professional Fees	28,351.34
6720 · Property Taxes	730.36
6900 · Web Site Expense	
6904 · Enhancements & Maintenance	3,815.00
Total 6900 · Web Site Expense	<u>3,815.00</u>
Total Expense	<u>220,152.71</u>
Net Ordinary Income	13,044.56
Other Income/Expense	
Other Income	
7080 · Forfeiture of Deposits	70.03
7100 · Capital Reserve Assessments	30,600.00
Total Other Income	<u>30,670.03</u>
Other Expense	
8009 · Capital Reserve Disbursements	
8060 · Disbursements-Fire Mitigation	8,020.00
8100 · Disbursements-Pickleball Court	13,875.84
Total 8009 · Capital Reserve Disbursements	<u>21,895.84</u>
Total Other Expense	<u>21,895.84</u>
Net Other Income	<u>8,774.19</u>
Net Income	<u><u>21,818.75</u></u>