

Pinebrook Homeowners Association
Operating & Capital Expenditure Budget
January through December 2023

	Jan - Dec 23
Ordinary Income/Expense	
Income	
4000 · PBHOA Dues	
4002 · Operating Assessments	214,200.00
Total 4000 · PBHOA Dues	214,200.00
4004 · ACC Review Revenue	6,000.00
4010 · Late Fees/Finance Charges	1,900.00
4018 · Tennis Court Key Fees	1,200.00
4020 · Certification Fees	3,600.00
4050 · Interest Income	6,000.00
Total Income	232,900.00
Gross Profit	232,900.00
Expense	
6004 · Bad Debt Expense	0.00
6006 · ACC Enforcement & Review	14,400.00
6030 · Bank Service Charges	0.00
6080 · Charitable Contributions	0.00
6100 · Common Area Expense	
6108 · Lighting Electricity Exp.	600.00
6110 · Repairs & Maintenance	7,200.00
6112 · Security Patrol	1,800.00
6114 · Snow Removal	2,900.00
6120 · Community Clean-up	15,000.00
6124 · Tree Removal	0.00
Total 6100 · Common Area Expense	27,500.00
6150 · Pickleball/BB Court Expense	
6154 · Landscape Maintenance	3,500.00
6156 · Restroom Rental	2,400.00
6158 · Facility Maintenance	100.00
Total 6150 · Pickleball/BB Court Expense	6,000.00
6200 · Ecker Hill Park Expense	
6204 · Electricity Expense	120.00
6210 · Repairs & Landscape Maintenance	8,900.00
6216 · Restroom Rental	2,400.00
6218 · Snow Removal	1,080.00
6220 · Water Expense	4,900.00
6222 · Tennis Court Expense	100.00
Total 6200 · Ecker Hill Park Expense	17,500.00
6226 · Equipment Repairs & Maintenance	2,000.00
6230 · General & Admin Expense	
6231 · Collection Fees	0.00
6232 · Supplies & Materials	200.00
6234 · Postage & Delivery	1,800.00
6236 · Printing & Reproduction	1,200.00
6238 · Dues & Subscriptions	200.00
Total 6230 · General & Admin Expense	3,400.00
6240 · Insurance Expense	5,400.00
6300 · Mail Box Facilities Expense	
6306 · Improvements & Landscaping	0.00
6310 · Repairs & Maintenance	4,200.00
6314 · Snow Removal	3,500.00
Total 6300 · Mail Box Facilities Expense	7,700.00
6340 · Event Expenses	2,000.00
6400 · Newsletter Expense	
6404 · Postage & Delivery	0.00

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6406 · Printing & Reproduction	500.00
6408 · Production	500.00
Total 6400 · Newsletter Expense	1,000.00
6600 · PMA Membership Dues	89,964.00
6700 · Professional Fees	
6704 · Accounting & Tax Prep	9,600.00
6706 · Legal Fees	15,000.00
6708 · Association Management	9,600.00
Total 6700 · Professional Fees	34,200.00
6720 · Property Taxes	800.00
6900 · Web Site Expense	
6904 · Enhancements & Maintenance	3,000.00
Total 6900 · Web Site Expense	3,000.00
Total Expense	214,864.00
Net Ordinary Income	18,036.00
Other Income/Expense	
Other Income	
7100 · Capital Reserve Assessments	30,600.00
Total Other Income	30,600.00
Other Expense	
8009 · Capital Reserve Disbursements	
8060 · Disbursements-Fire Mitigation	20,000.00
Total 8009 · Capital Reserve Disbursements	20,000.00
9000 · Income Taxes	
9010 · Federal Income Tax	750.00
9020 · State Income Tax	150.00
Total 9000 · Income Taxes	900.00
Total Other Expense	20,900.00
Net Other Income	9,700.00
Net Income	27,736.00