

## Pinebrook Homeowners Association

## Balance Sheet

01/10/24

As of December 31, 2023

Accrual Basis

	<u>Dec 31, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Chase - Operating	34,878.61
1020 · Capital Reserves	
1022 · Chase - Savings	2,420.13
1024 · C.F. - Reserve Savings	<u>269,410.61</u>
<b>Total 1020 · Capital Reserves</b>	271,830.74
1052 · Chase - ACC Deposits	<u>105,000.00</u>
<b>Total Checking/Savings</b>	411,709.35
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	<u>5,481.67</u>
<b>Total Accounts Receivable</b>	5,481.67
<b>Other Current Assets</b>	
1456 · Prepaid Assessments	-1,464.08
1460 · Prepaid Insurance	<u>2,871.79</u>
<b>Total Other Current Assets</b>	1,407.71
<b>Total Current Assets</b>	<u>418,598.73</u>
<b>Fixed Assets</b>	
1514 · Bus Stop Lighting	18,987.36
1516 · Ecker Hill Monument	3,099.36
1520 · Ecker Hill Park Improvements	55,323.18
1530 · Pinebrook Entry Sign	22,969.49
1532 · Playground Equipment	2,852.74
1534 · Stagecoach Pickleball Court	145,256.15
1540 · Tennis Court	54,724.28
1550 · Equipment	<u>37,320.46</u>
<b>Total Fixed Assets</b>	340,533.02
<b>Other Assets</b>	
1650 · Investment in Storage Garage	<u>13,080.00</u>
<b>Total Other Assets</b>	<u>13,080.00</u>
<b>TOTAL ASSETS</b>	<b><u>772,211.75</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	<u>9,252.39</u>
<b>Total Accounts Payable</b>	9,252.39
<b>Total Current Liabilities</b>	9,252.39
<b>Long Term Liabilities</b>	
2500 · ACC Security Deposits	<u>105,000.00</u>
<b>Total Long Term Liabilities</b>	105,000.00
<b>Total Liabilities</b>	<u>114,252.39</u>
<b>Equity</b>	
3050 · Capital Reserve Fund	271,830.74
3090 · Unrestricted Net Assets	-116,659.59
3100 · Retained Earnings	464,930.15
Net Income	<u>37,858.06</u>
<b>Total Equity</b>	657,959.36
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>772,211.75</u></b>