

Pinebrook Homeowners Association

Profit & Loss

01/10/24

January through December 2023

Accrual Basis

	<u>Jan - Dec 23</u>
Ordinary Income/Expense	
Income	
4000 · PBHOA Dues	
4002 · Operating Assessments	214,200.00
Total 4000 · PBHOA Dues	214,200.00
4004 · ACC Review Revenue	5,375.00
4010 · Late Fees/Finance Charges	2,819.15
4018 · Tennis Court Key Fees	1,000.00
4020 · Certification Fees	2,400.00
4050 · Interest Income	10,122.74
Total Income	235,916.89
Gross Profit	235,916.89
Expense	
6004 · Bad Debt Expense	390.96
6006 · Association Mgmt. & ACC	14,400.00
6030 · Bank Service Charges	14.45
6100 · Common Area Expense	
6108 · Lighting Electricity Exp.	629.27
6110 · Repairs & Maintenance	7,424.13
6112 · Security Patrol	4,370.70
6114 · Snow Removal	6,437.00
6120 · Community Clean-up	23,037.00
Total 6100 · Common Area Expense	41,898.10
6150 · Pickleball/BB Court Expense	
6154 · Landscape Maintenance	4,087.23
6156 · Restroom Rental	3,871.45
Total 6150 · Pickleball/BB Court Expense	7,958.68
6200 · Ecker Hill Park Expense	
6204 · Electricity Expense	130.54
6210 · Repairs & Landscape Maintenance	9,060.19
6216 · Restroom Rental	3,329.88
6220 · Water Expense	7,237.13
Total 6200 · Ecker Hill Park Expense	19,757.74
6230 · General & Admin Expense	
6231 · Collection Fees	200.00
6232 · Supplies & Materials	1,014.26
6234 · Postage & Delivery	1,182.28
6236 · Printing & Reproduction	311.16
6237 · Telephone	468.28
6238 · Dues & Subscriptions	213.04
Total 6230 · General & Admin Expense	3,389.02
6240 · Insurance Expense	5,298.15
6300 · Mail Box Facilities Expense	
6310 · Repairs & Maintenance	15,194.16
6314 · Snow Removal	2,800.00
Total 6300 · Mail Box Facilities Expense	17,994.16
6600 · PMA Membership Dues	89,989.00
6700 · Professional Fees	
6704 · Accounting & Tax Prep	9,950.00
6706 · Legal Fees	1,757.42
6708 · Association Admin.	8,396.50
Total 6700 · Professional Fees	20,103.92
6720 · Property Taxes	1,187.40
6730 · Income Taxes	

Pinebrook Homeowners Association
Profit & Loss
January through December 2023

	<u>Jan - Dec 23</u>
6732 · Federal Income Tax	758.00
6734 · State Income Tax	123.00
Total 6730 · Income Taxes	881.00
6900 · Web Site Expense	
6904 · Enhancements & Maintenance	3,600.00
Total 6900 · Web Site Expense	3,600.00
Total Expense	226,862.58
Net Ordinary Income	9,054.31
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	1,796.25
Total 8009 · Capital Reserve Disbursements	1,796.25
Total Other Expense	1,796.25
Net Other Income	28,803.75
Net Income	<u>37,858.06</u>