

## Pinebrook Homeowners Association

## Profit &amp; Loss Budget Overview

January through December 2024

01/08/24

Accrual Basis

	Jan - Dec 24
<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	6,000.00
4010 · Late Fees/Finance Charges	2,700.00
4018 · Tennis Court Key Fees	1,000.00
4020 · Certification Fees	1,800.00
4050 · Interest Income	9,600.00
<b>Total Income</b>	235,300.00
<b>Gross Profit</b>	235,300.00
<b>Expense</b>	
6004 · Bad Debt Expense	0.00
6006 · Association Mgmt. & ACC	16,800.00
6100 · Common Area Expense	
6108 · Lighting Electricity Exp.	600.00
6110 · Repairs & Maintenance	7,200.00
6112 · Security Patrol	0.00
6114 · Snow Removal	4,200.00
6120 · Community Clean-up	15,000.00
<b>Total 6100 · Common Area Expense</b>	27,000.00
6150 · Pickleball/BB Court Expense	
6154 · Landscape Maintenance	5,250.00
6156 · Restroom Rental	4,500.00
6158 · Facility Maintenance	200.00
<b>Total 6150 · Pickleball/BB Court Expense</b>	9,950.00
6200 · Ecker Hill Park Expense	
6204 · Electricity Expense	120.00
6210 · Repairs & Landscape Maintenance	11,400.00
6216 · Restroom Rental	4,500.00
6220 · Water Expense	7,500.00
6222 · Tennis Court Expense	0.00
<b>Total 6200 · Ecker Hill Park Expense</b>	23,520.00
6226 · Equipment Repairs & Maintenance	1,000.00
6230 · General & Admin Expense	
6231 · Collection Fees	0.00
6232 · Supplies & Materials	200.00
6234 · Postage & Delivery	800.00
6236 · Printing & Reproduction	600.00
6237 · Telephone	480.00
6238 · Dues & Subscriptions	240.00
<b>Total 6230 · General &amp; Admin Expense</b>	2,320.00
6240 · Insurance Expense	5,400.00
6300 · Mail Box Facilities Expense	
6306 · Improvements & Landscaping	1,000.00
6310 · Repairs & Maintenance	2,000.00
6314 · Snow Removal	4,000.00
<b>Total 6300 · Mail Box Facilities Expense</b>	7,000.00
6340 · Event Expenses	2,000.00
6600 · PMA Membership Dues	102,816.00
6700 · Professional Fees	
6704 · Accounting & Tax Prep	9,600.00
6706 · Legal Fees	12,000.00
6708 · Association Admin.	9,600.00

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	<u>Jan - Dec 24</u>
Total 6700 · Professional Fees	31,200.00
6720 · Property Taxes	1,200.00
6730 · Income Taxes	
6732 · Federal Income Tax	900.00
6734 · State Income Tax	125.00
Total 6730 · Income Taxes	1,025.00
6900 · Web Site Expense	
6904 · Enhancements & Maintenance	3,000.00
Total 6900 · Web Site Expense	3,000.00
Total Expense	234,231.00
Net Ordinary Income	1,069.00
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
8110 · Disbursements-Pocket Parks	40,000.00
Total 8009 · Capital Reserve Disbursements	60,000.00
Total Other Expense	60,000.00
Net Other Income	-29,400.00
Net Income	<u><u>-28,331.00</u></u>