

Pinebrook Homeowners Association

Profit & Loss Budget Overview

January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
4000 · PBHOA Dues	
4002 · Operating Assessments	229,500.00
Total 4000 · PBHOA Dues	229,500.00
4004 · ACC Review Revenue	3,000.00
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	7,200.00
Total Income	245,200.00
Gross Profit	245,200.00
Expense	
6006 · Association Mgmt. & ACC	16,800.00
6100 · Common Area Expense	
6108 · Lighting Electricity Exp.	600.00
6110 · Repairs & Maintenance	7,200.00
6114 · Snow Removal	4,200.00
6120 · Community Clean-up	8,000.00
Total 6100 · Common Area Expense	20,000.00
6150 · Pickleball/BB Court Expense	
6154 · Landscape Maintenance	4,500.00
6156 · Restroom Rental	4,560.00
6158 · Facility Maintenance	200.00
Total 6150 · Pickleball/BB Court Expense	9,260.00
6200 · Ecker Hill Park Expense	
6204 · Electricity Expense	120.00
6210 · Repairs & Landscape Maintenance	9,100.00
6216 · Restroom Rental	3,660.00
6220 · Water Expense	9,000.00
6222 · Tennis Court Expense	0.00
Total 6200 · Ecker Hill Park Expense	21,880.00
6226 · Equipment Repairs & Maintenance	1,000.00
6230 · General & Admin Expense	
6231 · Collection Fees	0.00
6232 · Supplies & Materials	0.00
6234 · Postage & Delivery	1,200.00
6236 · Printing & Reproduction	450.00
6237 · Telephone	480.00
6238 · Dues & Subscriptions	240.00
Total 6230 · General & Admin Expense	2,370.00
6240 · Insurance Expense	5,760.00
6300 · Mail Box Facilities Expense	
6306 · Improvements & Landscaping	1,000.00
6310 · Repairs & Maintenance	3,750.00
6314 · Snow Removal	4,000.00
Total 6300 · Mail Box Facilities Expense	8,750.00
6340 · Event Expenses	0.00
6600 · PMA Membership Dues	116,280.00
6700 · Professional Fees	
6704 · Accounting & Tax Prep	10,100.00
6706 · Legal Fees	12,000.00
6708 · Association Admin.	12,000.00
Total 6700 · Professional Fees	34,100.00

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6720 · Property Taxes	1,300.00
6730 · Income Taxes	
6732 · Federal Income Tax	2,800.00
6734 · State Income Tax	400.00
Total 6730 · Income Taxes	3,200.00
6900 · Web Site Expense	
6904 · Enhancements & Maintenance	3,000.00
Total 6900 · Web Site Expense	3,000.00
Total Expense	243,700.00
Net Ordinary Income	1,500.00
Other Income/Expense	
Other Income	
7100 · Capital Reserve Assessments	15,300.00
Total Other Income	15,300.00
Other Expense	
8009 · Capital Reserve Disbursements	
8020 · Disbursements-Stagecoach Park	0.00
8060 · Disbursements-Fire Mitigation	20,000.00
8110 · Disbursements-Pocket Parks	50,000.00
Total 8009 · Capital Reserve Disbursements	70,000.00
Total Other Expense	70,000.00
Net Other Income	-54,700.00
Net Income	-53,200.00