

## Pinebrook Homeowners Association

## Balance Sheet

As of December 31, 2024

	Dec 31, 24	Dec 31, 23
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1000 · Chase - Operating	30,387.18	34,878.61
1020 · Capital Reserves		
1022 · Chase - Savings	2,420.61	2,420.13
1024 · C.F. - Reserve Savings	156,507.92	269,410.61
Total 1020 · Capital Reserves	158,928.53	271,830.74
1052 · Chase - ACC Deposits	70,000.00	105,000.00
Total Checking/Savings	259,315.71	411,709.35
Accounts Receivable		
1200 · Accounts Receivable	6,260.11	5,481.67
Total Accounts Receivable	6,260.11	5,481.67
Other Current Assets		
1470 · Receivable - Fire Mitigation	98,927.29	0.00
1450 · Deposits Paid	17,202.20	0.00
1460 · Prepaid Insurance	3,050.58	2,871.79
Total Other Current Assets	119,180.07	2,871.79
Total Current Assets	384,755.89	420,062.81
Fixed Assets		
1514 · Bus Stop Lighting	18,987.36	18,987.36
1516 · Ecker Hill Monument	3,099.36	3,099.36
1520 · Ecker Hill Park Improvements	55,323.18	55,323.18
1530 · Pinebrook Entry Sign	22,969.49	22,969.49
1532 · Playground Equipment	2,852.74	2,852.74
1534 · Stagecoach Pickleball Court	145,256.15	145,256.15
1540 · Tennis Court	54,724.28	54,724.28
1550 · Equipment	37,320.46	37,320.46
Total Fixed Assets	340,533.02	340,533.02
Other Assets		
1650 · Investment in Storage Garage	13,080.00	13,080.00
Total Other Assets	13,080.00	13,080.00
<b>TOTAL ASSETS</b>	<b>738,368.91</b>	<b>773,675.83</b>
<b>LIABILITIES &amp; EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable	5,246.04	9,252.39
Total Accounts Payable	5,246.04	9,252.39
Other Current Liabilities		
2200 · Owner Deposits & Prepayments	400.00	1,464.08
Total Other Current Liabilities	400.00	1,464.08
Total Current Liabilities	5,646.04	10,716.47
Long Term Liabilities		
2500 · ACC Security Deposits	70,000.00	105,000.00
Total Long Term Liabilities	70,000.00	105,000.00
Total Liabilities	75,646.04	115,716.47
Equity		
3050 · Capital Reserve Fund	257,855.82	271,830.74
3090 · Unrestricted Net Assets	-102,684.67	-116,659.59

**Pinebrook Homeowners Association**  
**Balance Sheet**  
**As of December 31, 2024**

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	<u>Dec 31, 24</u>	<u>Dec 31, 23</u>
3100 - Retained Earnings	502,788.21	464,930.15
Net Income	4,763.51	37,858.06
<b>Total Equity</b>	<u>662,722.87</u>	<u>657,959.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>738,368.91</b></u>	<u><b>773,675.83</b></u>