

Pinebrook Homeowners Association

Profit & Loss

January through December 2024

	Jan - Dec 24	Jan - Dec 23
Ordinary Income/Expense		
Income		
4000 · PBHOA Dues		
4002 · Operating Assessments	214,200.00	214,200.00
Total 4000 · PBHOA Dues	214,200.00	214,200.00
4004 · ACC Review Revenue	1,550.00	5,375.00
4010 · Late Fees/Finance Charges	3,041.00	2,819.15
4018 · Tennis Court Key Fees	1,210.00	1,000.00
4020 · Certification Fees	3,600.00	2,400.00
4050 · Interest Income	11,832.91	10,122.74
Total Income	235,433.91	235,916.89
Gross Profit	235,433.91	235,916.89
Expense		
6004 · Bad Debt Expense	0.00	390.96
6006 · Association Mgmt. & ACC	16,800.00	14,400.00
6030 · Bank Service Charges	11.96	14.45
6100 · Common Area Expense		
6108 · Lighting Electricity Exp.	619.18	629.27
6110 · Repairs & Maintenance	5,168.34	7,424.13
6112 · Security Patrol	0.00	4,370.70
6114 · Snow Removal	4,554.50	6,437.00
6120 · Community Clean-up	12,603.75	23,037.00
Total 6100 · Common Area Expense	22,945.77	41,898.10
6150 · Pickleball/BB Court Expense		
6154 · Landscape Maintenance	4,390.55	4,087.23
6156 · Restroom Rental	4,517.47	3,871.45
6158 · Facility Maintenance	220.26	0.00
Total 6150 · Pickleball/BB Court Expense	9,128.28	7,958.68
6200 · Ecker Hill Park Expense		
6204 · Electricity Expense	130.76	130.54
6210 · Repairs & Landscape Maintenance	7,590.00	9,060.19
6216 · Restroom Rental	4,059.32	3,329.88
6220 · Water Expense	8,344.88	7,237.13
Total 6200 · Ecker Hill Park Expense	20,124.96	19,757.74
6226 · Equipment Repairs & Maintenance	1,830.50	0.00
6230 · General & Admin Expense		
6231 · Collection Fees	120.00	200.00
6232 · Supplies & Materials	136.43	1,014.26
6234 · Postage & Delivery	1,445.61	1,182.28
6236 · Printing & Reproduction	743.89	311.16
6237 · Telephone	474.75	468.28
6238 · Dues & Subscriptions	224.28	213.04
Total 6230 · General & Admin Expense	3,144.96	3,389.02
6240 · Insurance Expense	5,513.21	5,298.15
6300 · Mail Box Facilities Expense		
6306 · Improvements & Landscaping	4,408.64	0.00
6310 · Repairs & Maintenance	10,045.93	15,194.16
6314 · Snow Removal	2,662.50	2,800.00
Total 6300 · Mail Box Facilities Expense	17,117.07	17,994.16
6600 · PMA Membership Dues	102,816.00	89,989.00
6700 · Professional Fees		
6704 · Accounting & Tax Prep	10,455.00	9,950.00
6706 · Legal Fees	1,405.00	1,757.42
6708 · Association Admin.	12,709.00	8,396.50

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Total 6700 · Professional Fees	24,569.00	20,103.92
6720 · Property Taxes	1,264.73	1,187.40
6730 · Income Taxes		
6732 · Federal Income Tax	6,014.00	758.00
6734 · State Income Tax	466.00	123.00
Total 6730 · Income Taxes	6,480.00	881.00
6900 · Web Site Expense		
6904 · Enhancements & Maintenance	3,550.00	3,600.00
Total 6900 · Web Site Expense	3,550.00	3,600.00
Total Expense	235,296.44	226,862.58
Net Ordinary Income	137.47	9,054.31
Other Income/Expense		
Other Income		
7080 · Forfeiture of Deposits	400.00	0.00
7100 · Capital Reserve Assessments	30,600.00	30,600.00
Total Other Income	31,000.00	30,600.00
Other Expense		
8009 · Capital Reserve Disbursements		
8060 · Disbursements-Fire Mitigation	26,373.96	1,796.25
Total 8009 · Capital Reserve Disbursements	26,373.96	1,796.25
Total Other Expense	26,373.96	1,796.25
Net Other Income	4,626.04	28,803.75
Net Income	4,763.51	37,858.06