

Pinebrook Homeowners Association

Balance Sheet

As of December 31, 2025

Dec 31, 25

ASSETS	
Current Assets	
Checking/Savings	
1000 · Chase - Operating	37,740.50
1020 · Capital Reserves	
1022 · Chase - Savings	20.00
1024 · C.F. - Reserve Savings	210,985.04
Total 1020 · Capital Reserves	211,005.04
1052 · Chase - ACC Deposits	70,000.00
Total Checking/Savings	318,745.54
Accounts Receivable	
1200 · Accounts Receivable	8,404.65
Total Accounts Receivable	8,404.65
Other Current Assets	
1460 · Prepaid Insurance	2,469.25
Total Other Current Assets	2,469.25
Total Current Assets	329,619.44
Fixed Assets	
1514 · Bus Stop Lighting	18,987.36
1516 · Ecker Hill Monument	3,099.36
1520 · Ecker Hill Park Improvements	55,323.18
1530 · Pinebrook Entry Sign	22,969.49
1532 · Playground Equipment	2,852.74
1534 · Stagecoach Pickleball Court	145,256.15
1540 · Tennis Court	54,724.28
1550 · Equipment	37,320.46
Total Fixed Assets	340,533.02
Other Assets	
1650 · Investment in Storage Garage	13,080.00
Total Other Assets	13,080.00
TOTAL ASSETS	683,232.46
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	4,491.02
Total Accounts Payable	4,491.02
Other Current Liabilities	
2200 · Owner Deposits & Prepayments	849.95
Total Other Current Liabilities	849.95
Total Current Liabilities	5,340.97
Long Term Liabilities	
2500 · ACC Security Deposits	70,000.00
Total Long Term Liabilities	70,000.00
Total Liabilities	75,340.97
Equity	
3050 · Capital Reserve Fund	211,005.04
3090 · Unrestricted Net Assets	-55,833.89
3100 · Retained Earnings	507,551.72

10:08 AM

01/07/26

Accrual Basis

Pinebrook Homeowners Association

Balance Sheet

As of December 31, 2025

	Dec 31, 25
Net Income	-54,831.38
Total Equity	607,891.49
TOTAL LIABILITIES & EQUITY	683,232.46