

Pinebrook Homeowners Association

Profit & Loss

January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
4000 · PBHOA Dues	
4002 · Operating Assessments	229,125.05
Total 4000 · PBHOA Dues	229,125.05
4004 · ACC Review Revenue	4,750.00
4010 · Late Fees/Finance Charges	2,072.40
4018 · Tennis Court Key Fees	1,270.00
4020 · Certification Fees	3,300.00
4050 · Interest Income	7,570.17
Total Income	248,087.62
Gross Profit	248,087.62
Expense	
6006 · Association Mgmt. & ACC	16,800.00
6100 · Common Area Expense	
6108 · Lighting Electricity Exp.	639.55
6110 · Repairs & Maintenance	6,730.45
6114 · Snow Removal	4,486.50
6120 · Community Clean-up	1,200.00
Total 6100 · Common Area Expense	13,056.50
6150 · Pickleball/BB Court Expense	
6154 · Landscape Maintenance	7,383.80
6156 · Restroom Rental	2,668.71
6158 · Facility Maintenance	3,080.00
Total 6150 · Pickleball/BB Court Expense	13,132.51
6200 · Ecker Hill Park Expense	
6204 · Electricity Expense	132.18
6210 · Repairs & Landscape Maintenance	12,134.00
6216 · Restroom Rental	2,112.40
6220 · Water Expense	8,943.80
6222 · Tennis Court Expense	2,070.22
Total 6200 · Ecker Hill Park Expense	25,392.60
6230 · General & Admin Expense	
6231 · Collection Fees	24.60
6234 · Postage & Delivery	1,544.87
6236 · Printing & Reproduction	363.21
6237 · Telephone	510.31
6238 · Dues & Subscriptions	321.04
Total 6230 · General & Admin Expense	2,764.03
6240 · Insurance Expense	6,290.33
6300 · Mail Box Facilities Expense	
6310 · Repairs & Maintenance	9,153.21
6314 · Snow Removal	3,337.50
Total 6300 · Mail Box Facilities Expense	12,490.71
6600 · PMA Membership Dues	116,280.00
6700 · Professional Fees	
6704 · Accounting & Tax Prep	11,000.00
6706 · Legal Fees	5,145.00
6708 · Association Admin.	13,578.00
6710 · Survey/Engineering	2,100.00
Total 6700 · Professional Fees	31,823.00
6720 · Property Taxes	1,251.99
6730 · Income Taxes	
6732 · Federal Income Tax	4,033.00

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6734 · State Income Tax	534.00
Total 6730 · Income Taxes	4,567.00
6750 · Trails Expense	
6754 · Improvements & Landscaping	1,647.87
Total 6750 · Trails Expense	1,647.87
6900 · Web Site Expense	
6904 · Enhancements & Maintenance	3,475.00
Total 6900 · Web Site Expense	3,475.00
Total Expense	248,971.54
Net Ordinary Income	-883.92
Other Income/Expense	
Other Income	
7100 · Capital Reserve Assessments	15,274.95
Total Other Income	15,274.95
Other Expense	
8009 · Capital Reserve Disbursements	
8060 · Disbursements-Fire Mitigation	1,663.26
8110 · Disbursements-Pocket Parks	67,559.15
Total 8009 · Capital Reserve Disbursements	69,222.41
Total Other Expense	69,222.41
Net Other Income	-53,947.46
Net Income	-54,831.38