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Cash Basis

Palm Beach Country Estates Land Owner's Association
Balance Sheet
As of December 31, 2025

	<u>Dec 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
CLF Trust	2,256.22
PBCE Landowners Association	33,989.15
S O S Trust	2,126.54
Total Checking/Savings	<u>38,371.91</u>
Total Current Assets	<u>38,371.91</u>
TOTAL ASSETS	<u>38,371.91</u>
LIABILITIES & EQUITY	
Equity	
Net Income Opening Balance	1,737.82
Opening Balance Equity	36,486.04
Retained Earnings	18,686.46
Unrestricted Net Assets	-539.80
Net Income	<u>-17,998.61</u>
Total Equity	<u>38,371.91</u>
TOTAL LIABILITIES & EQUITY	<u>38,371.91</u>

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Palm Beach Country Estates Land Owner's Association

Profit & Loss

January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
Event Sponsorship	2,633.28
Program Income	
Advertising	6,038.00
Donations General	291.00
Dues-2025	10,442.44
Dues-2026	18,832.80
Total Program Income	35,604.24
Total Income	38,237.52
Expense	
Bank Fee	58.10
Community Projects & Events	
Holiday in the Park-Crafts	134.73
Total Community Projects & Events	134.73
Computer and Internet Expenses	266.25
Displays - Permanent	5,865.34
Displays - Seasonal	4,195.28
Editor Fees	1,750.00
Electric-Front Entrance	852.88
Gifts	279.76
Holiday in the Park-Refreshment	2,755.14
Holiday in the Park - Prof Fees	2,953.86
Insurance Expense	247.00
Landscaping and Groundskeeping	13,916.14
Licensing & Permits	61.25
Meals and Entertainment	35.64
Printing & Postage	13,319.89
Professional Fees	500.00
Repairs and Maintenance	5.32
Safety	
Security Cameras	7,200.00
Street Lights	1,742.29
Total Safety	8,942.29
Twisty Pines Park Enhancements	97.26
Total Expense	56,236.13
Net Ordinary Income	-17,998.61
Net Income	-17,998.61