

Fern Forest Community Association
Profit & Loss
 January through September 2022

	Jan - Sep 22
Ordinary Income/Expense	
Income	
Income - Annual Fees	
Annual Fees	20,283.20
Annual Fees - 2018	4,865.00
Annual Fees - 2019	6,274.00
Annual Fees - 2020	8,610.00
Annual Fees - 2021	16,703.64
Annual Fees - 2022	304,705.00
Annual Fees Adjustment	49.50
Total Income - Annual Fees	361,490.34
Total Income	361,490.34
Gross Profit	361,490.34
Expense	
Administrative and Office	
Association Meetings	
Web Meeting Services	
Zoom	104.64
Total Web Meeting Services	104.64
Total Association Meetings	104.64
Bank Charges	
BIFCU Service Charges	10.00
Total Bank Charges	10.00
Employment Contract Services	
Filiesha LeRand	9,071.80
Total Employment Contract Services	9,071.80
Facilities Expenses	
Contract Labor - Mowing/Weedeat	80.00
Equipment Purchase	408.37
Office Equipment Repair	69.12
Portable Toilet Svs & Supplies	1,333.50
Security Services/Monitoring	340.55
Utilities	
Electric	760.27
Telephone	
Hawaiian Telcom	1,125.25
Total Telephone	1,125.25
Total Utilities	1,885.52
Total Facilities Expenses	4,117.06
Insurance	
Officers/Directors Liability	16,125.00
Total Insurance	16,125.00
Newsletter/Postage/Supplies	440.84
Office Supplies	
Office - Stationary & Supplies	552.33
UAttend Time Clock	110.00
Total Office Supplies	662.33
Postage/Mailing Supplies	1,015.04
Printing and Copying	54.45
Professional & Other Fees	
Accounting/Tax Fees	24,405.75

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Credit Card Charges	
Credit Card Processing Fee	597.35
PayPal Service Charge	1,486.06
Stripe Service Charge	585.50
Total Credit Card Charges	2,668.91
Legal Fees	1,041.88
Special Assignment Research Svcs	1,075.84
Web Design/Admin Services	340.32
Total Professional & Other Fees	29,532.70
Taxes & Licenses	
DCCA Annual Filing Fees	47.00
Real Property Taxes	982.65
Total Taxes & Licenses	1,029.65
Total Administrative and Office	62,163.51
Contract and Road Services	
Road Labor & Services	
Annual Road Maintenance Fees	360.00
Employment Contract Services	
Ellsworth Eugenio	26,642.36
Total Employment Contract Services	26,642.36
Insurance	
Eqpmt Physical Damage (KUBOTA)	1,647.00
General Liability	5,309.92
Total Insurance	6,956.92
Road Equipment Fuel	3,130.77
Signage	109.74
Supplies and Materials	75.91
Tractor Parts and Supplies	14,360.63
Total Road Labor & Services	51,636.33
Road Material & Services	
Materials (Puna Rock)	84,510.88
Services - Rock Hauling (RW)	70,277.24
Services - Rock Hauling (GM)	1,305.63
Total Road Material & Services	156,093.75
Total Contract and Road Services	207,730.08
Total Expense	269,893.59
Net Ordinary Income	91,596.75
Other Income/Expense	
Other Income	
Gain or Loss on Sale of Assets	2,094.24
Other Income	
Donation	70.00
Finance Charges	2,801.05
Late Fees	3,410.00
Lien BOC Processing Fee	72.00
Lien Release Fee	150.00
Total Other Income	6,503.05
Total Other Income	8,597.29

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Cash Basis

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Other Expense	
Other Expenses	
Bad Debts Write-Offs	8,063.84
Total Other Expenses	8,063.84
Total Other Expense	8,063.84
Net Other Income	533.45
Net Income	<u>92,130.20</u>