

Fern Forest Community Association
Profit & Loss
 January through December 2022

	Jan - Dec 22
Ordinary Income/Expense	
Income	
Income - Annual Fees	
Annual Fees	26,253.10
Annual Fees - 2018	6,116.00
Annual Fees - 2019	8,183.68
Annual Fees - 2020	11,160.32
Annual Fees - 2021	20,688.54
Annual Fees - 2022	318,344.90
Total Income - Annual Fees	390,746.54
Total Income	390,746.54
Gross Profit	390,746.54
Expense	
Administrative and Office	
Association Meetings	
Meetings Supplies & Refreshment	87.07
Web Meeting Services	
Zoom	115.11
Total Web Meeting Services	115.11
Association Meetings - Other	460.00
Total Association Meetings	662.18
Bank Charges	
BIFCU Service Charges	10.00
Total Bank Charges	10.00
Employment Contract Services	
Filiesha LeRand	13,145.40
Total Employment Contract Services	13,145.40
Facilities Expenses	
Contract Labor - Mowing/Weedeat	80.00
Equipment Purchase	408.37
Facilities Maintenance	200.00
Office Equipment Repair	69.12
Portable Toilet Svs & Supplies	1,600.19
Security Services/Monitoring	340.55
Utilities	
Electric	919.83
Telephone	
Hawaiian Telcom	1,267.73
Total Telephone	1,267.73
Total Utilities	2,187.56
Total Facilities Expenses	4,885.79
Insurance	
Officers/Directors Liability	16,125.00
Total Insurance	16,125.00
Newsletter/Postage/Supplies	
Office Supplies	10,324.87
Office - Stationary & Supplies	680.73
UAttend Time Clock	110.00
Total Office Supplies	790.73
Postage/Mailing Supplies	1,015.04
Printing and Copying	54.45
Professional & Other Fees	
Accounting/Tax Fees	30,659.67

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Credit Card Charges	
Credit Card Processing Fee	618.14
PayPal Service Charge	1,492.44
Stripe Service Charge	585.50
Total Credit Card Charges	2,696.08
Legal Fees	1,041.88
Special Assignment Research Svcs	1,135.04
Web Design/Admin Services	340.32
Total Professional & Other Fees	35,872.99
Taxes & Licenses	
DCCA Annual Filing Fees	58.00
Real Property Taxes	982.65
Taxes & Licenses - Other	3.50
Total Taxes & Licenses	1,044.15
Total Administrative and Office	83,930.60
Contract and Road Services	
Road Labor & Services	
Annual Road Maintenance Fees	360.00
Employment Contract Services	
Ellsworth Eugenio	39,354.16
Total Employment Contract Services	39,354.16
Insurance	
Eqpmt Physical Damage (KUBOTA)	1,647.00
General Liability	5,309.92
Total Insurance	6,956.92
Road Equipment Fuel	5,284.74
Signage	455.08
Supplies and Materials	196.15
Tractor Parts and Supplies	16,134.02
Total Road Labor & Services	68,741.07
Road Material & Services	
Materials (Puna Rock)	88,725.03
Services - Rock Hauling (RW)	79,600.58
Services - Rock Hauling (GM)	1,305.63
Total Road Material & Services	169,631.24
Total Contract and Road Services	238,372.31
Total Expense	322,302.91
Net Ordinary Income	68,443.63
Other Income/Expense	
Other Income	
Gain or Loss on Sale of Assets	2,094.24
Other Income	
Donation	70.00
Finance Charges	3,289.52
Late Fees	5,504.00
Lien BOC Processing Fee	122.00
Lien Release Fee	200.00
Total Other Income	9,185.52
Total Other Income	11,279.76

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Cash Basis

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Other Expense	
Other Expenses	
Bad Debts Write-Offs	8,063.84
Credit Card Processing Fee	-53.48
PayPal Fee	-60.11
Total Other Expenses	7,950.25
Total Other Expense	7,950.25
Net Other Income	3,329.51
Net Income	71,773.14
