

Fern Forest Community Association
Profit & Loss
 January through June 2023

	Jan - Jun 23
Ordinary Income/Expense	
Income	
Income - Annual Fees	
Annual Fees	1,144.20
Annual Fees - 2018	275.00
Annual Fees - 2019	1,160.00
Annual Fees - 2020	2,053.68
Annual Fees - 2021	4,375.00
Annual Fees - 2022	13,332.62
Annual Fees - 2023	268,337.79
Total Income - Annual Fees	290,678.29
Returned Check Charges	20.00
Total Income	290,698.29
Gross Profit	290,698.29
Expense	
Administrative and Office	
Association Meetings	
Web Meeting Services	
Zoom	219.78
Total Web Meeting Services	219.78
Total Association Meetings	219.78
Bank Charges	
BIFCU - NSF Fee	-25.00
Total Bank Charges	-25.00
Employment Contract Services	
Filesha LeRand	3,859.20
Patricia Carlson	1,900.00
Total Employment Contract Services	5,759.20
Facilities Expenses	
Contract Labor - Mowing/Weedeat	600.00
Facilities Maintenance	0.00
Portable Toilet Sys & Supplies	800.04
Quonset Hut	1,179.04
Security Services/Monitoring	62.67
Utilities	
Electric	312.84
Telephone	
Hawaiian Telcom	750.05
Total Telephone	750.05
Total Utilities	1,062.89
Total Facilities Expenses	3,704.64
Insurance	
Officers/Directors Liability	17,670.00
Total Insurance	17,670.00
Office Supplies	
Office - Stationary & Supplies	1,402.61
Office Supplies - Other	498.60
Total Office Supplies	1,901.21
Postage/Mailing Supplies	928.00
Printing and Copying	130.89

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Cash Basis

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Professional & Other Fees	
Accounting/Tax Fees	18,137.31
Courier Services	125.00
Legal Fees	
Legal Expense - Thunderfoot	10,000.00
Total Legal Fees	10,000.00
Special Assignment Research Svcs	829.77
Web Design/Admin Services	4,022.41
Total Professional & Other Fees	33,114.49
Taxes & Licenses	
DCCA Annual Filing Fees	68.00
Real Property Taxes	529.21
Taxes & Licenses - Other	307.36
Total Taxes & Licenses	904.57
Total Administrative and Office	64,307.78
Bank Service Charges	50.00
Contract and Road Services	
Road Labor & Services	
Annual Road Maintenance Fees	360.00
Employment Contract Services	
Ellsworth Eugenio	22,700.54
Total Employment Contract Services	22,700.54
Insurance	
General Liability	5,444.84
Total Insurance	5,444.84
Road Equipment Fuel	2,007.43
Signage	539.23
Supplies and Materials	389.61
Tractor Parts and Supplies	2,158.37
Total Road Labor & Services	33,600.02
Road Material & Services	
Materials (Puna Rock)	49,103.36
Materials (Yamada)	392.29
Services - Rock Hauling (RW)	34,233.26
Total Road Material & Services	83,728.91
Total Contract and Road Services	117,328.93
Total Expense	181,686.71
Net Ordinary Income	109,011.58
Other Income/Expense	
Other Income	
Other Income	
Donation	50.00
Finance Charges	20.00
Late Fees	1,827.87
Total Other Income	1,897.87
Total Other Income	1,897.87

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Other Expense	
Other Expenses	
Credit Card Processing Fee	-16.36
PayPal Fee	11.62
Total Other Expenses	<u>-4.74</u>
Total Other Expense	<u>-4.74</u>
Net Other Income	<u>1,902.61</u>
Net Income	<u><u>110,914.19</u></u>