

2:47 PM  
 08/10/23  
 Cash Basis

**Fern Forest Community Association**  
**Profit & Loss**  
 January through July 2023

	Jan - Jul 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Income - Annual Fees	
Annual Fees	1,929 20
Annual Fees - 2018	545 00
Annual Fees - 2019	2,175 00
Annual Fees - 2020	3,138 68
Annual Fees - 2021	5,735 00
Annual Fees - 2022	16,492 62
Annual Fees - 2023	278,810 91
	308,826 41
Total Income - Annual Fees	308,826 41
Returned Check Charges	10 00
Total Income	308,836 41
Gross Profit	308,836 41
<b>Expense</b>	
<b>Administrative and Office</b>	
Association Meetings	
Web Meeting Services	
Zoom	230 25
	230 25
Total Web Meeting Services	230 25
Total Association Meetings	230 25
Employment Contract Services	
Filiesha LeRand	3,859 20
Patricia Carlson	3,065 42
	6,924 62
Total Employment Contract Services	6,924 62
Facilities Expenses	
Contract Labor - Mowing/Weedeat	600 00
Facilities Maintenance	26 68
Portable Toilet Svs & Supplies	800 04
Quonset Hut	1,179 04
Security Services/Monitoring	62 67
Utilities	
Electric	368 05
Telephone	
Hawaiian Telcom	875 64
	875 64
Total Telephone	875 64
Total Utilities	1,243 69
Total Facilities Expenses	3,912 12
Insurance	
Officers/Directors Liability	17,670 00
Total Insurance	17,670 00
Office Supplies	
Office - Stationary & Supplies	1,427 12
Office Supplies - Other	498 60
Total Office Supplies	1,925 72
Postage/Mailing Supplies	948 46
Printing and Copying	130 89
Professional & Other Fees	
Accounting/Tax Fees	21,278 67
Courier Services	125 00

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Legal Fees	
Legal Expense - Thunderfoot	10,000 00
Total Legal Fees	10,000 00
Special Assignment Research Svcs	829 77
Web Design/Admin Services	4,069 53
Total Professional & Other Fees	38,302 97
Taxes & Licenses	
DCCA Annual Filing Fees	68 00
Real Property Taxes	1,100 03
Taxes & Licenses - Other	307 36
Total Taxes & Licenses	1,475 39
Total Administrative and Office	69,520 42
Bank Service Charges	50 00
Contract and Road Services	
Road Labor & Services	
Annual Road Maintenance Fees	360 00
Employment Contract Services	
Ellsworth Eugenio	27,238 14
Total Employment Contract Services	27,238 14
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	38,137 62
Road Material & Services	
Materials (Puna Rock)	55,444 94
Materials (Yamada)	392 29
Services - Rock Hauling (RW)	39,180 89
Total Road Material & Services	95,018 12
Total Contract and Road Services	133,155 74
Total Expense	202,726 16
Net Ordinary Income	106,110 25
Other Income/Expense	
Other Income	
Donation	50 00
Finance Charges	40 00
Late Fees	2,852 87
Total Other Income	2,942 87
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Other Expense	
Other Expenses	
Bad Debts Write-Offs	4,188.54
Credit Card Processing Fee	-66.96
PayPal Fee	67.89
Total Other Expenses	4,189.47
Total Other Expense	4,189.47
Net Other Income	-1,246.60
Net Income	104,863.65

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