

Fern Forest Community Association
Profit & Loss
 January through August 2023

Jan - Aug 23

Ordinary Income/Expense	
Income	
Income - Annual Fees	
Annual Fees	4,551.46
Annual Fees - 2018	815.00
Annual Fees - 2019	2,579.00
Annual Fees - 2020	3,758.68
Annual Fees - 2021	6,929.30
Annual Fees - 2022	21,052.62
Annual Fees - 2023	292,751.79
Total Income - Annual Fees	332,437.85
Returned Check Charges	20.00
Total Income	332,457.85
Gross Profit	332,457.85
Expense	
Administrative and Office	
Association Meetings	
Web Meeting Services	
Zoom	230.25
Total Web Meeting Services	230.25
Total Association Meetings	230.25
Bank Charges	
BIFCU - NSF Fee	-25.00
Total Bank Charges	-25.00
Employment Contract Services	
Filiesha LeRand	3,859.20
Patricia Carlson	4,221.73
Total Employment Contract Services	8,080.93
Facilities Expenses	
Contract Labor - Mowing/Weedat	600.00
Facilities Maintenance	26.68
Portable Toilet Svs & Supplies	1,116.79
Quonset Hut	1,179.04
Security Services/Monitoring	62.67
Utilities	
Electric	423.24
Telephone	
Hawaiian Telcom	1,001.84
Total Telephone	1,001.84
Total Utilities	1,425.08
Total Facilities Expenses	4,410.26
Insurance	
Officers/Directors Liability	17,670.00
Total Insurance	17,670.00
Office Supplies	
Office - Stationary & Supplies	1,702.32
Office Supplies - Other	498.60
Total Office Supplies	2,200.92
Postage/Mailing Supplies	1,012.86
Printing and Copying	130.89

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Professional & Other Fees	
Accounting/Tax Fees	24,420.03
Courier Services	125.00
Legal Fees	
Legal Expense - Thunderfoot	21,371.57
Total Legal Fees	21,371.57
Special Assignment Research Svcs	960.66
Web Design/Admin Services	4,069.53
Total Professional & Other Fees	50,946.79
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	86,133.29
Bank Service Charges	100.00
Contract and Road Services	
Automotive & Vehicle Expenses	
Mileage Reimbursements	29.08
Total Automotive & Vehicle Expenses	29.08
Road Labor & Services	
Annual Road Maintenance Fees	360.00
Employment Contract Services	
Ellsworth Eugenio	31,740.29
Ryden Eugenio	150.00
Total Employment Contract Services	31,890.29
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	2,774.15
Total Road Labor & Services	43,405.55
Road Material & Services	
Materials (Puna Rock)	60,267.02
Materials (Yamada)	392.29
Services - Rock Hauling (RW)	43,086.88
Total Road Material & Services	103,746.19
Total Contract and Road Services	147,180.82
Total Expense	233,414.11
Net Ordinary Income	99,043.74

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Cash Basis

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Other Income/Expense	
Other Income	
Other Income	
Donation	54 09
Finance Charges	883 29
Late Fees	4,577 77
Lien BOC Processing Fee	36 00
Lien Release Fee	100 00
Total Other Income	5,651 15
Total Other Income	5,651 15
Other Expense	
Other Expenses	
Bad Debts Write-Offs	4,188 54
Credit Card Processing Fee	-131 29
PayPal Fee	81 46
Total Other Expenses	4,138 71
Total Other Expense	4,138 71
Net Other Income	1,512 44
Net Income	100,556.18