

12 07 PM
10/12/23
Cash Basis

Fern Forest Community Association
Profit & Loss
January through September 2023

Jan - Sep 23

Ordinary Income/Expense	
Income	
Income - Annual Fees	
Annual Fees	6,635.22
Annual Fees - 2018	1,220.00
Annual Fees - 2019	3,104.00
Annual Fees - 2020	4,223.68
Annual Fees - 2021	7,779.30
Annual Fees - 2022	22,492.62
Annual Fees - 2023	297,476.79
Total Income - Annual Fees	342,931.61
Returned Check Charges	30.00
Total Income	342,961.61
Gross Profit	342,961.61
Expense	
Administrative and Office	
Advertising & Promotional	14.99
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	5,302.51
Total Employment Contract Services	9,161.71
Facilities Expenses	
Contract Labor - Mowing/Weedeat	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	478.43
Telephone	
Hawaiian Telcom	1,127.67
Total Telephone	1,127.67
Total Utilities	1,606.10
Facilities Expenses - Other	611.00
Total Facilities Expenses	5,202.28
Insurance	
Officers/Directors Liability	17,670.00
Total Insurance	17,670.00
Office Supplies	
Office - Stationary & Supplies	1,702.32
Office Supplies - Other	538.38
Total Office Supplies	2,240.70

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Postage/Mailing Supplies	1,035.84
Printing and Copying	130.89
Professional & Other Fees	
Accounting/Tax Fees	27,561.39
Courier Services	125.00
Legal Fees	
Legal Expense - Thunderfoot	21,371.57
Total Legal Fees	21,371.57
Special Assignment Research Svs	1,015.63
Web Design/Admin Services	4,069.53
Total Professional & Other Fees	54,143.12
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	91,280.17
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	36,064.89
Ryden Eugenio	150.00
Total Employment Contract Services	36,214.89
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	4,072.06
Total Road Labor & Services	49,028.06
Road Material & Services	
Materials (Puna Rock)	64,480.99
Materials (Yamada)	392.29
Services - Rock Hauling (RW)	46,474.66
Total Road Material & Services	111,347.94
Total Contract and Road Services	160,405.08
Total Expense	251,785.25
Net Ordinary Income	91,176.36

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Other Income/Expense	
Other Income	
Other Income	
Donation	54.09
Finance Charges	1,107.97
Late Fees	5,212.77
Lien BOC Processing Fee	136.00
Lien Release Fee	200.00
Total Other Income	6,710.83
Total Other Income	6,710.83
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	2,572.12
Net Income	93,748.48