

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

Jan - Oct 23

Ordinary Income/Expense		
Income		
Income - Annual Fees		
Annual Fees		7,953.42
Annual Fees - 2018		1,355.00
Annual Fees - 2019		3,304.00
Annual Fees - 2020		4,568.68
Annual Fees - 2021		8,291.30
Annual Fees - 2022		23,130.62
Annual Fees - 2023		301,436.79
Total Income - Annual Fees		350,039.81
Returned Check Charges		30.00
Total Income		350,069.81
Gross Profit		350,069.81
Expense		
Administrative and Office		
Advertising & Promotional		164.89
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		6,643.72
Total Employment Contract Services		10,502.92
Facilities Expenses		
Contract Labor - Mowing/Weedeat		1,150.00
Facilities Maintenance		26.68
Portable Toilet Svs & Supplies		1,116.79
Quonset Hut		1,179.04
Security Services/Monitoring		62.67
Utilities		
Electric		533.62
Telephone		
Hawaiian Telcom	1,253.80	
Total Telephone	1,253.80	
Total Utilities		1,787.42
Facilities Expenses - Other		632.36
Total Facilities Expenses		5,954.96
Insurance		
Officers/Directors Liability		17,670.00
Total Insurance		17,670.00
Newsletter/Postage/Supplies		7,546.59

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Cash Basis

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Office Supplies	
Office - Stationary & Supplies	1,771.52
Office Supplies - Other	533.38
Total Office Supplies	2,309.90
Postage/Mailing Supplies	1,045.08
Printing and Copying	130.89
Professional & Other Fees	
Accounting/Tax Fees	30,702.75
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	4,146.76
Total Professional & Other Fees	57,361.71
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	104,367.58
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	41,559.64
Ryden Eugenio	150.00
Total Employment Contract Services	41,709.64
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	5,195.71
Total Road Labor & Services	55,646.46
Road Material & Services	
Materials (Puna Rock)	69,837.82
Materials (Yamada)	392.29
Services - Rock Hauling (RW)	50,727.05
Total Road Material & Services	120,957.16
Total Contract and Road Services	176,632.70
Total Expense	281,100.28
Net Ordinary Income	68,969.53

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Other Income/Expense	
Other Income	
Other Income	
Donation	54.09
Finance Charges	1,137.97
Late Fees	5,617.47
Lien BOC Processing Fee	136.00
Lien Release Fee	200.00
Total Other Income	7,145.53
Total Other Income	7,145.53
Other Expense	
Other Expenses	
Bad Debts Write-Offs	4,188.54
Credit Card Processing Fee	-161.47
PayPal Fee	98.58
Total Other Expenses	4,125.65
Total Other Expense	4,125.65
Net Other Income	3,019.88
Net Income	71,989.41

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