

Fern Forest Community Association
Profit & Loss
 January through November 2023

	Jan - Nov 23
Ordinary Income/Expense	
Income	
Income - Annual Fees	
Annual Fees	8,869.42
Annual Fees - 2018	1,760.00
Annual Fees - 2019	3,648.90
Annual Fees - 2020	4,878.68
Annual Fees - 2021	8,801.30
Annual Fees - 2022	23,940.62
Annual Fees - 2023	303,350.25
Total Income - Annual Fees	355,249.17
Returned Check Charges	30.00
Total Income	355,279.17
Gross Profit	355,279.17
Expense	
Administrative and Office	
Advertising & Promotional	194.87
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	7,919.83
Total Employment Contract Services	11,779.03
Facilities Expenses	
Contract Labor - Mowing/Weedeat	1,290.00
Facilities Maintenance	26.68
Portable Toilet Svs & Supplies	1,116.79
Quonset Hut	2,286.89
Security Services/Monitoring	62.67
Utilities	
Electric	588.81
Telephone	
Hawaiian Telcom	1,381.51
Total Telephone	1,381.51
Total Utilities	1,970.32
Facilities Expenses - Other	4,820.84
Total Facilities Expenses	11,574.19
Insurance	
Officers/Directors Liability	17,670.00
Total Insurance	17,670.00
Newsletter/Postage/Supplies	12,270.42

9:37 PM
 12/12/23
 Cash Basis

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Office Supplies	
Office - Stationary & Supplies	1,771.52
Office Supplies - Other	538.38
Total Office Supplies	2,309.90
Postage/Mailing Supplies	1,064.88
Printing and Copying	130.89
Professional & Other Fees	
Accounting/Tax Fees	33,844.11
Courier Services	125.00
Legal Fees	
Legal Expense - Thunderfoot	21,371.57
Total Legal Fees	21,371.57
Special Assignment Research Svcs	1,015.83
Web Design/Admin Services	4,146.78
Total Professional & Other Fees	60,503.07
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	119,177.89
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	46,369.64
Ryden Eugenio	150.00
Total Employment Contract Services	46,519.64
Insurance	
General Liability	5,444.84
Total Insurance	5,444.84
Lee Boy Grader Expenses	89,495.96
Road Equipment Fuel	3,780.89
Signage	539.23
Supplies and Materials	417.85
Tractor Parts and Supplies	5,497.31
Total Road Labor & Services	152,055.72
Road Material & Services	
Materials (Puna Rock)	69,837.82
Materials (Yamada)	392.29
Services - Rock Hauling (RW)	55,150.08
Total Road Material & Services	125,380.19
Total Contract and Road Services	277,464.99
Total Expense	396,742.88
Net Ordinary Income	-41,463.71

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Other Income/Expense	
Other Income	
Other Income	
CC Fees Income to FFCA	880.94
Donation	54.09
Finance Charges	1,147.97
Late Fees	5,827.37
Lien BOC Processing Fee	136.00
Lien Release Fee	200.00
Total Other Income	8,246.37
Total Other Income	8,246.37
Other Expense	
Other Expenses	
Bad Debts Write-Offs	4,188.54
Credit Card Processing Fee	627.97
PayPal Fee	121.71
Total Other Expenses	4,938.22
Total Other Expense	4,938.22
Net Other Income	3,308.15
Net Income	-38,155.56