

1:15 PM  
 01/12/24  
 Cash Basis

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

	Jan - Dec 23
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Income - Annual Fees	10,137.62
Annual Fees	1,895.00
Annual Fees - 2018	3,793.90
Annual Fees - 2019	5,158.68
Annual Fees - 2020	9,196.30
Annual Fees - 2021	24,580.62
Annual Fees - 2022	305,710.25
Annual Fees - 2023	360,472.37
Total Income - Annual Fees	360,472.37
Returned Check Charges	30.00
Total Income	360,502.37
<b>Gross Profit</b>	360,502.37
<b>Expense</b>	
Administrative and Office	194.87
Advertising & Promotional	
Association Meetings	112.09
Meetings Supplies & Refreshment	200.00
Security	
Web Meeting Services	
Zoom	230.25
Total Web Meeting Services	230.25
Association Meetings - Other	736.60
Total Association Meetings	1,278.94
Bank Charges	
BIFCU - NSF Fee	-25.00
Total Bank Charges	-25.00
Employment Contract Services	
Filiesha LeRand	3,859.20
Patricia Carlson	9,169.89
Total Employment Contract Services	13,029.09
Facilities Expenses	1,290.00
Contract Labor - Mowing/Weedat	
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	1,509.44
Total Telephone	1,509.44
Total Utilities	2,098.25
Facilities Expenses - Other	4,981.08
Total Facilities Expenses	11,862.36
Insurance	
Officers/Directors Liability	17,670.00
Total Insurance	17,670.00
Newsletter/Postage/Supplies	12,270.42

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Office Supplies	1,939.03
Office - Stationary & Supplies	538.38
Office Supplies - Other	2,477.41
<b>Total Office Supplies</b>	<b>2,394.80</b>
Postage/Mailing Supplies	130.89
Printing and Copying	
Professional & Other Fees	36,985.47
Accounting/Tax Fees	125.00
Courier Services	
Legal Fees	21,371.57
Legal Expense - Thunderfoot	
<b>Total Legal Fees</b>	<b>21,371.57</b>
Special Assignment Research Svcs	4,728.71
Web Design/Admin Services	4,410.01
<b>Total Professional &amp; Other Fees</b>	<b>67,620.76</b>
Taxes & Licenses	68.00
DCCA Annual Filing Fees	1,100.03
Real Property Taxes	307.36
Taxes & Licenses - Other	
<b>Total Taxes &amp; Licenses</b>	<b>1,475.39</b>
<b>Total Administrative and Office</b>	<b>130,379.93</b>
Bank Service Charges	100.00
Contract and Road Services	
Automotive & Vehicle Expenses	29.08
Mileage Reimbursements	
<b>Total Automotive &amp; Vehicle Expenses</b>	<b>29.08</b>
Road Labor & Services	360.00
Annual Road Maintenance Fees	
Employment Contract Services	52,215.64
Ellsworth Eugenio	150.00
Ryden Eugenio	
<b>Total Employment Contract Services</b>	<b>52,365.64</b>
Insurance	5,444.84
General Liability	1,056.65
Grader GL Insurance	
<b>Total Insurance</b>	<b>6,501.49</b>
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	5,939.68
<b>Total Road Labor &amp; Services</b>	<b>159,400.74</b>
Road Material & Services	75,377.29
Materials (Puna Rock)	392.29
Materials (Yamada)	
Services - Rock Hauling (RW)	59,262.04
<b>Total Road Material &amp; Services</b>	<b>135,031.62</b>
<b>Total Contract and Road Services</b>	<b>294,461.44</b>
<b>Total Expense</b>	<b>424,941.37</b>
<b>Net Ordinary Income</b>	<b>-64,439.00</b>

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Other Income/Expense	
Other Income	
Other Income	918.81
CC Fees Income to FFCA	50.00
Donation	1,177.97
Finance Charges	6,261.46
Late Fees	136.00
Lien BOC Processing Fee	200.00
Lien Release Fee	200.00
Total Other Income	8,744.24
Total Other Income	8,744.24
Other Expense	
Other Expenses	5,641.74
Bad Debts Write-Offs	627.97
Credit Card Processing Fee	373.00
Foreclosures Write-Offs	121.71
PayPal Fee	121.71
Total Other Expenses	6,764.42
Total Other Expense	6,764.42
Net Other Income	1,979.82
Net Income	-62,459.18