

Profit and Loss

PHOA
January 2026

Distribution account	Total
Income	
10000 Homeowners	
10001 PHOA Assessments Members	38,421.08
10002 Late Fees	1,056.99
10003 Interest	54.44
Total for 10000 Homeowners	\$39,532.51
10004 Prepaid Assessments	13,555.88
10500 Fines & Fees	\$122.00
10501 Lawn & Trash (5 day)	8.00
Total for 10500 Fines & Fees	\$130.00
11000 Facility Rental	
11001 Big Ballroom	1,550.00
Total for 11000 Facility Rental	\$1,550.00
12000 Home Sales/Construc.	
12002 Resale Certificate	320.00
Total for 12000 Home Sales/Construc.	\$320.00
13000 Miscellaneous	
13002 Remote Control	241.20
13003 Vending Income	260.00
Total for 13000 Miscellaneous	\$501.20
Total for Income	\$55,589.59
Gross Profit	\$55,589.59
Expenses	
500000 Payroll	
500101 Payroll Wages	7,101.36
500110 Payroll Social Security	1,277.89
Total for 500000 Payroll	\$8,379.25
501000 Common Grounds	\$339.60

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Distribution account	Total
501001 Grounds Repairs	571.58
501004 Grounds Equipment	78.76
Total for 501000 Common Grounds	\$989.94
502000 Pools	
502003 Pools Maintenance	407.93
Total for 502000 Pools	\$407.93
503000 Buildings	
503004 Building Maintenance	259.65
Total for 503000 Buildings	\$259.65

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Distribution account	Total
504000 Office	
504001 Office Supplies	335.25
Total for 504000 Office	\$335.25
506000 Vehicles	
506003 Vehicle Gasoline	108.14
Total for 506000 Vehicles	\$108.14
509000 Security	
509001 Security Services	6,929.00
Total for 509000 Security	\$6,929.00
510000 Utilities	
510002 Utilities/Electric	4,243.19
510004 Utilities/Water	3,039.77
510005 Utilities/Internet	100.21
510006 Utilities/Waste	609.84
Total for 510000 Utilities	\$7,993.01
514000 Snack Shop	
514001 Snack Supplies	113.81
Total for 514000 Snack Shop	\$113.81
516000 Professional services	
516001 Accountant/CPA	2,100.00
516002 Attorney	146.25
Total for 516000 Professional services	\$2,246.25
517000 Insurance	8,160.89
518000 Postage	
518001 Postage Certified Letters/Stamps	78.00
Total for 518000 Postage	\$78.00
521000 Intuit Quickbooks Fees	1,404.67
70100 Uncategorized Expense	250.00

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Distribution account	Total
Total for Expenses	\$37,655.79
Net Operating Income	\$17,933.80
Other Income	
Late Fee Income	379.03
Total for Other Income	\$379.03
Net Other Income	\$379.03
Net Income	\$18,312.83