

Profit and Loss

PHOA

October 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
10000 Homeowners	
10001 PHOA Assessments Members	42,840.96
10002 Late Fees	375.36
10003 Interest	579.40
Total for 10000 Homeowners	\$43,795.72
10004 Prepaid Assessments	-5,837.64
10500 Fines & Fees	\$325.00
10501 Lawn & Trash (5 day)	475.00
10502 Vehicles	125.00
Total for 10500 Fines & Fees	\$925.00
11000 Facility Rental	
11001 Big Ballroom	2,950.00
Total for 11000 Facility Rental	\$2,950.00
12000 Home Sales/Construc.	
12001 Construction charges	1,000.00
12002 Resale Certificate	280.00
Total for 12000 Home Sales/Construc.	\$1,280.00
13000 Miscellaneous	
13002 Remote Control	324.80
13003 Vending Income	809.00
Total for 13000 Miscellaneous	\$1,133.80
Total for Income	\$44,246.88
Cost of Goods Sold	
Gross Profit	\$44,246.88
Expenses	
500000 Payroll	
500101 Payroll Wages	12,270.42
500110 Payroll Social Security	1,617.61
Total for 500000 Payroll	\$13,888.03
501000 Common Grounds	
501001 Grounds Repairs	189.90
501002 Grounds Supplies	199.33
Total for 501000 Common Grounds	\$423.85
502000 Pools	
502002 Pools Labor	1,896.99
502003 Pools Maintenance	2,507.39
Total for 502000 Pools	\$4,404.38

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DISTRIBUTION ACCOUNT	TOTAL
503000 Buildings	
503004 Building Maintenance	202.15
508004 Landscaping Supplies	37.86
Total for 503000 Buildings	\$240.01
504000 Office	
504001 Office Supplies	582.73
Total for 504000 Office	\$582.73
506000 Vehicles	
506003 Vehicle Gasoline	133.33
Total for 506000 Vehicles	\$133.33
509000 Security	
509001 Security Services	19,666.25
Total for 509000 Security	\$19,666.25
510000 Utilities	
510004 Utilities/Water	2,274.64
510005 Utilities/Internet	50.00
510006 Utilities/Waste	441.32
Total for 510000 Utilities	\$2,765.96
514000 Snack Shop	
514002 Snack Food	718.28
Total for 514000 Snack Shop	\$718.28
516000 Professional services	
516001 Accountant/CPA	1,578.08
Total for 516000 Professional services	\$1,578.08
517000 Insurance	8,160.89
521000 Intuit Quickbooks Fees	1,151.60
70100 Uncategorized Expense	250.00
Total for Expenses	\$53,963.39
Net Operating Income	-\$9,716.51
Other Income	
Late Fee Income	245.44
Total for Other Income	\$245.44
Other Expenses	
Net Other Income	\$245.44
Net Income	-\$9,471.07