

Profit and Loss

PHOA
December 2025

Distribution account	Total
Income	
10000 Homeowners	
10001 PHOA Assessments Members	47,440.00
10002 Late Fees	190.00
10003 Interest	108.00
Total for 10000 Homeowners	\$47,738.00
10500 Fines & Fees	120.00
11000 Facility Rental	
11001 Big Ballroom	2,950.00
Total for 11000 Facility Rental	\$2,950.00
12000 Home Sales/Construc.	-\$1,000.00
12002 Resale Certificate	400.00
Total for 12000 Home Sales/Construc.	-\$600.00
13000 Miscellaneous	
13002 Remote Control	222.40
13003 Vending Income	247.00
Total for 13000 Miscellaneous	\$469.40
Total for Income	\$50,677.40
Gross Profit	
Expenses	
500000 Payroll	
500101 Payroll Wages	7,169.29
500110 Payroll Social Security	1,774.73
Total for 500000 Payroll	\$8,944.02
501000 Common Grounds	\$172.93
501001 Grounds Repairs	1,624.35
Total for 501000 Common Grounds	\$1,797.28
502000 Pools	

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Distribution account	Total
502003 Pools Maintenance	155.77
Total for 502000 Pools	\$155.77
503000 Buildings	
503004 Building Maintenance	154.94
Total for 503000 Buildings	\$154.94
504000 Office	
504001 Office Supplies	323.87
Total for 504000 Office	\$323.87

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Distribution account	Total
506000 Vehicles	
506001 Vehicles Repair	70.66
506003 Vehicle Gasoline	38.00
Total for 506000 Vehicles	\$108.66
509000 Security	
509001 Security Services	9,505.50
Total for 509000 Security	\$9,505.50
510000 Utilities	
510002 Utilities/Electric	4,411.69
510004 Utilities/Water	1,189.15
510005 Utilities/Internet	100.21
510006 Utilities/Waste	785.94
Total for 510000 Utilities	\$6,486.99
513000 Events	
513006 Event Entertainment	-40.00
Total for 513000 Events	-\$40.00
514000 Snack Shop	
514001 Snack Supplies	331.70
Total for 514000 Snack Shop	\$331.70
516000 Professional services	
516001 Accountant/CPA	72.64
516002 Attorney	1,944.81
Total for 516000 Professional services	\$2,017.45
517000 Insurance	8,160.89
521000 Intuit Quickbooks Fees	1,116.67
70100 Uncategorized Expense	250.00
Total for Expenses	\$39,313.74
Net Operating Income	\$11,363.66

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Distribution account	Total
Other Income	
Late Fee Income	620.00
Total for Other Income	\$620.00
Net Other Income	\$620.00
Net Income	\$11,983.66