



HOMEOWNERS ASSOCIATION

Executive Summary
Reporting Period:

April, 2025

Owners: Emerald Park Unit Owners Association, Inc
Contacts: Brad Gordon

Location: Panama City, FL
Total Units: 116
Website: emeraldparkpcb.com

Financial Summary

Total collected income for the month was \$54,545 and total operating expenses were \$55,163, resulting in an NOI of \$(618).

Capex Items

There was \$-0- in capital expenses in the month of April.

Report Stack

- Executive Summary
- Balance Sheet
- Operating Statements
- Delinquency & Prepaid
- Accounts Payable Aging
- A/P Payment Register
- Trial Balance
- Payments in Transit
- General Ledger Detail

Please advise if you have any questions. It's our pleasure to continue managing your property.

DAS

David A. Sheppard, CAPS
CFO-Woodruff Property Management Co

Balance Sheet
Emerald Park HOA
Accrual Basis
Apr 2025

Account	Account Name	Prior Period			Apr 2025
		Mar 2025	Variance	% Change	
Property: Emerald Park HOA					
Assets					
Current Assets					
1001	Operating Account	70,152.30	(29,294.96)	-41.76%	40,857.34
1006	Escrow - Replacement Reserve	177,546.08	8,397.18	4.73%	185,943.26
1019	Payments in Transit	4,379.44	(4,379.44)	-100.00%	0.00
1025	Operating - Owner Account	(100,000.00)	0.00	0.00%	(100,000.00)
1290	A/R Tenant Other	9,757.48	(782.94)	-8.02%	8,974.54
1402	Prepaid Insurance	71,183.85	45,874.37	64.44%	117,058.22
1408	RSV Interfund Borrowing	152,050.00	0.00	0.00%	152,050.00
1409	OP Interfund Borrowing	(152,050.00)	0.00	0.00%	(152,050.00)
Current Assets		233,019.15	19,814.21	8.50%	252,833.36
Assets		233,019.15	19,814.21	8.50%	252,833.36
Liabilities & Equity					
Liabilities					
Current Liabilities					
2001	Accounts Payable	4,911.09	10,982.53	223.63%	15,893.62
2022	Contract Liability - special assessment	76,859.00	0.00	0.00%	76,859.00
2122	Other Accrued Expenses	29,999.73	0.00	0.00%	29,999.73
2205	Prepaid Dues	0.00	1,052.16	100.00%	1,052.16
Current Liabilities		111,769.82	12,034.69	10.77%	123,804.51
Liabilities		111,769.82	12,034.69	10.77%	123,804.51
Equity					
2930	Retained Earnings	107,265.17	0.00	0.00%	107,265.17
3100	Net Income	13,984.16	7,779.52	55.63%	21,763.68
Equity		121,249.33	7,779.52	6.42%	129,028.85
Liabilities & Equity		233,019.15	19,814.21	8.50%	252,833.36

Income Statement - Budget vs Actual
Emerald Park HOA
Apr 2025
Accrual Basis

Account	Account Name	Apr 2025				YTD (Jan 2025 - Apr 2025)				Annual Budget
		Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
Property: Emerald Park HOA										
Income										
Total Dues Charged										
3257	Condo Fees	54,181.05	54,376.00	(194.95)	-0.36%	218,990.95	217,504.00	1,486.95	0.68%	652,512.00
	Total Dues Charged	54,181.05	54,376.00	(194.95)	-0.36%	218,990.95	217,504.00	1,486.95	0.68%	652,512.00
Other Income Charged										
3028	Late Fees	150.00	171.00	(21.00)	-12.28%	(50.00)	684.00	(734.00)	-107.31%	2,050.00
3047	Miscellaneous	150.00	1,137.00	(987.00)	-86.81%	18,716.49	4,548.00	14,168.49	311.53%	13,642.00
3461	Interest Income	64.18	0.00	64.18	100.00%	234.05	0.00	234.05	100.00%	0.00
	Other Income Charged	364.18	1,308.00	(943.82)	-72.16%	18,900.54	5,232.00	13,668.54	261.25%	15,692.00
	Income	54,545.23	55,684.00	(1,138.77)	-2.05%	237,891.49	222,736.00	15,155.49	6.80%	668,204.00
Operating Expenses										
Payroll/Benefits										
5001	Management Wages	430.00	1,810.00	1,380.00	76.24%	3,545.63	5,428.00	1,882.37	34.68%	15,683.00
5003	Maintenance Wages	2,914.93	2,746.00	(168.93)	-6.15%	8,813.11	8,239.00	(574.11)	-6.97%	23,797.00
5004	On-Call Wages	10.14	115.00	104.86	91.18%	10.14	346.00	335.86	97.07%	1,000.00
5005	Bonuses	0.00	288.00	288.00	100.00%	0.00	864.00	864.00	100.00%	2,500.00
5009	Benefits	384.20	447.00	62.80	14.05%	1,614.21	1,341.00	(273.21)	-20.37%	3,878.00
5015	Payroll Taxes	259.68	384.00	124.32	32.38%	1,382.67	1,152.00	(230.67)	-20.02%	3,326.00
	Payroll/Benefits	3,998.95	5,790.00	1,791.05	30.93%	15,365.76	17,370.00	2,004.24	11.54%	50,184.00
Insurance										
5021	General Insurance	6,875.00	6,875.00	0.00	0.00%	27,500.00	27,500.00	0.00	0.00%	82,500.00
	Insurance	6,875.00	6,875.00	0.00	0.00%	27,500.00	27,500.00	0.00	0.00%	82,500.00
Utilities										
5041	Electricity	356.99	1,000.00	643.01	64.30%	3,152.15	4,000.00	847.85	21.20%	12,000.00
5041-001	Electricity Vacants	0.00	0.00	0.00	0.00%	1,231.93	0.00	(1,231.93)	-100.00%	0.00
5044	Water	8,073.91	2,867.00	(5,206.91)	-181.62%	16,435.91	11,468.00	(4,967.91)	-43.32%	34,400.00
5045	Internet	3,309.31	3,028.00	(281.31)	-9.29%	13,229.69	12,112.00	(1,117.69)	-9.23%	36,331.00
5047-001	Telecom	49.25	19.00	(30.25)	-159.21%	127.30	76.00	(51.30)	-67.50%	225.00
	Utilities	11,789.46	6,914.00	(4,875.46)	-70.52%	34,176.98	27,656.00	(6,520.98)	-23.58%	82,956.00
Management Fees										
5051	Management Fees	1,500.00	1,500.00	0.00	0.00%	6,000.00	6,000.00	0.00	0.00%	18,000.00
	Management Fees	1,500.00	1,500.00	0.00	0.00%	6,000.00	6,000.00	0.00	0.00%	18,000.00
Advertising/Marketing										
5069	Other Advertising	0.00	0.00	0.00	0.00%	2.94	0.00	(2.94)	-100.00%	0.00
	Advertising/Marketing	0.00	0.00	0.00	0.00%	2.94	0.00	(2.94)	-100.00%	0.00
Office Expense										
5032	Licenses & Permits	61.25	46.00	(15.25)	-33.15%	61.25	184.00	122.75	66.71%	550.00
5071	Training and Education	15.26	42.00	26.74	63.67%	15.26	168.00	152.74	90.92%	500.00
5073	Postage and Freight	88.26	42.00	(46.26)	-110.14%	378.64	168.00	(210.64)	-125.38%	500.00

Account	Account Name	Apr 2025				YTD (Jan 2025 - Apr 2025)				Annual Budget
		Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
5075	Bank Charges and Fees	0.00	17.00	17.00	100.00%	0.00	68.00	68.00	100.00%	200.00
5076	Office Supplies	0.00	63.00	63.00	100.00%	0.00	252.00	252.00	100.00%	750.00
5078	Mileage Expense	0.00	33.00	33.00	100.00%	0.00	132.00	132.00	100.00%	400.00
5080	Copier Expense	79.00	42.00	(37.00)	-88.10%	212.74	168.00	(44.74)	-26.63%	500.00
5081	Computer Expense	274.07	208.00	(66.07)	-31.76%	841.28	832.00	(9.28)	-1.12%	2,500.00
5085-002	Dues-Amenities Association	20,960.17	21,136.00	175.83	0.83%	83,840.68	84,544.00	703.32	0.83%	253,627.00
5088	Merchant Processing Fees	77.83	63.00	(14.83)	-23.54%	274.76	252.00	(22.76)	-9.03%	750.00
	Office Expense	21,555.84	21,692.00	136.16	0.63%	85,624.61	86,768.00	1,143.39	1.32%	260,277.00
Amenities Expense										
5115	Fire Control	0.00	550.00	550.00	100.00%	10,490.00	2,200.00	(8,290.00)	-376.82%	6,600.00
5123	Golf Cart Maintenance	0.00	13.00	13.00	100.00%	54.56	52.00	(2.56)	-4.92%	150.00
	Amenities Expense	0.00	563.00	563.00	100.00%	10,544.56	2,252.00	(8,292.56)	-368.23%	6,750.00
Interior R&M										
5101	Interior Paint	0.00	0.00	0.00	0.00%	411.87	0.00	(411.87)	-100.00%	0.00
5102	Interior Plumbing	0.00	0.00	0.00	0.00%	96.18	0.00	(96.18)	-100.00%	0.00
5105	Elevator Maintenance	853.60	1,250.00	396.40	31.71%	3,160.80	5,000.00	1,839.20	36.78%	15,000.00
5108	Interior Hardware	0.00	0.00	0.00	0.00%	129.62	0.00	(129.62)	-100.00%	0.00
5112	Interior Electrical	0.00	0.00	0.00	0.00%	0.84	0.00	(0.84)	-100.00%	0.00
5119	Other Interior Maintenance	0.00	0.00	0.00	0.00%	12.30	0.00	(12.30)	-100.00%	0.00
	Interior R&M	853.60	1,250.00	396.40	31.71%	3,811.61	5,000.00	1,188.39	23.77%	15,000.00
Exterior Maintenance										
5109	Pest Control	192.86	417.00	224.14	53.75%	192.86	1,668.00	1,475.14	88.44%	5,000.00
5131	Exterior Painting	0.00	0.00	0.00	0.00%	2,800.00	0.00	(2,800.00)	-100.00%	0.00
5132	Exterior Plumbing	0.00	208.00	208.00	100.00%	709.56	832.00	122.44	14.72%	2,500.00
5133	Exterior Doors and Windows	0.00	208.00	208.00	100.00%	0.00	832.00	832.00	100.00%	2,500.00
5135	Exterior roof Maintenance	0.00	583.00	583.00	100.00%	0.00	2,332.00	2,332.00	100.00%	7,000.00
5136	Exterior Concrete & Masonry	0.00	125.00	125.00	100.00%	0.00	500.00	500.00	100.00%	1,500.00
5137	Exterior Lighting	0.00	417.00	417.00	100.00%	0.00	1,668.00	1,668.00	100.00%	5,000.00
5139	Exterior Electrical	0.00	42.00	42.00	100.00%	0.00	168.00	168.00	100.00%	500.00
5149	Other Exterior Maintenance	0.00	208.00	208.00	100.00%	0.00	832.00	832.00	100.00%	2,500.00
5152	Pressure Washing	0.00	125.00	125.00	100.00%	10.10	500.00	489.90	97.98%	1,500.00
	Exterior Maintenance	192.86	2,333.00	2,140.14	91.73%	3,712.52	9,332.00	5,619.48	60.22%	28,000.00
Professional Services										
5161	Legal Fees	0.00	417.00	417.00	100.00%	0.00	1,668.00	1,668.00	100.00%	5,000.00
5162	Audit & Accounting	0.00	417.00	417.00	100.00%	16.83	1,668.00	1,651.17	98.99%	5,000.00
	Professional Services	0.00	834.00	834.00	100.00%	16.83	3,336.00	3,319.17	99.50%	10,000.00
Reserve Funding										
1006	Reserve Account	8,397.18	8,333.00	(64.18)	-0.77%	33,566.05	33,332.00	(234.05)	-0.70%	100,000.00
	Total Reserve Funding	8,397.18	8,333.00	(64.18)	-0.77%	33,566.05	33,332.00	(234.05)	-0.70%	100,000.00
	Total Operating Expenses	55,162.89	56,084.00	921.11	1.64%	220,321.86	218,546.00	(1,775.86)	-0.81%	653,667.00
	Net Operating Income	(617.66)	(400.00)	(217.66)	-54.42%	17,569.63	4,190.00	13,379.63	319.32%	14,537.00
Non-operating Expenses										
Capital Expenses										
5181-002	Capital Building Exterior.	0.00	27,083.00	27,083.00	100.00%	29,372.00	108,332.00	78,960.00	72.89%	325,000.00
5225	Special Assessment Facade	0.00	(27,083.00)	(27,083.00)	-100.00%	0.00	(108,332.00)	(108,332.00)	-100.00%	(325,000.00)
5226	Special Assessment Diff in Insurance	0.00	(14,685.00)	(14,685.00)	-100.00%	0.00	(58,740.00)	(58,740.00)	-100.00%	(176,215.00)

Account	Account Name	Apr 2025				YTD (Jan 2025 - Apr 2025)				Annual Budget
		Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
5601	Difference in Insurance Premium	0.00	14,685.00	14,685.00	100.00%	0.00	58,740.00	58,740.00	100.00%	176,215.00
	Capital Expenses	0.00	0.00	0.00	0.00%	29,372.00	0.00	(29,372.00)	-100.00%	0.00
	Non-operating Expenses	0.00	0.00	0.00	0.00%	29,372.00	0.00	(29,372.00)	-100.00%	0.00
	Total Net Income (Loss)	(617.66)	(400.00)	(217.66)	-54.42%	(11,802.37)	4,190.00	(15,992.37)	-381.68%	14,537.00

Trailing Income Statement -HOA
Emerald Park HOA
Accrual Basis
May 2024 - Apr 2025

Account	Account Name	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
Property: Emerald Park HOA														
Income														
Total Dues Charged														
3257	Condo Fees	76,013.64	76,476.77	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	34,055.21	54,181.05	54,181.05	830,923.20
	Total Dues Charged	76,013.64	76,476.77	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	34,055.21	54,181.05	54,181.05	830,923.20
Other Income Charged														
3028	Late Fees	150.00	200.00	200.00	250.00	200.00	300.00	100.00	250.00	0.00	(250.00)	50.00	150.00	1,600.00
3047	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	8,914.86	9,501.63	150.00	18,716.49
3049	Bad Debt-Other Income	0.00	(2,078.61)	2,078.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3461	Interest Income	47.64	44.04	52.91	48.43	51.56	53.04	50.62	56.10	54.36	52.38	63.13	64.18	638.39
	Other Income Charged	197.64	(1,834.57)	2,331.52	298.43	251.56	353.04	150.62	306.10	204.36	8,717.24	9,614.76	364.18	20,954.88
	Income	76,211.28	74,642.20	78,905.16	76,872.07	76,825.20	76,926.68	76,724.26	76,879.74	76,778.00	42,772.45	63,795.81	54,545.23	851,878.08
Operating Expenses														
Payroll/Benefits														
5001	Management Wages	2,141.55	1,427.70	(4,250.10)	758.46	758.46	1,137.69	758.46	758.46	1,160.00	655.63	1,300.00	430.00	7,036.31
5002	Leasing Wages	0.00	0.00	0.00	(188.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(188.64)
5003	Maintenance Wages	3,229.63	0.00	(5,858.68)	0.00	1,000.00	0.00	5,475.00	0.00	1,840.79	2,133.48	1,923.91	2,914.93	12,659.06
5004	On-Call Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.14	10.14
5005	Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.50	0.00	0.00	0.00	0.00	76.50
5009	Benefits	678.25	72.29	(803.16)	95.56	41.64	63.95	48.98	45.08	457.15	482.47	290.39	384.20	1,856.80
5015	Payroll Taxes	403.57	109.22	(186.28)	58.02	58.02	87.03	58.02	63.88	438.10	429.10	255.79	259.68	2,034.15
	Payroll/Benefits	6,453.00	1,609.21	(11,098.22)	723.40	1,858.12	1,288.67	6,340.46	943.92	3,896.04	3,700.68	3,770.09	3,998.95	23,484.32
Insurance														
5021	General Insurance	18,235.21	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	6,875.00	6,875.00	6,875.00	6,875.00	185,735.21
	Insurance	18,235.21	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	6,875.00	6,875.00	6,875.00	6,875.00	185,735.21
Utilities														
5041	Electricity	1,766.63	1,699.39	(4,034.08)	2,069.97	6.60	0.00	1,321.75	489.08	399.26	0.00	2,395.90	356.99	6,471.49
5041-001	Electricity Vacants	0.00	0.00	0.00	62.85	0.00	0.00	0.00	0.00	0.00	0.00	1,231.93	0.00	1,294.78
5044	Water	0.00	11,604.64	0.00	11,720.69	0.00	0.00	0.00	7,511.47	0.00	8,362.00	0.00	8,073.91	47,272.71
5044-001	Water Utility Billing	0.00	0.00	0.00	0.00	0.00	6,382.55	0.00	0.00	0.00	0.00	0.00	0.00	6,382.55
5045	Internet	7,882.78	3,109.76	518.44	7,702.22	(6,489.68)	0.00	3,087.60	3,087.87	3,242.47	3,309.31	3,368.60	3,309.31	32,128.68
5046	Garbage	0.00	0.00	(5,019.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,019.92)
5047	Cable	2,932.50	0.00	0.00	8,797.51	464.74	0.00	3,097.47	(2,922.50)	0.00	0.00	0.00	0.00	12,369.72
5047-001	Telecom	19.42	0.00	(286.53)	18.47	18.47	18.50	19.22	0.00	39.23	19.59	19.23	49.25	(65.15)
	Utilities	12,601.33	16,413.79	(8,822.09)	30,371.71	(5,999.87)	6,401.05	7,526.04	8,165.92	3,680.96	11,690.90	7,015.66	11,789.46	100,834.86
Management Fees														
5051	Management Fees	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
	Management Fees	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
Advertising/Marketing														
5069	Other Advertising	717.99	0.00	(1,480.97)	420.89	(420.98)	0.00	0.00	0.00	0.00	0.00	2.94	0.00	(760.13)
	Advertising/Marketing	717.99	0.00	(1,480.97)	420.89	(420.98)	0.00	0.00	0.00	0.00	0.00	2.94	0.00	(760.13)
Office Expense														
5032	Licenses & Permits	300.00	225.00	0.00	0.00	0.00	149.00	0.00	0.00	0.00	0.00	0.00	61.25	735.25
5071	Training and Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.26	15.26
5073	Postage and Freight	0.00	48.30	0.00	0.00	32.37	29.81	58.33	8.38	108.27	79.27	102.84	88.26	555.83
5074	Office Phones	158.67	0.00	3,259.55	(4,445.51)	0.00	0.00	57.74	(167.37)	0.00	0.00	0.00	0.00	(1,136.92)

Account	Account Name	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
5076	Office Supplies	0.00	0.00	(42.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(42.37)
5078	Mileage Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119.18	0.00	0.00	0.00	0.00	119.18
5080	Copier Expense	0.00	0.00	20.68	46.97	534.11	34.37	89.02	0.00	44.87	0.00	88.87	79.00	937.89
5081	Computer Expense	420.96	75.40	75.40	75.40	(229.34)	178.41	178.87	178.87	189.07	189.07	189.07	274.07	1,795.25
5085-002	Dues-Amenities Association	0.00	41,920.34	104,800.85	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	335,362.72
5088	Merchant Processing Fees	65.08	64.68	57.75	64.08	63.83	71.08	61.28	63.83	64.08	65.12	67.73	77.83	786.37
	Office Expense	944.71	42,333.72	108,171.86	16,701.11	21,361.14	21,422.84	21,405.41	21,163.06	21,366.46	21,293.63	21,408.68	21,555.84	339,128.46
Amenities Expense														
5104	Interior Cleaning	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00
5115	Fire Control	639.00	0.00	2,722.00	15,045.00	0.00	75.41	934.00	104.00	0.00	10,490.00	0.00	0.00	30,009.41
5122	Recreational Maintenance	4,375.65	(145.00)	(4,375.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(145.00)
5123	Golf Cart Maintenance	0.00	0.00	56.30	0.00	42.11	0.00	0.00	0.00	54.56	0.00	0.00	0.00	152.97
5124	Garage Maintenance	0.00	0.00	0.00	0.00	0.00	26.09	0.00	0.00	0.00	0.00	0.00	0.00	26.09
5125	Gate Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	375.00	0.00	0.00	0.00	0.00	0.00	375.00
	Amenities Expense	6,514.65	(145.00)	(1,597.35)	15,045.00	42.11	101.50	1,309.00	104.00	54.56	10,490.00	0.00	0.00	31,918.47
Interior R&M														
5101	Interior Paint	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.87	400.00	0.00	0.00	411.87
5102	Interior Plumbing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96.18	0.00	0.00	0.00	96.18
5103	Interior Carpentry	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
5105	Elevator Maintenance	0.00	34.51	8,850.02	4,064.80	1,131.20	3,850.00	0.00	0.00	0.00	853.60	1,453.60	853.60	21,091.33
5108	Interior Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.62	0.00	0.00	0.00	129.62
5112	Interior Electrical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.84	0.00	0.00	0.00	0.84
5119	Other Interior Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.78	0.00	0.00	12.30	0.00	54.08
	Interior R&M	0.00	34.51	9,050.02	4,064.80	1,131.20	3,850.00	0.00	41.78	238.51	1,253.60	1,465.90	853.60	21,983.92
Exterior Maintenance														
5109	Pest Control	230.00	1,030.00	115.00	200.00	2,922.50	0.00	407.14	207.14	0.00	0.00	0.00	192.86	5,304.64
5131	Exterior Painting	0.00	800.00	0.00	0.00	0.00	0.00	0.00	112.76	700.00	2,100.00	0.00	0.00	3,712.76
5132	Exterior Plumbing	1,750.00	0.00	514.17	954.17	(4,418.34)	12.95	0.00	0.00	709.56	0.00	0.00	0.00	(477.49)
5134	Exterior Carpentry	18,756.57	0.00	2,200.00	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,456.57
5137	Exterior Lighting	0.00	0.00	0.00	0.00	481.16	1,479.01	1,149.85	203.84	0.00	0.00	0.00	0.00	3,313.86
5139	Exterior Electrical	0.00	0.00	0.00	0.00	0.00	420.00	525.00	0.00	0.00	0.00	0.00	0.00	945.00
5147	Exterior Signage	0.00	0.00	0.00	156.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156.97
5149	Other Exterior Maintenance	2,277.14	0.00	29.11	0.00	(3,765.31)	1,973.13	2,900.00	3,000.00	0.00	0.00	0.00	0.00	6,414.07
5152	Pressure Washing	0.00	0.00	0.00	0.00	0.00	0.00	51.58	0.00	10.10	0.00	0.00	0.00	61.68
	Exterior Maintenance	23,013.71	1,830.00	2,858.28	1,311.14	(279.99)	3,885.09	5,033.57	3,523.74	1,419.66	2,100.00	0.00	192.86	44,888.06
Grounds Maintenance														
5151	Landscaping Maintenance	4,548.00	0.00	(20,727.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,179.00)
5160	Tree Removal/Trimming	1,227.82	0.00	0.00	(1,834.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(606.80)
	Grounds Maintenance	5,775.82	0.00	(20,727.00)	(1,834.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(16,785.80)
Professional Services														
5161	Legal Fees	993.37	0.00	0.00	2,523.00	0.00	0.00	0.00	2,213.00	0.00	0.00	0.00	0.00	5,729.37
5162	Audit & Accounting	12,000.00	0.00	0.00	0.00	7,000.00	0.00	6,500.00	750.00	0.00	16.83	0.00	0.00	26,266.83
	Professional Services	12,993.37	0.00	0.00	2,523.00	7,000.00	0.00	6,500.00	2,963.00	0.00	16.83	0.00	0.00	31,996.20
Reserve Funding														
1006	Reserve Account	3,011.89	3,008.29	3,017.16	3,012.68	3,015.81	3,017.29	3,014.87	56.10	54.36	16,718.38	8,396.13	8,397.18	54,720.14
	Total Reserve Funding	3,011.89	3,008.29	3,017.16	3,012.68	3,015.81	3,017.29	3,014.87	56.10	54.36	16,718.38	8,396.13	8,397.18	54,720.14
	Total Operating Expenses	91,761.68	86,584.52	100,871.69	93,839.11	49,207.54	61,466.44	72,629.35	58,461.52	39,085.55	75,639.02	50,434.40	55,162.89	835,143.71
	Net Operating Income	(15,550.40)	(11,942.32)	(21,966.53)	(16,967.04)	27,617.66	15,460.24	4,094.91	18,418.22	37,692.45	(32,866.57)	13,361.41	(617.66)	16,734.37

Account	Account Name	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	Total
Non-operating Expenses														
Capital Expenses														
5181-002	Capital Building Exterior.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	0.00	0.00	29,372.00
	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	0.00	0.00	29,372.00
	Non-operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	0.00	0.00	29,372.00
	Total Net Income (Loss)	(15,550.40)	(11,942.32)	(21,966.53)	(16,967.04)	27,617.66	15,460.24	4,094.91	18,418.22	37,692.45	(62,238.57)	13,361.41	(617.66)	(12,637.63)

Delinquency
Emerald Park HOA
Apr 2025

Details

Bldg-Unit	Resident	Lease Status	Unpaid Rent	Unpaid Other	Unpaid Deposit	Last Delinquency Note	Past Due	Current Due	Delinquency	Unapplied Credits	Pre-payments	Balance
Property: Emerald Park HOA												
F-107	Malcomson, William & Jennifer	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(1,052.16)	(1,052.16)
G-106	Hardoin, Brenda	Past	0.00	560.28	0.00	07/11/2023 10:03 AM amintz@thewoodruffway.co m:unit has sold; jessica has been requesting warranty deed; new owner - Harmony Ellsworth	560.28	0.00	560.28	0.00	0.00	560.28
G-106	Mitchell, Harmoni	Current (Month To Month)	0.00	8,414.26	0.00	04/15/2024 11:26 AM amintz@thewoodruffway.co m:Lien filed on unit	7,915.84	498.42	8,414.26	0.00	0.00	8,414.26
Emerald Park HOA Totals:			0.00	8,974.54	0.00		8,476.12	498.42	8,974.54	0.00	(1,052.16)	7,922.38

AP Aging
Emerald Park HOA
Apr 2025

Invoice Number	Post Month	Invoice Date	Due Date	Open Balance	Current	1-30 Days	31-60 Days	61-90 Days	91+ Days
Property: Emerald Park HOA									
Vendor: City of Panama City Beach									
6878-CityOfPanamaCityBeach-040825	04/2025	04/08/2025	04/23/2025	8,073.91	0.00	8,073.91	0.00	0.00	0.00
City of Panama City Beach Total:				8,073.91	0.00	8,073.91	0.00	0.00	0.00
Vendor: FEDERAL EXPRESS									
8-838-66016	04/2025	04/22/2025	04/22/2025	19.82	0.00	19.82	0.00	0.00	0.00
8-845-23269	04/2025	04/29/2025	04/29/2025	20.90	0.00	20.90	0.00	0.00	0.00
FEDERAL EXPRESS Total:				40.72	0.00	40.72	0.00	0.00	0.00
Vendor: FPL Northwest FL									
6880-Summary-041425	04/2025	05/14/2025	06/13/2025	356.99	356.99	0.00	0.00	0.00	0.00
FPL Northwest FL Total:				356.99	356.99	0.00	0.00	0.00	0.00
Vendor: Knox Pest Control, Inc.									
158029	04/2025	04/10/2025	05/10/2025	192.86	0.00	192.86	0.00	0.00	0.00
Knox Pest Control, Inc. Total:				192.86	0.00	192.86	0.00	0.00	0.00
Vendor: Mowrey Elevator Company of Florida, Inc.									
961479	04/2025	04/01/2025	05/01/2025	853.60	0.00	853.60	0.00	0.00	0.00
Mowrey Elevator Company of Florida, Inc. Total:				853.60	0.00	853.60	0.00	0.00	0.00
Vendor: The Overby Company									
191592	04/2025	04/16/2025	05/16/2025	20.91	0.00	20.91	0.00	0.00	0.00
The Overby Company Total:				20.91	0.00	20.91	0.00	0.00	0.00
Vendor: WPMC AMEX									
1031-DIALPAD-041525	04/2025	04/15/2025	04/15/2025	30.00	0.00	30.00	0.00	0.00	0.00
1148-broadvoiceemerald-041625	04/2025	04/16/2025	04/16/2025	19.25	0.00	19.25	0.00	0.00	0.00
2005-IPacket2-042525	04/2025	04/25/2025	04/25/2025	3,309.31	0.00	3,309.31	0.00	0.00	0.00
WPMC AMEX Total:				3,358.56	0.00	3,358.56	0.00	0.00	0.00
Vendor: WPMC-Florida, Inc									
LL6878-04302025	04/2025	04/29/2025	04/30/2025	1,496.07	0.00	1,496.07	0.00	0.00	0.00

Invoice Number	Post Month	Invoice Date	Due Date	Open Balance	Current	1-30 Days	31-60 Days	61-90 Days	91+ Days
Management Fees	04/2025	04/30/2025	04/30/2025	1,500.00	1,500.00	0.00	0.00	0.00	0.00
WPMC-Florida, Inc Total:				2,996.07	1,500.00	1,496.07	0.00	0.00	0.00
Emerald Park HOA Total:				15,893.62	1,856.99	14,036.63	0.00	0.00	0.00

AP Payment Register
Emerald Park HOA
Apr 2025

Payment Information													Invoice Details								
Number	Type	Date	Post Month	Status	Bank Account	Payee	Amount	Number	Date	Post Month	BLDG-Unit	GL Account	Description	Sub Total	Tax	Discounts	Shipping	Amount			
Property: Emerald Park HOA																					
3025	Check	03/25/2025	04/2025	Voided	Emerald Park HOA-Operating-8519	Willis Towers Watson Northeast, Inc.#4557	(1,000.00)	4001518	03/17/2025	03/2025		1402: Prepaid Insurance	GER10015303100	(1,000.00)	0.00	0.00	0.00	(1,000.00)			
														Total:	(1,000.00)	0.00	0.00	0.00	(1,000.00)		
3031	Check	04/09/2025	04/2025	Received	Emerald Park HOA-Operating-8519	WPMC-Florida, Inc	2,805.36	LL6878-04042025	04/01/2025	04/2025		5001: Management Wages	Management Wages	130.00	0.00	0.00	0.00	130.00			
												5003: Maintenance Wages	Maintenance Wages	937.90	0.00	0.00	0.00	937.90			
												5004: On-Call Wages	On-Call Wages	10.14	0.00	0.00	0.00	10.14			
												5009: Benefits	Benefits	143.93	0.00	0.00	0.00	143.93			
												5015: Payroll Taxes	Payroll Taxes	83.39	0.00	0.00	0.00	83.39			
												Management Fees	03/31/2025	03/2025	5051: Management Fees	Management Fees	1,500.00	0.00	0.00	0.00	1,500.00
														Total:	2,805.36	0.00	0.00	0.00	2,805.36		
3032	Check	04/09/2025	04/2025	Received	Emerald Park HOA-Operating-8519	Canon Financial Services, Inc	82.55	37885004	01/12/2025	03/2025		5080: Copier Expense	877882-11	24.69	0.00	0.00	0.00	24.69			
												38713834	02/09/2025	28.93	0.00	0.00	0.00	28.93			
												39409840	03/12/2025	28.93	0.00	0.00	0.00	28.93			
														Total:	82.55	0.00	0.00	0.00	82.55		
3033	Check	04/09/2025	04/2025	Received	Emerald Park HOA-Operating-8519	FEDERAL EXPRESS	2.12	8-740-21230-1	04/01/2025	04/2025		5073: Postage and Freight	3274-8493-1	2.12	0.00	0.00	0.00	2.12			
														Total:	2.12	0.00	0.00	0.00	2.12		
3034	Check	04/09/2025	04/2025	Received	Emerald Park HOA-Operating-8519	The Overby Company	22.91	190912	03/17/2025	04/2025		5080: Copier Expense	006171	22.91	0.00	0.00	0.00	22.91			
														Total:	22.91	0.00	0.00	0.00	22.91		
3035	Check	04/10/2025	04/2025	Received	Emerald Park HOA-Operating-8519	Willis Towers Watson Northeast, Inc.#4557	53,749.37	4016022	04/01/2025	04/2025		1402: Prepaid Insurance	SUNCR-HOSUNCR-Dwn Pmt w/ 1st Installment	53,749.37	0.00	0.00	0.00	53,749.37			
														Total:	53,749.37	0.00	0.00	0.00	53,749.37		
3036	Check	04/16/2025	04/2025	Received	Emerald Park HOA-Operating-8519	WPMC-Florida, Inc	1,197.52	LL6878-04182025	04/15/2025	04/2025		5003: Maintenance Wages	Maintenance Wages	1,007.47	0.00	0.00	0.00	1,007.47			
												5009: Benefits	Benefits	112.98	0.00	0.00	0.00	112.98			
												5015: Payroll Taxes	Payroll Taxes	77.07	0.00	0.00	0.00	77.07			
														Total:	1,197.52	0.00	0.00	0.00	1,197.52		
3037	Check	04/21/2025	04/2025	Received	Emerald Park HOA-Operating-8519	Canon Financial Services, Inc	35.18	40103789	04/11/2025	04/2025		5080: Copier Expense	877882-11	35.18	0.00	0.00	0.00	35.18			
														Total:	35.18	0.00	0.00	0.00	35.18		
3038	Check	04/23/2025	04/2025	Received	Emerald Park HOA-Operating-8519	FPL Northwest FL	84.06	6878-2101 Avensong 108-031025	03/10/2025	04/2025	A-108	5041-001: Electricity Vacants	21163-24357	38.03	0.00	0.00	0.00	38.03			
												6878-8603 Toqua RD-031025	F-101	5041-001: Electricity Vacants	21162-10002	46.03	0.00	0.00	0.00	46.03	
														Total:	84.06	0.00	0.00	0.00	84.06		
3039	Check	04/23/2025	04/2025	Received	Emerald Park HOA-Operating-8519	FEDERAL EXPRESS	45.42	8-830-84392	04/15/2025	04/2025		5073: Postage and Freight	3274-8493-1	25.60	0.00	0.00	0.00	25.60			
												5073: Postage and Freight	3274-8493-1	19.82	0.00	0.00	0.00	19.82			
														Total:	45.42	0.00	0.00	0.00	45.42		
3040	Check	04/23/2025	04/2025	Received	Emerald Park HOA-Operating-8519	WPMC AMEX	3,586.14	1148-broadvoiceemerald-031625	03/16/2025	03/2025		5047-001: Telecom	office phones	19.23	0.00	0.00	0.00	19.23			
												1171-DSheppard-041025	04/10/2025	04/2025	5032: Licenses & Permits	FL Corp sec of state- annual registration on Emerald Park HOA	61.25	0.00	0.00	0.00	61.25
												2005-6877-RedWolf-040125	04/01/2025	03/2025	5081: Computer Expense	IT Services 17%	111.35	0.00	0.00	0.00	111.35
												2005-IPacket2-032525	03/25/2025	03/2025	5045: Internet	11172017-02	3,307.34	1.97	0.00	0.00	3,309.31
												2005-RedWolf-033125	03/31/2025	04/2025	5081: Computer Expense	24" Monitors	85.00	0.00	0.00	0.00	85.00
														Total:	3,584.17	1.97	0.00	0.00	3,586.14		
3041	Check	04/23/2025	04/2025	Received	Emerald Park HOA-Operating-8519	WOODRUFF PROPERTY MANAGEMENT COMPANY	15.26	SpringMeeting-4.25	04/17/2025	04/2025		5071: Training and Education	spring meeting	15.26	0.00	0.00	0.00	15.26			
														Total:	15.26	0.00	0.00	0.00	15.26		
Emerald Park HOA Total:							60,625.89												60,625.89		

Payments In Transit
Emerald Park HOA
Apr 2025

BLDG-Unit	Payment ID	Transaction ID	Lease ID	Lease Status	Resident	Payment Status	Payment Type	Post Month	Post Date	Amount
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Selected report filters returned no data

Trial Balance
Emerald Park HOA
Accrual Basis
Apr 2025

Account	Account Name	Beginning Balance	Debit	Credit	Net Change	Ending Balance
Property: Emerald Park HOA						
1001	Operating Account	70,152.30	61,779.65	(91,074.61)	(29,294.96)	40,857.34
1006	Escrow - Replacement Reserve	177,546.08	8,397.18	0.00	8,397.18	185,943.26
1019	Payments in Transit	4,379.44	56,316.15	(60,695.59)	(4,379.44)	0.00
1025	Operating - Owner Account	(100,000.00)	0.00	0.00	0.00	(100,000.00)
1290	A/R Tenant Other	9,757.48	54,524.80	(55,307.74)	(782.94)	8,974.54
1402	Prepaid Insurance	71,183.85	53,749.37	(7,875.00)	45,874.37	117,058.22
1408	RSV Interfund Borrowing	152,050.00	0.00	0.00	0.00	152,050.00
1409	OP Interfund Borrowing	(152,050.00)	0.00	0.00	0.00	(152,050.00)
2001	Accounts Payable	(4,911.09)	63,625.89	(74,608.42)	(10,982.53)	(15,893.62)
2014	Security Deposits - Other	0.00	43.75	(43.75)	0.00	0.00
2022	Contract Liability - special assessment	(76,859.00)	0.00	0.00	0.00	(76,859.00)
2122	Other Accrued Expenses	(29,999.73)	0.00	0.00	0.00	(29,999.73)
2202	Prepaid Rent	0.00	8,398.72	(8,398.72)	0.00	0.00
2205	Prepaid Dues	0.00	46,909.02	(47,961.18)	(1,052.16)	(1,052.16)
2930	Retained Earnings	(107,265.17)	0.00	0.00	0.00	(107,265.17)
3028	Late Fees	200.00	0.00	(150.00)	(150.00)	50.00
3047	Miscellaneous	(18,566.49)	43.75	(193.75)	(150.00)	(18,716.49)
3257	Condo Fees	(164,809.90)	0.00	(54,181.05)	(54,181.05)	(218,990.95)
3461	Interest Income	(169.87)	0.00	(64.18)	(64.18)	(234.05)
5001	Management Wages	3,115.63	430.00	0.00	430.00	3,545.63
5003	Maintenance Wages	5,898.18	2,914.93	0.00	2,914.93	8,813.11
5004	On-Call Wages	0.00	10.14	0.00	10.14	10.14
5009	Benefits	1,230.01	384.20	0.00	384.20	1,614.21
5015	Payroll Taxes	1,122.99	259.68	0.00	259.68	1,382.67
5021	General Insurance	20,625.00	6,875.00	0.00	6,875.00	27,500.00
5032	Licenses & Permits	0.00	61.25	0.00	61.25	61.25
5041	Electricity	2,795.16	356.99	0.00	356.99	3,152.15
5041-001	Electricity Vacants	1,231.93	84.06	(84.06)	0.00	1,231.93
5044	Water	8,362.00	8,073.91	0.00	8,073.91	16,435.91
5045	Internet	9,920.38	3,309.31	0.00	3,309.31	13,229.69
5047-001	Telecom	78.05	49.25	0.00	49.25	127.30
5051	Management Fees	4,500.00	1,500.00	0.00	1,500.00	6,000.00
5069	Other Advertising	2.94	0.00	0.00	0.00	2.94
5071	Training and Education	0.00	15.26	0.00	15.26	15.26
5073	Postage and Freight	290.38	88.26	0.00	88.26	378.64
5080	Copier Expense	133.74	79.00	0.00	79.00	212.74
5081	Computer Expense	567.21	274.07	0.00	274.07	841.28
5085-002	Dues-Amenities Association	62,880.51	20,960.17	0.00	20,960.17	83,840.68
5088	Merchant Processing Fees	196.93	77.83	0.00	77.83	274.76
5101	Interior Paint	411.87	0.00	0.00	0.00	411.87
5102	Interior Plumbing	96.18	0.00	0.00	0.00	96.18
5105	Elevator Maintenance	2,307.20	853.60	0.00	853.60	3,160.80
5108	Interior Hardware	129.62	0.00	0.00	0.00	129.62
5109	Pest Control	0.00	192.86	0.00	192.86	192.86
5112	Interior Electrical	0.84	0.00	0.00	0.00	0.84
5115	Fire Control	10,490.00	0.00	0.00	0.00	10,490.00
5119	Other Interior Maintenance	12.30	0.00	0.00	0.00	12.30
5123	Golf Cart Maintenance	54.56	0.00	0.00	0.00	54.56
5131	Exterior Painting	2,800.00	0.00	0.00	0.00	2,800.00
5132	Exterior Plumbing	709.56	0.00	0.00	0.00	709.56
5152	Pressure Washing	10.10	0.00	0.00	0.00	10.10
5162	Audit & Accounting	16.83	0.00	0.00	0.00	16.83

Account	Account Name	Beginning Balance	Debit	Credit	Net Change	Ending Balance
5181-002	Capital Building Exterior.	29,372.00	0.00	0.00	0.00	29,372.00
	Emerald Park HOA Total:	0.00	400,638.05	(400,638.05)	0.00	0.00

GL Details
Emerald Park HOA
Accrual Basis
Apr 2025

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
Property: Emerald Park HOA												
GL Account: 1001: Operating Account												
1001					Beginning Balance					0.00	0.00	70,152.30
1001	04/01/2025	04/01/2025	04/2025	JE #76949 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues to Amenities				0.00	(20,960.17)	49,192.13
1001	04/01/2025	04/01/2025	04/2025	JE #76945 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				0.00	(8,333.00)	40,859.13
1001	04/02/2025	04/02/2025	04/2025	Check #3025 - Reversal	Vendor Payment Reversal			Willis Towers Watson Northeast, Inc.#4557		1,000.00	0.00	41,859.13
1001	04/03/2025	04/03/2025	04/2025	JE #77106 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				0.00	(77.72)	41,781.41
1001	04/09/2025	04/09/2025	04/2025	Check #3031	Vendor Payment			WPMC-Florida, Inc		0.00	(2,805.36)	38,976.05
1001	04/09/2025	04/09/2025	04/2025	Check #3032	Vendor Payment			Canon Financial Services, Inc		0.00	(82.55)	38,893.50
1001	04/09/2025	04/09/2025	04/2025	Check #3033	Vendor Payment			FEDERAL EXPRESS		0.00	(2.12)	38,891.38
1001	04/09/2025	04/09/2025	04/2025	Check #3034	Vendor Payment			The Overby Company		0.00	(22.91)	38,868.47
1001	04/10/2025	04/10/2025	04/2025	Check #3035	Vendor Payment			Willis Towers Watson Northeast, Inc.#4557		0.00	(53,749.37)	(14,880.90)
1001	04/11/2025	04/14/2025	04/2025	JE #77297 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				0.00	(77.83)	(14,958.73)
1001	04/16/2025	04/16/2025	04/2025	Check #3036	Vendor Payment			WPMC-Florida, Inc		0.00	(1,197.52)	(16,156.25)
1001	04/21/2025	04/21/2025	04/2025	Check #3037	Vendor Payment			Canon Financial Services, Inc		0.00	(35.18)	(16,191.43)
1001	04/23/2025	04/23/2025	04/2025	Check #3038	Vendor Payment			FPL Northwest FL		0.00	(84.06)	(16,275.49)
1001	04/23/2025	04/23/2025	04/2025	Check #3039	Vendor Payment			FEDERAL EXPRESS		0.00	(45.42)	(16,320.91)
1001	04/23/2025	04/23/2025	04/2025	Check #3040	Vendor Payment			WPMC AMEX		0.00	(3,586.14)	(19,907.05)
1001	04/23/2025	04/23/2025	04/2025	Check #3041	Vendor Payment			WOODRUFF PROPERTY MANAGEMENT COMPANY		0.00	(15.26)	(19,922.31)
1001	04/30/2025	04/30/2025	04/2025	JE #77576 - Dep from Luxe reimb FPL C#3038	General Journal Entry	Dep from Luxe reimb FPL C#3038				38.03	0.00	(19,884.28)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
1001	04/30/2025	04/30/2025	04/2025	JE #77576 - Dep from Luxe reimb FPL C#3038	General Journal Entry	Dep from Luxe reimb FPL C#3038				46.03	0.00	(19,838.25)
1001			04/2025		AR Transactions					60,695.59	0.00	40,857.34
						1001: Operating Account:			(29,294.96)	61,779.65	(91,074.61)	40,857.34
GL Account: 1006: Escrow - Replacement Reserve												
1006					Beginning Balance					0.00	0.00	177,546.08
1006	04/01/2025	04/01/2025	04/2025	JE #76945 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				8,333.00	0.00	185,879.08
1006	04/30/2025	05/01/2025	04/2025	JE #77822 - To record bank interest- Emeralds	General Journal Entry	To rd interest pmt- Security-Emerald Park HOA Reserves				64.18	0.00	185,943.26
						1006: Escrow - Replacement Reserve:			8,397.18	8,397.18	0.00	185,943.26
GL Account: 1019: Payments in Transit												
1019					Beginning Balance					0.00	0.00	4,379.44
1019			04/2025		AR Transactions					56,316.15	(60,695.59)	0.00
						1019: Payments in Transit:			(4,379.44)	56,316.15	(60,695.59)	0.00
GL Account: 1025: Operating - Owner Account												
1025					Beginning Balance					0.00	0.00	(100,000.00)
						1025: Operating - Owner Account:			0.00	0.00	0.00	(100,000.00)
GL Account: 1290: A/R Tenant Other												
1290					Beginning Balance					0.00	0.00	9,757.48
1290			04/2025		AR Transactions					54,524.80	(55,307.74)	8,974.54
						1290: A/R Tenant Other:			(782.94)	54,524.80	(55,307.74)	8,974.54
GL Account: 1402: Prepaid Insurance												
1402					Beginning Balance					0.00	0.00	71,183.85
1402	04/01/2025	04/01/2025	04/2025	JE #76860 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				0.00	(6,875.00)	64,308.85
1402	04/01/2025	04/10/2025	04/2025	Inv #4016022	Invoice	SUNCR-HOSUNCR:Dwn Pmt w/1st Installment		Willis Towers Watson Northeast, Inc.#4557		53,749.37	0.00	118,058.22

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
1402	04/02/2025	04/02/2025	04/2025	Inv #4001518	Invoice	GER10015303100		Willis Towers Watson Northeast, Inc.#4557		0.00	(1,000.00)	117,058.22
						1402: Prepaid Insurance:			45,874.37	53,749.37	(7,875.00)	117,058.22
GL Account: 1408: RSV Interfund Borrowing												
1408					Beginning Balance					0.00	0.00	152,050.00
						1408: RSV Interfund Borrowing:			0.00	0.00	0.00	152,050.00
GL Account: 1409: OP Interfund Borrowing												
1409					Beginning Balance					0.00	0.00	(152,050.00)
						1409: OP Interfund Borrowing:			0.00	0.00	0.00	(152,050.00)
GL Account: 2001: Accounts Payable												
2001					Beginning Balance					0.00	0.00	(4,911.09)
2001	03/10/2025	04/22/2025	04/2025	Inv #6878-2101 Avensong 108-031025	Invoice	21163-24357	A-108	FPL Northwest FL		0.00	(38.03)	(4,949.12)
2001	03/10/2025	04/22/2025	04/2025	Inv #6878-8603 Toqua RD-031025	Invoice	21162-10002	F-101	FPL Northwest FL		0.00	(46.03)	(4,995.15)
2001	03/17/2025	04/08/2025	04/2025	Inv #190912	Invoice	006171		The Overby Company		0.00	(22.91)	(5,018.06)
2001	03/31/2025	04/15/2025	04/2025	Inv #2005-RedWolf-0331 25	Invoice	24" Monitors		WPMC AMEX		0.00	(85.00)	(5,103.06)
2001	04/01/2025	04/01/2025	04/2025	Inv #2005-6877.RedWolf- 040125	Invoice	IT Services 17%		WPMC AMEX		0.00	(111.35)	(5,214.41)
2001	04/01/2025	04/01/2025	04/2025	Inv #8-740-21230-1	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(2.12)	(5,216.53)
2001	04/01/2025	04/01/2025	04/2025	Inv #LL6878-04042025	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(130.00)	(5,346.53)
2001	04/01/2025	04/01/2025	04/2025	Inv #LL6878-04042025	Invoice	Maintenance Wages		WPMC-Florida, Inc		0.00	(937.90)	(6,284.43)
2001	04/01/2025	04/01/2025	04/2025	Inv #LL6878-04042025	Invoice	On-Call Wages		WPMC-Florida, Inc		0.00	(10.14)	(6,294.57)
2001	04/01/2025	04/01/2025	04/2025	Inv #LL6878-04042025	Invoice	Benefits		WPMC-Florida, Inc		0.00	(143.93)	(6,438.50)
2001	04/01/2025	04/01/2025	04/2025	Inv #LL6878-04042025	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(83.39)	(6,521.89)
2001	04/01/2025	04/10/2025	04/2025	Inv #4016022	Invoice	SUNCR- HOSUNCR:Dwn Pmt w/1st Installment		Willis Towers Watson Northeast, Inc.#4557		0.00	(53,749.37)	(60,271.26)
2001	04/01/2025	04/28/2025	04/2025	Inv #961479	Invoice	Buildings L M O P		Mowrey Elevator Company of Florida, Inc.		0.00	(853.60)	(61,124.86)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	04/02/2025	04/02/2025	04/2025	Check #3025 - Reversal	Vendor Payment Reversal	GER10015303100		Willis Towers Watson Northeast, Inc.#4557		0.00	(1,000.00)	(62,124.86)
2001	04/02/2025	04/02/2025	04/2025	Credit 4001518 was allocated to Invoice - #4001518	Vendor Payment	GER10015303100		Willis Towers Watson Northeast, Inc.#4557		1,000.00	0.00	(61,124.86)
2001	04/02/2025	04/02/2025	04/2025	Credit 4001518 was allocated to Invoice - #4001518	Vendor Payment	GER10015303100		Willis Towers Watson Northeast, Inc.#4557		0.00	(1,000.00)	(62,124.86)
2001	04/02/2025	04/02/2025	04/2025	Inv #4001518	Invoice	GER10015303100		Willis Towers Watson Northeast, Inc.#4557		1,000.00	0.00	(61,124.86)
2001	04/08/2025	04/09/2025	04/2025	Inv #6878-CityOfPanama CityBeach-040825	Invoice	108017-91550		City of Panama City Beach		0.00	(8,073.91)	(69,198.77)
2001	04/09/2025	04/09/2025	04/2025	Check #3031	Vendor Payment	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	(67,698.77)
2001	04/09/2025	04/09/2025	04/2025	Check #3031	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		83.39	0.00	(67,615.38)
2001	04/09/2025	04/09/2025	04/2025	Check #3031	Vendor Payment	Benefits		WPMC-Florida, Inc		143.93	0.00	(67,471.45)
2001	04/09/2025	04/09/2025	04/2025	Check #3031	Vendor Payment	On-Call Wages		WPMC-Florida, Inc		10.14	0.00	(67,461.31)
2001	04/09/2025	04/09/2025	04/2025	Check #3031	Vendor Payment	Maintenance Wages		WPMC-Florida, Inc		937.90	0.00	(66,523.41)
2001	04/09/2025	04/09/2025	04/2025	Check #3031	Vendor Payment	Management Wages		WPMC-Florida, Inc		130.00	0.00	(66,393.41)
2001	04/09/2025	04/09/2025	04/2025	Check #3032	Vendor Payment	877882-11		Canon Financial Services, Inc		24.69	0.00	(66,368.72)
2001	04/09/2025	04/09/2025	04/2025	Check #3032	Vendor Payment	877882-11		Canon Financial Services, Inc		28.93	0.00	(66,339.79)
2001	04/09/2025	04/09/2025	04/2025	Check #3032	Vendor Payment	877882-11		Canon Financial Services, Inc		28.93	0.00	(66,310.86)
2001	04/09/2025	04/09/2025	04/2025	Check #3033	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		2.12	0.00	(66,308.74)
2001	04/09/2025	04/09/2025	04/2025	Check #3034	Vendor Payment	006171		The Overby Company		22.91	0.00	(66,285.83)
2001	04/10/2025	04/10/2025	04/2025	Check #3035	Vendor Payment	SUNCR-HOSUNCR:Dwn Pmt w/1st Installment		Willis Towers Watson Northeast, Inc.#4557		53,749.37	0.00	(12,536.46)
2001	04/10/2025	04/14/2025	04/2025	Inv #1171-DSheppard-041025	Invoice	FL Corp sec of state-annual registration on Emerald Park HOA		WPMC AMEX		0.00	(61.25)	(12,597.71)
2001	04/10/2025	04/28/2025	04/2025	Inv #158029	Invoice	April Pest Control		Knox Pest Control, Inc.		0.00	(192.86)	(12,790.57)
2001	04/11/2025	04/14/2025	04/2025	Inv #40103789	Invoice	877882-11		Canon Financial Services, Inc		0.00	(35.18)	(12,825.75)
2001	04/15/2025	04/15/2025	04/2025	Inv #LL6878-04182025	Invoice	Maintenance Wages		WPMC-Florida, Inc		0.00	(1,007.47)	(13,833.22)
2001	04/15/2025	04/15/2025	04/2025	Inv #LL6878-04182025	Invoice	Benefits		WPMC-Florida, Inc		0.00	(112.98)	(13,946.20)
2001	04/15/2025	04/15/2025	04/2025	Inv #LL6878-04182025	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(77.07)	(14,023.27)
2001	04/15/2025	04/16/2025	04/2025	Inv #8-830-84392	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(25.60)	(14,048.87)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	04/15/2025	04/16/2025	04/2025	Inv #8-830-84392	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(19.82)	(14,068.69)
2001	04/15/2025	04/16/2025	04/2025	Inv #1031-DIALPAD-041525	Invoice	Conference Line		WPMC AMEX		0.00	(30.00)	(14,098.69)
2001	04/16/2025	04/16/2025	04/2025	Inv #1148-broadvoiceemerald-041625	Invoice	office phones		WPMC AMEX		0.00	(19.25)	(14,117.94)
2001	04/16/2025	04/16/2025	04/2025	Check #3036	Vendor Payment	Maintenance Wages		WPMC-Florida, Inc		1,007.47	0.00	(13,110.47)
2001	04/16/2025	04/16/2025	04/2025	Check #3036	Vendor Payment	Benefits		WPMC-Florida, Inc		112.98	0.00	(12,997.49)
2001	04/16/2025	04/16/2025	04/2025	Check #3036	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		77.07	0.00	(12,920.42)
2001	04/16/2025	04/24/2025	04/2025	Inv #191592	Invoice	006171		The Overby Company		0.00	(20.91)	(12,941.33)
2001	04/17/2025	04/17/2025	04/2025	Inv #SpringMeeting-4.25	Invoice	spring meeting		WOODRUFF PROPERTY MANAGEMENT COMPANY		0.00	(15.26)	(12,956.59)
2001	04/21/2025	04/21/2025	04/2025	Check #3037	Vendor Payment	877882-11		Canon Financial Services, Inc		35.18	0.00	(12,921.41)
2001	04/22/2025	04/23/2025	04/2025	Inv #8-838-66016	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(19.82)	(12,941.23)
2001	04/23/2025	04/23/2025	04/2025	Check #3038	Vendor Payment	21162-10002	F-101	FPL Northwest FL		46.03	0.00	(12,895.20)
2001	04/23/2025	04/23/2025	04/2025	Check #3038	Vendor Payment	21163-24357	A-108	FPL Northwest FL		38.03	0.00	(12,857.17)
2001	04/23/2025	04/23/2025	04/2025	Check #3039	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		25.60	0.00	(12,831.57)
2001	04/23/2025	04/23/2025	04/2025	Check #3039	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		19.82	0.00	(12,811.75)
2001	04/23/2025	04/23/2025	04/2025	Check #3040	Vendor Payment	office phones		WPMC AMEX		19.23	0.00	(12,792.52)
2001	04/23/2025	04/23/2025	04/2025	Check #3040	Vendor Payment	11172017-02		WPMC AMEX		3,309.31	0.00	(9,483.21)
2001	04/23/2025	04/23/2025	04/2025	Check #3040	Vendor Payment	IT Services 17%		WPMC AMEX		111.35	0.00	(9,371.86)
2001	04/23/2025	04/23/2025	04/2025	Check #3040	Vendor Payment	FL Corp sec of state-annual registration on Emerald Park HOA		WPMC AMEX		61.25	0.00	(9,310.61)
2001	04/23/2025	04/23/2025	04/2025	Check #3040	Vendor Payment	24" Monitors		WPMC AMEX		85.00	0.00	(9,225.61)
2001	04/23/2025	04/23/2025	04/2025	Check #3041	Vendor Payment	spring meeting		WOODRUFF PROPERTY MANAGEMENT COMPANY		15.26	0.00	(9,210.35)
2001	04/25/2025	04/30/2025	04/2025	Inv #2005-IPacket2-042525	Invoice	11172017-02		WPMC AMEX		0.00	(3,309.31)	(12,519.66)
2001	04/29/2025	04/29/2025	04/2025	Inv #LL6878-04302025	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(300.00)	(12,819.66)
2001	04/29/2025	04/29/2025	04/2025	Inv #LL6878-04302025	Invoice	Maintenance Wages		WPMC-Florida, Inc		0.00	(969.56)	(13,789.22)
2001	04/29/2025	04/29/2025	04/2025	Inv #LL6878-04302025	Invoice	Benefits		WPMC-Florida, Inc		0.00	(127.29)	(13,916.51)
2001	04/29/2025	04/29/2025	04/2025	Inv #LL6878-04302025	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(99.22)	(14,015.73)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	04/29/2025	04/30/2025	04/2025	Inv #8-845-23269	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(20.90)	(14,036.63)
2001	04/30/2025	05/01/2025	04/2025	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		0.00	(1,500.00)	(15,536.63)
2001	05/14/2025	05/02/2025	04/2025	Inv #6880-Summary-041425	Invoice	24002-10007		FPL Northwest FL		0.00	(356.99)	(15,893.62)
2001: Accounts Payable:									(10,982.53)	63,625.89	(74,608.42)	(15,893.62)
GL Account: 2014: Security Deposits - Other												
2014					Beginning Balance					0.00	0.00	0.00
2014	04/30/2025	04/30/2025	04/2025	JE #77582 - To reclass WC Reimb	General Journal Entry	To correct error from 2022				0.00	(43.75)	(43.75)
2014			04/2025		AR Transactions					43.75	0.00	0.00
2014: Security Deposits - Other:									0.00	43.75	(43.75)	0.00
GL Account: 2022: Contract Liability - special assessment												
2022					Beginning Balance					0.00	0.00	(76,859.00)
2022: Contract Liability - special assessment:									0.00	0.00	0.00	(76,859.00)
GL Account: 2122: Other Accrued Expenses												
2122					Beginning Balance					0.00	0.00	(29,999.73)
2122: Other Accrued Expenses:									0.00	0.00	0.00	(29,999.73)
GL Account: 2202: Prepaid Rent												
2202					Beginning Balance					0.00	0.00	0.00
2202			04/2025		AR Transactions					8,398.72	(8,398.72)	0.00
2202: Prepaid Rent:									0.00	8,398.72	(8,398.72)	0.00
GL Account: 2205: Prepaid Dues												
2205					Beginning Balance					0.00	0.00	0.00
2205			04/2025		AR Transactions					46,909.02	(47,961.18)	(1,052.16)
2205: Prepaid Dues:									(1,052.16)	46,909.02	(47,961.18)	(1,052.16)
GL Account: 2930: Retained Earnings												
2930					Beginning Balance					0.00	0.00	(107,265.17)
2930: Retained Earnings:									0.00	0.00	0.00	(107,265.17)
GL Account: 3028: Late Fees												
3028					Beginning Balance					0.00	0.00	200.00

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
3028			04/2025		AR Transactions					0.00	(150.00)	50.00
						3028: Late Fees:			(150.00)	0.00	(150.00)	50.00
GL Account: 3047: Miscellaneous												
3047					Beginning Balance					0.00	0.00	(18,566.49)
3047	04/30/2025	04/30/2025	04/2025	JE #77582 - To reclass WC Reimb	General Journal Entry	To correct error from 2022				43.75	0.00	(18,522.74)
3047			04/2025		AR Transactions					0.00	(193.75)	(18,716.49)
						3047: Miscellaneous:			(150.00)	43.75	(193.75)	(18,716.49)
GL Account: 3257: Condo Fees												
3257					Beginning Balance					0.00	0.00	(164,809.90)
3257			04/2025		AR Transactions					0.00	(54,181.05)	(218,990.95)
						3257: Condo Fees:			(54,181.05)	0.00	(54,181.05)	(218,990.95)
GL Account: 3461: Interest Income												
3461					Beginning Balance					0.00	0.00	(169.87)
3461	04/30/2025	05/01/2025	04/2025	JE #77822 - To record bank interest- Emeralds	General Journal Entry	To recd interest pmt- Security-Emerald Park HOA Reserves				0.00	(64.18)	(234.05)
						3461: Interest Income:			(64.18)	0.00	(64.18)	(234.05)
GL Account: 5001: Management Wages												
5001					Beginning Balance					0.00	0.00	3,115.63
5001	04/01/2025	04/01/2025	04/2025	Inv #LL6878-04042025	Invoice	Management Wages		WPMC-Florida, Inc		130.00	0.00	3,245.63
5001	04/29/2025	04/29/2025	04/2025	Inv #LL6878-04302025	Invoice	Management Wages		WPMC-Florida, Inc		300.00	0.00	3,545.63
						5001: Management Wages:			430.00	430.00	0.00	3,545.63
GL Account: 5003: Maintenance Wages												
5003					Beginning Balance					0.00	0.00	5,898.18
5003	04/01/2025	04/01/2025	04/2025	Inv #LL6878-04042025	Invoice	Maintenance Wages		WPMC-Florida, Inc		937.90	0.00	6,836.08
5003	04/15/2025	04/15/2025	04/2025	Inv #LL6878-04182025	Invoice	Maintenance Wages		WPMC-Florida, Inc		1,007.47	0.00	7,843.55
5003	04/29/2025	04/29/2025	04/2025	Inv #LL6878-04302025	Invoice	Maintenance Wages		WPMC-Florida, Inc		969.56	0.00	8,813.11
						5003: Maintenance Wages:			2,914.93	2,914.93	0.00	8,813.11
GL Account: 5004: On-Call Wages												
5004					Beginning Balance					0.00	0.00	0.00

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5004	04/01/2025	04/01/2025	04/2025	Inv #LL6878-04042025	Invoice	On-Call Wages		WPMC-Florida, Inc		10.14	0.00	10.14
						5004: On-Call Wages:			10.14	10.14	0.00	10.14
GL Account: 5009: Benefits												
5009					Beginning Balance					0.00	0.00	1,230.01
5009	04/01/2025	04/01/2025	04/2025	Inv #LL6878-04042025	Invoice	Benefits		WPMC-Florida, Inc		143.93	0.00	1,373.94
5009	04/15/2025	04/15/2025	04/2025	Inv #LL6878-04182025	Invoice	Benefits		WPMC-Florida, Inc		112.98	0.00	1,486.92
5009	04/29/2025	04/29/2025	04/2025	Inv #LL6878-04302025	Invoice	Benefits		WPMC-Florida, Inc		127.29	0.00	1,614.21
						5009: Benefits:			384.20	384.20	0.00	1,614.21
GL Account: 5015: Payroll Taxes												
5015					Beginning Balance					0.00	0.00	1,122.99
5015	04/01/2025	04/01/2025	04/2025	Inv #LL6878-04042025	Invoice	Payroll Taxes		WPMC-Florida, Inc		83.39	0.00	1,206.38
5015	04/15/2025	04/15/2025	04/2025	Inv #LL6878-04182025	Invoice	Payroll Taxes		WPMC-Florida, Inc		77.07	0.00	1,283.45
5015	04/29/2025	04/29/2025	04/2025	Inv #LL6878-04302025	Invoice	Payroll Taxes		WPMC-Florida, Inc		99.22	0.00	1,382.67
						5015: Payroll Taxes:			259.68	259.68	0.00	1,382.67
GL Account: 5021: General Insurance												
5021					Beginning Balance					0.00	0.00	20,625.00
5021	04/01/2025	04/01/2025	04/2025	JE #76860 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				6,875.00	0.00	27,500.00
						5021: General Insurance:			6,875.00	6,875.00	0.00	27,500.00
GL Account: 5032: Licenses & Permits												
5032					Beginning Balance					0.00	0.00	0.00
5032	04/10/2025	04/14/2025	04/2025	Inv #1171-DSheppard-04 1025	Invoice	FL Corp sec of state-annual registration on Emerald Park HOA		WPMC AMEX		61.25	0.00	61.25
						5032: Licenses & Permits:			61.25	61.25	0.00	61.25
GL Account: 5041: Electricity												
5041					Beginning Balance					0.00	0.00	2,795.16
5041	05/14/2025	05/02/2025	04/2025	Inv #6880-Summary-041 425	Invoice	24002-10007		FPL Northwest FL		356.99	0.00	3,152.15
						5041: Electricity:			356.99	356.99	0.00	3,152.15

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5041-001: Electricity Vacants												
5041-001					Beginning Balance					0.00	0.00	1,231.93
5041-001	03/10/2025	04/22/2025	04/2025	Inv #6878-2101 Avensong 108-031025	Invoice	21163-24357	A-108	FPL Northwest FL		38.03	0.00	1,269.96
5041-001	03/10/2025	04/22/2025	04/2025	Inv #6878-8603 Toqua RD-031025	Invoice	21162-10002	F-101	FPL Northwest FL		46.03	0.00	1,315.99
5041-001	04/30/2025	04/30/2025	04/2025	JE #77576 - Dep from Luxe reimb FPL C#3038	General Journal Entry	Dep from Luxe reimb FPL C#3038				0.00	(38.03)	1,277.96
5041-001	04/30/2025	04/30/2025	04/2025	JE #77576 - Dep from Luxe reimb FPL C#3038	General Journal Entry	Dep from Luxe reimb FPL C#3038				0.00	(46.03)	1,231.93
						5041-001: Electricity Vacants:			0.00	84.06	(84.06)	1,231.93
GL Account: 5044: Water												
5044					Beginning Balance					0.00	0.00	8,362.00
5044	04/08/2025	04/09/2025	04/2025	Inv #6878-CityOfPanama CityBeach-040825	Invoice	108017-91550		City of Panama City Beach		8,073.91	0.00	16,435.91
						5044: Water:			8,073.91	8,073.91	0.00	16,435.91
GL Account: 5045: Internet												
5045					Beginning Balance					0.00	0.00	9,920.38
5045	04/25/2025	04/30/2025	04/2025	Inv #2005-IPacket2-0425 25	Invoice	11172017-02		WPMC AMEX		3,309.31	0.00	13,229.69
						5045: Internet:			3,309.31	3,309.31	0.00	13,229.69
GL Account: 5047-001: Telecom												
5047-001					Beginning Balance					0.00	0.00	78.05
5047-001	04/15/2025	04/16/2025	04/2025	Inv #1031-DIALPAD-041 525	Invoice	Conference Line		WPMC AMEX		30.00	0.00	108.05
5047-001	04/16/2025	04/16/2025	04/2025	Inv #1148-broadvoiceem erald-041625	Invoice	office phones		WPMC AMEX		19.25	0.00	127.30
						5047-001: Telecom:			49.25	49.25	0.00	127.30
GL Account: 5051: Management Fees												
5051					Beginning Balance					0.00	0.00	4,500.00
5051	04/30/2025	05/01/2025	04/2025	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	6,000.00
						5051: Management Fees:			1,500.00	1,500.00	0.00	6,000.00

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5069: Other Advertising												
5069					Beginning Balance					0.00	0.00	2.94
						5069: Other Advertising:			0.00	0.00	0.00	2.94
GL Account: 5071: Training and Education												
5071					Beginning Balance					0.00	0.00	0.00
5071	04/17/2025	04/17/2025	04/2025	Inv #SpringMeeting-4.25	Invoice	spring meeting		WOODRUFF PROPERTY MANAGEMENT COMPANY		15.26	0.00	15.26
						5071: Training and Education:			15.26	15.26	0.00	15.26
GL Account: 5073: Postage and Freight												
5073					Beginning Balance					0.00	0.00	290.38
5073	04/01/2025	04/01/2025	04/2025	Inv #8-740-21230-1	Invoice	3274-8493-1		FEDERAL EXPRESS		2.12	0.00	292.50
5073	04/15/2025	04/16/2025	04/2025	Inv #8-830-84392	Invoice	3274-8493-1		FEDERAL EXPRESS		25.60	0.00	318.10
5073	04/15/2025	04/16/2025	04/2025	Inv #8-830-84392	Invoice	3274-8493-1		FEDERAL EXPRESS		19.82	0.00	337.92
5073	04/22/2025	04/23/2025	04/2025	Inv #8-838-66016	Invoice	3274-8493-1		FEDERAL EXPRESS		19.82	0.00	357.74
5073	04/29/2025	04/30/2025	04/2025	Inv #8-845-23269	Invoice	3274-8493-1		FEDERAL EXPRESS		20.90	0.00	378.64
						5073: Postage and Freight:			88.26	88.26	0.00	378.64
GL Account: 5080: Copier Expense												
5080					Beginning Balance					0.00	0.00	133.74
5080	03/17/2025	04/08/2025	04/2025	Inv #190912	Invoice	006171		The Overby Company		22.91	0.00	156.65
5080	04/11/2025	04/14/2025	04/2025	Inv #40103789	Invoice	877882-11		Canon Financial Services, Inc		35.18	0.00	191.83
5080	04/16/2025	04/24/2025	04/2025	Inv #191592	Invoice	006171		The Overby Company		20.91	0.00	212.74
						5080: Copier Expense:			79.00	79.00	0.00	212.74
GL Account: 5081: Computer Expense												
5081					Beginning Balance					0.00	0.00	567.21
5081	03/31/2025	04/15/2025	04/2025	Inv #2005-RedWolf-033125	Invoice	24" Monitors		WPMC AMEX		85.00	0.00	652.21
5081	04/01/2025	04/01/2025	04/2025	Inv #2005-6877.RedWolf-040125	Invoice	IT Services 17%		WPMC AMEX		111.35	0.00	763.56

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5081	04/03/2025	04/03/2025	04/2025	JE #77106 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				77.72	0.00	841.28
						5081: Computer Expense:			274.07	274.07	0.00	841.28
GL Account: 5085-002: Dues-Amenities Association												
5085-002					Beginning Balance					0.00	0.00	62,880.51
5085-002	04/01/2025	04/01/2025	04/2025	JE #76949 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues to Amenities				20,960.17	0.00	83,840.68
						5085-002: Dues-Amenities Association:			20,960.17	20,960.17	0.00	83,840.68
GL Account: 5088: Merchant Processing Fees												
5088					Beginning Balance					0.00	0.00	196.93
5088	04/11/2025	04/14/2025	04/2025	JE #77297 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				77.83	0.00	274.76
						5088: Merchant Processing Fees:			77.83	77.83	0.00	274.76
GL Account: 5101: Interior Paint												
5101					Beginning Balance					0.00	0.00	411.87
						5101: Interior Paint:			0.00	0.00	0.00	411.87
GL Account: 5102: Interior Plumbing												
5102					Beginning Balance					0.00	0.00	96.18
						5102: Interior Plumbing:			0.00	0.00	0.00	96.18
GL Account: 5105: Elevator Maintenance												
5105					Beginning Balance					0.00	0.00	2,307.20
5105	04/01/2025	04/28/2025	04/2025	Inv #961479	Invoice	Buildings L M O P		Mowrey Elevator Company of Florida, Inc.		853.60	0.00	3,160.80
						5105: Elevator Maintenance:			853.60	853.60	0.00	3,160.80
GL Account: 5108: Interior Hardware												
5108					Beginning Balance					0.00	0.00	129.62
						5108: Interior Hardware:			0.00	0.00	0.00	129.62
GL Account: 5109: Pest Control												
5109					Beginning Balance					0.00	0.00	0.00

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5109	04/10/2025	04/28/2025	04/2025	Inv #158029	Invoice	April Pest Control		Knox Pest Control, Inc.		192.86	0.00	192.86
						5109: Pest Control:			192.86	192.86	0.00	192.86
GL Account: 5112: Interior Electrical												
5112					Beginning Balance					0.00	0.00	0.84
						5112: Interior Electrical:			0.00	0.00	0.00	0.84
GL Account: 5115: Fire Control												
5115					Beginning Balance					0.00	0.00	10,490.00
						5115: Fire Control:			0.00	0.00	0.00	10,490.00
GL Account: 5119: Other Interior Maintenance												
5119					Beginning Balance					0.00	0.00	12.30
						5119: Other Interior Maintenance:			0.00	0.00	0.00	12.30
GL Account: 5123: Golf Cart Maintenance												
5123					Beginning Balance					0.00	0.00	54.56
						5123: Golf Cart Maintenance:			0.00	0.00	0.00	54.56
GL Account: 5131: Exterior Painting												
5131					Beginning Balance					0.00	0.00	2,800.00
						5131: Exterior Painting:			0.00	0.00	0.00	2,800.00
GL Account: 5132: Exterior Plumbing												
5132					Beginning Balance					0.00	0.00	709.56
						5132: Exterior Plumbing:			0.00	0.00	0.00	709.56
GL Account: 5152: Pressure Washing												
5152					Beginning Balance					0.00	0.00	10.10
						5152: Pressure Washing:			0.00	0.00	0.00	10.10
GL Account: 5162: Audit & Accounting												
5162					Beginning Balance					0.00	0.00	16.83
						5162: Audit & Accounting:			0.00	0.00	0.00	16.83

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5181-002: Capital Building Exterior.												
5181-002					Beginning Balance					0.00	0.00	29,372.00
						5181-002: Capital Building Exterior.:			0.00	0.00	0.00	29,372.00
Total:										400,638.05	(400,638.05)	0.00

Summary

Bank Account:	Emerald Park HOA-Operating-8519	Beginning Bank Balance:	\$74,181.62
GL Account:	1001 - Operating Account	Ending Bank Balance:	\$40,937.94
Through Post Month:	04/2025	Attachment:	EP-HOA-Oper.pdf

Beginning Bank Balance:	\$74,181.62
Cleared Transactions	
Deposits & Additions:	\$60,779.65
Checks Paid (Decreases):	(\$94,023.33)
Reconciling Items:	\$0.00
Ending Bank Balance:	\$40,937.94
Uncleared Transactions	
Deposits & Additions:	\$0.00
Checks Paid (Decreases):	(\$80.60)
Reconciling Items:	\$0.00
Ending Cash Balance:	\$40,857.34
Ending GL Balance:	\$40,857.34
Difference:	\$0.00

Details

Bank Account:	Emerald Park HOA-Operating-8519	Beginning Bank Balance:	\$74,181.62
GL Account:	1001 - Operating Account	Ending Bank Balance:	\$40,937.94
Through Post Month:	04/2025	Attachment:	EP-HOA-Oper.pdf

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 14 Item(s)					
04/01/2025	AR Deposit	118098		\$37,917.59	\$37,917.59
04/03/2025	AR Deposit	118178		\$4,379.44	\$4,379.44
04/04/2025	AR Deposit	118291		\$6,385.97	\$6,385.97
04/07/2025	AR Deposit	118321		\$4,531.67	\$4,531.67
04/08/2025	AR Deposit	118389		\$3,017.63	\$3,017.63
04/09/2025	AR Deposit	118451		\$974.50	\$974.50
04/10/2025	AR Deposit	118519		\$974.50	\$974.50
04/11/2025	AR Deposit	118577		\$526.08	\$526.08
04/14/2025	AR Deposit	118627		\$841.37	\$841.37
04/18/2025	AR Deposit	118831		\$150.00	\$150.00
04/25/2025	AR Deposit	119021		\$498.42	\$498.42
04/28/2025	AR Deposit	119064		\$498.42	\$498.42
04/30/2025	J/E	77576	Dep from Luxe reimb FPL C#3038	\$38.03	\$38.03
04/30/2025	J/E	77576	Dep from Luxe reimb FPL C#3038	\$46.03	\$46.03
Total Deposits & Additions:				\$60,779.65	\$60,779.65
Checks Paid (Decreases) - 19 Item(s)					
03/25/2025	Check	3025	Willis Towers Watson Northeast, Inc.#4557	(\$1,000.00)	(\$1,000.00)
04/02/2025	Check	3025	Willis Towers Watson Northeast, Inc.#4557	\$1,000.00	\$1,000.00
03/28/2025	Check	3027	FEDERAL EXPRESS	(\$102.84)	(\$102.84)
03/28/2025	Check	3028	HD Supply Facilities Maintenance	(\$12.30)	(\$12.30)
03/28/2025	Check	3029	Mowrey Elevator Company of Florida, Inc.	(\$1,453.60)	(\$1,453.60)
03/31/2025	Check	3030	FPL Northwest FL	(\$1,460.58)	(\$1,460.58)
04/09/2025	Check	3031	WPMC-Florida, Inc	(\$2,805.36)	(\$2,805.36)
04/09/2025	Check	3032	Canon Financial Services, Inc	(\$82.55)	(\$82.55)
04/09/2025	Check	3033	FEDERAL EXPRESS	(\$2.12)	(\$2.12)
04/09/2025	Check	3034	The Overby Company	(\$22.91)	(\$22.91)

04/10/2025	Check	3035	Willis Towers Watson Northeast, Inc.#4557	(\$53,749.37)	(\$53,749.37)
04/16/2025	Check	3036	WPMC-Florida, Inc	(\$1,197.52)	(\$1,197.52)
04/23/2025	Check	3038	FPL Northwest FL	(\$84.06)	(\$84.06)
04/23/2025	Check	3040	WPMC AMEX	(\$3,586.14)	(\$3,586.14)
04/23/2025	Check	3041	WOODRUFF PROPERTY MANAGEMENT COMPANY	(\$15.26)	(\$15.26)
04/01/2025	J/E	76949	Emerald Park HOA Dues to Amenities	(\$20,960.17)	(\$20,960.17)
04/01/2025	J/E	76945	Emerald Park HOA to Reserves	(\$8,333.00)	(\$8,333.00)
04/03/2025	J/E	77106	To record Entrata Core Fees	(\$77.72)	(\$77.72)
04/11/2025	J/E	77297	To record Entrata PS Fee	(\$77.83)	(\$77.83)
Total Checks Paid (Decreases):				(\$94,023.33)	(\$94,023.33)

Reconciling Items - 0

Total Reconciling Items:				\$0.00	\$0.00
Cleared Total:				(\$33,243.68)	(\$33,243.68)

Uncleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Checks Paid (Decreases) 2 - Item(s)					
04/21/2025	Check	3037	Canon Financial Services, Inc	(\$35.18)	(\$35.18)
04/23/2025	Check	3039	FEDERAL EXPRESS	(\$45.42)	(\$45.42)
Total Checks Paid (Decreases):				(\$80.60)	(\$80.60)

Deposits & Additions 0 Item(s)

Total Deposits & Additions:				\$0.00	\$0.00
Reconciling Items - 0 Item(s)					
Total Reconciling Items:				\$0.00	\$0.00
Uncleared Total:				(\$80.60)	(\$80.60)

Summary

Bank Account:	Emerald Park HOA-Reserve-7008	Beginning Bank Balance:	\$177,546.08
GL Account:	1006 - Escrow - Replacement Reserve	Ending Bank Balance:	\$185,943.26
Through Post Month:	04/2025	Attachment:	EP-Reserves.pdf

Beginning Bank Balance:	\$177,546.08
Cleared Transactions	
Deposits & Additions:	\$8,397.18
Checks Paid (Decreases):	\$0.00
Reconciling Items:	\$0.00
Ending Bank Balance:	\$185,943.26
Uncleared Transactions	
Deposits & Additions:	\$0.00
Checks Paid (Decreases):	\$0.00
Reconciling Items:	\$0.00
Ending Cash Balance:	\$185,943.26
Ending GL Balance:	\$185,943.26
Difference:	\$0.00

Details

Bank Account:	Emerald Park HOA-Reserve-7008	Beginning Bank Balance:	\$177,546.08
GL Account:	1006 - Escrow - Replacement Reserve	Ending Bank Balance:	\$185,943.26
Through Post Month:	04/2025	Attachment:	EP-Reserves.pdf

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 2 Item(s)					
04/01/2025	J/E	76945	Emerald Park HOA to Reserves	\$8,333.00	\$8,333.00
04/30/2025	J/E	77822	To rcd interest pmt- Security-Emerald Park HOA Reserves	\$64.18	\$64.18
Total Deposits & Additions:				\$8,397.18	\$8,397.18
Reconciling Items - 0					
Total Reconciling Items:				\$0.00	\$0.00
Cleared Total:				\$8,397.18	\$8,397.18

Uncleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions 0 Item(s)					
Total Deposits & Additions:				\$0.00	\$0.00
Reconciling Items - 0 Item(s)					
Total Reconciling Items:				\$0.00	\$0.00
Uncleared Total:				\$0.00	\$0.00



FIRST FEDERAL BANK

P.O. Box 2029
Lake City, FL 32056

Account Statement

Page 1 of 2

Statement Period:
04-01-25 thru 04-30-25

EMERALD UNIT OWNERS ASSOC INC
3580 MASSEE LANE STE 240
COLUMBUS GA 31909

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Enhanced Business Account XXXXXX8519 Summary

Balance Last Statement	03-31-25	74,181.62
Amount of Credits	14	60,779.65
Amount of Debits	17	94,023.33
Balance This Statement	04-30-25	40,937.94
Average Balance		\$66,388.74

YOUR DEPOSITS / CREDITS

22388519

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04-01	APR DUES	37,917.59
04-03	VILLAS AT SUNCRE PSI DISTRI XXXXX7720	4,379.44
04-04	VILLAS AT SUNCRE PSI DISTRI XXXXX5946	6,385.97
04-07	VILLAS AT SUNCRE PSI DISTRI XXXXX8876	4,531.67
04-08	VILLAS AT SUNCRE PSI DISTRI XXXXX1731	3,017.63
04-09	VILLAS AT SUNCRE PSI DISTRI XXXXX1006	974.50
04-10	VILLAS AT SUNCRE PSI DISTRI XXXXX0617	974.50
04-11	VILLAS AT SUNCRE PSI DISTRI XXXXX7723	526.08
04-14	VILLAS AT SUNCRE PSI DISTRI XXXXX2926	841.37
04-18	VILLAS AT SUNCRE PSI DISTRI XXXXX0833	150.00
04-25	VILLAS AT SUNCRE PSI DISTRI XXXXX0960	498.42
04-28	VILLAS AT SUNCRE PSI DISTRI XXXXX5807	498.42
04-30	REIMB FPL:LUXE C#1814 FOR HOA C#3038	38.03
04-30	REIMB FPL:LUXE C#1815 FOR HOA C#3038	46.03

04-01-25 thru 04-30-25

YOUR WITHDRAWALS AND OTHER DEBITS**22388519**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
04-01	APR TRSF	8,333.00
04-01	APR DUES	20,960.17
04-02	ENTRATA PS BILLING 21156421	77.72
04-14	ENTRATA PS BILLING 21315664	77.83
04-24	WPM SPRING MTG 26785995	15.26
04-24	WPM AMEX ACH 26782381	3,586.14

YOUR CHECKS SEQUENCED**22388519**

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
04-07	3027	102.84	04-10	3031	2,805.36	04-15	3035	53,749.37
04-04	3028	12.30	04-17	3032	82.55	04-17	3036*	1,197.52
04-04	3029	1,453.60	04-17	3033	2.12	04-28	3038	84.06
04-10	3030	1,460.58	04-15	3034	22.91			

(*) Indicates a gap in check number sequence

ITEMIZATION OF NSF PAID AND RETURNED ITEM FEES

	Total for This Period	Total Year to Date
TOTAL OVERDRAFT FEES:	0.00	0.00
TOTAL RETURNED ITEM FEES:	\$0.00	\$0.00

DAILY BALANCE

<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>
04-01	82,806.04	04-09	100,448.79	04-18	43,542.50
04-02	82,728.32	04-10	97,157.35	04-24	39,941.10
04-03	87,107.76	04-11	97,683.43	04-25	40,439.52
04-04	92,027.83	04-14	98,446.97	04-28	40,853.88
04-07	96,456.66	04-15	44,674.69	04-30	40,937.94
04-08	99,474.29	04-17	43,392.50		

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3027
Date: 03/28/2025

PAY TO FEDERAL EXPRESS
Amount \$102.84

One Hundred Two Dollars And 84/100

VOID after 180 days

PAY TO THE ORDER OF FEDERAL EXPRESS
PO Box 660481
Dallas, TX 75266-0481

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003027⑈ ⑆263184488⑆22388519⑈

3027 \$102.84 4/7/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3028
Date: 03/28/2025

PAY TO HD Supply Facilities Maintenance
Amount \$12.30

Twelve Dollars And 30/100

VOID after 180 days

PAY TO THE ORDER OF HD Supply Facilities Maintenance
PO Box 509058
San Diego, CA 92150-9058

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003028⑈ ⑆263184488⑆22388519⑈

3028 \$12.30 4/4/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3029
Date: 03/28/2025

PAY TO Mowrey Elevator Company of Florida, Inc.
Amount \$1,453.60

One Thousand Four Hundred Fifty Three Dollars And 60/100

VOID after 180 days

PAY TO THE ORDER OF Mowrey Elevator Company of Florida, Inc.
4518 Lafayette Street
Marianna, FL 32448

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003029⑈ ⑆263184488⑆22388519⑈

3029 \$1,453.60 4/4/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3030
Date: 03/31/2025

PAY TO FPL Northwest FL
Amount \$1,460.58

One Thousand Four Hundred Sixty Dollars And 58/100

VOID after 180 days

PAY TO THE ORDER OF FPL Northwest FL
PO BOX 526843
Miami, FL 33152

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003030⑈ ⑆263184488⑆22388519⑈

3030 \$1,460.58 4/10/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3031
Date: 04/09/2025

PAY TO WPMC-Florida, Inc
Amount \$2,805.36

Two Thousand Eight Hundred Five Dollars And 36/100

VOID after 180 days

PAY TO THE ORDER OF WPMC-Florida, Inc
3580 MASSEE LN STE 240
COLUMBUS, GA 31909-2595

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003031⑈ ⑆263184488⑆22388519⑈

3031 \$2,805.36 4/10/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3032
Date: 04/09/2025

PAY TO Canon Financial Services, Inc
Amount \$82.55

Eighty Two Dollars And 55/100

VOID after 180 days

PAY TO THE ORDER OF Canon Financial Services, Inc
14904 Collections Center Dr
Chicago, IL 60693-0149

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003032⑈ ⑆263184488⑆22388519⑈

3032 \$82.55 4/17/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3033
Date: 04/09/2025

PAY TO FEDERAL EXPRESS
Amount \$2.12

Two Dollars And 12/100

VOID after 180 days

PAY TO THE ORDER OF FEDERAL EXPRESS
PO Box 660481
Dallas, TX 75266-0481

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003033⑈ ⑆263184488⑆22388519⑈

3033 \$2.12 4/17/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc
Operating Account
3580 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3034
Date: 04/09/2025

PAY TO The Overby Company
Amount \$22.91

Twenty Two Dollars And 91/100

VOID after 180 days

PAY TO THE ORDER OF The Overby Company
1170 10th Ave
Columbus, GA 31901

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003034⑈ ⑆263184488⑆22388519⑈

3034 \$22.91 4/15/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc. First Federal Bank 3035
 Operating Account Date: 04/10/2025
 3580 Massee Lane, Suite 240
 Columbus, GA 31909
 PAY TO Willis Towers Watson Northeast, Inc.#4557 Amount \$53,749.37
 Fifty Three Thousand Seven Hundred Forty Nine Dollars And 37/100 **

VOID after 180 days

PAY TO THE ORDER OF Willis Towers Watson Northeast, Inc.#4557
 Church Street
 PO Box 4557
 New York, NY 10249-4557

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003035⑈ ⑆253164486⑆22388519 ⑆ ⑈005374937⑈

3035 \$53,749.37 4/15/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc. First Federal Bank 3036
 Operating Account Date: 04/16/2025
 3580 Massee Lane, Suite 240
 Columbus, GA 31909
 PAY TO WPMC-Florida, Inc Amount \$1,197.52
 One Thousand One Hundred Ninety Seven Dollars And 52/100 **

VOID after 180 days

PAY TO THE ORDER OF WPMC-Florida, Inc
 3580 MASSEE LN STE 240
 COLUMBUS, GA 31909-2595

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003036⑈ ⑆253164486⑆22388519 ⑆

3036 \$1,197.52 4/17/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM™ FEATURES

Emerald Park Unit Owners Assoc, Inc. First Federal Bank 3038
 Operating Account Date: 04/23/2025
 3580 Massee Lane, Suite 240
 Columbus, GA 31909
 PAY TO FPL Northwest FL Amount \$84.06
 Eighty Four Dollars And 08/100 **

VOID after 180 days

PAY TO THE ORDER OF FPL Northwest FL
 PO BOX 29090
 MIAMI, FL 33102-9090

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003038⑈ ⑆253164486⑆22388519 ⑆

3038 \$84.06 4/28/2025



FIRST FEDERAL BANK

P. O Box 2029
Lake City, FL 32056

EMERALD UNIT OWNERS ASSOC INC
3580 MASSEE LN STE 240
COLUMBUS GA 31909-2595

Statement Ending 04/30/2025

EMERALD UNIT OWNERS ASSOC

Page 1 of 4

Customer Number: XXXXXX7008

Managing Your Accounts



Branch Panama City



Customer Care 1-877-499-0572



Mailing Address P.O. Box 2029
Lake City, FL 32056



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Summary of Accounts

Account Type	Account Number	Ending Balance
ELITE CASH MANAGEMENT ACCOUNT - HOA	XXXXXX7008	\$185,943.26

ELITE CASH MANAGEMENT ACCOUNT - HOA - XXXXXX7008

Account Summary

Date	Description	Amount
04/01/2025	Beginning Balance	\$177,546.08
	2 Credit(s) This Period	\$8,397.18
	0 Debit(s) This Period	\$0.00
04/30/2025	Ending Balance	\$185,943.26

Interest Summary

Description	Amount
Interest Earned From 04/01/2025 Through 04/30/2025	
Annual Percentage Yield Earned	0.42%
Interest Days	30
Interest Earned	\$64.18
Interest Paid This Period	\$64.18
Interest Paid Year-to-Date	\$234.05
Average Ledger Balance	\$185,879.08

Deposits

Date	Description	Amount
04/01/2025	Apr Trsf	\$8,333.00

You may ask for copies of the documents that we used in our investigation.

ELITE CASH MANAGEMENT ACCOUNT - HOA - XXXXXX7008

(continued)

Other Credits		
Date	Description	Amount
04/30/2025	INTEREST	\$64.18

Daily Balances			
Date	Amount	Date	Amount
04/01/2025	\$185,879.08	04/30/2025	\$185,943.26

Overdraft and Returned Item Fees		
	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

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