



HOMEOWNERS ASSOCIATION

Executive Summary
Reporting Period:

February, 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 \$42,772 and total operating expenses were \$75,639, resulting in an NOI of \$(32,867).

Capex Items

There was \$29,372 in capital expenses in the month of February for the facade project.

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
Feb 2025

Account	Account Name	Jan 2025	Prior Period Variance	% Change	Feb 2025
Property: Emerald Park HOA					
Assets					
Current Assets					
1001	Operating Account	107,860.39	(43,469.76)	-40.30%	64,390.63
1006	Escrow - Replacement Reserve	152,431.57	16,718.38	10.97%	169,149.95
1019	Payments in Transit	0.00	900.00	100.00%	900.00
1025	Operating - Owner Account	(100,000.00)	0.00	0.00%	(100,000.00)
1290	A/R Tenant Other	21,327.24	(11,210.50)	-52.56%	10,116.74
1402	Prepaid Insurance	81,803.85	(4,745.00)	-5.80%	77,058.85
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		263,423.05	(41,806.88)	-15.87%	221,616.17
Assets		263,423.05	(41,806.88)	-15.87%	221,616.17
Liabilities & Equity					
Liabilities					
Current Liabilities					
2001	Accounts Payable	6,323.46	1,520.43	24.04%	7,843.89
2020	Other Current Liabilities	3,030.75	(3,030.74)	-100.00%	0.01
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	2,198.13	5,223.63	237.64%	7,421.76
Current Liabilities		118,411.07	3,713.32	3.14%	122,124.39
Liabilities		118,411.07	3,713.32	3.14%	122,124.39
Equity					
2930	Retained Earnings	107,265.17	0.00	0.00%	107,265.17
3100	Net Income	37,746.81	(45,520.20)	-120.59%	(7,773.39)
Equity		145,011.98	(45,520.20)	-31.39%	99,491.78
Liabilities & Equity		263,423.05	(41,806.88)	-15.87%	221,616.17

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

Account	Account Name	Feb 2025				YTD (Jan 2025 - Feb 2025)				Annual Budget
		Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
Property: Emerald Park HOA										
Income										
Total Dues Charged										
3257	Condo Fees	34,055.21	54,376.00	(20,320.79)	-37.37%	110,628.85	108,752.00	1,876.85	1.73%	652,512.00
	Total Dues Charged	34,055.21	54,376.00	(20,320.79)	-37.37%	110,628.85	108,752.00	1,876.85	1.73%	652,512.00
Other Income Charged										
3028	Late Fees	(250.00)	171.00	(421.00)	-246.20%	(250.00)	342.00	(592.00)	-173.10%	2,050.00
3047	Miscellaneous	8,914.86	1,137.00	7,777.86	684.07%	9,064.86	2,274.00	6,790.86	298.63%	13,642.00
3461	Interest Income	52.38	0.00	52.38	100.00%	106.74	0.00	106.74	100.00%	0.00
	Other Income Charged	8,717.24	1,308.00	7,409.24	566.46%	8,921.60	2,616.00	6,305.60	241.04%	15,692.00
	Income	42,772.45	55,684.00	(12,911.55)	-23.19%	119,550.45	111,368.00	8,182.45	7.35%	668,204.00
Operating Expenses										
Payroll/Benefits										
5001	Management Wages	655.63	1,206.00	550.37	45.64%	1,815.63	2,412.00	596.37	24.73%	15,683.00
5003	Maintenance Wages	2,133.48	1,831.00	(302.48)	-16.52%	3,974.27	3,662.00	(312.27)	-8.53%	23,797.00
5004	On-Call Wages	0.00	77.00	77.00	100.00%	0.00	154.00	154.00	100.00%	1,000.00
5005	Bonuses	0.00	192.00	192.00	100.00%	0.00	384.00	384.00	100.00%	2,500.00
5009	Benefits	482.48	298.00	(184.48)	-61.91%	939.63	596.00	(343.63)	-57.66%	3,878.00
5015	Payroll Taxes	429.10	256.00	(173.10)	-67.62%	867.20	512.00	(355.20)	-69.38%	3,326.00
	Payroll/Benefits	3,700.69	3,860.00	159.31	4.13%	7,596.73	7,720.00	123.27	1.60%	50,184.00
Insurance										
5021	General Insurance	6,875.00	6,875.00	0.00	0.00%	13,750.00	13,750.00	0.00	0.00%	82,500.00
	Insurance	6,875.00	6,875.00	0.00	0.00%	13,750.00	13,750.00	0.00	0.00%	82,500.00
Utilities										
5041	Electricity	0.00	1,000.00	1,000.00	100.00%	399.26	2,000.00	1,600.74	80.04%	12,000.00
5044	Water	0.00	2,867.00	2,867.00	100.00%	0.00	5,734.00	5,734.00	100.00%	34,400.00
5044-001	Water Utility Billing	8,362.00	0.00	(8,362.00)	-100.00%	8,362.00	0.00	(8,362.00)	-100.00%	0.00
5045	Internet	3,309.31	3,028.00	(281.31)	-9.29%	6,551.78	6,056.00	(495.78)	-8.19%	36,331.00
5047-001	Telecom	19.59	19.00	(0.59)	-3.11%	58.82	38.00	(20.82)	-54.79%	225.00
	Utilities	11,690.90	6,914.00	(4,776.90)	-69.09%	15,371.86	13,828.00	(1,543.86)	-11.16%	82,956.00
Management Fees										
5051	Management Fees	1,500.00	1,500.00	0.00	0.00%	3,000.00	3,000.00	0.00	0.00%	18,000.00
	Management Fees	1,500.00	1,500.00	0.00	0.00%	3,000.00	3,000.00	0.00	0.00%	18,000.00
Office Expense										
5032	Licenses & Permits	0.00	46.00	46.00	100.00%	0.00	92.00	92.00	100.00%	550.00
5071	Training and Education	0.00	42.00	42.00	100.00%	0.00	84.00	84.00	100.00%	500.00
5073	Postage and Freight	79.27	42.00	(37.27)	-88.74%	187.54	84.00	(103.54)	-123.26%	500.00
5075	Bank Charges and Fees	0.00	17.00	17.00	100.00%	0.00	34.00	34.00	100.00%	200.00
5076	Office Supplies	0.00	63.00	63.00	100.00%	0.00	126.00	126.00	100.00%	750.00
5078	Mileage Expense	0.00	33.00	33.00	100.00%	0.00	66.00	66.00	100.00%	400.00

Account	Account Name	Feb 2025				YTD (Jan 2025 - Feb 2025)				Annual Budget
		Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
5080	Copier Expense	0.00	42.00	42.00	100.00%	44.87	84.00	39.13	46.58%	500.00
5081	Computer Expense	189.07	208.00	18.93	9.10%	378.14	416.00	37.86	9.10%	2,500.00
5085-002	Dues-Amenities Association	20,960.17	21,136.00	175.83	0.83%	41,920.34	42,272.00	351.66	0.83%	253,627.00
5088	Merchant Processing Fees	65.12	63.00	(2.12)	-3.37%	129.20	126.00	(3.20)	-2.54%	750.00
	Office Expense	21,293.63	21,692.00	398.37	1.84%	42,660.09	43,384.00	723.91	1.67%	260,277.00
Amenities Expense										
5115	Fire Control	10,490.00	550.00	(9,940.00)	-1,807.27%	10,490.00	1,100.00	(9,390.00)	-853.64%	6,600.00
5123	Golf Cart Maintenance	0.00	13.00	13.00	100.00%	54.56	26.00	(28.56)	-109.85%	150.00
	Amenities Expense	10,490.00	563.00	(9,927.00)	-1,763.23%	10,544.56	1,126.00	(9,418.56)	-836.46%	6,750.00
Interior R&M										
5101	Interior Paint	400.00	0.00	(400.00)	-100.00%	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%	853.60	2,500.00	1,646.40	65.86%	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
	Interior R&M	1,253.60	1,250.00	(3.60)	-0.29%	1,492.11	2,500.00	1,007.89	40.32%	15,000.00
Exterior Maintenance										
5109	Pest Control	0.00	417.00	417.00	100.00%	0.00	834.00	834.00	100.00%	5,000.00
5131	Exterior Painting	2,100.00	0.00	(2,100.00)	-100.00%	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	416.00	(293.56)	-70.57%	2,500.00
5133	Exterior Doors and Windows	0.00	208.00	208.00	100.00%	0.00	416.00	416.00	100.00%	2,500.00
5135	Exterior roof Maintenance	0.00	583.00	583.00	100.00%	0.00	1,166.00	1,166.00	100.00%	7,000.00
5136	Exterior Concrete & Masonry	0.00	125.00	125.00	100.00%	0.00	250.00	250.00	100.00%	1,500.00
5137	Exterior Lighting	0.00	417.00	417.00	100.00%	0.00	834.00	834.00	100.00%	5,000.00
5139	Exterior Electrical	0.00	42.00	42.00	100.00%	0.00	84.00	84.00	100.00%	500.00
5149	Other Exterior Maintenance	0.00	208.00	208.00	100.00%	0.00	416.00	416.00	100.00%	2,500.00
5152	Pressure Washing	0.00	125.00	125.00	100.00%	10.10	250.00	239.90	95.96%	1,500.00
	Exterior Maintenance	2,100.00	2,333.00	233.00	9.99%	3,519.66	4,666.00	1,146.34	24.57%	28,000.00
Professional Services										
5161	Legal Fees	0.00	417.00	417.00	100.00%	0.00	834.00	834.00	100.00%	5,000.00
5162	Audit & Accounting	16.83	417.00	400.17	95.96%	16.83	834.00	817.17	97.98%	5,000.00
	Professional Services	16.83	834.00	817.17	97.98%	16.83	1,668.00	1,651.17	98.99%	10,000.00
Reserve Funding										
1006	Reserve Account	16,718.38	8,333.00	(8,385.38)	-100.63%	16,772.74	16,666.00	(106.74)	-0.64%	100,000.00
	Total Reserve Funding	16,718.38	8,333.00	(8,385.38)	-100.63%	16,772.74	16,666.00	(106.74)	-0.64%	100,000.00
	Total Operating Expenses	75,639.03	54,154.00	(21,485.03)	-39.67%	114,724.58	108,308.00	(6,416.58)	-5.92%	653,667.00
	Net Operating Income	(32,866.58)	1,530.00	(34,396.58)	-2,248.14%	4,825.87	3,060.00	1,765.87	57.71%	14,537.00
Non-operating Expenses										
Capital Expenses										
5181-002	Capital Building Exterior.	29,372.00	27,083.00	(2,289.00)	-8.45%	29,372.00	54,166.00	24,794.00	45.77%	325,000.00
5225	Special Assessment Facade	0.00	(27,083.00)	(27,083.00)	-100.00%	0.00	(54,166.00)	(54,166.00)	-100.00%	(325,000.00)
5226	Special Assessment Diff in Insurance	0.00	(14,685.00)	(14,685.00)	-100.00%	0.00	(29,370.00)	(29,370.00)	-100.00%	(176,215.00)
5601	Difference in Insurance Premium	0.00	14,685.00	14,685.00	100.00%	0.00	29,370.00	29,370.00	100.00%	176,215.00
	Capital Expenses	29,372.00	0.00	(29,372.00)	-100.00%	29,372.00	0.00	(29,372.00)	-100.00%	0.00
	Non-operating Expenses	29,372.00	0.00	(29,372.00)	-100.00%	29,372.00	0.00	(29,372.00)	-100.00%	0.00
	Total Net Income (Loss)	(62,238.58)	1,530.00	(63,768.58)	-4,167.88%	(24,546.13)	3,060.00	(27,606.13)	-902.16%	14,537.00

Trailing Income Statement -HOA
Emerald Park HOA
Accrual Basis
Mar 2024 - Feb 2025

Account	Account Name	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Total
Property: Emerald Park HOA														
Income														
Total Dues Charged														
3257	Condo Fees	65,313.30	77,233.78	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	865,108.18
	Total Dues Charged	65,313.30	77,233.78	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	865,108.18
Other Income Charged														
3028	Late Fees	200.00	200.00	150.00	200.00	200.00	250.00	200.00	300.00	100.00	250.00	0.00	(250.00)	1,800.00
3047	Miscellaneous	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	8,914.86	9,164.86
3049	Bad Debt-Other Income	0.00	0.00	0.00	(2,078.61)	2,078.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3461	Interest Income	42.20	47.90	47.64	44.04	52.91	48.43	51.56	53.04	50.62	56.10	54.36	52.38	601.18
	Other Income Charged	242.20	347.90	197.64	(1,834.57)	2,331.52	298.43	251.56	353.04	150.62	306.10	204.36	8,717.24	11,566.04
	Income	65,555.50	77,581.68	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	876,674.22
Operating Expenses														
Payroll/Benefits														
5001	Management Wages	1,280.00	1,353.85	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	7,940.16
5002	Leasing Wages	0.00	0.00	0.00	0.00	0.00	(188.64)	0.00	0.00	0.00	0.00	0.00	0.00	(188.64)
5003	Maintenance Wages	2,178.62	2,058.00	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	12,056.84
5004	On-Call Wages	0.00	18.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.75
5005	Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.50	0.00	0.00	76.50
5009	Benefits	568.45	564.68	678.25	72.29	(803.16)	95.56	41.64	63.95	48.98	45.08	457.15	482.48	2,315.35
5015	Payroll Taxes	257.34	255.27	403.57	109.22	(186.28)	58.02	58.02	87.03	58.02	63.88	438.10	429.10	2,031.29
	Payroll/Benefits	4,284.41	4,250.55	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	3,700.69	24,250.25
Insurance														
5021	General Insurance	20,000.00	20,000.00	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	211,985.21
	Insurance	20,000.00	20,000.00	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	211,985.21
Utilities														
5041	Electricity	1,256.28	2,019.10	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	6,993.98
5041-001	Electricity Vacants	0.00	0.00	0.00	0.00	0.00	62.85	0.00	0.00	0.00	0.00	0.00	0.00	62.85
5044	Water	0.00	11,604.64	0.00	11,604.64	0.00	11,720.69	0.00	0.00	0.00	7,511.47	0.00	0.00	42,441.44
5044-001	Water Utility Billing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,382.55	0.00	0.00	0.00	8,362.00	14,744.55
5045	Internet	11,659.40	1,673.92	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	38,784.09
5046	Garbage	0.00	0.00	0.00	0.00	(5,019.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,019.92)
5047	Cable	2,932.50	0.00	2,932.50	0.00	0.00	8,797.51	464.74	0.00	3,097.47	(2,922.50)	0.00	0.00	15,302.22
5047-001	Telecom	108.51	158.60	19.42	0.00	(286.53)	18.47	18.47	18.50	19.22	0.00	39.23	19.59	133.48
	Utilities	15,956.69	15,456.26	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	113,442.69
Management Fees														
5051	Management Fees	2,000.00	0.01	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	17,000.01
	Management Fees	2,000.00	0.01	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	17,000.01
Advertising/Marketing														
5069	Other Advertising	444.99	317.99	717.99	0.00	(1,480.97)	420.89	(420.98)	0.00	0.00	0.00	0.00	0.00	(0.09)
	Advertising/Marketing	444.99	317.99	717.99	0.00	(1,480.97)	420.89	(420.98)	0.00	0.00	0.00	0.00	0.00	(0.09)
Office Expense														
5032	Licenses & Permits	0.00	0.00	300.00	225.00	0.00	0.00	0.00	149.00	0.00	0.00	0.00	0.00	674.00
5073	Postage and Freight	0.00	127.84	0.00	48.30	0.00	0.00	32.37	29.81	58.33	8.38	108.27	79.27	492.57
5074	Office Phones	468.89	0.00	158.67	0.00	3,259.55	(4,445.51)	0.00	0.00	57.74	(167.37)	0.00	0.00	(668.03)
5076	Office Supplies	0.00	129.76	0.00	0.00	(42.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87.39

Account	Account Name	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Total
5078	Mileage Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119.18	0.00	0.00	119.18
5080	Copier Expense	0.00	0.00	0.00	0.00	20.68	46.97	534.11	34.37	89.02	0.00	44.87	0.00	770.02
5081	Computer Expense	413.13	413.13	420.96	75.40	75.40	75.40	(229.34)	178.41	178.87	178.87	189.07	189.07	2,158.37
5085-002	Dues-Amenities Association	0.00	0.00	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	293,442.38
5088	Merchant Processing Fees	59.93	66.63	65.08	64.68	57.75	64.08	63.83	71.08	61.28	63.83	64.08	65.12	767.37
	Office Expense	941.95	737.36	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	297,843.25
Amenities Expense														
5104	Interior Cleaning	0.00	1,700.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00
5115	Fire Control	0.00	0.00	639.00	0.00	2,722.00	15,045.00	0.00	75.41	934.00	104.00	0.00	10,490.00	30,009.41
5122	Recreational Maintenance	0.00	0.00	4,375.65	(145.00)	(4,375.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(145.00)
5123	Golf Cart Maintenance	0.00	0.00	0.00	0.00	56.30	0.00	42.11	0.00	0.00	0.00	54.56	0.00	152.97
5124	Garage Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.09	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	0.00	0.00	375.00	0.00	0.00	0.00	375.00
	Amenities Expense	0.00	1,700.00	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	33,618.47
Interior R&M														
5101	Interior Paint	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.87	400.00	411.87
5102	Interior Plumbing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96.18	0.00	96.18
5103	Interior Carpentry	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
5105	Elevator Maintenance	812.69	1,130.93	0.00	34.51	8,850.02	4,064.80	1,131.20	3,850.00	0.00	0.00	0.00	853.60	20,727.75
5108	Interior Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.62	0.00	129.62
5112	Interior Electrical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.84	0.00	0.84
5119	Other Interior Maintenance	0.00	111.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.78	0.00	0.00	153.64
	Interior R&M	812.69	1,242.79	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	21,719.90
Exterior Maintenance														
5109	Pest Control	230.00	315.00	230.00	1,030.00	115.00	200.00	2,922.50	0.00	407.14	207.14	0.00	0.00	5,656.78
5131	Exterior Painting	0.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	112.76	700.00	2,100.00	3,712.76
5132	Exterior Plumbing	0.00	0.00	1,750.00	0.00	514.17	954.17	(4,418.34)	12.95	0.00	0.00	709.56	0.00	(477.49)
5134	Exterior Carpentry	0.00	0.00	18,756.57	0.00	2,200.00	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	25,456.57
5137	Exterior Lighting	0.00	0.00	0.00	0.00	0.00	0.00	481.16	1,479.01	1,149.85	203.84	0.00	0.00	3,313.86
5139	Exterior Electrical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420.00	525.00	0.00	0.00	0.00	945.00
5147	Exterior Signage	0.00	0.00	0.00	0.00	0.00	156.97	0.00	0.00	0.00	0.00	0.00	0.00	156.97
5149	Other Exterior Maintenance	0.00	0.00	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	6,414.07
5152	Pressure Washing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.58	0.00	10.10	0.00	61.68
	Exterior Maintenance	230.00	315.00	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	45,240.20
Grounds Maintenance														
5151	Landscaping Maintenance	4,635.00	4,548.00	4,548.00	0.00	(20,727.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6,996.00)
5160	Tree Removal/Trimming	606.80	0.00	1,227.82	0.00	0.00	(1,834.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grounds Maintenance	5,241.80	4,548.00	5,775.82	0.00	(20,727.00)	(1,834.62)	0.00	0.00	0.00	0.00	0.00	0.00	(6,996.00)
Professional Services														
5161	Legal Fees	371.28	0.00	993.37	0.00	0.00	2,523.00	0.00	0.00	0.00	2,213.00	0.00	0.00	6,100.65
5162	Audit & Accounting	500.00	0.00	12,000.00	0.00	0.00	0.00	7,000.00	0.00	6,500.00	750.00	0.00	16.83	26,766.83
	Professional Services	871.28	0.00	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	32,867.48
Reserve Funding														
1006	Reserve Account	3,006.45	3,012.15	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	43,945.43
	Total Reserve Funding	3,006.45	3,012.15	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	43,945.43
	Total Operating Expenses	53,790.26	51,580.11	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	75,639.03	834,916.80
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	0.00	0.00	29,372.00	29,372.00
	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	29,372.00
	Non-operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	29,372.00

Account	Account Name	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Total
	Total Net Income (Loss)	11,765.24	26,001.57	(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	(62,238.58)	12,385.42

Delinquency
Emerald Park HOA
Feb 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												
A-104	Hillier, Roland	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(400.79)	(400.79)
A-106	Scalzo, Benjamin	Current	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(400.79)	(400.79)
B-105	Benner, Edward & Kathryn	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(400.79)	(400.79)
C-101	Tenold, Ronald & Carol	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(470.21)	(470.21)
C-107	Matesic, Irina	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(400.79)	(400.79)
D-104	Arnold, Nicholas	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(50.00)	(50.00)
E-101	Domingues, Orlando	Current (Month To Month)	0.00	306.08	0.00	02/12/2025 11:15 AM amintz@thewoodruffway.co m:Followed up on dues 2/ 12 and asked for payment; let him know we could waive late fee if paid today	0.00	306.08	306.08	0.00	0.00	306.08
E-103	Matesic, Irina	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(400.79)	(400.79)
F-104	Saylor, Kristy (Kristy Hagen)	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(400.79)	(400.79)
F-107	Malcomson, William & Jennifer	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(1,240.84)	(1,240.84)
G-101	Holding Group LLC, Somerset	Current (Month To Month)	0.00	932.94	0.00	02/12/2025 11:16 AM amintz@thewoodruffway.co m:paying according to payment plan	676.86	256.08	932.94	0.00	0.00	932.94
G-105	Honea, Kelly (John Honea)	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(400.79)	(400.79)
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	8,317.42	0.00	04/15/2024 11:26 AM amintz@thewoodruffway.co m:Lien filed on unit	8,011.34	306.08	8,317.42	0.00	0.00	8,317.42
G-108	McDermott, Patrick & Tamera	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(400.79)	(400.79)
L-100	Scalzo, Benjamin	Current	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(193.52)	(193.52)
L-303	Hughes, David & Veronica	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(415.52)	(415.52)
M-100	Mixon, Corey	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(193.52)	(193.52)
O-100	Fishburn, David (David Fishburn)	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(193.52)	(193.52)
O-202	Kanosky, Daniel	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(433.75)	(433.75)
O-204	Elliott, Patricia	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(415.52)	(415.52)
P-100	Meadows, Kathleen	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(193.52)	(193.52)
P-205	Graham, Dennis	Current (Month To Month)	0.00	0.02	0.00		0.00	0.02	0.02	0.00	0.00	0.02
P-304	Trotter, Dennis	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(415.52)	(415.52)
Emerald Park HOA Totals:			0.00	10,116.74	0.00		9,248.48	868.26	10,116.74	0.00	(7,421.76)	2,694.98

AP Aging
Emerald Park HOA
Feb 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: The Fire Protection Company									
2325	02/2025	01/30/2025	01/30/2025	2,360.00	0.00	2,360.00	0.00	0.00	0.00
2434	02/2025	02/26/2025	02/26/2025	600.00	0.00	600.00	0.00	0.00	0.00
The Fire Protection Company Total:				2,960.00	0.00	2,960.00	0.00	0.00	0.00
Vendor: WOW									
6878-INTERNET OFFICE-010525	01/2025	01/05/2025	01/05/2025	54.99	0.00	0.00	54.99	0.00	0.00
WOW Total:				54.99	0.00	0.00	54.99	0.00	0.00
Vendor: WPMC AMEX									
1148-broadvoiceemerald-021625	02/2025	02/16/2025	02/16/2025	19.59	0.00	19.59	0.00	0.00	0.00
2005-IPacket2-021225	02/2025	02/12/2025	02/12/2025	3,309.31	0.00	3,309.31	0.00	0.00	0.00
WPMC AMEX Total:				3,328.90	0.00	3,328.90	0.00	0.00	0.00
Vendor: WPMC-Florida, Inc									
Management Fees	02/2025	02/28/2025	02/28/2025	1,500.00	1,500.00	0.00	0.00	0.00	0.00
WPMC-Florida, Inc Total:				1,500.00	1,500.00	0.00	0.00	0.00	0.00
Emerald Park HOA Total:				7,843.89	1,500.00	6,288.90	54.99	0.00	0.00

AP Payment Register
Emerald Park HOA
Feb 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																		
3004	Check	02/05/2025	02/2025	Received	Emerald Park HOA-Operating Account	WPMC-Florida, Inc	1,722.04	LL6878-02072025	02/03/2025	02/2025		5001: Management Wages	Management Wages	189.62	0.00	0.00	0.00	189.62
											5009: Benefits	Benefits	16.58	0.00	0.00	0.00	16.58	
											5015: Payroll Taxes	Payroll Taxes	15.84	0.00	0.00	0.00	15.84	
											5051: Management Fees	Management Fees	1,500.00	0.00	0.00	0.00	1,500.00	
													Total:	1,722.04	0.00	0.00	0.00	1,722.04
3005	Check	02/05/2025	02/2025	Received	Emerald Park HOA-Operating Account	FEDERAL EXPRESS	23.68	8-740-21230	01/14/2025	01/2025		5073: Postage and Freight	3274-8493-1	23.68	0.00	0.00	0.00	23.68
														Total:	23.68	0.00	0.00	0.00
3006	Check	02/05/2025	02/2025	Received	Emerald Park HOA-Operating Account	IPacket Network Texas LLC	3,187.48	78319	01/01/2025	01/2025		5045: Internet	11172017-02	3,187.48	0.00	0.00	0.00	3,187.48
														Total:	3,187.48	0.00	0.00	0.00
3007	Check	02/05/2025	02/2025	Received	Emerald Park HOA-Operating Account	J and W Maintenance and Cleaning LLC	3,200.00	1726	01/22/2025	01/2025	L-205	5131: Exterior Painting	Painting Unit L205-Front and Back door	300.00	0.00	0.00	0.00	300.00
											5131: Exterior Painting	Painting Unit L205-Patio	400.00	0.00	0.00	0.00	400.00	
								1727		02/2025	L-205	5131: Exterior Painting	Unit L205-Acid Wash	1,000.00	0.00	0.00	0.00	1,000.00
								1729			F-101	5131: Exterior Painting	Unit F101-Front and Back door	1,100.00	0.00	0.00	0.00	1,100.00
											F-101	5101: Interior Paint	Unit F101-Garage	400.00	0.00	0.00	0.00	400.00
3008	Check	02/05/2025	02/2025	Received	Emerald Park HOA-Operating Account	PANAMA CITY GOLF CARTS, LLC	54.56	23-9913	01/03/2025	01/2025		5123: Golf Cart Maintenance	Golf cart repair	54.56	0.00	0.00	0.00	54.56
														Total:	54.56	0.00	0.00	0.00
3009	Check	02/05/2025	02/2025	Received	Emerald Park HOA-Operating Account	Robo-Rooter Panama	675.00	90672814	01/20/2025	01/2025		5132: Exterior Plumbing	Upon arrival maintenance man took me to broken Spicket in front of garage. I did not have the parts had to run to Home Depot gathered up parts tried putting coupling on through the wall did not work. They blew off so I made a small access hole on backside of Spicket and re-glued everything back together. Everything held in as good as this time.	675.00	0.00	0.00	0.00	675.00
														Total:	675.00	0.00	0.00	0.00
3010	Check	02/12/2025	02/2025	Received	Emerald Park HOA-Operating Account	FEDERAL EXPRESS	8.21	8-767-60767	02/11/2025	02/2025		5073: Postage and Freight	3274-8493-1	8.21	0.00	0.00	0.00	8.21
														Total:	8.21	0.00	0.00	0.00
3011	Check	02/12/2025	02/2025	Received	Emerald Park HOA-Operating Account	Mowrey Elevator Company of Florida, Inc.	853.60	951573	02/01/2025	02/2025		5105: Elevator Maintenance	Bldgs LMOP	853.60	0.00	0.00	0.00	853.60
														Total:	853.60	0.00	0.00	0.00
3012	Check	02/12/2025	02/2025	Received	Emerald Park HOA-Operating Account	Roof Top Innovations	29,372.00	34-1	02/06/2025	02/2025		5181-002: Capital Building Exterior.	Mobilization Invoice for Facade Project	29,372.00	0.00	0.00	0.00	29,372.00
														Total:	29,372.00	0.00	0.00	0.00
3013	Check	02/12/2025	02/2025	Received	Emerald Park HOA-Operating Account	The Fire Protection Company	7,530.00	241055	10/25/2024	02/2025		5115: Fire Control	1/2 of fire alarm issue invoice from construction	7,530.00	0.00	0.00	0.00	7,530.00
														Total:	7,530.00	0.00	0.00	0.00
3014	Check	02/19/2025	02/2025	Received	Emerald Park HOA-Operating Account	FEDERAL EXPRESS	71.06	8-773-63560	02/18/2025	02/2025		5073: Postage and Freight	3274-8493-1	71.06	0.00	0.00	0.00	71.06
														Total:	71.06	0.00	0.00	0.00
3015	Check	02/21/2025	02/2025	Received	Emerald Park HOA-Operating Account	City of Panama City Beach	8,362.00	6878-CityOfPanamaCityBeach-021025	02/10/2025	02/2025		5044-001: Water Utility Billing	108017-91550	8,362.00	0.00	0.00	0.00	8,362.00
														Total:	8,362.00	0.00	0.00	0.00
3016	Check	02/24/2025	02/2025	Received	Emerald Park HOA-Operating Account	Northeast Series of Lockton Companies, LLC.	2,130.00	32149096	02/19/2025	02/2025		1402: Prepaid Insurance	2023 FIGA Assessment	2,130.00	0.00	0.00	0.00	2,130.00
														Total:	2,130.00	0.00	0.00	0.00
3017	Check	02/25/2025	02/2025	Received	Emerald Park HOA-Operating Account	WPMC AMEX	255.93	1031-USPS-011325	01/13/2025	01/2025		5073: Postage and Freight	Postage to mail out 1/27/25 Budget Mtg Packet	40.40	0.00	0.00	0.00	40.40
								1031-USPS-011425	01/14/2025		5073: Postage and Freight	Postage to mail out 1/27/25 Special Mtg Packet	29.20	0.00	0.00	0.00	29.20	
								1148-broadvoicemerald-011625	01/16/2025		5047-001: Telecom	office phones	23.59	0.00	0.00	0.00	23.59	

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	
								1171-DSheppard-021025	02/10/2025	02/2025		5162: Audit & Accounting	Tax1099 com- 2024 1099 filings- Emerald park HOA	16.83	0.00	0.00	0.00	16.83	
								2005-6877-RedWolf-020125	02/01/2025			5081: Computer Expense	IT Services 17%	111.35	0.00	0.00	0.00	111.35	
								2148-HOMEDEPOT--012025	01/20/2025	01/2025		5132: Exterior Plumbing	blue duct tape	17.34	1.40	0.00	0.00	18.74	
												5132: Exterior Plumbing	1/2-in x 6-ft pipe ins	9.90	0.80	0.00	0.00	10.70	
												5132: Exterior Plumbing	salt solar crystal	4.74	0.38	0.00	0.00	5.12	
Total:														253.35	2.58	0.00	0.00	255.93	
Emerald Park HOA Total:							57,445.56								57,442.98	2.58	0.00	0.00	57,445.56

Payments In Transit
Emerald Park HOA
Feb 2025

BLDG-Unit	Payment ID	Transaction ID	Lease ID	Lease Status	Resident	Payment Status	Payment Type	Post Month	Post Date	Amount
Property: Emerald Park HOA										
G-106	1638915665	486617862	15973228	Current	Mitchell, Harmoni	Captured	eCheck	02/2025	02/28/2025	900.00
Emerald Park HOA Total:										900.00

Trial Balance
Emerald Park HOA
Accrual Basis
Feb 2025

Account	Account Name	Beginning Balance	Debit	Credit	Net Change	Ending Balance
Property: Emerald Park HOA						
1001	Operating Account	107,860.39	58,254.20	(101,723.96)	(43,469.76)	64,390.63
1006	Escrow - Replacement Reserve	152,431.57	16,718.38	0.00	16,718.38	169,149.95
1019	Payments in Transit	0.00	59,154.20	(58,254.20)	900.00	900.00
1025	Operating - Owner Account	(100,000.00)	0.00	0.00	0.00	(100,000.00)
1290	A/R Tenant Other	21,327.24	131,620.54	(142,831.04)	(11,210.50)	10,116.74
1402	Prepaid Insurance	81,803.85	2,130.00	(6,875.00)	(4,745.00)	77,058.85
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	(6,323.46)	57,445.56	(58,965.99)	(1,520.43)	(7,843.89)
2020	Other Current Liabilities	(3,030.75)	6,509.39	(3,478.65)	3,030.74	(0.01)
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	13,326.78	(13,326.78)	0.00	0.00
2205	Prepaid Dues	(2,198.13)	55,741.28	(60,964.91)	(5,223.63)	(7,421.76)
2930	Retained Earnings	(107,265.17)	0.00	0.00	0.00	(107,265.17)
3028	Late Fees	0.00	500.00	(250.00)	250.00	250.00
3047	Miscellaneous	(150.00)	0.00	(8,914.86)	(8,914.86)	(9,064.86)
3257	Condo Fees	(76,573.64)	76,573.64	(110,628.85)	(34,055.21)	(110,628.85)
3461	Interest Income	(54.36)	0.00	(52.38)	(52.38)	(106.74)
5001	Management Wages	1,160.00	655.63	0.00	655.63	1,815.63
5003	Maintenance Wages	1,840.79	2,133.48	0.00	2,133.48	3,974.27
5009	Benefits	457.15	482.48	0.00	482.48	939.63
5015	Payroll Taxes	438.10	429.10	0.00	429.10	867.20
5021	General Insurance	6,875.00	6,875.00	0.00	6,875.00	13,750.00
5041	Electricity	399.26	0.00	0.00	0.00	399.26
5044-001	Water Utility Billing	0.00	8,362.00	0.00	8,362.00	8,362.00
5045	Internet	3,242.47	3,309.31	0.00	3,309.31	6,551.78
5047-001	Telecom	39.23	19.59	0.00	19.59	58.82
5051	Management Fees	1,500.00	1,500.00	0.00	1,500.00	3,000.00
5073	Postage and Freight	108.27	79.27	0.00	79.27	187.54
5080	Copier Expense	44.87	0.00	0.00	0.00	44.87
5081	Computer Expense	189.07	189.07	0.00	189.07	378.14
5085-002	Dues-Amenities Association	20,960.17	20,960.17	0.00	20,960.17	41,920.34
5088	Merchant Processing Fees	64.08	65.12	0.00	65.12	129.20
5101	Interior Paint	11.87	400.00	0.00	400.00	411.87
5102	Interior Plumbing	96.18	0.00	0.00	0.00	96.18
5105	Elevator Maintenance	0.00	853.60	0.00	853.60	853.60
5108	Interior Hardware	129.62	0.00	0.00	0.00	129.62
5112	Interior Electrical	0.84	0.00	0.00	0.00	0.84
5115	Fire Control	0.00	10,490.00	0.00	10,490.00	10,490.00
5123	Golf Cart Maintenance	54.56	0.00	0.00	0.00	54.56
5131	Exterior Painting	700.00	2,100.00	0.00	2,100.00	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	0.00	16.83	0.00	16.83	16.83
5181-002	Capital Building Exterior.	0.00	29,372.00	0.00	29,372.00	29,372.00
Emerald Park HOA Total:		0.00	566,266.62	(566,266.62)	0.00	0.00

Summary

Bank Account:	Emerald Park HOA-Operating Account	Beginning Bank Balance:	\$108,319.51
GL Account:	1001 - Operating Account	Ending Bank Balance:	\$66,520.63
Through Post Month:	02/2025	Attachment:	CHECKING ACCOUNT...

Beginning Bank Balance:	\$108,319.51
Cleared Transactions	
Deposits & Additions:	\$58,254.20
Checks Paid (Decreases):	(\$100,053.08)
Reconciling Items:	\$0.00
Ending Bank Balance:	\$66,520.63
Uncleared Transactions	
Deposits & Additions:	\$0.00
Checks Paid (Decreases):	(\$2,130.00)
Reconciling Items:	\$0.00
Ending Cash Balance:	\$64,390.63
Ending GL Balance:	\$64,390.63
Difference:	\$0.00

Details

Bank Account:	Emerald Park HOA-Operating Account	Beginning Bank Balance:	\$108,319.51
GL Account:	1001 - Operating Account	Ending Bank Balance:	\$66,520.63
Through Post Month:	02/2025	Attachment:	CHECKING ACCOUNT...

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 8 Item(s)					
02/06/2025	AR Deposit	116184		\$19,434.90	\$19,434.90
02/06/2025	AR Deposit	116243		\$24,767.80	\$24,767.80
02/07/2025	AR Deposit	116253		\$3,227.78	\$3,227.78
02/10/2025	AR Deposit	116315		\$256.08	\$256.08
02/12/2025	AR Deposit	116418		\$524.82	\$524.82
02/18/2025	AR Deposit	116577		\$5,694.83	\$5,694.83
02/20/2025	AR Deposit	116661		\$306.08	\$306.08
02/25/2025	AR Deposit	116767		\$4,041.91	\$4,041.91
Total Deposits & Additions:				\$58,254.20	\$58,254.20
Checks Paid (Decreases) - 24 Item(s)					
01/29/2025	Check	3000	Canon Financial Services, Inc	(\$24.69)	(\$24.69)
01/29/2025	Check	3001	FEDERAL EXPRESS	(\$14.99)	(\$14.99)
01/29/2025	Check	3002	The Overby Company	(\$20.18)	(\$20.18)
01/29/2025	Check	3003	FPL Northwest FL	(\$399.26)	(\$399.26)
02/05/2025	Check	3004	WPMC-Florida, Inc	(\$1,722.04)	(\$1,722.04)
02/05/2025	Check	3005	FEDERAL EXPRESS	(\$23.68)	(\$23.68)
02/05/2025	Check	3006	IPacket Network Texas LLC	(\$3,187.48)	(\$3,187.48)
02/05/2025	Check	3007	J and W Maintenance and Cleaning LLC	(\$3,200.00)	(\$3,200.00)
02/05/2025	Check	3008	PANAMA CITY GOLF CARTS, LLC	(\$54.56)	(\$54.56)
02/05/2025	Check	3009	Roto-Rooter Panama	(\$675.00)	(\$675.00)
02/12/2025	Check	3010	FEDERAL EXPRESS	(\$8.21)	(\$8.21)
02/12/2025	Check	3011	Mowrey Elevator Company of Florida, Inc.	(\$853.60)	(\$853.60)
02/12/2025	Check	3012	Roof Top Innovations	(\$29,372.00)	(\$29,372.00)
02/12/2025	Check	3013	The Fire Protection Company	(\$7,530.00)	(\$7,530.00)
02/19/2025	Check	3014	FEDERAL EXPRESS	(\$71.06)	(\$71.06)
02/21/2025	Check	3015	City of Panama City Beach	(\$8,362.00)	(\$8,362.00)
02/25/2025	Check	3017	WPMC AMEX	(\$255.93)	(\$255.93)

02/06/2025	J/E	75449	Emerald Park HOA Dues	(\$20,960.17)	(\$20,960.17)
02/05/2025	J/E	75405	To record Entrata Core Fees	(\$77.72)	(\$77.72)
02/01/2025	J/E	75590	Emerald Park HOA to Reserves	(\$8,333.00)	(\$8,333.00)
02/01/2025	J/E	75590	Emerald Park HOA to Reserves	(\$8,333.00)	(\$8,333.00)
02/10/2025	J/E	75613	To record Entrata PS Fee	(\$65.12)	(\$65.12)
02/27/2025	J/E	75778	Trsf funds for Jan PR Corr	(\$3,030.74)	(\$3,030.74)
02/27/2025	J/E	75778	Trsf funds for Feb PR Corr	(\$3,478.65)	(\$3,478.65)
Total Checks Paid (Decreases):				(\$100,053.08)	(\$100,053.08)

Reconciling Items - 0					
Total Reconciling Items:				\$0.00	\$0.00
Cleared Total:				(\$41,798.88)	(\$41,798.88)

Uncleared Transactions					
Date	Type	Trans. #	Name/Description	Amount	Balance
Checks Paid (Decreases) 1 - Item(s)					
02/24/2025	Check	3016	Northeast Series of Lockton Companies, LLC.	(\$2,130.00)	(\$2,130.00)
Total Checks Paid (Decreases):				(\$2,130.00)	(\$2,130.00)
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:				(\$2,130.00)	(\$2,130.00)

Summary

Bank Account:	Emerald Park HOA-Reserve Account	Beginning Bank Balance:	\$152,431.57
GL Account:	1006 - Escrow - Replacement Reserve	Ending Bank Balance:	\$169,149.95
Through Post Month:	02/2025	Attachment:	CHECKING ACCOUNT...

Beginning Bank Balance:	\$152,431.57
Cleared Transactions	
Deposits & Additions:	\$16,718.38
Checks Paid (Decreases):	\$0.00
Reconciling Items:	\$0.00
Ending Bank Balance:	\$169,149.95
Uncleared Transactions	
Deposits & Additions:	\$0.00
Checks Paid (Decreases):	\$0.00
Reconciling Items:	\$0.00
Ending Cash Balance:	\$169,149.95
Ending GL Balance:	\$169,149.95
Difference:	\$0.00

Details

Bank Account:	Emerald Park HOA-Reserve Account	Beginning Bank Balance:	\$152,431.57
GL Account:	1006 - Escrow - Replacement Reserve	Ending Bank Balance:	\$169,149.95
Through Post Month:	02/2025	Attachment:	CHECKING ACCOUNT...

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 3 Item(s)					
02/01/2025	J/E	75590	Emerald Park HOA to Reserves	\$8,333.00	\$8,333.00
02/01/2025	J/E	75590	Emerald Park HOA to Reserves	\$8,333.00	\$8,333.00
02/28/2025	J/E	76060	To rcd interest pmt- Security-Emerald Park HOA Reserves	\$52.38	\$52.38
Total Deposits & Additions:				\$16,718.38	\$16,718.38
Reconciling Items - 0					
Total Reconciling Items:				\$0.00	\$0.00
Cleared Total:				\$16,718.38	\$16,718.38

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:
02-01-25 thru 02-28-25

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

15

Enhanced Business Account XXXXXX8519 Summary

Balance Last Statement	01-31-25	108,319.51
Amount of Credits	8	58,254.20
Amount of Debits	28	100,053.08
Balance This Statement	02-28-25	66,520.63
Average Balance		\$101,485.77

YOUR DEPOSITS / CREDITS

22388519

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02-06	FEB DUES	24,767.80
02-06	VILLAS AT SUNCRE PSI DISTRI XXXXX4127	19,434.90
02-07	VILLAS AT SUNCRE PSI DISTRI XXXXX6556	3,227.78
02-10	VILLAS AT SUNCRE PSI DISTRI XXXXX1132	256.08
02-12	VILLAS AT SUNCRE PSI DISTRI XXXXX0904	524.82
02-18	VILLAS AT SUNCRE PSI DISTRI XXXXX1794	5,694.83
02-20	VILLAS AT SUNCRE PSI DISTRI XXXXX3900	306.08
02-25	VILLAS AT SUNCRE PSI DISTRI XXXXX6082	4,041.91

YOUR WITHDRAWALS AND OTHER DEBITS

22388519

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02-04	ENTRATA PS BILLING 20315817	77.72
02-06	FEB DUES	20,960.17
02-12	JAN TRSF	8,333.00
02-12	FEB TRSF	8,333.00
02-12	ENTRATA PS BILLING 20434778	65.13
02-24	WATER UTL PMT BILLPAY PANAMA CITY BEA	8,362.00
02-26	WPM AMEX ACH 25409773	255.93
02-28	JAN PR CORR HOA TO AMENITIES	177.63
02-28	FEB PR CORR HOA TO EP-2	643.20
02-28	FEB PR CORR HOA TO AMENITIES	685.71
02-28	JAN PR CORR HOA TO EP-1	983.94
02-28	JAN PR CORR HOA TO EP-2	1,869.17

YOUR WITHDRAWALS AND OTHER DEBITS (Continued)

<u>Date</u>	<u>Description</u>	<u>Amount</u>
02-28	FEB PR CORR HOA TO EP-1	2,149.73

YOUR CHECKS SEQUENCED	22388519
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<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>
02-14	300*	675.00	02-06	3004	1,722.04	02-20	3010	8.21
02-11	3000	24.69	02-14	3005	23.68	02-21	3011	853.60
02-10	3001	14.99	02-19	3006	3,187.48	02-18	3012	29,372.00
02-06	3002	20.18	02-11	3007	3,200.00	02-19	3013	7,530.00
02-05	3003	399.26	02-11	3008*	54.56	02-26	3014	71.06

(*) 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>
02-04	108,241.79	02-12	113,326.15	02-24	69,315.09
02-05	107,842.53	02-14	112,627.47	02-25	73,357.00
02-06	129,342.84	02-18	88,950.30	02-26	73,030.01
02-07	132,570.62	02-19	78,232.82	02-28	66,520.63
02-10	132,811.71	02-20	78,530.69		
02-11	129,532.46	02-21	77,677.09		

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
Date: 02/05/2025

3009

PAY TO Roto-Rooter Panama
Amount \$675.00

Six Hundred Seventy Five Dollars And 00/100

Void after 180 days

PAY Roto-Rooter Panama
TO THE PO Box 2900
ORDER OF Lynn Haven, FL 32444

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003009# 1263184488122388519

300 \$675.00 2/14/2025

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
Date: 01/29/2025

3000

PAY TO Canon Financial Services, Inc
Amount \$24.69

Twenty Four Dollars And 69/100

Void after 180 days

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

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003000# 1263184488122388519

3000 \$24.69 2/11/2025

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
Date: 01/29/2025

3001

PAY TO FEDERAL EXPRESS
Amount \$14.99

Fourteen Dollars And 99/100

Void after 180 days

PAY FEDERAL EXPRESS
TO THE PO Box 60481
ORDER OF Dallas, TX 75266-0481

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003001# 1263184488122388519

3001 \$14.99 2/10/2025

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
Date: 01/29/2025

3002

PAY TO The Overby Company
Amount \$20.18

Twenty Dollars And 18/100

Void after 180 days

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

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003002# 1263184488122388519

3002 \$20.18 2/6/2025

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
Date: 01/29/2025

3003

PAY TO FPL Northwest FL
Amount \$399.26

Three Hundred Ninety Nine Dollars And 26/100

Void after 180 days

PAY FPL Northwest FL
TO THE PO BOX 528843
ORDER OF Miami, FL 33152

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003003# 1263184488122388519

3003 \$399.26 2/5/2025

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
Date: 02/05/2025

3004

PAY TO WPMC-Florida, Inc
Amount \$1,722.04

One Thousand Seven Hundred Twenty Two Dollars And 04/100

Void after 180 days

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

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003004# 1263184488122388519

3004 \$1,722.04 2/6/2025

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
Date: 02/05/2025

3005

PAY TO FEDERAL EXPRESS
Amount \$23.68

Twenty Three Dollars And 68/100

Void after 180 days

PAY FEDERAL EXPRESS
TO THE PO Box 60481
ORDER OF Dallas, TX 75266-0481

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003005# 1263184488122388519

3005 \$23.68 2/14/2025

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
Date: 02/05/2025

3006

PAY TO IPacket Network Texas LLC
Amount \$3,187.48

Three Thousand One Hundred Eighty Seven Dollars And 48/100

Void after 180 days

PAY IPacket Network Texas LLC
TO THE 5630 Granite Parkway #100-268
ORDER OF Plano, TX 75024

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003006# 1263184488122388519

3006 \$3,187.48 2/19/2025

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
Date: 02/05/2025

3007
Amount
\$3,200.00

PAY TO J and W Maintenance and Cleaning LLC
Three Thousand Two Hundred Dollars And 00/100

Void after 180 days

PAY J and W Maintenance and Cleaning LLC
TO THE 2101 AVENSONG LANE
ORDER OF UNIT 105
Panama City Beach, FL 32408

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆003007⑆ ⑆263164488⑆22388519⑆

3007 \$3,200.00 2/11/2025

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
Date: 02/05/2025

3008
Amount
\$54.56

PAY TO PANAMA CITY GOLF CARTS, LLC
Fifty Four Dollars And 56/100

Void after 180 days

PAY PANAMA CITY GOLF CARTS, LLC
TO THE 7522 PANAMA CITY BEACH PARKWAY
ORDER OF PANAMA CITY BEACH, FL 32407

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆003008⑆ ⑆263164488⑆22388519⑆

3008 \$54.56 2/11/2025

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
Date: 02/12/2025

3010
Amount
\$8.21

PAY TO FEDERAL EXPRESS
Eight Dollars And 21/100

Void after 180 days

PAY FEDERAL EXPRESS
TO THE PO Box 680481
ORDER OF Dallas, TX 75266-0481

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆003010⑆ ⑆263164488⑆22388519⑆

3010 \$8.21 2/20/2025

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
Date: 02/12/2025

3011
Amount
\$853.60

PAY TO Mowrey Elevator Company of Florida, Inc.
Eight Hundred Fifty Three Dollars And 60/100

Void after 180 days

PAY Mowrey Elevator Company of Florida, Inc.
TO THE 4518 Lafayette Street
ORDER OF Panama, FL 32446

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆003011⑆ ⑆263164488⑆22388519⑆

3011 \$853.60 2/21/2025

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
Date: 02/12/2025

3012
Amount
\$29,372.00

PAY TO Roof Top Innovations
Twenty Nine Thousand Three Hundred Seventy Two Dollars And 00/100

Void after 180 days

PAY Roof Top Innovations
TO THE 311 N. Sycamore St.
ORDER OF Tomball, TX 77375

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆003012⑆ ⑆263164488⑆22388519⑆

3012 \$29,372.00 2/18/2025

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
Date: 02/12/2025

3013
Amount
\$7,530.00

PAY TO The Fire Protection Company
Seven Thousand Five Hundred Thirty Dollars And 00/100

Void after 180 days

PAY The Fire Protection Company
TO THE 410 W. Herman Ave
ORDER OF Pensacola, FL 32505

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆003013⑆ ⑆263164488⑆22388519⑆

3013 \$7,530.00 2/19/2025

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
Date: 02/19/2025

3014
Amount
\$71.06

PAY TO FEDERAL EXPRESS
Seventy One Dollars And 06/100

Void after 180 days

PAY FEDERAL EXPRESS
TO THE PO Box 680481
ORDER OF Dallas, TX 75266-0481

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆003014⑆ ⑆263164488⑆22388519⑆

3014 \$71.06 2/26/2025

ENTER FINAL BALANCE AS PER STATEMENT	
ADD	
ANY DEPOSITS NOT CREDITED	
TOTAL	
SUBTRACT	
CHECKS OUTSTANDING	
BALANCE SHOULD AGREE WITH YOUR CHECKBOOK	

- For information on account balance, checks paid, electronic transfers or deposits, call Customer Service at (386) 755-0600.

In Case of Errors or Questions About Your billing statement.

If you think your billing statement is wrong, or if you need more information about a transaction on your billing statement, write us on a separate sheet at the address shown on your billing statement as soon as possible. We must hear from you no later than 60 days after we sent you the first billing statement on which the error or problem appeared. You can telephone us, but doing so will not preserve your rights.

In your letter, give us the following information:

- Your name and account number
- The dollar amount or the suspected error.
- Describe the error and explain, if you can, why you believe there is an error.
- If you need more information, describe the item you are unsure about.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your billing statement that are not in question. While we investigate your question, we cannot report you as delinquent or take any action to collect the amount in question.

To figure the finance charge for each billing cycle, a daily periodic rate is multiplied by the daily balance of my loan account balance each day. To figure the daily balance, you first take my loan balance at the beginning of each day, and add any new advances, and subtract any payments or credits that apply to debit repayment, and any unpaid finance charges, fees and charges. This gives you the daily balance.

Telephone or write us at (386) 755-0600 or address shown on the We will determine whether an error occurred within ten (10) business

Telephone or write us at (386) 755-0600 or address shown on the front of this statement as soon as you can if you think your statement is wrong or if you need more information about a transfer listed on this statement. We must hear from you no later than 60 days after we send you the FIRST statement on which the problem or error appeared. If you have a question concerning your statement, please be prepared to:

- Tell us your name and account number.
- Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

If you tell us orally, we may require that you send us your complaint or question in writing within 10 business days.

We will determine whether an error occurred within ten (10) business days (twenty (20) business days for new accounts) after we hear from you and we will correct any error promptly. If we need more time, however, we may take up to forty-five (45) days (ninety (90) days for new accounts and foreign initiated or Point of Sale transfers) to investigate your complaint or question. If we decide to do this, we will credit your account within ten (10) business days (twenty business (20) days for new accounts) for the amount which you think is in error, so that you will have the use of the money during the time it takes to complete our investigation. If we ask you to put your complaint or question in writing and we do not receive it within ten (10) business days, we may not credit your account. The extended time periods for new accounts apply to all electronic fund transfers that occur within the first thirty (30) days after the first deposit to the account is made, including those for foreign initiated or Point of Sale transactions. Visa's® cardholder protection policy requires that we provide provisional credit for losses from unauthorized Visa® Check Card use within five (5) business days of notification of the loss.

We will tell you the results within three (3) business days after completing our investigation. If we decide that there was no error, we will send you a written explanation.

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



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 02/28/2025

EMERALD UNIT OWNERS ASSOC

Page 1 of 2

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
	Website	www.ffbf.com

Summary of Accounts

Account Type	Account Number	Ending Balance
ELITE CASH MANAGEMENT ACCOUNT - HOA	XXXXXX7008	\$169,149.95

ELITE CASH MANAGEMENT ACCOUNT - HOA - XXXXXX7008

Account Summary

Date	Description	Amount
02/01/2025	Beginning Balance	\$152,431.57
	3 Credit(s) This Period	\$16,718.38
	0 Debit(s) This Period	\$0.00
02/28/2025	Ending Balance	\$169,149.95

Interest Summary

Description	Amount
Interest Earned From 02/01/2025 Through 02/28/2025	
Annual Percentage Yield Earned	0.42%
Interest Days	28
Interest Earned	\$52.38
Interest Paid This Period	\$52.38
Interest Paid Year-to-Date	\$106.74
Average Ledger Balance	\$162,550.21

Deposits

Date	Description	Amount
02/12/2025	Jan Trsf	\$8,333.00
02/12/2025	Feb Trsf	\$8,333.00

Other Credits

Date	Description	Amount
02/28/2025	INTEREST	\$52.38

Daily Balances

Date	Amount	Date	Amount
02/12/2025	\$169,097.57	02/28/2025	\$169,149.95

Overdraft and Returned Item Fees

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

[illegible]

- To figure the finance charge for each billing cycle, a daily periodic rate is multiplied by the daily balance of my loan account balance each day. To figure the daily balance, you first take my loan balance at the beginning of each day, and add any new advances, and subtract any payments or credits that apply to debit repayment, and any unpaid finance charges, fees and charges. This gives you the daily balance.

ENTER FINAL BALANCE AS PER STATEMENT	
ADD	
ANY DEPOSITS	
NOT CREDITED	
TOTAL	
SUBTRACT	
CHECKS OUTSTANDING	
BALANCE SHOULD AGREE WITH YOUR CHECKBOOK	

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

GL Details
Emerald Park HOA
Accrual Basis
Feb 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	107,860.39
1001	02/01/2025	02/21/2025	02/2025	JE #75590 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				0.00	(8,333.00)	99,527.39
1001	02/01/2025	02/21/2025	02/2025	JE #75590 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				0.00	(8,333.00)	91,194.39
1001	02/05/2025	02/05/2025	02/2025	JE #75405 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				0.00	(77.72)	91,116.67
1001	02/05/2025	02/05/2025	02/2025	Check #3004	Vendor Payment			WPMC-Florida, Inc		0.00	(1,722.04)	89,394.63
1001	02/05/2025	02/05/2025	02/2025	Check #3005	Vendor Payment			FEDERAL EXPRESS		0.00	(23.68)	89,370.95
1001	02/05/2025	02/05/2025	02/2025	Check #3006	Vendor Payment			IPacket Network Texas LLC		0.00	(3,187.48)	86,183.47
1001	02/05/2025	02/05/2025	02/2025	Check #3007	Vendor Payment			J and W Maintenance and Cleaning LLC		0.00	(3,200.00)	82,983.47
1001	02/05/2025	02/05/2025	02/2025	Check #3008	Vendor Payment			PANAMA CITY GOLF CARTS, LLC		0.00	(54.56)	82,928.91
1001	02/05/2025	02/05/2025	02/2025	Check #3009	Vendor Payment			Roto-Rooter Panama		0.00	(675.00)	82,253.91
1001	02/06/2025	02/06/2025	02/2025	JE #75449 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues				0.00	(20,960.17)	61,293.74
1001	02/10/2025	03/03/2025	02/2025	JE #75613 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				0.00	(65.12)	61,228.62
1001	02/12/2025	02/12/2025	02/2025	Check #3010	Vendor Payment			FEDERAL EXPRESS		0.00	(8.21)	61,220.41
1001	02/12/2025	02/12/2025	02/2025	Check #3011	Vendor Payment			Mowrey Elevator Company of Florida, Inc.		0.00	(853.60)	60,366.81
1001	02/12/2025	02/12/2025	02/2025	Check #3012	Vendor Payment			Roof Top Innovations		0.00	(29,372.00)	30,994.81
1001	02/12/2025	02/12/2025	02/2025	Check #3013	Vendor Payment			The Fire Protection Company		0.00	(7,530.00)	23,464.81
1001	02/19/2025	02/19/2025	02/2025	Check #3014	Vendor Payment			FEDERAL EXPRESS		0.00	(71.06)	23,393.75
1001	02/21/2025	02/21/2025	02/2025	Check #3015	Vendor Payment			City of Panama City Beach		0.00	(8,362.00)	15,031.75

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
1001	02/24/2025	02/24/2025	02/2025	Check #3016	Vendor Payment			Northeast Series of Lockton Companies, LLC.		0.00	(2,130.00)	12,901.75
1001	02/25/2025	02/25/2025	02/2025	Check #3017	Vendor Payment			WPMC AMEX		0.00	(255.93)	12,645.82
1001	02/27/2025	02/27/2025	02/2025	JE #75778 - Trsf funds for Jan & Feb PR Corr	General Journal Entry	Trsf funds for Jan PR Corr				0.00	(3,030.74)	9,615.08
1001	02/27/2025	02/27/2025	02/2025	JE #75778 - Trsf funds for Jan & Feb PR Corr	General Journal Entry	Trsf funds for Feb PR Corr				0.00	(3,478.65)	6,136.43
1001			02/2025		AR Transactions					58,254.20	0.00	64,390.63
						1001: Operating Account:			(43,469.76)	58,254.20	(101,723.96)	64,390.63
GL Account: 1006: Escrow - Replacement Reserve												
1006					Beginning Balance					0.00	0.00	152,431.57
1006	02/01/2025	02/21/2025	02/2025	JE #75590 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				8,333.00	0.00	160,764.57
1006	02/01/2025	02/21/2025	02/2025	JE #75590 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				8,333.00	0.00	169,097.57
1006	02/28/2025	03/03/2025	02/2025	JE #76060 - To record bank int- Emeralds	General Journal Entry	To rod interest pmt- Security-Emerald Park HOA Reserves				52.38	0.00	169,149.95
						1006: Escrow - Replacement Reserve:			16,718.38	16,718.38	0.00	169,149.95
GL Account: 1019: Payments in Transit												
1019					Beginning Balance					0.00	0.00	0.00
1019			02/2025		AR Transactions					59,154.20	(58,254.20)	900.00
						1019: Payments in Transit:			900.00	59,154.20	(58,254.20)	900.00
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	21,327.24
1290			02/2025		AR Transactions					131,620.54	(142,831.04)	10,116.74
						1290: A/R Tenant Other:			(11,210.50)	131,620.54	(142,831.04)	10,116.74
GL Account: 1402: Prepaid Insurance												
1402					Beginning Balance					0.00	0.00	81,803.85

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
1402	02/01/2025	02/11/2025	02/2025	JE #75238 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				0.00	(6,875.00)	74,928.85
1402	02/19/2025	02/24/2025	02/2025	Inv #32149096	Invoice	2023 FIGA Assessment		Northeast Series of Lockton Companies, LLC.		2,130.00	0.00	77,058.85
						1402: Prepaid Insurance:			(4,745.00)	2,130.00	(6,875.00)	77,058.85
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	(6,323.46)
2001	10/25/2024	02/06/2025	02/2025	Inv #241055	Invoice	1/2 of fire alarm issue invoice from construction		The Fire Protection Company		0.00	(7,530.00)	(13,853.46)
2001	01/22/2025	02/04/2025	02/2025	Inv #1727	Invoice	Unit L205-Acid Wash	L-205	J and W Maintenance and Cleaning LLC		0.00	(1,000.00)	(14,853.46)
2001	01/22/2025	02/04/2025	02/2025	Inv #1729	Invoice	Unit F101-Front and Back door	F-101	J and W Maintenance and Cleaning LLC		0.00	(1,100.00)	(15,953.46)
2001	01/22/2025	02/04/2025	02/2025	Inv #1729	Invoice	Unit F101-Garage	F-101	J and W Maintenance and Cleaning LLC		0.00	(400.00)	(16,353.46)
2001	01/30/2025	02/26/2025	02/2025	Inv #2325	Invoice	SERVICE CALL FOR FIRE ALARM TROUBLES. ADDED A NAPCO DUAL SIM STARLINK PROVIDES BOTH VERIZON AND AT&T CELL NETWORKS.		The Fire Protection Company		0.00	(2,360.00)	(18,713.46)
2001	02/01/2025	02/03/2025	02/2025	Inv #2005-6877.RedWolf-020125	Invoice	IT Services 17%		WPMC AMEX		0.00	(111.35)	(18,824.81)
2001	02/01/2025	02/04/2025	02/2025	Inv #951573	Invoice	Bldgs LMOP		Mowrey Elevator Company of Florida, Inc.		0.00	(853.60)	(19,678.41)
2001	02/03/2025	02/03/2025	02/2025	Inv #LL6878-02072025	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(189.62)	(19,868.03)
2001	02/03/2025	02/03/2025	02/2025	Inv #LL6878-02072025	Invoice	Benefits		WPMC-Florida, Inc		0.00	(16.58)	(19,884.61)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	02/03/2025	02/03/2025	02/2025	Inv #LL6878-02072025	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(15.84)	(19,900.45)
2001	02/05/2025	02/05/2025	02/2025	Check #3004	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		15.84	0.00	(19,884.61)
2001	02/05/2025	02/05/2025	02/2025	Check #3004	Vendor Payment	Benefits		WPMC-Florida, Inc		16.58	0.00	(19,868.03)
2001	02/05/2025	02/05/2025	02/2025	Check #3004	Vendor Payment	Management Wages		WPMC-Florida, Inc		189.62	0.00	(19,678.41)
2001	02/05/2025	02/05/2025	02/2025	Check #3004	Vendor Payment	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	(18,178.41)
2001	02/05/2025	02/05/2025	02/2025	Check #3005	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		23.68	0.00	(18,154.73)
2001	02/05/2025	02/05/2025	02/2025	Check #3006	Vendor Payment	11172017-02		IPacket Network Texas LLC		3,187.48	0.00	(14,967.25)
2001	02/05/2025	02/05/2025	02/2025	Check #3007	Vendor Payment	Painting Unit L205-Front and Back door	L-205	J and W Maintenance and Cleaning LLC		300.00	0.00	(14,667.25)
2001	02/05/2025	02/05/2025	02/2025	Check #3007	Vendor Payment	Painting Unit L205-Patio		J and W Maintenance and Cleaning LLC		400.00	0.00	(14,267.25)
2001	02/05/2025	02/05/2025	02/2025	Check #3007	Vendor Payment	Unit L205-Acid Wash	L-205	J and W Maintenance and Cleaning LLC		1,000.00	0.00	(13,267.25)
2001	02/05/2025	02/05/2025	02/2025	Check #3007	Vendor Payment	Unit F101-Front and Back door	F-101	J and W Maintenance and Cleaning LLC		1,100.00	0.00	(12,167.25)
2001	02/05/2025	02/05/2025	02/2025	Check #3007	Vendor Payment	Unit F101-Garage	F-101	J and W Maintenance and Cleaning LLC		400.00	0.00	(11,767.25)
2001	02/05/2025	02/05/2025	02/2025	Check #3008	Vendor Payment	Golf cart repair		PANAMA CITY GOLF CARTS, LLC		54.56	0.00	(11,712.69)
2001	02/05/2025	02/05/2025	02/2025	Check #3009	Vendor Payment	Upon arrival maintenance man took me to broken Spicket in front of garage. I did not have the parts had to run to Home Depot gathered up parts tried putting coupling on through the wall did not work. They blew off so I made a small access hole on backside of Spicket and re-glued everything back together. Everything held in as good at this time.		Roto-Rooter Panama		675.00	0.00	(11,037.69)
2001	02/06/2025	02/11/2025	02/2025	Inv #34-1	Invoice	Mobilization Invoice for Facade Project		Roof Top Innovations		0.00	(29,372.00)	(40,409.69)
2001	02/10/2025	02/14/2025	02/2025	Inv #1171-DSheppard-021025	Invoice	Tax1099.com- 2024 1099 filings- Emerald park HOA		WPMC AMEX		0.00	(16.83)	(40,426.52)
2001	02/10/2025	02/21/2025	02/2025	Inv #6878-CityOfPanama CityBeach-021025	Invoice	108017-91550		City of Panama City Beach		0.00	(8,362.00)	(48,788.52)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	02/11/2025	02/11/2025	02/2025	Inv #8-767-60767	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(8.21)	(48,796.73)
2001	02/12/2025	02/12/2025	02/2025	Check #3010	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		8.21	0.00	(48,788.52)
2001	02/12/2025	02/12/2025	02/2025	Check #3011	Vendor Payment	Bldgs LMOP		Mowrey Elevator Company of Florida, Inc.		853.60	0.00	(47,934.92)
2001	02/12/2025	02/12/2025	02/2025	Check #3012	Vendor Payment	Mobilization Invoice for Facade Project		Roof Top Innovations		29,372.00	0.00	(18,562.92)
2001	02/12/2025	02/12/2025	02/2025	Check #3013	Vendor Payment	1/2 of fire alarm issue invoice from construction		The Fire Protection Company		7,530.00	0.00	(11,032.92)
2001	02/12/2025	02/26/2025	02/2025	Inv #2005-IPacket2-021225	Invoice	11172017-02		WPMC AMEX		0.00	(3,309.31)	(14,342.23)
2001	02/16/2025	02/21/2025	02/2025	Inv #1148-broadvoiceemerald-021625	Invoice	office phones		WPMC AMEX		0.00	(19.59)	(14,361.82)
2001	02/18/2025	02/18/2025	02/2025	Inv #8-773-63560	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(71.06)	(14,432.88)
2001	02/19/2025	02/19/2025	02/2025	Check #3014	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		71.06	0.00	(14,361.82)
2001	02/19/2025	02/24/2025	02/2025	Inv #32149096	Invoice	2023 FIGA Assessment		Northeast Series of Lockton Companies, LLC.		0.00	(2,130.00)	(16,491.82)
2001	02/21/2025	02/21/2025	02/2025	Check #3015	Vendor Payment	108017-91550		City of Panama City Beach		8,362.00	0.00	(8,129.82)
2001	02/24/2025	02/24/2025	02/2025	Check #3016	Vendor Payment	2023 FIGA Assessment		Northeast Series of Lockton Companies, LLC.		2,130.00	0.00	(5,999.82)
2001	02/25/2025	02/25/2025	02/2025	Check #3017	Vendor Payment	IT Services 17%		WPMC AMEX		111.35	0.00	(5,888.47)
2001	02/25/2025	02/25/2025	02/2025	Check #3017	Vendor Payment	salt solar crystal		WPMC AMEX		5.12	0.00	(5,883.35)
2001	02/25/2025	02/25/2025	02/2025	Check #3017	Vendor Payment	Postage to mail out 1/27/25 Budget Mtg Packet		WPMC AMEX		40.40	0.00	(5,842.95)
2001	02/25/2025	02/25/2025	02/2025	Check #3017	Vendor Payment	Postage to mail out 1/27/25 Special Mtg Packet		WPMC AMEX		29.20	0.00	(5,813.75)
2001	02/25/2025	02/25/2025	02/2025	Check #3017	Vendor Payment	office phones		WPMC AMEX		23.59	0.00	(5,790.16)
2001	02/25/2025	02/25/2025	02/2025	Check #3017	Vendor Payment	blue duct tape		WPMC AMEX		18.74	0.00	(5,771.42)
2001	02/25/2025	02/25/2025	02/2025	Check #3017	Vendor Payment	1/2-in x 6-ft pipe ins		WPMC AMEX		10.70	0.00	(5,760.72)
2001	02/25/2025	02/25/2025	02/2025	Check #3017	Vendor Payment	Tax1099.com- 2024 1099 filings- Emerald park HOA		WPMC AMEX		16.83	0.00	(5,743.89)
2001	02/26/2025	02/26/2025	02/2025	Inv #2434	Invoice	Fire Alarm Monitoring		The Fire Protection Company		0.00	(600.00)	(6,343.89)
2001	02/28/2025	03/03/2025	02/2025	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		0.00	(1,500.00)	(7,843.89)
2001: Accounts Payable:									(1,520.43)	57,445.56	(58,965.99)	(7,843.89)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 2020: Other Current Liabilities												
2020					Beginning Balance					0.00	0.00	(3,030.75)
2020	02/27/2025	02/27/2025	02/2025	JE #75777 - Feb PR Correction	General Journal Entry	Feb PR Correction				0.00	(3,478.65)	(6,509.40)
2020	02/27/2025	02/27/2025	02/2025	JE #75778 - Trsf funds for Jan & Feb PR Corr	General Journal Entry	Trsf funds for Jan PR Corr				3,030.74	0.00	(3,478.66)
2020	02/27/2025	02/27/2025	02/2025	JE #75778 - Trsf funds for Jan & Feb PR Corr	General Journal Entry	Trsf funds for Feb PR Corr				3,478.65	0.00	(0.01)
									2020: Other Current Liabilities:	3,030.74	6,509.39	(3,478.65)
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	(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	(29,999.73)
GL Account: 2202: Prepaid Rent												
2202					Beginning Balance					0.00	0.00	0.00
2202	02/28/2025	02/28/2025	02/2025	JE #75779 - To reclass Suncrest prepaid dues	General Journal Entry	To reclass Suncrest prepaid dues				3,310.66	0.00	3,310.66
2202			02/2025		AR Transactions					10,016.12	(13,326.78)	0.00
									2202: Prepaid Rent:	0.00	13,326.78	(13,326.78)
GL Account: 2205: Prepaid Dues												
2205					Beginning Balance					0.00	0.00	(2,198.13)
2205	02/28/2025	02/28/2025	02/2025	JE #75779 - To reclass Suncrest prepaid dues	General Journal Entry	To reclass Suncrest prepaid dues				0.00	(3,310.66)	(5,508.79)
2205			02/2025		AR Transactions					55,741.28	(57,654.25)	(7,421.76)
									2205: Prepaid Dues:	(5,223.63)	55,741.28	(60,964.91)
GL Account: 2930: Retained Earnings												
2930					Beginning Balance					0.00	0.00	(107,265.17)
									2930: Retained Earnings:	0.00	0.00	(107,265.17)
GL Account: 3028: Late Fees												
3028					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
3028			02/2025		AR Transactions					500.00	(250.00)	250.00
						3028: Late Fees:			250.00	500.00	(250.00)	250.00
GL Account: 3047: Miscellaneous												
3047					Beginning Balance					0.00	0.00	(150.00)
3047			02/2025		AR Transactions					0.00	(8,914.86)	(9,064.86)
						3047: Miscellaneous:			(8,914.86)	0.00	(8,914.86)	(9,064.86)
GL Account: 3257: Condo Fees												
3257					Beginning Balance					0.00	0.00	(76,573.64)
3257			02/2025		AR Transactions					76,573.64	(110,628.85)	(110,628.85)
						3257: Condo Fees:			(34,055.21)	76,573.64	(110,628.85)	(110,628.85)
GL Account: 3461: Interest Income												
3461					Beginning Balance					0.00	0.00	(54.36)
3461	02/28/2025	03/03/2025	02/2025	JE #76060 - To record bank int-Emeralds	General Journal Entry	To recd interest pmt-Security-Emerald Park HOA Reserves				0.00	(52.38)	(106.74)
						3461: Interest Income:			(52.38)	0.00	(52.38)	(106.74)
GL Account: 5001: Management Wages												
5001					Beginning Balance					0.00	0.00	1,160.00
5001	02/03/2025	02/03/2025	02/2025	Inv #LL6878-02072025	Invoice	Management Wages		WPMC-Florida, Inc		189.62	0.00	1,349.62
5001	02/27/2025	02/27/2025	02/2025	JE #75777 - Feb PR Correction	General Journal Entry	Feb PR Correction				466.01	0.00	1,815.63
						5001: Management Wages:			655.63	655.63	0.00	1,815.63
GL Account: 5003: Maintenance Wages												
5003					Beginning Balance					0.00	0.00	1,840.79
5003	02/27/2025	02/27/2025	02/2025	JE #75777 - Feb PR Correction	General Journal Entry	Feb PR Correction				2,133.48	0.00	3,974.27
						5003: Maintenance Wages:			2,133.48	2,133.48	0.00	3,974.27
GL Account: 5009: Benefits												
5009					Beginning Balance					0.00	0.00	457.15
5009	02/03/2025	02/03/2025	02/2025	Inv #LL6878-02072025	Invoice	Benefits		WPMC-Florida, Inc		16.58	0.00	473.73
5009	02/27/2025	02/27/2025	02/2025	JE #75777 - Feb PR Correction	General Journal Entry	Feb PR Correction				465.90	0.00	939.63
						5009: Benefits:			482.48	482.48	0.00	939.63

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5015: Payroll Taxes												
5015					Beginning Balance					0.00	0.00	438.10
5015	02/03/2025	02/03/2025	02/2025	Inv #LL6878-02072025	Invoice	Payroll Taxes		WPMC-Florida, Inc		15.84	0.00	453.94
5015	02/27/2025	02/27/2025	02/2025	JE #75777 - Feb PR Correction	General Journal Entry	Feb PR Correction				413.26	0.00	867.20
5015: Payroll Taxes:									429.10	429.10	0.00	867.20
GL Account: 5021: General Insurance												
5021					Beginning Balance					0.00	0.00	6,875.00
5021	02/01/2025	02/11/2025	02/2025	JE #75238 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				6,875.00	0.00	13,750.00
5021: General Insurance:									6,875.00	6,875.00	0.00	13,750.00
GL Account: 5041: Electricity												
5041					Beginning Balance					0.00	0.00	399.26
5041: Electricity:									0.00	0.00	0.00	399.26
GL Account: 5044-001: Water Utility Billing												
5044-001					Beginning Balance					0.00	0.00	0.00
5044-001	02/10/2025	02/21/2025	02/2025	Inv #6878-CityOfPanama CityBeach-021025	Invoice	108017-91550		City of Panama City Beach		8,362.00	0.00	8,362.00
5044-001: Water Utility Billing:									8,362.00	8,362.00	0.00	8,362.00
GL Account: 5045: Internet												
5045					Beginning Balance					0.00	0.00	3,242.47
5045	02/12/2025	02/26/2025	02/2025	Inv #2005-IPacket2-021225	Invoice	11172017-02		WPMC AMEX		3,309.31	0.00	6,551.78
5045: Internet:									3,309.31	3,309.31	0.00	6,551.78
GL Account: 5047-001: Telecom												
5047-001					Beginning Balance					0.00	0.00	39.23
5047-001	02/16/2025	02/21/2025	02/2025	Inv #1148-broadvoiceemerald-021625	Invoice	office phones		WPMC AMEX		19.59	0.00	58.82
5047-001: Telecom:									19.59	19.59	0.00	58.82
GL Account: 5051: Management Fees												
5051					Beginning Balance					0.00	0.00	1,500.00

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5051	02/28/2025	03/03/2025	02/2025	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	3,000.00
						5051: Management Fees:			1,500.00	1,500.00	0.00	3,000.00
GL Account: 5073: Postage and Freight												
5073					Beginning Balance					0.00	0.00	108.27
5073	02/11/2025	02/11/2025	02/2025	Inv #8-767-60767	Invoice	3274-8493-1		FEDERAL EXPRESS		8.21	0.00	116.48
5073	02/18/2025	02/18/2025	02/2025	Inv #8-773-63560	Invoice	3274-8493-1		FEDERAL EXPRESS		71.06	0.00	187.54
						5073: Postage and Freight:			79.27	79.27	0.00	187.54
GL Account: 5080: Copier Expense												
5080					Beginning Balance					0.00	0.00	44.87
						5080: Copier Expense:			0.00	0.00	0.00	44.87
GL Account: 5081: Computer Expense												
5081					Beginning Balance					0.00	0.00	189.07
5081	02/01/2025	02/03/2025	02/2025	Inv #2005-6877.RedWolf-020125	Invoice	IT Services 17%		WPMC AMEX		111.35	0.00	300.42
5081	02/05/2025	02/05/2025	02/2025	JE #75405 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				77.72	0.00	378.14
						5081: Computer Expense:			189.07	189.07	0.00	378.14
GL Account: 5085-002: Dues-Amenities Association												
5085-002					Beginning Balance					0.00	0.00	20,960.17
5085-002	02/06/2025	02/06/2025	02/2025	JE #75449 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues				20,960.17	0.00	41,920.34
						5085-002: Dues-Amenities Association:			20,960.17	20,960.17	0.00	41,920.34
GL Account: 5088: Merchant Processing Fees												
5088					Beginning Balance					0.00	0.00	64.08
5088	02/10/2025	03/03/2025	02/2025	JE #75613 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				65.12	0.00	129.20
						5088: Merchant Processing Fees:			65.12	65.12	0.00	129.20

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5101: Interior Paint												
5101					Beginning Balance					0.00	0.00	11.87
5101	01/22/2025	02/04/2025	02/2025	Inv #1729	Invoice	Unit F101-Garage	F-101	J and W Maintenance and Cleaning LLC		400.00	0.00	411.87
						5101: Interior Paint:			400.00	400.00	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	0.00
5105	02/01/2025	02/04/2025	02/2025	Inv #951573	Invoice	Bldgs LMOP		Mowrey Elevator Company of Florida, Inc.		853.60	0.00	853.60
						5105: Elevator Maintenance:			853.60	853.60	0.00	853.60
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: 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	0.00
5115	10/25/2024	02/06/2025	02/2025	Inv #241055	Invoice	1/2 of fire alarm issue invoice from construction		The Fire Protection Company		7,530.00	0.00	7,530.00
5115	01/30/2025	02/26/2025	02/2025	Inv #2325	Invoice	SERVICE CALL FOR FIRE ALARM TROUBLES. ADDED A NAPCO DUAL SIM STARLINK PROVIDES BOTH VERIZON AND AT&T CELL NETWORKS.		The Fire Protection Company		2,360.00	0.00	9,890.00
5115	02/26/2025	02/26/2025	02/2025	Inv #2434	Invoice	Fire Alarm Monitoring		The Fire Protection Company		600.00	0.00	10,490.00
						5115: Fire Control:			10,490.00	10,490.00	0.00	10,490.00

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
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	700.00
5131	01/22/2025	02/04/2025	02/2025	Inv #1727	Invoice	Unit L205-Acid Wash	L-205	J and W Maintenance and Cleaning LLC		1,000.00	0.00	1,700.00
5131	01/22/2025	02/04/2025	02/2025	Inv #1729	Invoice	Unit F101-Front and Back door	F-101	J and W Maintenance and Cleaning LLC		1,100.00	0.00	2,800.00
						5131: Exterior Painting:			2,100.00	2,100.00	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	0.00
5162	02/10/2025	02/14/2025	02/2025	Inv #1171-DSheppard-02 1025	Invoice	Tax1099.com- 2024 1099 filings- Emerald park HOA		WPMC AMEX		16.83	0.00	16.83
						5162: Audit & Accounting:			16.83	16.83	0.00	16.83
GL Account: 5181-002: Capital Building Exterior.												
5181-002					Beginning Balance					0.00	0.00	0.00
5181-002	02/06/2025	02/11/2025	02/2025	Inv #34-1	Invoice	Mobilization Invoice for Facade Project		Roof Top Innovations		29,372.00	0.00	29,372.00
						5181-002: Capital Building Exterior.:			29,372.00	29,372.00	0.00	29,372.00
Total:										566,266.62	(566,266.62)	0.00