



HOMEOWNERS ASSOCIATION

Executive Summary
Reporting Period:

January, 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 \$76,778 and total operating expenses were \$36,055, resulting in an NOI of \$40,723.

Capex Items

There were no other capital expenses in the month of January.

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
Jan 2025

Account	Account Name	Dec 2024	Prior Period Variance	% Change	Jan 2025
Property: Emerald Park HOA					
Assets					
Current Assets					
1001	Operating Account	61,698.78	46,161.61	74.82%	107,860.39
1006	Escrow - Replacement Reserve	152,377.21	54.36	0.04%	152,431.57
1019	Payments in Transit	710.87	(710.87)	-100.00%	0.00
1025	Operating - Owner Account	(100,000.00)	0.00	0.00%	(100,000.00)
1290	A/R Tenant Other	21,849.74	(522.50)	-2.39%	21,327.24
1402	Prepaid Insurance	88,678.85	(6,875.00)	-7.75%	81,803.85
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	225,315.45	38,107.60	16.91%	263,423.05
	Assets	225,315.45	38,107.60	16.91%	263,423.05
Liabilities & Equity					
Liabilities					
Current Liabilities					
2001	Accounts Payable	10,480.68	(4,157.22)	-39.67%	6,323.46
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
2202	Prepaid Rent	710.87	(710.87)	-100.00%	0.00
2205	Prepaid Dues	0.00	2,198.13	100.00%	2,198.13
	Current Liabilities	118,050.28	(2,669.96)	-2.26%	115,380.32
	Liabilities	118,050.28	(2,669.96)	-2.26%	115,380.32
Equity					
2930	Retained Earnings	82,264.39	25,000.78	30.39%	107,265.17
3100	Net Income	25,000.78	15,776.78	63.11%	40,777.56
	Equity	107,265.17	40,777.56	38.02%	148,042.73
	Liabilities & Equity	225,315.45	38,107.60	16.91%	263,423.05

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

Account	Account Name	Jan 2025				YTD (Jan 2025 - Jan 2025)				Annual Budget
		Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
Property: Emerald Park HOA										
Income										
Total Dues Charged										
3257	Condo Fees	76,573.64	54,376.00	22,197.64	40.82%	76,573.64	54,376.00	22,197.64	40.82%	652,512.00
	Total Dues Charged	76,573.64	54,376.00	22,197.64	40.82%	76,573.64	54,376.00	22,197.64	40.82%	652,512.00
Other Income Charged										
3028	Late Fees	0.00	171.00	(171.00)	-100.00%	0.00	171.00	(171.00)	-100.00%	2,050.00
3047	Miscellaneous	150.00	1,137.00	(987.00)	-86.81%	150.00	1,137.00	(987.00)	-86.81%	13,642.00
3461	Interest Income	54.36	0.00	54.36	100.00%	54.36	0.00	54.36	100.00%	0.00
	Other Income Charged	204.36	1,308.00	(1,103.64)	-84.38%	204.36	1,308.00	(1,103.64)	-84.38%	15,692.00
	Income	76,778.00	55,684.00	21,094.00	37.88%	76,778.00	55,684.00	21,094.00	37.88%	668,204.00
Operating Expenses										
Payroll/Benefits										
5001	Management Wages	758.46	1,206.00	447.54	37.11%	758.46	1,206.00	447.54	37.11%	15,683.00
5003	Maintenance Wages	0.00	1,831.00	1,831.00	100.00%	0.00	1,831.00	1,831.00	100.00%	23,797.00
5004	On-Call Wages	0.00	77.00	77.00	100.00%	0.00	77.00	77.00	100.00%	1,000.00
5005	Bonuses	0.00	192.00	192.00	100.00%	0.00	192.00	192.00	100.00%	2,500.00
5009	Benefits	43.49	298.00	254.51	85.41%	43.49	298.00	254.51	85.41%	3,878.00
5015	Payroll Taxes	63.34	256.00	192.66	75.26%	63.34	256.00	192.66	75.26%	3,326.00
	Payroll/Benefits	865.29	3,860.00	2,994.71	77.58%	865.29	3,860.00	2,994.71	77.58%	50,184.00
Insurance										
5021	General Insurance	6,875.00	6,875.00	0.00	0.00%	6,875.00	6,875.00	0.00	0.00%	82,500.00
	Insurance	6,875.00	6,875.00	0.00	0.00%	6,875.00	6,875.00	0.00	0.00%	82,500.00
Utilities										
5041	Electricity	399.26	1,000.00	600.74	60.07%	399.26	1,000.00	600.74	60.07%	12,000.00
5044	Water	0.00	2,867.00	2,867.00	100.00%	0.00	2,867.00	2,867.00	100.00%	34,400.00
5045	Internet	3,242.47	3,028.00	(214.47)	-7.08%	3,242.47	3,028.00	(214.47)	-7.08%	36,331.00
5047-001	Telecom	39.23	19.00	(20.23)	-106.47%	39.23	19.00	(20.23)	-106.47%	225.00
	Utilities	3,680.96	6,914.00	3,233.04	46.76%	3,680.96	6,914.00	3,233.04	46.76%	82,956.00
Management Fees										
5051	Management Fees	1,500.00	1,500.00	0.00	0.00%	1,500.00	1,500.00	0.00	0.00%	18,000.00
	Management Fees	1,500.00	1,500.00	0.00	0.00%	1,500.00	1,500.00	0.00	0.00%	18,000.00
Office Expense										
5032	Licenses & Permits	0.00	46.00	46.00	100.00%	0.00	46.00	46.00	100.00%	550.00
5071	Training and Education	0.00	42.00	42.00	100.00%	0.00	42.00	42.00	100.00%	500.00
5073	Postage and Freight	108.27	42.00	(66.27)	-157.79%	108.27	42.00	(66.27)	-157.79%	500.00
5075	Bank Charges and Fees	0.00	17.00	17.00	100.00%	0.00	17.00	17.00	100.00%	200.00
5076	Office Supplies	0.00	63.00	63.00	100.00%	0.00	63.00	63.00	100.00%	750.00
5078	Mileage Expense	0.00	33.00	33.00	100.00%	0.00	33.00	33.00	100.00%	400.00
5080	Copier Expense	44.87	42.00	(2.87)	-6.83%	44.87	42.00	(2.87)	-6.83%	500.00

Account	Account Name	Jan 2025				YTD (Jan 2025 - Jan 2025)				Annual Budget
		Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
5081	Computer Expense	189.07	208.00	18.93	9.10%	189.07	208.00	18.93	9.10%	2,500.00
5085-002	Dues-Amenities Association	20,960.17	21,136.00	175.83	0.83%	20,960.17	21,136.00	175.83	0.83%	253,627.00
5088	Merchant Processing Fees	64.08	63.00	(1.08)	-1.71%	64.08	63.00	(1.08)	-1.71%	750.00
	Office Expense	21,366.46	21,692.00	325.54	1.50%	21,366.46	21,692.00	325.54	1.50%	260,277.00
Amenities Expense										
5115	Fire Control	0.00	550.00	550.00	100.00%	0.00	550.00	550.00	100.00%	6,600.00
5123	Golf Cart Maintenance	54.56	13.00	(41.56)	-319.69%	54.56	13.00	(41.56)	-319.69%	150.00
	Amenities Expense	54.56	563.00	508.44	90.31%	54.56	563.00	508.44	90.31%	6,750.00
Interior R&M										
5101	Interior Paint	11.87	0.00	(11.87)	-100.00%	11.87	0.00	(11.87)	-100.00%	0.00
5102	Interior Plumbing	96.18	0.00	(96.18)	-100.00%	96.18	0.00	(96.18)	-100.00%	0.00
5105	Elevator Maintenance	0.00	1,250.00	1,250.00	100.00%	0.00	1,250.00	1,250.00	100.00%	15,000.00
5108	Interior Hardware	129.62	0.00	(129.62)	-100.00%	129.62	0.00	(129.62)	-100.00%	0.00
5112	Interior Electrical	0.84	0.00	(0.84)	-100.00%	0.84	0.00	(0.84)	-100.00%	0.00
	Interior R&M	238.51	1,250.00	1,011.49	80.92%	238.51	1,250.00	1,011.49	80.92%	15,000.00
Exterior Maintenance										
5109	Pest Control	0.00	417.00	417.00	100.00%	0.00	417.00	417.00	100.00%	5,000.00
5131	Exterior Painting	700.00	0.00	(700.00)	-100.00%	700.00	0.00	(700.00)	-100.00%	0.00
5132	Exterior Plumbing	709.56	208.00	(501.56)	-241.13%	709.56	208.00	(501.56)	-241.13%	2,500.00
5133	Exterior Doors and Windows	0.00	208.00	208.00	100.00%	0.00	208.00	208.00	100.00%	2,500.00
5135	Exterior roof Maintenance	0.00	583.00	583.00	100.00%	0.00	583.00	583.00	100.00%	7,000.00
5136	Exterior Concrete & Masonry	0.00	125.00	125.00	100.00%	0.00	125.00	125.00	100.00%	1,500.00
5137	Exterior Lighting	0.00	417.00	417.00	100.00%	0.00	417.00	417.00	100.00%	5,000.00
5139	Exterior Electrical	0.00	42.00	42.00	100.00%	0.00	42.00	42.00	100.00%	500.00
5149	Other Exterior Maintenance	0.00	208.00	208.00	100.00%	0.00	208.00	208.00	100.00%	2,500.00
5152	Pressure Washing	10.10	125.00	114.90	91.92%	10.10	125.00	114.90	91.92%	1,500.00
	Exterior Maintenance	1,419.66	2,333.00	913.34	39.15%	1,419.66	2,333.00	913.34	39.15%	28,000.00
Professional Services										
5161	Legal Fees	0.00	417.00	417.00	100.00%	0.00	417.00	417.00	100.00%	5,000.00
5162	Audit & Accounting	0.00	417.00	417.00	100.00%	0.00	417.00	417.00	100.00%	5,000.00
	Professional Services	0.00	834.00	834.00	100.00%	0.00	834.00	834.00	100.00%	10,000.00
Reserve Funding										
1006	Reserve Account	54.36	8,333.00	8,278.64	99.35%	54.36	8,333.00	8,278.64	99.35%	100,000.00
	Total Reserve Funding	54.36	8,333.00	8,278.64	99.35%	54.36	8,333.00	8,278.64	99.35%	100,000.00
	Total Operating Expenses	36,054.80	54,154.00	18,099.20	33.42%	36,054.80	54,154.00	18,099.20	33.42%	653,667.00
Non-operating Expenses										
Capital Expenses										
5181-002	Capital Building Exterior.	0.00	27,083.00	27,083.00	100.00%	0.00	27,083.00	27,083.00	100.00%	325,000.00
5225	Special Assessment Facade	0.00	(27,083.00)	(27,083.00)	-100.00%	0.00	(27,083.00)	(27,083.00)	-100.00%	(325,000.00)
5226	Special Assessment Diff in Insurance	0.00	(14,685.00)	(14,685.00)	-100.00%	0.00	(14,685.00)	(14,685.00)	-100.00%	(176,215.00)
5601	Difference in Insurance Premium	0.00	14,685.00	14,685.00	100.00%	0.00	14,685.00	14,685.00	100.00%	176,215.00
	Capital Expenses	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
	Non-operating Expenses	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00
	Total Net Income (Loss)	40,723.20	1,530.00	39,193.20	2,561.65%	40,723.20	1,530.00	39,193.20	2,561.65%	14,537.00

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

Account	Account Name	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Total
Property: Emerald Park HOA														
Income														
Total Dues Charged														
3257	Condo Fees	65,313.30	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	896,366.27
	Total Dues Charged	65,313.30	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	896,366.27
Other Income Charged														
3028	Late Fees	150.00	200.00	200.00	150.00	200.00	200.00	250.00	200.00	300.00	100.00	250.00	0.00	2,200.00
3047	Miscellaneous	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	250.00
3049	Bad Debt-Other Income	0.00	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
3461	Interest Income	41.50	42.20	47.90	47.64	44.04	52.91	48.43	51.56	53.04	50.62	56.10	54.36	590.30
	Other Income Charged	191.50	242.20	347.90	197.64	(1,834.57)	2,331.52	298.43	251.56	353.04	150.62	306.10	204.36	3,040.30
	Income	65,504.80	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	899,406.57
Operating Expenses														
Payroll/Benefits														
5001	Management Wages	1,368.00	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	758.46	8,250.99
5002	Leasing Wages	0.00	0.00	0.00	0.00	0.00	0.00	(188.64)	0.00	0.00	0.00	0.00	0.00	(188.64)
5003	Maintenance Wages	2,210.00	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	0.00	10,292.57
5004	On-Call Wages	0.00	0.00	18.75	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	0.00	76.50	0.00	76.50
5009	Benefits	793.24	568.45	564.68	678.25	72.29	(803.16)	95.56	41.64	63.95	48.98	45.08	43.49	2,212.45
5015	Payroll Taxes	317.67	257.34	255.27	403.57	109.22	(186.28)	58.02	58.02	87.03	58.02	63.88	63.34	1,545.10
	Payroll/Benefits	4,688.91	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	865.29	22,207.72
Insurance														
5021	General Insurance	20,000.00	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	225,110.21
	Insurance	20,000.00	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	225,110.21
Utilities														
5041	Electricity	4,142.05	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	11,136.03
5041-001	Electricity Vacants	0.00	0.00	0.00	0.00	0.00	0.00	62.85	0.00	0.00	0.00	0.00	0.00	62.85
5044	Water	21,604.64	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	64,046.08
5044-001	Water Utility Billing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,382.55	0.00	0.00	0.00	6,382.55
5045	Internet	1,347.10	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	36,821.88
5046	Garbage	2,509.96	0.00	0.00	0.00	0.00	(5,019.92)	0.00	0.00	0.00	0.00	0.00	0.00	(2,509.96)
5047	Cable	3,505.52	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	18,807.74
5047-001	Telecom	0.00	108.51	158.60	19.42	0.00	(286.53)	18.47	18.47	18.50	19.22	0.00	39.23	113.89
	Utilities	33,109.27	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	134,861.06
Management Fees														
5051	Management Fees	2,000.00	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	17,500.01
	Management Fees	2,000.00	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	17,500.01
Advertising/Marketing														
5069	Other Advertising	0.00	444.99	317.99	717.99	0.00	(1,480.97)	420.89	(420.98)	0.00	0.00	0.00	0.00	(0.09)
	Advertising/Marketing	0.00	444.99	317.99	717.99	0.00	(1,480.97)	420.89	(420.98)	0.00	0.00	0.00	0.00	(0.09)
Office Expense														
5032	Licenses & Permits	61.25	0.00	0.00	300.00	225.00	0.00	0.00	0.00	149.00	0.00	0.00	0.00	735.25
5073	Postage and Freight	46.00	0.00	127.84	0.00	48.30	0.00	0.00	32.37	29.81	58.33	8.38	108.27	459.30
5074	Office Phones	391.03	468.89	0.00	158.67	0.00	3,259.55	(4,445.51)	0.00	0.00	57.74	(167.37)	0.00	(277.00)
5076	Office Supplies	0.00	0.00	129.76	0.00	0.00	(42.37)	0.00	0.00	0.00	0.00	0.00	0.00	87.39

Account	Account Name	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Total
5078	Mileage Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119.18	0.00	119.18
5080	Copier Expense	0.00	0.00	0.00	0.00	0.00	20.68	46.97	534.11	34.37	89.02	0.00	44.87	770.02
5081	Computer Expense	642.40	413.13	413.13	420.96	75.40	75.40	75.40	(229.34)	178.41	178.87	178.87	189.07	2,611.70
5085-002	Dues-Amenities Association	0.00	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	272,482.21
5088	Merchant Processing Fees	60.78	59.93	66.63	65.08	64.68	57.75	64.08	63.83	71.08	61.28	63.83	64.08	763.03
	Office Expense	1,201.46	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	277,751.08
Amenities Expense														
5104	Interior Cleaning	0.00	0.00	1,700.00	1,500.00	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	0.00	639.00	0.00	2,722.00	15,045.00	0.00	75.41	934.00	104.00	0.00	19,519.41
5122	Recreational Maintenance	0.00	0.00	0.00	4,375.65	(145.00)	(4,375.65)	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	0.00	56.30	0.00	42.11	0.00	0.00	0.00	54.56	152.97
5124	Garage Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.09	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	0.00	375.00	0.00	0.00	375.00
	Amenities Expense	0.00	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	23,128.47
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	0.00	11.87	11.87
5102	Interior Plumbing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96.18	96.18
5103	Interior Carpentry	0.00	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
5105	Elevator Maintenance	1,853.44	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	21,727.59
5108	Interior Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.62	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	0.00	0.84	0.84
5119	Other Interior Maintenance	0.00	0.00	111.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.78	0.00	153.64
	Interior R&M	1,853.44	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	22,319.74
Exterior Maintenance														
5109	Pest Control	460.00	230.00	315.00	230.00	1,030.00	115.00	200.00	2,922.50	0.00	407.14	207.14	0.00	6,116.78
5131	Exterior Painting	1,500.00	0.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	112.76	700.00	3,112.76
5132	Exterior Plumbing	0.00	0.00	0.00	1,750.00	0.00	514.17	954.17	(4,418.34)	12.95	0.00	0.00	709.56	(477.49)
5134	Exterior Carpentry	0.00	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	25,456.57
5137	Exterior Lighting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	481.16	1,479.01	1,149.85	203.84	0.00	3,313.86
5139	Exterior Electrical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	420.00	525.00	0.00	0.00	945.00
5147	Exterior Signage	0.00	0.00	0.00	0.00	0.00	0.00	156.97	0.00	0.00	0.00	0.00	0.00	156.97
5149	Other Exterior Maintenance	0.00	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	6,414.07
5152	Pressure Washing	18.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.58	0.00	10.10	80.45
	Exterior Maintenance	1,978.77	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	45,118.97
Grounds Maintenance														
5151	Landscaping Maintenance	3,498.00	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	(3,498.00)
5160	Tree Removal/ Irrigation	0.00	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
	Grounds Maintenance	3,498.00	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	(3,498.00)
Professional Services														
5161	Legal Fees	0.00	371.28	0.00	993.37	0.00	0.00	2,523.00	0.00	0.00	0.00	2,213.00	0.00	6,100.65
5162	Audit & Accounting	2,009.64	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	28,759.64
	Professional Services	2,009.64	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	34,860.29
Reserve Funding														
1006	Reserve Account	3,005.75	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	30,232.80
	Total Reserve Funding	3,005.75	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	30,232.80
	Total Operating Expenses	73,345.24	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	36,054.80	829,592.26
	Total Net Income (Loss)	(7,840.44)	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	40,723.20	69,814.31

Delinquency
Emerald Park HOA
Jan 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-106	Scalzo, Benjamin	Current	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(656.87)	(656.87)
B-107	Meyers, Jason	Current (Month To Month)	0.00	3,534.35	0.00		2,827.48	706.87	3,534.35	0.00	0.00	3,534.35
B-108	Foster, Keneil	Current (Month To Month)	0.00	5,744.41	0.00		4,923.78	820.63	5,744.41	0.00	0.00	5,744.41
F-107	Malcomson, William & Jennifer	Current (Month To Month)	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(1,541.26)	(1,541.26)
G-101	Holding Group LLC, Somerset	Current (Month To Month)	0.00	1,676.86	0.00		1,019.99	656.87	1,676.86	0.00	0.00	1,676.86
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 - Hamony Ellsworth	560.28	0.00	560.28	0.00	0.00	560.28
G-106	Mitchell, Hamoni	Current (Month To Month)	0.00	9,811.34	0.00	04/15/2024 11:26 AM amintz@thewoodruffway.co m:Lien filed on unit	9,104.47	706.87	9,811.34	0.00	0.00	9,811.34
Emerald Park HOA Totals:			0.00	21,327.24	0.00		18,436.00	2,891.24	21,327.24	0.00	(2,198.13)	19,129.11

AP Aging
Emerald Park HOA
Jan 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: FEDERAL EXPRESS									
8-740-21230	01/2025	01/14/2025	01/14/2025	23.68	0.00	23.68	0.00	0.00	0.00
FEDERAL									
EXPRESS Total:				23.68	0.00	23.68	0.00	0.00	0.00
Vendor: IPacket Network Texas LLC									
78319	01/2025	01/01/2025	01/01/2025	3,187.48	0.00	3,187.48	0.00	0.00	0.00
IPacket Network									
Texas LLC Total:				3,187.48	0.00	3,187.48	0.00	0.00	0.00
Vendor: J and W Maintenance and Cleaning LLC									
1726	01/2025	01/22/2025	01/22/2025	700.00	0.00	700.00	0.00	0.00	0.00
J and W									
Maintenance and									
Cleaning LLC									
Total:				700.00	0.00	700.00	0.00	0.00	0.00
Vendor: PANAMA CITY GOLF CARTS, LLC									
23-9913	01/2025	01/03/2025	01/03/2025	54.56	0.00	54.56	0.00	0.00	0.00
PANAMA CITY									
GOLF CARTS,									
LLC Total:				54.56	0.00	54.56	0.00	0.00	0.00
Vendor: Roto-Rooter Panama									
90672814	01/2025	01/20/2025	01/20/2025	675.00	0.00	675.00	0.00	0.00	0.00
Roto-Rooter									
Panama Total:				675.00	0.00	675.00	0.00	0.00	0.00
Vendor: WOW									
6878-INTERNET	01/2025	01/05/2025	01/05/2025	54.99	0.00	54.99	0.00	0.00	0.00
OFFICE-010525									
WOW Total:				54.99	0.00	54.99	0.00	0.00	0.00
Vendor: WPMC AMEX									
1031-USPS-01132	01/2025	01/13/2025	01/13/2025	40.40	0.00	40.40	0.00	0.00	0.00
5									
1031-USPS-01142	01/2025	01/14/2025	01/14/2025	29.20	0.00	29.20	0.00	0.00	0.00
5									
1148-broadvoicee	01/2025	01/16/2025	01/16/2025	23.59	0.00	23.59	0.00	0.00	0.00
merald-011625									
2148-HOMEDEPO	01/2025	01/20/2025	01/20/2025	34.56	0.00	34.56	0.00	0.00	0.00
T-012025									
WPMC AMEX									
Total:				127.75	0.00	127.75	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
Vendor: WPMC-Florida, Inc									
Management Fees	01/2025	01/31/2025	01/31/2025	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:				6,323.46	1,500.00	4,823.46	0.00	0.00	0.00

AP Payment Register
Emerald Park HOA
Jan 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																			
2993	Check	01/03/2025	01/2025	Received	Emerald Park HOA-Operating Account	WPMC-Florida, Inc	1,500.00	Management Fees	12/31/2024	12/2024		5051: Management Fees	Management Fees	1,500.00	0.00	0.00	0.00	1,500.00	
														Total:	1,500.00	0.00	0.00	0.00	1,500.00
2994	Check	01/06/2025	01/2025	Received	Emerald Park HOA-Operating Account	WOW	58.29	6878-wow-112924	11/29/2024	12/2024		5045: Internet	019566531	58.29	0.00	0.00	0.00	58.29	
														Total:	58.29	0.00	0.00	0.00	58.29
2995	Check	01/06/2025	01/2025	Received	Emerald Park HOA-Operating Account	Willis Towers Watson Northeast, Inc.#4557	8,676.77	3792388	11/27/2024	12/2024		1402: Prepaid Insurance	Prop/Terrorism-Exp 03.01.25	8,676.77	0.00	0.00	0.00	8,676.77	
														Total:	8,676.77	0.00	0.00	0.00	8,676.77
2996	Check	01/08/2025	01/2025	Received	Emerald Park HOA-Operating Account	HD Supply Facilities Maintenance	245.62	9230471200	10/07/2024	12/2024		5137: Exterior Lighting	Exit lights for breezeways	190.50	13.34	0.00	0.00	203.84	
								9230794419	10/16/2024		5119: Other Interior Maintenance	Shop Vac	39.05	2.73	0.00	0.00	41.78		
										Total:	229.55	16.07	0.00	0.00	245.62				
2997	Check	01/08/2025	01/2025	Received	Emerald Park HOA-Operating Account	WPMC-Florida, Inc	432.48	LL6878-01102025	01/06/2025	01/2025		5001: Management Wages	Management Wages	379.23	0.00	0.00	0.00	379.23	
												5009: Benefits	Benefits	21.58	0.00	0.00	0.00	21.58	
												5015: Payroll Taxes	Payroll Taxes	31.67	0.00	0.00	0.00	31.67	
													Total:	432.48	0.00	0.00	0.00	432.48	
2998	Check	01/24/2025	01/2025	Received	Emerald Park HOA-Operating Account	WPMC-Florida, Inc	432.81	LL6878-01242025	01/22/2025	01/2025		5001: Management Wages	Management Wages	379.23	0.00	0.00	0.00	379.23	
												5009: Benefits	Benefits	21.91	0.00	0.00	0.00	21.91	
												5015: Payroll Taxes	Payroll Taxes	31.67	0.00	0.00	0.00	31.67	
													Total:	432.81	0.00	0.00	0.00	432.81	
2999	Check	01/28/2025	01/2025	Received	Emerald Park HOA-Operating Account	WPMC AMEX	375.60	1148-broadvoicemerald-121624	12/16/2024	01/2025		5047-001: Telecom	office phones	15.64	0.00	0.00	0.00	15.64	
								2005-6877-RedWolf-123124	12/31/2024		5081: Computer Expense	IT Services 17%	111.35	0.00	0.00	0.00	111.35		
								2148-Home Depot-121824	12/18/2024		5152: Pressure Washing	pressure washer attachment	10.10	0.00	0.00	0.00	10.10		
								2148-Lowes-122724	12/27/2024		5101: Interior Paint	Kltz for riser room	10.98	0.89	0.00	0.00	11.87		
											5102: Interior Plumbing	Couplings for drain line in riser rooms	13.96	1.13	0.00	0.00	15.09		
											5102: Interior Plumbing	drain line tubing for riser rooms	51.96	4.19	0.00	0.00	56.15		
											5108: Interior Hardware	Door Knobs for riser rooms	119.94	9.68	0.00	0.00	129.62		
											5102: Interior Plumbing	Splicer fittings for drain lines	19.12	1.54	0.00	0.00	20.66		
											5102: Interior Plumbing	fitting for riser room drain lines	3.96	0.32	0.00	0.00	4.28		
											5112: Interior Electrical	blank face plate for riser room	0.78	0.06	0.00	0.00	0.84		
										Total:	357.79	17.81	0.00	0.00	375.60				
3000	Check	01/29/2025	01/2025	Received	Emerald Park HOA-Operating Account	Canon Financial Services, Inc	24.69	37235891	12/13/2024	01/2025		5080: Copier Expense		24.69	0.00	0.00	0.00	24.69	
														Total:	24.69	0.00	0.00	24.69	
3001	Check	01/29/2025	01/2025	Received	Emerald Park HOA-Operating Account	FEDERAL EXPRESS	14.99	8-720-36755	12/24/2024	01/2025		5073: Postage and Freight	3274-8493-1	14.99	0.00	0.00	0.00	14.99	
														Total:	14.99	0.00	0.00	14.99	
3002	Check	01/29/2025	01/2025	Received	Emerald Park HOA-Operating Account	The Overby Company	20.18	189022	12/16/2024	01/2025		5080: Copier Expense	006171	20.18	0.00	0.00	0.00	20.18	
														Total:	20.18	0.00	0.00	20.18	
3003	Check	01/29/2025	01/2025	Received	Emerald Park HOA-Operating Account	FPL Northwest FL	399.26	6880-Summary-010925	01/09/2025	01/2025		5041: Electricity	24002-10007	399.26	0.00	0.00	0.00	399.26	
														Total:	399.26	0.00	0.00	399.26	
Emerald Park HOA Total:							12,180.69							12,146.81	33.88	0.00	0.00	12,180.69	

Payments In Transit
Emerald Park HOA
Jan 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
Jan 2025

Account	Account Name	Beginning Balance	Debit	Credit	Net Change	Ending Balance
Property: Emerald Park HOA						
1001	Operating Account	61,698.78	79,444.27	(33,282.66)	46,161.61	107,860.39
1006	Escrow - Replacement Reserve	152,377.21	54.36	0.00	54.36	152,431.57
1019	Payments in Transit	710.87	78,733.40	(79,444.27)	(710.87)	0.00
1025	Operating - Owner Account	(100,000.00)	0.00	0.00	0.00	(100,000.00)
1290	A/R Tenant Other	21,849.74	79,044.25	(79,566.75)	(522.50)	21,327.24
1402	Prepaid Insurance	88,678.85	0.00	(6,875.00)	(6,875.00)	81,803.85
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	(10,480.68)	12,180.69	(8,023.47)	4,157.22	(6,323.46)
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	(710.87)	10,158.74	(9,447.87)	710.87	0.00
2205	Prepaid Dues	0.00	67,137.40	(69,335.53)	(2,198.13)	(2,198.13)
2930	Retained Earnings	(82,264.39)	0.00	(25,000.78)	(25,000.78)	(107,265.17)
3028	Late Fees	0.00	300.00	(300.00)	0.00	0.00
3047	Miscellaneous	0.00	0.00	(150.00)	(150.00)	(150.00)
3100	Net Income	(25,000.78)	25,000.78	0.00	25,000.78	0.00
3257	Condo Fees	0.00	1,970.61	(78,544.25)	(76,573.64)	(76,573.64)
3461	Interest Income	0.00	0.00	(54.36)	(54.36)	(54.36)
5001	Management Wages	0.00	758.46	0.00	758.46	758.46
5009	Benefits	0.00	43.49	0.00	43.49	43.49
5015	Payroll Taxes	0.00	63.34	0.00	63.34	63.34
5021	General Insurance	0.00	6,875.00	0.00	6,875.00	6,875.00
5041	Electricity	0.00	399.26	0.00	399.26	399.26
5045	Internet	0.00	3,242.47	0.00	3,242.47	3,242.47
5047-001	Telecom	0.00	39.23	0.00	39.23	39.23
5051	Management Fees	0.00	1,500.00	0.00	1,500.00	1,500.00
5073	Postage and Freight	0.00	108.27	0.00	108.27	108.27
5080	Copier Expense	0.00	44.87	0.00	44.87	44.87
5081	Computer Expense	0.00	189.07	0.00	189.07	189.07
5085-002	Dues-Amenities Association	0.00	20,960.17	0.00	20,960.17	20,960.17
5088	Merchant Processing Fees	0.00	64.08	0.00	64.08	64.08
5101	Interior Paint	0.00	11.87	0.00	11.87	11.87
5102	Interior Plumbing	0.00	96.18	0.00	96.18	96.18
5108	Interior Hardware	0.00	129.62	0.00	129.62	129.62
5112	Interior Electrical	0.00	0.84	0.00	0.84	0.84
5123	Golf Cart Maintenance	0.00	54.56	0.00	54.56	54.56
5131	Exterior Painting	0.00	700.00	0.00	700.00	700.00
5132	Exterior Plumbing	0.00	709.56	0.00	709.56	709.56
5152	Pressure Washing	0.00	10.10	0.00	10.10	10.10
Emerald Park HOA Total:		0.00	390,024.94	(390,024.94)	0.00	0.00

Summary

Bank Account:	Emerald Park HOA-Operating Account	Beginning Bank Balance:	\$66,110.36
GL Account:	1001 - Operating Account	Ending Bank Balance:	\$108,319.51
Through Post Month:	01/2025	Attachment:	CHECKING ACCOUNT...

Beginning Bank Balance:	\$66,110.36
Cleared Transactions	
Deposits & Additions:	\$79,444.27
Checks Paid (Decreases):	(\$37,235.12)
Reconciling Items:	\$0.00
Ending Bank Balance:	\$108,319.51
Uncleared Transactions	
Deposits & Additions:	\$0.00
Checks Paid (Decreases):	(\$459.12)
Reconciling Items:	\$0.00
Ending Cash Balance:	\$107,860.39
Ending GL Balance:	\$107,860.39
Difference:	\$0.00

Details

Bank Account:	Emerald Park HOA-Operating Account	Beginning Bank Balance:	\$66,110.36
GL Account:	1001 - Operating Account	Ending Bank Balance:	\$108,319.51
Through Post Month:	01/2025	Attachment:	CHECKING ACCOUNT...

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 12 Item(s)					
01/03/2025	AR Deposit	115051		\$51,457.30	\$51,457.30
01/06/2025	AR Deposit	115118		\$10,353.75	\$10,353.75
01/07/2025	AR Deposit	115203		\$2,789.48	\$2,789.48
01/08/2025	AR Deposit	115254		\$1,970.61	\$1,970.61
01/09/2025	AR Deposit	115330		\$5,979.10	\$5,979.10
01/10/2025	AR Deposit	115430		\$1,292.80	\$1,292.80
01/13/2025	AR Deposit	115451		\$575.62	\$575.62
01/14/2025	AR Deposit	115483		\$770.63	\$770.63
01/15/2025	AR Deposit	115527		\$770.63	\$770.63
01/24/2025	AR Deposit	115776		\$1,970.61	\$1,970.61
01/30/2025	AR Deposit	115922		\$706.87	\$706.87
01/31/2025	AR Deposit	115976		\$806.87	\$806.87
Total Deposits & Additions:				\$79,444.27	\$79,444.27
Checks Paid (Decreases) - 15 Item(s)					
12/18/2024	Check	2982	IPacket Network Texas LLC	(\$3,029.58)	(\$3,029.58)
12/18/2024	Check	2985	The Overby Company	(\$18.60)	(\$18.60)
12/31/2024	Check	2990	FEDERAL EXPRESS	(\$8.38)	(\$8.38)
12/31/2024	Check	2991	FPL Northwest FL	(\$1,147.88)	(\$1,147.88)
12/31/2024	Check	2992	Knox Pest Control, Inc.	(\$207.14)	(\$207.14)
01/03/2025	Check	2993	WPMC-Florida, Inc	(\$1,500.00)	(\$1,500.00)
01/06/2025	Check	2994	WOW	(\$58.29)	(\$58.29)
01/06/2025	Check	2995	Willis Towers Watson Northeast, Inc.#4557	(\$8,676.77)	(\$8,676.77)
01/08/2025	Check	2996	HD Supply Facilities Maintenance	(\$245.62)	(\$245.62)
01/08/2025	Check	2997	WPMC-Florida, Inc	(\$432.48)	(\$432.48)
01/24/2025	Check	2998	WPMC-Florida, Inc	(\$432.81)	(\$432.81)
01/28/2025	Check	2999	WPMC AMEX	(\$375.60)	(\$375.60)
01/01/2025	J/E	74562	Emerald Park HOA Dues	(\$20,960.17)	(\$20,960.17)
01/01/2025	J/E	74558	To record Entrata Core Fees	(\$77.72)	(\$77.72)

01/13/2025	J/E	74884	To record Entrata PS Fee	(\$64.08)	(\$64.08)
Total Checks Paid (Decreases):				(\$37,235.12)	(\$37,235.12)
Reconciling Items - 0					
Total Reconciling Items:				\$0.00	\$0.00
Cleared Total:				\$42,209.15	\$42,209.15

Uncleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Checks Paid (Decreases) 4 - 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)
Total Checks Paid (Decreases):				(\$459.12)	(\$459.12)
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:				(\$459.12)	(\$459.12)

Summary

Bank Account:	Emerald Park HOA-Reserve Account	Beginning Bank Balance:	\$152,377.21
GL Account:	1006 - Escrow - Replacement Reserve	Ending Bank Balance:	\$152,431.57
Through Post Month:	01/2025	Attachment:	CHECKING ACCOUNT...

Beginning Bank Balance:	\$152,377.21
Cleared Transactions	
Deposits & Additions:	\$54.36
Checks Paid (Decreases):	\$0.00
Reconciling Items:	\$0.00
Ending Bank Balance:	\$152,431.57
Uncleared Transactions	
Deposits & Additions:	\$0.00
Checks Paid (Decreases):	\$0.00
Reconciling Items:	\$0.00
Ending Cash Balance:	\$152,431.57
Ending GL Balance:	\$152,431.57
Difference:	\$0.00

Details

Bank Account:	Emerald Park HOA-Reserve Account	Beginning Bank Balance:	\$152,377.21
GL Account:	1006 - Escrow - Replacement Reserve	Ending Bank Balance:	\$152,431.57
Through Post Month:	01/2025	Attachment:	CHECKING ACCOUNT...

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 1 Item(s)					
01/31/2025	J/E	75327	To rcd interest pmt- Security-Emerald Park HOA Reserves	\$54.36	\$54.36
Total Deposits & Additions:				\$54.36	\$54.36
Reconciling Items - 0					
Total Reconciling Items:				\$0.00	\$0.00
Cleared Total:				\$54.36	\$54.36

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:
01-01-25 thru 01-31-25

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

11

Enhanced Business Account XXXXXX8519 Summary

Balance Last Statement	12-31-24	66,110.36
Amount of Credits	12	79,444.27
Amount of Debits	15	37,235.12
Balance This Statement	01-31-25	108,319.51
Average Balance		\$102,014.22

YOUR DEPOSITS / CREDITS

22388519

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01-03	JAN DUES	51,457.30
01-06	VILLAS AT SUNCRE PSI DISTRI XXXXX5114	10,353.75
01-07	VILLAS AT SUNCRE PSI DISTRI XXXXX9479	2,789.48
01-08	VILLAS AT SUNCRE PSI DISTRI XXXXX8459	1,970.61
01-09	VILLAS AT SUNCRE PSI DISTRI XXXXX1688	5,979.10
01-10	JAN DUE CORR	1,292.80
01-13	VILLAS AT SUNCRE PSI DISTRI XXXXX0889	575.62
01-14	VILLAS AT SUNCRE PSI DISTRI XXXXX5110	770.63
01-15	VILLAS AT SUNCRE PSI DISTRI XXXXX7049	770.63
01-24	VILLAS AT SUNCRE PSI DISTRI XXXXX6136	1,970.61
01-30	VILLAS AT SUNCRE PSI DISTRI XXXXX1492	706.87
01-31	VILLAS AT SUNCRE PSI DISTRI XXXXX4929	806.87

01-01-25 thru 01-31-25

YOUR WITHDRAWALS AND OTHER DEBITS**22388519**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
01-03	JAN DUES	20,960.17
01-03	ENTRATA PS BILLING 19895494	77.72
01-14	ENTRATA PS BILLING 20039274	64.08
01-29	WPM AMEX ACH 24798888	375.60

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>
01-06	2982*	3,029.58	01-07	2992	207.14	01-16	2996	245.62
01-03	2985*	18.60	01-06	2993	1,500.00	01-09	2997	432.48
01-09	2990	8.38	01-22	2994	58.29	01-27	2998	432.81
01-09	2991	1,147.88	01-08	2995	8,676.77			

(*) Indicates a gap in check number sequence

ITEMIZATION OF NSF PAID AND RETURNED ITEM FEES

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

DAILY BALANCE

<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>
01-03	96,511.17	01-13	104,470.30	01-27	107,181.37
01-06	102,335.34	01-14	105,176.85	01-29	106,805.77
01-07	104,917.68	01-15	105,947.48	01-30	107,512.64
01-08	98,211.52	01-16	105,701.86	01-31	108,319.51
01-09	102,601.88	01-22	105,643.57		
01-10	103,894.68	01-24	107,614.18		

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
Date: 12/18/2024

First Federal Bank 2982

Amount \$3,029.58

PAY TO IPacket Network Texas LLC

Three Thousand Twenty Nine Dollars And 58/100

VOID after 180 days

PAY TO THE ORDER OF IPacket Network Texas LLC
5830 Granite Parkway #100-298
Plano, TX 75024

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆002982⑆ ⑆263184488⑆22388519⑆ ⑆

2982 \$3,029.58 1/6/2025

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
Date: 12/18/2024

First Federal Bank 2985

Amount \$18.60

PAY TO The Overby Company

Eighteen Dollars And 60/100

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

⑆002985⑆ ⑆263184488⑆22388519⑆ ⑆

2985 \$18.60 1/3/2025

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
Date: 12/31/2024

First Federal Bank 2990

Amount \$8.38

PAY TO FEDERAL EXPRESS

Eight Dollars And 38/100

VOID after 180 days

PAY TO THE ORDER OF FEDERAL EXPRESS
PO Box 600481
Dallas, TX 75266-0481

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆002990⑆ ⑆263184488⑆22388519⑆ ⑆

2990 \$8.38 1/9/2025

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
Date: 12/31/2024

First Federal Bank 2991

Amount \$1,147.88

PAY TO FPL Northwest FL

One Thousand One Hundred Forty Seven Dollars And 88/100

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

⑆002991⑆ ⑆263184488⑆22388519⑆ ⑆

2991 \$1,147.88 1/9/2025

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
Date: 12/31/2024

First Federal Bank 2992

Amount \$207.14

PAY TO Knox Pest Control, Inc.

Two Hundred Seven Dollars And 14/100

VOID after 180 days

PAY TO THE ORDER OF Knox Pest Control, Inc.
PO Box 870
fortson, GA 31808

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆002992⑆ ⑆263184488⑆22388519⑆ ⑆

2992 \$207.14 1/7/2025

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
Date: 01/03/2025

First Federal Bank 2993

Amount \$1,500.00

PAY TO WPMC-Florida, Inc

One Thousand Five Hundred Dollars And 00/100

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

⑆002993⑆ ⑆263184488⑆22388519⑆ ⑆

2993 \$1,500.00 1/6/2025

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
Date: 01/08/2025

First Federal Bank 2994

Amount \$58.29

PAY TO WOW

Fifty Eight Dollars And 29/100

VOID after 180 days

PAY TO THE ORDER OF WOW
PO Box 4350
Carol Stream, IL 60197-4350

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆002994⑆ ⑆263184488⑆22388519⑆ ⑆

2994 \$58.29 1/22/2025

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
Date: 01/06/2025

First Federal Bank 2995

Amount \$8,676.77

PAY TO Willis Towers Watson Northeast, Inc #4557

Eight Thousand Six Hundred Seventy Six Dollars And 77/100

VOID after 180 days

PAY TO THE ORDER OF Willis Towers Watson Northeast, Inc #4557
JP Morgan Chase
4 Chase Metrotech Ctr 7th Fl East
Brooklyn, NY 11245

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑆002995⑆ ⑆263184488⑆22388519⑆ ⑆0000867677⑆

2995 \$8,676.77 1/8/2025

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	2996 Date: 01/08/2025
PAY TO HD Supply Facilities Maintenance		Amount \$245.62
Two Hundred Forty Five Dollars And 62/100 **		
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		
⑈002996⑈ ⑆263164466⑆22388519 ⑈		

2996 \$245.62 1/16/2025

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	2997 Date: 01/08/2025
PAY TO WPMC-Florida, Inc		Amount \$432.48
Four Hundred Thirty Two Dollars And 48/100 **		
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		
⑈002997⑈ ⑆263164466⑆22388519 ⑈		

2997 \$432.48 1/9/2025

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	2998 Date: 01/24/2025
PAY TO WPMC-Florida, Inc		Amount \$432.81
Four Hundred Thirty Two Dollars And 81/100 **		
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		
⑈002998⑈ ⑆263164466⑆22388519 ⑈		

2998 \$432.81 1/27/2025



FIRST FEDERAL BANK

P. O Box 2029
Lake City, FL 32056

RETURN SERVICE REQUESTED

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

Statement Ending 01/31/2025

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
	Website	www.ffbf.com

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Open a savings account in 2025!



FIRST FEDERAL BANK

Member
FDIC



Personal/Business Savings: \$50 to open. \$13 quarterly service charge if daily balance drops below \$500. \$6 charge per withdrawal over 9 per quarter.
Student Savers: \$5 to open. Available to people age 24 or younger. A parent or guardian must be a signer on the account with the minor.

Summary of Accounts

Account Type	Account Number	Ending Balance
ELITE CASH MANAGEMENT ACCOUNT - HOA	XXXXXXX7008	\$152,431.57

ELITE CASH MANAGEMENT ACCOUNT - HOA - XXXXXX7008

Account Summary

Date	Description	Amount
01/01/2025	Beginning Balance	\$152,377.21
	1 Credit(s) This Period	\$54.36
	0 Debit(s) This Period	\$0.00
01/31/2025	Ending Balance	\$152,431.57

Interest Summary

Description	Amount
Interest Earned From 01/01/2025 Through 01/31/2025	
Annual Percentage Yield Earned	0.42%
Interest Days	31
Interest Earned	\$54.36
Interest Paid This Period	\$54.36
Interest Paid Year-to-Date	\$54.36
Average Ledger Balance	\$152,377.21

Other Credits

Date	Description	Amount
01/31/2025	INTEREST	\$54.36



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

ELITE CASH MANAGEMENT ACCOUNT - HOA - XXXXXX7008 (continued)

Daily Balances

Date	Amount
01/31/2025	\$152,431.57

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

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GL Details
Emerald Park HOA
Accrual Basis
Jan 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	61,698.78
1001	01/01/2025	01/03/2025	01/2025	JE #74562 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues				0.00	(20,960.17)	40,738.61
1001	01/01/2025	01/03/2025	01/2025	JE #74558 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				0.00	(77.72)	40,660.89
1001	01/03/2025	01/03/2025	01/2025	Check #2993	Vendor Payment			WPMC-Florida, Inc		0.00	(1,500.00)	39,160.89
1001	01/06/2025	01/06/2025	01/2025	Check #2994	Vendor Payment			WOW		0.00	(58.29)	39,102.60
1001	01/06/2025	01/06/2025	01/2025	Check #2995	Vendor Payment			Willis Towers Watson Northeast, Inc.#4557		0.00	(8,676.77)	30,425.83
1001	01/08/2025	01/08/2025	01/2025	Check #2996	Vendor Payment			HD Supply Facilities Maintenance		0.00	(245.62)	30,180.21
1001	01/08/2025	01/08/2025	01/2025	Check #2997	Vendor Payment			WPMC-Florida, Inc		0.00	(432.48)	29,747.73
1001	01/13/2025	01/13/2025	01/2025	JE #74884 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				0.00	(64.08)	29,683.65
1001	01/24/2025	01/24/2025	01/2025	Check #2998	Vendor Payment			WPMC-Florida, Inc		0.00	(432.81)	29,250.84
1001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment			WPMC AMEX		0.00	(375.60)	28,875.24
1001	01/29/2025	01/29/2025	01/2025	Check #3000	Vendor Payment			Canon Financial Services, Inc		0.00	(24.69)	28,850.55
1001	01/29/2025	01/29/2025	01/2025	Check #3001	Vendor Payment			FEDERAL EXPRESS		0.00	(14.99)	28,835.56
1001	01/29/2025	01/29/2025	01/2025	Check #3002	Vendor Payment			The Overby Company		0.00	(20.18)	28,815.38
1001	01/29/2025	01/29/2025	01/2025	Check #3003	Vendor Payment			FPL Northwest FL		0.00	(399.26)	28,416.12
1001			01/2025		AR Transactions					79,444.27	0.00	107,860.39
						1001: Operating Account:			46,161.61	79,444.27	(33,282.66)	107,860.39
GL Account: 1006: Escrow - Replacement Reserve												
1006					Beginning Balance					0.00	0.00	152,377.21
1006	01/31/2025	02/04/2025	01/2025	JE #75327 - To rod bank acct activity	General Journal Entry	To rod interest pmt-Security-Emerald Park HOA Reserves				54.36	0.00	152,431.57
						1006: Escrow - Replacement Reserve:			54.36	54.36	0.00	152,431.57

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 1019: Payments in Transit												
1019					Beginning Balance					0.00	0.00	710.87
1019			01/2025		AR Transactions					78,733.40	(79,444.27)	0.00
						1019: Payments in Transit:			(710.87)	78,733.40	(79,444.27)	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	21,849.74
1290			01/2025		AR Transactions					79,044.25	(79,566.75)	21,327.24
						1290: A/R Tenant Other:			(522.50)	79,044.25	(79,566.75)	21,327.24
GL Account: 1402: Prepaid Insurance												
1402					Beginning Balance					0.00	0.00	88,678.85
1402	01/01/2025	02/11/2025	01/2025	JE #74457 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				0.00	(6,875.00)	81,803.85
						1402: Prepaid Insurance:			(6,875.00)	0.00	(6,875.00)	81,803.85
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	(10,480.68)
2001	12/13/2024	01/27/2025	01/2025	Inv #37235891	Invoice			Canon Financial Services, Inc		0.00	(24.69)	(10,505.37)
2001	12/16/2024	01/13/2025	01/2025	Inv #1148-broadvoiceemerald-121624	Invoice	office phones		WPMC AMEX		0.00	(15.64)	(10,521.01)
2001	12/16/2024	01/27/2025	01/2025	Inv #189022	Invoice	006171		The Overby Company		0.00	(20.18)	(10,541.19)
2001	12/18/2024	01/15/2025	01/2025	Inv #2148-Home Depot-121824	Invoice	pressure washer attachment		WPMC AMEX		0.00	(10.10)	(10,551.29)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	12/24/2024	01/28/2025	01/2025	Inv #8-720-36755	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(14.99)	(10,566.28)
2001	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	Kilz for riser room		WPMC AMEX		0.00	(11.87)	(10,578.15)
2001	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	Couplings for drain line in riser rooms		WPMC AMEX		0.00	(15.09)	(10,593.24)
2001	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	drain line tubing for riser rooms		WPMC AMEX		0.00	(56.15)	(10,649.39)
2001	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	Door Knobs for riser rooms		WPMC AMEX		0.00	(129.62)	(10,779.01)
2001	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	Splicer fittings for drain lines		WPMC AMEX		0.00	(20.66)	(10,799.67)
2001	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	fitting for riser room drain lines		WPMC AMEX		0.00	(4.28)	(10,803.95)
2001	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	blank face plate for riser room		WPMC AMEX		0.00	(0.84)	(10,804.79)
2001	12/31/2024	01/02/2025	01/2025	Inv #2005-6877.RedWolf-123124	Invoice	IT Services 17%		WPMC AMEX		0.00	(111.35)	(10,916.14)
2001	01/01/2025	01/08/2025	01/2025	Inv #78319	Invoice	11172017-02		IPacket Network Texas LLC		0.00	(3,187.48)	(14,103.62)
2001	01/03/2025	01/03/2025	01/2025	Check #2993	Vendor Payment	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	(12,603.62)
2001	01/03/2025	01/08/2025	01/2025	Inv #23-9913	Invoice	Golf cart repair		PANAMA CITY GOLF CARTS, LLC		0.00	(54.56)	(12,658.18)
2001	01/05/2025	01/27/2025	01/2025	Inv #6878-INTERNET OFFICE-010525	Invoice	019675849		WOW		0.00	(54.99)	(12,713.17)
2001	01/06/2025	01/06/2025	01/2025	Check #2994	Vendor Payment	019566531		WOW		58.29	0.00	(12,654.88)
2001	01/06/2025	01/06/2025	01/2025	Check #2995	Vendor Payment	Prop/Terrorism-Exp 03.01.25		Willis Towers Watson Northeast, Inc.#4557		8,676.77	0.00	(3,978.11)
2001	01/06/2025	01/06/2025	01/2025	Inv #LL6878-01102025	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(379.23)	(4,357.34)
2001	01/06/2025	01/06/2025	01/2025	Inv #LL6878-01102025	Invoice	Benefits		WPMC-Florida, Inc		0.00	(21.58)	(4,378.92)
2001	01/06/2025	01/06/2025	01/2025	Inv #LL6878-01102025	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(31.67)	(4,410.59)
2001	01/08/2025	01/08/2025	01/2025	Check #2996	Vendor Payment	Exit lights for breezeways		HD Supply Facilities Maintenance		203.84	0.00	(4,206.75)
2001	01/08/2025	01/08/2025	01/2025	Check #2996	Vendor Payment	Shop Vac		HD Supply Facilities Maintenance		41.78	0.00	(4,164.97)
2001	01/08/2025	01/08/2025	01/2025	Check #2997	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		31.67	0.00	(4,133.30)
2001	01/08/2025	01/08/2025	01/2025	Check #2997	Vendor Payment	Benefits		WPMC-Florida, Inc		21.58	0.00	(4,111.72)
2001	01/08/2025	01/08/2025	01/2025	Check #2997	Vendor Payment	Management Wages		WPMC-Florida, Inc		379.23	0.00	(3,732.49)
2001	01/09/2025	01/27/2025	01/2025	Inv #6880-Summary-010925	Invoice	24002-10007		FPL Northwest FL		0.00	(399.26)	(4,131.75)
2001	01/13/2025	01/14/2025	01/2025	Inv #1031-USPS-011325	Invoice	Postage to mail out 1/27/25 Budget Mtg Packet		WPMC AMEX		0.00	(40.40)	(4,172.15)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	01/14/2025	01/14/2025	01/2025	Inv #8-740-21230	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(23.68)	(4,195.83)
2001	01/14/2025	01/15/2025	01/2025	Inv #1031-USPS-011425	Invoice	Postage to mail out 1/27/25 Special Mtg Packet		WPMC AMEX		0.00	(29.20)	(4,225.03)
2001	01/16/2025	01/17/2025	01/2025	Inv #1148-broadvoiceemerald-011625	Invoice	office phones		WPMC AMEX		0.00	(23.59)	(4,248.62)
2001	01/20/2025	01/28/2025	01/2025	Inv #90672814	Invoice	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		0.00	(675.00)	(4,923.62)
2001	01/20/2025	01/29/2025	01/2025	Inv #2148-HOMEDEPOT-012025	Invoice	blue duct tape		WPMC AMEX		0.00	(18.74)	(4,942.36)
2001	01/20/2025	01/29/2025	01/2025	Inv #2148-HOMEDEPOT-012025	Invoice	1/2-in x 6-ft pipe ins		WPMC AMEX		0.00	(10.70)	(4,953.06)
2001	01/20/2025	01/29/2025	01/2025	Inv #2148-HOMEDEPOT-012025	Invoice	salt solar crystal		WPMC AMEX		0.00	(5.12)	(4,958.18)
2001	01/22/2025	01/22/2025	01/2025	Inv #LL6878-01242025	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(379.23)	(5,337.41)
2001	01/22/2025	01/22/2025	01/2025	Inv #LL6878-01242025	Invoice	Benefits		WPMC-Florida, Inc		0.00	(21.91)	(5,359.32)
2001	01/22/2025	01/22/2025	01/2025	Inv #LL6878-01242025	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(31.67)	(5,390.99)
2001	01/22/2025	01/28/2025	01/2025	Inv #1726	Invoice	Painting Unit L205-Front and Back door	L-205	J and W Maintenance and Cleaning LLC		0.00	(300.00)	(5,690.99)
2001	01/22/2025	01/28/2025	01/2025	Inv #1726	Invoice	Painting Unit L205-Patio		J and W Maintenance and Cleaning LLC		0.00	(400.00)	(6,090.99)
2001	01/24/2025	01/24/2025	01/2025	Check #2998	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		31.67	0.00	(6,059.32)
2001	01/24/2025	01/24/2025	01/2025	Check #2998	Vendor Payment	Benefits		WPMC-Florida, Inc		21.91	0.00	(6,037.41)
2001	01/24/2025	01/24/2025	01/2025	Check #2998	Vendor Payment	Management Wages		WPMC-Florida, Inc		379.23	0.00	(5,658.18)
2001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment	IT Services 17%		WPMC AMEX		111.35	0.00	(5,546.83)
2001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment	office phones		WPMC AMEX		15.64	0.00	(5,531.19)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment	pressure washer attachment		WPMC AMEX		10.10	0.00	(5,521.09)
2001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment	Kilz for riser room		WPMC AMEX		11.87	0.00	(5,509.22)
2001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment	Couplings for drain line in riser rooms		WPMC AMEX		15.09	0.00	(5,494.13)
2001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment	drain line tubing for riser rooms		WPMC AMEX		56.15	0.00	(5,437.98)
2001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment	Door Knobs for riser rooms		WPMC AMEX		129.62	0.00	(5,308.36)
2001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment	Splicer fittings for drain lines		WPMC AMEX		20.66	0.00	(5,287.70)
2001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment	fitting for riser room drain lines		WPMC AMEX		4.28	0.00	(5,283.42)
2001	01/28/2025	01/28/2025	01/2025	Check #2999	Vendor Payment	blank face plate for riser room		WPMC AMEX		0.84	0.00	(5,282.58)
2001	01/29/2025	01/29/2025	01/2025	Check #3000	Vendor Payment			Canon Financial Services, Inc		24.69	0.00	(5,257.89)
2001	01/29/2025	01/29/2025	01/2025	Check #3001	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		14.99	0.00	(5,242.90)
2001	01/29/2025	01/29/2025	01/2025	Check #3002	Vendor Payment	006171		The Overby Company		20.18	0.00	(5,222.72)
2001	01/29/2025	01/29/2025	01/2025	Check #3003	Vendor Payment	24002-10007		FPL Northwest FL		399.26	0.00	(4,823.46)
2001	01/31/2025	02/03/2025	01/2025	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		0.00	(1,500.00)	(6,323.46)
2001: Accounts Payable:									4,157.22	12,180.69	(8,023.47)	(6,323.46)
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	(710.87)
2202	01/2025				AR Transactions					10,158.74	(9,447.87)	0.00
2202: Prepaid Rent:									710.87	10,158.74	(9,447.87)	0.00
GL Account: 2205: Prepaid Dues												
2205					Beginning Balance					0.00	0.00	0.00
2205	01/2025				AR Transactions					67,137.40	(69,335.53)	(2,198.13)
2205: Prepaid Dues:									(2,198.13)	67,137.40	(69,335.53)	(2,198.13)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 2930: Retained Earnings												
2930					Beginning Balance					0.00	0.00	(82,264.39)
2930	01/31/2025	02/03/2025	01/2025	JE #75290 - To zero net income from PY to RE	General Journal Entry	To zero net income from PY to RE				0.00	(25,000.78)	(107,265.17)
						2930: Retained Earnings:			(25,000.78)	0.00	(25,000.78)	(107,265.17)
GL Account: 3028: Late Fees												
3028					Beginning Balance					0.00	0.00	0.00
3028			01/2025		AR Transactions					300.00	(300.00)	0.00
						3028: Late Fees:			0.00	300.00	(300.00)	0.00
GL Account: 3047: Miscellaneous												
3047					Beginning Balance					0.00	0.00	0.00
3047			01/2025		AR Transactions					0.00	(150.00)	(150.00)
						3047: Miscellaneous:			(150.00)	0.00	(150.00)	(150.00)
GL Account: 3100: Net Income												
3100					Beginning Balance					0.00	0.00	(25,000.78)
3100	01/31/2025	02/03/2025	01/2025	JE #75290 - To zero net income from PY to RE	General Journal Entry	To zero net income from PY to RE				25,000.78	0.00	0.00
						3100: Net Income:			25,000.78	25,000.78	0.00	0.00
GL Account: 3257: Condo Fees												
3257					Beginning Balance					0.00	0.00	0.00
3257			01/2025		AR Transactions					1,970.61	(78,544.25)	(76,573.64)
						3257: Condo Fees:			(76,573.64)	1,970.61	(78,544.25)	(76,573.64)
GL Account: 3461: Interest Income												
3461					Beginning Balance					0.00	0.00	0.00
3461	01/31/2025	02/04/2025	01/2025	JE #75327 - To rod bank acct activity	General Journal Entry	To rod interest pmt-Security-Emerald Park HOA Reserves				0.00	(54.36)	(54.36)
						3461: Interest Income:			(54.36)	0.00	(54.36)	(54.36)
GL Account: 5001: Management Wages												
5001					Beginning Balance					0.00	0.00	0.00
5001	01/06/2025	01/06/2025	01/2025	Inv #LL6878-01102025	Invoice	Management Wages		WPMC-Florida, Inc		379.23	0.00	379.23

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5001	01/22/2025	01/22/2025	01/2025	Inv #LL6878-01242025	Invoice	Management Wages		WPMC-Florida, Inc		379.23	0.00	758.46
						5001: Management Wages:			758.46	758.46	0.00	758.46
GL Account: 5009: Benefits												
5009					Beginning Balance					0.00	0.00	0.00
5009	01/06/2025	01/06/2025	01/2025	Inv #LL6878-01102025	Invoice	Benefits		WPMC-Florida, Inc		21.58	0.00	21.58
5009	01/22/2025	01/22/2025	01/2025	Inv #LL6878-01242025	Invoice	Benefits		WPMC-Florida, Inc		21.91	0.00	43.49
						5009: Benefits:			43.49	43.49	0.00	43.49
GL Account: 5015: Payroll Taxes												
5015					Beginning Balance					0.00	0.00	0.00
5015	01/06/2025	01/06/2025	01/2025	Inv #LL6878-01102025	Invoice	Payroll Taxes		WPMC-Florida, Inc		31.67	0.00	31.67
5015	01/22/2025	01/22/2025	01/2025	Inv #LL6878-01242025	Invoice	Payroll Taxes		WPMC-Florida, Inc		31.67	0.00	63.34
						5015: Payroll Taxes:			63.34	63.34	0.00	63.34
GL Account: 5021: General Insurance												
5021					Beginning Balance					0.00	0.00	0.00
5021	01/01/2025	02/11/2025	01/2025	JE #74457 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				6,875.00	0.00	6,875.00
						5021: General Insurance:			6,875.00	6,875.00	0.00	6,875.00
GL Account: 5041: Electricity												
5041					Beginning Balance					0.00	0.00	0.00
5041	01/09/2025	01/27/2025	01/2025	Inv #6880-Summary-010 925	Invoice	24002-10007		FPL Northwest FL		399.26	0.00	399.26
						5041: Electricity:			399.26	399.26	0.00	399.26
GL Account: 5045: Internet												
5045					Beginning Balance					0.00	0.00	0.00
5045	01/01/2025	01/08/2025	01/2025	Inv #78319	Invoice	11172017-02		IPacket Network Texas LLC		3,187.48	0.00	3,187.48
5045	01/05/2025	01/27/2025	01/2025	Inv #6878-INTERNET OFFICE-010525	Invoice	019675849		WOW		54.99	0.00	3,242.47
						5045: Internet:			3,242.47	3,242.47	0.00	3,242.47
GL Account: 5047-001: Telecom												
5047-001					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
5047-001	12/16/2024	01/13/2025	01/2025	Inv #1148-broadvoiceemerald-121624	Invoice	office phones		WPMC AMEX		15.64	0.00	15.64
5047-001	01/16/2025	01/17/2025	01/2025	Inv #1148-broadvoiceemerald-011625	Invoice	office phones		WPMC AMEX		23.59	0.00	39.23
5047-001: Telecom:									39.23	39.23	0.00	39.23
GL Account: 5051: Management Fees												
5051					Beginning Balance					0.00	0.00	0.00
5051	01/31/2025	02/03/2025	01/2025	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	1,500.00
5051: Management Fees:									1,500.00	1,500.00	0.00	1,500.00
GL Account: 5073: Postage and Freight												
5073					Beginning Balance					0.00	0.00	0.00
5073	12/24/2024	01/28/2025	01/2025	Inv #8-720-36755	Invoice	3274-8493-1		FEDERAL EXPRESS		14.99	0.00	14.99
5073	01/13/2025	01/14/2025	01/2025	Inv #1031-USPS-011325	Invoice	Postage to mail out 1/27/25 Budget Mtg Packet		WPMC AMEX		40.40	0.00	55.39
5073	01/14/2025	01/14/2025	01/2025	Inv #8-740-21230	Invoice	3274-8493-1		FEDERAL EXPRESS		23.68	0.00	79.07
5073	01/14/2025	01/15/2025	01/2025	Inv #1031-USPS-011425	Invoice	Postage to mail out 1/27/25 Special Mtg Packet		WPMC AMEX		29.20	0.00	108.27
5073: Postage and Freight:									108.27	108.27	0.00	108.27
GL Account: 5080: Copier Expense												
5080					Beginning Balance					0.00	0.00	0.00
5080	12/13/2024	01/27/2025	01/2025	Inv #37235891	Invoice			Canon Financial Services, Inc		24.69	0.00	24.69
5080	12/16/2024	01/27/2025	01/2025	Inv #189022	Invoice	006171		The Overby Company		20.18	0.00	44.87
5080: Copier Expense:									44.87	44.87	0.00	44.87
GL Account: 5081: Computer Expense												
5081					Beginning Balance					0.00	0.00	0.00
5081	12/31/2024	01/02/2025	01/2025	Inv #2005-6877.RedWolf-123124	Invoice	IT Services 17%		WPMC AMEX		111.35	0.00	111.35
5081	01/01/2025	01/03/2025	01/2025	JE #74558 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				77.72	0.00	189.07
5081: Computer Expense:									189.07	189.07	0.00	189.07

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5085-002: Dues-Amenities Association												
5085-002					Beginning Balance					0.00	0.00	0.00
5085-002	01/01/2025	01/03/2025	01/2025	JE #74562 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues				20,960.17	0.00	20,960.17
						5085-002: Dues-Amenities Association:			20,960.17	20,960.17	0.00	20,960.17
GL Account: 5088: Merchant Processing Fees												
5088					Beginning Balance					0.00	0.00	0.00
5088	01/13/2025	01/13/2025	01/2025	JE #74884 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				64.08	0.00	64.08
						5088: Merchant Processing Fees:			64.08	64.08	0.00	64.08
GL Account: 5101: Interior Paint												
5101					Beginning Balance					0.00	0.00	0.00
5101	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	Kilz for riser room		WPMC AMEX		11.87	0.00	11.87
						5101: Interior Paint:			11.87	11.87	0.00	11.87
GL Account: 5102: Interior Plumbing												
5102					Beginning Balance					0.00	0.00	0.00
5102	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	Couplings for drain line in riser rooms		WPMC AMEX		15.09	0.00	15.09
5102	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	drain line tubing for riser rooms		WPMC AMEX		56.15	0.00	71.24
5102	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	Splicer fittings for drain lines		WPMC AMEX		20.66	0.00	91.90
5102	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	fitting for riser room drain lines		WPMC AMEX		4.28	0.00	96.18
						5102: Interior Plumbing:			96.18	96.18	0.00	96.18
GL Account: 5108: Interior Hardware												
5108					Beginning Balance					0.00	0.00	0.00
5108	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	Door Knobs for riser rooms		WPMC AMEX		129.62	0.00	129.62
						5108: Interior Hardware:			129.62	129.62	0.00	129.62
GL Account: 5112: Interior Electrical												
5112					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
5112	12/27/2024	01/15/2025	01/2025	Inv #2148-Lowes-122724	Invoice	blank face plate for riser room		WPMC AMEX		0.84	0.00	0.84
						5112: Interior Electrical:			0.84	0.84	0.00	0.84
GL Account: 5123: Golf Cart Maintenance												
5123					Beginning Balance					0.00	0.00	0.00
5123	01/03/2025	01/08/2025	01/2025	Inv #23-9913	Invoice	Golf cart repair		PANAMA CITY GOLF CARTS, LLC		54.56	0.00	54.56
						5123: Golf Cart Maintenance:			54.56	54.56	0.00	54.56
GL Account: 5131: Exterior Painting												
5131					Beginning Balance					0.00	0.00	0.00
5131	01/22/2025	01/28/2025	01/2025	Inv #1726	Invoice	Painting Unit L205-Front and Back door	L-205	J and W Maintenance and Cleaning LLC		300.00	0.00	300.00
5131	01/22/2025	01/28/2025	01/2025	Inv #1726	Invoice	Painting Unit L205-Patio		J and W Maintenance and Cleaning LLC		400.00	0.00	700.00
						5131: Exterior Painting:			700.00	700.00	0.00	700.00
GL Account: 5132: Exterior Plumbing												
5132					Beginning Balance					0.00	0.00	0.00
						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.						
5132	01/20/2025	01/28/2025	01/2025	Inv #90672814	Invoice			Roto-Rooter Panama		675.00	0.00	675.00
5132	01/20/2025	01/29/2025	01/2025	Inv #2148-HOMEDEPOT -012025	Invoice	blue duct tape		WPMC AMEX		18.74	0.00	693.74
5132	01/20/2025	01/29/2025	01/2025	Inv #2148-HOMEDEPOT -012025	Invoice	1/2-in x 6-ft pipe ins		WPMC AMEX		10.70	0.00	704.44

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5132	01/20/2025	01/29/2025	01/2025	Inv #2148-HOMEDEPOT -012025	Invoice	salt solar crystal		WPMC AMEX		5.12	0.00	709.56
						5132: Exterior Plumbing:			709.56	709.56	0.00	709.56
GL Account: 5152: Pressure Washing												
5152					Beginning Balance					0.00	0.00	0.00
5152	12/18/2024	01/15/2025	01/2025	Inv #2148-Home Depot-121824	Invoice	pressure washer attachment		WPMC AMEX		10.10	0.00	10.10
						5152: Pressure Washing:			10.10	10.10	0.00	10.10
Total:										390,024.94	(390,024.94)	0.00