



HOMEOWNERS ASSOCIATION

Executive Summary
Reporting Period:

June, 2025

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

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

Financial Summary

Total collected income for the month was \$54,403 and total operating expenses were \$48,458, resulting in an NOI of \$5,945.

Capex Items

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

Report Stack

- Executive Summary
- Balance Sheet
- Operating Statements
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- A/P Payment Register
- Trial Balance
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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
Jun 2025

Account	Account Name	May 2025	Prior Period Variance	% Change	Jun 2025
Property: Emerald Park HOA					
Assets					
Current Assets					
1001	Operating Account	24,530.10	(1,378.04)	-5.62%	23,152.06
1006	Escrow - Replacement Reserve	194,343.24	8,405.12	4.32%	202,748.36
1019	Payments in Transit	100.00	246.84	246.84%	346.84
1025	Operating - Owner Account	(100,000.00)	0.00	0.00%	(100,000.00)
1290	A/R Tenant Other	8,821.38	(151.58)	-1.72%	8,669.80
1402	Prepaid Insurance	126,341.12	35,766.06	28.31%	162,107.18
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		254,135.84	42,888.40	16.88%	297,024.24
Assets		254,135.84	42,888.40	16.88%	297,024.24
Liabilities & Equity					
Liabilities					
Current Liabilities					
2001	Accounts Payable	6,150.92	(1,387.79)	-22.56%	4,763.13
2016	Deposit Refunds	0.00	464.89	100.00%	464.89
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	526.08	88.81	16.88%	614.89
Current Liabilities		113,535.73	(834.09)	-0.73%	112,701.64
Liabilities		113,535.73	(834.09)	-0.73%	112,701.64
Equity					
2930	Retained Earnings	107,265.17	0.00	0.00%	107,265.17
3100	Net Income	33,334.94	43,722.49	131.16%	77,057.43
Equity		140,600.11	43,722.49	31.10%	184,322.60
Liabilities & Equity		254,135.84	42,888.40	16.88%	297,024.24

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

Account	Account Name	Jun 2025				YTD (Jan 2025 - Jun 2025)				Annual Budget
		Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
Property: Emerald Park HOA										
Income										
Total Dues Charged										
3257	Condo Fees	54,181.05	54,376.00	(194.95)	-0.36%	327,353.05	326,256.00	1,097.05	0.34%	652,512.00
	Total Dues Charged	54,181.05	54,376.00	(194.95)	-0.36%	327,353.05	326,256.00	1,097.05	0.34%	652,512.00
Other Income Charged										
3028	Late Fees	150.00	171.00	(21.00)	-12.28%	250.00	1,026.00	(776.00)	-75.63%	2,050.00
3047	Miscellaneous	0.00	1,137.00	(1,137.00)	-100.00%	23,323.92	6,822.00	16,501.92	241.89%	13,642.00
3461	Interest Income	72.12	0.00	72.12	100.00%	373.15	0.00	373.15	100.00%	0.00
	Other Income Charged	222.12	1,308.00	(1,085.88)	-83.02%	23,947.07	7,848.00	16,099.07	205.14%	15,692.00
	Income	54,403.17	55,684.00	(1,280.83)	-2.30%	351,300.12	334,104.00	17,196.12	5.15%	668,204.00
Operating Expenses										
Payroll/Benefits										
5001	Management Wages	1,200.00	1,206.00	6.00	0.50%	5,945.63	7,840.00	1,894.37	24.16%	15,683.00
5003	Maintenance Wages	1,067.80	1,831.00	763.20	41.68%	11,122.35	11,901.00	778.65	6.54%	23,797.00
5004	On-Call Wages	0.00	77.00	77.00	100.00%	10.14	500.00	489.86	97.97%	1,000.00
5005	Bonuses	0.00	192.00	192.00	100.00%	0.00	1,248.00	1,248.00	100.00%	2,500.00
5009	Benefits	169.13	298.00	128.87	43.24%	1,998.12	1,937.00	(61.12)	-3.16%	3,878.00
5015	Payroll Taxes	176.01	256.00	79.99	31.25%	1,753.85	1,664.00	(89.85)	-5.40%	3,326.00
	Payroll/Benefits	2,612.94	3,860.00	1,247.06	32.31%	20,830.09	25,090.00	4,259.91	16.98%	50,184.00
Insurance										
5021	General Insurance	6,875.00	6,875.00	0.00	0.00%	41,250.00	41,250.00	0.00	0.00%	82,500.00
	Insurance	6,875.00	6,875.00	0.00	0.00%	41,250.00	41,250.00	0.00	0.00%	82,500.00
Utilities										
5041	Electricity	1,068.90	1,000.00	(68.90)	-6.89%	4,603.45	6,000.00	1,396.55	23.28%	12,000.00
5041-001	Electricity Vacants	0.00	0.00	0.00	0.00%	1,231.93	0.00	(1,231.93)	-100.00%	0.00
5044	Water	0.00	2,867.00	2,867.00	100.00%	16,435.91	17,202.00	766.09	4.45%	34,400.00
5045	Internet	3,309.31	3,028.00	(281.31)	-9.29%	16,604.29	18,168.00	1,563.71	8.61%	36,331.00
5047-001	Telecom	31.53	19.00	(12.53)	-65.95%	180.34	114.00	(66.34)	-58.19%	225.00
	Utilities	4,409.74	6,914.00	2,504.26	36.22%	39,055.92	41,484.00	2,428.08	5.85%	82,956.00
Management Fees										
5051	Management Fees	1,500.00	1,500.00	0.00	0.00%	9,000.00	9,000.00	0.00	0.00%	18,000.00
	Management Fees	1,500.00	1,500.00	0.00	0.00%	9,000.00	9,000.00	0.00	0.00%	18,000.00
Advertising/Marketing										
5069	Other Advertising	8.27	0.00	(8.27)	-100.00%	21.66	0.00	(21.66)	-100.00%	0.00
	Advertising/Marketing	8.27	0.00	(8.27)	-100.00%	21.66	0.00	(21.66)	-100.00%	0.00
Office Expense										
5032	Licenses & Permits	0.00	46.00	46.00	100.00%	61.25	276.00	214.75	77.81%	550.00
5071	Training and Education	0.00	42.00	42.00	100.00%	15.26	252.00	236.74	93.94%	500.00
5073	Postage and Freight	54.36	42.00	(12.36)	-29.43%	483.32	252.00	(231.32)	-91.79%	500.00

Account	Account Name	Jun 2025				YTD (Jan 2025 - Jun 2025)				Annual Budget
		Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
5075	Bank Charges and Fees	0.00	17.00	17.00	100.00%	0.00	102.00	102.00	100.00%	200.00
5076	Office Supplies	0.00	63.00	63.00	100.00%	0.00	378.00	378.00	100.00%	750.00
5078	Mileage Expense	0.00	33.00	33.00	100.00%	0.00	198.00	198.00	100.00%	400.00
5080	Copier Expense	107.52	42.00	(65.52)	-156.00%	368.48	252.00	(116.48)	-46.22%	500.00
5081	Computer Expense	733.07	208.00	(525.07)	-252.44%	1,763.42	1,248.00	(515.42)	-41.30%	2,500.00
5085-002	Dues-Amenities Association	20,960.17	21,136.00	175.83	0.83%	125,761.02	126,816.00	1,054.98	0.83%	253,627.00
5088	Merchant Processing Fees	69.43	63.00	(6.43)	-10.21%	411.92	378.00	(33.92)	-8.97%	750.00
	Office Expense	21,924.55	21,692.00	(232.55)	-1.07%	128,864.67	130,152.00	1,287.33	0.99%	260,277.00
Amenities Expense										
5115	Fire Control	0.00	550.00	550.00	100.00%	14,442.00	3,300.00	(11,142.00)	-337.64%	6,600.00
5123	Golf Cart Maintenance	0.00	13.00	13.00	100.00%	248.11	78.00	(170.11)	-218.09%	150.00
	Amenities Expense	0.00	563.00	563.00	100.00%	14,690.11	3,378.00	(11,312.11)	-334.88%	6,750.00
Interior R&M										
5101	Interior Paint	0.00	0.00	0.00	0.00%	411.87	0.00	(411.87)	-100.00%	0.00
5102	Interior Plumbing	0.00	0.00	0.00	0.00%	96.18	0.00	(96.18)	-100.00%	0.00
5105	Elevator Maintenance	853.60	1,250.00	396.40	31.71%	4,868.00	7,500.00	2,632.00	35.09%	15,000.00
5108	Interior Hardware	0.00	0.00	0.00	0.00%	129.62	0.00	(129.62)	-100.00%	0.00
5112	Interior Electrical	0.00	0.00	0.00	0.00%	0.84	0.00	(0.84)	-100.00%	0.00
5119	Other Interior Maintenance	0.00	0.00	0.00	0.00%	12.30	0.00	(12.30)	-100.00%	0.00
	Interior R&M	853.60	1,250.00	396.40	31.71%	5,518.81	7,500.00	1,981.19	26.42%	15,000.00
Exterior Maintenance										
5109	Pest Control	389.58	417.00	27.42	6.58%	582.44	2,502.00	1,919.56	76.72%	5,000.00
5131	Exterior Painting	0.00	0.00	0.00	0.00%	2,800.00	0.00	(2,800.00)	-100.00%	0.00
5132	Exterior Plumbing	0.00	208.00	208.00	100.00%	709.56	1,248.00	538.44	43.14%	2,500.00
5133	Exterior Doors and Windows	0.00	208.00	208.00	100.00%	0.00	1,248.00	1,248.00	100.00%	2,500.00
5135	Exterior roof Maintenance	0.00	583.00	583.00	100.00%	0.00	3,498.00	3,498.00	100.00%	7,000.00
5136	Exterior Concrete & Masonry	0.00	125.00	125.00	100.00%	0.00	750.00	750.00	100.00%	1,500.00
5137	Exterior Lighting	0.00	417.00	417.00	100.00%	0.00	2,502.00	2,502.00	100.00%	5,000.00
5139	Exterior Electrical	0.00	42.00	42.00	100.00%	0.00	252.00	252.00	100.00%	500.00
5149	Other Exterior Maintenance	0.00	208.00	208.00	100.00%	0.00	1,248.00	1,248.00	100.00%	2,500.00
5152	Pressure Washing	0.00	125.00	125.00	100.00%	10.10	750.00	739.90	98.65%	1,500.00
	Exterior Maintenance	389.58	2,333.00	1,943.42	83.30%	4,102.10	13,998.00	9,895.90	70.70%	28,000.00
Professional Services										
5161	Legal Fees	1,479.00	417.00	(1,062.00)	-254.68%	4,892.50	2,502.00	(2,390.50)	-95.54%	5,000.00
5162	Audit & Accounting	0.00	417.00	417.00	100.00%	6,016.83	2,502.00	(3,514.83)	-140.48%	5,000.00
	Professional Services	1,479.00	834.00	(645.00)	-77.34%	10,909.33	5,004.00	(5,905.33)	-118.01%	10,000.00
Reserve Funding										
1006	Reserve Account	8,405.12	8,333.00	(72.12)	-0.87%	50,371.15	49,998.00	(373.15)	-0.75%	100,000.00
	Total Reserve Funding	8,405.12	8,333.00	(72.12)	-0.87%	50,371.15	49,998.00	(373.15)	-0.75%	100,000.00
	Total Operating Expenses	48,457.80	54,154.00	5,696.20	10.52%	324,613.84	326,854.00	2,240.16	0.69%	653,667.00
	Net Operating Income	5,945.37	1,530.00	4,415.37	288.59%	26,686.28	7,250.00	19,436.28	268.09%	14,537.00
Non-operating Expenses										
Capital Expenses										
5181-002	Capital Building Exterior.	(29,372.00)	27,083.00	56,455.00	208.45%	0.00	162,498.00	162,498.00	100.00%	325,000.00
5225	Special Assessment Facade	0.00	(27,083.00)	(27,083.00)	-100.00%	0.00	(162,498.00)	(162,498.00)	-100.00%	(325,000.00)
5226	Special Assessment Diff in Insurance	0.00	(14,685.00)	(14,685.00)	-100.00%	0.00	(88,110.00)	(88,110.00)	-100.00%	(176,215.00)

Account	Account Name	Jun 2025				YTD (Jan 2025 - Jun 2025)				Annual Budget
		Actual	Budget	\$ Variance	% Variance	Actual	Budget	\$ Variance	% Variance	
5601	Difference in Insurance Premium	0.00	14,685.00	14,685.00	100.00%	0.00	88,110.00	88,110.00	100.00%	176,215.00
	Capital Expenses	(29,372.00)	0.00	29,372.00	100.00%	0.00	0.00	0.00	0.00%	0.00
	Non-operating Expenses	(29,372.00)	0.00	29,372.00	100.00%	0.00	0.00	0.00	0.00%	0.00
	Total Net Income (Loss)	35,317.37	1,530.00	33,787.37	2,208.32%	26,686.28	7,250.00	19,436.28	268.09%	14,537.00

Trailing Income Statement -HOA
Emerald Park HOA
Accrual Basis
Jul 2024 - Jun 2025

Account	Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Total
Property: Emerald Park HOA														
Income														
Total Dues Charged														
3257	Condo Fees	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	34,055.21	54,181.05	54,181.05	54,181.05	54,181.05	786,794.89
	Total Dues Charged	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	34,055.21	54,181.05	54,181.05	54,181.05	54,181.05	786,794.89
Other Income Charged														
3028	Late Fees	200.00	250.00	200.00	300.00	100.00	250.00	0.00	(250.00)	50.00	150.00	150.00	150.00	1,550.00
3047	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	150.00	8,914.86	9,501.63	150.00	4,607.43	0.00	23,323.92
3049	Bad Debt-Other Income	2,078.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,078.61
3461	Interest Income	52.91	48.43	51.56	53.04	50.62	56.10	54.36	52.38	63.13	64.18	66.98	72.12	685.81
	Other Income Charged	2,331.52	298.43	251.56	353.04	150.62	306.10	204.36	8,717.24	9,614.76	364.18	4,824.41	222.12	27,638.34
	Income	78,905.16	76,872.07	76,825.20	76,926.68	76,724.26	76,879.74	76,778.00	42,772.45	63,795.81	54,545.23	59,005.46	54,403.17	814,433.23
Operating Expenses														
Payroll/Benefits														
5001	Management Wages	(4,250.10)	758.46	758.46	1,137.69	758.46	758.46	1,160.00	655.63	1,300.00	430.00	1,200.00	1,200.00	5,867.06
5002	Leasing Wages	0.00	(188.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(188.64)
5003	Maintenance Wages	(5,858.68)	0.00	1,000.00	0.00	5,475.00	0.00	1,840.79	2,133.48	1,923.91	2,914.93	1,241.44	1,067.80	11,738.67
5004	On-Call Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.14	0.00	0.00	10.14
5005	Bonuses	0.00	0.00	0.00	0.00	0.00	76.50	0.00	0.00	0.00	0.00	0.00	0.00	76.50
5009	Benefits	(803.16)	95.56	41.64	63.95	48.98	45.08	457.15	482.47	290.39	384.20	214.78	169.13	1,490.17
5015	Payroll Taxes	(186.28)	58.02	58.02	87.03	58.02	63.88	438.10	429.10	255.79	259.68	195.17	176.01	1,892.54
	Payroll/Benefits	(11,098.22)	723.40	1,858.12	1,288.67	6,340.46	943.92	3,896.04	3,700.68	3,770.09	3,998.95	2,851.39	2,612.94	20,886.44
Insurance														
5021	General Insurance	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	161,250.00
	Insurance	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	6,875.00	161,250.00
Utilities														
5041	Electricity	(4,034.08)	2,069.97	6.60	0.00	1,321.75	489.08	399.26	0.00	2,395.90	356.99	382.40	1,068.90	4,456.77
5041-001	Electricity Vacants	0.00	62.85	0.00	0.00	0.00	0.00	0.00	0.00	1,231.93	0.00	0.00	0.00	1,294.78
5044	Water	0.00	11,720.69	0.00	0.00	0.00	7,511.47	0.00	8,362.00	0.00	8,073.91	0.00	0.00	35,668.07
5044-001	Water Utility Billing	0.00	0.00	0.00	6,382.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,382.55
5045	Internet	518.44	7,702.22	(6,489.68)	0.00	3,087.60	3,087.87	3,242.47	3,309.31	3,368.60	3,309.31	65.29	3,309.31	24,510.74
5046	Garbage	(5,019.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,019.92)
5047	Cable	0.00	8,797.51	464.74	0.00	3,097.47	(2,922.50)	0.00	0.00	0.00	0.00	0.00	0.00	9,437.22
5047-001	Telecom	(286.53)	18.47	18.47	18.50	19.22	0.00	39.23	19.59	19.23	49.25	21.51	31.53	(31.53)
	Utilities	(8,822.09)	30,371.71	(5,999.87)	6,401.05	7,526.04	8,165.92	3,680.96	11,690.90	7,015.66	11,789.46	469.20	4,409.74	76,698.68
Management Fees														
5051	Management Fees	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
	Management Fees	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	18,000.00
Advertising/Marketing														
5069	Other Advertising	(1,480.97)	420.89	(420.98)	0.00	0.00	0.00	0.00	0.00	2.94	0.00	10.45	8.27	(1,459.40)
	Advertising/Marketing	(1,480.97)	420.89	(420.98)	0.00	0.00	0.00	0.00	0.00	2.94	0.00	10.45	8.27	(1,459.40)
Office Expense														
5032	Licenses & Permits	0.00	0.00	0.00	149.00	0.00	0.00	0.00	0.00	0.00	61.25	0.00	0.00	210.25
5071	Training and Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.26	0.00	0.00	15.26
5073	Postage and Freight	0.00	0.00	32.37	29.81	58.33	8.38	108.27	79.27	102.84	88.26	50.32	54.36	612.21
5074	Office Phones	3,259.55	(4,445.51)	0.00	0.00	57.74	(167.37)	0.00	0.00	0.00	0.00	0.00	0.00	(1,295.59)

Account	Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Total
5076	Office Supplies	(42.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(42.37)
5078	Mileage Expense	0.00	0.00	0.00	0.00	0.00	119.18	0.00	0.00	0.00	0.00	0.00	0.00	119.18
5080	Copier Expense	20.68	46.97	534.11	34.37	89.02	0.00	44.87	0.00	88.87	79.00	48.22	107.52	1,093.63
5081	Computer Expense	75.40	75.40	(229.34)	178.41	178.87	178.87	189.07	189.07	189.07	274.07	189.07	733.07	2,221.03
5085-002	Dues-Amenities Association	104,800.85	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	335,362.72
5088	Merchant Processing Fees	57.75	64.08	63.83	71.08	61.28	63.83	64.08	65.12	67.73	77.83	67.73	69.43	793.77
	Office Expense	108,171.86	16,701.11	21,361.14	21,422.84	21,405.41	21,163.06	21,366.46	21,293.63	21,408.68	21,555.84	21,315.51	21,924.55	339,090.09
Amenities Expense														
5115	Fire Control	2,722.00	15,045.00	0.00	75.41	934.00	104.00	0.00	10,490.00	0.00	0.00	3,952.00	0.00	33,322.41
5122	Recreational Maintenance	(4,375.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4,375.65)
5123	Golf Cart Maintenance	56.30	0.00	42.11	0.00	0.00	0.00	54.56	0.00	0.00	0.00	193.55	0.00	346.52
5124	Garage Maintenance	0.00	0.00	0.00	26.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.09
5125	Gate Maintenance	0.00	0.00	0.00	0.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375.00
	Amenities Expense	(1,597.35)	15,045.00	42.11	101.50	1,309.00	104.00	54.56	10,490.00	0.00	0.00	4,145.55	0.00	29,694.37
Interior R&M														
5101	Interior Paint	0.00	0.00	0.00	0.00	0.00	0.00	11.87	400.00	0.00	0.00	0.00	0.00	411.87
5102	Interior Plumbing	0.00	0.00	0.00	0.00	0.00	0.00	96.18	0.00	0.00	0.00	0.00	0.00	96.18
5103	Interior Carpentry	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
5105	Elevator Maintenance	8,850.02	4,064.80	1,131.20	3,850.00	0.00	0.00	0.00	853.60	1,453.60	853.60	853.60	853.60	22,764.02
5108	Interior Hardware	0.00	0.00	0.00	0.00	0.00	0.00	129.62	0.00	0.00	0.00	0.00	0.00	129.62
5112	Interior Electrical	0.00	0.00	0.00	0.00	0.00	0.00	0.84	0.00	0.00	0.00	0.00	0.00	0.84
5119	Other Interior Maintenance	0.00	0.00	0.00	0.00	0.00	41.78	0.00	0.00	12.30	0.00	0.00	0.00	54.08
	Interior R&M	9,050.02	4,064.80	1,131.20	3,850.00	0.00	41.78	238.51	1,253.60	1,465.90	853.60	853.60	853.60	23,656.61
Exterior Maintenance														
5109	Pest Control	115.00	200.00	2,922.50	0.00	407.14	207.14	0.00	0.00	0.00	192.86	0.00	389.58	4,434.22
5131	Exterior Painting	0.00	0.00	0.00	0.00	0.00	112.76	700.00	2,100.00	0.00	0.00	0.00	0.00	2,912.76
5132	Exterior Plumbing	514.17	954.17	(4,418.34)	12.95	0.00	0.00	709.56	0.00	0.00	0.00	0.00	0.00	(2,227.49)
5134	Exterior Carpentry	2,200.00	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,700.00
5137	Exterior Lighting	0.00	0.00	481.16	1,479.01	1,149.85	203.84	0.00	0.00	0.00	0.00	0.00	0.00	3,313.86
5139	Exterior Electrical	0.00	0.00	0.00	420.00	525.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	945.00
5147	Exterior Signage	0.00	156.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156.97
5149	Other Exterior Maintenance	29.11	0.00	(3,765.31)	1,973.13	2,900.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	4,136.93
5152	Pressure Washing	0.00	0.00	0.00	0.00	51.58	0.00	10.10	0.00	0.00	0.00	0.00	0.00	61.68
	Exterior Maintenance	2,858.28	1,311.14	(279.99)	3,885.09	5,033.57	3,523.74	1,419.66	2,100.00	0.00	192.86	0.00	389.58	20,433.93
Grounds Maintenance														
5151	Landscaping Maintenance	(20,727.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(20,727.00)
5160	Tree Removal/Trimming	0.00	(1,834.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,834.62)
	Grounds Maintenance	(20,727.00)	(1,834.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(22,561.62)
Professional Services														
5161	Legal Fees	0.00	2,523.00	0.00	0.00	0.00	2,213.00	0.00	0.00	0.00	0.00	3,413.50	1,479.00	9,628.50
5162	Audit & Accounting	0.00	0.00	7,000.00	0.00	6,500.00	750.00	0.00	16.83	0.00	0.00	6,000.00	0.00	20,266.83
	Professional Services	0.00	2,523.00	7,000.00	0.00	6,500.00	2,963.00	0.00	16.83	0.00	0.00	9,413.50	1,479.00	29,895.33
Reserve Funding														
1006	Reserve Account	3,017.16	3,012.68	3,015.81	3,017.29	3,014.87	56.10	54.36	16,718.38	8,396.13	8,397.18	8,399.98	8,405.12	65,505.06
	Total Reserve Funding	3,017.16	3,012.68	3,015.81	3,017.29	3,014.87	56.10	54.36	16,718.38	8,396.13	8,397.18	8,399.98	8,405.12	65,505.06
	Total Operating Expenses	100,871.69	93,839.11	49,207.54	61,466.44	72,629.35	58,461.52	39,085.55	75,639.02	50,434.40	55,162.89	55,834.18	48,457.80	761,089.49
	Net Operating Income	(21,966.53)	(16,967.04)	27,617.66	15,460.24	4,094.91	18,418.22	37,692.45	(32,866.57)	13,361.41	(617.66)	3,171.28	5,945.37	53,343.74
Non-operating Expenses														
Capital Expenses														
5181-002	Capital Building Exterior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	0.00	0.00	0.00	(29,372.00)	0.00
	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	0.00	0.00	0.00	(29,372.00)	0.00

Account	Account Name	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Total
	Non-operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	0.00	0.00	0.00	(29,372.00)	0.00
	Total Net Income (Loss)	(21,966.53)	(16,967.04)	27,617.66	15,460.24	4,094.91	18,418.22	37,692.45	(62,238.57)	13,361.41	(617.66)	3,171.28	35,317.37	53,343.74

AP Aging
Emerald Park HOA
Jun 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: Canon Financial Services, Inc									
40829881	06/2025	05/12/2025	06/11/2025	42.40	0.00	0.00	42.40	0.00	0.00
41259676	06/2025	06/11/2025	07/11/2025	24.69	0.00	24.69	0.00	0.00	0.00
Canon Financial Services, Inc Total:				67.09	0.00	24.69	42.40	0.00	0.00
Vendor: FEDERAL EXPRESS									
8-895-49937	06/2025	06/17/2025	06/17/2025	32.57	0.00	32.57	0.00	0.00	0.00
8-903-36082	06/2025	06/24/2025	06/24/2025	20.12	0.00	20.12	0.00	0.00	0.00
FEDERAL EXPRESS Total:				52.69	0.00	52.69	0.00	0.00	0.00
Vendor: Greenspoon Marder LLP									
1605810	06/2025	06/11/2025	06/11/2025	354.00	0.00	354.00	0.00	0.00	0.00
1605909	06/2025	06/12/2025	06/12/2025	1,125.00	0.00	1,125.00	0.00	0.00	0.00
Greenspoon Marder LLP Total:				1,479.00	0.00	1,479.00	0.00	0.00	0.00
Vendor: Knox Pest Control, Inc.									
206019	06/2025	06/12/2025	07/12/2025	194.79	0.00	194.79	0.00	0.00	0.00
Knox Pest Control, Inc. Total:				194.79	0.00	194.79	0.00	0.00	0.00
Vendor: Mowrey Elevator Company of Florida, Inc.									
971572	06/2025	06/01/2025	07/01/2025	853.60	0.00	853.60	0.00	0.00	0.00
Mowrey Elevator Company of Florida, Inc. Total:				853.60	0.00	853.60	0.00	0.00	0.00
Vendor: The Overby Company									
192911	06/2025	06/16/2025	07/16/2025	40.43	0.00	40.43	0.00	0.00	0.00
The Overby Company Total:				40.43	0.00	40.43	0.00	0.00	0.00
Vendor: WPMC AMEX									
1148-broadvoiceemerald-061625	06/2025	06/16/2025	06/16/2025	31.53	0.00	31.53	0.00	0.00	0.00
2005-Red Wolf-061825	06/2025	06/18/2025	06/18/2025	331.50	0.00	331.50	0.00	0.00	0.00
2005-Red Wolf-062725	06/2025	06/27/2025	06/27/2025	212.50	0.00	212.50	0.00	0.00	0.00
WPMC AMEX Total:				575.53	0.00	575.53	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	06/2025	06/30/2025	06/30/2025	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:				4,763.13	1,500.00	3,220.73	42.40	0.00	0.00

AP Payment Register
Emerald Park HOA
Jun 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																			
3059	Check	06/04/2025	06/2025	Received	Emerald Park HOA-Operating-8519	PANAMA CITY GOLF CARTS, LLC	193.55	23-5821	05/21/2025	05/2025		5123: Golf Cart Maintenance	Golf cart repair	193.55	0.00	0.00	0.00	193.55	
														Total:	193.55	0.00	0.00	0.00	193.55
3060	Check	06/04/2025	06/2025	Received	Emerald Park HOA-Operating-8519	The Fire Protection Company	3,952.00	3125	05/05/2025	05/2025		5115: Fire Control	Annual fire sprinkler, hydrant, and alarm panel inspection	3,952.00	0.00	0.00	0.00	3,952.00	
														Total:	3,952.00	0.00	0.00	0.00	3,952.00
3061	Check	06/04/2025	06/2025	Received	Emerald Park HOA-Operating-8519	The Overby Company	25.72	192559	05/19/2025	05/2025		5080: Copier Expense	006171	25.72	0.00	0.00	0.00	25.72	
														Total:	25.72	0.00	0.00	0.00	25.72
3062	Check	06/04/2025	06/2025	Received	Emerald Park HOA-Operating-8519	WOODRUFF PROPERTY MANAGEMENT COMPANY	10.45	SpringMgrMeeting-5.25	05/28/2025	05/2025		5069: Other Advertising	Spring manager meeting	10.45	0.00	0.00	0.00	10.45	
														Total:	10.45	0.00	0.00	0.00	10.45
3063	Check	06/04/2025	06/2025	Received	Emerald Park HOA-Operating-8519	WPMC-Florida, Inc	1,500.00	Management Fees	05/31/2025	05/2025		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
3064	Check	06/05/2025	06/2025	Received	Emerald Park HOA-Operating-8519	FPL Northwest FL	382.40	6880-Summary-051425	05/14/2025	05/2025		5041: Electricity	24002-10007	382.40	0.00	0.00	0.00	382.40	
														Total:	382.40	0.00	0.00	0.00	382.40
3065	Check	06/05/2025	06/2025	Received	Emerald Park HOA-Operating-8519	WOW	65.29	6878-WOW-050525	05/05/2025	05/2025		5045: Internet	019675849	65.29	0.00	0.00	0.00	65.29	
														Total:	65.29	0.00	0.00	0.00	65.29
3066	Check	06/11/2025	06/2025	Received	Emerald Park HOA-Operating-8519	FEDERAL EXPRESS	1.67	8-881-50518	06/03/2025	06/2025		5073: Postage and Freight	3274-8493-1	1.67	0.00	0.00	0.00	1.67	
														Total:	1.67	0.00	0.00	0.00	1.67
3067	Check	06/11/2025	06/2025	Received	Emerald Park HOA-Operating-8519	WPMC-Florida, Inc	1,267.41	LL6878-06132025	06/09/2025	06/2025		5001: Management Wages	Management Wages	600.00	0.00	0.00	0.00	600.00	
												5003: Maintenance Wages	Maintenance Wages	495.90	0.00	0.00	0.00	495.90	
												5009: Benefits	Benefits	85.15	0.00	0.00	0.00	85.15	
												5015: Payroll Taxes	Payroll Taxes	86.36	0.00	0.00	0.00	86.36	
														Total:	1,267.41	0.00	0.00	0.00	1,267.41
3068	Check	06/12/2025	06/2025	Received	Emerald Park HOA-Operating-8519	Willis Towers Watson Northeast, Inc.#4557	42,641.06	4015494	04/25/2025	06/2025		1402: Prepaid Insurance	SUNCR-HOSUNCR.2nd Installment	42,641.06	0.00	0.00	0.00	42,641.06	
														Total:	42,641.06	0.00	0.00	0.00	42,641.06
3069	Check	06/18/2025	06/2025	Received	Emerald Park HOA-Operating-8519	Knox Pest Control, Inc.	194.79	181477	05/08/2025	06/2025		5109: Pest Control	May Pest Control	192.86	1.93	0.00	0.00	194.79	
														Total:	192.86	1.93	0.00	0.00	194.79
3070	Check	06/20/2025	06/2025	Received	Emerald Park HOA-Operating-8519	WPMC AMEX	3,450.44	1148-broadvoiceemerald-05162025	05/16/2025	05/2025		5047-001: Telecom	office phones	21.51	0.00	0.00	0.00	21.51	
								1148-SpringMgrMeeting-051425	05/14/2025	06/2025		5069: Other Advertising	Spring manager meeting	8.27	0.00	0.00	0.00	8.27	
								2005-6877-RedWolf-060125	06/01/2025			5081: Computer Expense	IT Services 17%	111.35	0.00	0.00	0.00	111.35	
								2005-IPacket2-052525	05/25/2025			5045: Internet	11172017-02	3,307.34	1.97	0.00	0.00	3,309.31	
										Total:	3,448.47	1.97	0.00	0.00	3,450.44				
3071	Check	06/25/2025	06/2025	Received	Emerald Park HOA-Operating-8519	WPMC-Florida, Inc	1,345.53	LL6878-06272025	06/23/2025	06/2025		5001: Management Wages	Management Wages	600.00	0.00	0.00	0.00	600.00	
												5003: Maintenance Wages	Maintenance Wages	571.90	0.00	0.00	0.00	571.90	
												5009: Benefits	Benefits	83.98	0.00	0.00	0.00	83.98	
												5015: Payroll Taxes	Payroll Taxes	89.65	0.00	0.00	0.00	89.65	
														Total:	1,345.53	0.00	0.00	0.00	1,345.53
3072	Check	06/27/2025	06/2025	Received	Emerald Park HOA-Operating-8519	FPL Northwest FL	1,068.90	6880-Summary-061325	06/13/2025	06/2025		5041: Electricity	24002-10007	1,068.90	0.00	0.00	0.00	1,068.90	
														Total:	1,068.90	0.00	0.00	0.00	1,068.90
Emerald Park HOA Total:							56,099.21											56,099.21	

Delinquency

Emerald Park HOA

Jun 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												
B-107	Meyers, Jason	Current (Month To Month)	0.00	498.42	0.00		0.00	498.42	498.42	0.00	0.00	498.42
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	7,611.10	0.00		7,112.68	498.42	7,611.10	0.00	0.00	7,611.10
M-204	Magill, Carrie	Current	0.00	0.00	0.00		0.00	0.00	0.00	0.00	(614.89)	(614.89)
Emerald Park HOA Totals:			0.00	8,669.80	0.00		7,672.96	996.84	8,669.80	0.00	(614.89)	8,054.91

Payments In Transit
Emerald Park HOA
Jun 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										
D-104	1653705929	489047517	15752448	Current	Arnold, Nicholas	Captured	Visa	06/2025	06/26/2025	200.00
	1653792634	489071372	15752448	Current	Arnold, Nicholas	Captured	MasterCard	06/2025	06/27/2025	146.84
Emerald Park HOA Total:										346.84

Trial Balance
Emerald Park HOA
Accrual Basis
Jun 2025

Account	Account Name	Beginning Balance	Debit	Credit	Net Change	Ending Balance
Property: Emerald Park HOA						
1001	Operating Account	24,530.10	84,161.49	(85,539.53)	(1,378.04)	23,152.06
1006	Escrow - Replacement Reserve	194,343.24	8,405.12	0.00	8,405.12	202,748.36
1019	Payments in Transit	100.00	55,036.33	(54,789.49)	246.84	346.84
1025	Operating - Owner Account	(100,000.00)	0.00	0.00	0.00	(100,000.00)
1290	A/R Tenant Other	8,821.38	55,725.72	(55,877.30)	(151.58)	8,669.80
1402	Prepaid Insurance	126,341.12	42,641.06	(6,875.00)	35,766.06	162,107.18
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	(6,150.92)	56,099.21	(54,711.42)	1,387.79	(4,763.13)
2016	Deposit Refunds	0.00	0.00	(464.89)	(464.89)	(464.89)
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	9,348.90	(9,348.90)	0.00	0.00
2205	Prepaid Dues	(526.08)	46,063.51	(46,152.32)	(88.81)	(614.89)
2930	Retained Earnings	(107,265.17)	0.00	0.00	0.00	(107,265.17)
3028	Late Fees	(100.00)	0.00	(150.00)	(150.00)	(250.00)
3047	Miscellaneous	(23,323.92)	0.00	0.00	0.00	(23,323.92)
3257	Condo Fees	(273,172.00)	464.89	(54,645.94)	(54,181.05)	(327,353.05)
3461	Interest Income	(301.03)	0.00	(72.12)	(72.12)	(373.15)
5001	Management Wages	4,745.63	1,200.00	0.00	1,200.00	5,945.63
5003	Maintenance Wages	10,054.55	1,067.80	0.00	1,067.80	11,122.35
5004	On-Call Wages	10.14	0.00	0.00	0.00	10.14
5009	Benefits	1,828.99	169.13	0.00	169.13	1,998.12
5015	Payroll Taxes	1,577.84	176.01	0.00	176.01	1,753.85
5021	General Insurance	34,375.00	6,875.00	0.00	6,875.00	41,250.00
5032	Licenses & Permits	61.25	0.00	0.00	0.00	61.25
5041	Electricity	3,534.55	1,068.90	0.00	1,068.90	4,603.45
5041-001	Electricity Vacants	1,231.93	0.00	0.00	0.00	1,231.93
5044	Water	16,435.91	0.00	0.00	0.00	16,435.91
5045	Internet	13,294.98	3,309.31	0.00	3,309.31	16,604.29
5047-001	Telecom	148.81	31.53	0.00	31.53	180.34
5051	Management Fees	7,500.00	1,500.00	0.00	1,500.00	9,000.00
5069	Other Advertising	13.39	8.27	0.00	8.27	21.66
5071	Training and Education	15.26	0.00	0.00	0.00	15.26
5073	Postage and Freight	428.96	54.36	0.00	54.36	483.32
5080	Copier Expense	260.96	107.52	0.00	107.52	368.48
5081	Computer Expense	1,030.35	733.07	0.00	733.07	1,763.42
5085-002	Dues-Amenities Association	104,800.85	20,960.17	0.00	20,960.17	125,761.02
5088	Merchant Processing Fees	342.49	69.43	0.00	69.43	411.92
5101	Interior Paint	411.87	0.00	0.00	0.00	411.87
5102	Interior Plumbing	96.18	0.00	0.00	0.00	96.18
5105	Elevator Maintenance	4,014.40	853.60	0.00	853.60	4,868.00
5108	Interior Hardware	129.62	0.00	0.00	0.00	129.62
5109	Pest Control	192.86	389.58	0.00	389.58	582.44
5112	Interior Electrical	0.84	0.00	0.00	0.00	0.84
5115	Fire Control	14,442.00	0.00	0.00	0.00	14,442.00
5119	Other Interior Maintenance	12.30	0.00	0.00	0.00	12.30
5123	Golf Cart Maintenance	248.11	0.00	0.00	0.00	248.11
5131	Exterior Painting	2,800.00	0.00	0.00	0.00	2,800.00
5132	Exterior Plumbing	709.56	0.00	0.00	0.00	709.56
5152	Pressure Washing	10.10	0.00	0.00	0.00	10.10
5161	Legal Fees	3,413.50	1,479.00	0.00	1,479.00	4,892.50

Account	Account Name	Beginning Balance	Debit	Credit	Net Change	Ending Balance
5162	Audit & Accounting	6,016.83	0.00	0.00	0.00	6,016.83
5181-002	Capital Building Exterior.	29,372.00	0.00	(29,372.00)	(29,372.00)	0.00
Emerald Park HOA Total:		0.00	397,998.91	(397,998.91)	0.00	0.00

Summary

Bank Account:	Emerald Park HOA-Operating-8519	Beginning Bank Balance:	\$30,569.57
GL Account:	1001 - Operating Account	Ending Bank Balance:	\$66,862.02
Through Post Month:	06/2025	Attachment:	CHECKING ACCOUNT...

Beginning Bank Balance:	\$30,569.57
Cleared Transactions	
Deposits & Additions:	\$84,161.49
Checks Paid (Decreases):	(\$47,869.04)
Reconciling Items:	\$0.00
Ending Bank Balance:	\$66,862.02
Uncleared Transactions	
Deposits & Additions:	\$0.00
Checks Paid (Decreases):	(\$43,709.96)
Reconciling Items:	\$0.00
Ending Cash Balance:	\$23,152.06
Ending GL Balance:	\$23,152.06
Difference:	\$0.00

Details

Bank Account:	Emerald Park HOA-Operating-8519	Beginning Bank Balance:	\$30,569.57
GL Account:	1001 - Operating Account	Ending Bank Balance:	\$66,862.02
Through Post Month:	06/2025	Attachment:	CHECKING ACCOUNT...

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 12 Item(s)					
06/02/2025	AR Deposit	120302		\$37,917.59	\$37,917.59
06/03/2025	AR Deposit	120317		\$100.00	\$100.00
06/05/2025	AR Deposit	120432		\$6,847.70	\$6,847.70
06/06/2025	AR Deposit	120524		\$3,857.21	\$3,857.21
06/09/2025	AR Deposit	120586		\$1,426.08	\$1,426.08
06/10/2025	AR Deposit	120652		\$1,345.26	\$1,345.26
06/11/2025	AR Deposit	120695		\$448.42	\$448.42
06/12/2025	AR Deposit	120757		\$1,367.45	\$1,367.45
06/18/2025	AR Deposit	120951		\$200.00	\$200.00
06/20/2025	AR Deposit	121025		\$1,079.78	\$1,079.78
06/23/2025	AR Deposit	121080		\$200.00	\$200.00
06/05/2025	J/E	78815	RTI refund for Inv34-1, C#3012	\$29,372.00	\$29,372.00
Total Deposits & Additions:				\$84,161.49	\$84,161.49
Checks Paid (Decreases) - 18 Item(s)					
05/28/2025	Check	3056	FEDERAL EXPRESS	(\$39.47)	(\$39.47)
05/28/2025	Check	3057	Warren Averett, LLC	(\$6,000.00)	(\$6,000.00)
06/04/2025	Check	3059	PANAMA CITY GOLF CARTS, LLC	(\$193.55)	(\$193.55)
06/04/2025	Check	3060	The Fire Protection Company	(\$3,952.00)	(\$3,952.00)
06/04/2025	Check	3061	The Overby Company	(\$25.72)	(\$25.72)
06/04/2025	Check	3062	WOODRUFF PROPERTY MANAGEMENT COMPANY	(\$10.45)	(\$10.45)
06/04/2025	Check	3063	WPMC-Florida, Inc	(\$1,500.00)	(\$1,500.00)
06/05/2025	Check	3064	FPL Northwest FL	(\$382.40)	(\$382.40)
06/05/2025	Check	3065	WOW	(\$65.29)	(\$65.29)
06/11/2025	Check	3066	FEDERAL EXPRESS	(\$1.67)	(\$1.67)
06/11/2025	Check	3067	WPMC-Florida, Inc	(\$1,267.41)	(\$1,267.41)
06/18/2025	Check	3069	Knox Pest Control, Inc.	(\$194.79)	(\$194.79)
06/20/2025	Check	3070	WPMC AMEX	(\$3,450.44)	(\$3,450.44)

06/25/2025	Check	3071	WPMC-Florida, Inc	(\$1,345.53)	(\$1,345.53)
06/01/2025	J/E	78596	Emerald Park HOA Dues to Amenities	(\$20,960.17)	(\$20,960.17)
06/01/2025	J/E	78597	Emerald Park HOA to Reserves	(\$8,333.00)	(\$8,333.00)
06/03/2025	J/E	78742	To record Entrata Core Fees	(\$77.72)	(\$77.72)
06/11/2025	J/E	78943	To record Entrata PS Fee	(\$69.43)	(\$69.43)
Total Checks Paid (Decreases):				(\$47,869.04)	(\$47,869.04)
Reconciling Items - 0					
Total Reconciling Items:				\$0.00	\$0.00
Cleared Total:				\$36,292.45	\$36,292.45

Uncleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Checks Paid (Decreases) 2 - Item(s)					
06/12/2025	Check	3068	Willis Towers Watson Northeast, Inc.#4557	(\$42,641.06)	(\$42,641.06)
06/27/2025	Check	3072	FPL Northwest FL	(\$1,068.90)	(\$1,068.90)
Total Checks Paid (Decreases):				(\$43,709.96)	(\$43,709.96)
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:				(\$43,709.96)	(\$43,709.96)

Summary

Bank Account:	Emerald Park HOA-Reserve-7008	Beginning Bank Balance:	\$194,343.24
GL Account:	1006 - Escrow - Replacement Reserve	Ending Bank Balance:	\$202,748.36
Through Post Month:	06/2025	Attachment:	CHECKING ACCOUNT...

Beginning Bank Balance:	\$194,343.24
Cleared Transactions	
Deposits & Additions:	\$8,405.12
Checks Paid (Decreases):	\$0.00
Reconciling Items:	\$0.00
Ending Bank Balance:	\$202,748.36
Uncleared Transactions	
Deposits & Additions:	\$0.00
Checks Paid (Decreases):	\$0.00
Reconciling Items:	\$0.00
Ending Cash Balance:	\$202,748.36
Ending GL Balance:	\$202,748.36
Difference:	\$0.00

Details

Bank Account:	Emerald Park HOA-Reserve-7008	Beginning Bank Balance:	\$194,343.24
GL Account:	1006 - Escrow - Replacement Reserve	Ending Bank Balance:	\$202,748.36
Through Post Month:	06/2025	Attachment:	CHECKING ACCOUNT...

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 2 Item(s)					
06/01/2025	J/E	78597	Emerald Park HOA to Reserves	\$8,333.00	\$8,333.00
06/30/2025	J/E	79385	To rcd interest pmt- Security-Emerald Park HOA Reserves	\$72.12	\$72.12
Total Deposits & Additions:				\$8,405.12	\$8,405.12
Reconciling Items - 0					
Total Reconciling Items:				\$0.00	\$0.00
Cleared Total:				\$8,405.12	\$8,405.12

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:
05-31-25 thru 06-30-25

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

12

Enhanced Business Account XXXXXX8519 Summary

Balance Last Statement	05-30-25	30,569.57
Amount of Credits	12	84,161.49
Amount of Debits	18	47,869.04
Balance This Statement	06-30-25	66,862.02
Average Balance		\$65,261.06

YOUR DEPOSITS / CREDITS

22388519

<u>Date</u>	<u>Description</u>	<u>Amount</u>
06-02	JUN DUES	37,917.59
06-03	VILLAS AT SUNCRE PSI DISTRI XXXXX9791	100.00
06-05	VILLAS AT SUNCRE PSI DISTRI XXXXX3293	6,847.70
06-05	ROOF TOP INNOV AT REIM PAY	29,372.00
06-06	VILLAS AT SUNCRE PSI DISTRI XXXXX5011	3,857.21
06-09	VILLAS AT SUNCRE PSI DISTRI XXXXX0379	1,426.08
06-10	VILLAS AT SUNCRE PSI DISTRI XXXXX8435	1,345.26
06-11	VILLAS AT SUNCRE PSI DISTRI XXXXX7308	448.42
06-12	VILLAS AT SUNCRE PSI DISTRI XXXXX1140	1,367.45
06-18	VILLAS AT SUNCRE PSI DISTRI XXXXX5179	200.00
06-20	VILLAS AT SUNCRE PSI DISTRI XXXXX0084	1,079.78
06-23	VILLAS AT SUNCRE PSI DISTRI XXXXX9844	200.00

05-31-25 thru 06-30-25

YOUR WITHDRAWALS AND OTHER DEBITS**22388519**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
06-02	JUN TRSF	8,333.00
06-02	JUNE DUES	20,960.17
06-04	ENTRATA PS BILLING 22092227	77.72
06-09	WOW! 8664969669 3704889	65.29
06-12	ENTRATA PS BILLING 22247543	69.43
06-23	WPM AMEX ACH 28068609	3,450.44

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>
06-12	9*	193.55	06-16	3061	25.72	06-18	3066	1.67
06-12	3056	39.47	06-05	3062	10.45	06-12	3067*	1,267.41
06-09	3057*	6,000.00	06-05	3063	1,500.00	06-25	3069*	194.79
06-11	3060	3,952.00	06-10	3064*	382.40	06-27	3071	1,345.53

(*) 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>
06-02	39,193.99	06-09	73,143.52	06-18	70,573.00
06-03	39,293.99	06-10	74,106.38	06-20	71,652.78
06-04	39,216.27	06-11	70,602.80	06-23	68,402.34
06-05	73,925.52	06-12	70,400.39	06-25	68,207.55
06-06	77,782.73	06-16	70,374.67	06-27	66,862.02

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: 06/04/2025

Amount
\$193.55

PAY TO PANAMA CITY GOLF CARTS, LLC
One Hundred Ninety Three Dollars And 55/100

Void after 180 days

PAY PANAMA CITY GOLF CARTS, LLC
TO THE 7822 PANAMA CITY BEACH PARKWAY
ORDER OF PANAMA CITY BEACH, FL 32407

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003059# 1253184468122388519

9 \$193.55 6/12/2025

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: 06/04/2025

Amount
\$39.47

PAY TO FEDERAL EXPRESS
Thirty Nine Dollars And 47/100

Void after 180 days

PAY FEDERAL EXPRESS
TO THE PO Box 560481
ORDER OF Dallas, TX 75266-0481

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003056# 1253184468122388519

3056 \$39.47 6/12/2025

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: 05/28/2025

Amount
\$6,000.00

PAY TO Warren Averett, LLC
Six Thousand Dollars And 00/100

Void after 180 days

PAY Warren Averett, LLC
TO THE 2500 ACTION RD.
ORDER OF VESTAVIA, AL 36224-1219

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003057# 1253184468122388519

3057 \$6,000.00 6/9/2025

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
Date: 06/04/2025

Amount
\$3,952.00

PAY TO The Fire Protection Company
Three Thousand Nine Hundred Fifty Two 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

#003060# 1253184468122388519

3060 \$3,952.00 6/11/2025

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: 06/04/2025

Amount
\$25.72

PAY TO The Overby Company
Twenty Five Dollars And 72/100

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

#003061# 1253184468122388519

3061 \$25.72 6/16/2025

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
Date: 06/04/2025

Amount
\$10.45

PAY TO WOODRUFF PROPERTY MANAGEMENT COMPANY
Ten Dollars And 45/100

Void after 180 days

PAY WOODRUFF PROPERTY MANAGEMENT COMPANY
TO THE 3580 Massee Ln
ORDER OF Columbus, GA 31909

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003062# 1253184468122388519

3062 \$10.45 6/5/2025

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: 06/04/2025

Amount
\$1,500.00

PAY TO WPMC-Florida, Inc
One Thousand Five Hundred Dollars And 00/100

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

#003063# 1253184468122388519

3063 \$1,500.00 6/5/2025

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: 06/05/2025

Amount
\$382.40

PAY TO FPL Northwest FL
Three Hundred Eighty Two Dollars And 40/100

Void after 180 days

PAY FPL Northwest FL
TO THE PO BOX 526643
ORDER OF Miami, FL 33152

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

#003064# 1253184468122388519

3064 \$382.40 6/10/2025

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

Emerald Park Unit Owners Assoc, Inc
Operating Account
3550 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3066
Date: 06/11/2025

Amount
\$1.67

PAY TO FEDERAL EXPRESS
One Dollars And 97/100

VOID after 180 days

PAY TO THE ORDER OF FEDERAL EXPRESS
PO Box 680481
Dallas, TX 75206-0481

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003065⑈ ⑆253184488⑆22388519⑈ ⑆

3066 \$1.67 6/18/2025

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

Emerald Park Unit Owners Assoc, Inc
Operating Account
3550 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3067
Date: 06/11/2025

Amount
\$1,267.41

PAY TO WPMC-Florida, Inc
One Thousand Two Hundred Sixty Seven Dollars And 41/100

VOID after 180 days

PAY TO THE ORDER OF WPMC-Florida, Inc
3680 MASSEE LN STE 240
COLUMBUS, GA 31909-2595

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003067⑈ ⑆253184488⑆22388519⑈ ⑆

3067 \$1,267.41 6/12/2025

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

Emerald Park Unit Owners Assoc, Inc
Operating Account
3550 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3069
Date: 06/18/2025

Amount
\$194.79

PAY TO Knox Pest Control, Inc.
One Hundred Ninety Four Dollars And 79/100

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

⑈003069⑈ ⑆253184488⑆22388519⑈ ⑆

3069 \$194.79 6/25/2025

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

Emerald Park Unit Owners Assoc, Inc
Operating Account
3550 Massee Lane, Suite 240
Columbus, GA 31909

First Federal Bank
3071
Date: 06/25/2025

Amount
\$1,345.53

PAY TO WPMC-Florida, Inc
One Thousand Three Hundred Forty Five Dollars And 53/100

VOID after 180 days

PAY TO THE ORDER OF WPMC-Florida, Inc
3550 MASSEE LN STE 240
COLUMBUS, GA 31909-2595

THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS

⑈003071⑈ ⑆253184488⑆22388519⑈ ⑆

3071 \$1,345.53 6/27/2025

THIS FORM IS PROVIDED TO HELP YOU BALANCE YOUR CHECKBOOK WITH YOUR STATEMENT

[illegible]

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

1. In your checkbook, enter the interest earned, if applicable, on your account as it appears on the front of this statement.
2. Verify that checks are charged on statement for the amount drawn.
3. Be sure that the service charge (if any) or other authorized deductions shown on this statement have been deducted from your checkbook balance.
4. Verify that all deposits have been credited for same amount as on your records.
5. Be sure that all checks outstanding on previous statement have been included on this statement (otherwise, they are still outstanding).
6. Check off on the stubs of your checkbook each of the checks paid by us.
7. Make a list of the numbers and amounts of those checks still outstanding in the space provided.

CUSTOMER SERVICE

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

Billing Rights Summary

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.

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

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 06/30/2025

EMERALD UNIT OWNERS ASSOC

Page 1 of 4

Customer Number: XXXXXX7008

Managing Your Accounts



Branch

Panama City



Customer Care

1-877-499-0572



Mailing Address

P.O. Box 2029
Lake City, FL 32056



Website

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Starting **July 1, 2025**, we are making updates to our Funds Availability Policy as required by the Federal Reserve. The following changes will take place:

- **\$275** of your check deposits will be available next business day (up from \$225).
- For cash withdrawals, you will have access to **\$550** next business day (up from \$450).
- Large deposits over **\$6,725** may be held for longer.

These updates ensure we remain in compliance with federal regulations. If you have any questions, please contact Customer Care at 1-877-499-0572 or visit your local branch.

Summary of Accounts

Account Type	Account Number	Ending Balance
ELITE CASH MANAGEMENT ACCOUNT - HOA	XXXXXXX7008	\$202,748.36

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

ELITE CASH MANAGEMENT ACCOUNT - HOA - XXXXXX7008

Account Summary			Interest Summary	
Date	Description	Amount	Description	Amount
05/31/2025	Beginning Balance	\$194,343.24	Interest Earned From 05/31/2025 Through 06/30/2025	
	2 Credit(s) This Period	\$8,405.12	Annual Percentage Yield Earned	0.42%
	0 Debit(s) This Period	\$0.00	Interest Days	31
06/30/2025	Ending Balance	\$202,748.36	Interest Earned	\$72.12
			Interest Paid This Period	\$72.12
			Interest Paid Year-to-Date	\$373.15
			Average Ledger Balance	\$202,138.62

Deposits		
Date	Description	Amount
06/02/2025	Jun Trsf	\$8,333.00

Other Credits		
Date	Description	Amount
06/30/2025	INTEREST	\$72.12

Daily Balances			
Date	Amount	Date	Amount
06/02/2025	\$202,676.24	06/30/2025	\$202,748.36

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

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GL Details
Emerald Park HOA
Accrual Basis
Jun 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	24,530.10
1001	06/01/2025	06/02/2025	06/2025	JE #78596 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues to Amenities				0.00	(20,960.17)	3,569.93
1001	06/01/2025	06/02/2025	06/2025	JE #78597 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				0.00	(8,333.00)	(4,763.07)
1001	06/03/2025	06/03/2025	06/2025	JE #78742 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				0.00	(77.72)	(4,840.79)
1001	06/04/2025	06/04/2025	06/2025	Check #3059	Vendor Payment			PANAMA CITY GOLF CARTS, LLC		0.00	(193.55)	(5,034.34)
1001	06/04/2025	06/04/2025	06/2025	Check #3060	Vendor Payment			The Fire Protection Company		0.00	(3,952.00)	(8,986.34)
1001	06/04/2025	06/04/2025	06/2025	Check #3061	Vendor Payment			The Overby Company		0.00	(25.72)	(9,012.06)
1001	06/04/2025	06/04/2025	06/2025	Check #3062	Vendor Payment			WOODRUFF PROPERTY MANAGEMENT COMPANY		0.00	(10.45)	(9,022.51)
1001	06/04/2025	06/04/2025	06/2025	Check #3063	Vendor Payment			WPMC-Florida, Inc		0.00	(1,500.00)	(10,522.51)
1001	06/05/2025	06/05/2025	06/2025	Check #3064	Vendor Payment			FPL Northwest FL		0.00	(382.40)	(10,904.91)
1001	06/05/2025	06/05/2025	06/2025	Check #3065	Vendor Payment			WOW		0.00	(65.29)	(10,970.20)
1001	06/05/2025	06/06/2025	06/2025	JE #78815 - RTI refund for Inv34-1, C#3012	General Journal Entry	RTI refund for Inv34-1, C#3012				29,372.00	0.00	18,401.80
1001	06/11/2025	06/11/2025	06/2025	Check #3066	Vendor Payment			FEDERAL EXPRESS		0.00	(1.67)	18,400.13
1001	06/11/2025	06/11/2025	06/2025	Check #3067	Vendor Payment			WPMC-Florida, Inc		0.00	(1,267.41)	17,132.72
1001	06/11/2025	06/12/2025	06/2025	JE #78943 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				0.00	(69.43)	17,063.29
1001	06/12/2025	06/12/2025	06/2025	Check #3068	Vendor Payment			Willis Towers Watson Northeast, Inc.#4557		0.00	(42,641.06)	(25,577.77)
1001	06/18/2025	06/18/2025	06/2025	Check #3069	Vendor Payment			Knox Pest Control, Inc.		0.00	(194.79)	(25,772.56)
1001	06/20/2025	06/20/2025	06/2025	Check #3070	Vendor Payment			WPMC AMEX		0.00	(3,450.44)	(29,223.00)
1001	06/25/2025	06/25/2025	06/2025	Check #3071	Vendor Payment			WPMC-Florida, Inc		0.00	(1,345.53)	(30,568.53)
1001	06/27/2025	06/27/2025	06/2025	Check #3072	Vendor Payment			FPL Northwest FL		0.00	(1,068.90)	(31,637.43)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
1001			06/2025		AR Transactions					54,789.49	0.00	23,152.06
						1001: Operating Account:			(1,378.04)	84,161.49	(85,539.53)	23,152.06
GL Account: 1006: Escrow - Replacement Reserve												
1006					Beginning Balance					0.00	0.00	194,343.24
1006	06/01/2025	06/02/2025	06/2025	JE #78597 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				8,333.00	0.00	202,676.24
1006	06/30/2025	07/01/2025	06/2025	JE #79385 - To record bank interest- Emeralds	General Journal Entry	To rod interest pmt- Security-Emerald Park HOA Reserves				72.12	0.00	202,748.36
						1006: Escrow - Replacement Reserve:			8,405.12	8,405.12	0.00	202,748.36
GL Account: 1019: Payments in Transit												
1019					Beginning Balance					0.00	0.00	100.00
1019			06/2025		AR Transactions					55,036.33	(54,789.49)	346.84
						1019: Payments in Transit:			246.84	55,036.33	(54,789.49)	346.84
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	8,821.38
1290			06/2025		AR Transactions					55,725.72	(55,877.30)	8,669.80
						1290: A/R Tenant Other:			(151.58)	55,725.72	(55,877.30)	8,669.80
GL Account: 1402: Prepaid Insurance												
1402					Beginning Balance					0.00	0.00	126,341.12
1402	04/25/2025	06/12/2025	06/2025	Inv #4015494	Invoice	SUNCR- HOSUNCR:2nd Installment		Willis Towers Watson Northeast, Inc.#4557		42,641.06	0.00	168,982.18
1402	06/01/2025	06/01/2025	06/2025	JE #78532 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				0.00	(6,875.00)	162,107.18
						1402: Prepaid Insurance:			35,766.06	42,641.06	(6,875.00)	162,107.18

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
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	(6,150.92)
2001	04/25/2025	06/12/2025	06/2025	Inv #4015494	Invoice	SUNCR-HOSUNCR:2nd Installment		Willis Towers Watson Northeast, Inc.#4557		0.00	(42,641.06)	(48,791.98)
2001	05/08/2025	06/11/2025	06/2025	Inv #181477	Invoice	May Pest Control		Knox Pest Control, Inc.		0.00	(194.79)	(48,986.77)
2001	05/12/2025	06/30/2025	06/2025	Inv #40829881	Invoice	877882-11		Canon Financial Services, Inc		0.00	(42.40)	(49,029.17)
2001	05/14/2025	06/19/2025	06/2025	Inv #1148-SpringMgrMeeting-051425	Invoice	Spring manager meeting		WPMC AMEX		0.00	(8.27)	(49,037.44)
2001	05/25/2025	06/04/2025	06/2025	Inv #2005-IPacket2-052525	Invoice	11172017-02		WPMC AMEX		0.00	(3,309.31)	(52,346.75)
2001	06/01/2025	06/01/2025	06/2025	Inv #2005-6877.RedWolf-060125	Invoice	IT Services 17%		WPMC AMEX		0.00	(111.35)	(52,458.10)
2001	06/01/2025	06/25/2025	06/2025	Inv #971572	Invoice	Buildings L M O P		Mowrey Elevator Company of Florida, Inc.		0.00	(853.60)	(53,311.70)
2001	06/03/2025	06/04/2025	06/2025	Inv #8-881-50518	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(1.67)	(53,313.37)
2001	06/04/2025	06/04/2025	06/2025	Check #3059	Vendor Payment	Golf cart repair		PANAMA CITY GOLF CARTS, LLC		193.55	0.00	(53,119.82)
2001	06/04/2025	06/04/2025	06/2025	Check #3060	Vendor Payment	Annual fire sprinkler, hydrant, and alarm panel inspection		The Fire Protection Company		3,952.00	0.00	(49,167.82)
2001	06/04/2025	06/04/2025	06/2025	Check #3061	Vendor Payment	006171		The Overby Company		25.72	0.00	(49,142.10)
2001	06/04/2025	06/04/2025	06/2025	Check #3062	Vendor Payment	Spring manager meeting		WOODRUFF PROPERTY MANAGEMENT COMPANY		10.45	0.00	(49,131.65)
2001	06/04/2025	06/04/2025	06/2025	Check #3063	Vendor Payment	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	(47,631.65)
2001	06/05/2025	06/05/2025	06/2025	Check #3064	Vendor Payment	24002-10007		FPL Northwest FL		382.40	0.00	(47,249.25)
2001	06/05/2025	06/05/2025	06/2025	Check #3065	Vendor Payment	019675849		WOW		65.29	0.00	(47,183.96)
2001	06/09/2025	06/09/2025	06/2025	Inv #LL6878-06132025	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(600.00)	(47,783.96)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	06/09/2025	06/09/2025	06/2025	Inv #LL6878-06132025	Invoice	Maintenance Wages		WPMC-Florida, Inc		0.00	(495.90)	(48,279.86)
2001	06/09/2025	06/09/2025	06/2025	Inv #LL6878-06132025	Invoice	Benefits		WPMC-Florida, Inc		0.00	(85.15)	(48,365.01)
2001	06/09/2025	06/09/2025	06/2025	Inv #LL6878-06132025	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(86.36)	(48,451.37)
2001	06/11/2025	06/11/2025	06/2025	Inv #1605810	Invoice	HOA Matters		Greenspoon Marder LLP		0.00	(354.00)	(48,805.37)
2001	06/11/2025	06/11/2025	06/2025	Check #3066	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		1.67	0.00	(48,803.70)
2001	06/11/2025	06/11/2025	06/2025	Check #3067	Vendor Payment	Management Wages		WPMC-Florida, Inc		600.00	0.00	(48,203.70)
2001	06/11/2025	06/11/2025	06/2025	Check #3067	Vendor Payment	Maintenance Wages		WPMC-Florida, Inc		495.90	0.00	(47,707.80)
2001	06/11/2025	06/11/2025	06/2025	Check #3067	Vendor Payment	Benefits		WPMC-Florida, Inc		85.15	0.00	(47,622.65)
2001	06/11/2025	06/11/2025	06/2025	Check #3067	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		86.36	0.00	(47,536.29)
2001	06/11/2025	06/13/2025	06/2025	Inv #41259676	Invoice	877882-11		Canon Financial Services, Inc		0.00	(24.69)	(47,560.98)
2001	06/12/2025	06/12/2025	06/2025	Check #3068	Vendor Payment	SUNCR-HOSUNCR:2nd Installment		Willis Towers Watson Northeast, Inc.#4557		42,641.06	0.00	(4,919.92)
2001	06/12/2025	06/12/2025	06/2025	Inv #1605909	Invoice	Preparation of Notice of Hearing. Review of Florida Statutes Section 718.303 and sent the same to client.; Short term rental issue with two units		Greenspoon Marder LLP		0.00	(1,125.00)	(6,044.92)
2001	06/12/2025	06/23/2025	06/2025	Inv #206019	Invoice	Pest Control		Knox Pest Control, Inc.		0.00	(194.79)	(6,239.71)
2001	06/13/2025	06/19/2025	06/2025	Inv #6880-Summary-061325	Invoice	24002-10007		FPL Northwest FL		0.00	(1,068.90)	(7,308.61)
2001	06/16/2025	06/17/2025	06/2025	Inv #1148-broadvoiceemerald-061625	Invoice	office phones		WPMC AMEX		0.00	(31.53)	(7,340.14)
2001	06/16/2025	06/23/2025	06/2025	Inv #192911	Invoice	Copier		The Overby Company		0.00	(40.43)	(7,380.57)
2001	06/17/2025	06/18/2025	06/2025	Inv #8-895-49937	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(32.57)	(7,413.14)
2001	06/18/2025	06/18/2025	06/2025	Check #3069	Vendor Payment	May Pest Control		Knox Pest Control, Inc.		194.79	0.00	(7,218.35)
2001	06/18/2025	07/01/2025	06/2025	Inv #2005-Red Wolf-061825	Invoice	Monitor, laptop, and mount		WPMC AMEX		0.00	(331.50)	(7,549.85)
2001	06/20/2025	06/20/2025	06/2025	Check #3070	Vendor Payment	office phones		WPMC AMEX		21.51	0.00	(7,528.34)
2001	06/20/2025	06/20/2025	06/2025	Check #3070	Vendor Payment	IT Services 17%		WPMC AMEX		111.35	0.00	(7,416.99)
2001	06/20/2025	06/20/2025	06/2025	Check #3070	Vendor Payment	11172017-02		WPMC AMEX		3,309.31	0.00	(4,107.68)
2001	06/20/2025	06/20/2025	06/2025	Check #3070	Vendor Payment	Spring manager meeting		WPMC AMEX		8.27	0.00	(4,099.41)
2001	06/23/2025	06/23/2025	06/2025	Inv #LL6878-06272025	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(600.00)	(4,699.41)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	06/23/2025	06/23/2025	06/2025	Inv #LL6878-06272025	Invoice	Maintenance Wages		WPMC-Florida, Inc		0.00	(571.90)	(5,271.31)
2001	06/23/2025	06/23/2025	06/2025	Inv #LL6878-06272025	Invoice	Benefits		WPMC-Florida, Inc		0.00	(83.98)	(5,355.29)
2001	06/23/2025	06/23/2025	06/2025	Inv #LL6878-06272025	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(89.65)	(5,444.94)
2001	06/24/2025	06/24/2025	06/2025	Inv #8-903-36082	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(20.12)	(5,465.06)
2001	06/25/2025	06/25/2025	06/2025	Check #3071	Vendor Payment	Management Wages		WPMC-Florida, Inc		600.00	0.00	(4,865.06)
2001	06/25/2025	06/25/2025	06/2025	Check #3071	Vendor Payment	Maintenance Wages		WPMC-Florida, Inc		571.90	0.00	(4,293.16)
2001	06/25/2025	06/25/2025	06/2025	Check #3071	Vendor Payment	Benefits		WPMC-Florida, Inc		83.98	0.00	(4,209.18)
2001	06/25/2025	06/25/2025	06/2025	Check #3071	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		89.65	0.00	(4,119.53)
2001	06/27/2025	06/27/2025	06/2025	Check #3072	Vendor Payment	24002-10007		FPL Northwest FL		1,068.90	0.00	(3,050.63)
2001	06/27/2025	07/01/2025	06/2025	Inv #2005-Red Wolf-062725	Invoice	laptop		WPMC AMEX		0.00	(212.50)	(3,263.13)
2001	06/30/2025	07/01/2025	06/2025	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		0.00	(1,500.00)	(4,763.13)
2001: Accounts Payable:									1,387.79	56,099.21	(54,711.42)	(4,763.13)
GL Account: 2016: Deposit Refunds												
2016					Beginning Balance					0.00	0.00	0.00
2016			06/2025		AR Transactions					0.00	(464.89)	(464.89)
2016: Deposit Refunds:									(464.89)	0.00	(464.89)	(464.89)
GL Account: 2022: Contract Liability - special assessment												
2022					Beginning Balance					0.00	0.00	(76,859.00)
2022: Contract Liability - special assessment:									0.00	0.00	0.00	(76,859.00)
GL Account: 2122: Other Accrued Expenses												
2122					Beginning Balance					0.00	0.00	(29,999.73)
2122: Other Accrued Expenses:									0.00	0.00	0.00	(29,999.73)
GL Account: 2202: Prepaid Rent												
2202					Beginning Balance					0.00	0.00	0.00
2202			06/2025		AR Transactions					9,348.90	(9,348.90)	0.00
2202: Prepaid Rent:									0.00	9,348.90	(9,348.90)	0.00
GL Account: 2205: Prepaid Dues												
2205					Beginning Balance					0.00	0.00	(526.08)
2205			06/2025		AR Transactions					46,063.51	(46,152.32)	(614.89)
2205: Prepaid Dues:									(88.81)	46,063.51	(46,152.32)	(614.89)

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	(107,265.17)
						2930: Retained Earnings:			0.00	0.00	0.00	(107,265.17)
GL Account: 3028: Late Fees												
3028					Beginning Balance					0.00	0.00	(100.00)
3028			06/2025		AR Transactions					0.00	(150.00)	(250.00)
						3028: Late Fees:			(150.00)	0.00	(150.00)	(250.00)
GL Account: 3047: Miscellaneous												
3047					Beginning Balance					0.00	0.00	(23,323.92)
						3047: Miscellaneous:			0.00	0.00	0.00	(23,323.92)
GL Account: 3257: Condo Fees												
3257					Beginning Balance					0.00	0.00	(273,172.00)
3257			06/2025		AR Transactions					464.89	(54,645.94)	(327,353.05)
						3257: Condo Fees:			(54,181.05)	464.89	(54,645.94)	(327,353.05)
GL Account: 3461: Interest Income												
3461					Beginning Balance					0.00	0.00	(301.03)
3461	06/30/2025	07/01/2025	06/2025	JE #79385 - To record bank interest- Emeralds	General Journal Entry	To rcd interest pmt- Security-Emerald Park HOA Reserves				0.00	(72.12)	(373.15)
						3461: Interest Income:			(72.12)	0.00	(72.12)	(373.15)
GL Account: 5001: Management Wages												
5001					Beginning Balance					0.00	0.00	4,745.63
5001	06/09/2025	06/09/2025	06/2025	Inv #LL6878-06132025	Invoice	Management Wages		WPMC-Florida, Inc		600.00	0.00	5,345.63
5001	06/23/2025	06/23/2025	06/2025	Inv #LL6878-06272025	Invoice	Management Wages		WPMC-Florida, Inc		600.00	0.00	5,945.63
						5001: Management Wages:			1,200.00	1,200.00	0.00	5,945.63
GL Account: 5003: Maintenance Wages												
5003					Beginning Balance					0.00	0.00	10,054.55
5003	06/09/2025	06/09/2025	06/2025	Inv #LL6878-06132025	Invoice	Maintenance Wages		WPMC-Florida, Inc		495.90	0.00	10,550.45
5003	06/23/2025	06/23/2025	06/2025	Inv #LL6878-06272025	Invoice	Maintenance Wages		WPMC-Florida, Inc		571.90	0.00	11,122.35
						5003: Maintenance Wages:			1,067.80	1,067.80	0.00	11,122.35

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5004: On-Call Wages												
5004					Beginning Balance					0.00	0.00	10.14
						5004: On-Call Wages:			0.00	0.00	0.00	10.14
GL Account: 5009: Benefits												
5009					Beginning Balance					0.00	0.00	1,828.99
5009	06/09/2025	06/09/2025	06/2025	Inv #LL6878-06132025	Invoice	Benefits		WPMC-Florida, Inc		85.15	0.00	1,914.14
5009	06/23/2025	06/23/2025	06/2025	Inv #LL6878-06272025	Invoice	Benefits		WPMC-Florida, Inc		83.98	0.00	1,998.12
						5009: Benefits:			169.13	169.13	0.00	1,998.12
GL Account: 5015: Payroll Taxes												
5015					Beginning Balance					0.00	0.00	1,577.84
5015	06/09/2025	06/09/2025	06/2025	Inv #LL6878-06132025	Invoice	Payroll Taxes		WPMC-Florida, Inc		86.36	0.00	1,664.20
5015	06/23/2025	06/23/2025	06/2025	Inv #LL6878-06272025	Invoice	Payroll Taxes		WPMC-Florida, Inc		89.65	0.00	1,753.85
						5015: Payroll Taxes:			176.01	176.01	0.00	1,753.85
GL Account: 5021: General Insurance												
5021					Beginning Balance					0.00	0.00	34,375.00
5021	06/01/2025	06/01/2025	06/2025	JE #78532 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				6,875.00	0.00	41,250.00
						5021: General Insurance:			6,875.00	6,875.00	0.00	41,250.00
GL Account: 5032: Licenses & Permits												
5032					Beginning Balance					0.00	0.00	61.25
						5032: Licenses & Permits:			0.00	0.00	0.00	61.25
GL Account: 5041: Electricity												
5041					Beginning Balance					0.00	0.00	3,534.55
5041	06/13/2025	06/19/2025	06/2025	Inv #6880-Summary-061325	Invoice	24002-10007		FPL Northwest FL		1,068.90	0.00	4,603.45
						5041: Electricity:			1,068.90	1,068.90	0.00	4,603.45
GL Account: 5041-001: Electricity Vacants												
5041-001					Beginning Balance					0.00	0.00	1,231.93
						5041-001: Electricity Vacants:			0.00	0.00	0.00	1,231.93

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5044: Water												
5044					Beginning Balance					0.00	0.00	16,435.91
						5044: Water:			0.00	0.00	0.00	16,435.91
GL Account: 5045: Internet												
5045					Beginning Balance					0.00	0.00	13,294.98
5045	05/25/2025	06/04/2025	06/2025	Inv #2005-IPacket2-052525	Invoice	11172017-02		WPMC AMEX		3,309.31	0.00	16,604.29
						5045: Internet:			3,309.31	3,309.31	0.00	16,604.29
GL Account: 5047-001: Telecom												
5047-001					Beginning Balance					0.00	0.00	148.81
5047-001	06/16/2025	06/17/2025	06/2025	Inv #1148-broadvoiceemerald-061625	Invoice	office phones		WPMC AMEX		31.53	0.00	180.34
						5047-001: Telecom:			31.53	31.53	0.00	180.34
GL Account: 5051: Management Fees												
5051					Beginning Balance					0.00	0.00	7,500.00
5051	06/30/2025	07/01/2025	06/2025	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	9,000.00
						5051: Management Fees:			1,500.00	1,500.00	0.00	9,000.00
GL Account: 5069: Other Advertising												
5069					Beginning Balance					0.00	0.00	13.39
5069	05/14/2025	06/19/2025	06/2025	Inv #1148-SpringMgrlMeeting-051425	Invoice	Spring manager meeting		WPMC AMEX		8.27	0.00	21.66
						5069: Other Advertising:			8.27	8.27	0.00	21.66
GL Account: 5071: Training and Education												
5071					Beginning Balance					0.00	0.00	15.26
						5071: Training and Education:			0.00	0.00	0.00	15.26
GL Account: 5073: Postage and Freight												
5073					Beginning Balance					0.00	0.00	428.96
5073	06/03/2025	06/04/2025	06/2025	Inv #8-881-50518	Invoice	3274-8493-1		FEDERAL EXPRESS		1.67	0.00	430.63
5073	06/17/2025	06/18/2025	06/2025	Inv #8-895-49937	Invoice	3274-8493-1		FEDERAL EXPRESS		32.57	0.00	463.20

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5073	06/24/2025	06/24/2025	06/2025	Inv #8-903-36082	Invoice	3274-8493-1		FEDERAL EXPRESS		20.12	0.00	483.32
						5073: Postage and Freight:			54.36	54.36	0.00	483.32
GL Account: 5080: Copier Expense												
5080					Beginning Balance					0.00	0.00	260.96
5080	05/12/2025	06/30/2025	06/2025	Inv #40829881	Invoice	877882-11		Canon Financial Services, Inc		42.40	0.00	303.36
5080	06/11/2025	06/13/2025	06/2025	Inv #41259676	Invoice	877882-11		Canon Financial Services, Inc		24.69	0.00	328.05
5080	06/16/2025	06/23/2025	06/2025	Inv #192911	Invoice	Copier		The Overby Company		40.43	0.00	368.48
						5080: Copier Expense:			107.52	107.52	0.00	368.48
GL Account: 5081: Computer Expense												
5081					Beginning Balance					0.00	0.00	1,030.35
5081	06/01/2025	06/01/2025	06/2025	Inv #2005-6877-RedWolf-060125	Invoice	IT Services 17%		WPMC AMEX		111.35	0.00	1,141.70
5081	06/03/2025	06/03/2025	06/2025	JE #78742 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				77.72	0.00	1,219.42
5081	06/18/2025	07/01/2025	06/2025	Inv #2005-Red Wolf-061825	Invoice	Monitor, laptop, and mount		WPMC AMEX		331.50	0.00	1,550.92
5081	06/27/2025	07/01/2025	06/2025	Inv #2005-Red Wolf-062725	Invoice	laptop		WPMC AMEX		212.50	0.00	1,763.42
						5081: Computer Expense:			733.07	733.07	0.00	1,763.42
GL Account: 5085-002: Dues-Amenities Association												
5085-002					Beginning Balance					0.00	0.00	104,800.85
5085-002	06/01/2025	06/02/2025	06/2025	JE #78596 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues to Amenities				20,960.17	0.00	125,761.02
						5085-002: Dues-Amenities Association:			20,960.17	20,960.17	0.00	125,761.02
GL Account: 5088: Merchant Processing Fees												
5088					Beginning Balance					0.00	0.00	342.49
5088	06/11/2025	06/12/2025	06/2025	JE #78943 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				69.43	0.00	411.92
						5088: Merchant Processing Fees:			69.43	69.43	0.00	411.92

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	411.87
						5101: Interior Paint:			0.00	0.00	0.00	411.87
GL Account: 5102: Interior Plumbing												
5102					Beginning Balance					0.00	0.00	96.18
						5102: Interior Plumbing:			0.00	0.00	0.00	96.18
GL Account: 5105: Elevator Maintenance												
5105					Beginning Balance					0.00	0.00	4,014.40
5105	06/01/2025	06/25/2025	06/2025	Inv #971572	Invoice	Buildings L M O P		Mowrey Elevator Company of Florida, Inc.		853.60	0.00	4,868.00
						5105: Elevator Maintenance:			853.60	853.60	0.00	4,868.00
GL Account: 5108: Interior Hardware												
5108					Beginning Balance					0.00	0.00	129.62
						5108: Interior Hardware:			0.00	0.00	0.00	129.62
GL Account: 5109: Pest Control												
5109					Beginning Balance					0.00	0.00	192.86
5109	05/08/2025	06/11/2025	06/2025	Inv #181477	Invoice	May Pest Control		Knox Pest Control, Inc.		194.79	0.00	387.65
5109	06/12/2025	06/23/2025	06/2025	Inv #206019	Invoice	Pest Control		Knox Pest Control, Inc.		194.79	0.00	582.44
						5109: Pest Control:			389.58	389.58	0.00	582.44
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	14,442.00
						5115: Fire Control:			0.00	0.00	0.00	14,442.00
GL Account: 5119: Other Interior Maintenance												
5119					Beginning Balance					0.00	0.00	12.30
						5119: Other Interior Maintenance:			0.00	0.00	0.00	12.30

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	248.11
						5123: Golf Cart Maintenance:			0.00	0.00	0.00	248.11
GL Account: 5131: Exterior Painting												
5131					Beginning Balance					0.00	0.00	2,800.00
						5131: Exterior Painting:			0.00	0.00	0.00	2,800.00
GL Account: 5132: Exterior Plumbing												
5132					Beginning Balance					0.00	0.00	709.56
						5132: Exterior Plumbing:			0.00	0.00	0.00	709.56
GL Account: 5152: Pressure Washing												
5152					Beginning Balance					0.00	0.00	10.10
						5152: Pressure Washing:			0.00	0.00	0.00	10.10
GL Account: 5161: Legal Fees												
5161					Beginning Balance					0.00	0.00	3,413.50
5161	06/11/2025	06/11/2025	06/2025	Inv #1605810	Invoice	HOA Matters		Greenspoon Marder LLP		354.00	0.00	3,767.50
5161	06/12/2025	06/12/2025	06/2025	Inv #1605909	Invoice	Preparation of Notice of Hearing. Review of Florida Statutes Section 718.303 and sent the same to client.; Short term rental issue with two units		Greenspoon Marder LLP		1,125.00	0.00	4,892.50
						5161: Legal Fees:			1,479.00	1,479.00	0.00	4,892.50
GL Account: 5162: Audit & Accounting												
5162					Beginning Balance					0.00	0.00	6,016.83
						5162: Audit & Accounting:			0.00	0.00	0.00	6,016.83
GL Account: 5181-002: Capital Building Exterior.												
5181-002					Beginning Balance					0.00	0.00	29,372.00
5181-002	06/05/2025	06/06/2025	06/2025	JE #78815 - RTI refund for Inv34-1, C#3012	General Journal Entry	RTI refund for Inv34-1, C#3012				0.00	(29,372.00)	0.00
						5181-002: Capital Building Exterior.:			(29,372.00)	0.00	(29,372.00)	0.00

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
Total:										397,998.91	(397,998.91)	0.00