



HOMEOWNERS ASSOCIATION

Executive Summary
Reporting Period:

March, 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 \$63,796 and total operating expenses were \$50,434, resulting in an NOI of \$13,361.

Capex Items

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

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
Mar 2025

Account	Account Name	Feb 2025	Prior Period Variance	% Change	Mar 2025
Property: Emerald Park HOA					
Assets					
Current Assets					
1001	Operating Account	64,390.63	5,761.67	8.95%	70,152.30
1006	Escrow - Replacement Reserve	169,149.95	8,396.13	4.96%	177,546.08
1019	Payments in Transit	900.00	3,479.44	386.60%	4,379.44
1025	Operating - Owner Account	(100,000.00)	0.00	0.00%	(100,000.00)
1290	A/R Tenant Other	10,116.74	(359.26)	-3.55%	9,757.48
1402	Prepaid Insurance	77,058.85	(5,875.00)	-7.62%	71,183.85
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		221,616.17	11,402.98	5.15%	233,019.15
Assets		221,616.17	11,402.98	5.15%	233,019.15
Liabilities & Equity					
Liabilities					
Current Liabilities					
2001	Accounts Payable	7,843.89	(2,932.80)	-37.39%	4,911.09
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	7,421.76	(7,421.76)	-100.00%	0.00
Current Liabilities		122,124.38	(10,354.56)	-8.48%	111,769.82
Liabilities		122,124.38	(10,354.56)	-8.48%	111,769.82
Equity					
2930	Retained Earnings	107,265.17	0.00	0.00%	107,265.17
3100	Net Income	(7,773.38)	21,757.54	279.90%	13,984.16
Equity		99,491.79	21,757.54	21.87%	121,249.33
Liabilities & Equity		221,616.17	11,402.98	5.15%	233,019.15

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

Account	Account Name	Mar 2025				YTD (Jan 2025 - Mar 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%	164,809.90	163,128.00	1,681.90	1.03%	652,512.00
	Total Dues Charged	54,181.05	54,376.00	(194.95)	-0.36%	164,809.90	163,128.00	1,681.90	1.03%	652,512.00
Other Income Charged										
3028	Late Fees	50.00	171.00	(121.00)	-70.76%	(200.00)	513.00	(713.00)	-138.99%	2,050.00
3047	Miscellaneous	9,501.63	1,137.00	8,364.63	735.68%	18,566.49	3,411.00	15,155.49	444.31%	13,642.00
3461	Interest Income	63.13	0.00	63.13	100.00%	169.87	0.00	169.87	100.00%	0.00
	Other Income Charged	9,614.76	1,308.00	8,306.76	635.07%	18,536.36	3,924.00	14,612.36	372.38%	15,692.00
	Income	63,795.81	55,684.00	8,111.81	14.57%	183,346.26	167,052.00	16,294.26	9.75%	668,204.00
Operating Expenses										
Payroll/Benefits										
5001	Management Wages	1,300.00	1,206.00	(94.00)	-7.79%	3,115.63	3,618.00	502.37	13.89%	15,683.00
5003	Maintenance Wages	1,923.91	1,831.00	(92.91)	-5.07%	5,898.18	5,493.00	(405.18)	-7.38%	23,797.00
5004	On-Call Wages	0.00	77.00	77.00	100.00%	0.00	231.00	231.00	100.00%	1,000.00
5005	Bonuses	0.00	192.00	192.00	100.00%	0.00	576.00	576.00	100.00%	2,500.00
5009	Benefits	290.39	298.00	7.61	2.55%	1,230.01	894.00	(336.01)	-37.59%	3,878.00
5015	Payroll Taxes	255.79	256.00	0.21	0.08%	1,122.99	768.00	(354.99)	-46.22%	3,326.00
	Payroll/Benefits	3,770.09	3,860.00	89.91	2.33%	11,366.81	11,580.00	213.19	1.84%	50,184.00
Insurance										
5021	General Insurance	6,875.00	6,875.00	0.00	0.00%	20,625.00	20,625.00	0.00	0.00%	82,500.00
	Insurance	6,875.00	6,875.00	0.00	0.00%	20,625.00	20,625.00	0.00	0.00%	82,500.00
Utilities										
5041	Electricity	2,395.90	1,000.00	(1,395.90)	-139.59%	2,795.16	3,000.00	204.84	6.83%	12,000.00
5041-001	Electricity Vacants	1,231.93	0.00	(1,231.93)	-100.00%	1,231.93	0.00	(1,231.93)	-100.00%	0.00
5044	Water	0.00	2,867.00	2,867.00	100.00%	8,362.00	8,601.00	239.00	2.78%	34,400.00
5045	Internet	3,368.60	3,028.00	(340.60)	-11.25%	9,920.38	9,084.00	(836.38)	-9.21%	36,331.00
5047-001	Telecom	19.23	19.00	(0.23)	-1.21%	78.05	57.00	(21.05)	-36.93%	225.00
	Utilities	7,015.66	6,914.00	(101.66)	-1.47%	22,387.52	20,742.00	(1,645.52)	-7.93%	82,956.00
Management Fees										
5051	Management Fees	1,500.00	1,500.00	0.00	0.00%	4,500.00	4,500.00	0.00	0.00%	18,000.00
	Management Fees	1,500.00	1,500.00	0.00	0.00%	4,500.00	4,500.00	0.00	0.00%	18,000.00
Advertising/Marketing										
5069	Other Advertising	2.94	0.00	(2.94)	-100.00%	2.94	0.00	(2.94)	-100.00%	0.00
	Advertising/Marketing	2.94	0.00	(2.94)	-100.00%	2.94	0.00	(2.94)	-100.00%	0.00
Office Expense										
5032	Licenses & Permits	0.00	46.00	46.00	100.00%	0.00	138.00	138.00	100.00%	550.00
5071	Training and Education	0.00	42.00	42.00	100.00%	0.00	126.00	126.00	100.00%	500.00
5073	Postage and Freight	102.84	42.00	(60.84)	-144.86%	290.38	126.00	(164.38)	-130.46%	500.00

Account	Account Name	Mar 2025				YTD (Jan 2025 - Mar 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	51.00	51.00	100.00%	200.00
5076	Office Supplies	0.00	63.00	63.00	100.00%	0.00	189.00	189.00	100.00%	750.00
5078	Mileage Expense	0.00	33.00	33.00	100.00%	0.00	99.00	99.00	100.00%	400.00
5080	Copier Expense	88.87	42.00	(46.87)	-111.60%	133.74	126.00	(7.74)	-6.14%	500.00
5081	Computer Expense	189.07	208.00	18.93	9.10%	567.21	624.00	56.79	9.10%	2,500.00
5085-002	Dues-Amenities Association	20,960.17	21,136.00	175.83	0.83%	62,880.51	63,408.00	527.49	0.83%	253,627.00
5088	Merchant Processing Fees	67.73	63.00	(4.73)	-7.51%	196.93	189.00	(7.93)	-4.20%	750.00
	Office Expense	21,408.68	21,692.00	283.32	1.31%	64,068.77	65,076.00	1,007.23	1.55%	260,277.00
Amenities Expense										
5115	Fire Control	0.00	550.00	550.00	100.00%	10,490.00	1,650.00	(8,840.00)	-535.76%	6,600.00
5123	Golf Cart Maintenance	0.00	13.00	13.00	100.00%	54.56	39.00	(15.56)	-39.90%	150.00
	Amenities Expense	0.00	563.00	563.00	100.00%	10,544.56	1,689.00	(8,855.56)	-524.31%	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	1,453.60	1,250.00	(203.60)	-16.29%	2,307.20	3,750.00	1,442.80	38.47%	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	12.30	0.00	(12.30)	-100.00%	12.30	0.00	(12.30)	-100.00%	0.00
	Interior R&M	1,465.90	1,250.00	(215.90)	-17.27%	2,958.01	3,750.00	791.99	21.12%	15,000.00
Exterior Maintenance										
5109	Pest Control	0.00	417.00	417.00	100.00%	0.00	1,251.00	1,251.00	100.00%	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	624.00	(85.56)	-13.71%	2,500.00
5133	Exterior Doors and Windows	0.00	208.00	208.00	100.00%	0.00	624.00	624.00	100.00%	2,500.00
5135	Exterior roof Maintenance	0.00	583.00	583.00	100.00%	0.00	1,749.00	1,749.00	100.00%	7,000.00
5136	Exterior Concrete & Masonry	0.00	125.00	125.00	100.00%	0.00	375.00	375.00	100.00%	1,500.00
5137	Exterior Lighting	0.00	417.00	417.00	100.00%	0.00	1,251.00	1,251.00	100.00%	5,000.00
5139	Exterior Electrical	0.00	42.00	42.00	100.00%	0.00	126.00	126.00	100.00%	500.00
5149	Other Exterior Maintenance	0.00	208.00	208.00	100.00%	0.00	624.00	624.00	100.00%	2,500.00
5152	Pressure Washing	0.00	125.00	125.00	100.00%	10.10	375.00	364.90	97.31%	1,500.00
	Exterior Maintenance	0.00	2,333.00	2,333.00	100.00%	3,519.66	6,999.00	3,479.34	49.71%	28,000.00
Professional Services										
5161	Legal Fees	0.00	417.00	417.00	100.00%	0.00	1,251.00	1,251.00	100.00%	5,000.00
5162	Audit & Accounting	0.00	417.00	417.00	100.00%	16.83	1,251.00	1,234.17	98.65%	5,000.00
	Professional Services	0.00	834.00	834.00	100.00%	16.83	2,502.00	2,485.17	99.33%	10,000.00
Reserve Funding										
1006	Reserve Account	8,396.13	8,333.00	(63.13)	-0.76%	25,168.87	24,999.00	(169.87)	-0.68%	100,000.00
	Total Reserve Funding	8,396.13	8,333.00	(63.13)	-0.76%	25,168.87	24,999.00	(169.87)	-0.68%	100,000.00
	Total Operating Expenses	50,434.40	54,154.00	3,719.60	6.87%	165,158.97	162,462.00	(2,696.97)	-1.66%	653,667.00
	Net Operating Income	13,361.41	1,530.00	11,831.41	773.29%	18,187.29	4,590.00	13,597.29	296.24%	14,537.00
Non-operating Expenses										
Capital Expenses										
5181-002	Capital Building Exterior.	0.00	27,083.00	27,083.00	100.00%	29,372.00	81,249.00	51,877.00	63.85%	325,000.00
5225	Special Assessment Facade	0.00	(27,083.00)	(27,083.00)	-100.00%	0.00	(81,249.00)	(81,249.00)	-100.00%	(325,000.00)
5226	Special Assessment Diff in Insurance	0.00	(14,685.00)	(14,685.00)	-100.00%	0.00	(44,055.00)	(44,055.00)	-100.00%	(176,215.00)

Account	Account Name	Mar 2025				YTD (Jan 2025 - Mar 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	44,055.00	44,055.00	100.00%	176,215.00
	Capital Expenses	0.00	0.00	0.00	0.00%	29,372.00	0.00	(29,372.00)	-100.00%	0.00
	Non-operating Expenses	0.00	0.00	0.00	0.00%	29,372.00	0.00	(29,372.00)	-100.00%	0.00
	Total Net Income (Loss)	13,361.41	1,530.00	11,831.41	773.29%	(11,184.71)	4,590.00	(15,774.71)	-343.68%	14,537.00

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

Account	Account Name	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Total
Property: Emerald Park HOA														
Income														
Total Dues Charged														
3257	Condo Fees	77,233.78	76,013.64	76,476.77	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	34,055.21	54,181.05	853,975.93
	Total Dues Charged	77,233.78	76,013.64	76,476.77	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	76,573.64	34,055.21	54,181.05	853,975.93
Other Income Charged														
3028	Late Fees	200.00	150.00	200.00	200.00	250.00	200.00	300.00	100.00	250.00	0.00	(250.00)	50.00	1,650.00
3047	Miscellaneous	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	8,914.86	9,501.63	18,666.49
3049	Bad Debt-Other Income	0.00	0.00	(2,078.61)	2,078.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3461	Interest Income	47.90	47.64	44.04	52.91	48.43	51.56	53.04	50.62	56.10	54.36	52.38	63.13	622.11
	Other Income Charged	347.90	197.64	(1,834.57)	2,331.52	298.43	251.56	353.04	150.62	306.10	204.36	8,717.24	9,614.76	20,938.60
	Income	77,581.68	76,211.28	74,642.20	78,905.16	76,872.07	76,825.20	76,926.68	76,724.26	76,879.74	76,778.00	42,772.45	63,795.81	874,914.53
Operating Expenses														
Payroll/Benefits														
5001	Management Wages	1,353.85	2,141.55	1,427.70	(4,250.10)	758.46	758.46	1,137.69	758.46	758.46	1,160.00	655.63	1,300.00	7,960.16
5002	Leasing Wages	0.00	0.00	0.00	0.00	(188.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(188.64)
5003	Maintenance Wages	2,058.00	3,229.63	0.00	(5,858.68)	0.00	1,000.00	0.00	5,475.00	0.00	1,840.79	2,133.48	1,923.91	11,802.13
5004	On-Call Wages	18.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.75
5005	Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.50	0.00	0.00	0.00	76.50
5009	Benefits	564.68	678.25	72.29	(803.16)	95.56	41.64	63.95	48.98	45.08	457.15	482.47	290.39	2,037.28
5015	Payroll Taxes	255.27	403.57	109.22	(186.28)	58.02	58.02	87.03	58.02	63.88	438.10	429.10	255.79	2,029.74
	Payroll/Benefits	4,250.55	6,453.00	1,609.21	(11,098.22)	723.40	1,858.12	1,288.67	6,340.46	943.92	3,896.04	3,700.68	3,770.09	23,735.92
Insurance														
5021	General Insurance	20,000.00	18,235.21	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	6,875.00	6,875.00	6,875.00	198,860.21
	Insurance	20,000.00	18,235.21	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	6,875.00	6,875.00	6,875.00	198,860.21
Utilities														
5041	Electricity	2,019.10	1,766.63	1,699.39	(4,034.08)	2,069.97	6.60	0.00	1,321.75	489.08	399.26	0.00	2,395.90	8,133.60
5041-001	Electricity Vacants	0.00	0.00	0.00	0.00	62.85	0.00	0.00	0.00	0.00	0.00	0.00	1,231.93	1,294.78
5044	Water	11,604.64	0.00	11,604.64	0.00	11,720.69	0.00	0.00	0.00	7,511.47	0.00	8,362.00	0.00	50,803.44
5044-001	Water Utility Billing	0.00	0.00	0.00	0.00	0.00	0.00	6,382.55	0.00	0.00	0.00	0.00	0.00	6,382.55
5045	Internet	1,673.92	7,882.78	3,109.76	518.44	7,702.22	(6,489.68)	0.00	3,087.60	3,087.87	3,242.47	3,309.31	3,368.60	30,493.29
5046	Garbage	0.00	0.00	0.00	(5,019.92)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(5,019.92)
5047	Cable	0.00	2,932.50	0.00	0.00	8,797.51	464.74	0.00	3,097.47	(2,922.50)	0.00	0.00	0.00	12,369.72
5047-001	Telecom	158.60	19.42	0.00	(286.53)	18.47	18.47	18.50	19.22	0.00	39.23	19.59	19.23	44.20
	Utilities	15,456.26	12,601.33	16,413.79	(8,822.09)	30,371.71	(5,999.87)	6,401.05	7,526.04	8,165.92	3,680.96	11,690.90	7,015.66	104,501.66
Management Fees														
5051	Management Fees	0.01	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	16,500.01
	Management Fees	0.01	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	16,500.01
Advertising/Marketing														
5069	Other Advertising	317.99	717.99	0.00	(1,480.97)	420.89	(420.98)	0.00	0.00	0.00	0.00	0.00	2.94	(442.14)
	Advertising/Marketing	317.99	717.99	0.00	(1,480.97)	420.89	(420.98)	0.00	0.00	0.00	0.00	0.00	2.94	(442.14)
Office Expense														
5032	Licenses & Permits	0.00	300.00	225.00	0.00	0.00	0.00	149.00	0.00	0.00	0.00	0.00	0.00	674.00
5073	Postage and Freight	127.84	0.00	48.30	0.00	0.00	32.37	29.81	58.33	8.38	108.27	79.27	102.84	595.41
5074	Office Phones	0.00	158.67	0.00	3,259.55	(4,445.51)	0.00	0.00	57.74	(167.37)	0.00	0.00	0.00	(1,136.92)
5076	Office Supplies	129.76	0.00	0.00	(42.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87.39

Account	Account Name	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Total
5078	Mileage Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119.18	0.00	0.00	0.00	119.18
5080	Copier Expense	0.00	0.00	0.00	20.68	46.97	534.11	34.37	89.02	0.00	44.87	0.00	88.87	858.89
5081	Computer Expense	413.13	420.96	75.40	75.40	75.40	(229.34)	178.41	178.87	178.87	189.07	189.07	189.07	1,934.31
5085-002	Dues-Amenities Association	0.00	0.00	41,920.34	104,800.85	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	20,960.17	314,402.55
5088	Merchant Processing Fees	66.63	65.08	64.68	57.75	64.08	63.83	71.08	61.28	63.83	64.08	65.12	67.73	775.17
	Office Expense	737.36	944.71	42,333.72	108,171.86	16,701.11	21,361.14	21,422.84	21,405.41	21,163.06	21,366.46	21,293.63	21,408.68	318,309.98
Amenities Expense														
5104	Interior Cleaning	1,700.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,200.00
5115	Fire Control	0.00	639.00	0.00	2,722.00	15,045.00	0.00	75.41	934.00	104.00	0.00	10,490.00	0.00	30,009.41
5122	Recreational Maintenance	0.00	4,375.65	(145.00)	(4,375.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(145.00)
5123	Golf Cart Maintenance	0.00	0.00	0.00	56.30	0.00	42.11	0.00	0.00	0.00	54.56	0.00	0.00	152.97
5124	Garage Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	26.09	0.00	0.00	0.00	0.00	0.00	26.09
5125	Gate Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375.00	0.00	0.00	0.00	0.00	375.00
	Amenities Expense	1,700.00	6,514.65	(145.00)	(1,597.35)	15,045.00	42.11	101.50	1,309.00	104.00	54.56	10,490.00	0.00	33,618.47
Interior R&M														
5101	Interior Paint	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.87	400.00	0.00	411.87
5102	Interior Plumbing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96.18	0.00	0.00	96.18
5103	Interior Carpentry	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
5105	Elevator Maintenance	1,130.93	0.00	34.51	8,850.02	4,064.80	1,131.20	3,850.00	0.00	0.00	0.00	853.60	1,453.60	21,368.66
5108	Interior Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	129.62	0.00	0.00	129.62
5112	Interior Electrical	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.84	0.00	0.00	0.84
5119	Other Interior Maintenance	111.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.78	0.00	0.00	12.30	165.94
	Interior R&M	1,242.79	0.00	34.51	9,050.02	4,064.80	1,131.20	3,850.00	0.00	41.78	238.51	1,253.60	1,465.90	22,373.11
Exterior Maintenance														
5109	Pest Control	315.00	230.00	1,030.00	115.00	200.00	2,922.50	0.00	407.14	207.14	0.00	0.00	0.00	5,426.78
5131	Exterior Painting	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	112.76	700.00	2,100.00	0.00	3,712.76
5132	Exterior Plumbing	0.00	1,750.00	0.00	514.17	954.17	(4,418.34)	12.95	0.00	0.00	709.56	0.00	0.00	(477.49)
5134	Exterior Carpentry	0.00	18,756.57	0.00	2,200.00	0.00	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	25,456.57
5137	Exterior Lighting	0.00	0.00	0.00	0.00	0.00	481.16	1,479.01	1,149.85	203.84	0.00	0.00	0.00	3,313.86
5139	Exterior Electrical	0.00	0.00	0.00	0.00	0.00	0.00	420.00	525.00	0.00	0.00	0.00	0.00	945.00
5147	Exterior Signage	0.00	0.00	0.00	0.00	156.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156.97
5149	Other Exterior Maintenance	0.00	2,277.14	0.00	29.11	0.00	(3,765.31)	1,973.13	2,900.00	3,000.00	0.00	0.00	0.00	6,414.07
5152	Pressure Washing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.58	0.00	10.10	0.00	0.00	61.68
	Exterior Maintenance	315.00	23,013.71	1,830.00	2,858.28	1,311.14	(279.99)	3,885.09	5,033.57	3,523.74	1,419.66	2,100.00	0.00	45,010.20
Grounds Maintenance														
5151	Landscaping Maintenance	4,548.00	4,548.00	0.00	(20,727.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(11,631.00)
5160	Tree Removal/Trimming	0.00	1,227.82	0.00	0.00	(1,834.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(606.80)
	Grounds Maintenance	4,548.00	5,775.82	0.00	(20,727.00)	(1,834.62)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,237.80)
Professional Services														
5161	Legal Fees	0.00	993.37	0.00	0.00	2,523.00	0.00	0.00	0.00	2,213.00	0.00	0.00	0.00	5,729.37
5162	Audit & Accounting	0.00	12,000.00	0.00	0.00	0.00	7,000.00	0.00	6,500.00	750.00	0.00	16.83	0.00	26,266.83
	Professional Services	0.00	12,993.37	0.00	0.00	2,523.00	7,000.00	0.00	6,500.00	2,963.00	0.00	16.83	0.00	31,996.20
Reserve Funding														
1006	Reserve Account	3,012.15	3,011.89	3,008.29	3,017.16	3,012.68	3,015.81	3,017.29	3,014.87	56.10	54.36	16,718.38	8,396.13	49,335.11
	Total Reserve Funding	3,012.15	3,011.89	3,008.29	3,017.16	3,012.68	3,015.81	3,017.29	3,014.87	56.10	54.36	16,718.38	8,396.13	49,335.11
	Total Operating Expenses	51,580.11	91,761.68	86,584.52	100,871.69	93,839.11	49,207.54	61,466.44	72,629.35	58,461.52	39,085.55	75,639.02	50,434.40	831,560.93
	Net Operating Income	26,001.57	(15,550.40)	(11,942.32)	(21,966.53)	(16,967.04)	27,617.66	15,460.24	4,094.91	18,418.22	37,692.45	(32,866.57)	13,361.41	43,353.60
Non-operating Expenses														
Capital Expenses														
5181-002	Capital Building Exterior	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	0.00	29,372.00
	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	0.00	29,372.00

Account	Account Name	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Total
	Non-operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,372.00	0.00	29,372.00
	Total Net Income (Loss)	26,001.57	(15,550.40)	(11,942.32)	(21,966.53)	(16,967.04)	27,617.66	15,460.24	4,094.91	18,418.22	37,692.45	(62,238.57)	13,361.41	13,981.60

Delinquency
Emerald Park HOA
Mar 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												
G-101	Holding Group LLC, Somerset	Current (Month To Month)	0.00	381.36	0.00		0.00	381.36	381.36	0.00	0.00	381.36
G-106	Hardoin, Brenda	Past	0.00	560.28	0.00	07/11/2023 10:03 AM amintz@thewoodruffway.co m:unit has sold; jessica has been requesting warranty deed; new owner - Harmony Ellsworth	560.28	0.00	560.28	0.00	0.00	560.28
G-106	Mitchell, Harmoni	Current (Month To Month)	0.00	8,815.84	0.00	04/15/2024 11:26 AM amintz@thewoodruffway.co m:Lien filed on unit	8,317.42	498.42	8,815.84	0.00	0.00	8,815.84
Emerald Park HOA Totals:			0.00	9,757.48	0.00		8,877.70	879.78	9,757.48	0.00	0.00	9,757.48

AP Aging
Emerald Park HOA
Mar 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									
37885004	03/2025	01/12/2025	02/11/2025	24.69	0.00	0.00	0.00	24.69	0.00
38713834	03/2025	02/09/2025	03/11/2025	28.93	0.00	0.00	28.93	0.00	0.00
39409840	03/2025	03/12/2025	04/11/2025	28.93	0.00	28.93	0.00	0.00	0.00
Canon Financial Services, Inc Total:				82.55	0.00	28.93	28.93	24.69	0.00
Vendor: WPMC AMEX									
1148-broadvoicee merald-031625	03/2025	03/16/2025	03/16/2025	19.23	0.00	19.23	0.00	0.00	0.00
2005-IPacket2-032 525	03/2025	03/25/2025	03/25/2025	3,309.31	0.00	3,309.31	0.00	0.00	0.00
WPMC AMEX Total:				3,328.54	0.00	3,328.54	0.00	0.00	0.00
Vendor: WPMC-Florida, Inc									
Management Fees	03/2025	03/31/2025	03/31/2025	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:				4,911.09	1,500.00	3,357.47	28.93	24.69	0.00

AP Payment Register
Emerald Park HOA
Mar 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																							
3018	Check	03/05/2025	03/2025	Received	Emerald Park HOA-Operating Account	The Fire Protection Company	2,360.00	2325	01/30/2025	02/2025		5115: Fire Control	SERVICE CALL FOR FIRE ALARM TROUBLES. ADDED A NAPCO DUAL SIM STARLINK PROVIDES BOTH VERIZON AND AT&T CELL NETWORKS.	2,360.00	0.00	0.00	0.00	2,360.00					
														Total:	2,360.00	0.00	0.00	0.00	2,360.00				
3019	Check	03/05/2025	03/2025	Received	Emerald Park HOA-Operating Account	WPMC-Florida, Inc	3,386.70	LL6878-03072025	03/03/2025	03/2025		5001: Management Wages	Management Wages	650.00	0.00	0.00	0.00	650.00					
														5003: Maintenance Wages	Maintenance Wages	971.34	0.00	0.00	0.00	971.34			
														5009: Benefits	Benefits	136.72	0.00	0.00	0.00	136.72			
														5015: Payroll Taxes	Payroll Taxes	128.64	0.00	0.00	0.00	128.64			
														Management Fees	02/28/2025	02/2025	5051: Management Fees	Management Fees	1,500.00	0.00	0.00	0.00	1,500.00
														Total:	3,386.70	0.00	0.00	0.00	3,386.70				
3020	Check	03/12/2025	03/2025	Received	Emerald Park HOA-Operating Account	The Fire Protection Company	600.00	2434	02/26/2025	02/2025		5115: Fire Control	Fire Alarm Monitoring	600.00	0.00	0.00	0.00	600.00					
														Total:	600.00	0.00	0.00	0.00	600.00				
3021	Check	03/13/2025	03/2025	Received	Emerald Park HOA-Operating Account	FPL Northwest FL	2,167.25	6878-2101 Avensong 108-030425	03/04/2025	03/2025		5041-001: Electricity Vacants	21163-24357	284.36	0.00	0.00	0.00	284.36					
														6878-2105 Avensong 103-030425		5041-001: Electricity Vacants	21162-08725	487.57	0.00	0.00	0.00	487.57	
														6878-2107 Avensong 101-030425		5041-001: Electricity Vacants	21163-90655	460.00	0.00	0.00	0.00	460.00	
														6878-8603 Toqua RD-030425		F-101	5041: Electricity	21162-10002	935.32	0.00	0.00	0.00	935.32
														Total:	2,167.25	0.00	0.00	0.00	2,167.25				
3022	Check	03/13/2025	03/2025	Received	Emerald Park HOA-Operating Account	WOW	114.28	6878-INTERNET OFFICE-010525	01/05/2025	01/2025		5045: Internet	019675849	54.99	0.00	0.00	0.00	54.99					
														6878-INTERNET OFFICE-030525	03/05/2025	03/2025	5045: Internet	019675849	59.29	0.00	0.00	0.00	59.29
														Total:	114.28	0.00	0.00	0.00	114.28				
3023	Check	03/19/2025	03/2025	Received	Emerald Park HOA-Operating Account	The Overby Company	6.32	189599	01/16/2025	03/2025		5080: Copier Expense	006171	6.32	0.00	0.00	0.00	6.32					
														Total:	6.32	0.00	0.00	0.00	6.32				
3024	Check	03/19/2025	03/2025	Received	Emerald Park HOA-Operating Account	WPMC-Florida, Inc	1,883.39	LL6878-03212025	03/18/2025	03/2025		5001: Management Wages	Management Wages	650.00	0.00	0.00	0.00	650.00					
														5003: Maintenance Wages	Maintenance Wages	952.57	0.00	0.00	0.00	952.57			
														5009: Benefits	Benefits	153.67	0.00	0.00	0.00	153.67			
														5015: Payroll Taxes	Payroll Taxes	127.15	0.00	0.00	0.00	127.15			
														Total:	1,883.39	0.00	0.00	0.00	1,883.39				
3025	Check	03/25/2025	03/2025	Voided	Emerald Park HOA-Operating Account	Willis Towers Watson Northeast, Inc.#4557	1,000.00	4001518	03/17/2025	03/2025		1402: Prepaid Insurance	GER10015303100	1,000.00	0.00	0.00	0.00	1,000.00					
														Total:	1,000.00	0.00	0.00	0.00	1,000.00				
3026	Check	03/26/2025	03/2025	Received	Emerald Park HOA-Operating Account	WPMC AMEX	3,443.19	1148-Amazon-030425	03/04/2025	03/2025		5069: Other Advertising	Manager meeting items	2.94	0.00	0.00	0.00	2.94					
														1148-broadvoiceemerald-021625	02/16/2025	02/2025	5047-001: Telecom	office phones	19.59	0.00	0.00	0.00	19.59
														2005-6877 RedWolf-030125	03/01/2025	03/2025	5081: Computer Expense	IT Services 17%	111.35	0.00	0.00	0.00	111.35
														2005-IPacket2-021225	02/12/2025	02/2025	5045: Internet	11172017-02	3,307.34	1.97	0.00	0.00	3,309.31
														Total:	3,441.22	1.97	0.00	0.00	3,443.19				
3027	Check	03/28/2025	03/2025	Received	Emerald Park HOA-Operating Account	FEDERAL EXPRESS	102.84	8-802-12958	03/18/2025	03/2025		5073: Postage and Freight	3274-9493-1	102.84	0.00	0.00	0.00	102.84					
														Total:	102.84	0.00	0.00	0.00	102.84				
3028	Check	03/28/2025	03/2025	Received	Emerald Park HOA-Operating Account	HD Supply Facilities Maintenance	12.30	9233323770	01/15/2025	03/2025		5119: Other Interior Maintenance	gloves and trash bags	12.30	0.00	0.00	0.00	12.30					
														Total:	12.30	0.00	0.00	0.00	12.30				
3029	Check	03/28/2025	03/2025	Received	Emerald Park HOA-Operating Account	Mowrey Elevator Company of Florida, Inc.	1,453.60	956482	03/01/2025	03/2025		5105: Elevator Maintenance	Buildings L M O P	853.60	0.00	0.00	0.00	853.60					
														960064	03/07/2025		5105: Elevator Maintenance	BLDG L elevator	600.00	0.00	0.00	0.00	600.00
														Total:	1,453.60	0.00	0.00	0.00	1,453.60				

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
3030	Check	03/31/2025	03/2025	Received	Emerald Park HOA-Operating Account	FPL Northwest FL	1,460.58	6880-Summary-03/14/25	03/14/2025	03/2025		5041: Electricity	24002-10007	1,460.58	0.00	0.00	0.00	1,460.58
Total:														1,460.58	0.00	0.00	0.00	1,460.58
Emerald Park HOA Total:							17,990.45											17,990.45

Payments In Transit
Emerald Park HOA
Mar 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										
F-107	1642416925	487202101	15752467	Current	Malcomson, William & Jennifer	Captured	eCheck	03/2025	03/30/2025	4,379.44
Emerald Park HOA Total:										4,379.44

Trial Balance
Emerald Park HOA
Accrual Basis
Mar 2025

Account	Account Name	Beginning Balance	Debit	Credit	Net Change	Ending Balance
Property: Emerald Park HOA						
1001	Operating Account	64,390.63	53,190.74	(47,429.07)	5,761.67	70,152.30
1006	Escrow - Replacement Reserve	169,149.95	8,396.13	0.00	8,396.13	177,546.08
1019	Payments in Transit	900.00	56,670.18	(53,190.74)	3,479.44	4,379.44
1025	Operating - Owner Account	(100,000.00)	0.00	0.00	0.00	(100,000.00)
1290	A/R Tenant Other	10,116.74	64,182.68	(64,541.94)	(359.26)	9,757.48
1402	Prepaid Insurance	77,058.85	1,000.00	(6,875.00)	(5,875.00)	71,183.85
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	(7,843.89)	17,990.45	(15,057.65)	2,932.80	(4,911.09)
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	7,597.14	(7,597.14)	0.00	0.00
2205	Prepaid Dues	(7,421.76)	60,005.46	(52,583.70)	7,421.76	0.00
2930	Retained Earnings	(107,265.17)	0.00	0.00	0.00	(107,265.17)
3028	Late Fees	250.00	250.00	(300.00)	(50.00)	200.00
3047	Miscellaneous	(9,064.86)	0.00	(9,501.63)	(9,501.63)	(18,566.49)
3257	Condo Fees	(110,628.85)	0.00	(54,181.05)	(54,181.05)	(164,809.90)
3461	Interest Income	(106.74)	0.00	(63.13)	(63.13)	(169.87)
5001	Management Wages	1,815.63	1,300.00	0.00	1,300.00	3,115.63
5003	Maintenance Wages	3,974.27	1,923.91	0.00	1,923.91	5,898.18
5009	Benefits	939.62	290.39	0.00	290.39	1,230.01
5015	Payroll Taxes	867.20	255.79	0.00	255.79	1,122.99
5021	General Insurance	13,750.00	6,875.00	0.00	6,875.00	20,625.00
5041	Electricity	399.26	2,395.90	0.00	2,395.90	2,795.16
5041-001	Electricity Vacants	0.00	1,231.93	0.00	1,231.93	1,231.93
5044	Water	8,362.00	0.00	0.00	0.00	8,362.00
5045	Internet	6,551.78	3,368.60	0.00	3,368.60	9,920.38
5047-001	Telecom	58.82	19.23	0.00	19.23	78.05
5051	Management Fees	3,000.00	1,500.00	0.00	1,500.00	4,500.00
5069	Other Advertising	0.00	2.94	0.00	2.94	2.94
5073	Postage and Freight	187.54	102.84	0.00	102.84	290.38
5080	Copier Expense	44.87	88.87	0.00	88.87	133.74
5081	Computer Expense	378.14	189.07	0.00	189.07	567.21
5085-002	Dues-Amenities Association	41,920.34	20,960.17	0.00	20,960.17	62,880.51
5088	Merchant Processing Fees	129.20	67.73	0.00	67.73	196.93
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	853.60	1,453.60	0.00	1,453.60	2,307.20
5108	Interior Hardware	129.62	0.00	0.00	0.00	129.62
5112	Interior Electrical	0.84	0.00	0.00	0.00	0.84
5115	Fire Control	10,490.00	0.00	0.00	0.00	10,490.00
5119	Other Interior Maintenance	0.00	12.30	0.00	12.30	12.30
5123	Golf Cart Maintenance	54.56	0.00	0.00	0.00	54.56
5131	Exterior Painting	2,800.00	0.00	0.00	0.00	2,800.00
5132	Exterior Plumbing	709.56	0.00	0.00	0.00	709.56
5152	Pressure Washing	10.10	0.00	0.00	0.00	10.10
5162	Audit & Accounting	16.83	0.00	0.00	0.00	16.83
5181-002	Capital Building Exterior.	29,372.00	0.00	0.00	0.00	29,372.00
Emerald Park HOA Total:		0.00	311,321.05	(311,321.05)	0.00	0.00

Summary

Bank Account:	Emerald Park HOA-Operating Account	Beginning Bank Balance:	\$66,520.63
GL Account:	1001 - Operating Account	Ending Bank Balance:	\$74,181.62
Through Post Month:	03/2025	Attachment:	CHECKING ACCOUNT...

Beginning Bank Balance:	\$66,520.63
Cleared Transactions	
Deposits & Additions:	\$53,190.74
Checks Paid (Decreases):	(\$45,529.75)
Reconciling Items:	\$0.00
Ending Bank Balance:	\$74,181.62
Uncleared Transactions	
Deposits & Additions:	\$0.00
Checks Paid (Decreases):	(\$4,029.32)
Reconciling Items:	\$0.00
Ending Cash Balance:	\$70,152.30
Ending GL Balance:	\$70,152.30
Difference:	\$0.00

Details

Bank Account:	Emerald Park HOA-Operating Account	Beginning Bank Balance:	\$66,520.63
GL Account:	1001 - Operating Account	Ending Bank Balance:	\$74,181.62
Through Post Month:	03/2025	Attachment:	CHECKING ACCOUNT...

Cleared Transactions

Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 11 Item(s)					
03/03/2025	AR Deposit	117009		\$37,917.59	\$37,917.59
03/05/2025	AR Deposit	117075		\$900.00	\$900.00
03/06/2025	AR Deposit	117167		\$3,812.28	\$3,812.28
03/07/2025	AR Deposit	117248		\$1,162.52	\$1,162.52
03/10/2025	AR Deposit	117300		\$1,896.84	\$1,896.84
03/12/2025	AR Deposit	117429		\$1,280.58	\$1,280.58
03/13/2025	AR Deposit	117497		\$440.58	\$440.58
03/14/2025	AR Deposit	117540		\$576.08	\$576.08
03/20/2025	AR Deposit	117698		\$248.42	\$248.42
03/21/2025	AR Deposit	117745		\$498.42	\$498.42
03/26/2025	AR Deposit	117869		\$4,457.43	\$4,457.43
Total Deposits & Additions:				\$53,190.74	\$53,190.74
Checks Paid (Decreases) - 13 Item(s)					
02/24/2025	Check	3016	Northeast Series of Lockton Companies, LLC.	(\$2,130.00)	(\$2,130.00)
03/05/2025	Check	3018	The Fire Protection Company	(\$2,360.00)	(\$2,360.00)
03/05/2025	Check	3019	WPMC-Florida, Inc	(\$3,386.70)	(\$3,386.70)
03/12/2025	Check	3020	The Fire Protection Company	(\$600.00)	(\$600.00)
03/13/2025	Check	3021	FPL Northwest FL	(\$2,167.25)	(\$2,167.25)
03/13/2025	Check	3022	WOW	(\$114.28)	(\$114.28)
03/19/2025	Check	3023	The Overby Company	(\$6.32)	(\$6.32)
03/19/2025	Check	3024	WPMC-Florida, Inc	(\$1,883.39)	(\$1,883.39)
03/26/2025	Check	3026	WPMC AMEX	(\$3,443.19)	(\$3,443.19)
03/01/2025	J/E	76062	Emerald Park HOA Dues to Amenities	(\$20,960.17)	(\$20,960.17)
03/01/2025	J/E	76061	Emerald Park HOA to Reserves	(\$8,333.00)	(\$8,333.00)
03/04/2025	J/E	76187	To record Entrata Core Fees	(\$77.72)	(\$77.72)
03/10/2025	J/E	76394	To record Entrata PS Fee	(\$67.73)	(\$67.73)
Total Checks Paid (Decreases):				(\$45,529.75)	(\$45,529.75)

Reconciling Items - 0					
Total Reconciling Items:				\$0.00	\$0.00
Cleared Total:				\$7,660.99	\$7,660.99
Uncleared Transactions					
Date	Type	Trans. #	Name/Description	Amount	Balance
Checks Paid (Decreases) 5 - Item(s)					
03/25/2025	Check	3025	Willis Towers Watson Northeast, Inc.#4557	(\$1,000.00)	(\$1,000.00)
03/28/2025	Check	3027	FEDERAL EXPRESS	(\$102.84)	(\$102.84)
03/28/2025	Check	3028	HD Supply Facilities Maintenance	(\$12.30)	(\$12.30)
03/28/2025	Check	3029	Mowrey Elevator Company of Florida, Inc.	(\$1,453.60)	(\$1,453.60)
03/31/2025	Check	3030	FPL Northwest FL	(\$1,460.58)	(\$1,460.58)
Total Checks Paid (Decreases):				(\$4,029.32)	(\$4,029.32)
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:				(\$4,029.32)	(\$4,029.32)

Summary

Bank Account:	Emerald Park HOA-Reserve Account	Beginning Bank Balance:	\$169,149.95
GL Account:	1006 - Escrow - Replacement Reserve	Ending Bank Balance:	\$177,546.08
Through Post Month:	03/2025	Attachment:	CHECKING ACCOUNT...

Beginning Bank Balance:	\$169,149.95
Cleared Transactions	
Deposits & Additions:	\$8,396.13
Checks Paid (Decreases):	\$0.00
Reconciling Items:	\$0.00
Ending Bank Balance:	\$177,546.08
Uncleared Transactions	
Deposits & Additions:	\$0.00
Checks Paid (Decreases):	\$0.00
Reconciling Items:	\$0.00
Ending Cash Balance:	\$177,546.08
Ending GL Balance:	\$177,546.08
Difference:	\$0.00

Details

Bank Account:	Emerald Park HOA-Reserve Account	Beginning Bank Balance:	\$169,149.95
GL Account:	1006 - Escrow - Replacement Reserve	Ending Bank Balance:	\$177,546.08
Through Post Month:	03/2025	Attachment:	CHECKING ACCOUNT...

Cleared Transactions					
Date	Type	Trans. #	Name/Description	Amount	Balance
Deposits & Additions - 2 Item(s)					
03/01/2025	J/E	76061	Emerald Park HOA to Reserves	\$8,333.00	\$8,333.00
03/31/2025	J/E	76940	To rcd interest pmt- Security-Emerald Park HOA Reserves	\$63.13	\$63.13
Total Deposits & Additions:				\$8,396.13	\$8,396.13
Reconciling Items - 0					
Total Reconciling Items:				\$0.00	\$0.00
Cleared Total:				\$8,396.13	\$8,396.13

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

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Statement Period:
03-01-25 thru 03-31-25

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

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Enhanced Business Account XXXXXX8519 Summary

Balance Last Statement	02-28-25	66,520.63
Amount of Credits	11	53,190.74
Amount of Debits	13	45,529.75
Balance This Statement	03-31-25	74,181.62
Average Balance		\$74,366.95

YOUR DEPOSITS / CREDITS

22388519

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03-03	MARDUES	37,917.59
03-05	VILLAS AT SUNCRE PSI DISTRI XXXXX3516	900.00
03-06	VILLAS AT SUNCRE PSI DISTRI XXXXX7607	3,812.28
03-07	VILLAS AT SUNCRE PSI DISTRI XXXXX1664	1,162.52
03-10	VILLAS AT SUNCRE PSI DISTRI XXXXX6363	1,896.84
03-12	VILLAS AT SUNCRE PSI DISTRI XXXXX6196	1,280.58
03-13	VILLAS AT SUNCRE PSI DISTRI XXXXX1807	440.58
03-14	VILLAS AT SUNCRE PSI DISTRI XXXXX3618	576.08
03-20	VILLAS AT SUNCRE PSI DISTRI XXXXX4291	248.42
03-21	VILLAS AT SUNCRE PSI DISTRI XXXXX6021	498.42
03-26	VILLAS AT SUNCRE PSI DISTRI XXXXX2207	4,457.43

03-01-25 thru 03-31-25

YOUR WITHDRAWALS AND OTHER DEBITS**22388519**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
03-03	MARTRSF	8,333.00
03-03	MARDUES	20,960.17
03-04	ENTRATA PS BILLING 20735252	77.72
03-12	ENTRATA PS BILLING 20862720	67.73
03-14	WOW! 8664969669 2490832	114.28
03-27	WPM AMEX ACH 26161070	3,443.19

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>
03-04	3016*	2,130.00	03-19	3020	600.00	03-20	3024	1,883.39
03-12	3018	2,360.00	03-17	3021*	2,167.25			
03-06	3019	3,386.70	03-26	3023	6.32			

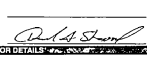
(*) Indicates a gap in check number sequence

ITEMIZATION OF NSF PAID AND RETURNED ITEM FEES

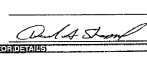
	Total for This Period	Total Year to Date
TOTAL OVERDRAFT FEES:	0.00	0.00
TOTAL RETURNED ITEM FEES:	\$0.00	\$0.00

DAILY BALANCE

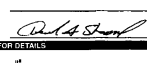
<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>
03-03	75,145.05	03-10	77,322.27	03-19	74,310.25
03-04	72,937.33	03-12	76,175.12	03-20	72,675.28
03-05	73,837.33	03-13	76,615.70	03-21	73,173.70
03-06	74,262.91	03-14	77,077.50	03-26	77,624.81
03-07	75,425.43	03-17	74,910.25	03-27	74,181.62

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	3016 Date: 02/24/2025
PAY TO	Northeast Series of Lockton Companies, LLC.	Amount \$2,130.00
Two Thousand One Hundred Thirty Dollars And 00/100**		
Void after 180 days		
PAY TO THE ORDER OF	Northeast Series of Lockton Companies, LLC. PO BOX 3207 Boston, MA 02241-3207	
THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS		
⑈003016⑈ ⑆263184488⑆22388519⑈		

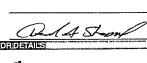
3016 \$2,130.00 3/4/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM® FEATURES		
Emerald Park Unit Owners Assoc, Inc Operating Account 3580 Massee Lane, Suite 240 Columbus, GA 31909	First Federal Bank	3018 Date: 03/05/2025
PAY TO	The Fire Protection Company	Amount \$2,360.00
Two Thousand Three Hundred Sixty Dollars And 00/100**		
Void after 180 days		
PAY TO THE ORDER OF	The Fire Protection Company 410 W. Herman Ave Pensacola, FL 32505	
THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS		
⑈003018⑈ ⑆263184488⑆22388519⑈		

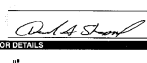
3018 \$2,360.00 3/12/2025

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	3019 Date: 03/05/2025
PAY TO	WPMC-Florida, Inc	Amount \$3,386.70
Three Thousand Three Hundred Eighty Six Dollars And 70/100**		
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		
⑈003019⑈ ⑆263184488⑆22388519⑈		

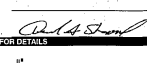
3019 \$3,386.70 3/6/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM® FEATURES		
Emerald Park Unit Owners Assoc, Inc Operating Account 3580 Massee Lane, Suite 240 Columbus, GA 31909	First Federal Bank	3020 Date: 03/12/2025
PAY TO	The Fire Protection Company	Amount \$600.00
Six Hundred Dollars And 00/100**		
Void after 180 days		
PAY TO THE ORDER OF	The Fire Protection Company 410 W. Herman Ave Pensacola, FL 32505	
THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS		
⑈003020⑈ ⑆263184488⑆22388519⑈		

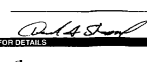
3020 \$600.00 3/19/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM® FEATURES		
Emerald Park Unit Owners Assoc, Inc Operating Account 3580 Massee Lane, Suite 240 Columbus, GA 31909	First Federal Bank	3021 Date: 03/13/2025
PAY TO	FPL Northwest FL	Amount \$2,167.25
Two Thousand One Hundred Sixty Seven Dollars And 25/100**		
Void after 180 days		
PAY TO THE ORDER OF	FPL Northwest FL PO BOX 29090 MIAMI, FL 33102-8090	
THIS CHECK CONTAINS MULTIPLE SECURITY FEATURES - SEE BACK FOR DETAILS		
⑈003021⑈ ⑆263184488⑆22388519⑈		

3021 \$2,167.25 3/17/2025

WARNING - THIS CHECK IS PROTECTED BY SPECIAL SECURITY GUARD PROGRAM® FEATURES		
Emerald Park Unit Owners Assoc, Inc Operating Account 3580 Massee Lane, Suite 240 Columbus, GA 31909	First Federal Bank	3023 Date: 03/19/2025
PAY TO	The Overby Company	Amount \$6.32
Six Dollars And 32/100**		
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		
⑈003023⑈ ⑆263184488⑆22388519⑈		

3023 \$6.32 3/26/2025

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	3024 Date: 03/19/2025
PAY TO	WPMC-Florida, Inc	Amount \$1,883.39
One Thousand Eight Hundred Eighty Three Dollars And 39/100**		
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		
⑈003024⑈ ⑆263184488⑆22388519⑈		

3024 \$1,883.39 3/20/2025



FIRST FEDERAL BANK

P. O Box 2029
Lake City, FL 32056

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

Statement Ending 03/31/2025

EMERALD UNIT OWNERS ASSOC

Page 1 of 2

Customer Number: XXXXXX7008

Managing Your Accounts



Branch Panama City



Customer Care 1-877-499-0572



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



Website www.ffbf.com

Summary of Accounts

Account Type	Account Number	Ending Balance
ELITE CASH MANAGEMENT ACCOUNT - HOA	XXXXXXX7008	\$177,546.08

ELITE CASH MANAGEMENT ACCOUNT - HOA - XXXXXX7008

Account Summary

Date	Description	Amount
03/01/2025	Beginning Balance	\$169,149.95
	2 Credit(s) This Period	\$8,396.13
	0 Debit(s) This Period	\$0.00
03/31/2025	Ending Balance	\$177,546.08

Interest Summary

Description	Amount
Interest Earned From 03/01/2025 Through 03/31/2025	
Annual Percentage Yield Earned	0.42%
Interest Days	31
Interest Earned	\$63.13
Interest Paid This Period	\$63.13
Interest Paid Year-to-Date	\$169.87
Average Ledger Balance	\$176,945.33

Deposits

Date	Description	Amount
03/03/2025	Mar Trsf	\$8,333.00

Other Credits

Date	Description	Amount
03/31/2025	INTEREST	\$63.13

Daily Balances

Date	Amount	Date	Amount
03/03/2025	\$177,482.95	03/31/2025	\$177,546.08

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

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

GL Details
Emerald Park HOA
Accrual Basis
Mar 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	64,390.63
1001	03/01/2025	03/03/2025	03/2025	JE #76062 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues to Amenities				0.00	(20,960.17)	43,430.46
1001	03/01/2025	03/03/2025	03/2025	JE #76061 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				0.00	(8,333.00)	35,097.46
1001	03/04/2025	03/04/2025	03/2025	JE #76187 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				0.00	(77.72)	35,019.74
1001	03/05/2025	03/05/2025	03/2025	Check #3018	Vendor Payment			The Fire Protection Company		0.00	(2,360.00)	32,659.74
1001	03/05/2025	03/05/2025	03/2025	Check #3019	Vendor Payment			WPMC-Florida, Inc		0.00	(3,386.70)	29,273.04
1001	03/10/2025	03/12/2025	03/2025	JE #76394 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				0.00	(67.73)	29,205.31
1001	03/12/2025	03/12/2025	03/2025	Check #3020	Vendor Payment			The Fire Protection Company		0.00	(600.00)	28,605.31
1001	03/13/2025	03/13/2025	03/2025	Check #3021	Vendor Payment			FPL Northwest FL		0.00	(2,167.25)	26,438.06
1001	03/13/2025	03/13/2025	03/2025	Check #3022	Vendor Payment			WOW		0.00	(114.28)	26,323.78
1001	03/19/2025	03/19/2025	03/2025	Check #3023	Vendor Payment			The Overby Company		0.00	(6.32)	26,317.46
1001	03/19/2025	03/19/2025	03/2025	Check #3024	Vendor Payment			WPMC-Florida, Inc		0.00	(1,883.39)	24,434.07
1001	03/25/2025	03/25/2025	03/2025	Check #3025	Vendor Payment			Willis Towers Watson Northeast, Inc.#4557		0.00	(1,000.00)	23,434.07
1001	03/26/2025	03/26/2025	03/2025	Check #3026	Vendor Payment			WPMC AMEX		0.00	(3,443.19)	19,990.88
1001	03/28/2025	03/28/2025	03/2025	Check #3027	Vendor Payment			FEDERAL EXPRESS		0.00	(102.84)	19,888.04
1001	03/28/2025	03/28/2025	03/2025	Check #3028	Vendor Payment			HD Supply Facilities Maintenance		0.00	(12.30)	19,875.74
1001	03/28/2025	03/28/2025	03/2025	Check #3029	Vendor Payment			Mowrey Elevator Company of Florida, Inc.		0.00	(1,453.60)	18,422.14
1001	03/31/2025	03/31/2025	03/2025	Check #3030	Vendor Payment			FPL Northwest FL		0.00	(1,460.58)	16,961.56
1001			03/2025	AR Transactions						53,190.74	0.00	70,152.30
1001: Operating Account:									5,761.67	53,190.74	(47,429.07)	70,152.30
GL Account: 1006: Escrow - Replacement Reserve												
1006					Beginning Balance					0.00	0.00	169,149.95

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
1006	03/01/2025	03/03/2025	03/2025	JE #76061 - Emerald Park HOA to Reserves	General Journal Entry	Emerald Park HOA to Reserves				8,333.00	0.00	177,482.95
1006	03/31/2025	04/01/2025	03/2025	JE #76940 - To record bank interest- Emeralds	General Journal Entry	To rod interest pmt- Security-Emerald Park HOA Reserves				63.13	0.00	177,546.08
						1006: Escrow - Replacement Reserve:			8,396.13	8,396.13	0.00	177,546.08
GL Account: 1019: Payments in Transit												
1019					Beginning Balance					0.00	0.00	900.00
1019			03/2025		AR Transactions					56,670.18	(53,190.74)	4,379.44
						1019: Payments in Transit:			3,479.44	56,670.18	(53,190.74)	4,379.44
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	10,116.74
1290			03/2025		AR Transactions					64,182.68	(64,541.94)	9,757.48
						1290: A/R Tenant Other:			(359.26)	64,182.68	(64,541.94)	9,757.48
GL Account: 1402: Prepaid Insurance												
1402					Beginning Balance					0.00	0.00	77,058.85
1402	03/01/2025	03/01/2025	03/2025	JE #75962 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				0.00	(6,875.00)	70,183.85
1402	03/17/2025	03/25/2025	03/2025	Inv #4001518	Invoice	GER10015303100		Willis Towers Watson Northeast, Inc.#4557		1,000.00	0.00	71,183.85
						1402: Prepaid Insurance:			(5,875.00)	1,000.00	(6,875.00)	71,183.85
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)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 2001: Accounts Payable												
2001					Beginning Balance					0.00	0.00	(7,843.89)
2001	01/12/2025	03/25/2025	03/2025	Inv #37885004	Invoice	877882-11		Canon Financial Services, Inc		0.00	(24.69)	(7,868.58)
2001	01/15/2025	03/24/2025	03/2025	Inv #9233323770	Invoice	gloves and trash bags		HD Supply Facilities Maintenance		0.00	(12.30)	(7,880.88)
2001	01/16/2025	03/13/2025	03/2025	Inv #189599	Invoice	006171		The Overby Company		0.00	(6.32)	(7,887.20)
2001	02/09/2025	03/26/2025	03/2025	Inv #38713834	Invoice	877882-11		Canon Financial Services, Inc		0.00	(28.93)	(7,916.13)
2001	03/01/2025	03/03/2025	03/2025	Inv #2005-6877.RedWolf-030125	Invoice	IT Services 17%		WPMC AMEX		0.00	(111.35)	(8,027.48)
2001	03/01/2025	03/24/2025	03/2025	Inv #956482	Invoice	Buildings L M O P		Mowrey Elevator Company of Florida, Inc.		0.00	(853.60)	(8,881.08)
2001	03/03/2025	03/04/2025	03/2025	Inv #LL6878-03072025	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(650.00)	(9,531.08)
2001	03/03/2025	03/04/2025	03/2025	Inv #LL6878-03072025	Invoice	Maintenance Wages		WPMC-Florida, Inc		0.00	(971.34)	(10,502.42)
2001	03/03/2025	03/04/2025	03/2025	Inv #LL6878-03072025	Invoice	Benefits		WPMC-Florida, Inc		0.00	(136.72)	(10,639.14)
2001	03/03/2025	03/04/2025	03/2025	Inv #LL6878-03072025	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(128.64)	(10,767.78)
2001	03/04/2025	03/12/2025	03/2025	Inv #6878-8603 Toqua RD-030425	Invoice	21162-10002	F-101	FPL Northwest FL		0.00	(935.32)	(11,703.10)
2001	03/04/2025	03/12/2025	03/2025	Inv #6878-2101 Avensong 108-030425	Invoice	21163-24357		FPL Northwest FL		0.00	(284.36)	(11,987.46)
2001	03/04/2025	03/12/2025	03/2025	Inv #6878-2107 Avensong 101-030425	Invoice	21163-90655		FPL Northwest FL		0.00	(460.00)	(12,447.46)
2001	03/04/2025	03/12/2025	03/2025	Inv #6878-2105 Avensong 103-030425	Invoice	21162-08725		FPL Northwest FL		0.00	(487.57)	(12,935.03)
2001	03/04/2025	03/18/2025	03/2025	Inv #1148-Amazon-030425	Invoice	Manager meeting items		WPMC AMEX		0.00	(2.94)	(12,937.97)
2001	03/05/2025	03/05/2025	03/2025	Check #3018	Vendor Payment	SERVICE CALL FOR FIRE ALARM TROUBLES. ADDED A NAPCO DUAL SIM STARLINK PROVIDES BOTH VERIZON AND AT&T CELL NETWORKS.		The Fire Protection Company		2,360.00	0.00	(10,577.97)
2001	03/05/2025	03/05/2025	03/2025	Check #3019	Vendor Payment	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	(9,077.97)
2001	03/05/2025	03/05/2025	03/2025	Check #3019	Vendor Payment	Management Wages		WPMC-Florida, Inc		650.00	0.00	(8,427.97)
2001	03/05/2025	03/05/2025	03/2025	Check #3019	Vendor Payment	Maintenance Wages		WPMC-Florida, Inc		971.34	0.00	(7,456.63)
2001	03/05/2025	03/05/2025	03/2025	Check #3019	Vendor Payment	Benefits		WPMC-Florida, Inc		136.72	0.00	(7,319.91)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	03/05/2025	03/05/2025	03/2025	Check #3019	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		128.64	0.00	(7,191.27)
2001	03/05/2025	03/13/2025	03/2025	Inv #6878-INTERNET OFFICE-030525	Invoice	019675849		WOW		0.00	(59.29)	(7,250.56)
2001	03/07/2025	03/21/2025	03/2025	Inv #960064	Invoice	BLDG L elevator		Mowrey Elevator Company of Florida, Inc.		0.00	(600.00)	(7,850.56)
2001	03/12/2025	03/12/2025	03/2025	Check #3020	Vendor Payment	Fire Alarm Monitoring		The Fire Protection Company		600.00	0.00	(7,250.56)
2001	03/12/2025	03/26/2025	03/2025	Inv #39409840	Invoice	877882-11		Canon Financial Services, Inc		0.00	(28.93)	(7,279.49)
2001	03/13/2025	03/13/2025	03/2025	Check #3021	Vendor Payment	21162-08725		FPL Northwest FL		487.57	0.00	(6,791.92)
2001	03/13/2025	03/13/2025	03/2025	Check #3021	Vendor Payment	21163-90655		FPL Northwest FL		460.00	0.00	(6,331.92)
2001	03/13/2025	03/13/2025	03/2025	Check #3021	Vendor Payment	21163-24357		FPL Northwest FL		284.36	0.00	(6,047.56)
2001	03/13/2025	03/13/2025	03/2025	Check #3021	Vendor Payment	21162-10002	F-101	FPL Northwest FL		935.32	0.00	(5,112.24)
2001	03/13/2025	03/13/2025	03/2025	Check #3022	Vendor Payment	019675849		WOW		59.29	0.00	(5,052.95)
2001	03/13/2025	03/13/2025	03/2025	Check #3022	Vendor Payment	019675849		WOW		54.99	0.00	(4,997.96)
2001	03/14/2025	03/20/2025	03/2025	Inv #6880-Summary-031 425	Invoice	24002-10007		FPL Northwest FL		0.00	(1,460.58)	(6,458.54)
2001	03/16/2025	03/24/2025	03/2025	Inv #1148-broadvoiceem erald-031625	Invoice	office phones		WPMC AMEX		0.00	(19.23)	(6,477.77)
2001	03/17/2025	03/25/2025	03/2025	Inv #4001518	Invoice	GER10015303100		Willis Towers Watson Northeast, Inc.#4557		0.00	(1,000.00)	(7,477.77)
2001	03/18/2025	03/18/2025	03/2025	Inv #LL6878-03212025	Invoice	Management Wages		WPMC-Florida, Inc		0.00	(650.00)	(8,127.77)
2001	03/18/2025	03/18/2025	03/2025	Inv #LL6878-03212025	Invoice	Maintenance Wages		WPMC-Florida, Inc		0.00	(952.57)	(9,080.34)
2001	03/18/2025	03/18/2025	03/2025	Inv #LL6878-03212025	Invoice	Benefits		WPMC-Florida, Inc		0.00	(153.67)	(9,234.01)
2001	03/18/2025	03/18/2025	03/2025	Inv #LL6878-03212025	Invoice	Payroll Taxes		WPMC-Florida, Inc		0.00	(127.15)	(9,361.16)
2001	03/18/2025	03/19/2025	03/2025	Inv #8-802-12958	Invoice	3274-8493-1		FEDERAL EXPRESS		0.00	(102.84)	(9,464.00)
2001	03/19/2025	03/19/2025	03/2025	Check #3023	Vendor Payment	006171		The Overby Company		6.32	0.00	(9,457.68)
2001	03/19/2025	03/19/2025	03/2025	Check #3024	Vendor Payment	Management Wages		WPMC-Florida, Inc		650.00	0.00	(8,807.68)
2001	03/19/2025	03/19/2025	03/2025	Check #3024	Vendor Payment	Maintenance Wages		WPMC-Florida, Inc		952.57	0.00	(7,855.11)
2001	03/19/2025	03/19/2025	03/2025	Check #3024	Vendor Payment	Benefits		WPMC-Florida, Inc		153.67	0.00	(7,701.44)
2001	03/19/2025	03/19/2025	03/2025	Check #3024	Vendor Payment	Payroll Taxes		WPMC-Florida, Inc		127.15	0.00	(7,574.29)
2001	03/25/2025	03/25/2025	03/2025	Check #3025	Vendor Payment	GER10015303100		Willis Towers Watson Northeast, Inc.#4557		1,000.00	0.00	(6,574.29)
2001	03/25/2025	03/25/2025	03/2025	Inv #2005-IPacket2-0325 25	Invoice	11172017-02		WPMC AMEX		0.00	(3,309.31)	(9,883.60)
2001	03/26/2025	03/26/2025	03/2025	Check #3026	Vendor Payment	office phones		WPMC AMEX		19.59	0.00	(9,864.01)
2001	03/26/2025	03/26/2025	03/2025	Check #3026	Vendor Payment	11172017-02		WPMC AMEX		3,309.31	0.00	(6,554.70)

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
2001	03/26/2025	03/26/2025	03/2025	Check #3026	Vendor Payment	IT Services 17%		WPMC AMEX		111.35	0.00	(6,443.35)
2001	03/26/2025	03/26/2025	03/2025	Check #3026	Vendor Payment	Manager meeting items		WPMC AMEX		2.94	0.00	(6,440.41)
2001	03/28/2025	03/28/2025	03/2025	Check #3027	Vendor Payment	3274-8493-1		FEDERAL EXPRESS		102.84	0.00	(6,337.57)
2001	03/28/2025	03/28/2025	03/2025	Check #3028	Vendor Payment	gloves and trash bags		HD Supply Facilities Maintenance		12.30	0.00	(6,325.27)
2001	03/28/2025	03/28/2025	03/2025	Check #3029	Vendor Payment	BLDG L elevator		Mowrey Elevator Company of Florida, Inc.		600.00	0.00	(5,725.27)
2001	03/28/2025	03/28/2025	03/2025	Check #3029	Vendor Payment	Buildings L M O P		Mowrey Elevator Company of Florida, Inc.		853.60	0.00	(4,871.67)
2001	03/31/2025	03/31/2025	03/2025	Check #3030	Vendor Payment	24002-10007		FPL Northwest FL		1,460.58	0.00	(3,411.09)
2001	03/31/2025	04/01/2025	03/2025	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		0.00	(1,500.00)	(4,911.09)
2001: Accounts Payable:									2,932.80	17,990.45	(15,057.65)	(4,911.09)
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	03/31/2025	03/31/2025	03/2025	JE #76662 - To reclass Suncrest prepaid dues	General Journal Entry	To reclass Suncrest prepaid dues				0.00	(3,310.66)	(3,310.66)
2202	AR Transactions									7,597.14	(4,286.48)	0.00
2202: Prepaid Rent:									0.00	7,597.14	(7,597.14)	0.00
GL Account: 2205: Prepaid Dues												
2205	Beginning Balance									0.00	0.00	(7,421.76)
2205	03/31/2025	03/31/2025	03/2025	JE #76662 - To reclass Suncrest prepaid dues	General Journal Entry	To reclass Suncrest prepaid dues				3,310.66	0.00	(4,111.10)
2205	AR Transactions									56,694.80	(52,583.70)	0.00
2205: Prepaid Dues:									7,421.76	60,005.46	(52,583.70)	0.00

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	250.00
3028			03/2025		AR Transactions					250.00	(300.00)	200.00
						3028: Late Fees:			(50.00)	250.00	(300.00)	200.00
GL Account: 3047: Miscellaneous												
3047					Beginning Balance					0.00	0.00	(9,064.86)
3047			03/2025		AR Transactions					0.00	(9,501.63)	(18,566.49)
						3047: Miscellaneous:			(9,501.63)	0.00	(9,501.63)	(18,566.49)
GL Account: 3257: Condo Fees												
3257					Beginning Balance					0.00	0.00	(110,628.85)
3257			03/2025		AR Transactions					0.00	(54,181.05)	(164,809.90)
						3257: Condo Fees:			(54,181.05)	0.00	(54,181.05)	(164,809.90)
GL Account: 3461: Interest Income												
3461					Beginning Balance					0.00	0.00	(106.74)
3461	03/31/2025	04/01/2025	03/2025	JE #76940 - To record bank interest- Emeralds	General Journal Entry	To rod interest pmt- Security-Emerald Park HOA Reserves				0.00	(63.13)	(169.87)
						3461: Interest Income:			(63.13)	0.00	(63.13)	(169.87)
GL Account: 5001: Management Wages												
5001					Beginning Balance					0.00	0.00	1,815.63
5001	03/03/2025	03/04/2025	03/2025	Inv #LL6878-03072025	Invoice	Management Wages		WPMC-Florida, Inc		650.00	0.00	2,465.63
5001	03/18/2025	03/18/2025	03/2025	Inv #LL6878-03212025	Invoice	Management Wages		WPMC-Florida, Inc		650.00	0.00	3,115.63
						5001: Management Wages:			1,300.00	1,300.00	0.00	3,115.63
GL Account: 5003: Maintenance Wages												
5003					Beginning Balance					0.00	0.00	3,974.27
5003	03/03/2025	03/04/2025	03/2025	Inv #LL6878-03072025	Invoice	Maintenance Wages		WPMC-Florida, Inc		971.34	0.00	4,945.61
5003	03/18/2025	03/18/2025	03/2025	Inv #LL6878-03212025	Invoice	Maintenance Wages		WPMC-Florida, Inc		952.57	0.00	5,898.18
						5003: Maintenance Wages:			1,923.91	1,923.91	0.00	5,898.18

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5009: Benefits												
5009					Beginning Balance					0.00	0.00	939.62
5009	03/03/2025	03/04/2025	03/2025	Inv #LL6878-03072025	Invoice	Benefits		WPMC-Florida, Inc		136.72	0.00	1,076.34
5009	03/18/2025	03/18/2025	03/2025	Inv #LL6878-03212025	Invoice	Benefits		WPMC-Florida, Inc		153.67	0.00	1,230.01
5009: Benefits:									290.39	290.39	0.00	1,230.01
GL Account: 5015: Payroll Taxes												
5015					Beginning Balance					0.00	0.00	867.20
5015	03/03/2025	03/04/2025	03/2025	Inv #LL6878-03072025	Invoice	Payroll Taxes		WPMC-Florida, Inc		128.64	0.00	995.84
5015	03/18/2025	03/18/2025	03/2025	Inv #LL6878-03212025	Invoice	Payroll Taxes		WPMC-Florida, Inc		127.15	0.00	1,122.99
5015: Payroll Taxes:									255.79	255.79	0.00	1,122.99
GL Account: 5021: General Insurance												
5021					Beginning Balance					0.00	0.00	13,750.00
5021	03/01/2025	03/01/2025	03/2025	JE #75962 - Emerald Park HOA Monthly Accrual	General Journal Entry	Emerald Park HOA Monthly Accrual				6,875.00	0.00	20,625.00
5021: General Insurance:									6,875.00	6,875.00	0.00	20,625.00
GL Account: 5041: Electricity												
5041					Beginning Balance					0.00	0.00	399.26
5041	03/04/2025	03/12/2025	03/2025	Inv #6878-8603 Toqua RD-030425	Invoice	21162-10002	F-101	FPL Northwest FL		935.32	0.00	1,334.58
5041	03/14/2025	03/20/2025	03/2025	Inv #6880-Summary-031425	Invoice	24002-10007		FPL Northwest FL		1,460.58	0.00	2,795.16
5041: Electricity:									2,395.90	2,395.90	0.00	2,795.16
GL Account: 5041-001: Electricity Vacants												
5041-001					Beginning Balance					0.00	0.00	0.00
5041-001	03/04/2025	03/12/2025	03/2025	Inv #6878-2101 Avensong 108-030425	Invoice	21163-24357		FPL Northwest FL		284.36	0.00	284.36
5041-001	03/04/2025	03/12/2025	03/2025	Inv #6878-2107 Avensong 101-030425	Invoice	21163-90655		FPL Northwest FL		460.00	0.00	744.36
5041-001	03/04/2025	03/12/2025	03/2025	Inv #6878-2105 Avensong 103-030425	Invoice	21162-08725		FPL Northwest FL		487.57	0.00	1,231.93
5041-001: Electricity Vacants:									1,231.93	1,231.93	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	8,362.00
						5044: Water:			0.00	0.00	0.00	8,362.00
GL Account: 5045: Internet												
5045					Beginning Balance					0.00	0.00	6,551.78
5045	03/05/2025	03/13/2025	03/2025	Inv #6878-INTERNET OFFICE-030525	Invoice	019675849		WOW		59.29	0.00	6,611.07
5045	03/25/2025	03/25/2025	03/2025	Inv #2005-IPacket2-0325 25	Invoice	11172017-02		WPMC AMEX		3,309.31	0.00	9,920.38
						5045: Internet:			3,368.60	3,368.60	0.00	9,920.38
GL Account: 5047-001: Telecom												
5047-001					Beginning Balance					0.00	0.00	58.82
5047-001	03/16/2025	03/24/2025	03/2025	Inv #1148-broadvoiceemerald-031625	Invoice	office phones		WPMC AMEX		19.23	0.00	78.05
						5047-001: Telecom:			19.23	19.23	0.00	78.05
GL Account: 5051: Management Fees												
5051					Beginning Balance					0.00	0.00	3,000.00
5051	03/31/2025	04/01/2025	03/2025	Inv #Management Fees	Invoice	Management Fees		WPMC-Florida, Inc		1,500.00	0.00	4,500.00
						5051: Management Fees:			1,500.00	1,500.00	0.00	4,500.00
GL Account: 5069: Other Advertising												
5069					Beginning Balance					0.00	0.00	0.00
5069	03/04/2025	03/18/2025	03/2025	Inv #1148-Amazon-0304 25	Invoice	Manager meeting items		WPMC AMEX		2.94	0.00	2.94
						5069: Other Advertising:			2.94	2.94	0.00	2.94
GL Account: 5073: Postage and Freight												
5073					Beginning Balance					0.00	0.00	187.54
5073	03/18/2025	03/19/2025	03/2025	Inv #8-802-12958	Invoice	3274-8493-1		FEDERAL EXPRESS		102.84	0.00	290.38
						5073: Postage and Freight:			102.84	102.84	0.00	290.38
GL Account: 5080: Copier Expense												
5080					Beginning Balance					0.00	0.00	44.87
5080	01/12/2025	03/25/2025	03/2025	Inv #37885004	Invoice	877882-11		Canon Financial Services, Inc		24.69	0.00	69.56

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
5080	01/16/2025	03/13/2025	03/2025	Inv #189599	Invoice	006171		The Overby Company		6.32	0.00	75.88
5080	02/09/2025	03/26/2025	03/2025	Inv #38713834	Invoice	877882-11		Canon Financial Services, Inc		28.93	0.00	104.81
5080	03/12/2025	03/26/2025	03/2025	Inv #39409840	Invoice	877882-11		Canon Financial Services, Inc		28.93	0.00	133.74
5080: Copier Expense:									88.87	88.87	0.00	133.74
GL Account: 5081: Computer Expense												
5081					Beginning Balance					0.00	0.00	378.14
5081	03/01/2025	03/03/2025	03/2025	Inv #2005-6877.RedWolf-030125	Invoice	IT Services 17%		WPMC AMEX		111.35	0.00	489.49
5081	03/04/2025	03/04/2025	03/2025	JE #76187 - To record Entrata Core Fees	General Journal Entry	To record Entrata Core Fees				77.72	0.00	567.21
5081: Computer Expense:									189.07	189.07	0.00	567.21
GL Account: 5085-002: Dues-Amenities Association												
5085-002					Beginning Balance					0.00	0.00	41,920.34
5085-002	03/01/2025	03/03/2025	03/2025	JE #76062 - Emerald Park HOA Dues to Amenities	General Journal Entry	Emerald Park HOA Dues to Amenities				20,960.17	0.00	62,880.51
5085-002: Dues-Amenities Association:									20,960.17	20,960.17	0.00	62,880.51
GL Account: 5088: Merchant Processing Fees												
5088					Beginning Balance					0.00	0.00	129.20
5088	03/10/2025	03/12/2025	03/2025	JE #76394 - To record Entrata PS Fee	General Journal Entry	To record Entrata PS Fee				67.73	0.00	196.93
5088: Merchant Processing Fees:									67.73	67.73	0.00	196.93
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

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5105: Elevator Maintenance												
5105					Beginning Balance					0.00	0.00	853.60
5105	03/01/2025	03/24/2025	03/2025	Inv #956482	Invoice	Buildings L M O P		Mowrey Elevator Company of Florida, Inc.		853.60	0.00	1,707.20
5105	03/07/2025	03/21/2025	03/2025	Inv #960064	Invoice	BLDG L elevator		Mowrey Elevator Company of Florida, Inc.		600.00	0.00	2,307.20
						5105: Elevator Maintenance:			1,453.60	1,453.60	0.00	2,307.20
GL Account: 5108: Interior Hardware												
5108					Beginning Balance					0.00	0.00	129.62
						5108: Interior Hardware:			0.00	0.00	0.00	129.62
GL Account: 5112: Interior Electrical												
5112					Beginning Balance					0.00	0.00	0.84
						5112: Interior Electrical:			0.00	0.00	0.00	0.84
GL Account: 5115: Fire Control												
5115					Beginning Balance					0.00	0.00	10,490.00
						5115: Fire Control:			0.00	0.00	0.00	10,490.00
GL Account: 5119: Other Interior Maintenance												
5119					Beginning Balance					0.00	0.00	0.00
5119	01/15/2025	03/24/2025	03/2025	Inv #9233323770	Invoice	gloves and trash bags		HD Supply Facilities Maintenance		12.30	0.00	12.30
						5119: Other Interior Maintenance:			12.30	12.30	0.00	12.30
GL Account: 5123: Golf Cart Maintenance												
5123					Beginning Balance					0.00	0.00	54.56
						5123: Golf Cart Maintenance:			0.00	0.00	0.00	54.56
GL Account: 5131: Exterior Painting												
5131					Beginning Balance					0.00	0.00	2,800.00
						5131: Exterior Painting:			0.00	0.00	0.00	2,800.00
GL Account: 5132: Exterior Plumbing												
5132					Beginning Balance					0.00	0.00	709.56
						5132: Exterior Plumbing:			0.00	0.00	0.00	709.56

Account	Transaction Date	Post Date	Post Month	Reference	Transaction Type	Memo/Note	BLDG-Unit	Resident/Vendor	Net Change	Debit	Credit	Balance
GL Account: 5152: Pressure Washing												
5152					Beginning Balance					0.00	0.00	10.10
						5152: Pressure Washing:			0.00	0.00	0.00	10.10
GL Account: 5162: Audit & Accounting												
5162					Beginning Balance					0.00	0.00	16.83
						5162: Audit & Accounting:			0.00	0.00	0.00	16.83
GL Account: 5181-002: Capital Building Exterior.												
5181-002					Beginning Balance					0.00	0.00	29,372.00
						5181-002: Capital Building Exterior.:			0.00	0.00	0.00	29,372.00
Total:										311,321.05	(311,321.05)	0.00