

Balance Sheet

Properties: Lake Rockport Estates Property Owners Association, Inc. - 100 South Rockport Blvd Coalville, UT 84017

As of: 05/31/2024

Accounting Basis: Cash

GL Account Map: None - use master chart of accounts

Level of Detail: Detail View

Include Zero Balance GL Accounts: No

Account Name	Balance
ASSETS	
Cash	
Primary Checking	302,960.44
Checking #01	20,034.41
Security Deposit Holding III	3,245.00
Primary Reserve	40,056.44
Savings #01	1,511,850.66
Total Cash	1,878,146.95
Lake Rockport Fixed Assets	
John Deere Blade - Purchased 04.23	993.90
Land - Unit 4 - Purchased 2016-17	157,490.26
Mid-Mountain Booster Station - Purchased 2016-17	206,224.60
Top Tank Fence - Purchased 2016-17	22,795.50
John Deere Tractor - Purchased 05.02	33,365.80
LR Water System Improve	1,716,278.70
Weed Sprayer - Purchased 07.17	2,591.19
LP Accumulated Depreciation	-1,054,968.00
Total Lake Rockport Fixed Assets	1,084,771.95
TOTAL ASSETS	2,962,918.90
LIABILITIES & CAPITAL	
Liabilities	
Construction Deposit	3,245.00
Prepaid	6,182.61
Long-Term Liability	380,000.00
Total Liabilities	389,427.61
Capital	
Opening Balance Equity - Operating	723,890.68
Retained Earnings	704,771.95
Calculated Retained Earnings	1,043,541.38
Calculated Prior Years Retained Earnings	101,287.28
Total Capital	2,573,491.29
TOTAL LIABILITIES & CAPITAL	2,962,918.90

Lake Rockport Estates POA
Profit and Loss
January - December 2023

Date	Trans. Type	Num	Name	Memo/Description	Split	Amount
Ordinary Income/Expenses						
Income						
0600W ANNUAL ASSESSMENT (2023 DUES)						
Total for 0610W ANNUAL PROPERTY OWNERS ASSESSMENT (2023 DUES)						<u>\$ 41,152.10</u>
Total for 0615W WATER SYSTEM IMPROVEMENT INCOME (2023 DUES)						<u>\$ 69,028.46</u>
Total for 0650W WATER CONNECTION ASSESSMENT (2023 DUES)						<u>\$ 6,163.17</u>
Total for 0600W ANNUAL ASSESSMENT (2023 DUES)						<u>\$116,343.73</u>
0600W ANNUAL ASSESSMENT (2024 DUES)						
Total for 0610W ANNUAL PROPERTY OWNERS ASSESSMENT (2024 DUES)						<u>\$ 76,663.38</u>
Total for 0615W WATER SYSTEM IMPROVEMENT INCOME (2024 DUES)						<u>\$ 64,259.28</u>
Total for 0650W WATER CONNECTION ASSESSMENT (2024 DUES)						<u>\$ 9,287.92</u>
Total for 0600W ANNUAL ASSESSMENT (2024 DUES)						<u>\$150,210.58</u>
ADDITIONAL ASSESSMENTS						
0400 LATE PAYMENT ASSESSMENT AMOUNTS						
Total for 0410 BILLING ASSESSMENT						<u>\$ 1,224.17</u>
Total for 0420 FINANCE CHARGE ASSESSMENT						<u>\$ 485.19</u>
Total for 0450 LATE FEE ASSESSMENT						<u>\$ 870.83</u>
Total for 0460 LIEN ASSESSMENT						<u>\$ 540.00</u>
Total for 0400 LATE PAYMENT ASSESSMENT AMOUNTS						<u>\$ 3,120.19</u>
Total for 0750 PACKAGE SHED INCOME						<u>\$ 480.00</u>
Total for 0760 MAILBOX INCOME						<u>\$ 510.00</u>
Total for 0802 BACKFLOW INSPECTION INCOME						<u>\$ 4,665.12</u>
Total for 1050 RESUMPTION OF SERVICE ASSESSMNT						<u>\$ 1,200.00</u>
Total for 1200 SERVICE DISTRICT AREA 5						<u>\$ 59,806.60</u>
Total for 1550 NON-COMPLIANCE						<u>\$ 110.00</u>
Total for 1540 METER LOCKOUT & LOCK REMOVAL						<u>\$ 300.00</u>
Total for 1700 WATER USAGE OVERAGE ASSESSMENT						<u>\$ 413.14</u>
Total for 1800 WINTER WATER PARTICIPATION ASSESSMENT						<u>\$ 100.00</u>
Total for 1850 WINTER WATER USAGE						<u>\$ 1,473.88</u>
Total for 0100 ARCHITECTURAL ASSESSMENT						<u>\$ 500.00</u>
Total for ADDITIONAL ASSESSMENTS						<u>\$ 69,678.93</u>
Total for Unapplied Cash Payment Income						<u>\$ 2,984.00</u>
Total for Income						<u>\$339,217.24</u>
Expenses						
A100 ADMINISTRATION						
A110 Project manager						
01/11/2023	Check	6225	ALAN LINDSLEY	INV #2447 December 2022	Wells Fargo - Checking 01	112.00
02/15/2023	Check	6230	ALAN LINDSLEY	INV #2454 January 2023	Wells Fargo - Checking 01	336.00
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 February 2023	Wells Fargo - Checking 01	528.00
4/25/2023	Check	6171	Lindsley Property Management	Invoice 2464: March 2023: 82 hr x \$16	Wells Fargo - Checking 01	1,312.00
5/31/2023	Check	6251	Lindsley Property Management	Invoice 2465: April 2023 68 hr	Wells Fargo - Checking 01	1,088.00
7/17/2023	Check	6260	Lindsley Property Management	Invoice 2466: 5/1 - 6/14	Wells Fargo - Checking 01	10,800.00
7/17/2023	Check	6260	Lindsley Property Management	Invoice 2467: 6/14 - 7/1	Wells Fargo - Checking 01	2,800.00
8/11/2023	Check	6265	Lindsley Property Management	Invoice 2468: July Services	Wells Fargo - Checking 01	3,825.00
9/20/2023	Check	6273	Lindsley Property Management	Invoice 2469: 8/10- 9/12	Wells Fargo - Checking 01	2,800.00
10/11/2023	Check	6279	Lindsley Property Management	Invoice 2470: 9/13 - 10/3	Wells Fargo - Checking 01	1,400.00
11/24/2023	Check	6292	Lindsley Property Management	Invoice 2471: 10/13 - 11/16	Wells Fargo - Checking 01	2,050.00
12/29/2023	Check	6298	Lindsley Property Management	Invoice 2472: 11/17 - 12/13	Wells Fargo - Checking 01	2,150.00
Total for A110 Project manager						<u>\$ 29,201.00</u>
A125 Monthly Accounting						
01/11/2023	Check	6222	MAC ACCOUNTING GROUP	INV 1700 Accounting for December 2022	Wells Fargo - Checking 01	750.00
02/15/2023	Check	6231	MAC ACCOUNTING GROUP	INV 1715 Accounting for January 2023	Wells Fargo - Checking 01	1,040.00
03/08/2023	Check	6233	MAC ACCOUNTING GROUP	INV 1724 Accounting for February 2023	Wells Fargo - Checking 01	568.75
4/21/2023	Check	6169	MAC ACCOUNTING GROUP	INV 1741 Accounting for March 2023	Wells Fargo - Checking 01	1,105.00

**Lake Rockport Estates POA
Profit and Loss
January - December 2023**

5/25/2023	ew	3D01-B9A	Property Management Systems, Inc.	Mangement/Accounting Fee: April 2023	First Citizen Bank - Checki	1,200.00
5/26/2023	ew	3D01-B9A	Property Management Systems, Inc.	Mangement Fee/Accounting Fee: May 2023	First Citizen Bank - Checki	1,200.00
6/1/2023	ew		Property Management Systems, Inc.	Mangement/Accounting Fee: June 2023	First Citizen Bank - Checki	1,200.00
7/3/2023	ew		Property Management Systems, Inc.	Mangement/Accounting Fee: July 2023	First Citizen Bank - Checki	1,200.00
8/1/2023	ew		Property Management Systems, Inc.	Mangement/Accounting Fee: August 2023	First Citizen Bank - Checki	1,200.00
9/1/2023	ew		Property Management Systems, Inc.	Mangement/Accounting Fee: September 2023	First Citizen Bank - Checki	1,200.00
10/2/2023	ew		Property Management Systems, Inc.	Mangement/Accounting Fee: October 2023	First Citizen Bank - Checki	1,200.00
11/1/2023	ew		Property Management Systems, Inc.	Mangement/Accounting Fee: November 2023	First Citizen Bank - Checki	1,200.00
12/1/2023	ew		Property Management Systems, Inc.	Mangement/Accounting Fee: December 2023	First Citizen Bank - Checki	1,200.00
Total for A125 Monthly Accounting						\$ 14,263.75

A129 ACCOUNTING/SECRETARIAL - Special Projects

7/13/2023	ew		Property Management Systems, Inc.	Annual Meeting Packet 6/24	First Citizen Bank - Checki	120.00
10/27/2023	ew		Property Management Systems, Inc.	Additional time of monthly meetings 10/8	First Citizen Bank - Checki	78.00
10/27/2023	ew		Property Management Systems, Inc.	Violation Notices 10/8	First Citizen Bank - Checki	40.00
12/27/2023	ew		Property Management Systems, Inc.	Additional time of monthly meetings 12/18	First Citizen Bank - Checki	270.00
12/27/2023	ew		Property Management Systems, Inc.	Additional time of past minutes Nov '22 12/18	First Citizen Bank - Checki	150.00
Total for A129 ACCOUNTING/SECRETARIAL - Special Projects						\$ 658.00

A130 TEMPORARY LABOR

9/12/2023	Check	6261	Greg Warner	Invoice 204: Meeting with Aqua Environmental	Wells Fargo - Checking 01	125.00
9/12/2023	Check	6261	Greg Warner	Invoice 204: Water Meter Readings	Wells Fargo - Checking 01	425.00
12/7/2023	Check	6295	Greg Warner	Invoice 204: Insurance Inquiries for Trails	Wells Fargo - Checking 01	25.00
Total for A130 TEMPORARY LABOR						\$ 575.00

Total for A100 ADMINISTRATION

\$ 44,697.75

A200 AUTOMOBILE EXPENSE

A210 Mileage

01/11/2023	Check	6225	ALAN LINDSLEY	INV #2447 December 2022 Mileage, 310	Wells Fargo - Checking 01	182.90
02/15/2023	Check	6230	ALAN LINDSLEY	INV #2454 January 2023Mileage, 310	Wells Fargo - Checking 01	69.62
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 February Mileage, 62	Wells Fargo - Checking 01	36.58
4/25/2023	Check	6171	Lindsley Property Management	Invoice 2464: Miles 138: March 2023	Wells Fargo - Checking 01	80.04
5/31/2023	Check	6251	Lindsley Property Management	Invoice 2465: April 2023 302	Wells Fargo - Checking 01	178.18
7/17/2023	Check	6260	Lindsley Property Management	Invoice 2466: 488	Wells Fargo - Checking 01	322.08
7/17/2023	Check	6260	Lindsley Property Management	Invoice 2467: June 2023 435	Wells Fargo - Checking 01	287.10
8/11/2023	Check	6265	Lindsley Property Management	Invoice 2468: 280	Wells Fargo - Checking 01	185.00
9/12/2023	Check	6261	Greg Warner	Invoice 204: 246	Wells Fargo - Checking 01	159.90
9/20/2023	Check	6273	Lindsley Property Management	Invoice 2469: Milage 208	Wells Fargo - Checking 01	141.44
10/11/2023	Check	6279	Lindsley Property Management	Invoice 2470: 102	Wells Fargo - Checking 01	69.36
11/24/2023	Check	6292	Lindsley Property Management	Invoice 2471: 107	Wells Fargo - Checking 01	73.83
12/7/2023	Check	6295	Greg Warner: 11/16/23:	Invoice 204: Gate Parts & Tank lid: 171	Wells Fargo - Checking 01	111.61
12/29/2023	Check	6298	Lindsley Property Management	Invoice 2472: 89	Wells Fargo - Checking 01	52.51
Total for A210 Mileage						\$ 1,950.15

Total for A200 AUTOMOBILE EXPENSE

\$ 1,950.15

B100 BANK SERVICE CHARGES

02/13/2023	Deposit	7.14E+08			Wells Fargo - Checking 01	0.00
02/15/2023	Check	6229	MOUNTAINLAND SUPPLY COMPANY	INV S104945645.001: Interest Charge	Wells Fargo - Checking 01	17.42
02/15/2023	Check	6229	MOUNTAINLAND SUPPLY COMPANY	INV S105082028.001: Interest Charge	Wells Fargo - Checking 01	17.42
02/15/2023	Expense			DEP ADJ-LIST OF CHECKS NOT INCLUDED	Wells Fargo - Checking 01	20.00
02/28/2023	Journal Entry	JLM 2023-7		To move amount for insufficient funds check (lot 11-Split-		12.00
03/08/2023	Check	6234	MOUNTAINLAND SUPPLY COMPANY	INV S105183782.001: Interest Charge	Wells Fargo - Checking 01	17.42
8/31/2023	-		Lot XX8	Charge for Bank Fee/NSF	First Citizen Bank - Checki	0.00
4/6/2023	ew		WELLS FARGO	Return Check Fee: Lot XX8	Wells Fargo - Checking 01	12.00
Total for B100 BANK SERVICE CHARGES						\$ 96.26

B101 Merchant Acct & IPN Fees

01/31/2023	Journal Entry	JLM 2023-6		To reclass QuickBooks Payments/Fees to Bank Se -Split-		1,215.08
02/28/2023	Journal Entry	JLM 2023- 591.32		To reclass QuickBooks Payments/Fees to Bank Se -Split-		665.55
03/31/2023	Journal Entry	JLM 2023- 292.01		To reclass QuickBooks Payments/Fees to Bank Se -Split-		217.72
1/3/2023	correction		Quickbooks Payment Processing Fee	in wf but not march p/l		364.94
4/4/2023	ew		Quickbooks Payment Processing Fee	Lot XX2		35.27
5/8/2023	ew		Quickbooks Payment Processing Fee	Lot XX0		5.00
12/26/2023	ew		Quickbooks Payment Processing Fee	Lot XX2		7.95
Total for B101 Merchant Acct & IPN Fees						\$ 2,511.51

Total for B100 BANK SERVICE CHARGES with sub-accounts

\$ 2,607.77

0803 BACKFLOW INSPECTION COST

8/15/2023	Check	6264	Landscape Solutions	INV 31822 Backflow inspections and repairs	Wells Fargo - Checking 01	11,152.50
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Total for 0803 BACKFLOW INSPECTION COST

\$ 11,152.50

B120 BEAUTIFICATION

Lake Rockport Estates POA
Profit and Loss
January - December 2023

12/29/2023	Check	6298	ALAN LINDSLEY	INV 2472: Flag	Wells Fargo - Checking 01	66.34
Total for B120 BEAUTIFICATION						\$ 66.34
 Total for 1300 BUILDING/ROAD IMPACT ASSESSMENT REFUND						 -\$ 3,000.00
 B225 SHED - PACKAGE						
11/16/2023	Check	6275	Nachi Fairbanks	INV 1113: Remote Lock subscription, 1 year	Wells Fargo - Checking 01	144.00
Total for B225 SHED - PACKAGE						\$ 144.00
 B230 TOP TANK SHED						
4/25/2023	check	6173	Parley's Electric	INV 5031: GFCI outlet on water shed	Wells Fargo - Checking 01	496.00
Total for B230 TOP TANK SHED						\$ 496.00
 C200 COMMUNICATION						
C210 Cellular						
02/15/2023	Check	6230	ALAN LINDSLEY	INV #2454 January 2023Cell	Wells Fargo - Checking 01	55.00
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 February Cell	Wells Fargo - Checking 01	55.00
4/25/2023	Check	6171	Lindsley Property Management	Invoice 2464: Cell Phone: March 2023	Wells Fargo - Checking 01	55.00
5/31/2023	Check	6251	Lindsley Property Management	Invoice 2465: Cell Phone: April 2023	Wells Fargo - Checking 01	55.00
7/17/2023	Check	6260	Lindsley Property Management	Invoice 2466: Cell Phone: May 2023	Wells Fargo - Checking 01	35.00
7/17/2023	Check	6260	Lindsley Property Management	Invoice 2467: Cell Phone: June 2023	Wells Fargo - Checking 01	35.00
8/11/2023	Check	6265	Lindsley Property Management	Invoice 2468: Cell Phone: July 2023	Wells Fargo - Checking 01	35.00
9/20/2023	Check	6273	Lindsley Property Management	Invoice 2469: Cell Phone: August 2023	Wells Fargo - Checking 01	35.00
10/11/2023	Check	6279	Lindsley Property Management	Invoice 2470: Cell Phone: September 2023	Wells Fargo - Checking 01	35.00
11/24/2023	Check	6292	Lindsley Property Management	Invoice 2471: Cell Phone: October 2023	Wells Fargo - Checking 01	25.00
12/29/2023	Check	6298	Lindsley Property Management	Invoice 2472: Cell Phone: November 2023	Wells Fargo - Checking 01	35.00
Total for C210 Cellular						\$ 455.00
C240 TELEPHONE						
4/21/2023	Check	6169	Mac Accounting Group	Invoice 1741: Magic Jack Annual 2023	Wells Fargo - Checking 01	49.99
Total for C240 TELEPHONE						\$ 49.99
Total for C200 COMMUNICATION						\$ 504.99
 D100 DUES & SUBSCRIPTIONS						
03/08/2023	Check	6233	MAC ACCOUNTING GROUP	INV 1724: Google Drive Storage - Annual Fee	Wells Fargo - Checking 01	21.44
6/1/2023	Check	6250	Rural Water Association	Invoice 16587: Membership Voting Dues	Wells Fargo - Checking 01	350.00
11/16/2023	Check	6275	Nachi Fairbanks	Invoice 1113: Wedsite domain renewal 1 year	Wells Fargo - Checking 01	17.99
Total for D100 DUES & SUBSCRIPTIONS						\$ 389.43
 G140 GATE REPAIRS						
12/7/2023	Check	6295	Greg Warner	Invoice 204: Gate parts	Wells Fargo - Checking 01	549.15
12/7/2023	Check	6295	Greg Warner	Invoice 204: Gate troubleshoot	Wells Fargo - Checking 01	225.00
Total for G140 GATE REPAIRS						\$ 774.15
 G200 GROUND SUPPLIES						
4/25/2023	Check	6171	Lindsley Property Management	Invoice 2464: Sandbagging Supplies	Wells Fargo - Checking 01	131.88
4/26/2023	Check	6170	Wasatch Back Grading:	Invoice 1442: Trucking & Sand	Wells Fargo - Checking 01	621.14
8/11/2023	Check	6265	Lindsley Property Management	Invoice 2468: Weed sprayer dye	Wells Fargo - Checking 01	79.00
Total for G200 GROUND SUPPLIES						\$ 832.02
 I110 LIABILITY INSURANCE						
6/7/2023	Check	6247	Liberty Mutual	Acct 601097810	Wells Fargo - Checking 01	18,877.00
Total for I110 LIABILITY INSURANCE						\$ 18,877.00
 L200 LIEN ASSESSMENT RECORDING FEES						
10/31/2023	Check	6276	Craig Day	9/13/23: Draft Liens 7.5x25	Wells Fargo - Checking 01	187.50
11/16/2023	Check	6275	Nachi Fairbanks	Invoice 1113: Lien Release/Notary Lot XX9	Wells Fargo - Checking 01	50.00
9/1/2023	Check	6267	Summit County Recorder	2023 Lien filings	Wells Fargo - Checking 01	680.00
8/22/2023	ew		Property Management Systems, Inc.	Invoice 0823-065: Lien Release Lot XX2	First Citizen Bank - Checki	84.00
11/7/2023	ew		Property Management Systems, Inc.	Invoice 0823-065: Lien Release Lot XX8	First Citizen Bank - Checki	84.00
Total for L200 LIEN ASSESSMENT RECORDING FEES						\$ 1,085.50
 M100 MISCELLANEOUS						
4/25/2023	Check	6174	Hughes, Derek: Lots 307, 53, 68	Small Claims Judgement	Wells Fargo - Checking 01	1,087.80
Total for M100 MISCELLANEOUS						\$ 1,087.80
 N100 NEWSLETTER EXPENSE						
N110 Postage						
6/27/2023	ew		Property Management Systems, Inc.	Newsletter mailings	First Citizen Bank - Checki	50.40
Total for N110 Postage						\$ 50.40

Lake Rockport Estates POA
Profit and Loss
January - December 2023

N120 Printing and Supplies					
6/27/2023	ew	Property Management Systems, Inc.	Newsletter copies and envelopes	First Citizen Bank - Checki	184.80
Total for N120 Printing and Supplies					\$ 184.80

N140 Secretarial - Special Project					
7/24/2023	ew	Property Management Systems, Inc.	Newsletter	First Citizen Bank - Checki	400.00
Total for N140 Secretarial - Special Project					\$ 400.00
Total for N100 NEWSLETTER EXPENSE					\$ 635.20

O100 OFFICE EXPENSE

O120 Postage and Delivery					
01/11/2023	Check	6222	MAC ACCOUNTING GROUP	INV 1700 Stamps for mailings - December 2022	Wells Fargo - Checking 01 114.60
01/11/2023	Check	6222	MAC ACCOUNTING GROUP	INV 1700 - Lien Letters Mailed Certified	Wells Fargo - Checking 01 13.80
02/15/2023	Check	6231	MAC ACCOUNTING GROUP	INV 1715 Stamps for mailings - January 2023	Wells Fargo - Checking 01 9.60
03/08/2023	Check	6233	MAC ACCOUNTING GROUP	INV 1724 Stamps for mailings - February 2023	Wells Fargo - Checking 01 30.00
4/21/2023	Check	6169	MAC ACCOUNTING GROUP	INV 1741 Postage - March 2023	Wells Fargo - Checking 01 19.80
5/26/2023	ew	3D01-B9A	Property Management Systems, Inc.	Annual Meeting Notices 5/9	First Citizen Bank - Checki 181.20
8/28/2023	ew		Property Management Systems, Inc.	Delinquency Notices 7/26 Mailings	First Citizen Bank - Checki 0.63
8/28/2023	ew		Property Management Systems, Inc.	Annual Financials 8/15 Mailings	First Citizen Bank - Checki 22.05
12/27/2023	ew		Property Management Systems, Inc.	Dues Invoices 12/20 Mailings	First Citizen Bank - Checki 0.63
12/27/2023	ew		Property Management Systems, Inc.	Dues Invoices 12/20 Mailings	First Citizen Bank - Checki 21.42
Total for O120 Postage and Delivery					\$ 413.73

O130 Printing					
01/11/2023	Check	6222	MAC ACCOUNTING GROUP	INV 1700 Envelopes for mailings - December 2022	Wells Fargo - Checking 01 47.75
01/11/2023	Check	6222	MAC ACCOUNTING GROUP	INV 1700 Printing - Black & White - December 2022	Wells Fargo - Checking 01 30.60
02/15/2023	Check	6231	MAC ACCOUNTING GROUP	INV 1715 Envelopes for mailings - January 2023	Wells Fargo - Checking 01 4.00
02/15/2023	Check	6231	MAC ACCOUNTING GROUP	INV 1715 Printing - Black & White - January 2023	Wells Fargo - Checking 01 2.55
03/08/2023	Check	6233	MAC ACCOUNTING GROUP	INV 1724 Envelopes for mailings - February 2023	Wells Fargo - Checking 01 12.50
03/08/2023	Check	6233	MAC ACCOUNTING GROUP	INV 1724 Printing - Color - February 2023	Wells Fargo - Checking 01 32.40
4/21/2023	Check	6169	MAC ACCOUNTING GROUP	Inv 1741 Copies and envelopes - March 2023	Wells Fargo - Checking 01 27.90
5/26/2023	ew	3D01-B9A	Property Management Systems, Inc.	Annual Meeting Notices 5/9	First Citizen Bank - Checki 90.60
7/13/2023	ew		Property Management Systems, Inc.	Annual Meeting Packets 6/24 copies	First Citizen Bank - Checki 60.00
8/28/2023	ew		Property Management Systems, Inc.	Delinquency Notices 7/26 Copies	First Citizen Bank - Checki 0.60
8/28/2023	ew		Property Management Systems, Inc.	Annual Financials 8/15 Copies	First Citizen Bank - Checki 56.00
10/27/2023	ew		Property Management Systems, Inc.	Packets 10/4 Copies	First Citizen Bank - Checki 28.00
12/27/2023	ew		Property Management Systems, Inc.	Dues Invoices 12/20 Copies and envelopes	First Citizen Bank - Checki 0.60
12/27/2023	ew		Property Management Systems, Inc.	Dues Invoices 12/20 Copies and envelopes	First Citizen Bank - Checki 13.60
Total for O130 Printing					\$ 407.10

O140 Supplies					
02/15/2023	Check	6230	ALAN LINDSLEY	INV #2454 Evident deposit bags	Wells Fargo - Checking 01 22.08
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 envelopes, deposit bags	Wells Fargo - Checking 01 39.58
8/11/2023	Check	6265	ALAN LINDSLEY	INV 2468 paid stamps and envelopes	Wells Fargo - Checking 01 55.00
Total for O140 Supplies					\$ 116.66
Total for O100 OFFICE EXPENSE					\$ 937.49

P120 LEGAL FEES

4/26/2023	Check	6238	Kimble Law	Invoice 531: General Matters	Wells Fargo - Checking 01 2,182.50
7/28/2023	Check	3E+09	Kimble Law	Invoice 531: General Matters	First Citizen Bank - Checki 2,182.50
Total for P120 LEGAL FEES					\$ 4,365.00

R100 ROADS

R140 ROAD MAINTENANCE					
7/20/2023	Check	6259	Wasatch Back Grading	Invoice 1469	Wells Fargo - Checking 01 16,428.17
9/25/2023	Check	6271	Wasatch Back Grading	Invoice 1480	Wells Fargo - Checking 01 8,345.76
9/29/2023	Check	6270	Dust Busters	Invoice 77369	Wells Fargo - Checking 01 14,216.64
Total for R140 ROAD MAINTENANCE					\$ 38,990.57

R145 Snow/Winter Road					
01/11/2023	Check	6225	ALAN LINDSLEY	INV #2447 Snow removal, gate and parking area	Wells Fargo - Checking 01 245.00
02/15/2023	Check	6230	ALAN LINDSLEY	INV #2454 Snow removal, gate and parking area	Wells Fargo - Checking 01 175.00
02/15/2023	Check	6230	ALAN LINDSLEY	INV #2454 Snow removal, gate area	Wells Fargo - Checking 01 10.00
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 Snow removal, gate and parking area	Wells Fargo - Checking 01 50.00
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 Salting - gate, mailboxes, and shed	Wells Fargo - Checking 01 10.00
4/25/2023	Check	6171	Lindsley Property Management	Invoice 2464: 4/12/23 gate and parking area	Wells Fargo - Checking 01 275.00
Total for R145 Snow/Winter Road					\$ 765.00

R150 Parts & Supplies (SA5 Reimbursable)					
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 tarps, tape, blocks, signs, paint	Wells Fargo - Checking 01 107.65
11/21/2023	Check	6290	DannSCO	Invoice 011: Juniper: Roadbase + Delivery	Wells Fargo - Checking 01 460.28
Total for R150 Parts & Supplies (SA5 Reimbursable)					\$ 567.93
Total for R100 ROADS					\$ 40,323.50

Lake Rockport Estates POA
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T100 TAXES

T130 PROPERTY TAXES

4/26/2023	Check	6237	Summit County Treasurer	NS-255-B, LR-3-Open-AM	Wells Fargo - Checking 01	31.98
11/21/2023	Check	6286	Summit County Treasurer	2023: LR-3-OPEN-AM	Wells Fargo - Checking 01	24.52
11/21/2023	Check	6288	Summit County Treasurer	2023: RR-A-AA	Wells Fargo - Checking 01	26.53
11/21/2023	Check	6285	Summit County Treasurer	2023: NS-255-B	Wells Fargo - Checking 01	562.18
7/28/2023	Check	3E+09	Summit County Treasurer	NS-255-B and LR-3-Open: Late Fees	First Citizen Bank - Checki	21.32
Total for T130 PROPERTY TAXES						\$ 666.53

U100 UTILITIES

U110 Electric

U111 Meter 7N Security Lighting

01/30/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	10.37
02/28/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	10.39
03/29/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	10.39
4/27/2023	Expense		Rocky Mountain Power	Acct 16-001 7	Wells Fargo - Checking 01	10.39
5/26/2023	Expense		Rocky Mountain Power	Acct 16-001 7	Wells Fargo - Checking 01	10.39
6/27/2023	Expense		Rocky Mountain Power	Account 3568416-001 7	Wells Fargo - Checking 01	10.39
7/28/2023	Expense		Rocky Mountain Power	001 7: Security	Wells Fargo - Checking 01	10.39
8/28/2023	Expense		Rocky Mountain Power	Account 3568416-001 7	Wells Fargo - Checking 01	10.68
9/27/2023	Expense		Rocky Mountain Power	Account 3568416-001 7	Wells Fargo - Checking 01	10.72
10/26/2023	Expense		Rocky Mountain Power	10/4/23 Acct 001 7	Wells Fargo - Checking 01	10.72
11/29/2023	Expense		Rocky Mountain Power	11/2/23 Acct 001 7	Wells Fargo - Checking 01	10.72
12/29/2023	Expense		Rocky Mountain Power	12/6/23 Acct 001 7	Wells Fargo - Checking 01	10.72
Total for U111 Meter 7N Security Lighting						\$ 126.27

U112 Meter 66763804 Main Well Pump (old meter 50907620)

01/30/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	78.57
02/28/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	190.87
03/29/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	243.63
9/27/2023	Expense		Rocky Mountain Power	Account 3568416-001 7: Meter 349230020	Wells Fargo - Checking 01	448.26
4/27/2023	Expense		Rocky Mountain Power	Acct 16-001 7	Wells Fargo - Checking 01	158.64
5/26/2023	Expense		Rocky Mountain Power	Acct 16-001 7	Wells Fargo - Checking 01	168.17
6/27/2023	Expense		Rocky Mountain Power	Account 3568416-001 7	Wells Fargo - Checking 01	(15.48)
7/28/2023	Expense		Rocky Mountain Power	001 7: 66763804	Wells Fargo - Checking 01	467.82
8/28/2023	Expense		Rocky Mountain Power	Account 3568416-001 7	Wells Fargo - Checking 01	496.49
10/26/2023	Expense		Rocky Mountain Power	10/4/23 Acct 3568416-001 7: Meter 349230020	Wells Fargo - Checking 01	401.84
11/29/2023	Expense		Rocky Mountain Power	11/2/23 Acct 3568416-001 7: Meter 349230020	Wells Fargo - Checking 01	522.94
12/29/2023	Expense		Rocky Mountain Power	12/6/23 Acct 3568416-001 7: Meter 349230020	Wells Fargo - Checking 01	560.72
Total for U112 Meter 66763804 Main Well Pump (old meter 50907620)						\$ 3,722.47

U113 Meter 342894170 Gate (old meter 50823626)

01/30/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	17.04
02/28/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	17.06
03/29/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	16.84
4/27/2023	Expense		Rocky Mountain Power	Acct 16-001 7	Wells Fargo - Checking 01	15.55
5/26/2023	Expense		Rocky Mountain Power	Acct 16-001 7	Wells Fargo - Checking 01	15.10
6/27/2023	Expense		Rocky Mountain Power	Account 3568416-001 7	Wells Fargo - Checking 01	15.69
7/28/2023	Expense		Rocky Mountain Power	001 7: 342894170	Wells Fargo - Checking 01	16.85
8/28/2023	Expense		Rocky Mountain Power	Account 3568416-001 7	Wells Fargo - Checking 01	16.58
9/27/2023	Expense		Rocky Mountain Power	Account 3568416-001 7	Wells Fargo - Checking 01	16.48
10/26/2023	Expense		Rocky Mountain Power	10/4/23 Acct 001 7	Wells Fargo - Checking 01	17.29
11/29/2023	Expense		Rocky Mountain Power	11/2/23 Acct 001 7	Wells Fargo - Checking 01	14.87
12/29/2023	Expense		Rocky Mountain Power	12/6/23 Acct 001 7*	Wells Fargo - Checking 01	15.76
Total for U113 Meter 342894170 Gate (old meter 50823626)						\$ 195.11

U116 Meter 348752125 Top Tank (old meter 51202503)

01/24/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	165.06
02/21/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	222.46
03/22/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	228.07
4/20/2023	Expense		Rocky Mountain Power	Acct 16-002 5	Wells Fargo - Checking 01	186.69
5/19/2023	Expense		Rocky Mountain Power	4/28/23 Acct 16-002 5	Wells Fargo - Checking 01	214.75
6/20/2023	Expense		Rocky Mountain Power	Account 35688416-002 5	Wells Fargo - Checking 01	168.83
7/20/2023	Expense		Rocky Mountain Power	Account 35688416-002 5	Wells Fargo - Checking 01	91.81
8/21/2023	Expense		Rocky Mountain Power	7/28/23 Acct. 002 5	Wells Fargo - Checking 01	113.27
9/20/2023	Expense		Rocky Mountain Power	9-20-23 Acct 16-002 5	Wells Fargo - Checking 01	109.21
10/19/2023	Expense		Rocky Mountain Power	9/27/23 Acct. 002 5	Wells Fargo - Checking 01	139.50
11/20/2023	Expense		Rocky Mountain Power	10/26/23 Acct. 002 5	Wells Fargo - Checking 01	108.80
12/21/2023	Expense		Rocky Mountain Power	11/29/23 Acct. 002 5	Wells Fargo - Checking 01	126.13
Total for U116 Meter 348752125 Top Tank (old meter 51202503)						\$ 1,874.58

U118 Meter 348752075 Booster Pump (old meter 66765411)

01/24/2023	Expense		ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	340.35
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02/21/2023	Expense	ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	341.89
03/22/2023	Expense	ROCKY MOUNTAIN POWER	BUSINESS TO BUSINESS ACH ROCKYMTN/PAC	Wells Fargo - Checking 01	291.70
4/20/2023	Expense	Rocky Mountain Power	Acct 16-003 3	Wells Fargo - Checking 01	26.51
5/22/2023	Expense	Rocky Mountain Power	4/29/23 Acct 16-003 3	First Citizen Bank - Checki	26.99
6/21/2023	Expense	Rocky Mountain Power	Acct 35688416-003 3	First Citizen Bank - Checki	37.12
7/20/2023	Expense	Rocky Mountain Power	Acct 35688416-003 3	First Citizen Bank - Checki	288.13
8/21/2023	Expense	Rocky Mountain Power	8/21/23: Acct 35688416-003 3	First Citizen Bank - Checki	270.97
9/20/2023	Expense	Rocky Mountain Power	Acct 35688416-003 3	First Citizen Bank - Checki	261.52
10/19/2023	Expense	Rocky Mountain Power	9/27/23: Acct 35688416-003 3	First Citizen Bank - Checki	258.04
11/20/2023	Expense	Rocky Mountain Power	10/26/23: Acct 35688416-003 3	First Citizen Bank - Checki	286.34
12/21/2023	Expense	Rocky Mountain Power	11/29/23: Acct 35688416-003 3	First Citizen Bank - Checki	288.60

Total for U118 Meter 348752075 Booster Pump (old meter 66765411) **\$ 2,718.16**

Total for U110 Electric **\$ 8,636.59**

Total for U100 UTILITIES **\$ 8,636.59**

W130 WATER METER REPAIRS

11/16/2023	Check	6280	High Desert Landscape: 10/3/23	Invoice 1570: Lot 293 Freeze plug	Wells Fargo - Checking 01	65.00
6/30/2023	Check	3E+09	Mountainland Supply	Invoice S105398722.001	First Citizen Bank - Checki	162.24
12/13/2023	Check	6299	Mountainland Supply	Invoice S105819155.001: Hydrant Repir	Wells Fargo - Checking 01	10.80
12/15/2023	Check	3E+09	Mountainland Supply	Invoice S105819155.001: Hydrant Repir	First Citizen Bank - Checki	10.80

Total for W130 WATER METER REPAIRS **\$ 248.84**

W200 WATER PARTS & SUPPLIES (SA5 Reimbursable)

02/15/2023	Check	6229	MOUNTAINLAND SUPPLY COMPANY	INV S104945645.001	Wells Fargo - Checking 01	1,161.01
7/17/2023	Check	6260	Lindsley Property Management	Invoice 2466: Rope, ladder, bucket, towels	Wells Fargo - Checking 01	110.87
9/25/2023	Check	6274	CEM Aquatics	Chlorine	Wells Fargo - Checking 01	112.05

Total for W200 WATER PARTS & SUPPLIES (SA5 Reimbursable) **\$ 1,383.93**

W300 WATER SHARES

12/20/2023	Check	6297	Weber Basin Water Conservency	Invoice 0075247: Annual Water Charges	Wells Fargo - Checking 01	12,599.00
12/20/2023	Check	6297	Weber Basin Water Conservency	Invoice 0075246: Annual Water Charges	Wells Fargo - Checking 01	3,436.69

Total for W300 WATER SHARES **\$ 16,035.69**

W400 WATER SYSTEM

W430 Maintenance

01/11/2023	Check	6224	ICTECH, INC	INV 05_23_01-1 Scada System - LogMeIn Remote	Wells Fargo - Checking 01	95.00
6/2/2023	Check	6249	IC Tech	Invoice 01_23_01-2: Top Tank	Wells Fargo - Checking 01	750.00
7/20/2023	Check	6257	IC Tech	Invoice 05_23_01-4	Wells Fargo - Checking 01	4,344.49
8/11/2023	Check	6265	Lindsley Property Management	Invoice 2468: booster radio pc, well raidio pc	Wells Fargo - Checking 01	298.00
8/15/2023	Check	6263	IC Tech	Invoice 05_23_01-5	Wells Fargo - Checking 01	375.00
9/26/2023	Check	6269	IC Tech	Invoice 05_23_01-6	Wells Fargo - Checking 01	1,427.73

Total for W430 Maintenance **\$ 7,290.22**

W440 PARTS & SUPPLIES

11/21/2023	Check	6289	Dannisco	Invoice 010: Hollow Circle	Wells Fargo - Checking 01	148.00
11/21/2023	Check	6291	Dannisco	Invoice 012: Aspen Hollow	Wells Fargo - Checking 01	445.00
11/21/2023	Check	6290	Dannisco	Invoice 011: Juniper	Wells Fargo - Checking 01	728.00
8/31/2023	Check	6268	Delco Western	Repair on pump	Wells Fargo - Checking 01	728.00

Total for W440 PARTS & SUPPLIES **\$ 2,049.00**

W480 WATER SYSTEM

7/18/2023	Check	6258	Dannisco	June 1, 2, 3 & 6, 2023/June 13, 2023	Wells Fargo - Checking 01	6,097.00
9/26/2023	Check	6272	Dannisco	9/12/23: Hollow	Wells Fargo - Checking 01	4,399.00
11/21/2023	Check	6289	Dannisco	Invoice 010: Hollow Circle	Wells Fargo - Checking 01	2,388.00
11/21/2023	Check	6291	Dannisco	Invoice 012: Aspen Hollow	Wells Fargo - Checking 01	2,294.00
11/21/2023	Check	6290	Dannisco	Invoice 011: Juniper	Wells Fargo - Checking 01	2,532.00
12/13/2023	Check	6300	Rockport Contracting	Invoice 1077: Hydrant repair	Wells Fargo - Checking 01	2,730.00

Total for W480 WATER SYSTEM **\$ 20,440.00**

Total for W400 WATER SYSTEM **\$ 29,779.22**

W500 WATER TESTING

W501 WATER TESTING

01/11/2023	Check	6226	CHEMTECH FORD	Invoice 23A0132- Sulfate	Wells Fargo - Checking 01	25.00
4/25/2023	Check	6172	Summit County Health Department	Invoice 582020809	Wells Fargo - Checking 01	23.00
7/28/2023	Check	6256	Summit County Health Department	Statement 07/12/2023	Wells Fargo - Checking 01	69.00
8/22/2023	Check	6266	Summit County Health Department	Invoice 582022620/Statement 08/10/2023	Wells Fargo - Checking 01	23.00
10/18/2023	Check	6281	Summit County Health Department	Invoice 582023215 9/19/23 Statement	Wells Fargo - Checking 01	23.00
11/24/2023	Check	6293	Summit County Health Department	Top Tank	Wells Fargo - Checking 01	23.00
11/24/2023	Check	6293	Summit County Health Department	Valley View	Wells Fargo - Checking 01	23.00
12/21/2023	Check	6301	Summit County Health Department	11/27/23 Invoice 582024657	Wells Fargo - Checking 01	23.00

Total for W501 WATER TESTING **\$ 232.00**

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Total for W500 WATER TESTING						\$ 232.00
W700 WATER CAPITAL IMPROVEMENTS						
4/27/2023	Check	6239	Title One, Inc	Title work for loan	Wells Fargo - Checking 01	300.00
6/2/2023	Check	6254	Metro National Title	Title work for loan: RR-A-AA	Wells Fargo - Checking 01	300.00
6/2/2023	Check	6255	Title One, Inc.	Title work for loan: NS-255-B, NS-32-A1	Wells Fargo - Checking 01	1,125.00
7/20/2023	Check	6259	Wasatch Back Grading	Invoice 1470	Wells Fargo - Checking 01	4,201.11
11/24/2023	Check	6294	Wasatch Back Grading	Invoice 1502: Well site	Wells Fargo - Checking 01	3,360.00
12/7/2023	Check	6295	Greg Warner	Invoice 204: Office work on well	Wells Fargo - Checking 01	119.25
Total for W700 WELL CAPITAL IMPROVEMENT						\$ 9,405.36
W370 ENGINEERING						
01/11/2023	Check	6223	JONES & DEMILLE ENGINEERING	Invoice 0129789	Wells Fargo - Checking 01	3,275.10
02/22/2023	Check	6235	JONES & DEMILLE ENGINEERING	Invoice 0130264	Wells Fargo - Checking 01	4,733.54
4/28/2003	Check	6236	Jones & DeMille	Invoice 0130493	Wells Fargo - Checking 01	5,969.68
6/12/2023	Check	6248	Jones & DeMille	Invoice 0130720	Wells Fargo - Checking 01	3,155.68
10/23/2023	Check	6284	Jones & DeMille	Invoice 0131258	Wells Fargo - Checking 01	3,944.00
10/23/2023	Check	6282	Jones & DeMille	Invoice 0131567	Wells Fargo - Checking 01	3,944.60
10/23/2023	Check	6277	Jones & DeMille	Invoice 0132128	Wells Fargo - Checking 01	4,975.30
Total for W370 ENGINEERING						\$ 29,997.90
W800 WINTER WATER SYSTEM						
W810 Parts & Supplies						
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 Hose ends	Wells Fargo - Checking 01	38.52
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 heat tape, insulation, ties, hose	Wells Fargo - Checking 01	229.65
5/31/2023	Check	6251	Lindsley Property Management:	Invoice 2465: Winter water hose, pipe wrap, cam	Wells Fargo - Checking 01	80.42
Total for W810 Parts & Supplies						\$ 348.59
W830 Snow Removal						
02/15/2023	Check	6230	ALAN LINDSLEY	INV #2454 Snow removal, road to and top tank are	Wells Fargo - Checking 01	50.00
02/15/2023	Check	6230	ALAN LINDSLEY	INV #2454 Snow removal, road to and well area	Wells Fargo - Checking 01	55.00
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 Snow removal, road to and top tank are	Wells Fargo - Checking 01	45.00
03/08/2023	Check	6232	ALAN LINDSLEY	INV #2455 Snow removal, road to and well area	Wells Fargo - Checking 01	65.00
4/25/2023	Check	6171	Lindsley Property Management	Invoice 2464: 4/12/23 road to and well	Wells Fargo - Checking 01	240.00
4/25/2023	Check	6171	Lindsley Property Management	Invoice 2464: 4/12/23 road to and tank	Wells Fargo - Checking 01	395.00
Total for W830 Snow Removal						\$ 850.00
Total for W800 WINTER WATER SYSTEM						\$ 1,198.59
Total for QuickBooks Payments Fees						\$ 0.00
Total for Expenses						\$225,511.24
Net Ordinary Income						\$113,706.00
Other Income/Expense						
Z100 Other Income						
Reserve Income						
12/31/2024	JE		Reserve Transfer from Annual Assessm	Janauary - December 2023	savings 01 wf	40,000.08
Total for Reserve Income						\$ 40,000.08
Z110 Interest Income						
01/31/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	13.88
02/28/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	45.69
03/31/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	87.33
4/30/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	84.51
5/31/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	74.01
6/30/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	59.61
7/31/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	61.59
8/31/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	61.61
9/30/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	59.62
10/31/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	61.63
11/30/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	59.64
12/31/2023	Deposit		WELLS FARGO	INTEREST PAYMENT	RESERVE - WF Savings £	61.63
6/30/2023	Deposit		First Citizen Bank	Interest Payment: Checking	First Citizen Bank - Checki	4.27
7/31/2023	Deposit		First Citizen Bank	Interest Payment: Checking	First Citizen Bank - Checki	4.21
8/31/2023	Deposit		First Citizen Bank	Interest Payment: Checking	First Citizen Bank - Checki	4.01
9/29/2023	Deposit		First Citizen Bank	Interest Payment: Checking	First Citizen Bank - Checki	3.80
10/31/2023	Deposit		First Citizen Bank	Interest Payment: Checking	First Citizen Bank - Checki	4.05
11/30/2023	Deposit		First Citizen Bank	Interest Payment: Checking	First Citizen Bank - Checki	6.60
12/29/2023	Deposit		First Citizen Bank	Interest Payment: Checking	First Citizen Bank - Checki	8.98
5/31/2023	Deposit		First Citizen Bank	Interest Payment: Checking	First Citizen Bank - Checki	2.49

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6/30/2023	Deposit	First Citizen Bank	Interest Payment: Savings	First Citizen Bank - Saving	0.08
7/31/2023	Deposit	First Citizen Bank	Interest Payment: Savings	First Citizen Bank - Saving	0.96
8/31/2023	Deposit	First Citizen Bank	Interest Payment: Savings	First Citizen Bank - Saving	1.78
9/29/2023	Deposit	First Citizen Bank	Interest Payment: Savings	First Citizen Bank - Saving	2.58
10/31/2023	Deposit	First Citizen Bank	Interest Payment: Savings	First Citizen Bank - Saving	3.45
11/30/2023	Deposit	First Citizen Bank	Interest Payment: Savings	First Citizen Bank - Saving	4.17
12/29/2023	Deposit	First Citizen Bank	Interest Payment: Savings	First Citizen Bank - Saving	5.24
Total for Z110 Interest Income					\$ 787.42
Total for Z100 Other Income					\$ 40,787.50
Total for Other Income					\$ 40,787.50
Net Other Income					\$ 40,787.50
Net Income					\$154,493.50

Lake Rockport Estates Property Owners Association, Inc.
 2024 Budget based on PMSI on the 12/31/24 printed on 4/12/24
 Revised 6/27/24
 Operating Income & Expenses

	2024 Budget	Year to date income at 5/31/2024
Income		
Association Fees	\$182,040.00	\$66,877.76 Note 1
Collection Loss - Association Fees	-\$18,204.00	
Interest on Past Due Fees		\$6.39
Architectual Committee Fee	\$1,000.00	\$250.00
Transfer Fee		
Storage Income		\$120.00
Key Income		
Late Fee Income		\$1,050.19
Fines		
Backflow Assembly Inspection	\$14,533.34	\$6,074.10 Note 2
Lien Fee	\$3,090.00	\$330.00
NSF Fee		
Statement Fee	\$555.00	\$165.72
Service Dist Area 5 Roads	\$56,664.60	
Service Dist Area 5 Water	\$3,142.00	
Water Connection Assessment (\$100.00/connected lot)	\$17,800.00	\$8,007.08 Note 3
Collection Loss - Water Connection	-\$902.46	
Water System Improvement Assessment	\$155,800.00	\$71,962.08 Note 4
Collection Loss - Water System	-\$11,840.80	
Water Meter Usage	\$4,500.00	\$2,759.91
Water meter sales	\$0.00	
Interest Income	\$700.00	\$106.37
Other/Miscellaneous Income		\$1,052,304.17 Note 5
	-----	-----
Total Operating Income	\$408,877.68	\$1,210,013.77
Expense		
Management Fees	\$14,400.00	\$6,000.00
Manager Time/Mileage	\$1,080.00	
Non-contracted Charge	\$0.00	
Bank Service Charge	\$100.00	-\$12.00
Copies and mailings	\$950.00	\$36.26
Insurance	\$20,764.70	\$3,458.24
Insurance deductible	\$10,000.00	\$0.00 Note 6
Legal and Professional	\$34,319.99	\$9,604.32
Loan Payment Expense	\$44,188.01	\$57,951.01
Maintenance and Repairs	\$6,000.00	\$1,598.61
Maintenance Supplies	\$2,468.56	
Other/Miscellaneous Expense		\$236.70
Meeting Expense	\$0.00	\$750.00
Plumbing & Backflow testing	\$14,533.34	
Architectual Fee Expense	\$1,000.00	\$500.00
Property Tax	\$650.00	
Snow Removal	\$1,000.00	
Subscriptions	\$375.00	
Taxes and Licenses	\$40.00	\$630.00
Electricity	\$9,327.52	\$1,394.72
Telephone	\$0.00	

Water Shares	\$17,000.00	
Water System	\$71,615.44	\$325.60
Water Testing	\$0.00	\$25.00
Asphalt or Road Expenses	\$40,000.40	
Transaction Fee	\$0.00	
Interest Expense		\$16,188.00
	-----	-----
Total Operating Expenses	\$289,812.96	\$98,686.46
	-----	-----
Net Operating Income or Loss	\$119,064.73	\$1,111,327.31
Other Income & Expenses		
Other Income		
Reserve Interest Income	\$1,711.98	\$38.10
Reinvestment Fee	\$1,900.00	\$350.00
Reserve Income		
Restricted Reserve Income	-\$40,000.00	\$16,666.70 Note 7
Assessment Income	\$0.00	\$75.00
	-----	-----
Total Other Income	-\$36,388.03	\$17,129.80
Other Expense		
Engineering Reserve	\$70,000.00	\$32,105.24
Special Project Assessment		\$52,810.49
Net Available Balance of Water Improvement Assessment to Restrict from P & L	\$85,800.00	\$0.00
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Total Other Expenses	\$155,800.00	\$84,915.73
Net Other Income	-\$192,188.03	-\$67,785.93
Total Income	\$372,489.66	\$1,227,143.57
Total Expenses	\$445,612.96	\$183,602.19
Net Income	-\$73,123.30	\$1,043,541.38
Adjustments		
Removal of USDA Loan that should be on Balance Sheet		-\$1,052,340.10
Restricted Water System Improvement Assessment		-\$71,962.08
Removal of \$10,000 Insurance		-\$10,000.00
Restrictd funds for the Reserve Account		-\$16,666.70

Adjusted Net Income		-\$107,427.50
Excess or shortfall per lot per year	-\$222.94	-\$327.52
Basic Assessment due should increase by	\$222.94	
New per lot Assessment dues should be	\$777.94	

Note 1 This does not reflect Association fees paid prior to January 1, 2024

Note 2 This doesn not reflect Backflow Assembly Inspection fees paid prior to January 1, 2024

Note 3 This does not reflect the Water Connection Fees paid prior to January 1 2024

Note 4 This does not reflect the Water System Improvement paid prior to January 1, 2024

Note 5 This is the first request for funding from USDA loan. This should not be shown the Profit and Loss. It should only be on the Balance Sheet as a liability.

To comply with the terms of the contract, the loan money should be in a separate account

Note 6 \$10,000 needs to be restricted for our insurance per the state statute 57-8a-405(8)

Note 7 This is restricted money for the Reserve Account. It cannot be comingled with other funds.