

**Lake Rockport Estates POA**  
**Balance Sheet**  
As of May 31, 2021

	As of May 31, 2021	As of Apr 30, 2021 (PP)	Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Bank Accounts</b>				
RESERVE - WF Savings 8986	108,864.04	108,863.12	0.92	0.00%
Wells Fargo - Checking 0153	267,035.44	284,465.97	-17,430.53	-6.13%
<b>Total Bank Accounts</b>	<b>\$ 375,899.48</b>	<b>\$ 393,329.09</b>	<b>-\$ 17,429.61</b>	<b>-4.43%</b>
<b>Accounts Receivable</b>				
Accounts Receivable	-275.00	-275.00	0.00	0.00%
<b>Total Accounts Receivable</b>	<b>-\$ 275.00</b>	<b>-\$ 275.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Other Current Assets</b>				
Deposit	200.00	200.00	0.00	0.00%
Inventory Asset	2,436.64	2,436.64	0.00	0.00%
Undeposited Funds	10,362.14	6,201.50	4,160.64	67.09%
<b>Total Other Current Assets</b>	<b>\$ 12,998.78</b>	<b>\$ 8,838.14</b>	<b>\$ 4,160.64</b>	<b>47.08%</b>
<b>Total Current Assets</b>	<b>\$ 388,623.26</b>	<b>\$ 401,892.23</b>	<b>-\$ 13,268.97</b>	<b>-3.30%</b>
<b>Fixed Assets</b>				
Accumulated Depreciation	-827,885.00	-827,885.00	0.00	0.00%
John Deere Blade - Purchased 4/25/03	993.90	993.90	0.00	0.00%
Land - Unit 4 - Purchased 2016 & 2017	157,490.26	157,490.26	0.00	0.00%
Mid-Mountain Booster Station - Purchased 2016 & 2017	206,224.60	206,224.60	0.00	0.00%
Top Tank Fence - Purchased 2016 & 2017	22,795.50	22,795.50	0.00	0.00%
Tractor - John Deere - Purchased 5/31/02	33,365.80	33,365.80	0.00	0.00%
Water System Improvements	1,627,769.82	1,627,769.82	0.00	0.00%
Weed Sprayer - Purchased 7/12/17	2,591.19	2,591.19	0.00	0.00%
<b>Total Fixed Assets</b>	<b>\$ 1,223,346.07</b>	<b>\$ 1,223,346.07</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,611,969.33</b>	<b>\$ 1,625,238.30</b>	<b>-\$ 13,268.97</b>	<b>-0.82%</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Other Current Liabilities</b>				
Customer Deposits/Refundable Fees	12,860.00	12,860.00	0.00	0.00%
Overpayments by Customers	3,605.62	3,530.62	75.00	2.12%
Payable to Architectural Member	7,250.00	7,250.00	0.00	0.00%
<b>Total Other Current Liabilities</b>	<b>\$ 23,715.62</b>	<b>\$ 23,640.62</b>	<b>\$ 75.00</b>	<b>0.32%</b>
<b>Total Current Liabilities</b>	<b>\$ 23,715.62</b>	<b>\$ 23,640.62</b>	<b>\$ 75.00</b>	<b>0.32%</b>
<b>Long-Term Liabilities</b>				
Loan Payable - DDW	433,000.00	433,000.00	0.00	0.00%
<b>Total Long-Term Liabilities</b>	<b>\$ 433,000.00</b>	<b>\$ 433,000.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Total Liabilities</b>	<b>\$ 456,715.62</b>	<b>\$ 456,640.62</b>	<b>\$ 75.00</b>	<b>0.02%</b>
<b>Equity</b>				
Fund Balance	1,016,214.99	1,016,214.99	0.00	0.00%
Net Income	139,038.72	152,382.69	-13,343.97	-8.76%
<b>Total Equity</b>	<b>\$ 1,155,253.71</b>	<b>\$ 1,168,597.68</b>	<b>-\$ 13,343.97</b>	<b>-1.14%</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 1,611,969.33</b>	<b>\$ 1,625,238.30</b>	<b>-\$ 13,268.97</b>	<b>-0.82%</b>

**Lake Rockport Estates POA**  
**Profit and Loss Summary**  
January - December 2020

	Jan - Dec 2020	Jan - Dec 2019 (PY)	Change	% Change
<b>Income</b>				
0600W ANNUAL ASSESSMENT	195,802.47	193,596.66	2,205.81	1.14%
ADDITIONAL ASSESSMENTS	81,882.77	130,548.65	-48,665.88	-37.28%
Unapplied Cash Payment Income	0.00	0.00	0.00	
<b>Total Income</b>	<b>\$ 277,685.24</b>	<b>\$ 324,145.31</b>	<b>-\$ 46,460.07</b>	<b>-14.33%</b>
<b>Gross Profit</b>	<b>\$ 277,685.24</b>	<b>\$ 324,145.31</b>	<b>-\$ 46,460.07</b>	<b>-14.33%</b>
<b>Expenses</b>				
A100 ADMINISTRATION	28,538.99	29,160.11	-621.12	-2.13%
A200 AUTOMOBILE EXPENSE	2,536.56	2,057.61	478.95	23.28%
B100 BANK SERVICE CHARGES	4,645.81	5,403.13	-757.32	-14.02%
B110 BEAUTIFICATION		40.76	-40.76	-100.00%
B200 BUILDING MAINTENANCE		2,338.00	-2,338.00	-100.00%
C100 CAPITAL PURCHASE	112,002.00	107,886.00	4,116.00	3.82%
C200 COMMUNICATION	737.32	842.76	-105.44	-12.51%
D100 DUES & SUBSCRIPTIONS	388.24	55.00	333.24	605.89%
E100 EQUIPMENT MAINTENANCE		13.87	-13.87	-100.00%
F200 FUEL/OIL FLEET	28.68	185.56	-156.88	-84.54%
G100 GATE EXPENSE	1,489.09	2,596.59	-1,107.50	-42.65%
G200 GROUND SUPPLIES	167.23	217.55	-50.32	-23.13%
I100 INSURANCE	13,733.00	11,274.00	2,459.00	21.81%
L200 LIEN ASSESSMENT RECORDING FEES	280.00	560.00	-280.00	-50.00%
M100 MISCELLANEOUS		120.00	-120.00	-100.00%
M200 MOUNTAIN CLEANUP		662.54	-662.54	-100.00%
N100 NEWSLETTER EXPENSE	127.72	358.14	-230.42	-64.34%
O100 OFFICE EXPENSE	416.86	1,194.92	-778.06	-65.11%
P100 PROFESSIONAL FEES	5,552.00	3,656.32	1,895.68	51.85%
QuickBooks Payments Fees	0.00	0.00	0.00	
R100 ROADS	30,576.47	31,892.08	-1,315.61	-4.13%
S200 SIGNAGE	921.00	40.45	880.55	2176.89%
T100 TAXES	456.60	511.90	-55.30	-10.80%
U100 UTILITIES	9,555.87	14,692.20	-5,136.33	-34.96%
W100 WATER METER EXPENSE	2,544.26	13,147.51	-10,603.25	-80.65%
W200 WATER PARTS & SUPPLIES (SA5 Reimbursable)	467.68	33,470.14	-33,002.46	-98.60%
W300 WATER SHARES	15,967.71	15,967.71	0.00	0.00%
W400 WATER SYSTEM	2,729.42	16,548.53	-13,819.11	-83.51%
W405 DDW Reimbursable	20,533.20	21,513.00	-979.80	-4.55%
W500 WATER TESTING	141.00	321.00	-180.00	-56.07%
W600 WEED CONTROL		360.00	-360.00	-100.00%
W700 WATER CAPITAL IMPROVEMENTS	0.00	0.00	0.00	
W800 WINTER WATER SYSTEM	130.37	145.49	-15.12	-10.39%
<b>Total Expenses</b>	<b>\$ 254,667.08</b>	<b>\$ 317,232.87</b>	<b>-\$ 62,565.79</b>	<b>-19.72%</b>
<b>Net Operating Income</b>	<b>\$ 23,018.16</b>	<b>\$ 6,912.44</b>	<b>\$ 16,105.72</b>	<b>233.00%</b>
<b>Other Income</b>				
Z100 Other Income	26.30	117.20	-90.90	-77.56%
<b>Total Other Income</b>	<b>\$ 26.30</b>	<b>\$ 117.20</b>	<b>-\$ 90.90</b>	<b>-77.56%</b>
<b>Other Expenses</b>				
Z500 Tax Expense	41.71		41.71	
<b>Total Other Expenses</b>	<b>\$ 41.71</b>	<b>\$ 0.00</b>	<b>\$ 41.71</b>	
<b>Net Other Income</b>	<b>-\$ 15.41</b>	<b>\$ 117.20</b>	<b>-\$ 132.61</b>	<b>-113.15%</b>
<b>Net Income</b>	<b>\$ 23,002.75</b>	<b>\$ 7,029.64</b>	<b>\$ 15,973.11</b>	<b>227.23%</b>

**Lake Rockport Estates POA**  
**Budget vs. Actuals: 2021 Budget - FY21 P&L**  
 January - December 2021

	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
0600W ANNUAL ASSESSMENT	195,198.78	197,889.72	-2,690.94	98.64%
ADDITIONAL ASSESSMENTS	15,899.76	89,110.62	-73,210.86	17.84%
Services	76.00	100.00	-24.00	76.00%
Unapplied Cash Payment Income	-21.77	-2,087.25	2,065.48	1.04%
<b>Total Income</b>	<b>\$ 211,152.77</b>	<b>\$ 285,013.09</b>	<b>-\$ 73,860.32</b>	<b>74.09%</b>
<b>Gross Profit</b>	<b>\$ 211,152.77</b>	<b>\$ 285,013.09</b>	<b>-\$ 73,860.32</b>	<b>74.09%</b>
<b>Expenses</b>				
A100 ADMINISTRATION	10,905.81	28,538.99	-17,633.18	38.21%
A200 AUTOMOBILE EXPENSE	795.11	2,536.56	-1,741.45	31.35%
B100 BANK SERVICE CHARGES	1,837.66	4,645.81	-2,808.15	39.56%
B110 BEAUTIFICATION	104.99	200.00	-95.01	52.50%
C100 CAPITAL PURCHASE		112,002.00	-112,002.00	0.00%
C200 COMMUNICATION	320.34	737.32	-416.98	43.45%
D100 DUES & SUBSCRIPTIONS	392.17	450.00	-57.83	87.15%
F200 FUEL/OIL FLEET		28.68	-28.68	0.00%
G100 GATE EXPENSE	670.81	2,556.41	-1,885.60	26.24%
G200 GROUND SUPPLIES		167.23	-167.23	0.00%
I100 INSURANCE	16,074.00	16,075.00	-1.00	99.99%
L200 LIEN ASSESSMENT RECORDING FEES	80.00	280.00	-200.00	28.57%
N100 NEWSLETTER EXPENSE		127.72	-127.72	0.00%
O100 OFFICE EXPENSE	663.50	691.62	-28.12	95.93%
P100 PROFESSIONAL FEES	3,441.10	5,638.00	-2,196.90	61.03%
R100 ROADS	759.00	30,576.47	-29,817.47	2.48%
S200 SIGNAGE		921.00	-921.00	0.00%
T100 TAXES		456.60	-456.60	0.00%
U100 UTILITIES	3,226.40	9,555.87	-6,329.47	33.76%
W100 WATER METER EXPENSE	716.31	2,629.93	-1,913.62	27.24%
W200 WATER PARTS & SUPPLIES (SA5 Reimbursable)	209.46	467.68	-258.22	44.79%
W300 WATER SHARES		15,967.71	-15,967.71	0.00%
W400 WATER SYSTEM	7,773.98	8,413.27	-639.29	92.40%
W405 DDW Reimbursable	19,510.80	20,533.20	-1,022.40	95.02%
W500 WATER TESTING	20.00	141.00	-121.00	14.18%
W700 WATER CAPITAL IMPROVEMENTS		270,000.00	-270,000.00	0.00%
W800 WINTER WATER SYSTEM	80.11	130.37	-50.26	61.45%
<b>Total Expenses</b>	<b>\$ 67,581.55</b>	<b>\$ 534,468.44</b>	<b>-\$ 466,886.89</b>	<b>12.64%</b>
<b>Net Operating Income</b>	<b>\$ 143,571.22</b>	<b>-\$ 249,455.35</b>	<b>\$ 393,026.57</b>	<b>-57.55%</b>
<b>Other Income</b>				
Z100 Other Income	4.50	26.30	-21.80	17.11%
<b>Total Other Income</b>	<b>\$ 4.50</b>	<b>\$ 26.30</b>	<b>-\$ 21.80</b>	<b>17.11%</b>
<b>Other Expenses</b>				
Z500 Tax Expense		41.71	-41.71	0.00%
<b>Total Other Expenses</b>	<b>\$ 0.00</b>	<b>\$ 41.71</b>	<b>-\$ 41.71</b>	<b>0.00%</b>
<b>Net Other Income</b>	<b>\$ 4.50</b>	<b>-\$ 15.41</b>	<b>\$ 19.91</b>	<b>-29.20%</b>
<b>Net Income</b>	<b>\$ 143,575.72</b>	<b>-\$ 249,470.76</b>	<b>\$ 393,046.48</b>	<b>-57.55%</b>