Rockspray Homeowners Association
Balance Sheet Prev Year Comparison
As of December 31, 2023

	Dec 31, 23	Dec 31, 22	$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CHECKING BOA	951.16	20,920.23	-19,969.07	-95.5%
Regions	14,346.96	0.00	14,346.96	100.0%
Reserve Fund	0.00	10,009.00	-10,009.00	-100.0%
Total Checking/Savings	15,298.12	30,929.23	-15,631.11	-50.5%
Accounts Receivable				
Accounts Receivable	19,340.24	17,140.24	2,200.00	12.8%
Total Accounts Receivable	19,340.24	17,140.24	2,200.00	12.8%
Other Current Assets				
Undeposited Funds	300.00	0.00	300.00	100.0%
Total Other Current Assets	300.00	0.00	300.00	100.0%
Total Current Assets	34,938.36	48,069.47	-13,131.11	-27.3%
TOTAL ASSETS	**34,938.36**	**48,069.47**	**-13,131.11**	**-27.3%**
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	48.00	0.00	48.00	100.0%
Total Accounts Payable	48.00	0.00	48.00	100.0%
Total Current Liabilities	48.00	0.00	48.00	100.0%
Total Liabilities	48.00	0.00	48.00	100.0%
Equity				
Opening Balance Equity	7,653.56	7,653.56	0.00	0.0%
Retained Earnings	40,415.91	31,424.72	8,991.19	28.6%
Net Income	-13,179.11	8,991.19	-22,170.30	-246.6%
Total Equity	34,890.36	48,069.47	-13,179.11	-27.4%
TOTAL LIABILITIES & EQUITY	**34,938.36**	**48,069.47**	**-13,131.11**	**-27.3%**

Rockspray Homeowners Association
Profit & Loss Prev Year Comparison
January through December 2023

	Jan - Dec 23	Jan - Dec 22	$ Change	% Change
Ordinary Income/Expense				
Income				
Home Owners Dues Accessed				
Board Members - Waived Dues	-2,400.00	-1,750.00	-650.00	-37.1%
Home Owners Dues Accessed - Other	39,900.00	33,250.00	6,650.00	20.0%
Total Home Owners Dues Accessed	37,500.00	31,500.00	6,000.00	19.1%
Late Fees Paid	425.00	725.00	-300.00	-41.4%
Other Inc	25.00	135.00	-110.00	-81.5%
Total Income	37,950.00	32,360.00	5,590.00	17.3%
Gross Profit	37,950.00	32,360.00	5,590.00	17.3%
Expense				
Administrative				
Office				
Advertisement				
Signage	175.35	175.35	0.00	0.0%
Total Advertisement	175.35	175.35	0.00	0.0%
Association				
Bank Fee	48.00	1.50	46.50	3,100.0%
Office Supplies	125.00	145.79	-20.79	-14.3%
Post Office Box	226.00	212.00	14.00	6.6%
Total Association	399.00	359.29	39.71	11.1%
Check Printing	231.76	0.00	231.76	100.0%
Corporate Registration	0.00	90.00	-90.00	-100.0%
Postage	32.10	26.88	5.22	19.4%
Total Office	838.21	651.52	186.69	28.7%
Total Administrative	838.21	651.52	186.69	28.7%
Entertainment	106.47	746.54	-640.07	-85.7%
Equipment				
Playset	138.03	0.00	138.03	100.0%
Total Equipment	138.03	0.00	138.03	100.0%
Grounds				
Lawn Service	5,220.00	5,220.00	0.00	0.0%
Maintenance	4,250.00	4,410.00	-160.00	-3.6%
Supplies	0.00	299.91	-299.91	-100.0%
Total Grounds	9,470.00	9,929.91	-459.91	-4.6%
Insurance	8,400.00	0.00	8,400.00	100.0%
Log House				
Cleaning	2,040.00	2,362.50	-322.50	-13.7%
Repairs	20,305.29	358.56	19,946.73	5,563.0%
Service	0.00	90.00	-90.00	-100.0%
Supplies	162.81	0.00	162.81	100.0%
Total Log House	22,508.10	2,811.06	19,697.04	700.7%
Pest Control	533.00	685.00	-152.00	-22.2%
Tax				
Preparation	285.00	285.00	0.00	0.0%
Property	26.69	24.23	2.46	10.2%
Total Tax	311.69	309.23	2.46	0.8%

Rockspray Homeowners Association
Profit & Loss Prev Year Comparison
January through December 2023

	Jan - Dec 23	Jan - Dec 22	$ Change	% Change
Utilities				
Cable TV	1,475.76	1,421.32	54.44	3.8%
Electricity	1,726.66	1,897.13	-170.47	-9.0%
Gas	1,642.29	1,539.02	103.27	6.7%
Security	836.26	89.91	746.35	830.1%
Stormwater	800.89	803.88	-2.99	-0.4%
Trash Removal	264.00	249.40	14.60	5.9%
Water	1,542.30	1,384.65	157.65	11.4%
Total Utilities	8,288.16	7,385.31	902.85	12.2%
Website	535.99	851.20	-315.21	-37.0%
Total Expense	51,129.65	23,369.77	27,759.88	118.8%
Net Ordinary Income	-13,179.65	8,990.23	-22,169.88	-246.6%
Other Income/Expense				
Other Income				
Interest Income	0.54	0.96	-0.42	-43.8%
Total Other Income	0.54	0.96	-0.42	-43.8%
Net Other Income	0.54	0.96	-0.42	-43.8%
Net Income	**-13,179.11**	**8,991.19**	**-22,170.30**	**-246.6%**