



**RowCal**

**Financial Report Package**

**August 2023**

**Prepared for**

**Kissing Camels Property Owners' Association**

**By**

**RowCal**



**Balance Sheet - Operating**  
 Kissing Camels Property Owners' Association  
 End Date: 08/31/2023

Date: 9/19/2023  
 Time: 2:50 pm  
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**Assets**

CASH - OPERATING

10-1000-00 SouthState Bank - Operating 0480	\$151,074.20
10-1002-00 SouthState Bank - Debit Card 9008	564.56
10-1008-00 ST- Operating Account 4244-8847	54,515.88
10-1009-00 ST- Operating Nickel Cash 4244-8847	5,448.81
10-1066-00 ST- Charles Schwab BK CD 11.21.23 4.7%	200,000.00
10-1067-00 ST- Dogwood State BK CD 05.30.24 5.2%	200,000.00
10-1068-00 ST- Old National Bank CD 05.31.24 5.25%	100,000.00
10-1069-00 ST- Northwest Bank CD 06.28.24 5.25%	200,000.00

Total CASH - OPERATING: \$911,603.45

ACCOUNTS RECEIVABLE

15-1500-00 Accounts Receivables	53,296.18
15-1525-00 Accrued Interest Receivable	7,063.84

Total ACCOUNTS RECEIVABLE: \$60,360.02

PREPAID EXPENSES

16-1600-00 Prepaid Insurance	51,433.38
16-1625-00 Security Deposit-Office	1,600.00

Total PREPAID EXPENSES: \$53,033.38

PROPERTY, PLANT AND EQUIP

18-1860-00 Land	137,830.56
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Total PROPERTY, PLANT AND EQUIP \$137,830.56

**Total Assets:** \$1,162,827.41

**Liabilities & Equity**

CURRENT LIABILITIES

20-2000-00 Accounts Payable	41,539.91
20-2500-00 Prepaid Assessments	30,771.66
20-2530-00 Builder Escrow Deposit	60,000.00
20-2540-00 Street Cut Deposit	63,495.00
20-2545-00 Permit Deposit	1,000.00
20-2600-00 Deferred Assessment Revenue	149,055.24

Total CURRENT LIABILITIES: \$345,861.81

RETAINED EARNINGS

39-3999-00 Retained Earnings	738,696.20
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Total RETAINED EARNINGS: \$738,696.20

Net Income Gain / Loss	78,269.40
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**Total Liabilities & Equity:** \$1,162,827.41



**Balance Sheet - Reserve**  
Kissing Camels Property Owners' Association  
End Date: 08/31/2023

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**Assets**

CASH - RESERVES

11-1100-00 SouthState Bank - Reserves 0483	\$104,298.71
11-1101-00 SouthState- Reserve Sweep 1220	237,472.75
11-1125-00 ST- Reserve Account 7258-6410	6,235.31
11-1130-00 ST- Reserve Nickel Cash 7258-6410	4,096.04
11-1358-00 ST- Wells Fargo Bk 11.03.23 4.55%	200,000.00
11-1359-00 ST- Pinnacle Bank 12.14.23 4.75%	200,000.00
11-1360-00 ST- PNC BANK NA 12.15.23 4.8%	200,000.00
11-1361-00 ST- Web Bank 03.19.24 5.25%	200,000.00
11-1362-00 ST- Northeast Bank 04.25.24 4.9%	200,000.00
11-1363-00 ST- Bank of Hope CD 05.10.24 5.15%	200,000.00
11-1364-00 ST- Morgan Stanley Pvt Bk CD 05.16.24 5.1%	200,000.00
11-1365-00 ST- Safra Natl Bank CD 04.30.24 5.35%	200,000.00
11-1366-00 ST- TBK Bank CD 04.26.24 5.30%	200,000.00

Total CASH - RESERVES:

\$2,152,102.81

ACCOUNTS RECEIVABLE

15-1526-00 Accrued Interest Receivable- Reserve	23,725.21
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Total ACCOUNTS RECEIVABLE:

\$23,725.21

**Total Assets:**

\$2,175,828.02

**Liabilities & Equity**

RESERVES

30-3200-00 Reserve Retained Earnings	2,113,702.88
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Total RESERVES:

\$2,113,702.88

Net Income Gain / Loss

62,125.14

\$62,125.14

**Total Liabilities & Equity:**

\$2,175,828.02





**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 08/31/2023

Date: 9/19/2023  
 Time: 2:50 pm  
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>OPERATING INCOME</b>							
<b>INCOME</b>							
4000-00 Assmnts-KCE	\$74,612.76	\$72,960.00	\$1,652.76	\$148,577.81	\$145,920.00	\$2,657.81	\$875,520.00
4005-00 Assmnts-Camels Ridge	19,626.67	19,626.67	-	39,253.34	39,253.34	-	235,520.00
4006-00 Assmnts-The Park	15,573.33	15,573.33	-	31,146.66	31,146.66	-	186,880.00
4007-00 Assmnts-Courtyard	6,613.33	6,613.33	-	13,226.66	13,226.66	-	79,360.00
4008-00 Assmnts-The Greens	7,372.95	7,253.33	119.62	14,745.90	14,506.66	239.24	87,040.00
4009-00 Assmnts-Signature Golf	3,626.67	3,626.67	-	7,253.34	7,253.34	-	43,520.00
4010-00 Assmnts-The Retreat	3,413.33	3,413.33	-	6,826.66	6,826.66	-	40,960.00
4011-00 Assmnts-RRP1	8,460.59	8,362.67	97.92	16,921.18	16,725.34	195.84	100,352.00
4012-00 Assmnts- RRP4	4,380.90	5,546.67	(1,165.77)	8,761.80	11,093.34	(2,331.54)	66,560.00
4015-00 Assmnts-KC Townhomes	706.32	706.33	(0.01)	1,412.64	1,412.66	(0.02)	8,476.00
4020-00 Assessments- Lots	2,730.67	2,560.00	170.67	5,461.34	5,120.00	341.34	30,720.00
<b>Total INCOME</b>	<b>\$147,117.52</b>	<b>\$146,242.33</b>	<b>\$875.19</b>	<b>\$293,587.33</b>	<b>\$292,484.66</b>	<b>\$1,102.67</b>	<b>\$1,754,908.00</b>
<b>USER FEE INCOME</b>							
4260-00 Recycling Income	(122.53)	-	(122.53)	2,316.63	-	2,316.63	-
4262-00 Lot Mowing Income	-	-	-	1,800.00	-	1,800.00	-
<b>Total USER FEE INCOME</b>	<b>(\$122.53)</b>	<b>\$-</b>	<b>(\$122.53)</b>	<b>\$4,116.63</b>	<b>\$-</b>	<b>\$4,116.63</b>	<b>\$-</b>
<b>COLLECTION INCOME</b>							
4300-00 Collection Processing Fees	500.00	-	500.00	225.00	-	225.00	-
4305-00 Late Fees & Interest	421.14	-	421.14	221.03	-	221.03	-
4310-00 NSF Service Fees	(40.00)	-	(40.00)	20.00	-	20.00	-
<b>Total COLLECTION INCOME</b>	<b>\$881.14</b>	<b>\$-</b>	<b>\$881.14</b>	<b>\$466.03</b>	<b>\$-</b>	<b>\$466.03</b>	<b>\$-</b>
<b>OTHER INCOME</b>							
4420-00 KC5 LLC/Undev Lot	-	83.33	(83.33)	-	166.66	(166.66)	1,000.00
4422-00 Shared Services-GOGC	11,539.46	11,539.42	0.04	23,078.92	23,078.84	0.08	138,473.00
4424-00 Shared Expenses-KC TH	2,231.83	2,375.25	(143.42)	4,463.66	4,750.50	(286.84)	28,503.00
4428-00 Architectural Review Fees	5,020.00	2,895.00	2,125.00	7,280.00	5,790.00	1,490.00	34,740.00
4434-00 Sec Stickers Tag Inc	300.00	-	300.00	915.00	-	915.00	-
4438-00 Impact Fees	16,520.00	5,132.92	11,387.08	21,240.00	10,265.84	10,974.16	61,595.00
4439-00 Street Cut Fee	-	-	-	17,696.25	-	17,696.25	-
4448-00 Sec Income-Cathl Ridge	2,205.00	2,205.00	-	4,410.00	4,410.00	-	26,460.00
<b>Total OTHER INCOME</b>	<b>\$37,816.29</b>	<b>\$24,230.92</b>	<b>\$13,585.37</b>	<b>\$79,083.83</b>	<b>\$48,461.84</b>	<b>\$30,621.99</b>	<b>\$290,771.00</b>
<b>INVESTMENT INCOME</b>							
4500-00 Interest Income - Operating	672.42	2,333.33	(1,660.91)	1,262.77	4,666.66	(3,403.89)	28,000.00
<b>Total INVESTMENT INCOME</b>	<b>\$672.42</b>	<b>\$2,333.33</b>	<b>(\$1,660.91)</b>	<b>\$1,262.77</b>	<b>\$4,666.66</b>	<b>(\$3,403.89)</b>	<b>\$28,000.00</b>
<b>Total OPERATING INCOME</b>	<b>\$186,364.84</b>	<b>\$172,806.58</b>	<b>\$13,558.26</b>	<b>\$378,516.59</b>	<b>\$345,613.16</b>	<b>\$32,903.43</b>	<b>\$2,073,679.00</b>
<b>OPERATING EXPENSE</b>							
<b>ADMINISTRATIVE EXPENSES</b>							
5040-00 Bank Charges	-	33.33	33.33	6.00	66.66	60.66	400.00
5043-00 IT Support	42.50	-	(42.50)	42.50	-	(42.50)	-
5060-00 Office Supplies	2,975.03	333.33	(2,641.70)	3,317.27	666.66	(2,650.61)	4,000.00
5061-00 ARC Expenses	134.17	250.00	115.83	263.39	500.00	236.61	3,000.00
5090-00 Rent	1,766.10	2,368.58	602.48	4,171.87	4,737.16	565.29	28,423.00
5100-00 Postage & Shipping	-	41.67	41.67	-	83.34	83.34	500.00
5105-00 Print, Copies, & Scans	265.10	41.67	(223.43)	265.10	83.34	(181.76)	500.00
<b>Total ADMINISTRATIVE EXPENSES</b>	<b>\$5,182.90</b>	<b>\$3,068.58</b>	<b>(\$2,114.32)</b>	<b>\$8,066.13</b>	<b>\$6,137.16</b>	<b>(\$1,928.97)</b>	<b>\$36,823.00</b>
<b>COMMUNICATION EXPENSES</b>							
5010-00 Meeting Expense	27.68	666.67	638.99	2,288.74	1,333.34	(955.40)	8,000.00
5075-00 Website	605.12	708.33	103.21	1,329.07	1,416.66	87.59	8,500.00
5110-00 Newsletter Services	-	750.00	750.00	2,182.38	1,500.00	(682.38)	9,000.00
<b>Total COMMUNICATION EXPENSES</b>	<b>\$632.80</b>	<b>\$2,125.00</b>	<b>\$1,492.20</b>	<b>\$5,800.19</b>	<b>\$4,250.00</b>	<b>(\$1,550.19)</b>	<b>\$25,500.00</b>
<b>INSURANCE EXPENSES</b>							
5240-00 Workers Compensation	46.17	48.08	1.91	92.34	96.16	3.82	577.00
5300-00 Insurance - General Liability	3,910.16	4,073.08	162.92	7,820.32	8,146.16	325.84	48,877.00
5303-00 Crime Insurance Premiums	153.25	159.67	6.42	306.50	319.34	12.84	1,916.00
5305-00 D&O Insurance Premiums	2,061.25	2,147.17	85.92	4,122.50	4,294.34	171.84	25,766.00
<b>Total INSURANCE EXPENSES</b>	<b>\$6,170.83</b>	<b>\$6,428.00</b>	<b>\$257.17</b>	<b>\$12,341.66</b>	<b>\$12,856.00</b>	<b>\$514.34</b>	<b>\$77,136.00</b>
<b>UTILITIES</b>							





**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 08/31/2023

Date: 9/19/2023  
 Time: 2:50 pm  
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5400-00 Electricity	\$286.08	\$416.67	\$130.59	\$570.46	\$833.34	\$262.88	\$5,000.00
5410-00 Water/ Sewer	342.46	750.00	407.54	627.58	1,500.00	872.42	9,000.00
5415-00 Trash Removal Service	7,744.07	8,700.50	956.43	7,432.77	17,401.00	9,968.23	104,406.00
5425-00 Telephone Service	392.07	371.33	(20.74)	784.14	742.66	(41.48)	4,456.00
5440-00 Stormwater Fees	542.70	125.00	(417.70)	1,069.76	250.00	(819.76)	1,500.00
5445-00 Utility Notification	99.33	83.33	(16.00)	205.11	166.66	(38.45)	1,000.00
<b>Total UTILITIES</b>	<b>\$9,406.71</b>	<b>\$10,446.83</b>	<b>\$1,040.12</b>	<b>\$10,689.82</b>	<b>\$20,893.66</b>	<b>\$10,203.84</b>	<b>\$125,362.00</b>
<b>LANDSCAPING</b>							
6300-00 Landscape Contract	4,565.47	4,583.33	17.86	9,130.93	9,166.66	35.73	55,000.00
6305-00 Landscaping Maintenance & Repa	546.57	333.33	(213.24)	906.57	666.66	(239.91)	4,000.00
6315-00 Flowers	1,100.00	1,541.67	441.67	2,525.00	3,083.34	558.34	18,500.00
6320-00 Tree Maintenance	-	916.67	916.67	5,180.00	1,833.34	(3,346.66)	11,000.00
6325-00 Snow Removal	-	4,166.67	4,166.67	-	8,333.34	8,333.34	50,000.00
6330-00 Irrigation System	955.68	833.33	(122.35)	3,887.00	1,666.66	(2,220.34)	10,000.00
6340-00 Landscape Improvements	-	833.33	833.33	-	1,666.66	1,666.66	10,000.00
6460-00 Misc Grounds Repair	-	833.33	833.33	-	1,666.66	1,666.66	10,000.00
6465-00 Storm Contingency	-	1,000.00	1,000.00	-	2,000.00	2,000.00	12,000.00
<b>Total LANDSCAPING</b>	<b>\$7,167.72</b>	<b>\$15,041.66</b>	<b>\$7,873.94</b>	<b>\$21,629.50</b>	<b>\$30,083.32</b>	<b>\$8,453.82</b>	<b>\$180,500.00</b>
<b>SECURITY</b>							
6405-00 Guard Service Contract	21,398.17	51,250.00	29,851.83	62,341.53	102,500.00	40,158.47	615,000.00
6407-00 Guard Service-Vehicle	1,098.00	1,666.67	568.67	2,455.24	3,333.34	878.10	20,000.00
6410-00 Guard House Maintenance	-	83.33	83.33	-	166.66	166.66	1,000.00
6415-00 Guard Service Computer	-	83.33	83.33	-	166.66	166.66	1,000.00
6420-00 Guardhouse Utilities	319.12	416.67	97.55	626.32	833.34	207.02	5,000.00
6422-00 Guardhouse Misc	124.30	208.33	84.03	183.58	416.66	233.08	2,500.00
6425-00 Visitors Mgmt Software	1,100.00	1,150.00	50.00	2,200.00	2,300.00	100.00	13,800.00
6430-00 Cameras-Repair/Main	-	166.67	166.67	-	333.34	333.34	2,000.00
6435-00 Guardhouse Phone	372.14	375.00	2.86	744.28	750.00	5.72	4,500.00
6437-00 Guardhouse Supplies	-	125.00	125.00	-	250.00	250.00	1,500.00
<b>Total SECURITY</b>	<b>\$24,411.73</b>	<b>\$55,525.00</b>	<b>\$31,113.27</b>	<b>\$68,550.95</b>	<b>\$111,050.00</b>	<b>\$42,499.05</b>	<b>\$666,300.00</b>
<b>REPAIR AND MAINTENANCE</b>							
6520-00 Holiday Lighting	-	-	-	-	-	-	26,500.00
6545-00 Electrical Repair	-	416.67	416.67	1,152.92	833.34	(319.58)	5,000.00
6560-00 Fence Repair & Maintenance	-	166.67	166.67	-	333.34	333.34	2,000.00
6605-00 Gate Repair & Access Control	11,485.50	1,000.00	(10,485.50)	17,309.50	2,000.00	(15,309.50)	12,000.00
6615-00 Lighting Contract	-	241.67	241.67	-	483.34	483.34	2,900.00
6757-00 Drainage Clean Out	-	208.33	208.33	-	416.66	416.66	2,500.00
6765-00 Sidewalk/Concrete Repair & Main	-	250.00	250.00	-	500.00	500.00	3,000.00
6770-00 Street Sign Repair & Maintenance	-	83.33	83.33	41.94	166.66	124.72	1,000.00
6775-00 Safety Sign Repair & Maintenance	-	166.67	166.67	98.93	333.34	234.41	2,000.00
6785-00 Street Repair & Maintenance	-	-	-	400.00	-	(400.00)	-
6900-00 Contingency	-	166.67	166.67	-	333.34	333.34	2,000.00
<b>Total REPAIR AND MAINTENANCE</b>	<b>\$11,485.50</b>	<b>\$2,700.01</b>	<b>(\$8,785.49)</b>	<b>\$19,003.29</b>	<b>\$5,400.02</b>	<b>(\$13,603.27)</b>	<b>\$58,900.00</b>
<b>ROADS</b>							
6786-00 Power Sweeping	-	666.67	666.67	-	1,333.34	1,333.34	8,000.00
6794-00 Street Striping	-	83.33	83.33	-	166.66	166.66	1,000.00
6796-00 Street Repair	-	166.67	166.67	-	333.34	333.34	2,000.00
<b>Total ROADS</b>	<b>\$-</b>	<b>\$916.67</b>	<b>\$916.67</b>	<b>\$-</b>	<b>\$1,833.34</b>	<b>\$1,833.34</b>	<b>\$11,000.00</b>
<b>PROFESSIONAL SERVICES</b>							
7000-00 Audit & Tax Services	-	750.00	750.00	-	1,500.00	1,500.00	9,000.00
7020-00 Legal - General	-	2,500.00	2,500.00	4,825.00	5,000.00	175.00	30,000.00
7021-00 Legal-Collection	175.00	-	(175.00)	245.00	-	(245.00)	-
7025-00 Legal - Other	-	1,666.67	1,666.67	-	3,333.34	3,333.34	20,000.00
7040-00 Professional Management Fees	18,376.53	19,295.42	918.89	36,753.06	38,590.84	1,837.78	231,545.00
<b>Total PROFESSIONAL SERVICES</b>	<b>\$18,551.53</b>	<b>\$24,212.09</b>	<b>\$5,660.56</b>	<b>\$41,823.06</b>	<b>\$48,424.18</b>	<b>\$6,601.12</b>	<b>\$290,545.00</b>
<b>CONSULTING SERVICES</b>							
7110-00 Consulting - ARC	-	416.67	416.67	-	833.34	833.34	5,000.00
7120-00 Consulting - Other	2,857.25	166.67	(2,690.58)	3,357.25	333.34	(3,023.91)	2,000.00
<b>Total CONSULTING SERVICES</b>	<b>\$2,857.25</b>	<b>\$583.34</b>	<b>(\$2,273.91)</b>	<b>\$3,357.25</b>	<b>\$1,166.68</b>	<b>(\$2,190.57)</b>	<b>\$7,000.00</b>
<b>OTHER EXPENSES</b>							



**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
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Date: 9/19/2023  
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
9105-00 Reserve Contribution Expense	\$43,872.67	\$43,872.67	\$-	\$87,745.34	\$87,745.34	\$-	\$526,472.00
9106-00 Impact Fee Allocation	16,520.00	5,132.92	(11,387.08)	21,240.00	10,265.84	(10,974.16)	61,595.00
<b>Total OTHER EXPENSES</b>	<b>\$60,392.67</b>	<b>\$49,005.59</b>	<b>(\$11,387.08)</b>	<b>\$108,985.34</b>	<b>\$98,011.18</b>	<b>(\$10,974.16)</b>	<b>\$588,067.00</b>
<b>Total OPERATING EXPENSE</b>	<b>\$146,259.64</b>	<b>\$170,052.77</b>	<b>\$23,793.13</b>	<b>\$300,247.19</b>	<b>\$340,105.54</b>	<b>\$39,858.35</b>	<b>\$2,067,133.00</b>
<b>Net Income:</b>	<b>\$40,105.20</b>	<b>\$2,753.81</b>	<b>\$37,351.39</b>	<b>\$78,269.40</b>	<b>\$5,507.62</b>	<b>\$72,761.78</b>	<b>\$6,546.00</b>





**Income Statement - Reserve**  
 Kissing Camels Property Owners' Association  
 08/31/2023

Date: 9/19/2023  
 Time: 2:50 pm  
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>RESERVE INCOME</b>							
<b>INVESTMENT INCOME</b>							
4505-00 Interest Income - Reserves	\$1,379.57	\$6,666.67	(\$5,287.10)	\$3,924.98	\$13,333.34	(\$9,408.36)	\$80,000.00
<b>Total INVESTMENT INCOME</b>	\$1,379.57	\$6,666.67	(\$5,287.10)	\$3,924.98	\$13,333.34	(\$9,408.36)	\$80,000.00
<b>RESERVE INCOME</b>							
4610-00 Reserve Contribution Income	43,872.67	43,872.67	-	87,745.34	87,745.34	-	526,472.00
4620-00 Impact Fees Income	16,520.00	5,132.92	11,387.08	21,240.00	10,265.84	10,974.16	61,595.00
<b>Total RESERVE INCOME</b>	\$60,392.67	\$49,005.59	\$11,387.08	\$108,985.34	\$98,011.18	\$10,974.16	\$588,067.00
<b>Total RESERVE INCOME</b>	<b>\$61,772.24</b>	<b>\$55,672.26</b>	<b>\$6,099.98</b>	<b>\$112,910.32</b>	<b>\$111,344.52</b>	<b>\$1,565.80</b>	<b>\$668,067.00</b>
<b>RESERVE EXPENSE</b>							
<b>RESERVE - Roads</b>							
9800-00 Concrete Expenses	-	466.67	466.67	15,033.00	933.34	(14,099.66)	5,600.00
9802-00 Crack Seal Expenses	-	466.67	466.67	-	933.34	933.34	5,600.00
9804-00 Asphalt Expenses	3,731.16	8,333.33	4,602.17	8,931.16	16,666.66	7,735.50	100,000.00
9806-00 Roads Consulting/ Analysis	2,026.25	5,958.33	3,932.08	4,270.00	11,916.66	7,646.66	71,500.00
9808-00 Roads Contingency/ Other	-	3,946.67	3,946.67	-	7,893.34	7,893.34	47,360.00
<b>Total RESERVE - Roads</b>	\$5,757.41	\$19,171.67	\$13,414.26	\$28,234.16	\$38,343.34	\$10,109.18	\$230,060.00
<b>RESERVE - Other Infrastructure</b>							
9810-00 New Developments	5,364.00	6,375.00	1,011.00	14,142.75	12,750.00	(1,392.75)	76,500.00
9812-00 Drainage Expenses	-	3,750.00	3,750.00	-	7,500.00	7,500.00	45,000.00
9818-00 Comms Infrastructure	-	833.33	833.33	-	1,666.66	1,666.66	10,000.00
<b>Total RESERVE - Other Infrastructure</b>	\$5,364.00	\$10,958.33	\$5,594.33	\$14,142.75	\$21,916.66	\$7,773.91	\$131,500.00
<b>RESERVE - Security</b>							
9820-00 Wildfire Mitigation	-	4,166.67	4,166.67	-	8,333.34	8,333.34	50,000.00
9824-00 Traffic/ Safety Signs	1,099.88	416.67	(683.21)	8,408.27	833.34	(7,574.93)	5,000.00
9826-00 Security Equipment	-	1,666.67	1,666.67	-	3,333.34	3,333.34	20,000.00
9828-00 Fencing Expenses	-	416.67	416.67	-	833.34	833.34	5,000.00
<b>Total RESERVE - Security</b>	\$1,099.88	\$6,666.68	\$5,566.80	\$8,408.27	\$13,333.36	\$4,925.09	\$80,000.00
<b>RESERVE - Landscape</b>							
9838-00 Landscape/ Tree Replacement	-	2,666.67	2,666.67	-	5,333.34	5,333.34	32,000.00
<b>Total RESERVE - Landscape</b>	\$-	\$2,666.67	\$2,666.67	\$-	\$5,333.34	\$5,333.34	\$32,000.00
<b>RESERVE - Other Expenses</b>							
9840-00 Bank Charges Reserve Account	-	50.00	50.00	-	100.00	100.00	600.00
<b>Total RESERVE - Other Expenses</b>	\$-	\$50.00	\$50.00	\$-	\$100.00	\$100.00	\$600.00
<b>Total RESERVE EXPENSE</b>	<b>\$12,221.29</b>	<b>\$39,513.35</b>	<b>\$27,292.06</b>	<b>\$50,785.18</b>	<b>\$79,026.70</b>	<b>\$28,241.52</b>	<b>\$474,160.00</b>
<b>Net Reserve:</b>	<b>\$49,550.95</b>	<b>\$16,158.91</b>	<b>\$33,392.04</b>	<b>\$62,125.14</b>	<b>\$32,317.82</b>	<b>\$29,807.32</b>	<b>\$193,907.00</b>