

**RowCal**

**Financial Report Package**

**October 2023**

**Prepared for**

**Kissing Camels Property Owners' Association**

**By**

**RowCal**



**Balance Sheet - Operating**  
Kissing Camels Property Owners' Association  
End Date: 10/31/2023

Date: 11/9/2023  
Time: 9:40 am  
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**Assets**

**CASH - OPERATING**

10-1000-00 SouthState Bank - Operating 0480	\$263,740.83
10-1002-00 SouthState Bank - Debit Card 9008	2,335.63
10-1008-00 ST- Operating Account 4244-8847	54,962.16
10-1009-00 ST- Operating Nickel Cash 4244-8847	6,327.72
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: \$1,027,366.34

**ACCOUNTS RECEIVABLE**

15-1500-00 Accounts Receivables	53,989.80
15-1525-00 Accrued Interest Receivable	7,063.84

Total ACCOUNTS RECEIVABLE: \$61,053.64

**PREPAID EXPENSES**

16-1600-00 Prepaid Insurance	39,091.72
16-1620-00 Prepaid Taxes	11,000.00
16-1625-00 Security Deposit-Office	1,600.00

Total PREPAID EXPENSES: \$51,691.72

**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:** \$1,277,942.26

**Liabilities & Equity**

**CURRENT LIABILITIES**

20-2000-00 Accounts Payable	23,441.59
20-2500-00 Prepaid Assessments	39,767.27
20-2530-00 Builder Escrow Deposit	55,000.00
20-2540-00 Street Cut Deposit	56,582.50
20-2545-00 Permit Deposit	1,000.00
20-2600-00 Deferred Assessment Revenue	300,905.94

Total CURRENT LIABILITIES: \$476,697.30

**RETAINED EARNINGS**

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

Net Income Gain / Loss	62,548.76
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\$62,548.76

**Total Liabilities & Equity:** \$1,277,942.26



**Balance Sheet - Reserve**  
 Kissing Camels Property Owners' Association  
 End Date: 10/31/2023

Date: 11/9/2023  
 Time: 9:40 am  
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**Assets**

**CASH - RESERVES**

11-1100-00 SouthState Bank - Reserves 0483	\$78,734.60
11-1101-00 SouthState- Reserve Sweep 1220	259,189.94
11-1125-00 ST- Reserve Account 7258-6410	6,286.32
11-1130-00 ST- Reserve Nickel Cash 7258-6410	5,684.93
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:

**ACCOUNTS RECEIVABLE**

15-1526-00 Accrued Interest Receivable- Reserve

Total ACCOUNTS RECEIVABLE:

**Total Assets:**

<u>\$2,149,895.79</u>
23,725.21
<u>\$23,725.21</u>
<u><u>\$2,173,621.00</u></u>

**Liabilities & Equity**

**CURRENT LIABILITIES**

20-2010-00 Accounts Payable- Reserves

Total CURRENT LIABILITIES:

**RESERVES**

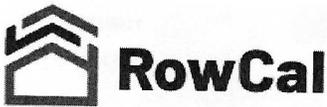
30-3200-00 Reserve Retained Earnings

Total RESERVES:

Net Income Gain / Loss

<u>1,200.00</u>
2,113,702.88
<u>\$2,113,702.88</u>
<u>58,718.12</u>
<u>\$58,718.12</u>
<u><u>\$2,173,621.00</u></u>

**Total Liabilities & Equity:**

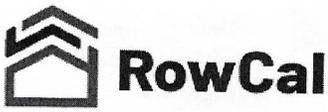


**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 10/31/2023

Date: 11/9/2023  
 Time: 9:40 am  
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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 Assments-KCE	\$74,453.33	\$72,960.00	\$1,493.33	\$297,268.69	\$291,840.00	\$5,428.69	\$875,520.00
4005-00 Assments-Camels Ridge	19,626.67	19,626.67	-	78,506.68	78,506.68	-	235,520.00
4006-00 Assments-The Park	15,573.33	15,573.33	-	62,293.32	62,293.32	-	186,880.00
4007-00 Assments-Courtyard	6,613.33	6,613.33	-	26,453.32	26,453.32	-	79,360.00
4008-00 Assments-The Greens	7,381.33	7,253.33	128.00	29,500.18	29,013.32	486.86	87,040.00
4009-00 Assments-Signature Golf	3,626.67	3,626.67	-	14,506.68	14,506.68	-	43,520.00
4010-00 Assments-The Retreat	3,413.33	3,413.33	-	13,653.32	13,653.32	-	40,960.00
4011-00 Assments-RRP1	9,381.16	8,362.67	1,018.49	35,451.47	33,450.68	2,000.79	100,352.00
4012-00 Assments- RRP4	4,949.33	5,546.67	(597.34)	19,043.81	22,186.68	(3,142.87)	66,560.00
4015-00 Assments-KC Townhomes	706.32	706.33	(0.01)	2,825.28	2,825.32	(0.04)	8,476.00
4020-00 Assessments- Lots	2,133.33	2,560.00	(426.67)	10,155.78	10,240.00	(84.22)	30,720.00
<b>Total INCOME</b>	<b>\$147,858.13</b>	<b>\$146,242.33</b>	<b>\$1,615.80</b>	<b>\$589,658.53</b>	<b>\$584,969.32</b>	<b>\$4,689.21</b>	<b>\$1,754,908.00</b>
<b>USER FEE INCOME</b>							
4260-00 Recycling Income	(106.30)	-	(106.30)	2,100.38	-	2,100.38	-
4262-00 Lot Mowing Income	-	-	-	1,709.00	-	1,709.00	-
<b>Total USER FEE INCOME</b>	<b>(\$106.30)</b>	<b>\$-</b>	<b>(\$106.30)</b>	<b>\$3,809.38</b>	<b>\$-</b>	<b>\$3,809.38</b>	<b>\$-</b>
<b>COLLECTION INCOME</b>							
4300-00 Collection Processing Fees	-	-	-	(500.00)	-	(500.00)	-
4305-00 Late Fees & Interest	1,810.54	-	1,810.54	2,208.29	-	2,208.29	-
4310-00 NSF Service Fees	20.00	-	20.00	60.00	-	60.00	-
4320-00 Compliance Fines	(8.56)	-	(8.56)	(8.56)	-	(8.56)	-
<b>Total COLLECTION INCOME</b>	<b>\$1,821.98</b>	<b>\$-</b>	<b>\$1,821.98</b>	<b>\$1,759.73</b>	<b>\$-</b>	<b>\$1,759.73</b>	<b>\$-</b>
<b>OTHER INCOME</b>							
4420-00 KC5 LLC/Undev Lot	-	83.33	(83.33)	-	333.32	(333.32)	1,000.00
4422-00 Shared Services-GOGC	11,539.46	11,539.42	0.04	46,157.84	46,157.68	0.16	138,473.00
4424-00 Shared Expenses-KC TH	2,231.83	2,375.25	(143.42)	8,927.32	9,501.00	(573.68)	28,503.00
4428-00 Architectural Review Fees	-	2,895.00	(2,895.00)	8,540.00	11,580.00	(3,040.00)	34,740.00
4434-00 Sec Stickers Tag Inc	75.00	-	75.00	1,415.00	-	1,415.00	-
4438-00 Impact Fees	-	5,132.92	(5,132.92)	23,440.00	20,531.68	2,908.32	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	-	8,820.00	8,820.00	-	26,460.00
<b>Total OTHER INCOME</b>	<b>\$16,051.29</b>	<b>\$24,230.92</b>	<b>(\$8,179.63)</b>	<b>\$114,996.41</b>	<b>\$96,923.68</b>	<b>\$18,072.73</b>	<b>\$290,771.00</b>
<b>INVESTMENT INCOME</b>							
4500-00 Interest Income - Operating	654.36	2,333.33	(1,678.97)	2,591.33	9,333.32	(6,741.99)	28,000.00
<b>Total INVESTMENT INCOME</b>	<b>\$654.36</b>	<b>\$2,333.33</b>	<b>(\$1,678.97)</b>	<b>\$2,591.33</b>	<b>\$9,333.32</b>	<b>(\$6,741.99)</b>	<b>\$28,000.00</b>
<b>Total OPERATING INCOME</b>	<b>\$166,279.46</b>	<b>\$172,806.58</b>	<b>(\$6,527.12)</b>	<b>\$712,815.38</b>	<b>\$691,226.32</b>	<b>\$21,589.06</b>	<b>\$2,073,679.00</b>
<b>OPERATING EXPENSE</b>							
<b>ADMINISTRATIVE EXPENSES</b>							
5040-00 Bank Charges	-	33.33	33.33	12.00	133.32	121.32	400.00
5043-00 IT Support	-	-	-	42.50	-	(42.50)	-
5060-00 Office Supplies	55.00	333.33	278.33	3,601.06	1,333.32	(2,267.74)	4,000.00
5061-00 ARC Expenses	-	250.00	250.00	263.39	1,000.00	736.61	3,000.00
5090-00 Rent	-	2,368.58	2,368.58	4,171.87	9,474.32	5,302.45	28,423.00
5100-00 Postage & Shipping	-	41.67	41.67	66.00	166.68	100.68	500.00
5105-00 Print, Copies, & Scans	8.04	41.67	33.63	361.37	166.68	(194.69)	500.00
<b>Total ADMINISTRATIVE EXPENSES</b>	<b>\$63.04</b>	<b>\$3,068.58</b>	<b>\$3,005.54</b>	<b>\$8,518.19</b>	<b>\$12,274.32</b>	<b>\$3,756.13</b>	<b>\$36,823.00</b>
<b>COMMUNICATION EXPENSES</b>							
5010-00 Meeting Expense	-	666.67	666.67	2,288.74	2,666.68	377.94	8,000.00
5075-00 Website	737.81	708.33	(29.48)	2,822.61	2,833.32	10.71	8,500.00
5110-00 Newsletter Services	-	750.00	750.00	2,182.38	3,000.00	817.62	9,000.00
<b>Total COMMUNICATION EXPENSES</b>	<b>\$737.81</b>	<b>\$2,125.00</b>	<b>\$1,387.19</b>	<b>\$7,293.73</b>	<b>\$8,500.00</b>	<b>\$1,206.27</b>	<b>\$25,500.00</b>
<b>INSURANCE EXPENSES</b>							
5240-00 Workers Compensation	46.17	48.08	1.91	184.68	192.32	7.64	577.00
5300-00 Insurance - General Liability	3,910.16	4,073.08	162.92	15,640.64	16,292.32	651.68	48,877.00
5303-00 Crime Insurance Premiums	153.25	159.67	6.42	613.00	638.68	25.68	1,916.00
5305-00 D&O Insurance Premiums	2,061.25	2,147.17	85.92	8,245.00	8,588.68	343.68	25,766.00
<b>Total INSURANCE EXPENSES</b>	<b>\$6,170.83</b>	<b>\$6,428.00</b>	<b>\$257.17</b>	<b>\$24,683.32</b>	<b>\$25,712.00</b>	<b>\$1,028.68</b>	<b>\$77,136.00</b>

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>UTILITIES</b>							
5400-00 Electricity	\$283.92	\$416.67	\$132.75	\$1,167.85	\$1,666.68	\$498.83	\$5,000.00
5410-00 Water/ Sewer	519.53	750.00	230.47	1,757.09	3,000.00	1,242.91	9,000.00
5415-00 Trash Removal Service	7,548.52	8,700.50	1,151.98	22,718.16	34,802.00	12,083.84	104,406.00
5425-00 Telephone Service	392.07	371.33	(20.74)	1,568.28	1,485.32	(82.96)	4,456.00
5440-00 Stormwater Fees	542.70	125.00	(417.70)	2,155.16	500.00	(1,655.16)	1,500.00
5445-00 Utility Notification	90.30	83.33	(6.97)	399.90	333.32	(66.58)	1,000.00
<b>Total UTILITIES</b>	<u>\$9,377.04</u>	<u>\$10,446.83</u>	<u>\$1,069.79</u>	<u>\$29,766.44</u>	<u>\$41,787.32</u>	<u>\$12,020.88</u>	<u>\$125,362.00</u>
<b>LANDSCAPING</b>							
6300-00 Landscape Contract	4,565.47	4,583.33	17.86	18,261.86	18,333.32	71.46	55,000.00
6305-00 Landscaping Maintenance & Repa	-	333.33	333.33	1,602.39	1,333.32	(269.07)	4,000.00
6315-00 Flowers	-	1,541.67	1,541.67	2,525.00	6,166.68	3,641.68	18,500.00
6320-00 Tree Maintenance	-	916.67	916.67	5,788.85	3,666.68	(2,122.17)	11,000.00
6325-00 Snow Removal	-	4,166.67	4,166.67	-	16,666.68	16,666.68	50,000.00
6330-00 Irrigation System	255.00	833.33	578.33	10,074.77	3,333.32	(6,741.45)	10,000.00
6340-00 Landscape Improvements	-	833.33	833.33	-	3,333.32	3,333.32	10,000.00
6460-00 Misc Grounds Repair	-	833.33	833.33	444.69	3,333.32	2,888.63	10,000.00
6465-00 Storm Contingency	-	1,000.00	1,000.00	340.97	4,000.00	3,659.03	12,000.00
<b>Total LANDSCAPING</b>	<u>\$4,820.47</u>	<u>\$15,041.66</u>	<u>\$10,221.19</u>	<u>\$39,038.53</u>	<u>\$60,166.64</u>	<u>\$21,128.11</u>	<u>\$180,500.00</u>
<b>SECURITY</b>							
6405-00 Guard Service Contract	75,291.59	51,250.00	(24,041.59)	181,963.02	205,000.00	23,036.98	615,000.00
6407-00 Guard Service-Vehicle	2,196.00	1,666.67	(529.33)	4,651.24	6,666.68	2,015.44	20,000.00
6410-00 Guard House Maintenance	749.62	83.33	(666.29)	749.62	333.32	(416.30)	1,000.00
6415-00 Guard Service Computer	-	83.33	83.33	-	333.32	333.32	1,000.00
6420-00 Guardhouse Utilities	264.81	416.67	151.86	1,231.34	1,666.68	435.34	5,000.00
6422-00 Guardhouse Misc	481.04	208.33	(272.71)	1,394.54	833.32	(561.22)	2,500.00
6425-00 Visitors Mgmt Software	1,100.00	1,150.00	50.00	4,400.00	4,600.00	200.00	13,800.00
6430-00 Cameras-Repair/Main	-	166.67	166.67	-	666.68	666.68	2,000.00
6435-00 Guardhouse Phone	374.15	375.00	0.85	1,490.57	1,500.00	9.43	4,500.00
6437-00 Guardhouse Supplies	-	125.00	125.00	-	500.00	500.00	1,500.00
<b>Total SECURITY</b>	<u>\$80,457.21</u>	<u>\$55,525.00</u>	<u>(\$24,932.21)</u>	<u>\$195,880.33</u>	<u>\$222,100.00</u>	<u>\$26,219.67</u>	<u>\$666,300.00</u>
<b>REPAIR AND MAINTENANCE</b>							
6520-00 Holiday Lighting	147.91	-	(147.91)	26,097.01	26,500.00	402.99	26,500.00
6545-00 Electrical Repair	-	416.67	416.67	1,152.92	1,666.68	513.76	5,000.00
6560-00 Fence Repair & Maintenance	-	166.67	166.67	-	666.68	666.68	2,000.00
6605-00 Gate Repair & Access Control	(1,051.20)	1,000.00	2,051.20	27,020.30	4,000.00	(23,020.30)	12,000.00
6615-00 Lighting Contract	366.81	241.67	(125.14)	366.81	966.68	599.87	2,900.00
6757-00 Drainage Clean Out	-	208.33	208.33	-	833.32	833.32	2,500.00
6765-00 Sidewalk/Concrete Repair & Main	-	250.00	250.00	-	1,000.00	1,000.00	3,000.00
6770-00 Street Sign Repair & Maintenance	-	83.33	83.33	41.94	333.32	291.38	1,000.00
6775-00 Safety Sign Repair & Maintenance	-	166.67	166.67	98.93	666.68	567.75	2,000.00
6785-00 Street Repair & Maintenance	-	-	-	400.00	-	(400.00)	-
6900-00 Contingency	-	166.67	166.67	-	666.68	666.68	2,000.00
<b>Total REPAIR AND MAINTENANCE</b>	<u>(\$536.48)</u>	<u>\$2,700.01</u>	<u>\$3,236.49</u>	<u>\$55,177.91</u>	<u>\$37,300.04</u>	<u>(\$17,877.87)</u>	<u>\$58,900.00</u>
<b>ROADS</b>							
6786-00 Power Sweeping	-	666.67	666.67	-	2,666.68	2,666.68	8,000.00
6794-00 Street Striping	-	83.33	83.33	-	333.32	333.32	1,000.00
6796-00 Street Repair	-	166.67	166.67	-	666.68	666.68	2,000.00
<b>Total ROADS</b>	<u>\$-</u>	<u>\$916.67</u>	<u>\$916.67</u>	<u>\$-</u>	<u>\$3,666.68</u>	<u>\$3,666.68</u>	<u>\$11,000.00</u>
<b>PROFESSIONAL SERVICES</b>							
7000-00 Audit & Tax Services	250.00	750.00	500.00	250.00	3,000.00	2,750.00	9,000.00
7020-00 Legal - General	-	2,500.00	2,500.00	9,920.00	10,000.00	80.00	30,000.00
7021-00 Legal-Collection	749.12	-	(749.12)	994.12	-	(994.12)	-
7025-00 Legal - Other	-	1,666.67	1,666.67	-	6,666.68	6,666.68	20,000.00
7040-00 Professional Management Fees	18,376.53	19,295.42	918.89	73,506.12	77,181.68	3,675.56	231,545.00
<b>Total PROFESSIONAL SERVICES</b>	<u>\$19,375.65</u>	<u>\$24,212.09</u>	<u>\$4,836.44</u>	<u>\$84,670.24</u>	<u>\$96,848.36</u>	<u>\$12,178.12</u>	<u>\$290,545.00</u>
<b>CONSULTING SERVICES</b>							
7110-00 Consulting - ARC	-	416.67	416.67	-	1,666.68	1,666.68	5,000.00
7120-00 Consulting - Other	600.00	166.67	(433.33)	6,307.25	666.68	(5,640.57)	2,000.00
<b>Total CONSULTING SERVICES</b>	<u>\$600.00</u>	<u>\$583.34</u>	<u>(\$16.66)</u>	<u>\$6,307.25</u>	<u>\$2,333.36</u>	<u>(\$3,973.89)</u>	<u>\$7,000.00</u>



**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 10/31/2023

Date: 11/9/2023  
 Time: 9:40 am  
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>OTHER EXPENSES</b>							
9105-00 Reserve Contribution Expense	\$43,872.67	\$43,872.67	\$-	\$175,490.68	\$175,490.68	\$-	\$526,472.00
9106-00 Impact Fee Allocation	-	5,132.92	5,132.92	23,440.00	20,531.68	(2,908.32)	61,595.00
<b>Total OTHER EXPENSES</b>	<u>\$43,872.67</u>	<u>\$49,005.59</u>	<u>\$5,132.92</u>	<u>\$198,930.68</u>	<u>\$196,022.36</u>	<u>(\$2,908.32)</u>	<u>\$588,067.00</u>
<b>Total OPERATING EXPENSE</b>	<u>\$164,938.24</u>	<u>\$170,052.77</u>	<u>\$5,114.53</u>	<u>\$650,266.62</u>	<u>\$706,711.08</u>	<u>\$56,444.46</u>	<u>\$2,067,133.00</u>
<b>Net Income:</b>	<u>\$1,341.22</u>	<u>\$2,753.81</u>	<u>(\$1,412.59)</u>	<u>\$62,548.76</u>	<u>(\$15,484.76)</u>	<u>\$78,033.52</u>	<u>\$6,546.00</u>



**Income Statement - Reserve**  
 Kissing Camels Property Owners' Association  
 10/31/2023

Date: 11/9/2023  
 Time: 9:40 am  
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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	\$1,236.68	\$6,666.67	(\$5,429.99)	\$6,426.77	\$26,666.68	(\$20,239.91)	\$80,000.00
<b>Total INVESTMENT INCOME</b>	\$1,236.68	\$6,666.67	(\$5,429.99)	\$6,426.77	\$26,666.68	(\$20,239.91)	\$80,000.00
<b>RESERVE INCOME</b>							
4610-00 Reserve Contribution Income	43,872.67	43,872.67	-	175,490.68	175,490.68	-	526,472.00
4620-00 Impact Fees Income	-	5,132.92	(5,132.92)	23,440.00	20,531.68	2,908.32	61,595.00
<b>Total RESERVE INCOME</b>	\$43,872.67	\$49,005.59	(\$5,132.92)	\$198,930.68	\$196,022.36	\$2,908.32	\$588,067.00
<b>Total RESERVE INCOME</b>	\$45,109.35	\$55,672.26	(\$10,562.91)	\$205,357.45	\$222,689.04	(\$17,331.59)	\$668,067.00
<b>RESERVE EXPENSE</b>							
<b>RESERVE - Roads</b>							
9800-00 Concrete Expenses	-	466.67	466.67	15,033.00	1,866.68	(13,166.32)	5,600.00
9802-00 Crack Seal Expenses	-	466.67	466.67	-	1,866.68	1,866.68	5,600.00
9804-00 Asphalt Expenses	14,325.00	8,333.33	(5,991.67)	75,273.16	33,333.32	(41,939.84)	100,000.00
9806-00 Roads Consulting/ Analysis	6,063.75	5,958.33	(105.42)	14,825.00	23,833.32	9,008.32	71,500.00
9808-00 Roads Contingency/ Other	-	3,946.67	3,946.67	-	15,786.68	15,786.68	47,360.00
<b>Total RESERVE - Roads</b>	\$20,388.75	\$19,171.67	(\$1,217.08)	\$105,131.16	\$76,686.68	(\$28,444.48)	\$230,060.00
<b>RESERVE - Other Infrastructure</b>							
9810-00 New Development Supervision	7,655.00	6,375.00	(1,280.00)	30,830.25	25,500.00	(5,330.25)	76,500.00
9812-00 Drainage Expenses	-	3,750.00	3,750.00	-	15,000.00	15,000.00	45,000.00
9818-00 Comms Infrastructure	-	833.33	833.33	-	3,333.32	3,333.32	10,000.00
<b>Total RESERVE - Other Infrastructure</b>	\$7,655.00	\$10,958.33	\$3,303.33	\$30,830.25	\$43,833.32	\$13,003.07	\$131,500.00
<b>RESERVE - Security</b>							
9820-00 Wildfire Mitigation	-	4,166.67	4,166.67	-	16,666.68	16,666.68	50,000.00
9824-00 Traffic/ Safety Signs	2,269.65	416.67	(1,852.98)	10,677.92	1,666.68	(9,011.24)	5,000.00
9826-00 Security Equipment	-	1,666.67	1,666.67	-	6,666.68	6,666.68	20,000.00
9828-00 Fencing Expenses	-	416.67	416.67	-	1,666.68	1,666.68	5,000.00
<b>Total RESERVE - Security</b>	\$2,269.65	\$6,666.68	\$4,397.03	\$10,677.92	\$26,666.72	\$15,988.80	\$80,000.00
<b>RESERVE - Landscape</b>							
9838-00 Landscape/ Tree Replacement	-	2,666.67	2,666.67	-	10,666.68	10,666.68	32,000.00
<b>Total RESERVE - Landscape</b>	\$-	\$2,666.67	\$2,666.67	\$-	\$10,666.68	\$10,666.68	\$32,000.00
<b>RESERVE - Other Expenses</b>							
9840-00 Bank Charges Reserve Account	-	50.00	50.00	-	200.00	200.00	600.00
<b>Total RESERVE - Other Expenses</b>	\$-	\$50.00	\$50.00	\$-	\$200.00	\$200.00	\$600.00
<b>Total RESERVE EXPENSE</b>	\$30,313.40	\$39,513.35	\$9,199.95	\$146,639.33	\$158,053.40	\$11,414.07	\$474,160.00
<b>Net Reserve:</b>	\$14,795.95	\$16,158.91	(\$1,362.96)	\$58,718.12	\$64,635.64	(\$5,917.52)	\$193,907.00