



## **Financial Report Package**

**February 2024**  
**Fiscal Year: 2023**

**Prepared for**

**Kissing Camels Property Owners' Association**

**By**

**RowCal**



**Balance Sheet - Operating**  
 Kissing Camels Property Owners' Association  
 End Date: 02/29/2024

Date: 3/6/2024  
 Time: 4:29 pm  
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**Assets**

CASH - OPERATING		
10-1000-00 SouthState Bank - Operating 0480	\$215,716.32	
10-1002-00 SouthState Bank - Debit Card 9008	939.22	
10-1008-00 ST- Operating Account 4244-8847	71,995.69	
10-1009-00 ST- Operating Nickel Cash 4244-8847	1,515.19	
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	
10-1070-00 ST- M1 Bank CD 09.03.24 5.4%	200,000.00	
Total CASH - OPERATING:		\$990,166.42
ACCOUNTS RECEIVABLE		
15-1500-00 Accounts Receivables	33,263.94	
15-1525-00 Accrued Interest Receivable	7,063.84	
Total ACCOUNTS RECEIVABLE:		\$40,327.78
PREPAID EXPENSES		
16-1600-00 Prepaid Insurance	14,408.40	
16-1620-00 Prepaid Taxes	11,000.00	
16-1625-00 Security Deposit-Office	1,600.00	
Total PREPAID EXPENSES:		\$27,008.40
CURRENT ASSETS		
17-1720-00 Right of Use- Current	15,244.00	
Total CURRENT ASSETS:		\$15,244.00
PROPERTY, PLANT AND EQUIP		
18-1860-00 Land	137,830.56	
Total PROPERTY, PLANT AND EQUIP		\$137,830.56
OTHER ASSETS		
19-1910-00 Right of use- Non Current	36,969.00	
Total OTHER ASSETS:		\$36,969.00
<b>Total Assets:</b>		<b>\$1,247,546.16</b>

**Liabilities & Equity**

CURRENT LIABILITIES		
20-2000-00 Accounts Payable	25,083.11	
20-2500-00 Prepaid Assessments	48,218.34	
20-2530-00 Builder Escrow Deposit	55,000.00	
20-2540-00 Street Cut Deposit	31,582.50	
20-2545-00 Permit Deposit	1,000.00	
20-2600-00 Deferred Assessment Revenue	150,695.11	
20-2650-00 Lease Liability - Current	15,244.00	
Total CURRENT LIABILITIES:		\$326,823.06
NON-CURRENT LIABILITIES		
21-2710-00 Lease Liability - Non Current	36,969.00	
Total NON-CURRENT LIABILITIES:		\$36,969.00
RETAINED EARNINGS		
39-3999-00 Retained Earnings	738,532.20	
Total RETAINED EARNINGS:		\$738,532.20
Net Income Gain / Loss	145,221.90	
		\$145,221.90



Total Liabilities & Equity:

\$1,247,546.16



**Balance Sheet - Reserve**  
Kissing Camels Property Owners' Association  
End Date: 02/29/2024

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**Assets**

CASH - RESERVES

11-1100-00 SouthState Bank - Reserves 0483	\$116,177.50
11-1101-00 SouthState- Reserve Sweep 1220	301,372.63
11-1125-00 ST- Reserve Account 7258-6410	32,511.32
11-1130-00 ST- Reserve Nickel Cash 7258-6410	1,766.83
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
11-1367-00 ST- Bank of Amer CD 08.08.24 5.45%	200,000.00
11-1368-00 ST- CITI Bank CD 09.19.24 5.25%	200,000.00
11-1369-00 ST- CiVista CD 12.20.24 5.00%	200,000.00

Total CASH - RESERVES: \$2,251,828.28

ACCOUNTS RECEIVABLE

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

**Total Assets:** \$2,275,553.49

**Liabilities & Equity**

NON-CURRENT LIABILITIES

21-2605-00 Deferred Assessment Revenue - Reserves	1,542,686.00
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Total NON-CURRENT LIABILITIES: \$1,542,686.00

RESERVES

30-3200-00 Reserve Retained Earnings	543,819.88
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Total RESERVES: \$543,819.88

Net Income Gain / Loss	189,047.61
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\$189,047.61

**Total Liabilities & Equity:** \$2,275,553.49





**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 02/29/2024

Date: 3/6/2024  
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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	\$74,026.67	\$72,960.00	\$1,066.67	\$594,400.73	\$583,680.00	\$10,720.73	\$875,520.00
4005-00 Assments-Camels Ridge	19,626.67	19,626.67	-	157,013.36	157,013.36	-	235,520.00
4006-00 Assments-The Park	15,573.33	15,573.33	-	124,586.64	124,586.64	-	186,880.00
4007-00 Assments-Courtyard	6,613.33	6,613.33	-	52,906.64	52,906.64	-	79,360.00
4008-00 Assments-The Greens	7,381.33	7,253.33	128.00	59,025.50	58,026.64	998.86	87,040.00
4009-00 Assments-Signature Golf	3,626.67	3,626.67	-	29,013.36	29,013.36	-	43,520.00
4010-00 Assments-The Retreat	3,413.33	3,413.33	-	27,306.64	27,306.64	-	40,960.00
4011-00 Assments-RRP1	10,170.76	8,362.67	1,808.09	75,673.24	66,901.36	8,771.88	100,352.00
4012-00 Assments- RRP4	5,930.42	5,546.67	383.75	40,594.43	44,373.36	(3,778.93)	66,560.00
4015-00 Assments-KC Townhomes	706.32	706.33	(0.01)	5,650.60	5,650.64	(0.04)	8,476.00
4020-00 Assessments- Lots	2,701.61	2,560.00	141.61	19,821.67	20,480.00	(658.33)	30,720.00
<b>Total INCOME</b>	<b>\$149,770.44</b>	<b>\$146,242.33</b>	<b>\$3,528.11</b>	<b>\$1,185,992.81</b>	<b>\$1,169,938.64</b>	<b>\$16,054.17</b>	<b>\$1,754,908.00</b>
<b>USER FEE INCOME</b>							
4260-00 Recycling Income	(32.65)	-	(32.65)	1,448.45	-	1,448.45	-
4262-00 Lot Mowing Income	-	-	-	(1,787.00)	-	(1,787.00)	-
<b>Total USER FEE INCOME</b>	<b>(\$32.65)</b>	<b>\$-</b>	<b>(\$32.65)</b>	<b>(\$338.55)</b>	<b>\$-</b>	<b>(\$338.55)</b>	<b>\$-</b>
<b>COLLECTION INCOME</b>							
4300-00 Collection Processing Fees	(35.00)	-	(35.00)	(535.00)	-	(535.00)	-
4305-00 Late Fees & Interest	198.38	-	198.38	4,313.83	-	4,313.83	-
4310-00 NSF Service Fees	-	-	-	100.00	-	100.00	-
4320-00 Compliance Fines	-	-	-	(48.56)	-	(48.56)	-
4323-00 Compliance Processing Fees	-	-	-	20.00	-	20.00	-
<b>Total COLLECTION INCOME</b>	<b>\$163.38</b>	<b>\$-</b>	<b>\$163.38</b>	<b>\$3,850.27</b>	<b>\$-</b>	<b>\$3,850.27</b>	<b>\$-</b>
<b>OTHER INCOME</b>							
4420-00 KC5 LLC/Undev Lot	-	83.33	(83.33)	500.00	666.64	(166.64)	1,000.00
4421-00 Fortitude/129N	-	-	-	500.00	-	500.00	-
4422-00 Shared Services-GOGC	11,539.46	11,539.42	0.04	92,315.68	92,315.36	0.32	138,473.00
4424-00 Shared Expenses-KC TH	2,231.83	2,375.25	(143.42)	17,854.64	19,002.00	(1,147.36)	28,503.00
4428-00 Architectural Review Fees	2,568.00	2,895.00	(327.00)	21,168.00	23,160.00	(1,992.00)	34,740.00
4434-00 Sec Stickers Tag Inc	-	-	-	(3,088.44)	-	(3,088.44)	-
4438-00 Impact Fees	7,627.00	5,132.92	2,494.08	58,082.00	41,063.36	17,018.64	61,595.00
4439-00 Street Cut Fee	-	-	-	17,696.25	-	17,696.25	-
4448-00 Sec Income-Cathl Ridge	3,200.00	2,205.00	995.00	19,630.00	17,640.00	1,990.00	26,460.00
<b>Total OTHER INCOME</b>	<b>\$27,166.29</b>	<b>\$24,230.92</b>	<b>\$2,935.37</b>	<b>\$224,658.13</b>	<b>\$193,847.36</b>	<b>\$30,810.77</b>	<b>\$290,771.00</b>
<b>INVESTMENT INCOME</b>							
4500-00 Interest Income - Operating	726.96	2,333.33	(1,606.37)	14,821.18	18,666.64	(3,845.46)	28,000.00
<b>Total INVESTMENT INCOME</b>	<b>\$726.96</b>	<b>\$2,333.33</b>	<b>(\$1,606.37)</b>	<b>\$14,821.18</b>	<b>\$18,666.64</b>	<b>(\$3,845.46)</b>	<b>\$28,000.00</b>
<b>Total OPERATING INCOME</b>	<b>\$177,794.42</b>	<b>\$172,806.58</b>	<b>\$4,987.84</b>	<b>\$1,428,983.84</b>	<b>\$1,382,452.64</b>	<b>\$46,531.20</b>	<b>\$2,073,679.00</b>
<b>OPERATING EXPENSE</b>							
<b>ADMINISTRATIVE EXPENSES</b>							
5035-00 Bad Debt	-	-	-	2,022.49	-	(2,022.49)	-
5040-00 Bank Charges	-	33.33	33.33	12.00	266.64	254.64	400.00
5043-00 IT Support	33.03	-	(33.03)	75.53	-	(75.53)	-
5060-00 Office Supplies	906.07	333.33	(572.74)	7,443.35	2,666.64	(4,776.71)	4,000.00
5061-00 ARC Expenses	-	250.00	250.00	433.39	2,000.00	1,566.61	3,000.00
5090-00 Rent	-	2,368.58	2,368.58	14,242.05	18,948.64	4,706.59	28,423.00
5100-00 Postage & Shipping	68.00	41.67	(26.33)	200.00	333.36	133.36	500.00
5105-00 Print, Copies, & Scans	-	41.67	41.67	361.37	333.36	(28.01)	500.00
<b>Total ADMINISTRATIVE EXPENSES</b>	<b>\$1,007.10</b>	<b>\$3,068.58</b>	<b>\$2,061.48</b>	<b>\$24,790.18</b>	<b>\$24,548.64</b>	<b>(\$241.54)</b>	<b>\$36,823.00</b>
<b>COMMUNICATION EXPENSES</b>							
5010-00 Meeting Expense	-	666.67	666.67	2,288.74	5,333.36	3,044.62	8,000.00
5075-00 Website	737.81	708.33	(29.48)	6,199.94	5,666.64	(533.30)	8,500.00
5110-00 Newsletter Services	-	750.00	750.00	6,307.42	6,000.00	(307.42)	9,000.00
<b>Total COMMUNICATION EXPENSES</b>	<b>\$737.81</b>	<b>\$2,125.00</b>	<b>\$1,387.19</b>	<b>\$14,796.10</b>	<b>\$17,000.00</b>	<b>\$2,203.90</b>	<b>\$25,500.00</b>
<b>INSURANCE EXPENSES</b>							
5240-00 Workers Compensation	46.17	48.08	1.91	369.36	384.64	15.28	577.00
5300-00 Insurance - General Liability	3,910.16	4,073.08	162.92	31,281.28	32,584.64	1,303.36	48,877.00



**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 02/29/2024

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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5303-00 Crime Insurance Premiums	\$153.25	\$159.67	\$6.42	\$1,226.00	\$1,277.36	\$51.36	\$1,916.00
5305-00 D&O Insurance Premiums	2,061.25	2,147.17	85.92	16,490.00	17,177.36	687.36	25,766.00
<b>Total INSURANCE EXPENSES</b>	<b>\$6,170.83</b>	<b>\$6,428.00</b>	<b>\$257.17</b>	<b>\$49,366.64</b>	<b>\$51,424.00</b>	<b>\$2,057.36</b>	<b>\$77,136.00</b>
<b>UTILITIES</b>							
5400-00 Electricity	430.96	416.67	(14.29)	2,622.20	3,333.36	711.16	5,000.00
5410-00 Water/ Sewer	37.80	750.00	712.20	2,042.77	6,000.00	3,957.23	9,000.00
5415-00 Trash Removal Service	7,886.87	8,700.50	813.63	53,598.87	69,604.00	16,005.13	104,406.00
5425-00 Telephone Service	407.91	371.33	(36.58)	3,168.28	2,970.64	(197.64)	4,456.00
5440-00 Stormwater Fees	542.70	125.00	(417.70)	4,325.96	1,000.00	(3,325.96)	1,500.00
5445-00 Utility Notification	1,126.38	83.33	(1,043.05)	6,444.06	666.64	(5,777.42)	1,000.00
<b>Total UTILITIES</b>	<b>\$10,432.62</b>	<b>\$10,446.83</b>	<b>\$14.21</b>	<b>\$72,202.14</b>	<b>\$83,574.64</b>	<b>\$11,372.50</b>	<b>\$125,362.00</b>
<b>LANDSCAPING</b>							
6300-00 Landscape Contract	4,565.46	4,583.33	17.87	36,523.71	36,666.64	142.93	55,000.00
6305-00 Landscaping Maintenance & Repa	-	333.33	333.33	2,566.29	2,666.64	100.35	4,000.00
6315-00 Flowers	-	1,541.67	1,541.67	5,075.00	12,333.36	7,258.36	18,500.00
6320-00 Tree Maintenance	(1,125.00)	916.67	2,041.67	13,086.85	7,333.36	(5,753.49)	11,000.00
6325-00 Snow Removal	4,724.65	4,166.67	(557.98)	13,499.69	33,333.36	19,833.67	50,000.00
6330-00 Irrigation System	362.04	833.33	471.29	10,634.37	6,666.64	(3,967.73)	10,000.00
6340-00 Landscape Improvements	-	833.33	833.33	1,244.60	6,666.64	5,422.04	10,000.00
6460-00 Misc Grounds Repair	-	833.33	833.33	1,760.69	6,666.64	4,905.95	10,000.00
6465-00 Storm Contingency	-	1,000.00	1,000.00	340.97	8,000.00	7,659.03	12,000.00
<b>Total LANDSCAPING</b>	<b>\$8,527.15</b>	<b>\$15,041.66</b>	<b>\$6,514.51</b>	<b>\$84,732.17</b>	<b>\$120,333.28</b>	<b>\$35,601.11</b>	<b>\$180,500.00</b>
<b>SECURITY</b>							
6405-00 Guard Service Contract	44,389.84	51,250.00	6,860.16	360,883.77	410,000.00	49,116.23	615,000.00
6407-00 Guard Service-Vehicle	-	1,666.67	1,666.67	7,945.24	13,333.36	5,388.12	20,000.00
6410-00 Guard House Maintenance	-	83.33	83.33	1,315.20	666.64	(648.56)	1,000.00
6415-00 Guard Service Computer	-	83.33	83.33	640.50	666.64	26.14	1,000.00
6420-00 Guardhouse Utilities	421.02	416.67	(4.35)	2,764.75	3,333.36	568.61	5,000.00
6422-00 Guardhouse Misc	127.40	208.33	80.93	2,163.40	1,666.64	(496.76)	2,500.00
6425-00 Visitors Mgmt Software	1,111.72	1,150.00	38.28	8,811.72	9,200.00	388.28	13,800.00
6430-00 Cameras-Repair/Main	-	166.67	166.67	-	1,333.36	1,333.36	2,000.00
6435-00 Guardhouse Phone	389.49	375.00	(14.49)	3,017.85	3,000.00	(17.85)	4,500.00
6437-00 Guardhouse Supplies	-	125.00	125.00	96.06	1,000.00	903.94	1,500.00
<b>Total SECURITY</b>	<b>\$46,439.47</b>	<b>\$55,525.00</b>	<b>\$9,085.53</b>	<b>\$387,638.49</b>	<b>\$444,200.00</b>	<b>\$56,561.51</b>	<b>\$666,300.00</b>
<b>REPAIR AND MAINTENANCE</b>							
6520-00 Holiday Lighting	-	-	-	26,097.01	26,500.00	402.99	26,500.00
6545-00 Electrical Repair	-	416.67	416.67	1,152.92	3,333.36	2,180.44	5,000.00
6560-00 Fence Repair & Maintenance	-	166.67	166.67	7,658.00	1,333.36	(6,324.64)	2,000.00
6605-00 Gate Repair & Access Control	9,214.78	1,000.00	(8,214.78)	18,179.08	8,000.00	(10,179.08)	12,000.00
6615-00 Lighting Contract	-	241.67	241.67	366.81	1,933.36	1,566.55	2,900.00
6757-00 Drainage Clean Out	-	208.33	208.33	-	1,666.64	1,666.64	2,500.00
6765-00 Sidewalk/Concrete Repair & Main	-	250.00	250.00	-	2,000.00	2,000.00	3,000.00
6770-00 Street Sign Repair & Maintenance	32.46	83.33	50.87	74.40	666.64	592.24	1,000.00
6775-00 Safety Sign Repair & Maintenance	-	166.67	166.67	140.59	1,333.36	1,192.77	2,000.00
6785-00 Street Repair & Maintenance	-	-	-	400.00	-	(400.00)	-
6900-00 Contingency	-	166.67	166.67	774.94	1,333.36	558.42	2,000.00
<b>Total REPAIR AND MAINTENANCE</b>	<b>\$9,247.24</b>	<b>\$2,700.01</b>	<b>(\$6,547.23)</b>	<b>\$54,843.75</b>	<b>\$48,100.08</b>	<b>(\$6,743.67)</b>	<b>\$58,900.00</b>
<b>ROADS</b>							
6786-00 Power Sweeping	-	666.67	666.67	-	5,333.36	5,333.36	8,000.00
6794-00 Street Striping	-	83.33	83.33	785.00	666.64	(118.36)	1,000.00
6796-00 Street Repair	-	166.67	166.67	-	1,333.36	1,333.36	2,000.00
<b>Total ROADS</b>	<b>\$-</b>	<b>\$916.67</b>	<b>\$916.67</b>	<b>\$785.00</b>	<b>\$7,333.36</b>	<b>\$6,548.36</b>	<b>\$11,000.00</b>
<b>PROFESSIONAL SERVICES</b>							
7000-00 Audit & Tax Services	-	750.00	750.00	8,550.00	6,000.00	(2,550.00)	9,000.00
7020-00 Legal - General	2,000.00	2,500.00	500.00	21,020.50	20,000.00	(1,020.50)	30,000.00
7021-00 Legal-Collection	35.00	-	(35.00)	1,304.12	-	(1,304.12)	-
7025-00 Legal - Other	(35.00)	1,666.67	1,701.67	-	13,333.36	13,333.36	20,000.00
7040-00 Professional Management Fees	18,376.53	19,295.42	918.89	147,012.24	154,363.36	7,351.12	231,545.00
<b>Total PROFESSIONAL SERVICES</b>	<b>\$20,376.53</b>	<b>\$24,212.09</b>	<b>\$3,835.56</b>	<b>\$177,886.86</b>	<b>\$193,696.72</b>	<b>\$15,809.86</b>	<b>\$290,545.00</b>
<b>CONSULTING SERVICES</b>							





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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
7110-00 Consulting - ARC	\$-	\$416.67	\$416.67	\$-	\$3,333.36	\$3,333.36	\$5,000.00
7120-00 Consulting - Other	150.00	166.67	16.67	7,657.25	1,333.36	(6,323.89)	2,000.00
<b>Total CONSULTING SERVICES</b>	<u>\$150.00</u>	<u>\$583.34</u>	<u>\$433.34</u>	<u>\$7,657.25</u>	<u>\$4,666.72</u>	<u>(\$2,990.53)</u>	<u>\$7,000.00</u>
<b>OTHER EXPENSES</b>							
9105-00 Reserve Contribution Expense	43,872.67	43,872.67	-	350,981.36	350,981.36	-	526,472.00
9106-00 Impact Fee Allocation	7,627.00	5,132.92	(2,494.08)	58,082.00	41,063.36	(17,018.64)	61,595.00
<b>Total OTHER EXPENSES</b>	<u>\$51,499.67</u>	<u>\$49,005.59</u>	<u>(\$2,494.08)</u>	<u>\$409,063.36</u>	<u>\$392,044.72</u>	<u>(\$17,018.64)</u>	<u>\$588,067.00</u>
<b>Total OPERATING EXPENSE</b>	<u>\$154,588.42</u>	<u>\$170,052.77</u>	<u>\$15,464.35</u>	<u>\$1,283,761.94</u>	<u>\$1,386,922.16</u>	<u>\$103,160.22</u>	<u>\$2,067,133.00</u>
<b>Net Income:</b>	<u>\$23,206.00</u>	<u>\$2,753.81</u>	<u>\$20,452.19</u>	<u>\$145,221.90</u>	<u>(\$4,469.52)</u>	<u>\$149,691.42</u>	<u>\$6,546.00</u>



**Income Statement - Reserve**  
 Kissing Camels Property Owners' Association  
 02/29/2024

Date: 3/6/2024  
 Time: 4:29 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	\$1,451.76	\$6,666.67	(\$5,214.91)	\$30,637.15	\$53,333.36	(\$22,696.21)	\$80,000.00
<b>Total INVESTMENT INCOME</b>	\$1,451.76	\$6,666.67	(\$5,214.91)	\$30,637.15	\$53,333.36	(\$22,696.21)	\$80,000.00
<b>RESERVE INCOME</b>							
4610-00 Reserve Contribution Income	43,872.67	43,872.67	-	350,981.36	350,981.36	-	526,472.00
4620-00 Impact Fees Income	7,627.00	5,132.92	2,494.08	58,082.00	41,063.36	17,018.64	61,595.00
<b>Total RESERVE INCOME</b>	\$51,499.67	\$49,005.59	\$2,494.08	\$409,063.36	\$392,044.72	\$17,018.64	\$588,067.00
<b>Total RESERVE INCOME</b>	<b>\$52,951.43</b>	<b>\$55,672.26</b>	<b>(\$2,720.83)</b>	<b>\$439,700.51</b>	<b>\$445,378.08</b>	<b>(\$5,677.57)</b>	<b>\$668,067.00</b>
<b>RESERVE EXPENSE</b>							
<b>RESERVE - Roads</b>							
9800-00 Concrete Expenses	-	466.67	466.67	10,330.00	3,733.36	(6,596.64)	5,600.00
9802-00 Crack Seal Expenses	-	466.67	466.67	-	3,733.36	3,733.36	5,600.00
9804-00 Asphalt Expenses	-	8,333.33	8,333.33	99,611.16	66,666.64	(32,944.52)	100,000.00
9806-00 Roads Consulting/ Analysis	13,620.00	5,958.33	(7,661.67)	35,620.00	47,666.64	12,046.64	71,500.00
9808-00 Roads Contingency/ Other	-	3,946.67	3,946.67	-	31,573.36	31,573.36	47,360.00
<b>Total RESERVE - Roads</b>	\$13,620.00	\$19,171.67	\$5,551.67	\$145,561.16	\$153,373.36	\$7,812.20	\$230,060.00
<b>RESERVE - Other Infrastructure</b>							
9810-00 New Development Supervision	-	6,375.00	6,375.00	47,171.50	51,000.00	3,828.50	76,500.00
9812-00 Drainage Expenses	26,138.00	3,750.00	(22,388.00)	26,138.00	30,000.00	3,862.00	45,000.00
9814-00 Electrical/ Lights Expense	-	-	-	22,311.32	-	(22,311.32)	-
9818-00 Comms Infrastructure	-	833.33	833.33	-	6,666.64	6,666.64	10,000.00
<b>Total RESERVE - Other Infrastructure</b>	\$26,138.00	\$10,958.33	(\$15,179.67)	\$95,620.82	\$87,666.64	(\$7,954.18)	\$131,500.00
<b>RESERVE - Security</b>							
9820-00 Wildfire Mitigation	-	4,166.67	4,166.67	-	33,333.36	33,333.36	50,000.00
9822-00 Gate Expenses	(8,550.50)	-	8,550.50	-	-	-	-
9824-00 Traffic/ Safety Signs	-	416.67	416.67	3,713.92	3,333.36	(380.56)	5,000.00
9826-00 Security Equipment	-	1,666.67	1,666.67	-	13,333.36	13,333.36	20,000.00
9828-00 Fencing Expenses	-	416.67	416.67	-	3,333.36	3,333.36	5,000.00
9830-00 Fencing Upgrades	5,757.00	-	(5,757.00)	5,757.00	-	(5,757.00)	-
<b>Total RESERVE - Security</b>	(\$2,793.50)	\$6,666.68	\$9,460.18	\$9,470.92	\$53,333.44	\$43,862.52	\$80,000.00
<b>RESERVE - Landscape</b>							
9838-00 Landscape/ Tree Replacement	-	2,666.67	2,666.67	-	21,333.36	21,333.36	32,000.00
<b>Total RESERVE - Landscape</b>	\$-	\$2,666.67	\$2,666.67	\$-	\$21,333.36	\$21,333.36	\$32,000.00
<b>RESERVE - Other Expenses</b>							
9840-00 Bank Charges Reserve Account	-	50.00	50.00	-	400.00	400.00	600.00
<b>Total RESERVE - Other Expenses</b>	\$-	\$50.00	\$50.00	\$-	\$400.00	\$400.00	\$600.00
<b>Total RESERVE EXPENSE</b>	<b>\$36,964.50</b>	<b>\$39,513.35</b>	<b>\$2,548.85</b>	<b>\$250,652.90</b>	<b>\$316,106.80</b>	<b>\$65,453.90</b>	<b>\$474,160.00</b>
<b>Net Reserve:</b>	<b>\$15,986.93</b>	<b>\$16,158.91</b>	<b>(\$171.98)</b>	<b>\$189,047.61</b>	<b>\$129,271.28</b>	<b>\$59,776.33</b>	<b>\$193,907.00</b>