



## **Financial Report Package**

**March 2024**

**Fiscal Year: 2023**

**Prepared for**

**Kissing Camels Property Owners' Association**

**By**

**RowCal**



**Assets**

CASH - OPERATING

10-1000-00 SouthState Bank - Operating 0480	\$116,527.88
10-1002-00 SouthState Bank - Debit Card 9008	844.33
10-1008-00 ST- Operating Account 4244-8847	72,294.56
10-1009-00 ST- Operating Nickel Cash 4244-8847	1,932.54
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: \$891,599.31

ACCOUNTS RECEIVABLE

15-1500-00 Accounts Receivables	19,008.60
15-1525-00 Accrued Interest Receivable	7,063.84

Total ACCOUNTS RECEIVABLE: \$26,072.44

PREPAID EXPENSES

16-1600-00 Prepaid Insurance	82,575.49
16-1620-00 Prepaid Taxes	4,276.00
16-1625-00 Security Deposit-Office	1,600.00

Total PREPAID EXPENSES: \$88,451.49

CURRENT ASSETS

17-1720-00 Right of Use- Current	15,244.00
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Total CURRENT ASSETS: \$15,244.00

PROPERTY, PLANT AND EQUIP

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

OTHER ASSETS

19-1910-00 Right of use- Non Current	36,969.00
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Total OTHER ASSETS: \$36,969.00

**Total Assets:** \$1,196,166.80

**Liabilities & Equity**

CURRENT LIABILITIES

20-2000-00 Accounts Payable	1,864.49
20-2500-00 Prepaid Assessments	168,339.99
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
20-2650-00 Lease Liability - Current	15,244.00

Total CURRENT LIABILITIES: \$273,030.98

NON-CURRENT LIABILITIES

21-2710-00 Lease Liability - Non Current	36,969.00
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Total NON-CURRENT LIABILITIES: \$36,969.00

RETAINED EARNINGS

39-3999-00 Retained Earnings	738,532.20
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Total RETAINED EARNINGS: \$738,532.20

Net Income Gain / Loss	147,634.62
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\$147,634.62

**Total Liabilities & Equity:** \$1,196,166.80



**Balance Sheet - Reserve**  
Kissing Camels Property Owners' Association  
End Date: 03/31/2024

Date: 4/11/2024  
Time: 5:45 pm  
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**Assets**

CASH - RESERVES

11-1100-00 SouthState Bank - Reserves 0483	\$74,937.40
11-1101-00 SouthState- Reserve Sweep 1220	361,962.61
11-1125-00 ST- Reserve Account 7258-6410	45,646.29
11-1130-00 ST- Reserve Nickel Cash 7258-6410	65.24
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
11-1370-00 ST- Bradesco CD 03.21.25 5.10%	200,000.00

Total CASH - RESERVES: \$2,282,611.54

ACCOUNTS RECEIVABLE

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

**Total Assets:** \$2,306,336.75

**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	219,830.87
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\$219,830.87

**Total Liabilities & Equity:** \$2,306,336.75



**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 03/31/2024

Date: 4/11/2024  
 Time: 5:45 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 Assments-KCE	\$74,026.67	\$72,960.00	\$1,066.67	\$668,427.40	\$656,640.00	\$11,787.40	\$875,520.00
4005-00 Assments-Camels Ridge	19,626.67	19,626.67	-	176,640.03	176,640.03	-	235,520.00
4006-00 Assments-The Park	15,573.33	15,573.33	-	140,159.97	140,159.97	-	186,880.00
4007-00 Assments-Courtyard	6,613.33	6,613.33	-	59,519.97	59,519.97	-	79,360.00
4008-00 Assments-The Greens	7,381.33	7,253.33	128.00	66,406.83	65,279.97	1,126.86	87,040.00
4009-00 Assments-Signature Golf	3,626.67	3,626.67	-	32,640.03	32,640.03	-	43,520.00
4010-00 Assments-The Retreat	3,413.33	3,413.33	-	30,719.97	30,719.97	-	40,960.00
4011-00 Assments-RRP1	9,644.63	8,362.67	1,281.96	85,317.87	75,264.03	10,053.84	100,352.00
4012-00 Assments- RRP4	5,198.42	5,546.67	(348.25)	45,792.85	49,920.03	(4,127.18)	66,560.00
4015-00 Assments-KC Townhomes	706.32	706.33	(0.01)	6,356.92	6,356.97	(0.05)	8,476.00
4020-00 Assessments- Lots	2,560.00	2,560.00	-	22,381.67	23,040.00	(658.33)	30,720.00
<b>Total INCOME</b>	<b>\$148,370.70</b>	<b>\$146,242.33</b>	<b>\$2,128.37</b>	<b>\$1,334,363.51</b>	<b>\$1,316,180.97</b>	<b>\$18,182.54</b>	<b>\$1,754,908.00</b>
<b>USER FEE INCOME</b>							
4260-00 Recycling Income	(329.20)	-	(329.20)	1,119.25	-	1,119.25	-
4262-00 Lot Mowing Income	-	-	-	(1,787.00)	-	(1,787.00)	-
<b>Total USER FEE INCOME</b>	<b>(329.20)</b>	<b>\$-</b>	<b>(329.20)</b>	<b>(\$667.75)</b>	<b>\$-</b>	<b>(\$667.75)</b>	<b>\$-</b>
<b>COLLECTION INCOME</b>							
4300-00 Collection Processing Fees	-	-	-	(535.00)	-	(535.00)	-
4305-00 Late Fees & Interest	197.94	-	197.94	4,511.77	-	4,511.77	-
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>\$197.94</b>	<b>\$-</b>	<b>\$197.94</b>	<b>\$4,048.21</b>	<b>\$-</b>	<b>\$4,048.21</b>	<b>\$-</b>
<b>OTHER INCOME</b>							
4420-00 KC5 LLC/Undev Lot	-	83.33	(83.33)	500.00	749.97	(249.97)	1,000.00
4421-00 Fortitude/129N	-	-	-	500.00	-	500.00	-
4422-00 Shared Services-GOGC	11,539.46	11,539.42	0.04	103,855.14	103,854.78	0.36	138,473.00
4424-00 Shared Expenses-KC TH	2,231.83	2,375.25	(143.42)	20,086.47	21,377.25	(1,290.78)	28,503.00
4428-00 Architectural Review Fees	-	2,895.00	(2,895.00)	21,168.00	26,055.00	(4,887.00)	34,740.00
4434-00 Sec Stickers Tag Inc	410.00	-	410.00	(2,678.44)	-	(2,678.44)	-
4438-00 Impact Fees	-	5,132.92	(5,132.92)	58,082.00	46,196.28	11,885.72	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	22,830.00	19,845.00	2,985.00	26,460.00
<b>Total OTHER INCOME</b>	<b>\$17,381.29</b>	<b>\$24,230.92</b>	<b>(\$6,849.63)</b>	<b>\$242,039.42</b>	<b>\$218,078.28</b>	<b>\$23,961.14</b>	<b>\$290,771.00</b>
<b>INVESTMENT INCOME</b>							
4500-00 Interest Income - Operating	717.92	2,333.33	(1,615.41)	15,539.10	20,999.97	(5,460.87)	28,000.00
<b>Total INVESTMENT INCOME</b>	<b>\$717.92</b>	<b>\$2,333.33</b>	<b>(\$1,615.41)</b>	<b>\$15,539.10</b>	<b>\$20,999.97</b>	<b>(\$5,460.87)</b>	<b>\$28,000.00</b>
<b>Total OPERATING INCOME</b>	<b>\$166,338.65</b>	<b>\$172,806.58</b>	<b>(\$6,467.93)</b>	<b>\$1,595,322.49</b>	<b>\$1,555,259.22</b>	<b>\$40,063.27</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	299.97	287.97	400.00
5043-00 IT Support	354.00	-	(354.00)	429.53	-	(429.53)	-
5060-00 Office Supplies	183.00	333.33	150.33	7,626.35	2,999.97	(4,626.38)	4,000.00
5061-00 ARC Expenses	-	250.00	250.00	433.39	2,250.00	1,816.61	3,000.00
5090-00 Rent	-	2,368.58	2,368.58	14,242.05	21,317.22	7,075.17	28,423.00
5100-00 Postage & Shipping	-	41.67	41.67	200.00	375.03	175.03	500.00
5105-00 Print, Copies, & Scans	-	41.67	41.67	361.37	375.03	13.66	500.00
<b>Total ADMINISTRATIVE EXPENSES</b>	<b>\$537.00</b>	<b>\$3,068.58</b>	<b>\$2,531.58</b>	<b>\$25,327.18</b>	<b>\$27,617.22</b>	<b>\$2,290.04</b>	<b>\$36,823.00</b>
<b>COMMUNICATION EXPENSES</b>							
5010-00 Meeting Expense	168.56	666.67	498.11	2,457.30	6,000.03	3,542.73	8,000.00
5075-00 Website	772.96	708.33	(64.63)	6,972.90	6,374.97	(597.93)	8,500.00
5110-00 Newsletter Services	-	750.00	750.00	6,307.42	6,750.00	442.58	9,000.00
<b>Total COMMUNICATION EXPENSES</b>	<b>\$941.52</b>	<b>\$2,125.00</b>	<b>\$1,183.48</b>	<b>\$15,737.62</b>	<b>\$19,125.00</b>	<b>\$3,387.38</b>	<b>\$25,500.00</b>
<b>INSURANCE EXPENSES</b>							
5240-00 Workers Compensation	566.17	48.08	(518.09)	935.53	432.72	(502.81)	577.00
5300-00 Insurance - General Liability	3,910.16	4,073.08	162.92	35,191.44	36,657.72	1,466.28	48,877.00



**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 03/31/2024

Date: 4/11/2024  
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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	\$1,379.25	\$1,437.03	\$57.78	\$1,916.00
5305-00 D&O Insurance Premiums	2,061.25	2,147.17	85.92	18,551.25	19,324.53	773.28	25,766.00
<b>Total INSURANCE EXPENSES</b>	<b>\$6,690.83</b>	<b>\$6,428.00</b>	<b>(\$262.83)</b>	<b>\$56,057.47</b>	<b>\$57,852.00</b>	<b>\$1,794.53</b>	<b>\$77,136.00</b>
<b>UTILITIES</b>							
5400-00 Electricity	54.43	416.67	362.24	2,676.63	3,750.03	1,073.40	5,000.00
5410-00 Water/ Sewer	-	750.00	750.00	2,042.77	6,750.00	4,707.23	9,000.00
5415-00 Trash Removal Service	8,887.47	8,700.50	(186.97)	62,486.34	78,304.50	15,818.16	104,406.00
5425-00 Telephone Service	407.91	371.33	(36.58)	3,576.19	3,341.97	(234.22)	4,456.00
5440-00 Stormwater Fees	65.25	125.00	59.75	4,391.21	1,125.00	(3,266.21)	1,500.00
5445-00 Utility Notification	1,120.00	83.33	(1,036.67)	7,564.06	749.97	(6,814.09)	1,000.00
<b>Total UTILITIES</b>	<b>\$10,535.06</b>	<b>\$10,446.83</b>	<b>(\$88.23)</b>	<b>\$82,737.20</b>	<b>\$94,021.47</b>	<b>\$11,284.27</b>	<b>\$125,362.00</b>
<b>LANDSCAPING</b>							
6300-00 Landscape Contract	4,565.46	4,583.33	17.87	41,089.17	41,249.97	160.80	55,000.00
6305-00 Landscaping Maintenance & Repa	1,942.50	333.33	(1,609.17)	4,508.79	2,999.97	(1,508.82)	4,000.00
6315-00 Flowers	1,325.00	1,541.67	216.67	6,400.00	13,875.03	7,475.03	18,500.00
6320-00 Tree Maintenance	3,200.00	916.67	(2,283.33)	16,286.85	8,250.03	(8,036.82)	11,000.00
6325-00 Snow Removal	12,231.46	4,166.67	(8,064.79)	25,731.15	37,500.03	11,768.88	50,000.00
6330-00 Irrigation System	-	833.33	833.33	10,634.37	7,499.97	(3,134.40)	10,000.00
6340-00 Landscape Improvements	-	833.33	833.33	1,244.60	7,499.97	6,255.37	10,000.00
6460-00 Misc Grounds Repair	-	833.33	833.33	1,760.69	7,499.97	5,739.28	10,000.00
6465-00 Storm Contingency	-	1,000.00	1,000.00	340.97	9,000.00	8,659.03	12,000.00
<b>Total LANDSCAPING</b>	<b>\$23,264.42</b>	<b>\$15,041.66</b>	<b>(\$8,222.76)</b>	<b>\$107,996.59</b>	<b>\$135,374.94</b>	<b>\$27,378.35</b>	<b>\$180,500.00</b>
<b>SECURITY</b>							
6405-00 Guard Service Contract	46,830.24	51,250.00	4,419.76	407,714.01	461,250.00	53,535.99	615,000.00
6407-00 Guard Service-Vehicle	-	1,666.67	1,666.67	7,945.24	15,000.03	7,054.79	20,000.00
6410-00 Guard House Maintenance	-	83.33	83.33	1,315.20	749.97	(565.23)	1,000.00
6415-00 Guard Service Computer	-	83.33	83.33	640.50	749.97	109.47	1,000.00
6420-00 Guardhouse Utilities	322.21	416.67	94.46	3,086.96	3,750.03	663.07	5,000.00
6422-00 Guardhouse Misc	722.59	208.33	(514.26)	2,885.99	1,874.97	(1,011.02)	2,500.00
6425-00 Visitors Mgmt Software	1,088.28	1,150.00	61.72	9,900.00	10,350.00	450.00	13,800.00
6430-00 Cameras-Repair/Main	-	166.67	166.67	-	1,500.03	1,500.03	2,000.00
6435-00 Guardhouse Phone	389.49	375.00	(14.49)	3,407.34	3,375.00	(32.34)	4,500.00
6437-00 Guardhouse Supplies	1,109.30	125.00	(984.30)	1,205.36	1,125.00	(80.36)	1,500.00
<b>Total SECURITY</b>	<b>\$50,462.11</b>	<b>\$55,525.00</b>	<b>\$5,062.89</b>	<b>\$438,100.60</b>	<b>\$499,725.00</b>	<b>\$61,624.40</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	539.79	416.67	(123.12)	1,692.71	3,750.03	2,057.32	5,000.00
6560-00 Fence Repair & Maintenance	670.00	166.67	(503.33)	8,328.00	1,500.03	(6,827.97)	2,000.00
6605-00 Gate Repair & Access Control	-	1,000.00	1,000.00	18,179.08	9,000.00	(9,179.08)	12,000.00
6615-00 Lighting Contract	-	241.67	241.67	366.81	2,175.03	1,808.22	2,900.00
6757-00 Drainage Clean Out	478.00	208.33	(269.67)	478.00	1,874.97	1,396.97	2,500.00
6765-00 Sidewalk/Concrete Repair & Main	-	250.00	250.00	-	2,250.00	2,250.00	3,000.00
6770-00 Street Sign Repair & Maintenance	-	83.33	83.33	74.40	749.97	675.57	1,000.00
6775-00 Safety Sign Repair & Maintenance	-	166.67	166.67	140.59	1,500.03	1,359.44	2,000.00
6785-00 Street Repair & Maintenance	-	-	-	400.00	-	(400.00)	-
6900-00 Contingency	-	166.67	166.67	774.94	1,500.03	725.09	2,000.00
<b>Total REPAIR AND MAINTENANCE</b>	<b>\$1,687.79</b>	<b>\$2,700.01</b>	<b>\$1,012.22</b>	<b>\$56,531.54</b>	<b>\$50,800.09</b>	<b>(\$5,731.45)</b>	<b>\$58,900.00</b>
<b>ROADS</b>							
6786-00 Power Sweeping	-	666.67	666.67	-	6,000.03	6,000.03	8,000.00
6794-00 Street Striping	-	83.33	83.33	785.00	749.97	(35.03)	1,000.00
6796-00 Street Repair	-	166.67	166.67	-	1,500.03	1,500.03	2,000.00
<b>Total ROADS</b>	<b>\$-</b>	<b>\$916.67</b>	<b>\$916.67</b>	<b>\$785.00</b>	<b>\$8,250.03</b>	<b>\$7,465.03</b>	<b>\$11,000.00</b>
<b>PROFESSIONAL SERVICES</b>							
7000-00 Audit & Tax Services	-	750.00	750.00	8,550.00	6,750.00	(1,800.00)	9,000.00
7020-00 Legal - General	684.00	2,500.00	1,816.00	21,704.50	22,500.00	795.50	30,000.00
7021-00 Legal-Collection	-	-	-	1,304.12	-	(1,304.12)	-
7025-00 Legal - Other	-	1,666.67	1,666.67	-	15,000.03	15,000.03	20,000.00
7040-00 Professional Management Fees	18,376.53	19,295.42	918.89	165,388.77	173,658.78	8,270.01	231,545.00
<b>Total PROFESSIONAL SERVICES</b>	<b>\$19,060.53</b>	<b>\$24,212.09</b>	<b>\$5,151.56</b>	<b>\$196,947.39</b>	<b>\$217,908.81</b>	<b>\$20,961.42</b>	<b>\$290,545.00</b>
<b>CONSULTING SERVICES</b>							



**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 03/31/2024

Date: 4/11/2024  
 Time: 5:45 pm  
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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	\$-	\$3,750.03	\$3,750.03	\$5,000.00
7120-00 Consulting - Other	150.00	166.67	16.67	7,807.25	1,500.03	(6,307.22)	2,000.00
<b>Total CONSULTING SERVICES</b>	<u>\$150.00</u>	<u>\$583.34</u>	<u>\$433.34</u>	<u>\$7,807.25</u>	<u>\$5,250.06</u>	<u>(\$2,557.19)</u>	<u>\$7,000.00</u>
<b>TAXES</b>							
9000-00 Federal Income Tax	6,454.00	-	(6,454.00)	6,454.00	-	(6,454.00)	-
9005-00 State Income Tax	270.00	-	(270.00)	270.00	-	(270.00)	-
<b>Total TAXES</b>	<u>\$6,724.00</u>	<u>\$-</u>	<u>(\$6,724.00)</u>	<u>\$6,724.00</u>	<u>\$-</u>	<u>(\$6,724.00)</u>	<u>\$-</u>
<b>OTHER EXPENSES</b>							
9105-00 Reserve Contribution Expense	43,872.67	43,872.67	-	394,854.03	394,854.03	-	526,472.00
9106-00 Impact Fee Allocation	-	5,132.92	5,132.92	58,082.00	46,196.28	(11,885.72)	61,595.00
<b>Total OTHER EXPENSES</b>	<u>\$43,872.67</u>	<u>\$49,005.59</u>	<u>\$5,132.92</u>	<u>\$452,936.03</u>	<u>\$441,050.31</u>	<u>(\$11,885.72)</u>	<u>\$588,067.00</u>
<b>Total OPERATING EXPENSE</b>	<u>\$163,925.93</u>	<u>\$170,052.77</u>	<u>\$6,126.84</u>	<u>\$1,447,687.87</u>	<u>\$1,556,974.93</u>	<u>\$109,287.06</u>	<u>\$2,067,133.00</u>
<b>Net Income:</b>	<u>\$2,412.72</u>	<u>\$2,753.81</u>	<u>(\$341.09)</u>	<u>\$147,634.62</u>	<u>(\$1,715.71)</u>	<u>\$149,350.33</u>	<u>\$6,546.00</u>



**Income Statement - Reserve**  
 Kissing Camels Property Owners' Association  
 03/31/2024

Date: 4/11/2024  
 Time: 5:45 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	\$11,973.19	\$6,666.67	\$5,306.52	\$42,610.34	\$60,000.03	(\$17,389.69)	\$80,000.00
<b>Total INVESTMENT INCOME</b>	\$11,973.19	\$6,666.67	\$5,306.52	\$42,610.34	\$60,000.03	(\$17,389.69)	\$80,000.00
<b>RESERVE INCOME</b>							
4610-00 Reserve Contribution Income	43,872.67	43,872.67	-	394,854.03	394,854.03	-	526,472.00
4620-00 Impact Fees Income	-	5,132.92	(5,132.92)	58,082.00	46,196.28	11,885.72	61,595.00
<b>Total RESERVE INCOME</b>	\$43,872.67	\$49,005.59	(\$5,132.92)	\$452,936.03	\$441,050.31	\$11,885.72	\$588,067.00
<b>Total RESERVE INCOME</b>	<b>\$55,845.86</b>	<b>\$55,672.26</b>	<b>\$173.60</b>	<b>\$495,546.37</b>	<b>\$501,050.34</b>	<b>(\$5,503.97)</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	4,200.03	(6,129.97)	5,600.00
9802-00 Crack Seal Expenses	-	466.67	466.67	-	4,200.03	4,200.03	5,600.00
9804-00 Asphalt Expenses	-	8,333.33	8,333.33	99,611.16	74,999.97	(24,611.19)	100,000.00
9806-00 Roads Consulting/ Analysis	13,950.10	5,958.33	(7,991.77)	49,570.10	53,624.97	4,054.87	71,500.00
9808-00 Roads Contingency/ Other	-	3,946.67	3,946.67	-	35,520.03	35,520.03	47,360.00
<b>Total RESERVE - Roads</b>	\$13,950.10	\$19,171.67	\$5,221.57	\$159,511.26	\$172,545.03	\$13,033.77	\$230,060.00
<b>RESERVE - Other Infrastructure</b>							
9810-00 New Development Supervision	11,112.50	6,375.00	(4,737.50)	58,284.00	57,375.00	(909.00)	76,500.00
9812-00 Drainage Expenses	-	3,750.00	3,750.00	26,138.00	33,750.00	7,612.00	45,000.00
9814-00 Electrical/ Lights Expense	-	-	-	22,311.32	-	(22,311.32)	-
9818-00 Comms Infrastructure	-	833.33	833.33	-	7,499.97	7,499.97	10,000.00
<b>Total RESERVE - Other Infrastructure</b>	\$11,112.50	\$10,958.33	(\$154.17)	\$106,733.32	\$98,624.97	(\$8,108.35)	\$131,500.00
<b>RESERVE - Security</b>							
9820-00 Wildfire Mitigation	-	4,166.67	4,166.67	-	37,500.03	37,500.03	50,000.00
9824-00 Traffic/ Safety Signs	-	416.67	416.67	3,713.92	3,750.03	36.11	5,000.00
9826-00 Security Equipment	-	1,666.67	1,666.67	-	15,000.03	15,000.03	20,000.00
9828-00 Fencing Expenses	-	416.67	416.67	-	3,750.03	3,750.03	5,000.00
9830-00 Fencing Upgrades	-	-	-	5,757.00	-	(5,757.00)	-
<b>Total RESERVE - Security</b>	\$-	\$6,666.68	\$6,666.68	\$9,470.92	\$60,000.12	\$50,529.20	\$80,000.00
<b>RESERVE - Landscape</b>							
9838-00 Landscape/ Tree Replacement	-	2,666.67	2,666.67	-	24,000.03	24,000.03	32,000.00
<b>Total RESERVE - Landscape</b>	\$-	\$2,666.67	\$2,666.67	\$-	\$24,000.03	\$24,000.03	\$32,000.00
<b>RESERVE - Other Expenses</b>							
9840-00 Bank Charges Reserve Account	-	50.00	50.00	-	450.00	450.00	600.00
<b>Total RESERVE - Other Expenses</b>	\$-	\$50.00	\$50.00	\$-	\$450.00	\$450.00	\$600.00
<b>Total RESERVE EXPENSE</b>	<b>\$25,062.60</b>	<b>\$39,513.35</b>	<b>\$14,450.75</b>	<b>\$275,715.50</b>	<b>\$355,620.15</b>	<b>\$79,904.65</b>	<b>\$474,160.00</b>
<b>Net Reserve:</b>	<b>\$30,783.26</b>	<b>\$16,158.91</b>	<b>\$14,624.35</b>	<b>\$219,830.87</b>	<b>\$145,430.19</b>	<b>\$74,400.68</b>	<b>\$193,907.00</b>