



# **Financial Report Package**

**April 2024**

**Fiscal Year: 2023**

**Prepared for**

**Kissing Camels Property Owners' Association**

**By**

**RowCal**



**Balance Sheet - Operating**

Kissing Camels Property Owners' Association

End Date: 04/30/2024

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**Assets**

**CASH - OPERATING**

10-1000-00 SouthState Bank - Operating 0480	\$274,069.00
10-1002-00 SouthState Bank - Debit Card 9008	7,305.05
10-1008-00 ST- Operating Account 4244-8847	72,594.75
10-1009-00 ST- Operating Nickel Cash 4244-8847	2,378.71
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:

\$1,056,347.51

**ACCOUNTS RECEIVABLE**

15-1500-00 Accounts Receivables	41,927.00
15-1525-00 Accrued Interest Receivable	7,063.84

Total ACCOUNTS RECEIVABLE:

\$48,990.84

**PREPAID EXPENSES**

16-1600-00 Prepaid Insurance	68,619.77
16-1620-00 Prepaid Taxes	4,276.00
16-1625-00 Security Deposit-Office	1,600.00

Total PREPAID EXPENSES:

\$74,495.77

**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:**

\$1,369,877.68

**Liabilities & Equity**

**CURRENT LIABILITIES**

20-2000-00 Accounts Payable	976.29
20-2500-00 Prepaid Assessments	60,184.91
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	303,917.90
20-2650-00 Lease Liability - Current	15,244.00

Total CURRENT LIABILITIES:

\$467,905.60

**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

126,470.88

\$126,470.88



**Balance Sheet - Operating**

Kissing Camels Property Owners' Association

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Total Liabilities & Equity:

\$1,369,877.68

**Assets**
**CASH - RESERVES**

11-1100-00 SouthState Bank - Reserves 0483	\$98,119.50
11-1101-00 SouthState- Reserve Sweep 1220	370,097.95
11-1125-00 ST- Reserve Account 7258-6410	45,834.09
11-1130-00 ST- Reserve Nickel Cash 7258-6410	426,657.52
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
11-1367-00 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
11-1371-00 ST- Simmons Bank CD 07.24.24 5.30%	200,000.00

Total CASH - RESERVES:

\$2,340,709.06
**ACCOUNTS RECEIVABLE**

15-1526-00 Accrued Interest Receivable- Reserve	23,783.29
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Total ACCOUNTS RECEIVABLE:

\$23,783.29
**Total Assets:**
**\$2,364,492.35**
**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

277,986.47
\$277,986.47
**Total Liabilities & Equity:**
**\$2,364,492.35**



**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 04/30/2024

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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	\$74,720.00	\$72,960.00	\$1,760.00	\$743,147.40	\$729,600.00	\$13,547.40	\$875,520.00
4005-00 Assments-Camels Ridge	19,626.67	19,626.67	-	196,266.70	196,266.70	-	235,520.00
4006-00 Assments-The Park	15,573.33	15,573.33	-	155,733.30	155,733.30	-	186,880.00
4007-00 Assments-Courtyard	6,613.33	6,613.33	-	66,133.30	66,133.30	-	79,360.00
4008-00 Assments-The Greens	7,381.33	7,253.33	128.00	73,788.16	72,533.30	1,254.86	87,040.00
4009-00 Assments-Signature Golf	3,626.67	3,626.67	-	36,266.70	36,266.70	-	43,520.00
4010-00 Assments-The Retreat	3,413.33	3,413.33	-	34,133.30	34,133.30	-	40,960.00
4011-00 Assments-RRP1	10,443.50	8,362.67	2,080.83	95,761.37	83,626.70	12,134.67	100,352.00
4012-00 Assments- RRP4	5,657.40	5,546.67	110.73	51,450.25	55,466.70	(4,016.45)	66,560.00
4015-00 Assments-KC Townhomes	706.32	706.33	(0.01)	7,063.24	7,063.30	(0.06)	8,476.00
4020-00 Assessments- Lots	2,559.88	2,560.00	(0.12)	24,941.55	25,600.00	(658.45)	30,720.00
<b>Total INCOME</b>	<b>\$150,321.76</b>	<b>\$146,242.33</b>	<b>\$4,079.43</b>	<b>\$1,484,685.27</b>	<b>\$1,462,423.30</b>	<b>\$22,261.97</b>	<b>\$1,754,908.00</b>
<b>USER FEE INCOME</b>							
4260-00 Recycling Income	(283.77)	-	(283.77)	835.48	-	835.48	-
4262-00 Lot Mowing Income	-	-	-	(1,787.00)	-	(1,787.00)	-
<b>Total USER FEE INCOME</b>	<b>(\$283.77)</b>	<b>\$-</b>	<b>(\$283.77)</b>	<b>(\$951.52)</b>	<b>\$-</b>	<b>(\$951.52)</b>	<b>\$-</b>
<b>COLLECTION INCOME</b>							
4300-00 Collection Processing Fees	-	-	-	(535.00)	-	(535.00)	-
4305-00 Late Fees & Interest	1,678.18	-	1,678.18	6,189.95	-	6,189.95	-
4310-00 NSF Service Fees	20.00	-	20.00	120.00	-	120.00	-
4320-00 Compliance Fines	-	-	-	(48.56)	-	(48.56)	-
4323-00 Compliance Processing Fees	-	-	-	20.00	-	20.00	-
<b>Total COLLECTION INCOME</b>	<b>\$1,698.18</b>	<b>\$-</b>	<b>\$1,698.18</b>	<b>\$5,746.39</b>	<b>\$-</b>	<b>\$5,746.39</b>	<b>\$-</b>
<b>OTHER INCOME</b>							
4420-00 KC5 LLC/Undev Lot	-	83.33	(83.33)	500.00	833.30	(333.30)	1,000.00
4421-00 Fortitude/129N	-	-	-	500.00	-	500.00	-
4422-00 Shared Services-GOGC	11,539.46	11,539.42	0.04	115,394.60	115,394.20	0.40	138,473.00
4424-00 Shared Expenses-KC TH	2,231.83	2,375.25	(143.42)	22,318.30	23,752.50	(1,434.20)	28,503.00
4428-00 Architectural Review Fees	1,284.00	2,895.00	(1,611.00)	22,452.00	28,950.00	(6,498.00)	34,740.00
4434-00 Sec Stickers Tag Inc	(6,918.75)	-	(6,918.75)	(9,597.19)	-	(9,597.19)	-
4438-00 Impact Fees	15,670.00	5,132.92	10,537.08	73,752.00	51,329.20	22,422.80	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	26,030.00	22,050.00	3,980.00	26,460.00
<b>Total OTHER INCOME</b>	<b>\$27,006.54</b>	<b>\$24,230.92</b>	<b>\$2,775.62</b>	<b>\$269,045.96</b>	<b>\$242,309.20</b>	<b>\$26,736.76</b>	<b>\$290,771.00</b>
<b>INVESTMENT INCOME</b>							
4500-00 Interest Income - Operating	748.93	2,333.33	(1,584.40)	16,288.03	23,333.30	(7,045.27)	28,000.00
<b>Total INVESTMENT INCOME</b>	<b>\$748.93</b>	<b>\$2,333.33</b>	<b>(\$1,584.40)</b>	<b>\$16,288.03</b>	<b>\$23,333.30</b>	<b>(\$7,045.27)</b>	<b>\$28,000.00</b>
<b>Total OPERATING INCOME</b>	<b>\$179,491.64</b>	<b>\$172,806.58</b>	<b>\$6,685.06</b>	<b>\$1,774,814.13</b>	<b>\$1,728,065.80</b>	<b>\$46,748.33</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	6.00	33.33	27.33	18.00	333.30	315.30	400.00
5043-00 IT Support	-	-	-	429.53	-	(429.53)	-
5060-00 Office Supplies	92.00	333.33	241.33	7,718.35	3,333.30	(4,385.05)	4,000.00
5061-00 ARC Expenses	-	250.00	250.00	433.39	2,500.00	2,066.61	3,000.00
5090-00 Rent	-	2,368.58	2,368.58	14,242.05	23,685.80	9,443.75	28,423.00
5100-00 Postage & Shipping	-	41.67	41.67	200.00	416.70	216.70	500.00
5105-00 Print, Copies, & Scans	58.43	41.67	(16.76)	419.80	416.70	(3.10)	500.00
<b>Total ADMINISTRATIVE EXPENSES</b>	<b>\$156.43</b>	<b>\$3,068.58</b>	<b>\$2,912.15</b>	<b>\$25,483.61</b>	<b>\$30,685.80</b>	<b>\$5,202.19</b>	<b>\$36,823.00</b>
<b>COMMUNICATION EXPENSES</b>							
5010-00 Meeting Expense	-	666.67	666.67	2,457.30	6,666.70	4,209.40	8,000.00
5075-00 Website	16.81	708.33	691.52	6,989.71	7,083.30	93.59	8,500.00
5110-00 Newsletter Services	2,533.66	750.00	(1,783.66)	8,841.08	7,500.00	(1,341.08)	9,000.00
<b>Total COMMUNICATION EXPENSES</b>	<b>\$2,550.47</b>	<b>\$2,125.00</b>	<b>(\$425.47)</b>	<b>\$18,288.09</b>	<b>\$21,250.00</b>	<b>\$2,961.91</b>	<b>\$25,500.00</b>
<b>INSURANCE EXPENSES</b>							
5240-00 Workers Compensation	(476.67)	48.08	524.75	458.86	480.80	21.94	577.00
5300-00 Insurance - General Liability	12,383.31	4,073.08	(8,310.23)	47,574.75	40,730.80	(6,843.95)	48,877.00

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	\$1,532.50	\$1,596.70	\$64.20	\$1,916.00
5305-00 D&O Insurance Premiums	1,895.83	2,147.17	251.34	20,447.08	21,471.70	1,024.62	25,766.00
<b>Total INSURANCE EXPENSES</b>	<b>\$13,955.72</b>	<b>\$6,428.00</b>	<b>(\$7,527.72)</b>	<b>\$70,013.19</b>	<b>\$64,280.00</b>	<b>(\$5,733.19)</b>	<b>\$77,136.00</b>
<b>UTILITIES</b>							
5400-00 Electricity	483.42	416.67	(66.75)	3,160.05	4,166.70	1,006.65	5,000.00
5410-00 Water/ Sewer	112.54	750.00	637.46	2,155.31	7,500.00	5,344.69	9,000.00
5415-00 Trash Removal Service	11,010.04	8,700.50	(2,309.54)	73,496.38	87,005.00	13,508.62	104,406.00
5425-00 Telephone Service	422.91	371.33	(51.58)	3,999.10	3,713.30	(285.80)	4,456.00
5440-00 Stormwater Fees	937.75	125.00	(812.75)	5,328.96	1,250.00	(4,078.96)	1,500.00
5445-00 Utility Notification	2,520.00	83.33	(2,436.67)	10,084.06	833.30	(9,250.76)	1,000.00
<b>Total UTILITIES</b>	<b>\$15,486.66</b>	<b>\$10,446.83</b>	<b>(\$5,039.83)</b>	<b>\$98,223.86</b>	<b>\$104,468.30</b>	<b>\$6,244.44</b>	<b>\$125,362.00</b>
<b>LANDSCAPING</b>							
6300-00 Landscape Contract	4,839.39	4,583.33	(256.06)	45,928.56	45,833.30	(95.26)	55,000.00
6305-00 Landscaping Maintenance & Repa	-	333.33	333.33	4,508.79	3,333.30	(1,175.49)	4,000.00
6315-00 Flowers	11,200.00	1,541.67	(9,658.33)	17,600.00	15,416.70	(2,183.30)	18,500.00
6320-00 Tree Maintenance	895.00	916.67	21.67	17,181.85	9,166.70	(8,015.15)	11,000.00
6325-00 Snow Removal	7,795.45	4,166.67	(3,628.78)	33,526.60	41,666.70	8,140.10	50,000.00
6330-00 Irrigation System	139.44	833.33	693.89	10,773.81	8,333.30	(2,440.51)	10,000.00
6340-00 Landscape Improvements	-	833.33	833.33	1,244.60	8,333.30	7,088.70	10,000.00
6460-00 Misc Grounds Repair	350.00	833.33	483.33	2,110.69	8,333.30	6,222.61	10,000.00
6465-00 Storm Contingency	1,575.00	1,000.00	(575.00)	1,915.97	10,000.00	8,084.03	12,000.00
<b>Total LANDSCAPING</b>	<b>\$26,794.28</b>	<b>\$15,041.66</b>	<b>(\$11,752.62)</b>	<b>\$134,790.87</b>	<b>\$150,416.60</b>	<b>\$15,625.73</b>	<b>\$180,500.00</b>
<b>SECURITY</b>							
6405-00 Guard Service Contract	44,781.36	51,250.00	6,468.64	452,495.37	512,500.00	60,004.63	615,000.00
6407-00 Guard Service-Vehicle	1,098.00	1,666.67	568.67	9,043.24	16,666.70	7,623.46	20,000.00
6410-00 Guard House Maintenance	-	83.33	83.33	1,315.20	833.30	(481.90)	1,000.00
6415-00 Guard Service Computer	-	83.33	83.33	640.50	833.30	192.80	1,000.00
6420-00 Guardhouse Utilities	311.63	416.67	105.04	3,398.59	4,166.70	768.11	5,000.00
6422-00 Guardhouse Misc	186.84	208.33	21.49	3,072.83	2,083.30	(989.53)	2,500.00
6425-00 Visitors Mgmt Software	1,100.00	1,150.00	50.00	11,000.00	11,500.00	500.00	13,800.00
6430-00 Cameras-Repair/Main	-	166.67	166.67	-	1,666.70	1,666.70	2,000.00
6435-00 Guardhouse Phone	388.79	375.00	(13.79)	3,796.13	3,750.00	(46.13)	4,500.00
6437-00 Guardhouse Supplies	362.04	125.00	(237.04)	1,567.40	1,250.00	(317.40)	1,500.00
<b>Total SECURITY</b>	<b>\$48,228.66</b>	<b>\$55,525.00</b>	<b>\$7,296.34</b>	<b>\$486,329.26</b>	<b>\$555,250.00</b>	<b>\$68,920.74</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	1,692.71	4,166.70	2,473.99	5,000.00
6560-00 Fence Repair & Maintenance	650.00	166.67	(483.33)	8,978.00	1,666.70	(7,311.30)	2,000.00
6605-00 Gate Repair & Access Control	11,330.30	1,000.00	(10,330.30)	29,509.38	10,000.00	(19,509.38)	12,000.00
6615-00 Lighting Contract	-	241.67	241.67	366.81	2,416.70	2,049.89	2,900.00
6757-00 Drainage Clean Out	-	208.33	208.33	478.00	2,083.30	1,605.30	2,500.00
6765-00 Sidewalk/Concrete Repair & Main	-	250.00	250.00	-	2,500.00	2,500.00	3,000.00
6770-00 Street Sign Repair & Maintenance	41.66	83.33	41.67	116.06	833.30	717.24	1,000.00
6775-00 Safety Sign Repair & Maintenance	-	166.67	166.67	140.59	1,666.70	1,526.11	2,000.00
6785-00 Street Repair & Maintenance	-	-	-	400.00	-	(400.00)	-
6900-00 Contingency	-	166.67	166.67	774.94	1,666.70	891.76	2,000.00
<b>Total REPAIR AND MAINTENANCE</b>	<b>\$12,021.96</b>	<b>\$2,700.01</b>	<b>(\$9,321.95)</b>	<b>\$68,553.50</b>	<b>\$53,500.10</b>	<b>(\$15,053.40)</b>	<b>\$58,900.00</b>
<b>ROADS</b>							
6786-00 Power Sweeping	-	666.67	666.67	-	6,666.70	6,666.70	8,000.00
6794-00 Street Striping	-	83.33	83.33	785.00	833.30	48.30	1,000.00
6796-00 Street Repair	-	166.67	166.67	-	1,666.70	1,666.70	2,000.00
<b>Total ROADS</b>	<b>\$-</b>	<b>\$916.67</b>	<b>\$916.67</b>	<b>\$785.00</b>	<b>\$9,166.70</b>	<b>\$8,381.70</b>	<b>\$11,000.00</b>
<b>PROFESSIONAL SERVICES</b>							
7000-00 Audit & Tax Services	-	750.00	750.00	8,550.00	7,500.00	(1,050.00)	9,000.00
7020-00 Legal - General	3,542.00	2,500.00	(1,042.00)	25,246.50	25,000.00	(246.50)	30,000.00
7021-00 Legal-Collection	-	-	-	1,304.12	-	(1,304.12)	-
7025-00 Legal - Other	-	1,666.67	1,666.67	-	16,666.70	16,666.70	20,000.00
7040-00 Professional Management Fees	18,376.53	19,295.42	918.89	183,765.30	192,954.20	9,188.90	231,545.00
<b>Total PROFESSIONAL SERVICES</b>	<b>\$21,918.53</b>	<b>\$24,212.09</b>	<b>\$2,293.56</b>	<b>\$218,865.92</b>	<b>\$242,120.90</b>	<b>\$23,254.98</b>	<b>\$290,545.00</b>
<b>CONSULTING SERVICES</b>							



**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 04/30/2024

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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	\$-	\$4,166.70	\$4,166.70	\$5,000.00
7120-00 Consulting - Other	-	166.67	166.67	7,807.25	1,666.70	(6,140.55)	2,000.00
<b>Total CONSULTING SERVICES</b>	<b>\$-</b>	<b>\$583.34</b>	<b>\$583.34</b>	<b>\$7,807.25</b>	<b>\$5,833.40</b>	<b>(\$1,973.85)</b>	<b>\$7,000.00</b>
<b>TAXES</b>							
9000-00 Federal Income Tax	-	-	-	6,454.00	-	(6,454.00)	-
9005-00 State Income Tax	-	-	-	270.00	-	(270.00)	-
<b>Total TAXES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$6,724.00</b>	<b>\$-</b>	<b>(\$6,724.00)</b>	<b>\$-</b>
<b>OTHER EXPENSES</b>							
9105-00 Reserve Contribution Expense	43,872.67	43,872.67	-	438,726.70	438,726.70	-	526,472.00
9106-00 Impact Fee Allocation	15,670.00	5,132.92	(10,537.08)	73,752.00	51,329.20	(22,422.80)	61,595.00
<b>Total OTHER EXPENSES</b>	<b>\$59,542.67</b>	<b>\$49,005.59</b>	<b>(\$10,537.08)</b>	<b>\$512,478.70</b>	<b>\$490,055.90</b>	<b>(\$22,422.80)</b>	<b>\$588,067.00</b>
<b>Total OPERATING EXPENSE</b>	<b>\$200,655.38</b>	<b>\$170,052.77</b>	<b>(\$30,602.61)</b>	<b>\$1,648,343.25</b>	<b>\$1,727,027.70</b>	<b>\$78,684.45</b>	<b>\$2,067,133.00</b>
<b>Net Income:</b>	<b>(\$21,163.74)</b>	<b>\$2,753.81</b>	<b>(\$23,917.55)</b>	<b>\$126,470.88</b>	<b>\$1,038.10</b>	<b>\$125,432.78</b>	<b>\$6,546.00</b>



**Income Statement - Reserve**  
 Kissing Camels Property Owners' Association  
 04/30/2024

Date: 5/13/2024  
 Time: 3:58 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	\$27,408.43	\$6,666.67	\$20,741.76	\$70,018.77	\$66,666.70	\$3,352.07	\$80,000.00
<b>Total INVESTMENT INCOME</b>	\$27,408.43	\$6,666.67	\$20,741.76	\$70,018.77	\$66,666.70	\$3,352.07	\$80,000.00
<b>RESERVE INCOME</b>							
4610-00 Reserve Contribution Income	43,872.67	43,872.67	-	438,726.70	438,726.70	-	526,472.00
4620-00 Impact Fees Income	15,670.00	5,132.92	10,537.08	73,752.00	51,329.20	22,422.80	61,595.00
<b>Total RESERVE INCOME</b>	\$59,542.67	\$49,005.59	\$10,537.08	\$512,478.70	\$490,055.90	\$22,422.80	\$588,067.00
<b>Total RESERVE INCOME</b>	<b>\$86,951.10</b>	<b>\$55,672.26</b>	<b>\$31,278.84</b>	<b>\$582,497.47</b>	<b>\$556,722.60</b>	<b>\$25,774.87</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	4,666.70	(5,663.30)	5,600.00
9801-00 Engineering Analysis	4,082.40	-	(4,082.40)	4,082.40	-	(4,082.40)	-
9802-00 Crack Seal Expenses	13,468.10	466.67	(13,001.43)	13,468.10	4,666.70	(8,801.40)	5,600.00
9804-00 Asphalt Expenses	-	8,333.33	8,333.33	99,611.16	83,333.30	(16,277.86)	100,000.00
9806-00 Roads Consulting/ Analysis	4,020.00	5,958.33	1,938.33	53,590.10	59,583.30	5,993.20	71,500.00
9808-00 Roads Contingency/ Other	-	3,946.67	3,946.67	-	39,466.70	39,466.70	47,360.00
<b>Total RESERVE - Roads</b>	\$21,570.50	\$19,171.67	(\$2,398.83)	\$181,081.76	\$191,716.70	\$10,634.94	\$230,060.00
<b>RESERVE - Other Infrastructure</b>							
9810-00 New Development Supervision	7,225.00	6,375.00	(850.00)	65,509.00	63,750.00	(1,759.00)	76,500.00
9812-00 Drainage Expenses	-	3,750.00	3,750.00	26,138.00	37,500.00	11,362.00	45,000.00
9814-00 Electrical/ Lights Expense	-	-	-	22,311.32	-	(22,311.32)	-
9818-00 Comms Infrastructure	-	833.33	833.33	-	8,333.30	8,333.30	10,000.00
<b>Total RESERVE - Other Infrastructure</b>	\$7,225.00	\$10,958.33	\$3,733.33	\$113,958.32	\$109,583.30	(\$4,375.02)	\$131,500.00
<b>RESERVE - Security</b>							
9820-00 Wildfire Mitigation	-	4,166.67	4,166.67	-	41,666.70	41,666.70	50,000.00
9824-00 Traffic/ Safety Signs	-	416.67	416.67	3,713.92	4,166.70	452.78	5,000.00
9826-00 Security Equipment	-	1,666.67	1,666.67	-	16,666.70	16,666.70	20,000.00
9828-00 Fencing Expenses	-	416.67	416.67	-	4,166.70	4,166.70	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	\$66,666.80	\$57,195.88	\$80,000.00
<b>RESERVE - Landscape</b>							
9838-00 Landscape/ Tree Replacement	-	2,666.67	2,666.67	-	26,666.70	26,666.70	32,000.00
<b>Total RESERVE - Landscape</b>	\$-	\$2,666.67	\$2,666.67	\$-	\$26,666.70	\$26,666.70	\$32,000.00
<b>RESERVE - Other Expenses</b>							
9840-00 Bank Charges Reserve Account	-	50.00	50.00	-	500.00	500.00	600.00
<b>Total RESERVE - Other Expenses</b>	\$-	\$50.00	\$50.00	\$-	\$500.00	\$500.00	\$600.00
<b>Total RESERVE EXPENSE</b>	<b>\$28,795.50</b>	<b>\$39,513.35</b>	<b>\$10,717.85</b>	<b>\$304,511.00</b>	<b>\$395,133.50</b>	<b>\$90,622.50</b>	<b>\$474,160.00</b>
<b>Net Reserve:</b>	<b>\$58,155.60</b>	<b>\$16,158.91</b>	<b>\$41,996.69</b>	<b>\$277,986.47</b>	<b>\$161,589.10</b>	<b>\$116,397.37</b>	<b>\$193,907.00</b>