



**RowCal**

**Financial Report Package**

**June 2024**

**Fiscal Year: 2023**

**Prepared for**

**Kissing Camels Property Owners' Association**

**By**

**RowCal**



**Balance Sheet - Operating**  
 Kissing Camels Property Owners' Association  
 End Date: 06/30/2024

Date: 7/18/2024  
 Time: 2:39 pm  
 Page: 1

**Assets**

CASH - OPERATING

10-1000-00 SouthState Bank - Operating 0480	\$76,438.37
10-1002-00 SouthState Bank - Debit Card 9008	2,647.50
10-1008-00 ST- Operating Account 4244-8847	86,227.30
10-1009-00 ST- Operating Nickel Cash 4244-8847	11,115.28
10-1070-00 ST- M1 Bank CD 09.03.24 5.4%	200,000.00
10-1071-00 ST- Preferred Bank CD 05.30.25 5.30%	200,000.00
10-1072-00 ST- Keybank CD 11.29.24 5.35%	100,000.00
10-1073-00 ST- Associated Bank CD 03.28.25 5.35%	200,000.00

Total CASH - OPERATING: \$876,428.45

ACCOUNTS RECEIVABLE

15-1500-00 Accounts Receivables	23,773.52
15-1525-00 Accrued Interest Receivable	7,642.47

Total ACCOUNTS RECEIVABLE: \$31,415.99

PREPAID EXPENSES

16-1600-00 Prepaid Insurance	56,143.47
16-1620-00 Prepaid Taxes	4,276.00
16-1625-00 Security Deposit-Office	1,600.00

Total PREPAID EXPENSES: \$62,019.47

CURRENT ASSETS

17-1720-00 Right of Use- Current	15,599.79
----------------------------------	-----------

Total CURRENT ASSETS: \$15,599.79

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	21,368.78
--------------------------------------	-----------

Total OTHER ASSETS: \$21,368.78

**Total Assets:** \$1,144,663.04

**Liabilities & Equity**

CURRENT LIABILITIES

20-2000-00 Accounts Payable	42,538.74
20-2500-00 Prepaid Assessments	182,116.40
20-2530-00 Builder Escrow Deposit	60,000.00
20-2545-00 Permit Deposit	1,000.00
20-2650-00 Lease Liability - Current	15,599.79

Total CURRENT LIABILITIES: \$301,254.93

NON-CURRENT LIABILITIES

21-2710-00 Lease Liability - Non Current	21,368.78
--	-----------

Total NON-CURRENT LIABILITIES: \$21,368.78

RETAINED EARNINGS

39-3999-00 Retained Earnings	738,532.20
------------------------------	------------

Total RETAINED EARNINGS: \$738,532.20

Net Income Gain / Loss	83,507.13
------------------------	-----------

\$83,507.13

**Total Liabilities & Equity:** \$1,144,663.04



**Balance Sheet - Reserve**  
 Kissing Camels Property Owners' Association  
 End Date: 06/30/2024

Date: 7/18/2024  
 Time: 2:39 pm  
 Page: 2

**Assets**

<b>CASH - RESERVES</b>		
11-1100-00 SouthState Bank - Reserves 0483	\$122,198.00	
11-1101-00 SouthState- Reserve Sweep 1220	468,625.03	
11-1125-00 ST- Reserve Account 7258-6410	93,465.90	
11-1130-00 ST- Reserve Nickel Cash 7258-6410	2,718.58	
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	
11-1372-00 ST- Bank OZK CD 10.03.24 5.25%	200,000.00	
11-1373-00 ST- Bank United CD 02.03.25 5.20%	200,000.00	
11-1374-00 ST- Wells Fargo CD 05.14.25 5.20%	200,000.00	
11-1375-00 ST- Veritex CD 02.21.25 5.30%	200,000.00	
<b>Total CASH - RESERVES:</b>		<b>\$2,487,007.51</b>
<b>ACCOUNTS RECEIVABLE</b>		
15-1526-00 Accrued Interest Receivable- Reserve	28,391.51	
<b>Total ACCOUNTS RECEIVABLE:</b>		<b>\$28,391.51</b>
<b>Total Assets:</b>		<b>\$2,515,399.02</b>

**Liabilities & Equity**

<b>CURRENT LIABILITIES</b>		
20-2010-00 Accounts Payable- Reserves	5,970.00	
<b>Total CURRENT LIABILITIES:</b>		<b>\$5,970.00</b>
<b>NON-CURRENT LIABILITIES</b>		
21-2605-00 Deferred Assessment Revenue - Reserves	1,542,686.00	
<b>Total NON-CURRENT LIABILITIES:</b>		<b>\$1,542,686.00</b>
<b>RESERVES</b>		
30-3200-00 Reserve Retained Earnings	543,819.88	
<b>Total RESERVES:</b>		<b>\$543,819.88</b>
Net Income Gain / Loss	422,923.14	
		<b>\$422,923.14</b>
<b>Total Liabilities &amp; Equity:</b>		<b>\$2,515,399.02</b>





**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 06/30/2024

Date: 7/18/2024  
 Time: 2:39 pm  
 Page: 1

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>OPERATING INCOME</b>							
<b>INCOME</b>							
4000-00 Assmets-KCE	\$75,222.36	\$72,960.00	\$2,262.36	\$893,089.76	\$875,520.00	\$17,569.76	\$875,520.00
4005-00 Assmets-Camels Ridge	19,626.67	19,626.63	0.04	235,520.04	235,520.00	0.04	235,520.00
4006-00 Assmets-The Park	15,573.33	15,573.37	(0.04)	186,879.96	186,880.00	(0.04)	186,880.00
4007-00 Assmets-Courtyard	6,613.33	6,613.37	(0.04)	79,359.96	79,360.00	(0.04)	79,360.00
4008-00 Assmets-The Greens	7,381.33	7,253.37	127.96	88,550.82	87,040.00	1,510.82	87,040.00
4009-00 Assmets-Signature Golf	3,626.67	3,626.63	0.04	43,520.04	43,520.00	0.04	43,520.00
4010-00 Assmets-The Retreat	3,413.33	3,413.37	(0.04)	40,959.96	40,960.00	(0.04)	40,960.00
4011-00 Assmets-RRP1	10,050.22	8,362.63	1,687.59	117,226.93	100,352.00	16,874.93	100,352.00
4012-00 Assmets- RRP4	5,825.19	5,546.63	278.56	65,558.98	66,560.00	(1,001.02)	66,560.00
4015-00 Assmets-KC Townhomes	706.32	706.37	(0.05)	8,475.88	8,476.00	(0.12)	8,476.00
4020-00 Assessments- Lots	2,736.06	2,560.00	176.06	30,207.30	30,720.00	(512.70)	30,720.00
<b>Total INCOME</b>	<b>\$150,774.81</b>	<b>\$146,242.37</b>	<b>\$4,532.44</b>	<b>\$1,789,349.63</b>	<b>\$1,754,908.00</b>	<b>\$34,441.63</b>	<b>\$1,754,908.00</b>
<b>USER FEE INCOME</b>							
4260-00 Recycling Income	2,583.17	-	2,583.17	(751.19)	-	(751.19)	-
4262-00 Lot Mowing Income	-	-	-	(1,787.00)	-	(1,787.00)	-
<b>Total USER FEE INCOME</b>	<b>\$2,583.17</b>	<b>\$-</b>	<b>\$2,583.17</b>	<b>(\$2,538.19)</b>	<b>\$-</b>	<b>(\$2,538.19)</b>	<b>\$-</b>
<b>COLLECTION INCOME</b>							
4300-00 Collection Processing Fees	(825.00)	-	(825.00)	(535.00)	-	(535.00)	-
4305-00 Late Fees & Interest	136.67	-	136.67	6,294.80	-	6,294.80	-
4310-00 NSF Service Fees	-	-	-	120.00	-	120.00	-
4320-00 Compliance Fines & Fees	20.00	-	20.00	(28.56)	-	(28.56)	-
4323-00 Compliance Processing Fees	(20.00)	-	(20.00)	-	-	-	-
<b>Total COLLECTION INCOME</b>	<b>(\$688.33)</b>	<b>\$-</b>	<b>(\$688.33)</b>	<b>\$5,851.24</b>	<b>\$-</b>	<b>\$5,851.24</b>	<b>\$-</b>
<b>OTHER INCOME</b>							
4420-00 KC5 LLC/Undev Lot	-	83.37	(83.37)	500.00	1,000.00	(500.00)	1,000.00
4421-00 Fortitude/129N	-	-	-	500.00	-	500.00	-
4422-00 Shared Services-GOGC	11,539.44	11,539.38	0.06	138,473.50	138,473.00	0.50	138,473.00
4424-00 Shared Expenses-KC TH	2,231.83	2,375.25	(143.42)	26,781.96	28,503.00	(1,721.04)	28,503.00
4428-00 Architectural Review Fees	1,784.00	2,895.00	(1,111.00)	27,804.00	34,740.00	(6,936.00)	34,740.00
4434-00 Sec Stickers Tag Inc	1,095.00	-	1,095.00	(8,502.19)	-	(8,502.19)	-
4438-00 Impact Fees	4,939.00	5,132.88	(193.88)	99,036.00	61,595.00	37,441.00	61,595.00
4439-00 Street Cut Fee	31,582.50	-	31,582.50	49,278.75	-	49,278.75	-
4448-00 Sec Income-Cathl Ridge	3,200.00	2,205.00	995.00	32,430.00	26,460.00	5,970.00	26,460.00
<b>Total OTHER INCOME</b>	<b>\$56,371.77</b>	<b>\$24,230.88</b>	<b>\$32,140.89</b>	<b>\$366,302.02</b>	<b>\$290,771.00</b>	<b>\$75,531.02</b>	<b>\$290,771.00</b>
<b>INVESTMENT INCOME</b>							
4500-00 Interest Income - Operating	11,401.73	2,333.37	9,068.36	39,239.35	28,000.00	11,239.35	28,000.00
<b>Total INVESTMENT INCOME</b>	<b>\$11,401.73</b>	<b>\$2,333.37</b>	<b>\$9,068.36</b>	<b>\$39,239.35</b>	<b>\$28,000.00</b>	<b>\$11,239.35</b>	<b>\$28,000.00</b>
<b>Total OPERATING INCOME</b>	<b>\$220,443.15</b>	<b>\$172,806.62</b>	<b>\$47,636.53</b>	<b>\$2,198,204.05</b>	<b>\$2,073,679.00</b>	<b>\$124,525.05</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	33.37	27.37	24.00	400.00	376.00	400.00
5043-00 IT Support	-	-	-	429.53	-	(429.53)	-
5045-00 Collection Fee Expense	(825.00)	-	825.00	-	-	-	-
5060-00 Office Expenses	203.16	333.37	130.21	8,418.57	4,000.00	(4,418.57)	4,000.00
5061-00 ARC Expenses	-	250.00	250.00	433.39	3,000.00	2,566.61	3,000.00
5090-00 Rent	(7,642.82)	2,368.62	10,011.44	23,978.31	28,423.00	4,444.69	28,423.00
5100-00 Postage & Shipping	-	41.63	41.63	268.00	500.00	232.00	500.00
5105-00 Print, Copies, & Scans	88.23	41.63	(46.60)	508.03	500.00	(8.03)	500.00
<b>Total ADMINISTRATIVE EXPENSES</b>	<b>(\$8,170.43)</b>	<b>\$3,068.62</b>	<b>\$11,239.05</b>	<b>\$36,082.32</b>	<b>\$36,823.00</b>	<b>\$740.68</b>	<b>\$36,823.00</b>
<b>COMMUNICATION EXPENSES</b>							
5010-00 Meeting Expense	104.95	666.63	561.68	7,379.05	8,000.00	620.95	8,000.00
5075-00 Website	770.35	708.37	(61.98)	8,530.33	8,500.00	(30.33)	8,500.00
5110-00 Newsletter Services	-	750.00	750.00	8,841.08	9,000.00	158.92	9,000.00
<b>Total COMMUNICATION EXPENSES</b>	<b>\$875.30</b>	<b>\$2,125.00</b>	<b>\$1,249.70</b>	<b>\$24,750.46</b>	<b>\$25,500.00</b>	<b>\$749.54</b>	<b>\$25,500.00</b>
<b>INSURANCE EXPENSES</b>							
5240-00 Workers Compensation	43.33	48.12	4.79	545.52	577.00	31.48	577.00



**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 06/30/2024

Date: 7/18/2024  
 Time: 2:39 pm  
 Page: 2

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
5300-00 Insurance - General Liability	\$895.74	\$4,073.12	\$3,177.38	\$46,146.23	\$48,877.00	\$2,730.77	\$48,877.00
5303-00 Crime Insurance Premiums	153.25	159.63	6.38	1,839.00	1,916.00	77.00	1,916.00
5305-00 D&O Insurance Premiums	6,315.83	2,147.13	(4,168.70)	35,128.74	25,766.00	(9,362.74)	25,766.00
<b>Total INSURANCE EXPENSES</b>	<b>\$7,408.15</b>	<b>\$6,428.00</b>	<b>(\$980.15)</b>	<b>\$83,659.49</b>	<b>\$77,136.00</b>	<b>(\$6,523.49)</b>	<b>\$77,136.00</b>
<b>UTILITIES</b>							
5400-00 Electricity	339.72	416.63	76.91	3,821.45	5,000.00	1,178.55	5,000.00
5410-00 Water/ Sewer	743.52	750.00	6.48	3,135.92	9,000.00	5,864.08	9,000.00
5415-00 Trash Removal Service	12,646.12	8,700.50	(3,945.62)	95,403.61	104,406.00	9,002.39	104,406.00
5425-00 Telephone Service	519.16	371.37	(147.79)	4,941.17	4,456.00	(485.17)	4,456.00
5440-00 Stormwater Fees	542.70	125.00	(417.70)	6,414.36	1,500.00	(4,914.36)	1,500.00
5445-00 Utility Notification	1,120.00	83.37	(1,036.63)	12,324.06	1,000.00	(11,324.06)	1,000.00
<b>Total UTILITIES</b>	<b>\$15,911.22</b>	<b>\$10,446.87</b>	<b>(\$5,464.35)</b>	<b>\$126,040.57</b>	<b>\$125,362.00</b>	<b>(\$678.57)</b>	<b>\$125,362.00</b>
<b>LANDSCAPING</b>							
6300-00 Landscape Contract	4,839.39	4,583.37	(256.02)	55,607.34	55,000.00	(607.34)	55,000.00
6305-00 Landscaping Maintenance & Repa	-	333.37	333.37	4,508.79	4,000.00	(508.79)	4,000.00
6315-00 Flowers	2,130.00	1,541.63	(588.37)	21,030.00	18,500.00	(2,530.00)	18,500.00
6320-00 Tree Maintenance	1,345.00	916.63	(428.37)	18,776.85	11,000.00	(7,776.85)	11,000.00
6325-00 Snow Removal	180.61	4,166.63	3,986.02	33,707.21	50,000.00	16,292.79	50,000.00
6330-00 Irrigation System	7,495.35	833.37	(6,661.98)	20,258.38	10,000.00	(10,258.38)	10,000.00
6340-00 Landscape Improvements	-	833.37	833.37	8,759.46	10,000.00	1,240.54	10,000.00
6460-00 Misc Grounds Repair	-	833.37	833.37	2,110.69	10,000.00	7,889.31	10,000.00
6465-00 Storm Contingency	2,368.95	1,000.00	(1,368.95)	4,284.92	12,000.00	7,715.08	12,000.00
<b>Total LANDSCAPING</b>	<b>\$18,359.30</b>	<b>\$15,041.74</b>	<b>(\$3,317.56)</b>	<b>\$169,043.64</b>	<b>\$180,500.00</b>	<b>\$11,456.36</b>	<b>\$180,500.00</b>
<b>SECURITY</b>							
6405-00 Guard Service Contract	60,269.25	51,250.00	(9,019.25)	579,296.22	615,000.00	35,703.78	615,000.00
6407-00 Guard Service-Vehicle	1,697.10	1,666.63	(30.47)	17,413.08	20,000.00	2,586.92	20,000.00
6410-00 Guard House Maintenance	-	83.37	83.37	1,315.20	1,000.00	(315.20)	1,000.00
6415-00 Guard Service Computer	-	83.37	83.37	640.50	1,000.00	359.50	1,000.00
6420-00 Guardhouse Utilities	311.12	416.63	105.51	4,003.30	5,000.00	996.70	5,000.00
6422-00 Guardhouse Misc	125.22	208.37	83.15	3,320.64	2,500.00	(820.64)	2,500.00
6425-00 Visitors Mgmt Software	-	1,150.00	1,150.00	13,200.00	13,800.00	600.00	13,800.00
6430-00 Cameras-Repair/Main	-	166.63	166.63	-	2,000.00	2,000.00	2,000.00
6435-00 Guardhouse Phone	388.79	375.00	(13.79)	4,573.71	4,500.00	(73.71)	4,500.00
6437-00 Guardhouse Supplies	41.61	125.00	83.39	1,789.66	1,500.00	(289.66)	1,500.00
<b>Total SECURITY</b>	<b>\$62,833.09</b>	<b>\$55,525.00</b>	<b>(\$7,308.09)</b>	<b>\$625,552.31</b>	<b>\$666,300.00</b>	<b>\$40,747.69</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	-	416.63	416.63	1,692.71	5,000.00	3,307.29	5,000.00
6560-00 Fence Repair & Maintenance	-	166.63	166.63	9,658.00	2,000.00	(7,658.00)	2,000.00
6605-00 Gate Repair & Access Control	3,985.00	1,000.00	(2,985.00)	35,296.38	12,000.00	(23,296.38)	12,000.00
6615-00 Lighting Contract	-	241.63	241.63	366.81	2,900.00	2,533.19	2,900.00
6757-00 Drainage Clean Out	-	208.37	208.37	478.00	2,500.00	2,022.00	2,500.00
6765-00 Sidewalk/Concrete Repair & Main	-	250.00	250.00	-	3,000.00	3,000.00	3,000.00
6770-00 Street Sign Repair & Maintenance	-	83.37	83.37	157.72	1,000.00	842.28	1,000.00
6775-00 Safety Sign Repair & Maintenance	-	166.63	166.63	140.59	2,000.00	1,859.41	2,000.00
6785-00 Street Repair & Maintenance	650.00	-	(650.00)	1,050.00	-	(1,050.00)	-
6900-00 Contingency	-	166.63	166.63	774.94	2,000.00	1,225.06	2,000.00
<b>Total REPAIR AND MAINTENANCE</b>	<b>\$4,635.00</b>	<b>\$2,699.89</b>	<b>(\$1,935.11)</b>	<b>\$75,712.16</b>	<b>\$58,900.00</b>	<b>(\$16,812.16)</b>	<b>\$58,900.00</b>
<b>ROADS</b>							
6786-00 Power Sweeping	-	666.63	666.63	2,900.00	8,000.00	5,100.00	8,000.00
6794-00 Street Striping	17,325.00	83.37	(17,241.63)	18,110.00	1,000.00	(17,110.00)	1,000.00
6796-00 Street Repair	-	166.63	166.63	-	2,000.00	2,000.00	2,000.00
<b>Total ROADS</b>	<b>\$17,325.00</b>	<b>\$916.63</b>	<b>(\$16,408.37)</b>	<b>\$21,010.00</b>	<b>\$11,000.00</b>	<b>(\$10,010.00)</b>	<b>\$11,000.00</b>
<b>PROFESSIONAL SERVICES</b>							
7000-00 Audit & Tax Services	-	750.00	750.00	8,601.95	9,000.00	398.05	9,000.00
7020-00 Legal - General	7,057.00	2,500.00	(4,557.00)	32,303.50	30,000.00	(2,303.50)	30,000.00
7021-00 Legal-Collection	-	-	-	1,304.12	-	(1,304.12)	-
7025-00 Legal - Other	-	1,666.63	1,666.63	-	20,000.00	20,000.00	20,000.00
7040-00 Professional Management Fees	18,376.53	19,295.38	918.85	220,668.36	231,545.00	10,876.64	231,545.00
<b>Total PROFESSIONAL SERVICES</b>	<b>\$25,433.53</b>	<b>\$24,212.01</b>	<b>(\$1,221.52)</b>	<b>\$262,877.93</b>	<b>\$290,545.00</b>	<b>\$27,667.07</b>	<b>\$290,545.00</b>





**Income Statement - Operating**  
 Kissing Camels Property Owners' Association  
 06/30/2024

Date: 7/18/2024  
 Time: 2:39 pm  
 Page: 3

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>CONSULTING SERVICES</b>							
7110-00 Consulting - ARC	\$-	\$416.63	\$416.63	\$-	\$5,000.00	\$5,000.00	\$5,000.00
7120-00 Consulting - Other	650.00	166.63	(483.37)	8,457.25	2,000.00	(6,457.25)	2,000.00
<b>Total CONSULTING SERVICES</b>	<u>\$650.00</u>	<u>\$583.26</u>	<u>(\$66.74)</u>	<u>\$8,457.25</u>	<u>\$7,000.00</u>	<u>(\$1,457.25)</u>	<u>\$7,000.00</u>
<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>	<u>\$-</u>	<u>\$-</u>	<u>\$-</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	43,872.63	(0.04)	526,472.04	526,472.00	(0.04)	526,472.00
9106-00 Impact Fee Allocation	36,521.50	5,132.88	(31,388.62)	148,314.75	61,595.00	(86,719.75)	61,595.00
<b>Total OTHER EXPENSES</b>	<u>\$80,394.17</u>	<u>\$49,005.51</u>	<u>(\$31,388.66)</u>	<u>\$674,786.79</u>	<u>\$588,067.00</u>	<u>(\$86,719.79)</u>	<u>\$588,067.00</u>
<b>Total OPERATING EXPENSE</b>	<u>\$225,654.33</u>	<u>\$170,052.53</u>	<u>(\$55,601.80)</u>	<u>\$2,114,696.92</u>	<u>\$2,067,133.00</u>	<u>(\$47,563.92)</u>	<u>\$2,067,133.00</u>
<b>Net Income:</b>	<u>(\$5,211.18)</u>	<u>\$2,754.09</u>	<u>(\$7,965.27)</u>	<u>\$83,507.13</u>	<u>\$6,546.00</u>	<u>\$76,961.13</u>	<u>\$6,546.00</u>



**Income Statement - Reserve**  
 Kissing Camels Property Owners' Association  
 06/30/2024

Date: 7/18/2024  
 Time: 2:39 pm  
 Page: 4

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	\$7,406.38	\$6,666.63	\$739.75	\$99,603.35	\$80,000.00	\$19,603.35	\$80,000.00
<b>Total INVESTMENT INCOME</b>	\$7,406.38	\$6,666.63	\$739.75	\$99,603.35	\$80,000.00	\$19,603.35	\$80,000.00
<b>RESERVE INCOME</b>							
4610-00 Reserve Contribution Income	43,872.67	43,872.63	0.04	526,472.04	526,472.00	0.04	526,472.00
4620-00 Impact Fees Income	36,521.50	5,132.88	31,388.62	148,314.75	61,595.00	86,719.75	61,595.00
<b>Total RESERVE INCOME</b>	\$80,394.17	\$49,005.51	\$31,388.66	\$674,786.79	\$588,067.00	\$86,719.79	\$588,067.00
<b>Total RESERVE INCOME</b>	<b>\$87,800.55</b>	<b>\$55,672.14</b>	<b>\$32,128.41</b>	<b>\$774,390.14</b>	<b>\$668,067.00</b>	<b>\$106,323.14</b>	<b>\$668,067.00</b>
<b>RESERVE EXPENSE</b>							
<b>RESERVE - Roads</b>							
9800-00 Concrete Expenses	-	466.63	466.63	10,330.00	5,600.00	(4,730.00)	5,600.00
9801-00 Engineering Analysis	8,116.50	-	(8,116.50)	25,428.90	-	(25,428.90)	-
9802-00 Crack Seal Expenses	-	466.63	466.63	13,468.10	5,600.00	(7,868.10)	5,600.00
9804-00 Asphalt Expenses	-	8,333.37	8,333.37	99,611.16	100,000.00	388.84	100,000.00
9806-00 Roads Consulting/ Analysis	14,010.00	5,958.37	(8,051.63)	67,600.10	71,500.00	3,899.90	71,500.00
9808-00 Roads Contingency/ Other	-	3,946.63	3,946.63	-	47,360.00	47,360.00	47,360.00
<b>Total RESERVE - Roads</b>	\$22,126.50	\$19,171.63	(\$2,954.87)	\$216,438.26	\$230,060.00	\$13,621.74	\$230,060.00
<b>RESERVE - Other Infrastructure</b>							
9810-00 New Development Supervision	11,599.50	6,375.00	(5,224.50)	77,108.50	76,500.00	(608.50)	76,500.00
9812-00 Drainage Expenses	-	3,750.00	3,750.00	26,138.00	45,000.00	18,862.00	45,000.00
9814-00 Electrical/ Lights Expense	-	-	-	22,311.32	-	(22,311.32)	-
9818-00 Comms Infrastructure	-	833.37	833.37	-	10,000.00	10,000.00	10,000.00
<b>Total RESERVE - Other Infrastructure</b>	\$11,599.50	\$10,958.37	(\$641.13)	\$125,557.82	\$131,500.00	\$5,942.18	\$131,500.00
<b>RESERVE - Security</b>							
9820-00 Wildfire Mitigation	-	4,166.63	4,166.63	-	50,000.00	50,000.00	50,000.00
9824-00 Traffic/ Safety Signs	-	416.63	416.63	3,713.92	5,000.00	1,286.08	5,000.00
9826-00 Security Equipment	-	1,666.63	1,666.63	-	20,000.00	20,000.00	20,000.00
9828-00 Fencing Expenses	-	416.63	416.63	-	5,000.00	5,000.00	5,000.00
9830-00 Fencing Upgrades	-	-	-	5,757.00	-	(5,757.00)	-
<b>Total RESERVE - Security</b>	\$-	\$6,666.52	\$6,666.52	\$9,470.92	\$80,000.00	\$70,529.08	\$80,000.00
<b>RESERVE - Landscape</b>							
9838-00 Landscape/ Tree Replacement	-	2,666.63	2,666.63	-	32,000.00	32,000.00	32,000.00
<b>Total RESERVE - Landscape</b>	\$-	\$2,666.63	\$2,666.63	\$-	\$32,000.00	\$32,000.00	\$32,000.00
<b>RESERVE - Other Expenses</b>							
9840-00 Bank Charges Reserve Account	-	50.00	50.00	-	600.00	600.00	600.00
<b>Total RESERVE - Other Expenses</b>	\$-	\$50.00	\$50.00	\$-	\$600.00	\$600.00	\$600.00
<b>Total RESERVE EXPENSE</b>	<b>\$33,726.00</b>	<b>\$39,513.15</b>	<b>\$5,787.15</b>	<b>\$351,467.00</b>	<b>\$474,160.00</b>	<b>\$122,693.00</b>	<b>\$474,160.00</b>
<b>Net Reserve:</b>	<b>\$54,074.55</b>	<b>\$16,158.99</b>	<b>\$37,915.56</b>	<b>\$422,923.14</b>	<b>\$193,907.00</b>	<b>\$229,016.14</b>	<b>\$193,907.00</b>





**Homeowner Aging Report Excluding Prepaid**  
 Kissing Camels Property Owners' Association  
 End Date: 06/30/2024

Date: 7/18/2024  
 Time: 2:39 pm  
 Page: 1

Description	Current	Over 30	Over 60	Over 90	Balance
CO-KC35701 - Smita P Patel Revocable Trust Owner 3570 Hill Circle					<b>Last Payment: \$664.33 on 06/06/2024</b>
<b>Total:</b>	<b>(\$100.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$100.00)</b>
CO-KC34201 - DeVon Medlang & Kathryn Medlang Owner 3420 Camels Ridge Lane					<b>Last Payment: \$664.33 on 06/28/2024</b>
<b>Total:</b>	<b>(\$21.99)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$21.99)</b>
CO-KC15201 - Gavin Light Owner 1520 Camel Drivers Lane					<b>Last Payment: \$661.99 on 04/08/2024</b> <b>Collection Status: Late - 1st Notice</b>
<b>Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.75</b>	<b>\$0.75</b>
CO-KC2675 - Mark Muedeking & Katherine A. Muedelking Owner 2675 Alder Point					<b>Last Payment: \$683.98 on 04/08/2024</b> <b>Collection Status: Late - 1st Notice</b>
<b>Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.97</b>	<b>\$0.97</b>
CO-KC1154 - Clay Benson & Marta Benson Owner 1154 Hill Circle					<b>Last Payment: \$640.00 on 04/01/2024</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>
CO-KC1548 - Larry Fortner & Cullen Ann Wheelock Owner 1548 Smoochers Circle					<b>Last Payment: \$661.99 on 04/08/2024</b> <b>Collection Status: Late - 1st Notice</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>
CO-KC1679 - 1679 Rockview Trl, LLC Owner 1679 Rockview Trail					<b>Last Payment: \$2,051.34 on 04/24/2024</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>
CO-KC1690 - Davin Neubacher & Christine Neubacher Owner 1690 Hill Circle					<b>Last Payment: \$640.00 on 04/09/2024</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>
CO-KC1915 - Michael Bukowski & Marian Bukowski Owner 1915 Twinflower Point					<b>Last Payment: \$661.99 on 03/21/2024</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>
CO-KC1975 - Wylie Lewis Owner 1975 Sunnybrook Circle					<b>Last Payment: \$661.99 on 04/01/2024</b> <b>Collection Status: Late - 1st Notice</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>
CO-KC1990 - Bob & Marissa Janzen Living Trust Janzen Owner 1990 Hill Lane					<b>Last Payment: \$661.99 on 04/08/2024</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>
CO-KC2463 - Wesley Colwell & Susan Colwell Owner 2463 Lyons View Point					<b>Last Payment: \$15.00 on 04/25/2024</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>
CO-KC2502 - Denise Cohen & Elizabeth Petropoulos Owner 2502 Chilson Lane					<b>Last Payment: \$661.99 on 04/08/2024</b> <b>Collection Status: Late - 1st Notice</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>
CO-KC25301 - Emily Hergenreter Owner 2530 Stagsleap Point					<b>Last Payment: \$640.00 on 04/08/2024</b> <b>Collection Status: Late - 1st Notice</b>
<b>Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>	<b>\$15.00</b>
CO-KC2540 - William Anderson & Diane Anderson Owner 2540 Hill Circle					<b>Last Payment: \$661.99 on 03/18/2024</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>
CO-KC2645 - Anthony Wells & Sandra Wells Owner 2645 Stagsleap Point					<b>Last Payment: \$661.99 on 04/08/2024</b>
<b>Total:</b>	<b>\$15.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15.00</b>