KOA Financials - Balance Sheet as of 12/31/2023

Assets		
-KOA Bank Operating Balance	$27,982.01	
-KOA Bank Reserve Balance	$18,800.00	
TOTAL ASSETS		$46,782.01
Liabilities & Equity		
Liabilities		
-Total Outstandings (Owner Past Due)	$0.00	
-Payables (January 2024)	$2,413.62	
TOTAL LIABILITIES	$2,413.62	
Equity		
-Net Income (Loss)	$44,368.39	
TOTAL LIABILITIES & EQUITY		$46,782.01

KOA Financials - Budget & Expenses	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December	2023 YTD Spend	2023 Budget	2023 YTD Variance
ADMINISTRATION													**$9,611.13**	**$10,249.00**	-$637.87
-WIX - KOA Website		$627.90											$627.90	$600.00	$27.90
-Dorough & Dorough - Legal fees													$0.00	$500.00	-$500.00
-Douglas County - FIFa Filing - Legal fees					$160.16								$160.16	$0.00	$160.16
-Community Association Underwriters - Insurance		$3,031.00											$3,031.00	$3,070.00	-$39.00
-Douglasville Health Dept. - Pool Permit		$315.00											$315.00	$325.00	-$10.00
-GA Sec of State - Corporation Fee			$30.00										$30.00	$50.00	-$20.00
-Misc. Administration & Office										$61.84	$92.95	$58.84	$213.63	$300.00	-$86.37
-Servis1st Bank - Bank Fees		$6.00	$12.00									$115.13	$133.13	$25.00	$108.13
-USPS - PO Box Fee		$113.00						$113.00	$5.01			$92.40	$323.41	$235.00	$88.41
-Postage			$18.94		$4.78	$4.78	$25.20			$79.20			$132.90	$500.00	$367.10
-YCR - Financial Management Fees	$387.00	$387.00	$387.00	$387.00	$387.00	$387.00	$387.00	$387.00	$387.00	$387.00	$387.00	$387.00	$4,644.00	$4,644.00	$0.00
LANDSCAPING - COMMON AREA													**$12,026.27**	**$12,225.00**	-$198.73
-Flowers & Shrubs					$276.27								$276.27	$275.00	$1.27
-Southern Landscaping - Monthly Service	$700.00	$700.00	$700.00	$700.00	$700.00	$700.00	$700.00	$700.00	$700.00	$700.00	$700.00	$700.00	$8,400.00	$8,400.00	$0.00
-Chris Fields - pine straw spread			$2,750.00							$600.00			$3,350.00	$3,550.00	-$200.00
MAINTENANCE & REPAIR - COMMON AREA													**$27,304.85**	**$16,370.00**	**$10,934.85**
-Ambient - Pool Fob Service & Maintenance	$350.00	$50.00	$50.00	$50.00	$50.00	$50.00	$50.00		$50.00	$50.00	$50.00	$50.00	$850.00	$720.00	$130.00
-American Pool - Pool Servicing		$300.00		$1,116.70	$1,116.66	$2,224.52	$2,233.32	$1,116.66	$1,366.66	$300.00	$300.00	$300.00	$10,374.52	$8,500.00	$1,874.52
-Court Makers - resurface tennis courts and stripe Pickleball				$2,050.00			$1,200.00						$3,250.00	$0.00	$3,250.00
-Pickleball Lessons - Emmanuel Idah						$150.00							$150.00	$0.00	$150.00
-Pebble Tech Acid wash													$0.00	$2,500.00	-$2,500.00
-Bell's Painting (Pool house repair & painting)													$0.00	$0.00	$0.00
-Consumer Services Security - Pool security													$0.00	$0.00	$0.00
-Julie Zalesky - Bathroom cleaning									$650.00				$650.00	$650.00	$0.00
-Barnett Irrigation - irrigation system repair				$186.00					$151.00	$189.00			$526.00	$500.00	$26.00
-Misc. Repair & Maintenance	$1,546.12		$994.28		$872.53	$243.20	$36.78		$91.43	$180.80	$59.19		$4,024.33	$3,500.00	$524.33
-Goodyear - Tree work													$0.00	$0.00	$0.00
-KS Outdoor Lighting - Entrance lighting replacement/repair	$2,370.00	$860.00		$3,500.00									$6,730.00	$0.00	$6,730.00
-First Class Electric - Entrance lighting repair						$250.00	$500.00						$750.00	$0.00	$750.00
RESERVES													**$1,500.00**	**$3,000.00**	**-$1,500.00**
-Amount Allocated to Reserve	$500.00	$500.00	$500.00										$1,500.00	$6,000.00	*-$4,500.00*
UTILITIES													**$16,539.23**	**$17,680.00**	-$1,140.77
-AT&T - Telephone/Internet	$135.58	$135.58	$135.58		$285.02	$150.01	$150.06	$150.06	$150.06	$150.87	$150.87	$150.87	$1,744.56	$1,680.00	$64.56
-GA Power - Electricity Service	$194.47	$299.97	$226.36	$140.77	$741.88	$786.66	$953.46	$890.69	$920.63	$960.14	$148.49	$332.70	$6,596.22	$9,000.00	-$2,403.78
-GA Power - LED Converion Fee - Tennis courts	$270.70	$270.70	$541.40		$270.70	$541.40		$541.40		$541.40	$270.70		$3,248.40	$3,000.00	$248.40
-WSA - Water	$227.76	$258.42	$253.31	$258.42	$266.34	$240.53	$281.68	$249.48	$570.73	$1,201.19	$998.75	$143.44	$4,950.05	$4,000.00	$950.05
													$66,981.48	**$59,524.00**	**$7,457.48**

Legend

green highlight means bill received due/payment planned

yellow highlight means non-budget in 2023- use reserves

blue highlight means bill paid in month

ACTUAL MONTHLY SPEND	$6,681.63	$7,854.57	$6,598.87	$8,388.89	$5,131.34	$5,728.10	$6,517.50	$4,148.29	$5,042.52	$5,401.44	$3,157.95	$2,330.38
2023 BUDGET AVERAGED MONTHLY	$4,960.33	$4,960.33	$4,960.33	$4,960.33	$4,960.33	$4,960.33	$4,960.33	$4,960.33	$4,960.33	$4,960.33	$4,960.33	$4,960.33
MONTHLY SPEND TO BUDGET - Below or Above	$1,721.30	$2,894.24	$1,638.54	$3,428.56	$171.01	$767.77	$1,557.17	-$812.04	$82.19	$441.11	-$1,802.38	-$2,629.95
			$6,254.07			**$4,367.33**			**$827.31**			-$3,901.23

KOA Financials - Cash Management & Banking	2023 January	2023 February	2023 March	2023 April	2023 May	2023 June	2023 July	2023 August	2023 September	2023 October	2023 November	2023 December
Bank Deposits (excludes NSFs)	$39,150.00	$11,844.00	$7,744.00	$2,256.00	$778.00	$0.00	$125.00	$0.00	$0.00	$796.00	$0.00	$4,130.00
Running Bank Balance	$78,490.86	$82,886.29	$84,543.42	$78,410.53	$74,057.19	$68,329.09	$61,936.59	$57,788.30	$52,745.78	$48,140.34	$44,982.39	$46,782.01
RESERVE BALANCE (allocated within Account)	$17,800.00	$18,300.00	$18,800.00	$18,800.00	$18,800.00	$18,800.00	$18,800.00	$18,800.00	$18,800.00	$18,800.00	$18,800.00	$18,800.00
NET OPERATING BALANCE (less of Reserve)	$60,690.86	$64,586.29	$65,743.42	$59,610.53	$55,257.19	$49,529.09	$43,136.59	$38,988.30	$33,945.78	$29,340.34	$26,182.39	$27,982.01
BANK STATEMENT BALANCE	$78,490.86	$82,986.29	$87,343.42	$78,460.53	$74,107.19	$68,329.09	$61,936.59	$57,788.30	$53,395.78	$48,140.34	$44,982.39	$46,782.01
Outstanding Payables (see Transaction Register)	$0.00	-$100.00	-$2,800.00	-$50.00	-$50.00	$0.00	$0.00	$0.00	-$650.00	$0.00	$0.00	$0.00
Balance to Statement	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Transaction Register

Item not cleared as of bank statement date

PAYABLES

Date	Check #	Amount	Payee	Purpose
1/4/2023	2217	$0.00	**VOID**	Voided check #2217 - writing error
1/4/2023	ACH	$270.70	GA Power	LED NEC Conversion 11/9 -12/8
1/4/2023	2218	$2,370.00	KS Outdoor Lighting	Quote #101 - update of entrance lighting
1/4/2023	2219	$387.00	YCR - Stuart Kone	January services
1/4/2023	ACH	$300.00	Ambient Systems	Inv. #6114 - service call for gate fob access
1/4/2023	ACH	$50.00	Ambient Systems	Inv. #6115 - January services
1/4/2023	2220	$43.07	Dan Martin	sign repair, space heater for pool room
1/5/2023	ACH	$227.76	WSA	11/8-12/7/22 service
1/6/2023	2221	$700.00	Southern Landscaping	January service
1/11/2023	ACH	$194.47	GA Power	11/16-12/19/22 service
1/19/2023	2222	$1,503.05	Dan Martin	Pool bathroom lock repair/replacement
1/28/2023	ACH	$135.58	AT&T	January 2023 U-Verse Service
1/31/2023	Reserve	$500.00	KOA Reserve Allocation	January add to Reserve
		$6,681.63	January Total	
2/1/2023	ACH	$270.70	GA Power	LED NEC Conversion 12/8-1/9
2/1/2023	ACH	$3,031.00	Underwriters Insurance	2023 KOA Insurance
2/1/2023	ACH	$315.00	DC Health Service	2023 Pool Permit
2/1/2023	DC	$113.00	USPS	P.O Box rental - 6 months
2/1/2023	ACH	$50.00	Ambient Systems	Inv. #6146 - Feb. services
2/1/2023	2223	$627.90	Indrea Tillison	WIX Website domain fee & Inv. #2023 for services
2/1/2023	2224	$387.00	YCR - Stuart Kone	February services
2/6/2023	2225	$700.00	Southern Landscaping	Inv. #20645
2/7/2023	2226	$300.00	American Pool	CINV-004922
2/7/2023	ACH	$258.42	WSA	Service 12/07-1/9/2023
2/9/2023	ACH	$299.97	GA Power	Service 12/15-1/19/2023
2/13/2023	DC	$860.00	KS Outdoor Lighting	Inv. #46 - 3 RGBW fixtures and run new line
2/14/2023	Fee	$6.00	Servis1st	NSF Fee - #22
2/15/2023	2227	$50.00	Streetlane Homes	2023 Owners Dues refund - Lot #1
2/22/2023	2228	$50.00	Divvy Homes	2023 Owners Dues refund - Lot #134
2/27/2023	ACH	$135.58	AT&T	February U-Verse
2/28/2023	Reserve	$500.00	KOA Reserve Allocation	February add to reserve
		$7,954.57	Sub-Total	
		-$100.00	Less refunds for dues overpayment	See checks #2227 & #2228 (not expenses)
		$7,854.57	February Total	
3/2/2023	ACH	$270.70	GA Power	LED NEC Conversion 1/10-2/9
3/2/2023	2229	$700.00	Southern Landscapes	Inv. #20791 - March service
3/2/2023	2230	$387.00	YCR - Stuart Kone	March services
3/9/2023	Fee	$6.00	Servis1st	NSF Fee - #70
3/9/2023	ACH	$253.31	WSA	Service 1/9-2/6
3/10/2023	ACH	$226.36	GA Power	Service 1/20-2/19
3/14/2023	2231	$451.85	Dan Martin	Postage, signage, lighting, Volunteer Day supplies
3/15/2023	DC	$30.00	State of Georgia - Sec of State	Annual corporate registration - 2023
3/16/2023	ACH	$50.00	Ambient Systems	Inv. #6204 - March service
3/22/2023	Fee	$6.00	Servis1st	NSF Fee - #121
3/27/2023	ACH	$135.58	AT&T	March U-Verse
3/28/2023	2232	$561.37	Dan Martin	Tennis ct. backboard supplies, postage, soil, paint
3/30/2023	2233	$2,750.00	Chris Fields	Pine straw spread
3/31/2023	ACH	$270.70	GA Power	LED NEC Conversion 2/9-3/10
3/31/2023	Reserve	$500.00	KOA Reserve Allocation	March add to reserve
		$6,598.87	March Total	
4/5/2023	ACH	$258.42	WSA	Service 2/6-3/7
4/5/2023	2234	$700.00	Southern Landscapes	Inv. #20955 - April services
4/5/2023	2235	$387.00	YCR -Stuart Kone	April services
4/5/2023	2236	$1,116.70	American Pool	CINV-010670 - Maintenance services
4/8/2023	2237	$2,050.00	Court Makers, Inc.	Inv. #CM6859 - Pickleball court and crack repair
4/8/2023	2238	$1,750.00	KS Outdoor lighting	1/2 of pool light area repair
4/11/2023	ACH	$140.77	GA Power	Service 2/16-3/20
4/11/2023	ACH	$50.00	Ambient Systems	Inv. #6246 - April services
4/13/2023	ACH	$186.00	Barnett Irrigation	Inv. #10124 - sprinkler leak repair

DEPOSITS

Deposit Date	Amount	Purpose
1/4/2023	$9,750.00	[redacted]
1/4/2023	$1,500.00	[redacted]
1/18/2023	$4,800.00	[redacted]
1/18/2023	$4,600.00	[redacted]
1/23/2023	$7,000.00	[redacted]
1/26/2023	$5,500.00	[redacted]
1/27/2023	$2,000.00	[redacted]
1/31/2023	$4,000.00	[redacted]
	$39,150.00	January Total
2/1/2023	$3,600.00	[redacted]
2/6/2023	$3,500.00	[redacted]
2/9/2023	$2,000.00	[redacted]
2/13/2023	$1,050.00	[redacted]
2/21/2023	$1,500.00	[redacted]
2/27/2023	$500.00	[redacted]
	$12,350.00	[redacted]
2/14/2023	-$506.00	[redacted]
	$11,844.00	February Total
3/6/2023	$4,250.00	[redacted]
3/14/2023	$2,250.00	[redacted]
3/17/2023	$250.00	[redacted]
3/20/2023	$500.00	[redacted]
3/28/2023	$1,256.00	[redacted]
	$8,506.00	[redacted]
3/9/2023	-$506.00	[redacted]
3/22/2023	-$256.00	[redacted]
	$7,744.00	March Total
4/11/2023	$1,506.00	[redacted]
4/21/2023	$250.00	[redacted]
4/24/2023	$500.00	[redacted]
	$2,256.00	[redacted]

Transaction Register

Item not cleared as of bank statement date

PAYABLES Date	Check #	Amount	Payee	Purpose	DEPOSITS Deposit Date	Amount	Purpose
4/24/2023	2239	$1,750.00	KS Outdoor lighting	2nd/final pool light area repair			
		$8,388.89	**April Total**				
5/1/2023	ACH	$135.01	AT&T	April U-verse	5/17/2023	$278.00	[redacted]
5/1/2023	2240	$1,313.74	Dan Martin	Umberllas, plants, electric repair, FIFa, phone, signs	5/26/2023	$500.00	[redacted]
5/2/2023	ACH	$270.70	GA Power	LED NEC Converision 3/10-4/11		**$778.00**	**May Total**
5/2/2023	ACH	$50.00	Ambient Sytems	May Services - Inv. #6313			
5/2/2023	2241	$387.00	YCR - Stuart Kone	May Services			
5/2/2023	2242	$700.00	Southern Landscapes	May Services - Inv. #21115			
5/2/2023	2243	N/A	VOID	VOID - writing error			
5/2/2023	2244	$1,116.66	American Pool	CINV-015705 - May services			
5/8/2023	ACH	$266.34	WSA	Service 3/7 - 4/5			
5/10/2023	ACH	$741.88	GA Power	Service 3/21-4/11			
5/29/2023	ACH	$150.01	AT&T	May U-verse			
		$5,131.34	**May Total**				
6/1/2023	ACH	$270.70	GA Power	LED NEC Converision 4/11-5/10	N/A	**$0.00**	**June Total**
6/5/2023	2245	$387.00	YCR-Stuart Kone	June services			
6/5/2023	2246	$647.98	Dan Martin	signs, postage, plickleball lessons, maint. items			
6/7/2023	ACH	$240.53	WSA	Serivce 4/5-5/8			
6/9/2023	ACH	$786.66	GA Power	Service 4/19-5/18			
6/16/2023	2247	$700.00	Southern Landscapes	June Services - Inv. #21264			
6/16/2023	ACH	$50.00	Ambient	June services - Inv. #6372			
6/16/2023	2248	$2,224.52	American Pool	Inv. 004924-$300, 006756-$300, 020230-$371, 020872-$1,253.52			
6/28/2023	ACH	$150.01	AT&T	June U-Verse			
6/30/2023	ACH	$270.70	GA Power	LED NEC Converision 5/10 - 6/6			
		$5,728.10	**June Total**				
7/6/2023	ACH	$281.68	WSA	June water 5/8-6/7	7/7/2023	$125.00	Kensington Gardens 2023 Pool Access Fee - Wilkins
7/7/2023	2249	$2,233.32	American Pool	June & July services - CINV-020149 & CINV-026254		**$125.00**	**July Total**
7/7/2023	2250	$387.00	YCR - Stuart Kone	July services			
7/7/2023	2251	$700.00	Southern Landscapes	July services - Inv. #21429			
7/7/2023	2252	$1,200.00	Court Makers, Inc.	Inv. #CM6870 - court crack repair			
7/7/2023	2253	$536.78	Dan Martin	Electric work / horseshoes			
7/7/2023	DC	$25.20	USPS	Postage stamps			
7/8/2023	ACH	$50.00	Ambient	July services - Inv. #6412			
7/11/2023	ACH	$953.46	GA Power	June electric - 5/18-6/19			
7/28/2023	ACH	$150.06	AT&T	July U-Verse			
		$6,517.50	**July Total**				
8/1/2023	ACH	$270.70	GA Power	LED NEC Converision 6/6-7/11	N/A	**$0.00**	**August Total**
8/7/2023	ACH	$249.48	WSA	6/7 - 7/8 Service			
8/8/2023	DC	$113.00	USPS	P.O Box fee - 1/2 half 2023			
8/8/2023	2254	$387.00	YCR - Stuart Kone	August Services			
8/8/2023	2255	$1,116.66	American Pool	Inv. # CINV-030568			
8/8/2023	2256	$700.00	Southern Landscapes	Inv. #21571 - August services			
8/9/2023	ACH	$890.69	GA Power	July services- 6/19-7/20			
8/26/2023	ACH	$150.06	AT&T	August U-Verse			
8/31/2023	ACH	$270.70	GA Power	LED NEC Converision 7/11 - 8/10			
		$4,148.29	**August Total**				
					N/A	**$0.00**	**September Total**
9/7/2023	ACH	$570.73	WSA	7/8-8/8 Service			
9/7/2023	2257	$700.00	Southern Landscapes	September services - Inv. #21969			
9/7/2023	2258	$1,366.66	American Pool	CNIVs 032184 & 033951-vandalism and Sept. service			
9/7/2023	2259	$387.00	YCR - Stuart Kone	September services			
9/7/2023	ACH	$50.00	Ambient Systems	Inv. #6434 - September services			

Transaction Register

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PAYABLES

Date	Check #	Amount	Payee	Purpose
9/11/2023	ACH	$920.63	GA Power	7/18 - 8/18 Service
9/12/2023	2260	$96.44	Dan Martin	Sign, postage (certified letter), light fixture
9/13/2023	ACH	$151.00	Barnett Irrigation	Inv. #10874 - 2023 Backflow test
9/20/2023	2261	$650.00	Julie Zalesky	2023 pool bathroom cleaning services
9/26/2023	ACH	$150.06	AT&T	September U-Verse
		$5,042.52	September Total	
10/2/2023	ACH	$270.70	GA Power	LED NEC Conversion 8/10-9/11
10/9/2023	ACH	$1,201.19	WSA	8/8-9/7 Service
10/10/2023	ACH	$960.14	GA Power	8/18-9/18 Service
10/16/2023	ACH	$50.00	Ambient Systems	Inv. #6571 - October Services
10/16/2023	2262	$387.00	YCR - Stuart Kone	October services
10/16/2023	2263	$300.00	American Pool	CINV-036453 - October Services
10/16/2023	2264	$700.00	Southern Landscapes	Inv. #21839 - October Services
10/16/2023	ACH	$189.00	Barnett Irrigation	Inv. #11086 - repair of island sprinkler leak
10/18/2023	2265	$321.84	Dan Martin	Postage, mailing materials, signage, fencing, paint
10/28/2023	ACH	$150.87	AT&T	October U-Verse
10/28/2023	2266	$600.00	Chris Fields	Pinestraw spread
10/31/2023	ACH	$270.70	GA Power	LED NEC Conversion 9/11-10/10
		$5,401.44	October Total	
11/2/2023	2267	$300.00	American Pool	Inv. # CINV-038639 - November services
11/2/2023	2268	$700.00	Southern Landscapes	Inv. #21999 - November services
11/2/2023	2269	$387.00	YCR - Stuart Kone	November services
11/7/2023	ACH	$998.75	WSA	9/7 - 10/9 service
11/15/2023	ACH	$50.00	Ambient Systems	Inv. # 6634 - November services
11/16/2023	2270	$113.85	Dan Martin	Annual meeting supplies, sign, tennis gate lock
11/17/2023	ACH	$148.49	GA Power	9/18 - 10/27 service
11/18/2023	DC	$38.29	Amazon	Envelopes and checkbook cover
11/28/2023	ACH	$150.87	AT&T	November U-Verse
11/30/2023	ACH	$270.70	GA Power	LED NEC Conversion 10/10-11/11
		$3,157.95	November Total	
12/6/2023	ACH	$118.95	GA Power	10/17-11/14 service - bill split into 2 invoices
12/8/2023	ACH	$213.75	GA Power	10/17-11/14 service - bill split into 2 invoices
12/8/2023	2271	$387.00	YCR - Stuart Kone	December services
12/8/2023	2272	$700.00	Southern Landscaping	Inv. #22143 - December services
12/8/2023	ACH	$50.00	Ambient Systems	Inv. #6666 - December services
12/8/2023	2273	$300.00	American Pool	CINV-040505 - December services
12/7/2023	ACH	$143.44	WSA	10/9-11/8 service
12/11/2023	DC	$92.40	USPS	Postage for annual invoice mailing
12/12/2023	2274	$58.84	Dan Martin	sign and paper for invoice print
12/26/2024	Bank Debit	$115.13	Servis1st	Check stock
12/28/2023	ACH	$150.87	AT&T	December U-Verse
		$2,330.38	December Total	

DEPOSITS

Deposit Date	Amount	Purpose
10/27/2023	$796.00	[redacted]
	$796.00	October Total
N/A	$0.00	November Total
12/11/2023	$500.00	# [redacted]
12/20/2023	$3,630.00	# [redacted]
	$4,130.00	December Total

$68,091.00	Total 2023 Deposits (excludes NSFs)
$4,500.00	Total 2023 Dues Owed Deposited in 2022
$59,500.00	Total 2023 Dues Owed Deposited in 2023
$64,500.00	Total 2023 Dues Collected
$1,328.00	Previous Years' Past Due Collected in 2023
$630.00	2023 Overpayments - [redacted]
-$100.00	Overpayment Refunds sent - (#1-$50, #134-$50)
-$1,268.00	NSFs - [redacted]
$66,823.00	Total 2023 Deposits less NSFs
$125.00	Kensington Gardens Pool Access Fee
$0.00	Pool Fob Replacement Fees
$796.00	Owner Violations