KOA Financials - Balance Sheet as of 12/31/2024		
Assets		
-KOA Bank Operating Balance	$22,365.41	
-KOA Bank Reserve Balance	$20,000.00	
TOTAL ASSETS		$42,365.41
Liabilities & Equity		
Liabilities		
-Total Outstandings (Owner Past Due)	$0.00	
-Payables (January 2024)	$4,735.23	
TOTAL LIABILITIES	$4,735.23	
Equity		
-Net Income (Loss)	$37,630.18	
TOTAL LIABILITIES & EQUITY		$42,365.41

KOA Financials - Budget, Banking & Expenses	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
2024 Budgeted Dues Revenue - $64,500 (129 lots x $500)	January	February	March	April	May	June	July	August	September	October	November	December	YTD Spend	Budget	YTD Variance
ADMINISTRATION													**$14,120.07**	**$10,104.00**	**$4,016.07**
-WIX & Tillison - KOA Website	$168.00	$600.00										$231.90	$999.90	$630.00	$369.90
-NEW LEGAL AGENCY (TBD) - Legal fees													$0.00	$0.00	$0.00
-Douglas County - FiFa Filing - Legal fees													$0.00	$0.00	$0.00
-Community Association Underwriters - Property insurance		$5,178.00											$5,178.00	$3,600.00	$1,578.00
-AIS Affinity Insurance Agency, Inc - D&O insurance	$2,290.00												$2,290.00	$0.00	$2,290.00
-Douglasville Health Dept. - Pool Permit			$315.00										$315.00	$350.00	-$35.00
-GA Sec of State - Corporation Fee			$30.00										$30.00	$50.00	-$20.00
-Misc. Administration & Office			$159.58										$298.66	$300.00	-$1.34
-Servis1st Bank / BofA - Bank Fees	$23.06			$5.00					$0.60	$0.45	$0.90	$139.08 $0.30	$30.31	$30.00	$0.31
-USPS - PO Box Fee		$232.00											$232.00	$250.00	-$18.00
-Postage												$102.20	$102.20	$250.00	-$147.80
-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													**$13,728.14**	**$13,375.00**	$353.14
-Flowers & Shrubs				$242.27		$1,185.87							$1,428.14	$275.00	$1,153.14
-Southern Landscaping - Monthly Service	$700.00	$750.00	$750.00	$750.00	$750.00	$750.00	$750.00	$750.00	$750.00		$1,500.00	$750.00	$8,950.00	$9,600.00	-$650.00
-Chris Fields - pine straw spread			$2,700.00							$650.00			$3,350.00	$3,500.00	-$150.00
MAINTENANCE & REPAIR - COMMON AREA													**$35,348.02**	**$20,780.00**	$14,568.02
-Ambient - Pool Fob Service & Maintenance	$50.00	$50.00	$50.00		$100.00	$90.00		$50.00	$50.00		$100.00	$50.00	$590.00	$2,180.00	-$1,590.00
-American Pool - Pool Servicing	$400.00	$6,534.93	$1,683.33	$1,683.33	$4,209.17	$400.00	$3,366.66	$1,683.35	$400.00	$400.00	$400.00	$400.00	$21,560.77	$12,500.00	$9,060.77
-Court Makers - resurface tennis courts and stripe Pickleball													$0.00	$0.00	$0.00
-Pebble Tech Acid wash													$0.00	$1,950.00	-$1,950.00
-Bell's Painting (Pool house repair & painting)													$0.00	$0.00	$0.00
-Julie Zalesky - Bathroom cleaning										$650.00			$650.00	$650.00	$0.00
Affordable Testing - Backflow testing - Tommy Heaton									$75.00				$75.00	$0.00	$75.00
-Barnett Irrigation - irrigation system repair													$0.00	$500.00	-$500.00
-Misc. Repair & Maintenance			$26.06		$281.42	$76.46		$164.44		$120.83		$133.05	$802.26	$3,000.00	-$2,197.74
-Goodyear - Tree work						$1,000.00							$1,000.00	$0.00	$1,000.00
-Paramount Roofing - pool area roof replacement								$9,999.99					$9,999.99	$0.00	$9,999.00
-KS Outdoor Lighting - Entrance lighting replacement/repair												$670.00	$670.00	$0.00	$670.00
-Mason Electric - Entrance lighting replacement/repair													$0.00	$0.00	$0.00
RESERVES													**Added $1,200**	**$0.00**	**$0.00**
-Amount Allocated to Reserve	Added $1,200												Added $1,200	$0.00	$0.00
UTILITIES													**$12,905.37**	**$17,825.00**	-$4,919.63
-AT&T - Telephone/Internet	$150.89	$150.89	$150.89	$150.62	$150.62		$301.48	$150.86	$150.86	$151.07	$151.07	$151.07	$1,810.32	$1,825.00	-$14.68
-GA Power - Electricity Service	$321.43	$364.19	$266.18	$270.66	$385.76	$710.76	$782.99	$792.01	$801.25	$593.69	$426.26	$257.68	$5,972.86	$7,500.00	-$1,527.14
-GA Power - LED Conversion Contract - Tennis courts	$541.40	$270.70	$270.70	$270.70	$270.70		$270.70	$541.40		$541.40		$270.70	$3,248.40	$3,500.00	-$251.60
-WSA - Water	$133.60	$136.29	Credit Bal.	Credit Bal.	Credit Bal.	$1,107.13	$284.09	Credit Bal.	Credit Bal.	Credit Bal.	$63.90	$148.78	$1,873.79	$5,000.00	-$3,126.21
													$76,101.60	**$62,084.00**	**$14,017.60**
Legend															
green highlight means bill received due/payment planned															
yellow highlight means non-budget in 2024- use reserves															
blue highlight means bill paid in month															
ACTUAL MONTHLY SPEND	$5,165.38	$14,654.00	$6,788.74	$3,759.58	$6,534.67	$5,707.22	$6,142.92	$14,519.05	$2,614.71	$3,494.44	$3,029.13	$3,691.76			
2024 BUDGET AVERAGED MONTHLY	$5,173.67	$5,173.67	$5,173.67	$5,173.67	$5,173.67	$5,173.67	$5,173.67	$5,173.67	$5,173.67	$5,173.67	$5,173.67	$5,173.67			
MONTHLY SPEND TO BUDGET - Below or Above	-$8.29	$9,480.33	$1,615.07	-$1,414.09	$1,361.00	$533.55	$969.25	$9,345.38	-$2,558.96	-$1,679.23	-$2,144.54	-$1,481.91			
QUARTERLY SPEND TREND TO BUDGET			**$11,087.12**			**$480.47**			**$7,755.68**			-$5,305.67			

KOA Financials - Cash Management & Banking	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
	January	February	March	April	May	June	July	August	September	October	November	December
Bank Deposits (excludes NSFs)	$40,950.00	$11,550.00	$6,200.00	$1,250.00	$555.00	$1,100.00	$50.00	$0.00	$0.00	$0.00	$0.00	$10,811.90
Running Bank Balance	$82,566.63	$79,412.63	$78,823.89	$75,814.31	$69,834.64	$65,227.42	$59,134.50	$44,615.45	$42,000.74	$38,506.30	$35,477.17	$42,365.41
RESERVE BALANCE (allocated within Account)	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00
NET OPERATING BALANCE (less of Reserve)	$62,566.63	$59,412.63	$58,823.89	$55,814.31	$49,834.64	$45,227.42	$39,134.50	$24,615.45	$22,000.74	$18,506.30	$15,477.17	$22,365.41
BANK STATEMENT BALANCE	$84,856.63	$79,412.63	$78,823.89	$75,814.31	$69,834.64	$66,413.29	$59,134.50	$44,615.45	$42,000.74	$39,156.30	$35,628.24	$42,765.41
Outstanding Payables (see Transaction Register)	$2,290.00	$0.00	$0.00	$0.00	$0.00	$1,185.87	$0.00	$0.00	$0.00	$650.00	$0.00	$400.00
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	Payment Type	Amount	Payee	Purpose	Deposit Date	Amount	Detail
1/3/2024	ACH	$133.60	WSA	11/8 - 12/5 service	1/4/2024	$7,500.00	$[redacted]
1/4/2024	2275	$387.00	YCR - Stuart Kone	January service	1/16/2024	$8,000.00	$[redacted]
1/4/2024	ACH	$270.70	GA Power	LED Converision agreement 11/7-12/8	1/16/2024	$3,950.00	$[redacted]
1/4/2024	2276	$400.00	American Pool	CINV - 042156	1/18/2024	$4,500.00	$[redacted]
1/4/2024	2277	$700.00	Southern Landscaping	Inv. #22278 - January service	1/22/2024	$3,500.00	$[redacted]
1/4/2024	ACH	$50.00	Ambient	Inv. #6721 - January Service	1/23/2024	$2,500.00	$[redacted]
1/4/2024	Allocation	Added $1,200	Kensington	Bookkeeping allocation to Reserves from Cash	1/25/2024	$5,500.00	$[redacted]
1/10/2024	ACH	$321.43	GA Power	December service	1/31/2024	$5,500.00	$[redacted]
1/22/2024	2278	$168.00	Indrea Tillison	WIX 2024 hosting fee		**$40,950.00**	**January Total**
1/24/2024	2279	$2,290.00	AIS Affinity Insurance Agency	D&O insurance 1/22/25-1/22/25, Policy #768592167			
1/25/2024	Bank Debit	$23.06	Servis1st	Check stock			
1/28/2024	ACH	$150.89	AT&T	January Pool U-Verse			
1/31/2024	ACH	$270.70	GA Power	LED Converision agreement 12/8-1/9			
		$5,165.38	**January 2024 Total**				
2/1/2024	2280	$387.00	YCR, LLC	February services	2/1/2024	$3,000.00	$[redacted]
2/6/2024	ACH	$136.29	WSA	12/5 - 1/4 service	2/7/2024	$5,050.00	$[redacted]
2/8/2024	ACH	$364.19	GA Power	12/16-1/18 service	2/12/2024	$2,500.00	$[redacted]
2/12/2024	2281	$750.00	Southern Landscaping	Inv. #22417 - Feb. services	2/14/2024	$500.00	#[redacted]
2/12/2024	2282	$6,134.93	American Pool	Pool motor replacement	2/22/2024	$500.00	#[redacted]
2/12/2024	DC	$232.00	USPS	PO Box rental - 2/29/24-2/29/35		**$11,550.00**	**February Total**
2/12/2024	2283	$5,178.00	CAU Insurance	1/22-1/22/25 commercial policy #CAU515323-6			
2/12/2024	2284	$50.00	Venita Harris - Lot #27	Refund of $50 for 2024 dues overpayment			
2/14/2024	ACH	$50.00	Ambient Systems	Inv. #6764 - Feb. services			
2/14/2024	2285	$400.00	American Pool	CINV-044277 - Feb. services			
2/26/2024	ACH	$150.89	AT&T	February Pool U-verse			
2/27/2024	2286	$600.00	Indrea Tillison	2024 KOA Website services			
2/27/2024	2287	$500.00	Dequilla Burnette - Lot #36	Refund of $500 for 2024 dues overpayment			
2/29/2024	ACH	$270.70	GA Power	LED Converision agreement 1/9-2/8			
		$15,204.00	February 2024 Sub-Total				
		-$550.00	Less refunds for overpayment of dues - #27 and #36 - (non expense)				
		$14,654.00	**February 2024 Total**				
3/1/2024	2288	$387.00	YCR, LLC	March services	3/6/2024	$1,700.00	$[redacted]
3/6/2024	2289	$1,683.33	American Pool	CINV-048958 - March services	3/12/2024	$500.00	[redacted]
3/6/2024	2290	$750.00	Southern Landscapes	Inv. #22543 - March services	3/19/2024	$3,500.00	$[redacted]
3/6/2024	2291	$315.00	DC/Cobb Health Dept.	2024 Pool health fee	3/25/2024	$500.00	[redacted]
3/7/2024	ACH	N/A	WSA	1/4-2/06 service - Credit Balance $1,005.16 for leaks		**$6,200.00**	**March Total**
3/8/2024	ACH	$266.18	GA Power	1/17-2/16 service			
3/12/2024	2292	$185.64	Dan Martin	Signs and supplies			
3/12/2024	DC	$30.00	GA Secretary of State	2024 Ga state business registration			
3/15/2024	ACH	$50.00	Ambient Systems	Inv. # 6805 - March services			
3/19/2024	2293	$2,700.00	Chris Fields	Pine straw			
3/27/2024	ACH	$150.89	AT&T	March Pool U-verse			
3/29/2024	ACH	$270.70	GA Power	LED Converision agreement 2/8-3/8			
		$6,788.74	**March 2024 Total**				
4/3/2024	2294	$387.00	YCR, LLC	April services	4/4/2024	$500.00	[redacted]
4/4/2024	N/A	N/A	WSA	credit balance of $1,005.16 - previous leaks	4/12/2024	$500.00	[redacted]
4/9/2024	ACH	$270.66	GA Power	2/15-3/18 service	4/15/2024	$250.00	[redacted]
4/9/2024	2295	$750.00	Southern Landscapes	Inv. #22679 - April services		**$1,250.00**	**April Total**
4/9/2024	2296	$1,683.33	American Pool	CINV-055263 - April services			
4/10/2024	2297	$242.27	Dan Martin	Plants, soil, paint, supplies for pool opening			

Transaction Register

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Payables Date	Payment Type	Amount	Payee	Purpose	Deposit Date	Amount	Detail
4/15/2024	Bank debit	$5.00	Servis1st	Banking fee?			
4/27/2024	ACH	$150.62	AT&T	April U-Verse			
4/27/2024	ACH	$270.70	GA Power	LED Converision agreement 3/8-4/8			
		$3,759.58	**April 2024 Total**				
5/1/2024	2298	VOID	VOID	VOID	5/9/2024	$550.00	[redacted]
5/1/2024	2299	VOID	VOID	VOID		**$550.00**	**May Total**
5/1/2024	2300	VOID	VOID	VOID			
5/1/2024	2301	$387.00	YCR, LLC	May services			
5/1/2024	2302	$750.00	Southern Landscapes	Inv #22824 - May services			
5/1/2024	2303	$2,525.84	American Pool	CINVs 057709, 057710, 057713			
5/1/2024	N/A	N/A	WSA	Credit balance of $868.87 - previous leaks			
5/2/2024	2304	$1,683.33	American Pool	CINV-054948			
5/8/2024	ACH	$385.76	GA Power	3/18-4/16 service			
5/9/2024	2305	$281.42	Dan Martin	plants, hose caddy, weed killer, clock for pool			
5/9/2024	ACH	$100.00	Ambient	April and May invoices			
5/26/2024	ACH	$150.62	AT&T	May U-Verse			
5/30/2024	ACH	$270.70	GA Power	LED Converision agreement 4/8-5/8			
		$6,534.67	**May 2024 Total**				
6/3/2024	2306	$387.00	YCR, LLC	June services	6/5/2024	$250.00	Pool party deposits - MOs - [redacted]
6/5/2024	ACH	$1,107.13	WSA	4/6 - 5/8 service		$225.00	Replacement pool fobs [redacted]
6/5/2024	2307	$1,000.00	Goodyear Tree Service	Fallen tree removal from common area (creek)		$125.00	Kensington Gardens access - Gathan Wilkins
6/5/2024	2308	$750.00	Southern Landscapes	Inv. #22988 - June services		$250.00	[redacted]
6/9/2024	2309	$125.00	D'nia Kemp	Lot #13 pool party refund (non-expense)	6/14/2024	$250.00	[redacted]
6/9/2024	2310	$400.00	American Pool	CINV-042419 (due Jan. 2024 - didn't receive until 6/7)		**$1,100.00**	**June Total**
6/10/2024	ACH	$710.76	GA Power	4/16-5/18 service			
6/13/2024	ACH	$90.00	Ambient	#6958 Remote support & #6976 June services			
6/14/2024	2311	$76.46	Dan Martin	phone for pool, weed killer, light blubs, repair climbing wall			
6/26/2024	2312	$1,185.87	Southern Landscapes	Inv. #23083 - Replanting dead plants and new grass			
		$5,832.22	**Sub-Total**				
		-$125.00	Less #2309 to #13 (non-expense)	Refund of pool party Money Order deposit			
		$5,707.22	**June 2024 Total**				
7/1/2024	ACH	$270.70	GA Power	LED Converision agreement 5/8-6/10	7/21/2024	$50.00	[redacted] $25 replacement fees for pool fobs
7/1/2024	ACH	$150.62	AT&T	June U-Verse		**$50.00**	**July Total**
7/7/2024	2313	$1,683.33	American Pool	CINV-067050 - June services			
7/7/2024	2314	$750.00	Southern Landscapes	Inv. #23133			
7/7/2024	2315	$387.00	YCR, LLC	July services			
7/8/2024	ACH	$284.09	WSA	5/8-6/7 service			
7/10/2024	ACH	$782.99	GA Power	5/16-6/18 service			
7/13/2024	2316	$1,683.33	American Pool	CINV-073023 - July services			
7/27/2024	ACH	$150.86	AT&T	July U-Verse			
		$6,142.92	**July 2024 Total**				

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Payables Date	Payment Type	Amount	Payee	Purpose	Deposit Date	Amount	Detail
8/1/2024	ACH	$270.70	GA Power	LED Converision agreement 6/10-7/10			
8/1/2024	2317	$387.00	YCR, LLC	August services		$0.00	August Total
8/1/2024	2318	$5,000.00	Paramount Roofing	1/2 of pool roof replacement			
8/1/2024	2319	$116.29	Dan Martin	Entrance signage			
8/1/2024	2320	$750.00	Southern Landscapes	Inv. #23274			
8/8/2024	ACH	$792.01	GA Power	6/18-7/18 service			
8/8/2024	2321	$4,999.99	Paramount Roofing	2nd payment for pool roof replacement			
8/16/2024	ACH	$50.00	Ambient	Inv. #7054 - August service			
8/20/2024	2322	$48.15	Dan Martin	entrance signage			
8/20/2024	2323	$1,683.35	American Pool	CINV-076777 - August service			
8/26/2024	ACH	$150.86	AT&T	August U-Verse			
8/29/2024	ACH	$270.70	GA Power	LED Converision agreement 7/10-8/8			
		$14,519.05	**August 2024 Total**				
9/4/2024	2324	$387.00	YCR, LLC	September services			
9/4/2024	2325	$750.00	Southern Landscapes	Inv. #23407 - September services			
9/4/2024	2326	$400.00	American Pool	CINV-080131 - September service		$0.00	September Total
9/4/2024	Credit Balance	$0.00	WSA	$314.13 credit balance from pool fill - sewer reimbursement			
9/10/2024	ACH	$801.25	GA Power	August service			
9/16/2024	ACH	$50.00	Ambient	Inv #7079 - September services			
9/18/2024	2327	$75.00	Affordable Testing - Tommy Heston	Pool backflow test			
9/30/2024	ACH	$150.86	AT&T	September U-Verse			
9/30/2024	ACH	$0.60	Servis1st	Account analysis fee			
		$2,614.71	**September 2024 Total**				
10/1/2024	ACH	$270.70	GA Power	LED Converision agreement 8/9-9/10			
10/1/2024	2328	$387.00	YCR, LLC	October services		$0.00	October Total
10/7/2024	Credit Balance	$0.00	WSA	$72.81 credit balance			
10/9/2024	ACH	$593.69	GA Power	September service			
10/21/2024	2329	$400.00	American Pool	CINV-082588			
10/21/2024	2330	$650.00	Julie's Cleaning Service	Inv. #966156 - May - Sept. pool bathroom cleaning			
10/23/2024	2331	$650.00	Chris Fields	Pine straw for entrance			
10/23/2024	2332	$120.83	Dan Martin	Postage, signs, supplies			
10/26/2024	ACH	$151.07	AT&T	October U-Verse			
10/31/2024	Debit	$0.45	Servis1st	Account analysis fee			
10/31/2024	ACH	$270.70	GA Power	LED Converision agreement 9/10-10/10			
		$3,494.44	**October 2024 Total**				
11/1/2024	2333	$387.00	YCR, LLC	November services			
11/1/2024	ACH	$50.00	Ambient	Inv. #7111 - October Service		$0.00	November Total
11/1/2024	2334	$400.00	American Pool	CINV-084051			
11/1/2024	2335	$750.00	Southern Landscapes	Inv. #23541 - October Service			
11/1/2024	2336	$750.00	Southern Landscapes	Inv. #23699 - November Service			
11/1/2024	ACH	$50.00	Ambient	Inv. #7143 - November Service			
11/4/2024	ACH	$63.90	WSA	9/9-10/7 service			
11/8/2024	ACH	$426.25	GA Power	October service			
11/29/2024	ACH	$151.07	AT&T	November U-Verse			
11/29/2024	Debit	$0.90	Servis1st	Account analysis fee			
		$3,029.12	**November 2024 Total**				

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Payables Date	*Payment Type*	*Amount*	*Payee*	*Purpose*
12/2/2024	CK #1001	$387.00	YCR, LLC	December services
12/3/2024	ACH	$270.70	GA Power	LED Converision agreement 10/10-11/8
12/4/2024	ACH	$148.78	WSA	10/7-11/5 service
12/5/2024	Zelle	$670.00	KS Outdoor Lighting	Inv. #176
12/8/2024	Zelle	$139.08	Thomasina Jordan	Reimbursement for Christmas wreaths
12/8/2024	Zelle	$231.90	David Tillison (Indrea)	Reimbursement for WIX web site hosting and domain
12/8/2024	ACH	$50.00	Ambient	Invoice #7182
12/8/2024	CK #1002	$400.00	American Pool	CINV-086818
12/9/2024	DC	$102.20	USPS	Postage for annual invoice mailing (140 stamps)
12/9/2024	CK #1003	$750.00	Southern Landscapes	December services
12/10/2024	ACH	$257.68	GA Power	10/17-11/14 service
12/15/2024	Zelle	$133.05	Lynn Martin	Sign, Front Entrance decorations, supplies reimbursement
12/31/2024	ACH	$151.07	AT&T	December U-Verse
12/31/2025	Debit	$0.30	Servis1st	Account Analysis Fee
		$3,691.76	**December 2024 Total**	

Deposit Date	*Amount*	*Detail*
12/2/2024	$500.00	[redacted]
12/23/2024	$231.90	deposit of incorrect Zelle transaction (Tillison bad telephone #)
12/24/2024	$4,000.00	[redacted]
12/27/2025	$500.00	[redacted]
12/30/2024	$580.00	[redacted]
12/31/2024	$5,000.00	[redacted]
	$10,811.90	**December Total**

$61,650.00	Total 2024 Deposits (less NSFs)
$4,000.00	Total 2024 Dues Owed Deposited in 2023
$61,000.00	Total 2024 Dues Owed Deposited in 2024
$64,450.00	Total 2024 Dues Collected YTD ($50 less due to 2023 dues overpayment - #125))
$130.00	2024 Overpayments - (#56-$80, #137-$50, #27-$50, #36-$500)
$550.00	Overpayment Refunds - (#36-$500, #27-$50)
$0.00	NSFs
$125.00	Kensington Gardens Pool Access Fee
$275.00	Pool Fob Replacement Fees
	Owner Violations
$250.00	Pool Party Deposits (MOs had to be deposited and refunded)
$10,000.00	2025 Dues Deposits in 2024