KOA Financials - Balance Sheet as of 12/31/2022		
Assets		
-KOA Bank Operating Balance	$28,222.49	
-KOA Bank Reserve Balance	$17,300.00	
TOTAL ASSETS		$45,522.49
Liabilities & Equity		
Liabilities		
-Total Outstandings (Owner Past Due)	$1,328.00	
-Payables (January 2023)	$6,410.93	
TOTAL LIABILITIES	$7,738.93	
Equity		
-Net Income (Loss)	$37,783.56	
TOTAL LIABILITIES & EQUITY		$45,522.49

KOA Financials - Budget & Expenses	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December	2022 YTD Spend	2022 Budget	2022 YTD Variance
ADMINISTRATION													**$11,792.00**	**$10,007.00**	**$1,785.00**
-WIX - KOA Website	$600.00											$168.00	$768.00	$600.00	$168.00
-Dorough & Dorough - Legal fees					$72.00			$1,992.00	$272.00	$298.50		$575.00	$3,209.50	$1,000.00	$2,209.50
-Community Association Underwriters - Insurance	$889.00		$1,784.00										$2,673.00	$2,750.00	-$77.00
-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												$59.18	$59.18	$300.00	-$240.82
-Servis1st Bank - Bank Fees													$0.00	$25.00	-$25.00
-USPS - PO Box Fee		$106.00						$106.00					$212.00	$200.00	$12.00
-Postage		$23.20		$65.15						$13.55		$166.42	$268.32	$500.00	-$231.68
-YCR - Financial Management Fees	$354.75	$354.75	$354.75	$354.75	$354.75	$354.75	$354.75	$354.75	$354.75	$354.75	$354.75	$354.75	$4,257.00	$4,257.00	$0.00
LANDSCAPING - COMMON AREA													**$13,306.48**	**$12,850.00**	$456.48
-Flowers & Shrubs				$41.24	$225.24								$266.48	$250.00	$16.48
-Southern Landscaping - Monthly Service	$800.00	$800.00	$820.00	$820.00	$820.00	$820.00	$820.00	$820.00	$820.00	$800.00	$800.00	$800.00	$9,740.00	$9,600.00	$140.00
-Chris Fields - pine straw spread				$2,750.00				$550.00					$3,300.00	$3,000.00	$300.00
MAINTENANCE & REPAIR - COMMON AREA													**$26,684.18**	**$12,750.00**	**$13,934.18**
-Ambient - Pool Fob Service & Maintenance	$40.00	$111.36	$40.00	$40.00	$50.00		$100.00	$50.00	$50.00	$50.00	$50.00	$50.00	$631.36	$600.00	$31.36
-American Pool - Pool Servicing	$300.00	$300.00	$300.00	$950.00	$2,173.47	$950.00	$950.00	$950.00	$950.00	$300.00	$300.00	$300.00	$8,723.47	$8,000.00	$723.47
-Pebble Tech Acid wash															
-Bell's Painting (Pool house repair & painting)					$7,250.00								$7,250.00	$0.00	$7,250.00
-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				$201.00		$236.25	$181.00		$325.50				$943.75	$500.00	$443.75
-Misc. Repair & Maintenance	$1,443.47	$367.31		$609.87	$580.42	$276.50		$84.26		$45.13		$49.64	$3,456.60	$3,000.00	$456.60
-Goodyear - Tree work													$0.00	$0.00	$0.00
-KS Outdoor Lighting - Entrance lighting replacement/repair									$1,660.00	$2,780.00			$4,440.00	$0.00	$4,440.00
-Mason Electric - Entrance lighting replacement										$589.00			$589.00	$0.00	$589.00
RESERVES													**$2,000.00**	**$6,000.00**	*-$4,000.00*
-Amount Allocated to Reserve	$500.00	$500.00	$500.00	$500.00	No Reserve	No Reserve	No Reserve	No Reserve	No Reserve	No Reserve	No Reverve	No Reserve	$2,000.00	$6,000.00	*-$4,000.00*
UTILITIES													**$14,298.76**	**$18,600.00**	-$4,301.24
-AT&T - Telephone/Internet	$123.76	$58.17	$348.12	$283.12	$301.76	$300.10	$370.74	$135.64	$135.64	$135.00	$135.00	$135.00	$2,462.05	$1,600.00	$862.05
-GA Power - Electricity Service	$186.92	$227.56	$195.19	$198.67	$592.50	$998.78	$1,043.61	$950.43	$938.45	$813.53	$592.50	$200.29	$6,938.43	$12,000.00	-$5,061.57
-GA Power - LED Converion Fee - Tennis courts	$270.70	$270.70	$270.70	$270.70		$270.70	$270.70	$541.40	$270.70		$270.70	$270.70	$2,977.70		
-WSA - Water	Credit	Credit	Credit	Credit	Credit	$328.68	$0.00	$0.00	$0.00	$1,193.85	$176.52	$221.53	$1,920.58	$5,000.00	-$3,079.42
													$68,081.42	**$60,207.00**	**$7,874.42**

Legend

green highlight means bill received due/payment planned

yellow highlight means non-budget in 2022- use reserves

blue highlight means bill paid in month

ACTUAL MONTHLY SPEND	$5,508.60	$3,464.05	$4,612.76	$7,084.50	$12,420.14	$4,535.76	$4,090.80	$6,534.48	$6,427.04	$7,373.31	$2,679.47	$3,350.51
2022 BUDGET AVERAGED MONTHLY	$5,017.25	$5,017.25	$5,017.25	$5,017.25	$5,017.25	$5,017.25	$5,017.25	$5,017.25	$5,017.25	$5,017.25	$5,017.25	$5,017.25
MONTHLY SPEND TO BUDGET - Below or Above	$491.35	-$1,553.20	-$404.49	$2,067.25	$7,402.89	-$481.49	-$926.45	$1,517.23	$1,409.79	$2,356.06	-$2,337.78	-$1,666.74
QUARTERLY SPEND TREND TO BUDGET			-$1,466.34			$8,988.65			$2,000.57			-$1,648.46

KOA Financials - Cash Management & Banking	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December
Bank Deposits (deposits less NSFs)	$34,130.00	$8,570.00	$6,430.00	$2,880.00	$3,100.00	$945.00	$120.00	$531.21	$157.63	$1,020.00	$0.00	$4,680.00
Running Bank Balance	$78,161.47	$83,767.42	$86,084.66	$82,380.16	$73,060.02	$69,469.26	$65,498.46	$59,495.19	$53,225.78	$46,872.47	$44,193.00	$45,522.49
RESERVE BALANCE (allocated within Account)	$15,800.00	$16,300.00	$16,800.00	$17,300.00	$17,300.00	$17,300.00	$17,300.00	$17,300.00	$17,300.00	$17,300.00	$17,300.00	$17,300.00
NET OPERATING BALANCE (less of Reserve)	$62,361.47	$67,467.42	$69,284.66	$65,080.16	$55,760.02	$52,169.26	$48,198.46	$42,195.19	$35,925.78	$29,572.47	$26,893.00	$28,222.49
BANK STATEMENT BALANCE	$78,161.47	$83,767.42	$86,084.66	$82,380.16	$74,283.49	$69,469.26	$65,498.46	$59,495.19	$53,875.78	$48,111.47	$44,193.00	$45,522.49
Outstanding Payables (see Transaction Register)	$0.00	$0.00	$0.00	$0.00	$1,223.47	$0.00	$0.00	$0.00	$650.00	$1,239.00	$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
1/1/2022	ACH	Credit Balance	WSA	Credit Balance of $651.64 as of 1/1/22
1/3/2022	ACH	$40.00	Ambient Systems	Invoice #5443 - January services
1/3/2022	2152	$600.00	Indrea Tillison	KOA Wix website 2022 renewal & fees
1/3/2022	2153	$443.47	Dan Martin	Water fountain & light bulbs for common ground
1/3/2022	2154	$300.00	American Pool	Invoice #0396918 - January services
1/3/2022	2155	$354.75	YCR - Stuart Kone	January 2022 services
1/3/2022	ACH	$889.00	Community Assoc. Underwriters	2022 Insurance - 1st Payment
1/4/2022	ACH	$186.92	GA Power	December 2021 service
1/9/2022	ACH	$58.76	AT&T	Pool telephone - December 2021
1/14/2022	2156	$800.00	Southern Landscaping	Inv.# 15866 - January services
1/22/2022	2157	$1,000.00	Allgood Heating & Cooling	Front entrance lighting repair
1/25/2022	ACH	$270.70	GA Power	LED NEC Conversion Fee 12/5-01/9
1/26/2022	ACH	$65.00	AT&T	Pool Internet - January 2022
1/31/2022	Reserve	$500.00	Reserve Entry	Add to KOA reserves
		$5,508.60		

DEPOSITS

Deposit Date	Amount	Purpose
1/3/2022	$3,420.00	[redacted]
1/13/2022	$1,100.00	[redacted]
1/13/2022	$10,800.00	[redacted]
1/18/2022	$5,500.00	$550 - [redacted]
1/24/2022	$3,400.00	$100 - [redacted]
1/25/2022	$1,100.00	$550 - [redacted]
1/28/2022	$2,760.00	$550 - [redacted]
1/31/2022	$6,050.00	$550 - [redacted]
	$34,130.00	**January Total**

2/1/2022	ACH	Credit Balance	WSA	Credit Balance of $548.12 as of 2/1
2/2/2022	2158	$315.00	Douglas County Health Dept.	Pool Permit for 2022 - Invoice #805867
2/2/2022	2159	$300.00	American Pool	Invoice #INV0396919 - February service
2/2/2022	ACH	$40.00	Ambient Systems	invoice #5491
2/2/2022	ACH	$227.56	GA Power	January 2022 Service
2/2/2022	DC	$106.00	USPS	PO Box rental - 6 months
2/2/2022	2160	$354.75	YCR - Stuart Kone	February services
2/4/2022	ACH	$58.17	AT&T	Pool telephone - January
2/6/2022	DC	$23.20	USPS	Postage stamps
2/7/2022	2161	$800.00	Southern Landscaping	Inv. # 16144 - February services
2/8/2022	DC	$30.00	GA Secretary of State	2022 Annual Corporation Fee
2/10/2022	DC	$181.88	Sam's	Storage box for pool cover
2/11/2022	2162	$185.43	Dan Martin	Signage, cleaning supplies for pool
2/23/2022	ACH	$270.70	GA Power	LED NEC Conversion Fee - 1/10-2/9
2/24/2022	ACH	$71.36	Ambient Systems	Inv. #5535 - 6 Key fobs and programing
2/28/2022	Reserve	$500.00	Reserve Entry	Add to KOA reserves
		$3,464.05		

Deposit Date	Amount	Purpose
2/4/2022	$1,650.00	$550 - [redacted]
2/7/2022	$2,320.00	$120 - [redacted]
2/9/2022	$1,100.00	$550 - [redacted]
2/15/2022	$1,100.00	$550 - [redacted]
2/24/2022	$550.00	[redacted]
2/28/2022	$1,850.00	$550 - [redacted]
	$8,570.00	**February Total**

3/1/2022	ACH	Credit Balance	WSA	Credit Balance of $444.60 as of 3/1
3/2/2022	ACH	$65.00	AT&T	Pool Internet - February 2022
3/2/2022	ACH	$1,784.00	Community Assoc. Underwriters	Full pay for 2022 insurance
3/3/2022	ACH	$40.00	Ambient	Inv. #5540 - March services
3/3/2022	ACH	$195.19	GA Power	February service
3/3/2022	2163	$300.00	American Pool	#INV03966920 March services
3/3/2022	2164	$354.75	YCR - Stuart Kone	March services
3/9/2022	ACH	$218.12	AT&T	Pool Telephone - February 2/2-3/1
3/10/2022	2165	$820.00	Southern Landscaping	March services - Inv.# 16463
3/24/2022	ACH	$270.70	GA Power	LED NEC Conversion Fee - March
3/29/2022	ACH	$65.00	AT&T	Pool Internet - March 2022
3/31/2022	Reserve	$500.00	Reserve Entry	Add to KOA reserves
		$4,612.76		

Deposit Date	Amount	Purpose
3/2/2022	$1,100.00	[redacted]
3/4/2022	$1,100.00	[redacted]
3/7/2022	$1,100.00	[redacted]
3/10/2022	$550.00	[redacted]
3/25/2022	$2,360.00	[redacted]
3/31/2022	$220.00	[redacted]
	$6,430.00	**March Total**

Transaction Register

Item not cleared as of bank statement date

PAYABLES Date	Check #	Amount	Payee	Purpose
4/1/2022	ACH	Credit Balance	WSA	Credit Balance of $444.60 as of 4/1
4/3/2022	2167	$716.26	Dan Martin	Umbrellas, Late letter postage, plants
4/4/2022	ACH	$198.67	GA Power	March service
4/4/2022	ACH	$40.00	Ambient Systems	April Service Inv. #5575
4/4/2022	2168	$950.00	American Pool	April Service - 4th of 12 payments
4/4/2022	2169	$354.75	YCR - Stuart Kone	April Services
4/6/2022	ACH	$218.12	AT&T	March telephone at pool
4/6/2022	2166	$2,750.00	Chis Fields	Pinestraw spread - 500 bales
4/18/2022	2170	$820.00	Southern Landscaping	April Services - Inv. # 17005
4/22/2022	ACH	$201.00	Barnett Irrigation	Sprinkler start up
4/25/2022	ACH	$270.70	GA Power	LED NEC Conversion Fee - April
4/27/2022	ACH	$65.00	AT&T	Pool Internet - April
4/30/2022	Reserve	$500.00	Reserve Entry	Add to KOA Reserves
		$7,084.50		
5/1/2022	Credit	Credit Balance	WSA	Credit balance of 237.56 as of 5/1
5/2/2022	2171	$439.23	Carloyn Trimble	Flowers & playground climber
5/2/2022	2172	$950.00	American Pool	INV0396922 - May services
5/2/2022	2173	$354.75	YCR - Stuart Kone	May services
5/2/2022	ACH	$50.00	Ambient System	Inv. #5661
5/3/2022	ACH	$592.50	GA Power	April service
5/6/2022	ACH	$236.76	AT&T	April service at pool
5/10/2022	2174	$7,616.43	Dan Martin	pool building painting, supplies, new phone, fountain repair
5/11/2022	2175	$72.00	Dorough & Dorough	Legal fee to discuss email request on covenant changes
5/11/2022	2176	$820.00	Southern Landscapes & Design	May services - Inv.
5/28/2022	ACH	$65.00	AT&T	Pool Internet - May
5/31/2022	2177	$1,223.47	American Pool	INV0419385 - pool repairs
		$12,420.14		
6/1/2022	ACH	$270.70	GA Power	LED NEC Conversion Fee - May
6/1/2022	Credit	$0.00	WSA	$65.91 Credit Balance as of 6/1
6/4/2022	ACH	$235.10	AT&T	June pool telephone
6/7/2022	2178	$820.00	Southern Landscapes	June services - Inv. #17971
6/7/2022	2179	$950.00	American Pool	June services - INV0396923
6/7/2022	2180	$354.75	YCR - Stuart Kone	June services
6/9/2022	2181	$276.50	Dan Martin	Pool fountain repair and security signage
6/10/2022	ACH	$998.78	GA Power	May service
6/15/2022	ACH	$236.25	Barnett Irrigation	Sprinkler repair - Inv. #8598
6/27/2022	ACH	$328.68	WSA	May service 5/5 - 5/27
6/28/2022	ACH	$65.00	AT&T	Pool Internet - June
		$4,535.76		

DEPOSITS Deposit Date	Amount	Purpose
4/4/2022	$1,150.00 [redacted]	
4/18/2022	$1,650.00 [redacted]	
4/22/2022	$80.00 [redacted]	
	$2,880.00	**April Total**
5/2/2022	$300.00 [redacted]	
5/4/2022	$500.00 [redacted]	
5/11/2022	$550.00 [redacted]	
5/16/2022	$1,425.00 [redacted]	
5/31/2022	$325.00 [redacted]	
	$3,100.00	**May Total**
6/7/2022	$500.00 [redacted]	
6/9/2022	$270.00 [redacted]	
6/22/2022	$175.00 [redacted]	
	$945.00	**June Total**

Transaction Register

Item not cleared as of bank statement date

PAYABLES Date	Check #	Amount	Payee	Purpose	DEPOSITS Deposit Date	Amount	Purpose
7/1/2022	ACH	$270.70	GA Power	LED NEC Conversion Fee - June	7/19/2022	$120.00	$100 - K. Gardens Swim Fee, $20 - Pool fob fee
7/6/2022	ACH	$235.10	AT&T	June pool telephone		**$120.00**	**July Total**
7/6/2022	ACH	$50.00	Ambient	July service - Inv. #5756			
7/7/2022	2182	$950.00	American Pool	INV0396924 - July service			
7/7/2022	2183	$354.75	YCR - Stuart Kone	July services			
7/12/2022	ACH	$1,043.61	GA Power	June service			
7/15/2022	2184	$820.00	Southern Landscapes	Inv. #18345 - July service			
7/19/2022	ACH	$50.00	Ambient	Inv. # 5706 - June service			
7/19/2022	ACH	$181.00	Barnett Irrigation	Sprinkler head repair - Inv. #8954			
7/27/2022	ACH	$135.64	AT&T	July U-verse service - 1st bill			
		$4,090.80					
8/2/2022	ACH	$270.70	GA Power	LED NEC Conversion Fee - 6/10-7/12	8/5/2022	$231.21	[redacted]
8/5/2022	2185	$354.75	YCR - Stuart Kone	August services	8/9/2022	$300.00	[redacted]
8/5/2022	2186	$106.00	USPS	PO Box rental - 6 months - 9/1/2022 - 2/2023		**$531.21**	**August Total**
8/5/2022	2187	$950.00	American Pool	INV0396925 - August services			
8/5/2022	2188	$1,992.00	Dorough & Dorough	Inv. #278077 - Rental CR&R Amendment Fees			
8/5/2022	ACH	$50.00	Ambient Systems	Inv. #5845 - August service			
8/7/2022	2189	$820.00	Southern Landscapes	August services			
8/9/2022	2190	$84.26	Dan Martin	Pool house cleaning supplies, paper towels, etc.			
8/10/2022	ACH	$950.43	GA Power	July service			
8/17/2022	2191	$550.00	Chris Fields	Pine straw - front entrance sides only - 100 bales			
8/27/2022	ACH	$135.64	AT&T	August U'verse			
8/31/2022	ACH	$270.70	GA Power	LED NEC Conversion - 7/12-8/10			
		$6,534.48					
9/1/2022	ACH	$164.50	Barnett Irrigation	Inv. #9119 - main line sprinkler repair	9/8/2022	$7.63	AT&T refund
9/1/2022	ACH	$50.00	Ambient Systems	Inv. #5912	9/19/2022	$150.00	[redacted]
9/1/2022	2192	$950.00	American Pool	INV0396926 - September service		**$157.63**	**September Total**
9/1/2022	2193	$272.00	Dorough & Dorough	Inv. #278749 - additonal Ammendment work			
9/1/2022	2194	$354.75	YCR - Stuart Kone	September serivices			
9/1/2022	2195	$1,660.00	KS Outdoor Lighting	Deposit for entrance lighting replacements			
9/8/2022	2196	$820.00	Southern Landscapes & Design	Inv. #19052 - September service			
9/9/2022	ACH	$938.45	GA Power	Electric service 7/20 - 8/17			
9/19/2022	ACH	$161.00	Barnett Irrigation	Back flow test Inv #8968			
9/26/2022	2197	$650.00	Julie Zalesky	Bathroom cleaning - May-September			
9/28/2022	ACH	$135.64	AT&T	September U'Verse			
9/30/2022	ACH	$270.70	GA Power	LED NEC Converision 9/10-10/9			
		$6,427.04					

Transaction Register

Item not cleared as of bank statement date

PAYABLES Date	Check #	Amount	Payee	Purpose
10/3/2022	2198	$2,080.00	KS Outdoor Lighting	Remainder of entrance lighting replacement
10/3/2022	2199	$300.00	American Pool	INV0396927 October service
10/3/2022	2200	$1,193.85	WSA	July, August, September service - WSA billing error
10/3/2022	2201	$354.75	YCR - Stuart Kone	October Services
10/3/2022	ACH	$50.00	Ambient Systems	Inv. #5964 - October services
10/11/2022	ACH	$813.53	GA Power	8/17-9/20 service
10/11/2022	CC	$700.00	KS Outdoor Lighting	Inv. # 28 - 4 lights & transformer for front entrance
10/12/2022	2202	$800.00	Southern Landscapes	October services - Inv. #19387
10/12/2022	2203	$298.50	Dorough & Dorough	Inv #280213 - finalize CC&R changes
10/24/2022	2004	$58.68	Dan Martin	front signage & paint, postage
10/28/2022	ACH	$135.00	AT&T	October U'Verse for pool
10/28/2022	2205	$589.00	Mason Electric	Inv. #22580 - lighting returns / controller for entrance
		$7,373.31		

DEPOSITS Deposit Date	Amount	Purpose
10/13/2022	$270.00	Pathlight - KOA fees for exterior violations - [redacted] 3611 Prescot Way
10/24/2022	$750.00	#[redacted]
	$1,020.00	**October Total**

11/1/2022	ACH	$270.70	GA Power	LED NEC Converision 9/9 -10/20
11/1/2022	2206	$300.00	American Pool	INV0396828 - November service
11/1/2022	ACH	$50.00	Ambient Systems	Inv. #6037 - November service
11/1/2022	2207	$176.52	WSA	9/8-10/10 service
11/1/2022	2208	$354.75	YCR - Stuart Kone	November services
11/1/2022	2209	$0.00	VOID for WSA	Voided check needed to set-up WSA ACH debit
11/8/2022	2210	$800.00	Southern Landscapes & Design	Inv. #19864 - November service
11/9/2022	ACH	$592.50	GA Power	9/20-10/19 service
11/28/2022	ACH	$135.00	AT&T	November U-Verse
		$2,679.47		

No deposits in November

12/1/2022	2211	$191.24	Dan Martin	Signage, paint, pool area supplies, postage
12/1/2022	ACH	$270.70	GA Power	LED NEC Converision 10/11 -11/8
12/1/2022	2212	$168.00	Indrea Tillison	2023 Wix.com Kensington Owners website fee
12/1/2022	2213	$300.00	American Pool	12-INV0396929 - December service
12/1/2022	2214	$354.75	YCR - Stuart Kone	December service
12/1/2022	ACH	$50.00	Ambient Systems	Inv. #6066 - December service
12/7/2022	ACH	$221.53	WSA	Water service 10/10-11/8
12/9/2022	ACH	$200.29	GA Power	10/19 - 11/15 service
12/9/2022	2215	$575.00	Dorough & Durough	Payment for their review of Daniell's suit
12/11/2022	2216	$800.00	Southern Landscapes	Inv. #20191 - December service
12/12/2022	DC	$84.00	USPS	Postage for 2023 Owner dues invoice mailing
12/27/2022	ACH	$135.00	AT&T	December U-Verse
		$3,350.51		

12/21/2022	$4,680.00	#[redacted]
		#[redacted]
	$4,680.00	**December Total**

$62,563.84	2022 Total Deposits
$15,850.00	2022 Dues Revenue Deposited in 2021
$54,300.00	2022 Dues Revenue Deposited in 2022
$70,150.00	***Total 2022 Dues Revenue Collected (99.6% of 2022 Planned Revenue)***
$2,670.00	***Total Previous Years' Past Due Revenue Collected in 2022***
	(equates to 73.7% of the 2021 YE Past Due / Outstandings Balance)
$100.00	2022 Kensington Gardens Pool Access Fee Deposit
$45.00	2022 Pool Fob Replacement Fee Deposits
$88.84	2022 ATT Service Fees Refund Deposits
$490.00	2022 Dues Overpayments (#6 - $200, #37 - $250, #56 - $30, #130 - $10)
$270.00	2022 Owner Violation Deposit (#56)
$4,600.00	2023 Dues Revenue Collected in 2022 (for detail see 2023 KOA Receivables)