

Ocean Estates Neighborhood - Carino la Mer

ADOPTED Budget

January 1 - December 31, 2023

Line	Description	Adopted	Y-T-D	Projected	Yr. End	ADOPTED FY 2023		Assessment per Unit	
		FY 2022	30-Jun-22	12/31/2022	Variance	Annual	Monthly	Annual	Monthly
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
REVENUES									
<u>Assessment Income</u>									
1	40000 Assessments - 28 Units	69,216.00	34,608.00	69,216.00	-	96,096.00	8,008.00	3,432.00	286.00
2	TOTAL Assessment Income	69,216.00	34,608.00	69,216.00	-	96,096.00	8,008.00	3,432.00	286.00
<u>Other Income</u>									
3	40020 Allowance for Bad Debt	-	(993.37)	(1,986.74)	(1,986.74)	-	-	-	-
4	40060 Finance Charges	-	303.37	606.74	606.74	-	-	-	-
5	40110 Late Fees	-	690.00	1,380.00	1,380.00	-	-	-	-
6	TOTAL Other Income	-	-	-	-	-	-	-	-
7	TOTAL REVENUES	69,216.00	34,608.00	69,216.00	-	96,096.00	8,008.00	3,432.00	286.00
EXPENSES									
<u>Administration</u>									
8	50000 Audit & Tax Prep	973.00	969.50	969.50	(3.50)	973.00	81.08	34.80	2.90
9	50080 Management Fees	2,670.00	1,350.18	2,700.36	30.36	2,772.00	231.00	99.00	8.25
10	50120 Office Supplies	464.64	35.78	71.56	(393.08)	441.64	36.80	15.72	1.31
11	50140 Other Professional Fees	-	172.20	344.40	344.40	-	-	-	-
12	TOTAL Administration	4,107.64	2,527.66	4,085.82	(21.82)	4,186.64	348.89	149.52	12.46
<u>Building & Grounds Maintenance</u>									
13	51100 General Maintenance & Repair	315.00	-	-	(315.00)	315.00	26.25	11.28	0.94
14	51320 Irrigation Maintenance & Repair	682.00	79.57	159.14	(522.86)	682.00	56.83	24.36	2.03
15	51350 Landscape Maintenance - Contract	14,810.00	7,405.02	14,810.04	0.04	14,810.00	1,234.17	528.96	44.08
16	51360 Landscape Maintenance - Additional	735.00	-	-	(735.00)	735.00	61.25	26.28	2.19
17	51480 Walkover Maintenance	1,000.00	-	-	(1,000.00)	1,000.00	83.33	35.76	2.98
18	54030 Maintenance Engineer Reimbursement	4,200.00	2,100.00	4,200.00	-	5,569.00	464.08	198.84	16.57
19	TOTAL Building & Grounds Maintenance	21,742.00	9,584.59	19,169.18	(2,572.82)	23,111.00	1,925.92	825.48	68.79
<u>Insurance</u>									
20	53000 Reimbursement/Cost Share	1,422.00	403.35	806.70	(615.30)	1,358.00	113.17	48.48	4.04
21	TOTAL Insurance	1,422.00	403.35	806.70	(615.30)	1,358.00	113.17	48.48	4.04
<u>Reserve Contributions</u>									
<u>Restricted Reserves</u>									
22	60150 Entry Feature	6,858.12	3,432.00	6,864.00	5.88	6,858.12	571.51	244.92	20.41
23	60323 Lighting - Street Lights	811.72	408.00	816.00	4.28	811.72	67.64	29.04	2.42
24	60340 Mailboxes	-	-	-	-	-	-	-	-
25	60521 Driveways/Drains	3,429.70	1,716.00	3,432.00	2.30	3,429.70	285.81	122.52	10.21
26	60610 Walkovers ***	11,304.00	5,652.00	11,304.00	-	36,800.00	3,066.67	1,314.24	109.52
27	TOTAL Restricted	22,403.54	11,208.00	22,416.00	12.46	47,899.54	3,991.63	1,710.72	142.56
<u>Unrestricted Reserves</u>									
28	60300 Plant Replacement	2,573.86	1,284.00	2,568.00	(5.86)	2,573.86	214.49	91.92	7.66
29	60310 Legal	-	-	-	-	-	-	-	-
30	60345 Maintenance Contingency	8,956.88	4,476.00	8,952.00	(4.88)	8,956.88	746.41	319.92	26.66
31	60360 Natural Disaster	5,261.00	2,628.00	5,256.00	-	5,261.00	438.42	187.92	15.66
32	TOTAL Unrestricted	16,791.74	8,388.00	16,776.00	(10.74)	16,791.74	1,399.31	599.76	49.98
33	TOTAL Reserve Contributions	39,195.28	19,596.00	39,192.00	1.72	64,691.28	5,390.94	2,310.48	192.54
<u>Utilities</u>									
34	52010 Electric	819.00	408.00	816.00	(3.00)	819.00	68.25	29.28	2.44
35	52082 Water & Sewer - Irrigation	1,930.08	578.29	1,156.58	(773.50)	1,930.08	160.84	68.88	5.74
36	TOTAL Utilities	2,749.08	986.29	1,972.58	(776.50)	2,749.08	229.09	98.16	8.18
37	TOTAL EXPENSES	69,216.00	33,097.89	65,226.28	(3,984.72)	96,096.00	8,008.00	3,432.12	286.01
38	NET BALANCE	-	1,510.11	3,989.72	3,984.72	-	-	(0.12)	(0.01)

The Budget of the Association may not provide for fully-funded reserve accounts for capital expenditures and deferred maintenance that may result in special assessments. Owners may elect to either waive or provide for fully-funded reserve accounts pursuant to statute upon obtaining the approval of a majority of the voting interest of the association by vote of the members at a meeting or by written consent.

Ocean Estates Neighborhood - Grand Mer
ADOPTED Budget
January 1 - December 31, 2023

Line	Description	Adopted	Y-T-D	Projected	Yr. End	ADOPTED FY 2023	
		FY 2022	30-Jun-22	12/31/2022	Variance	Annual	Monthly
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
REVENUES							
<u>Assessment Income</u>							
1	40000 Assessments	60,396.00	30,240.00	60,480.00	84.00	68,209.41	5,684.12
2	TOTAL Assessment Income	60,396.00	30,240.00	60,480.00	84.00	68,209.41	5,684.12
<u>Other Income</u>							
3	40020 Allowance for Bad Debt	-	(916.44)	(1,832.88)	(1,832.88)	-	-
4	40060 Finance Charges	-	466.44	932.88	932.88	-	-
5	40110 Late Fees	-	450.00	900.00	900.00	-	-
6	TOTAL Other Income	-	-	-	-	-	-
7	TOTAL REVENUES	60,396.00	30,240.00	60,480.00	84.00	68,209.41	5,684.12
EXPENSES							
<u>Administration</u>							
8	50000 Audit & Tax Prep	1,040.00	1,039.50	1,039.50	(0.50)	1,040.00	86.67
9	50040 Income Tax	-	-	-	-	-	-
10	50080 Management Fees	2,859.75	1,446.60	2,893.20	33.45	2,970.00	247.50
11	50120 Office Supplies	374.78	40.86	81.72	(293.06)	374.78	31.23
12	TOTAL Administration	4,274.53	2,526.96	4,014.42	(260.11)	4,384.78	365.40
<u>Building & Grounds Maintenance: LC</u>							
13	51481 Walkovers	1,250.00	-	-	(1,250.00)	1,250.00	104.17
14	54031 Maintenance Engineer Reimbursement	1,650.00	825.00	1,650.00	-	2,187.00	182.25
15	TOTAL Building & Grounds Maintenance: LC	2,900.00	825.00	1,650.00	(1,250.00)	3,437.00	286.42
<u>Building & Grounds Maintenance: All</u>							
16	51100 General Maintenance & Repair	900.00	-	-	(900.00)	900.00	75.00
17	51120 Maintenance Supplies	275.00	-	-	(275.00)	302.50	25.21
18	51320 Irrigation Maintenance & Repair	2,000.00	1,058.49	2,116.98	116.98	2,000.00	166.67
19	51350 Landscape Maintenance - Contract	19,141.00	9,570.48	19,140.96	(0.04)	19,141.00	1,595.08
20	51352 Landscape Maintenance - Supplies	615.59	-	-	(615.59)	-	-
21	51360 Landscape Maintenance - Additional	1,500.00	893.00	1,786.00	286.00	1,500.00	125.00
22	51480 Walkovers	-	-	-	-	-	-
23	54030 Maintenance Engineer Reimbursement	1,650.00	825.00	1,650.00	-	1,455.00	121.25
24	TOTAL Building & Grounds Maintenance	26,081.59	12,346.97	24,693.94	(1,387.65)	25,298.50	2,108.21
<u>Insurance</u>							
25	53000 Reimbursement/Cost Share	1,000.00	432.20	864.40	(135.60)	1,455.00	121.25
26	TOTAL Insurance	1,000.00	432.20	864.40	(135.60)	1,455.00	121.25
<u>Other Expenses</u>							
27	55020 Rep Fund Reimbursables	-	-	-	-	-	-
28	TOTAL Other Expenses	-	-	-	-	-	-

Ocean Estates Neighborhood - Grand Mer
ADOPTED Budget
January 1 - December 31, 2023

Line	Description	Adopted	Y-T-D	Projected	Yr. End	ADOPTED FY 2023	
		FY 2022	30-Jun-22	12/31/2022	Variance	Annual	Monthly
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
<u>Reserve Contributions</u>							
<u>Restricted Reserves</u>							
29	60150 Entry Feature	581.33	288.00	576.00	(5.33)	581.33	48.44
30	60323 Lighting - Street Lights	171.56	84.00	168.00	-	171.56	14.30
31	60520 Paving/Roads/Appurtances	1,817.20	906.00	1,812.00	(5.20)	1,817.20	151.43
32	60525 Pavers	380.16	192.00	384.00	3.84	380.16	31.68
33	60560 Bike Path	-	-	-	-	-	-
34	60610 Walkovers ***	7,426.99	3,714.00	7,428.00	1.01	14,400.00	1,200.00
35	TOTAL Restricted	10,377.24	5,184.00	10,368.00	(5.68)	17,350.25	1,445.85
<u>Unrestricted Reserves</u>							
36	60300 Plant Replacement	980.43	492.00	984.00	3.57	980.43	81.70
37	60310 Legal	-	-	-	-	-	-
38	60345 Maintenance Contingency	4,249.32	2,124.00	4,248.00	-	4,249.32	354.11
39	60360 Natural Disaster	5,320.47	2,658.00	5,316.00	(4.47)	5,320.47	443.37
40	TOTAL Unrestricted	10,550.22	5,274.00	10,548.00	(0.90)	10,550.22	879.19
41	TOTAL Reserve Contributions	20,927.46	10,458.00	20,916.00	(6.58)	27,900.47	2,325.04
<u>Utilities</u>							
42	52010 Electric	550.00	228.49	456.98	(93.02)	605.00	50.42
43	52082 Water & Sewer - Irrigation	4,662.42	1,609.48	3,218.96	(1,443.46)	5,128.66	427.39
44	TOTAL Utilities	5,212.42	1,837.97	3,675.94	(1,536.48)	5,733.66	477.80
45	TOTAL EXPENSES	60,396.00	28,427.10	55,814.70	(4,576.42)	68,209.41	5,684.12
46	NET BALANCE	-	1,812.90	4,665.30	4,660.42	-	-
47	<u>Allocation of Common and Limited Common Element Expenses</u>						68,209.41
48	Less: Limited Common Elements						(17,837.00)
49	Less: Other Income						-
50	Common Net Expenses						50,372.41
51	Net Monthly Expenses per unit (30 units)						139.92
52	Monthly Limited Common Expenses per Walkover (6 walkovers see Allocation below)						247.74
<u>Allocation of Monthly Walkover Expenses by Lot:</u>							
53	Lot 6						247.74
54	Lots 7, 8, 14						82.58
55	Lots 9, 15						123.87
56	Lots 10, 16						123.87
57	Lots 11, 17						123.87
58	Lots 12, 13						123.87
59			2023-2024				2023-2024
	<u>Adopted Monthly Assessment Amounts:</u>		<u>Adjusted</u>				<u>Adjusted</u>
60	Lots #01 thru #05	140.00	120.00	Lots #07, 08, & 14		223.00	236.00
61	Lots #18 thru #30	140.00	120.00	Lots #09 thru #13		264.00	293.00
62	Lot #06	387.00	466.00	Lots #15 thru #17		264.00	293.00

Adjustments pursuant to resolution of the Board of Directors dated 11/20/20 - Adjustments to Grand Mer units through 2024

The Budget of the Association may not provide for fully-funded reserve accounts for capital expenditures and deferred maintenance that may result in special assessments. Owners may elect to either waive or provide for fully-funded reserve accounts pursuant to statute upon obtaining the approval of a majority of the voting interest of the association by vote of the members at a meeting or by written consent.

Ocean Estates Neighborhood - Playa del Sur

ADOPTED Budget

January 1 - December 31, 2023

Line	Description	Adopted	Y-T-D	Projected	Yr. End	ADOPTED FY 2023		Assessment per Unit	
		FY 2022	30-Jun-22	12/31/2022	Variance	Annual	Monthly	Annual	Monthly
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
REVENUES									
Assessment Income - 43 Units									
1	40000 Assessments	227,556.00	113,778.00	227,556.00	-	207,948.00	17,329.00	4,836.00	403.00
2	TOTAL Assessment Income	227,556.00	113,778.00	227,556.00	-	207,948.00	17,329.00	4,836.00	403.00
Other Income									
3	40020 Allowance for Bad Debt	-	(147.56)	(295.12)	(295.12)	-	-	-	-
4	40060 Finance Charges	-	27.56	55.12	55.12	-	-	-	-
5	40110 Late Fees	-	120.00	240.00	240.00	-	-	-	-
6	TOTAL Other Income	-	-	-	-	-	-	-	-
7	TOTAL REVENUES	227,556.00	113,778.00	227,556.00	-	207,948.00	17,329.00	4,836.00	403.00
EXPENSES									
Administration									
8	50000 Audit & Tax Prep	1,487.00	1,491.00	1,491.00	4.00	1,487.00	123.92	34.56	2.88
9	50040 Income Tax	-	-	-	-	-	-	-	-
10	50080 Management Fees	4,098.98	2,073.48	4,146.96	47.99	4,257.00	354.75	99.00	8.25
	50120 Office Supplies	855.22	52.52	105.04	(750.18)	966.27	80.52	22.44	1.87
	50140 Other Professional Fees	-	127.80	255.60	255.60	-	-	-	-
11	50155 Service Fee - Bank	-	15.50	31.00	31.00	-	-	-	-
12	TOTAL Administration	6,441.20	3,760.30	6,029.60	(411.59)	6,710.27	559.19	156.00	13.00
Hurricane Matthew									
13	55030 Walkover Replacement Reimb.	31,020.00	-	-	(31,020.00)	9,303.00	775.25	216.36	18.03
14	TOTAL Hurricane Matthew	31,020.00	-	-	(31,020.00)	9,303.00	775.25	216.36	18.03
Building & Grounds Maintenance									
15	51100 General Maintenance & Repair	-	-	-	-	-	-	-	-
16	51320 Irrigation Maintenance & Repair	2,500.00	901.02	1,802.04	(697.96)	2,500.00	208.33	58.08	4.84
17	51350 Landscape Maintenance - Contract	52,131.00	26,065.50	52,131.00	-	52,131.00	4,344.25	1,212.36	101.03
18	51360 Landscape Maintenance - Additional	2,500.00	1,350.00	2,700.00	200.00	2,500.00	208.33	58.08	4.84
19	51480 Walkover Maintenance	1,250.00	425.00	850.00	(400.00)	1,250.00	104.17	29.04	2.42
20	54030 Maintenance Engineer Reimbursement	3,300.00	1,650.00	3,300.00	-	4,375.00	364.58	101.76	8.48
21	TOTAL Building & Grounds Maintenance	61,681.00	30,391.52	60,783.04	(897.96)	62,756.00	5,229.67	1,459.32	121.61
Insurance									
22	53000 Reimbursement/Cost Share	2,000.00	619.45	1,238.90	(761.10)	2,085.00	173.75	48.48	4.04
23	TOTAL Insurance	2,000.00	619.45	1,238.90	(761.10)	2,085.00	173.75	48.48	4.04
Reserve Contributions									
Restricted Reserves									
24	60150 Entry Feature	185.37	90.00	180.00	-	185.37	15.45	4.32	0.36
25	60323 Lighting - Street Lights	2,324.44	1,164.00	2,328.00	3.56	2,324.44	193.70	54.00	4.50
26	60520 Paving	3,473.89	1,734.00	3,468.00	(5.89)	3,473.89	289.49	80.76	6.73
27	60525 Pavers	628.10	312.00	624.00	(4.10)	628.10	52.34	14.64	1.22
28	60560 Sidewalks/Paths	1,490.08	744.00	1,488.00	(2.08)	1,490.08	124.17	34.68	2.89
29	60570 Signage	1,306.72	654.00	1,308.00	1.28	1,306.72	108.89	30.36	2.53
30	60610 Walkovers ***	86,541.00	43,272.00	86,544.00	3.00	86,541.00	7,211.75	2,012.64	167.72
31	TOTAL Restricted	95,949.60	47,970.00	95,940.00	(4.23)	95,949.60	7,995.80	2,231.40	185.95
Unrestricted Reserves									
32	60050 Bulkhead/Seawall	4,363.20	2,184.00	4,368.00	4.80	4,363.07	363.59	101.52	8.46
33	60300 Plant Replacement	6,221.67	3,108.00	6,216.00	(5.67)	6,221.67	518.47	144.72	12.06
34	60320 Lighting - Low Voltage	767.75	384.00	768.00	0.25	767.75	63.98	17.88	1.49
35	60345 Maintenance Contingency	5,890.77	2,946.00	5,892.00	1.23	5,890.77	490.90	137.04	11.42
36	60360 Natural Disaster	4,234.94	2,118.00	4,236.00	-	3,754.87	312.91	87.36	7.28
37	TOTAL Unrestricted	21,478.33	10,740.00	21,480.00	0.61	20,998.13	1,749.84	488.52	40.71
38	TOTAL Reserve Contributions	117,427.93	58,710.00	117,420.00	(3.62)	116,947.73	9,745.64	2,719.92	226.66
Utilities									
39	52010 Electric	456.50	256.93	513.86	57.36	540.00	45.00	12.60	1.05
40	52082 Water & Sewer - Irrigation	8,528.48	4,574.24	9,148.48	620.00	9,606.00	800.50	223.44	18.62
41	TOTAL Utilities	8,984.98	4,831.17	9,662.34	677.36	10,146.00	845.50	236.04	19.67
42	TOTAL EXPENSES	227,555.10	98,312.44	195,133.88	(32,416.91)	207,948.00	17,329.00	4,836.12	403.01
43	NET BALANCE	-	15,465.56	32,422.12	32,416.91	-	-	(0.12)	(0.01)

The Budget of the Association may not provide for fully-funded reserve accounts for capital expenditures and deferred maintenance that may result in special assessments. Owners may elect to either waive or provide for fully-funded reserve accounts pursuant to statute upon obtaining the approval of a majority of the voting interest of the association by vote of the members at a meeting or by written consent.

Ocean Estates Neighborhood
ADOPTED Budget
January 1 - December 31, 2023
Summary of Annual Reserve Contribution

Line	Description	Balance	June - Dec	Balance	Interest	Adjusted	Replacement	Estimated	Remaining	2023
		30-Jun-22	Contribution	31-Dec-22	Adjustment	Balance	Cost	Life	Life	Annual
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(yrs)	(yrs)	(\$)
	<u>Carino la Mer</u>						5% Inflation			
	<u>Restricted</u>									
1	Entry Feature/Fencing	72,068.04	3,432.00	75,500.04	-	75,500.04	123,501.00	35	7	6,858.12
2	Lighting - Street Lights	16,649.33	408.00	17,057.33	-	17,057.33	17,053.05	25	1	811.72
3	Mailboxes	13,436.48	-	13,436.48	-	13,436.48	3,638.25	10	6	-
4	Driveways & Drains	9,922.87	1,716.00	11,638.87	-	11,638.87	80,230.50	40	20	3,429.70
5	Walkovers*	52,852.46	5,652.00	58,504.46	-	58,504.46	577,290.00	35	31	36,800.00
6	Total Restricted Reserves	164,929.18	11,208.00	176,137.18	-	176,137.18	801,712.80			47,899.54
	<u>Unrestricted</u>									
7	Plant Replacement + Irrigation	11,872.73	1,284.00	13,156.73	-	13,156.73	41,475.00	15	11	2,573.86
8	Legal	682.58	(682.58)	-	-	-	-			-
9	Maintenance Contingency	4,476.00	682.58	5,158.58	-	5,158.58	-			8,956.88
10	Natural Disaster	54,890.62	2,628.00	57,518.62	4,180.48	61,699.10	52,500.00	10	7	5,261.00
11	Total Unrestricted Reserves	71,921.93	3,912.00	75,833.93	4,180.48	80,014.41	93,975.00			16,791.74
12	Total Carino La Mer	236,851.11	15,120.00	251,971.11	4,180.48	256,151.59				64,691.28
	Interest	2,090.24	2,090.24	4,180.48						

Line	Description	Balance	June - Dec	Balance	Interest	Adjusted	Replacement	Estimated	Remaining	2023
		30-Jun-22	Contribution	18-Jul-40	Adjustment	Balance	Cost	Life	Life	Annual
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(yrs)	(yrs)	(\$)
	<u>Grand Mer</u>						5% Inflation			
	<u>Restricted</u>									
13					-	-				-
14	Entry Feature	14,068.71	288.00	14,356.71	-	14,356.71	17,850.00	35	6	581.33
15	Lighting - Street Lights	19,971.22	84.00	20,055.22	-	20,055.22	19,488.00	20	13	171.56
16	Paving/roads/appurtances	7,074.00	906.00	7,980.00	-	7,980.00	40,694.85	25	19	1,817.20
17	Pavers	19,218.91	192.00	19,410.91	-	19,410.91	26,250.00	25	18	380.16
18	Bike Path	2,243.61	-	2,243.61	-	2,243.61	-			-
19	Walkovers*	1,669.27	3,714.00	5,383.27	-	5,383.27	247,149.00	35	31	14,400.00
20	Total Restricted Reserves	64,245.72	5,184.00	69,429.72	-	69,429.72	351,431.85			17,350.25
	<u>Unrestricted</u>									
21	Plant Replacement	13,142.55	492.00	13,634.55	-	13,634.55	21,000.00	13	7	980.43
22	Legal				-	-	-			-
23	Maintenance Contingency	4,151.47	2,124.00	6,275.47	-	6,275.47	-			4,249.32
24	Natural Disaster	17,883.87	2,507.62	20,391.49	159.66	20,551.15	52,500.00	10	6	5,320.47
25	Total Unrestricted Reserves	35,177.89	5,123.62	40,301.51	159.66	40,461.17	73,500.00			10,550.22
26	Total Grand Mer	99,423.61	10,307.62	109,731.23	159.66	109,890.89	424,931.85			27,900.47
	Interest	79.83	79.83	159.66						

Line	Description	Balance	June - Dec	Balance	Interest	Adjusted	Replacement	Estimated	Remaining	2023
		30-Jun-22	Contribution	0-Jan-00	Adjustment	Balance	Cost	Life	Life	Annual
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(yrs)	(yrs)	(\$)
	Playa del Sur						5% Inflation			
	<u>Restricted</u>									
27	Entry Feature	21,902.00	90.00	21,992.00	-	21,992.00	24,777.90	20	15	185.37
28	Lighting - Street Lights	8,456.24	1,164.00	9,620.24	-	9,620.24	16,590.00	25	3	2,324.44
29	Paving	68,766.79	312.00	69,078.79	-	69,078.79	91,350.00	25	6	3,473.89
30	Pavers	9,378.08	1,734.00	11,112.08	-	11,112.08	22,671.00	33	18	628.10
31	Sidewalks/Bike Path	34,089.87	744.00	34,833.87	-	34,833.87	64,575.00	50	31	1,490.08
32	Signage	4,580.34	654.00	5,234.34	-	5,234.34	24,777.90	20	15	1,306.72
33	Walkovers*	15,859.65	43,272.00	59,131.65	-	59,131.65	901,036.50	35	31	86,541.00
34	Total Restricted Reserves	163,032.97	47,970.00	211,002.97	-	211,002.97	1,145,778.30			95,949.60
	<u>Unrestricted</u>									
35	Bulkhead/Seawall	29,382.55	2,184.00	31,566.55	-	31,566.55	193,000.00	50	37	4,363.07
36	Plant Replacement & Irrigation	8,749.65	3,108.00	11,857.65	-	11,857.65	67,656.75	12	5	6,221.67
37	Lighting - Low Voltage	15,760.00	384.00	16,144.00	-	16,144.00	16,143.75	15	1	767.75
38	Maintenance Contingency	8,701.11	2,946.00	11,647.11	-	11,647.11			1	5,890.77
39	Natural Disaster	16,873.33	2,118.00	18,991.33	153.64	19,144.97	52,500.00	10	9	3,754.87
40	Total Unrestricted Reserves	79,466.64	10,740.00	90,206.64	153.64	90,360.28	329,300.50			20,998.13
41	Total Playa del Sur	242,499.61	58,710.00	301,209.61	153.64	301,363.25	1,475,078.80			116,947.73
42	Interest	76.82	76.82	153.64						20,998.13
43	Total: Ocean Estates	578,774.33	84,137.62	662,911.95	4,493.78	667,405.73	1,900,010.65			209,539.48