JGCC Property Owners Association, Inc

Balance Sheet as of 8/31/2022

	Operating	Reserve	Total
Assets			
Assets			
1110 - Cash - CIT Operating	$91,695.86		$91,695.86
1111 - Cash - CIT Premium Sweep	$243,240.39		$243,240.39
1112 - Cash - CIT ARC Deposits	$68,100.00		$68,100.00
1140 - Cash - CIT Reserve		$727,222.69	$727,222.69
1210 - Assessments Receivable	$200,032.03	$640.00	$200,672.03
1225 - Allowance for Bad Debt	($144,394.45)		($144,394.45)
1610 - Prepaid Insurance	$15,592.53		$15,592.53
1810 - Prepaid Expense	$2,180.00		$2,180.00
1910 - Deposits	$422.19		$422.19
Total Assets	**$476,868.55**	**$727,862.69**	**$1,204,731.24**
Total Assets	**$476,868.55**	**$727,862.69**	**$1,204,731.24**
Liabilities / Equity			
Liability			
2210 - Accounts Payable	$23,937.84		$23,937.84
2220 - Unearned Revenue	$126,346.67		$126,346.67
2221 - Unearned Revenue - Beachway	$260.00		$260.00
2222 - Unearned Revenue - Club	$3,433.34		$3,433.34
2230 - Prepaid Assessments	$65,882.02		$65,882.02
2245 - ARC Deposits	$67,350.00		$67,350.00
2260 - Deferred Comcast Revenue	$31,724.00		$31,724.00
2265 - Deferred Hotwire Revenue	$169,440.50		$169,440.50
Total Liability	**$488,374.37**		**$488,374.37**
Contract Liabilities			
3110 - Contracted Liabilities (Reserves)		$725,691.27	$725,691.27
3120 - Contracted Liablities - Interest		$883.79	$883.79
Total Contract Liabilities		**$726,575.06**	**$726,575.06**
Fund Balances			
3510 - Prior Period Adjustment	($500.00)		($500.00)
3520 - Prior Years Surplus/Deficit	$69,770.13		$69,770.13
3530 - Operating Emergency Fund	$9,063.43		$9,063.43
3599 - Current Year Surplus/(Deficit)	($89,839.38)	$1,287.63	($88,551.75)
Total Fund Balances	**($11,505.82)**	**$1,287.63**	**($10,218.19)**
Total Liabilities / Equity	**$476,868.55**	**$727,862.69**	**$1,204,731.24**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 8/1/2022 - 8/31/2022

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Revenue							
4110 - Assessments	126,209.67	126,621.00	(411.33)	1,009,677.33	1,012,971.00	(3,293.67)	1,519,456.00
4111 - Assessments-Commercial	137.00	137.00	-	1,096.00	1,096.00	-	1,648.00
4112 - Assessments-Club	3,433.33	3,433.00	.33	27,466.66	27,464.00	2.66	41,200.00
4113 - Assessments - Beachway	260.00	260.00	-	2,080.00	2,080.00	-	3,120.00
4114 - Late Fee Income	-	1,000.00	(1,000.00)	14,284.83	8,000.00	6,284.83	12,000.00
4115 - ARC Fees	1,155.00	833.00	322.00	10,145.00	6,664.00	3,481.00	10,000.00
4116 - Bar Code Income	460.00	475.00	(15.00)	5,540.00	3,800.00	1,740.00	5,700.00
4117 - Comcast Easement Revenue	1,133.00	1,133.00	-	9,314.00	9,064.00	250.00	13,596.00
4118 - Collection Fee	-	-	-	1,825.00	-	1,825.00	-
4119 - Hotwire Easement Revenue	1,436.00	-	1,436.00	2,872.00	-	2,872.00	-
4410 - Interest Income	47.42	-	47.42	309.88	-	309.88	-
4425 - Donations	-	-	-	5,250.00	-	5,250.00	-
4909 - Misc Income-Claims	-	-	-	11,631.58	-	11,631.58	-
4910 - Misc. Income	230.00	-	230.00	1,259.20	-	1,259.20	-
4950 - Owner ADJ Acct	170.00	-	170.00	170.00	-	170.00	-
4990 - Bad Debt	(2,500.00)	(2,500.00)	-	(20,000.00)	(20,000.00)	-	(30,000.00)
8100 - Replacement Fund Transfer	(21,033.00)	(21,033.00)	-	(168,268.00)	(168,268.00)	-	(252,400.00)
Total Revenue	**111,138.42**	**110,359.00**	**779.42**	**914,653.48**	**882,871.00**	**31,782.48**	**1,324,320.00**
Total Income	**111,138.42**	**110,359.00**	**779.42**	**914,653.48**	**882,871.00**	**31,782.48**	**1,324,320.00**
Operating Expense							
Administrative							
5120 - Insurance	2,227.00	2,136.00	(91.00)	17,005.67	17,088.00	82.33	25,627.00
5130 - Legal Fees	6,846.25	2,917.00	(3,929.25)	53,677.15	23,336.00	(30,341.15)	35,000.00
5132 - Audit and Tax Prep	-	-	-	6,625.00	6,450.00	(175.00)	6,450.00
5135 - Licenses, Taxes & Fees	-	-	-	61.25	61.00	(.25)	61.00
5140 - Management Fees	13,917.00	13,917.00	-	111,332.00	111,332.00	-	167,000.00
5160 - Office Supply/Postage/Copies	511.65	1,250.00	738.35	10,563.23	10,000.00	(563.23)	15,000.00
5180 - ARC Expenses	-	417.00	417.00	1,341.90	3,336.00	1,994.10	5,000.00
5210 - Community Events	2,835.61	2,500.00	(335.61)	5,160.90	20,000.00	14,839.10	30,000.00
5220 - Community Ed/Web Site	-	-	-	-	1,500.00	1,500.00	1,500.00
Total Administrative	**26,337.51**	**23,137.00**	**(3,200.51)**	**205,767.10**	**193,103.00**	**(12,664.10)**	**285,638.00**
Controlled Access							
7110 - Access Control Contract	64,380.10	38,417.00	(25,963.10)	356,999.81	307,336.00	(49,663.81)	461,000.00
7120 - JSO Services	6,016.00	3,750.00	(2,266.00)	61,085.00	30,000.00	(31,085.00)	45,000.00
7130 - Gatehouse Elec/Water	291.64	350.00	58.36	2,215.88	2,800.00	584.12	4,200.00
7140 - Gatehouse Supplies/Misc	-	450.00	450.00	176.55	3,600.00	3,423.45	5,400.00
7150 - Barcode Supplies	-	300.00	300.00	3,225.69	2,400.00	(825.69)	3,600.00
Total Controlled Access	**70,687.74**	**43,267.00**	**(27,420.74)**	**423,702.93**	**346,136.00**	**(77,566.93)**	**519,200.00**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 8/1/2022 - 8/31/2022

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Landscaping							
6010 - Landscape Contract	17,968.66	16,969.00	(999.66)	139,749.28	135,752.00	(3,997.28)	203,624.00
6020 - Landscape Impr/Remediation	-	2,917.00	2,917.00	35,850.00	23,336.00	(12,514.00)	35,000.00
6025 - Landscape Consulting	3,600.00	1,800.00	(1,800.00)	14,400.00	14,400.00	-	21,600.00
6030 - Park Lawn Maintenance	1,053.38	1,475.00	421.62	9,998.35	11,800.00	1,801.65	17,700.00
6050 - Irrigation Repairs	(1,918.09)	700.00	2,618.09	15,364.15	5,600.00	(9,764.15)	8,400.00
Total Landscaping	**20,703.95**	**23,861.00**	**3,157.05**	**215,361.78**	**190,888.00**	**(24,473.78)**	**286,324.00**
Repair & Maintenance							
6060 - Irrigation Water	2,270.59	1,250.00	(1,020.59)	6,836.83	10,000.00	3,163.17	15,000.00
6070 - Irrigation Electric	-	750.00	750.00	519.65	6,000.00	5,480.35	9,000.00
6510 - General Repair & Maintenance	5,124.97	1,058.00	(4,066.97)	13,656.99	8,464.00	(5,192.99)	12,700.00
6515 - Maintenance Labor	-	3,033.00	3,033.00	19,909.31	24,264.00	4,354.69	36,400.00
6520 - General Repair & Maintenance Park	1,124.97	1,250.00	125.03	11,860.17	10,000.00	(1,860.17)	15,000.00
6530 - Signage	-	417.00	417.00	702.90	3,336.00	2,633.10	5,000.00
6540 - Custodial Service/Supplies	3,169.35	925.00	(2,244.35)	15,814.45	7,400.00	(8,414.45)	11,100.00
6550 - Maint Gatehouse/Arms/Equip	75.08	500.00	424.92	366.69	4,000.00	3,633.31	6,000.00
6560 - Gate Software Maintenance	2,103.78	1,058.00	(1,045.78)	12,270.43	8,464.00	(3,806.43)	12,700.00
6620 - Janitorial Supplies	-	375.00	375.00	426.08	3,000.00	2,573.92	4,500.00
6770 - Sidewalk/Pavement Repairs	-	-	-	3,580.00	-	(3,580.00)	-
6780 - Termite Bond	-	-	-	622.74	-	(622.74)	-
Total Repair & Maintenance	**13,868.74**	**10,616.00**	**(3,252.74)**	**86,566.24**	**84,928.00**	**(1,638.24)**	**127,400.00**
Utilities							
7040 - Electric - Accent & Other	4,761.33	2,417.00	(2,344.33)	24,240.73	19,336.00	(4,904.73)	29,000.00
7050 - Electric - Street Lights	75.81	1,967.00	1,891.19	12,228.92	15,736.00	3,507.08	23,600.00
7060 - Electric - Rec Center	397.90	420.00	22.10	3,124.84	3,360.00	235.16	5,040.00
7070 - Telephone/Internet	1,069.19	733.00	(336.19)	5,369.10	5,864.00	494.90	8,800.00
Total Utilities	**6,304.23**	**5,537.00**	**(767.23)**	**44,963.59**	**44,296.00**	**(667.59)**	**66,440.00**
Waterways							
7210 - Drainage - Aquatic Maint	423.72	396.00	(27.72)	3,334.32	3,168.00	(166.32)	4,752.00
7220 - Aquatic Treatment	2,715.66	2,538.00	(177.66)	21,369.96	20,304.00	(1,065.96)	30,456.00
7230 - Lake Gauge Reading	124.12	116.00	(8.12)	976.72	928.00	(48.72)	1,392.00
7240 - Waterway Debris Removal	311.37	300.00	(11.37)	2,450.22	2,400.00	(50.22)	3,600.00
Total Waterways	**3,574.87**	**3,350.00**	**(224.87)**	**28,131.22**	**26,800.00**	**(1,331.22)**	**40,200.00**
Total Expense	**141,477.04**	**109,768.00**	**(31,709.04)**	**1,004,492.86**	**886,151.00**	**(118,341.86)**	**1,325,202.00**
Operating Net Total	**(30,338.62)**	**591.00**	**(30,929.62)**	**(89,839.38)**	**(3,280.00)**	**(86,559.38)**	**(882.00)**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 8/1/2022 - 8/31/2022

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Reserve Income							
Revenue							
4118 - Collection Fee	640.00	-	640.00	640.00	-	640.00	-
4510 - Repl - General	21,033.00	-	21,033.00	168,268.00	-	168,268.00	-
4590 - Replacement - Interest	90.14	-	90.14	647.63	-	647.63	-
4599 - Increase Contracted Liabilities	(21,033.00)	-	(21,033.00)	(168,268.00)	-	(168,268.00)	-
Total Revenue	**730.14**	**-**	**730.14**	**1,287.63**	**-**	**1,287.63**	**-**
Total Income	**730.14**	**-**	**730.14**	**1,287.63**	**-**	**1,287.63**	**-**
Reserve Net Total	**730.14**	**-**	**730.14**	**1,287.63**	**-**	**1,287.63**	**-**
Net Total	**(29,608.48)**	**591.00**	**(30,199.48)**	**(88,551.75)**	**(3,280.00)**	**(85,271.75)**	**(882.00)**