JGCC Property Owners Association, Inc

Balance Sheet as of 10/31/2022

	Operating	Reserve	Total
Assets			
Assets			
1110 - Cash - CIT Operating	$139,916.30		$139,916.30
1111 - Cash - CIT Premium Sweep	$283,959.40		$283,959.40
1112 - Cash - CIT ARC Deposits	$72,750.00		$72,750.00
1140 - Cash - CIT Reserve		$769,474.06	$769,474.06
1210 - Assessments Receivable	$245,854.27		$245,854.27
1225 - Allowance for Bad Debt	($149,394.45)		($149,394.45)
1610 - Prepaid Insurance	$11,138.53		$11,138.53
1810 - Prepaid Expense	$3,055.00		$3,055.00
1910 - Deposits	$422.19		$422.19
Total Assets	**$607,701.24**	**$769,474.06**	**$1,377,175.30**
Total Assets	**$607,701.24**	**$769,474.06**	**$1,377,175.30**
Liabilities / Equity			
Liability			
2210 - Accounts Payable	$54,996.99		$54,996.99
2211 - Accrued Accounts Payable	$1,975.00		$1,975.00
2220 - Unearned Revenue	$252,250.15		$252,250.15
2221 - Unearned Revenue - Beachway	$520.00		$520.00
2222 - Unearned Revenue - Club	$6,867.00		$6,867.00
2230 - Prepaid Assessments	$40,688.31		$40,688.31
2245 - ARC Deposits	$62,600.00		$62,600.00
2260 - Deferred Comcast Revenue	$29,458.00		$29,458.00
2265 - Deferred Hotwire Revenue	$166,568.50		$166,568.50
Total Liability	**$615,923.95**		**$615,923.95**
Contract Liabilities			
3110 - Contracted Liabilities (Reserves)		$767,757.27	$767,757.27
3120 - Contracted Liablities - Interest		$883.79	$883.79
Total Contract Liabilities		**$768,641.06**	**$768,641.06**
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)	($86,556.27)	$833.00	($85,723.27)
Total Fund Balances	**($8,222.71)**	**$833.00**	**($7,389.71)**

JGCC Property Owners Association, Inc

Balance Sheet as of 10/31/2022

	Operating	Reserve	Total
Total Liabilities / Equity	**$607,701.24**	**$769,474.06**	**$1,377,175.30**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 10/1/2022 - 10/31/2022

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Revenue							
4110 - Assessments	126,209.67	126,622.00	(412.33)	1,262,508.67	1,266,214.00	(3,705.33)	1,519,456.00
4111 - Assessments-Commercial	137.00	137.00	-	1,370.00	1,370.00	-	1,648.00
4112 - Assessments-Club	3,433.00	3,433.00	-	34,333.00	34,330.00	3.00	41,200.00
4113 - Assessments - Beachway	260.00	260.00	-	2,600.00	2,600.00	-	3,120.00
4114 - Late Fee Income	4,839.26	1,000.00	3,839.26	19,124.09	10,000.00	9,124.09	12,000.00
4115 - ARC Fees	965.00	833.00	132.00	11,990.00	8,330.00	3,660.00	10,000.00
4116 - Bar Code Income	600.00	475.00	125.00	6,140.00	4,750.00	1,390.00	5,700.00
4117 - Comcast Easement Revenue	1,133.00	1,133.00	-	11,580.00	11,330.00	250.00	13,596.00
4118 - Collection Fee	-	-	-	25,434.80	-	25,434.80	-
4119 - Hotwire Easement Revenue	1,436.00	-	1,436.00	5,744.00	-	5,744.00	-
4410 - Interest Income	39.52	-	39.52	370.84	-	370.84	-
4425 - Donations	-	-	-	5,250.00	-	5,250.00	-
4909 - Misc Income-Claims	-	-	-	11,631.58	-	11,631.58	-
4910 - Misc. Income	180.00	-	180.00	1,479.20	-	1,479.20	-
4950 - Owner ADJ Acct	-	-	-	170.00	-	170.00	-
4990 - Bad Debt	(2,500.00)	(2,500.00)	-	(25,000.00)	(25,000.00)	-	(30,000.00)
8100 - Replacement Fund Transfer	(21,033.00)	(21,033.00)	-	(210,334.00)	(210,334.00)	-	(252,400.00)
Total Revenue	**115,699.45**	**110,360.00**	**5,339.45**	**1,164,392.18**	**1,103,590.00**	**60,802.18**	**1,324,320.00**
Total Income	**115,699.45**	**110,360.00**	**5,339.45**	**1,164,392.18**	**1,103,590.00**	**60,802.18**	**1,324,320.00**
Operating Expense							
Administrative							
5120 - Insurance	2,227.00	2,136.00	(91.00)	21,459.67	21,360.00	(99.67)	25,627.00
5130 - Legal Fees	2,958.50	2,917.00	(41.50)	58,587.75	29,170.00	(29,417.75)	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	-	139,166.00	139,166.00	-	167,000.00
5160 - Office Supply/Postage/Copies	367.14	1,250.00	882.86	14,080.46	12,500.00	(1,580.46)	15,000.00
5180 - ARC Expenses	-	417.00	417.00	1,341.90	4,170.00	2,828.10	5,000.00
5210 - Community Events	3,615.76	2,500.00	(1,115.76)	9,376.66	25,000.00	15,623.34	30,000.00
5220 - Community Ed/Web Site	125.00	-	(125.00)	625.00	1,500.00	875.00	1,500.00
Total Administrative	**23,210.40**	**23,137.00**	**(73.40)**	**251,323.69**	**239,377.00**	**(11,946.69)**	**285,638.00**
Controlled Access							
7110 - Access Control Contract	53,810.85	38,417.00	(15,393.85)	454,623.05	384,170.00	(70,453.05)	461,000.00
7120 - JSO Services	4,800.00	3,750.00	(1,050.00)	73,436.50	37,500.00	(35,936.50)	45,000.00
7130 - Gatehouse Elec/Water	262.46	350.00	87.54	2,804.62	3,500.00	695.38	4,200.00
7140 - Gatehouse Supplies/Misc	2,433.75	450.00	(1,983.75)	2,610.30	4,500.00	1,889.70	5,400.00
7150 - Barcode Supplies	1,078.88	300.00	(778.88)	4,304.57	3,000.00	(1,304.57)	3,600.00
Total Controlled Access	**62,385.94**	**43,267.00**	**(19,118.94)**	**537,779.04**	**432,670.00**	**(105,109.04)**	**519,200.00**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 10/1/2022 - 10/31/2022

	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)	175,686.60	169,690.00	(5,996.60)	203,624.00
6020 - Landscape Impr/Remediation	-	2,917.00	2,917.00	37,850.00	29,170.00	(8,680.00)	35,000.00
6025 - Landscape Consulting	1,800.00	1,800.00	-	18,000.00	18,000.00	-	21,600.00
6030 - Park Lawn Maintenance	1,475.00	1,475.00	-	12,948.35	14,750.00	1,801.65	17,700.00
6050 - Irrigation Repairs	-	700.00	700.00	15,364.15	7,000.00	(8,364.15)	8,400.00
Total Landscaping	**21,243.66**	**23,861.00**	**2,617.34**	**259,849.10**	**238,610.00**	**(21,239.10)**	**286,324.00**
Repair & Maintenance							
6060 - Irrigation Water	1,205.40	1,250.00	44.60	9,575.83	12,500.00	2,924.17	15,000.00
6070 - Irrigation Electric	-	750.00	750.00	519.65	7,500.00	6,980.35	9,000.00
6510 - General Repair & Maintenance	-	1,058.00	1,058.00	17,724.13	10,580.00	(7,144.13)	12,700.00
6515 - Maintenance Labor	1,843.61	3,033.00	1,189.39	24,330.70	30,330.00	5,999.30	36,400.00
6520 - General Repair & Maintenance Park	-	1,250.00	1,250.00	13,096.42	12,500.00	(596.42)	15,000.00
6530 - Signage	-	417.00	417.00	702.90	4,170.00	3,467.10	5,000.00
6540 - Custodial Service/Supplies	3,702.33	925.00	(2,777.33)	22,420.94	9,250.00	(13,170.94)	11,100.00
6550 - Maint Gatehouse/Arms/Equip	75.08	500.00	424.92	549.27	5,000.00	4,450.73	6,000.00
6560 - Gate Software Maintenance	1,083.45	1,058.00	(25.45)	14,437.33	10,580.00	(3,857.33)	12,700.00
6620 - Janitorial Supplies	-	375.00	375.00	426.08	3,750.00	3,323.92	4,500.00
6770 - Sidewalk/Pavement Repairs	1,500.00	-	(1,500.00)	5,080.00	-	(5,080.00)	-
6780 - Termite Bond	-	-	-	622.74	-	(622.74)	-
Total Repair & Maintenance	**9,409.87**	**10,616.00**	**1,206.13**	**109,485.99**	**106,160.00**	**(3,325.99)**	**127,400.00**
Utilities							
7040 - Electric - Accent & Other	2,783.26	2,417.00	(366.26)	30,037.97	24,170.00	(5,867.97)	29,000.00
7050 - Electric - Street Lights	2,130.78	1,967.00	(163.78)	16,555.79	19,670.00	3,114.21	23,600.00
7060 - Electric - Rec Center	405.45	420.00	14.55	3,923.51	4,200.00	276.49	5,040.00
7070 - Telephone/Internet	876.77	733.00	(143.77)	6,712.40	7,330.00	617.60	8,800.00
Total Utilities	**6,196.26**	**5,537.00**	**(659.26)**	**57,229.67**	**55,370.00**	**(1,859.67)**	**66,440.00**
Waterways							
7210 - Drainage - Aquatic Maint	423.72	396.00	(27.72)	4,181.76	3,960.00	(221.76)	4,752.00
7220 - Aquatic Treatment	2,715.66	2,538.00	(177.66)	26,801.28	25,380.00	(1,421.28)	30,456.00
7230 - Lake Gauge Reading	124.12	116.00	(8.12)	1,224.96	1,160.00	(64.96)	1,392.00
7240 - Waterway Debris Removal	311.37	300.00	(11.37)	3,072.96	3,000.00	(72.96)	3,600.00
Total Waterways	**3,574.87**	**3,350.00**	**(224.87)**	**35,280.96**	**33,500.00**	**(1,780.96)**	**40,200.00**
Total Expense	**126,021.00**	**109,768.00**	**(16,253.00)**	**1,250,948.45**	**1,105,687.00**	**(145,261.45)**	**1,325,202.00**
Operating Net Total	**(10,321.55)**	**592.00**	**(10,913.55)**	**(86,556.27)**	**(2,097.00)**	**(84,459.27)**	**(882.00)**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 10/1/2022 - 10/31/2022

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Reserve Income							
Revenue							
4510 - Repl - General	21,033.00	-	21,033.00	210,334.00	-	210,334.00	-
4590 - Replacement - Interest	95.44	-	95.44	833.00	-	833.00	-
4599 - Increase Contracted Liabilities	(21,033.00)	-	(21,033.00)	(210,334.00)	-	(210,334.00)	-
Total Revenue	**95.44**	**-**	**95.44**	**833.00**	**-**	**833.00**	**-**
Total Income	**95.44**	**-**	**95.44**	**833.00**	**-**	**833.00**	**-**
Reserve Net Total	**95.44**	**-**	**95.44**	**833.00**	**-**	**833.00**	**-**
Net Total	**(10,226.11)**	**592.00**	**(10,818.11)**	**(85,723.27)**	**(2,097.00)**	**(83,626.27)**	**(882.00)**