JGCC Property Owners Association, Inc

Balance Sheet as of 11/30/2022

	Operating	Reserve	Total
Assets			
Assets			
1110 - Cash - CIT Operating	$166,445.24		$166,445.24
1111 - Cash - CIT Premium Sweep	$166,265.78		$166,265.78
1112 - Cash - CIT ARC Deposits	$63,200.00		$63,200.00
1113 - CIT- ACB	$6,300.00		$6,300.00
1140 - Cash - CIT Reserve		$790,602.11	$790,602.11
1210 - Assessments Receivable	$241,379.58		$241,379.58
1225 - Allowance for Bad Debt	($151,894.45)		($151,894.45)
1610 - Prepaid Insurance	$8,911.53		$8,911.53
1810 - Prepaid Expense	$2,930.00		$2,930.00
1910 - Deposits	$422.19		$422.19
Total Assets	**$503,959.87**	**$790,602.11**	**$1,294,561.98**
Total Assets	**$503,959.87**	**$790,602.11**	**$1,294,561.98**
Liabilities / Equity			
Liability			
2210 - Accounts Payable	$102,377.31		$102,377.31
2211 - Accrued Accounts Payable	$3,950.00		$3,950.00
2220 - Unearned Revenue	$125,903.48		$125,903.48
2221 - Unearned Revenue - Beachway	$260.00		$260.00
2222 - Unearned Revenue - Club	$3,434.00		$3,434.00
2230 - Prepaid Assessments	$43,922.13		$43,922.13
2245 - ARC Deposits	$59,600.00		$59,600.00
2260 - Deferred Comcast Revenue	$28,325.00		$28,325.00
2265 - Deferred Hotwire Revenue	$165,132.50		$165,132.50
Total Liability	**$532,904.42**		**$532,904.42**
Contract Liabilities			
3110 - Contracted Liabilities (Reserves)		$788,790.27	$788,790.27
3120 - Contracted Liablities - Interest		$883.79	$883.79
Total Contract Liabilities		**$789,674.06**	**$789,674.06**
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)	($107,278.11)	$928.05	($106,350.06)
Total Fund Balances	**($28,944.55)**	**$928.05**	**($28,016.50)**

JGCC Property Owners Association, Inc

Balance Sheet as of 11/30/2022

	Operating	Reserve	Total
Total Liabilities / Equity	**$503,959.87**	**$790,602.11**	**$1,294,561.98**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2022 - 11/30/2022

	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)	1,388,718.34	1,392,835.00	(4,116.66)	1,519,456.00
4111 - Assessments-Commercial	137.00	137.00	-	1,507.00	1,507.00	-	1,648.00
4112 - Assessments-Club	3,433.00	3,433.00	-	37,766.00	37,763.00	3.00	41,200.00
4113 - Assessments - Beachway	260.00	260.00	-	2,860.00	2,860.00	-	3,120.00
4114 - Late Fee Income	1,980.97	1,000.00	980.97	21,105.06	11,000.00	10,105.06	12,000.00
4115 - ARC Fees	955.00	833.00	122.00	12,945.00	9,163.00	3,782.00	10,000.00
4116 - Bar Code Income	1,260.00	475.00	785.00	7,400.00	5,225.00	2,175.00	5,700.00
4117 - Comcast Easement Revenue	1,133.00	1,133.00	-	12,713.00	12,463.00	250.00	13,596.00
4118 - Collection Fee	4,882.50	-	4,882.50	30,317.30	-	30,317.30	-
4119 - Hotwire Easement Revenue	1,436.00	-	1,436.00	7,180.00	-	7,180.00	-
4410 - Interest Income	(2.31)	-	(2.31)	368.53	-	368.53	-
4425 - Donations	-	-	-	5,250.00	-	5,250.00	-
4909 - Misc Income-Claims	-	-	-	11,631.58	-	11,631.58	-
4910 - Misc. Income	70.00	-	70.00	1,549.20	-	1,549.20	-
4950 - Owner ADJ Acct	330.00	-	330.00	500.00	-	500.00	-
4990 - Bad Debt	(2,500.00)	(2,500.00)	-	(27,500.00)	(27,500.00)	-	(30,000.00)
8100 - Replacement Fund Transfer	(21,033.00)	(21,033.00)	-	(231,367.00)	(231,367.00)	-	(252,400.00)
Total Revenue	**118,551.83**	**110,359.00**	**8,192.83**	**1,282,944.01**	**1,213,949.00**	**68,995.01**	**1,324,320.00**
Total Income	**118,551.83**	**110,359.00**	**8,192.83**	**1,282,944.01**	**1,213,949.00**	**68,995.01**	**1,324,320.00**
Operating Expense							
Administrative							
5120 - Insurance	2,227.00	2,136.00	(91.00)	23,686.67	23,496.00	(190.67)	25,627.00
5130 - Legal Fees	13,812.00	2,917.00	(10,895.00)	72,399.75	32,087.00	(40,312.75)	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	-	153,083.00	153,083.00	-	167,000.00
5160 - Office Supply/Postage/Copies	608.82	1,250.00	641.18	14,689.28	13,750.00	(939.28)	15,000.00
5180 - ARC Expenses	-	417.00	417.00	1,341.90	4,587.00	3,245.10	5,000.00
5210 - Community Events	(.90)	2,500.00	2,500.90	9,375.76	27,500.00	18,124.24	30,000.00
5220 - Community Ed/Web Site	125.00	-	(125.00)	750.00	1,500.00	750.00	1,500.00
Total Administrative	**30,688.92**	**23,137.00**	**(7,551.92)**	**282,012.61**	**262,514.00**	**(19,498.61)**	**285,638.00**
Controlled Access							
7110 - Access Control Contract	43,767.69	38,417.00	(5,350.69)	498,390.74	422,587.00	(75,803.74)	461,000.00
7120 - JSO Services	3,000.00	3,750.00	750.00	76,436.50	41,250.00	(35,186.50)	45,000.00
7130 - Gatehouse Elec/Water	233.58	350.00	116.42	3,038.20	3,850.00	811.80	4,200.00
7140 - Gatehouse Supplies/Misc	183.86	450.00	266.14	2,794.16	4,950.00	2,155.84	5,400.00
7150 - Barcode Supplies	-	300.00	300.00	4,304.57	3,300.00	(1,004.57)	3,600.00
Total Controlled Access	**47,185.13**	**43,267.00**	**(3,918.13)**	**584,964.17**	**475,937.00**	**(109,027.17)**	**519,200.00**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2022 - 11/30/2022

	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)	193,655.26	186,659.00	(6,996.26)	203,624.00
6020 - Landscape Impr/Remediation	22,243.90	2,917.00	(19,326.90)	60,093.90	32,087.00	(28,006.90)	35,000.00
6025 - Landscape Consulting	1,800.00	1,800.00	-	19,800.00	19,800.00	-	21,600.00
6030 - Park Lawn Maintenance	1,475.00	1,475.00	-	14,423.35	16,225.00	1,801.65	17,700.00
6050 - Irrigation Repairs	1,000.00	700.00	(300.00)	16,364.15	7,700.00	(8,664.15)	8,400.00
Total Landscaping	**44,487.56**	**23,861.00**	**(20,626.56)**	**304,336.66**	**262,471.00**	**(41,865.66)**	**286,324.00**
Repair & Maintenance							
6060 - Irrigation Water	215.81	1,250.00	1,034.19	9,791.64	13,750.00	3,958.36	15,000.00
6070 - Irrigation Electric	-	750.00	750.00	519.65	8,250.00	7,730.35	9,000.00
6510 - General Repair & Maintenance	-	1,058.00	1,058.00	17,724.13	11,638.00	(6,086.13)	12,700.00
6515 - Maintenance Labor	2,123.22	3,033.00	909.78	26,453.92	33,363.00	6,909.08	36,400.00
6520 - General Repair & Maintenance Park	148.40	1,250.00	1,101.60	13,244.82	13,750.00	505.18	15,000.00
6530 - Signage	-	417.00	417.00	702.90	4,587.00	3,884.10	5,000.00
6540 - Custodial Service/Supplies	3,090.19	925.00	(2,165.19)	25,511.13	10,175.00	(15,336.13)	11,100.00
6550 - Maint Gatehouse/Arms/Equip	504.93	500.00	(4.93)	1,054.20	5,500.00	4,445.80	6,000.00
6560 - Gate Software Maintenance	1,083.45	1,058.00	(25.45)	15,520.78	11,638.00	(3,882.78)	12,700.00
6620 - Janitorial Supplies	-	375.00	375.00	426.08	4,125.00	3,698.92	4,500.00
6770 - Sidewalk/Pavement Repairs	-	-	-	5,080.00	-	(5,080.00)	-
6780 - Termite Bond	301.00	-	(301.00)	923.74	-	(923.74)	-
6790 - Wall/Fence Repairs & Maint	414.00	-	(414.00)	414.00	-	(414.00)	-
Total Repair & Maintenance	**7,881.00**	**10,616.00**	**2,735.00**	**117,366.99**	**116,776.00**	**(590.99)**	**127,400.00**
Utilities							
7040 - Electric - Accent & Other	2,408.96	2,417.00	8.04	32,446.93	26,587.00	(5,859.93)	29,000.00
7050 - Electric - Street Lights	1,991.77	1,967.00	(24.77)	18,547.56	21,637.00	3,089.44	23,600.00
7060 - Electric - Rec Center	384.02	420.00	35.98	4,307.53	4,620.00	312.47	5,040.00
7070 - Telephone/Internet	671.44	733.00	61.56	7,383.84	8,063.00	679.16	8,800.00
Total Utilities	**5,456.19**	**5,537.00**	**80.81**	**62,685.86**	**60,907.00**	**(1,778.86)**	**66,440.00**
Waterways							
7210 - Drainage - Aquatic Maint	423.72	396.00	(27.72)	4,605.48	4,356.00	(249.48)	4,752.00
7220 - Aquatic Treatment	2,715.66	2,538.00	(177.66)	29,516.94	27,918.00	(1,598.94)	30,456.00
7230 - Lake Gauge Reading	124.12	116.00	(8.12)	1,349.08	1,276.00	(73.08)	1,392.00
7240 - Waterway Debris Removal	311.37	300.00	(11.37)	3,384.33	3,300.00	(84.33)	3,600.00
Total Waterways	**3,574.87**	**3,350.00**	**(224.87)**	**38,855.83**	**36,850.00**	**(2,005.83)**	**40,200.00**
Total Expense	**139,273.67**	**109,768.00**	**(29,505.67)**	**1,390,222.12**	**1,215,455.00**	**(174,767.12)**	**1,325,202.00**
Operating Net Total	**(20,721.84)**	**591.00**	**(21,312.84)**	**(107,278.11)**	**(1,506.00)**	**(105,772.11)**	**(882.00)**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 11/1/2022 - 11/30/2022

	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	231,367.00	-	231,367.00	-
4590 - Replacement - Interest	95.05	-	95.05	928.05	-	928.05	-
4599 - Increase Contracted Liabilities	(21,033.00)	-	(21,033.00)	(231,367.00)	-	(231,367.00)	-
Total Revenue	**95.05**	**-**	**95.05**	**928.05**	**-**	**928.05**	**-**
Total Income	**95.05**	**-**	**95.05**	**928.05**	**-**	**928.05**	**-**
Reserve Net Total	**95.05**	**-**	**95.05**	**928.05**	**-**	**928.05**	**-**
Net Total	**(20,626.79)**	**591.00**	**(21,217.79)**	**(106,350.06)**	**(1,506.00)**	**(104,844.06)**	**(882.00)**