JGCC Property Owners Association, Inc

Balance Sheet as of 12/31/2022

	Operating	Reserve	Total
Assets			
Assets			
1110 - Cash - CIT Operating	$176,553.56		$176,553.56
1111 - Cash - CIT Premium Sweep	$218.11		$218.11
1112 - Cash - CIT ARC Deposits	$12,700.00		$12,700.00
1113 - CIT- ACB	$53,340.00		$53,340.00
1140 - Cash - CIT Reserve		$811,736.02	$811,736.02
1210 - Assessments Receivable	$245,376.93		$245,376.93
1225 - Allowance for Bad Debt	($154,394.45)		($154,394.45)
1610 - Prepaid Insurance	$6,684.53		$6,684.53
1810 - Prepaid Expense	$2,805.00		$2,805.00
1910 - Deposits	$422.19		$422.19
Total Assets	**$343,705.87**	**$811,736.02**	**$1,155,441.89**
Total Assets	**$343,705.87**	**$811,736.02**	**$1,155,441.89**
Liabilities / Equity			
Liability			
2210 - Accounts Payable	$59,856.06		$59,856.06
2211 - Accrued Accounts Payable	$5,925.00		$5,925.00
2230 - Prepaid Assessments	$64,404.97		$64,404.97
2245 - ARC Deposits	$57,440.00		$57,440.00
2260 - Deferred Comcast Revenue	$27,192.00		$27,192.00
2265 - Deferred Hotwire Revenue	$163,696.50		$163,696.50
Total Liability	**$378,514.53**		**$378,514.53**
Contract Liabilities			
3110 - Contracted Liabilities (Reserves)		$809,823.27	$809,823.27
3120 - Contracted Liablities - Interest		$883.79	$883.79
Total Contract Liabilities		**$810,707.06**	**$810,707.06**
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)	($113,142.22)	$1,028.96	($112,113.26)
Total Fund Balances	**($34,808.66)**	**$1,028.96**	**($33,779.70)**
Total Liabilities / Equity	**$343,705.87**	**$811,736.02**	**$1,155,441.89**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 12/1/2022 - 12/31/2022

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Revenue							
4110 - Assessments	125,762.48	126,621.00	(858.52)	1,514,480.82	1,519,456.00	(4,975.18)	1,519,456.00
4111 - Assessments-Commercial	141.00	141.00	-	1,648.00	1,648.00	-	1,648.00
4112 - Assessments-Club	3,434.00	3,437.00	(3.00)	41,200.00	41,200.00	-	41,200.00
4113 - Assessments - Beachway	260.00	260.00	-	3,120.00	3,120.00	-	3,120.00
4114 - Late Fee Income	2,336.08	1,000.00	1,336.08	23,441.14	12,000.00	11,441.14	12,000.00
4115 - ARC Fees	1,010.00	837.00	173.00	13,955.00	10,000.00	3,955.00	10,000.00
4116 - Bar Code Income	260.00	475.00	(215.00)	7,660.00	5,700.00	1,960.00	5,700.00
4117 - Comcast Easement Revenue	1,133.00	1,133.00	-	13,846.00	13,596.00	250.00	13,596.00
4118 - Collection Fee	6,435.50	-	6,435.50	36,752.80	-	36,752.80	-
4119 - Hotwire Easement Revenue	1,436.00	-	1,436.00	8,616.00	-	8,616.00	-
4410 - Interest Income	13.70	-	13.70	382.23	-	382.23	-
4425 - Donations	-	-	-	5,250.00	-	5,250.00	-
4909 - Misc Income-Claims	-	-	-	11,631.58	-	11,631.58	-
4910 - Misc. Income	-	-	-	1,549.20	-	1,549.20	-
4950 - Owner ADJ Acct	-	-	-	500.00	-	500.00	-
4990 - Bad Debt	(2,500.00)	(2,500.00)	-	(30,000.00)	(30,000.00)	-	(30,000.00)
8100 - Replacement Fund Transfer	(21,033.00)	(21,033.00)	-	(252,400.00)	(252,400.00)	-	(252,400.00)
Total Revenue	**118,688.76**	**110,371.00**	**8,317.76**	**1,401,632.77**	**1,324,320.00**	**77,312.77**	**1,324,320.00**
Total Income	**118,688.76**	**110,371.00**	**8,317.76**	**1,401,632.77**	**1,324,320.00**	**77,312.77**	**1,324,320.00**
Operating Expense							
Administrative							
5120 - Insurance	2,227.00	2,131.00	(96.00)	25,913.67	25,627.00	(286.67)	25,627.00
5130 - Legal Fees	14,546.80	2,913.00	(11,633.80)	86,946.55	35,000.00	(51,946.55)	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	-	167,000.00	167,000.00	-	167,000.00
5160 - Office Supply/Postage/Copies	587.90	1,250.00	662.10	15,277.18	15,000.00	(277.18)	15,000.00
5180 - ARC Expenses	-	413.00	413.00	1,341.90	5,000.00	3,658.10	5,000.00
5210 - Community Events	135.04	2,500.00	2,364.96	9,510.80	30,000.00	20,489.20	30,000.00
5220 - Community Ed/Web Site	125.00	-	(125.00)	875.00	1,500.00	625.00	1,500.00
Total Administrative	**31,538.74**	**23,124.00**	**(8,414.74)**	**313,551.35**	**285,638.00**	**(27,913.35)**	**285,638.00**
Controlled Access							
7110 - Access Control Contract	43,846.52	38,413.00	(5,433.52)	542,237.26	461,000.00	(81,237.26)	461,000.00
7120 - JSO Services	3,329.00	3,750.00	421.00	79,765.50	45,000.00	(34,765.50)	45,000.00
7130 - Gatehouse Elec/Water	447.87	350.00	(97.87)	3,486.07	4,200.00	713.93	4,200.00
7140 - Gatehouse Supplies/Misc	93.43	450.00	356.57	2,887.59	5,400.00	2,512.41	5,400.00
7150 - Barcode Supplies	-	300.00	300.00	4,304.57	3,600.00	(704.57)	3,600.00
Total Controlled Access	**47,716.82**	**43,263.00**	**(4,453.82)**	**632,680.99**	**519,200.00**	**(113,480.99)**	**519,200.00**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 12/1/2022 - 12/31/2022

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Landscaping							
6010 - Landscape Contract	17,968.66	16,965.00	(1,003.66)	211,623.92	203,624.00	(7,999.92)	203,624.00
6020 - Landscape Impr/Remediation	618.13	2,913.00	2,294.87	60,712.03	35,000.00	(25,712.03)	35,000.00
6025 - Landscape Consulting	1,800.00	1,800.00	-	21,600.00	21,600.00	-	21,600.00
6030 - Park Lawn Maintenance	1,582.50	1,475.00	(107.50)	16,005.85	17,700.00	1,694.15	17,700.00
6050 - Irrigation Repairs	7,698.78	700.00	(6,998.78)	24,062.93	8,400.00	(15,662.93)	8,400.00
Total Landscaping	**29,668.07**	**23,853.00**	**(5,815.07)**	**334,004.73**	**286,324.00**	**(47,680.73)**	**286,324.00**
Repair & Maintenance							
6060 - Irrigation Water	686.18	1,250.00	563.82	10,477.82	15,000.00	4,522.18	15,000.00
6070 - Irrigation Electric	-	750.00	750.00	519.65	9,000.00	8,480.35	9,000.00
6510 - General Repair & Maintenance	13.43	1,062.00	1,048.57	17,737.56	12,700.00	(5,037.56)	12,700.00
6515 - Maintenance Labor	788.88	3,037.00	2,248.12	27,242.80	36,400.00	9,157.20	36,400.00
6520 - General Repair & Maintenance Park	-	1,250.00	1,250.00	13,244.82	15,000.00	1,755.18	15,000.00
6530 - Signage	-	413.00	413.00	702.90	5,000.00	4,297.10	5,000.00
6540 - Custodial Service/Supplies	2,825.00	925.00	(1,900.00)	28,336.13	11,100.00	(17,236.13)	11,100.00
6550 - Maint Gatehouse/Arms/Equip	110.00	500.00	390.00	1,164.20	6,000.00	4,835.80	6,000.00
6560 - Gate Software Maintenance	1,083.45	1,062.00	(21.45)	16,604.23	12,700.00	(3,904.23)	12,700.00
6620 - Janitorial Supplies	265.19	375.00	109.81	691.27	4,500.00	3,808.73	4,500.00
6770 - Sidewalk/Pavement Repairs	-	-	-	5,080.00	-	(5,080.00)	-
6780 - Termite Bond	607.76	-	(607.76)	1,531.50	-	(1,531.50)	-
6790 - Wall/Fence Repairs & Maint	-	-	-	414.00	-	(414.00)	-
Total Repair & Maintenance	**6,379.89**	**10,624.00**	**4,244.11**	**123,746.88**	**127,400.00**	**3,653.12**	**127,400.00**
Utilities							
7040 - Electric - Accent & Other	2,604.09	2,413.00	(191.09)	35,051.02	29,000.00	(6,051.02)	29,000.00
7050 - Electric - Street Lights	2,043.55	1,963.00	(80.55)	20,591.11	23,600.00	3,008.89	23,600.00
7060 - Electric - Rec Center	415.32	420.00	4.68	4,722.85	5,040.00	317.15	5,040.00
7070 - Telephone/Internet	611.52	737.00	125.48	7,995.36	8,800.00	804.64	8,800.00
Total Utilities	**5,674.48**	**5,533.00**	**(141.48)**	**68,360.34**	**66,440.00**	**(1,920.34)**	**66,440.00**
Waterways							
7210 - Drainage - Aquatic Maint	423.72	396.00	(27.72)	5,029.20	4,752.00	(277.20)	4,752.00
7220 - Aquatic Treatment	2,715.66	2,538.00	(177.66)	32,232.60	30,456.00	(1,776.60)	30,456.00
7230 - Lake Gauge Reading	124.12	116.00	(8.12)	1,473.20	1,392.00	(81.20)	1,392.00
7240 - Waterway Debris Removal	311.37	300.00	(11.37)	3,695.70	3,600.00	(95.70)	3,600.00
Total Waterways	**3,574.87**	**3,350.00**	**(224.87)**	**42,430.70**	**40,200.00**	**(2,230.70)**	**40,200.00**
Total Expense	**124,552.87**	**109,747.00**	**(14,805.87)**	**1,514,774.99**	**1,325,202.00**	**(189,572.99)**	**1,325,202.00**
Operating Net Total	**(5,864.11)**	**624.00**	**(6,488.11)**	**(113,142.22)**	**(882.00)**	**(112,260.22)**	**(882.00)**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 12/1/2022 - 12/31/2022

	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	252,400.00	-	252,400.00	-
4590 - Replacement - Interest	100.91	-	100.91	1,028.96	-	1,028.96	-
4599 - Increase Contracted Liabilities	(21,033.00)	-	(21,033.00)	(252,400.00)	-	(252,400.00)	-
Total Revenue	**100.91**	**-**	**100.91**	**1,028.96**	**-**	**1,028.96**	**-**
Total Income	**100.91**	**-**	**100.91**	**1,028.96**	**-**	**1,028.96**	**-**
Reserve Net Total	**100.91**	**-**	**100.91**	**1,028.96**	**-**	**1,028.96**	**-**
Net Total	**(5,763.20)**	**624.00**	**(6,387.20)**	**(112,113.26)**	**(882.00)**	**(111,231.26)**	**(882.00)**