JGCC Property Owners Association, Inc

Balance Sheet as of 1/31/2023

	Operating	Reserve	Total
Assets			
Assets			
1110 - Cash - CIT Operating	$217,967.36		$217,967.36
1111 - Cash - CIT Premium Sweep	$140,403.26		$140,403.26
1112 - Cash - CIT ARC Deposits	$12,700.00		$12,700.00
1113 - CIT- ACB	$43,390.00		$43,390.00
1140 - Cash - CIT Reserve		$832,873.75	$832,873.75
1210 - Assessments Receivable	$313,252.43		$313,252.43
1220 - A/R-Other	$425.00		$425.00
1225 - Allowance for Bad Debt	($156,894.45)		($156,894.45)
1610 - Prepaid Insurance	$5,067.53		$5,067.53
1810 - Prepaid Expense	$2,680.00		$2,680.00
1910 - Deposits	$422.19		$422.19
Total Assets	**$579,413.32**	**$832,873.75**	**$1,412,287.07**
Total Assets	**$579,413.32**	**$832,873.75**	**$1,412,287.07**
Liabilities / Equity			
Liability			
2210 - Accounts Payable	$90,546.20		$90,546.20
2211 - Accrued Accounts Payable	$2,029.81		$2,029.81
2220 - Unearned Revenue	$260,199.21		$260,199.21
2221 - Unearned Revenue - Beachway	$535.67		$535.67
2222 - Unearned Revenue - Club	$7,072.67		$7,072.67
2230 - Prepaid Assessments	$65,104.10		$65,104.10
2245 - ARC Deposits	$56,090.00		$56,090.00
2260 - Deferred Comcast Revenue	$26,059.00		$26,059.00
2265 - Deferred Hotwire Revenue	$162,260.50		$162,260.50
Total Liability	**$669,897.16**		**$669,897.16**
Contract Liabilities			
3110 - Contracted Liabilities (Reserves)		$830,856.27	$830,856.27
3120 - Contracted Liablities - Interest		$1,912.75	$1,912.75
Total Contract Liabilities		**$832,769.02**	**$832,769.02**

JGCC Property Owners Association, Inc

Balance Sheet as of 1/31/2023

	Operating	Reserve	Total
Fund Balances			
3510 - Prior Period Adjustment	($19,838.26)		($19,838.26)
3520 - Prior Years Surplus/Deficit	($43,872.09)		($43,872.09)
3530 - Operating Emergency Fund	$9,063.43		$9,063.43
3599 - Current Year Surplus/(Deficit)	($35,836.92)	$104.73	($35,732.19)
Total Fund Balances	**($90,483.84)**	**$104.73**	**($90,379.11)**
Total Liabilities / Equity	**$579,413.32**	**$832,873.75**	**$1,412,287.07**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 1/1/2023 - 1/31/2023

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Revenue							
4110 - Assessments	130,615.83	130,615.83	-	130,615.83	130,615.83	-	1,567,390.00
4111 - Assessments-Commercial	141.42	141.42	-	141.42	141.42	-	1,697.00
4112 - Assessments-Club	3,536.33	3,536.33	-	3,536.33	3,536.33	-	42,436.00
4113 - Assessments - Beachway	267.83	267.83	-	267.83	267.83	-	3,214.00
4114 - Late Fee Income	(199.36)	1,000.00	(1,199.36)	(199.36)	1,000.00	(1,199.36)	12,000.00
4115 - ARC Fees	350.00	833.00	(483.00)	350.00	833.00	(483.00)	10,000.00
4116 - Bar Code Income	-	475.00	(475.00)	-	475.00	(475.00)	5,700.00
4117 - Comcast Easement Revenue	1,133.00	1,133.00	-	1,133.00	1,133.00	-	13,596.00
4119 - Hotwire Easement Revenue	1,436.00	-	1,436.00	1,436.00	-	1,436.00	-
4410 - Interest Income	18.15	-	18.15	18.15	-	18.15	-
4910 - Misc. Income	30.00	-	30.00	30.00	-	30.00	-
4990 - Bad Debt	(2,500.00)	(2,500.00)	-	(2,500.00)	(2,500.00)	-	(30,000.00)
8100 - Replacement Fund Transfer	(21,033.00)	(21,033.00)	-	(21,033.00)	(21,033.00)	-	(252,400.00)
Total Revenue	**113,796.20**	**114,469.41**	**(673.21)**	**113,796.20**	**114,469.41**	**(673.21)**	**1,373,633.00**
Total Income	**113,796.20**	**114,469.41**	**(673.21)**	**113,796.20**	**114,469.41**	**(673.21)**	**1,373,633.00**
Operating Expense							
Administrative							
5120 - Insurance	2,227.00	2,199.75	(27.25)	2,227.00	2,199.75	(27.25)	26,397.00
5130 - Legal Fees	(11,089.36)	3,064.58	14,153.94	(11,089.36)	3,064.58	14,153.94	36,775.00
5132 - Audit and Tax Prep	-	554.08	554.08	-	554.08	554.08	6,649.00
5135 - Licenses, Taxes & Fees	-	-	-	-	-	-	61.00
5140 - Management Fees	14,333.00	14,333.00	-	14,333.00	14,333.00	-	172,000.00
5160 - Office Supply/Postage/Copies	1,402.43	1,295.75	(106.68)	1,402.43	1,295.75	(106.68)	15,549.00
5180 - ARC Expenses	-	421.17	421.17	-	421.17	421.17	5,054.00
5210 - Community Events	800.00	2,519.33	1,719.33	800.00	2,519.33	1,719.33	30,232.00
5220 - Community Ed/Web Site	125.00	-	(125.00)	125.00	-	(125.00)	1,500.00
Total Administrative	**7,798.07**	**24,387.66**	**16,589.59**	**7,798.07**	**24,387.66**	**16,589.59**	**294,217.00**
Controlled Access							
7110 - Access Control Contract	79,127.51	40,833.33	(38,294.18)	79,127.51	40,833.33	(38,294.18)	490,000.00
7120 - JSO Services	3,248.00	4,000.00	752.00	3,248.00	4,000.00	752.00	48,000.00
7130 - Gatehouse Elec/Water	354.03	358.50	4.47	354.03	358.50	4.47	4,302.00
7140 - Gatehouse Supplies/Misc	337.05	450.58	113.53	337.05	450.58	113.53	5,407.00
7150 - Barcode Supplies	-	310.75	310.75	-	310.75	310.75	3,729.00
Total Controlled Access	**83,066.59**	**45,953.16**	**(37,113.43)**	**83,066.59**	**45,953.16**	**(37,113.43)**	**551,438.00**
Landscaping							
6010 - Landscape Contract	17,968.66	17,583.33	(385.33)	17,968.66	17,583.33	(385.33)	211,000.00
6020 - Landscape Impr/Remediation	14,500.00	3,033.33	(11,466.67)	14,500.00	3,033.33	(11,466.67)	36,400.00
6025 - Landscape Consulting	1,800.00	1,872.00	72.00	1,800.00	1,872.00	72.00	22,464.00

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 1/1/2023 - 1/31/2023

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
6030 - Park Lawn Maintenance	1,475.00	1,534.00	59.00	1,475.00	1,534.00	59.00	18,408.00
6050 - Irrigation Repairs	(299.03)	728.00	1,027.03	(299.03)	728.00	1,027.03	8,736.00
Total Landscaping	**35,444.63**	**24,750.66**	**(10,693.97)**	**35,444.63**	**24,750.66**	**(10,693.97)**	**297,008.00**
Repair & Maintenance							
6060 - Irrigation Water	2,588.62	1,300.00	(1,288.62)	2,588.62	1,300.00	(1,288.62)	15,600.00
6070 - Irrigation Electric	-	780.00	780.00	-	780.00	780.00	9,360.00
6510 - General Repair & Maintenance	1,605.29	1,100.67	(504.62)	1,605.29	1,100.67	(504.62)	13,208.00
6515 - Maintenance Labor	1,134.12	3,154.67	2,020.55	1,134.12	3,154.67	2,020.55	37,856.00
6520 - General Repair & Maintenance Park	1,168.83	1,300.00	131.17	1,168.83	1,300.00	131.17	15,600.00
6530 - Signage	-	433.33	433.33	-	433.33	433.33	5,200.00
6540 - Custodial Service/Supplies	2,925.00	962.00	(1,963.00)	2,925.00	962.00	(1,963.00)	11,544.00
6550 - Maint Gatehouse/Arms/Equip	4,239.15	520.00	(3,719.15)	4,239.15	520.00	(3,719.15)	6,240.00
6560 - Gate Software Maintenance	-	1,100.67	1,100.67	-	1,100.67	1,100.67	13,208.00
6620 - Janitorial Supplies	-	390.00	390.00	-	390.00	390.00	4,680.00
Total Repair & Maintenance	**13,661.01**	**11,041.34**	**(2,619.67)**	**13,661.01**	**11,041.34**	**(2,619.67)**	**132,496.00**
Utilities							
7040 - Electric - Accent & Other	2,813.84	2,513.33	(300.51)	2,813.84	2,513.33	(300.51)	30,160.00
7050 - Electric - Street Lights	2,102.04	2,045.33	(56.71)	2,102.04	2,045.33	(56.71)	24,544.00
7060 - Electric - Rec Center	406.45	436.83	30.38	406.45	436.83	30.38	5,242.00
7070 - Telephone/Internet	765.62	762.67	(2.95)	765.62	762.67	(2.95)	9,152.00
Total Utilities	**6,087.95**	**5,758.16**	**(329.79)**	**6,087.95**	**5,758.16**	**(329.79)**	**69,098.00**
Waterways							
7220 - Aquatic Treatment	3,574.87	3,155.00	(419.87)	3,574.87	3,155.00	(419.87)	37,860.00
Total Waterways	**3,574.87**	**3,155.00**	**(419.87)**	**3,574.87**	**3,155.00**	**(419.87)**	**37,860.00**
Total Expense	**149,633.12**	**115,045.98**	**(34,587.14)**	**149,633.12**	**115,045.98**	**(34,587.14)**	**1,382,117.00**
Operating Net Total	**(35,836.92)**	**(576.57)**	**(35,260.35)**	**(35,836.92)**	**(576.57)**	**(35,260.35)**	**(8,484.00)**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 1/1/2023 - 1/31/2023

	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	21,033.00	-	21,033.00	-
4590 - Replacement - Interest	104.73	-	104.73	104.73	-	104.73	-
4599 - Increase Contracted Liabilities	(21,033.00)	-	(21,033.00)	(21,033.00)	-	(21,033.00)	-
Total Revenue	**104.73**	**-**	**104.73**	**104.73**	**-**	**104.73**	**-**
Total Income	**104.73**	**-**	**104.73**	**104.73**	**-**	**104.73**	**-**
Reserve Net Total	**104.73**	**-**	**104.73**	**104.73**	**-**	**104.73**	**-**
Net Total	**(35,732.19)**	**(576.57)**	**(35,155.62)**	**(35,732.19)**	**(576.57)**	**(35,155.62)**	**(8,484.00)**