JGCC Property Owners Association, Inc

Balance Sheet as of 2/28/2023

	Operating	Reserve	Total
Assets			
Assets			
1110 - Cash - CIT Operating	$223,384.46		$223,384.46
1111 - Cash - CIT Premium Sweep	$116,156.79		$116,156.79
1112 - Cash - CIT ARC Deposits	$20,460.00		$20,460.00
1113 - CIT- ACB	$43,390.00		$43,390.00
1140 - Cash - CIT Reserve		$854,003.29	$854,003.29
1210 - Assessments Receivable	$251,208.97		$251,208.97
1225 - Allowance for Bad Debt	($159,394.45)		($159,394.45)
1610 - Prepaid Insurance	$2,840.53		$2,840.53
1810 - Prepaid Expense	$2,555.00		$2,555.00
1910 - Deposits	$422.19		$422.19
Total Assets	**$501,023.49**	**$854,003.29**	**$1,355,026.78**
Total Assets	**$501,023.49**	**$854,003.29**	**$1,355,026.78**
Liabilities / Equity			
Liability			
2210 - Accounts Payable	$100,777.84		$100,777.84
2211 - Accrued Accounts Payable	$4,644.01		$4,644.01
2220 - Unearned Revenue	$129,441.96		$129,441.96
2221 - Unearned Revenue - Beachway	$267.84		$267.84
2222 - Unearned Revenue - Club	$3,536.34		$3,536.34
2230 - Prepaid Assessments	$82,382.67		$82,382.67
2245 - ARC Deposits	$63,850.00		$63,850.00
2260 - Deferred Comcast Revenue	$24,926.00		$24,926.00
2265 - Deferred Hotwire Revenue	$160,824.50		$160,824.50
Total Liability	**$570,651.16**		**$570,651.16**
Contract Liabilities			
3110 - Contracted Liabilities (Reserves)		$851,889.27	$851,889.27
3120 - Contracted Liablities - Interest		$1,912.75	$1,912.75
Total Contract Liabilities		**$853,802.02**	**$853,802.02**
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)	($14,980.75)	$201.27	($14,779.48)
Total Fund Balances	**($69,627.67)**	**$201.27**	**($69,426.40)**

JGCC Property Owners Association, Inc

Balance Sheet as of 2/28/2023

	Operating	Reserve	Total
Total Liabilities / Equity	**$501,023.49**	**$854,003.29**	**$1,355,026.78**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 2/1/2023 - 2/28/2023

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Revenue							
4110 - Assessments	130,615.83	130,615.83	-	261,231.66	261,231.66	-	1,567,390.00
4111 - Assessments-Commercial	141.42	141.42	-	282.84	282.84	-	1,697.00
4112 - Assessments-Club	3,536.33	3,536.33	-	7,072.66	7,072.66	-	42,436.00
4113 - Assessments - Beachway	267.83	267.83	-	535.66	535.66	-	3,214.00
4114 - Late Fee Income	2,326.61	1,000.00	1,326.61	2,127.25	2,000.00	127.25	12,000.00
4115 - ARC Fees	1,095.00	833.00	262.00	1,445.00	1,666.00	(221.00)	10,000.00
4116 - Bar Code Income	-	475.00	(475.00)	-	950.00	(950.00)	5,700.00
4117 - Comcast Easement Revenue	1,133.00	1,133.00	-	2,266.00	2,266.00	-	13,596.00
4118 - Collection Fee	2,550.00	-	2,550.00	2,550.00	-	2,550.00	-
4119 - Hotwire Easement Revenue	1,436.00	-	1,436.00	2,872.00	-	2,872.00	-
4410 - Interest Income	21.12	-	21.12	39.27	-	39.27	-
4910 - Misc. Income	80.00	-	80.00	110.00	-	110.00	-
4990 - Bad Debt	(2,500.00)	(2,500.00)	-	(5,000.00)	(5,000.00)	-	(30,000.00)
8100 - Replacement Fund Transfer	(21,033.00)	(21,033.00)	-	(42,066.00)	(42,066.00)	-	(252,400.00)
Total Revenue	**119,670.14**	**114,469.41**	**5,200.73**	**233,466.34**	**228,938.82**	**4,527.52**	**1,373,633.00**
Total Income	**119,670.14**	**114,469.41**	**5,200.73**	**233,466.34**	**228,938.82**	**4,527.52**	**1,373,633.00**
Operating Expense							
Administrative							
5120 - Insurance	2,227.00	2,199.75	(27.25)	4,454.00	4,399.50	(54.50)	26,397.00
5130 - Legal Fees	681.50	3,064.58	2,383.08	(10,407.86)	6,129.16	16,537.02	36,775.00
5132 - Audit and Tax Prep	-	554.08	554.08	-	1,108.16	1,108.16	6,649.00
5135 - Licenses, Taxes & Fees	61.25	61.00	(.25)	61.25	61.00	(.25)	61.00
5140 - Management Fees	7,333.00	14,333.00	7,000.00	21,666.00	28,666.00	7,000.00	172,000.00
5160 - Office Supply/Postage/Copies	631.67	1,295.75	664.08	2,034.10	2,591.50	557.40	15,549.00
5180 - ARC Expenses	-	421.17	421.17	-	842.34	842.34	5,054.00
5210 - Community Events	-	2,519.33	2,519.33	800.00	5,038.66	4,238.66	30,232.00
5220 - Community Ed/Web Site	125.00	-	(125.00)	250.00	-	(250.00)	1,500.00
Total Administrative	**11,059.42**	**24,448.66**	**13,389.24**	**18,857.49**	**48,836.32**	**29,978.83**	**294,217.00**
Controlled Access							
7110 - Access Control Contract	39,498.49	40,833.33	1,334.84	118,626.00	81,666.66	(36,959.34)	490,000.00
7120 - JSO Services	3,253.50	4,000.00	746.50	6,501.50	8,000.00	1,498.50	48,000.00
7130 - Gatehouse Elec/Water	265.97	358.50	92.53	620.00	717.00	97.00	4,302.00
7140 - Gatehouse Supplies/Misc	199.69	450.58	250.89	536.74	901.16	364.42	5,407.00
7150 - Barcode Supplies	-	310.75	310.75	-	621.50	621.50	3,729.00
Total Controlled Access	**43,217.65**	**45,953.16**	**2,735.51**	**126,284.24**	**91,906.32**	**(34,377.92)**	**551,438.00**
Landscaping							
6010 - Landscape Contract	17,968.66	17,583.33	(385.33)	35,937.32	35,166.66	(770.66)	211,000.00
6020 - Landscape Impr/Remediation	2,690.00	3,033.33	343.33	17,190.00	6,066.66	(11,123.34)	36,400.00

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 2/1/2023 - 2/28/2023

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
6025 - Landscape Consulting	3,600.00	1,872.00	(1,728.00)	5,400.00	3,744.00	(1,656.00)	22,464.00
6030 - Park Lawn Maintenance	1,843.75	1,534.00	(309.75)	3,318.75	3,068.00	(250.75)	18,408.00
6050 - Irrigation Repairs	1,036.95	728.00	(308.95)	737.92	1,456.00	718.08	8,736.00
Total Landscaping	**27,139.36**	**24,750.66**	**(2,388.70)**	**62,583.99**	**49,501.32**	**(13,082.67)**	**297,008.00**
Repair & Maintenance							
6060 - Irrigation Water	654.18	1,300.00	645.82	3,242.80	2,600.00	(642.80)	15,600.00
6070 - Irrigation Electric	-	780.00	780.00	-	1,560.00	1,560.00	9,360.00
6510 - General Repair & Maintenance	1,220.56	1,100.67	(119.89)	2,825.85	2,201.34	(624.51)	13,208.00
6515 - Maintenance Labor	5,951.92	3,154.67	(2,797.25)	7,086.04	6,309.34	(776.70)	37,856.00
6520 - General Repair & Maintenance Park	801.82	1,300.00	498.18	1,970.65	2,600.00	629.35	15,600.00
6530 - Signage	-	433.33	433.33	-	866.66	866.66	5,200.00
6540 - Custodial Service/Supplies	(510.33)	962.00	1,472.33	2,414.67	1,924.00	(490.67)	11,544.00
6550 - Maint Gatehouse/Arms/Equip	-	520.00	520.00	4,239.15	1,040.00	(3,199.15)	6,240.00
6560 - Gate Software Maintenance	-	1,100.67	1,100.67	-	2,201.34	2,201.34	13,208.00
6620 - Janitorial Supplies	-	390.00	390.00	-	780.00	780.00	4,680.00
Total Repair & Maintenance	**8,118.15**	**11,041.34**	**2,923.19**	**21,779.16**	**22,082.68**	**303.52**	**132,496.00**
Utilities							
7040 - Electric - Accent & Other	2,726.16	2,513.33	(212.83)	5,540.00	5,026.66	(513.34)	30,160.00
7050 - Electric - Street Lights	2,108.65	2,045.33	(63.32)	4,210.69	4,090.66	(120.03)	24,544.00
7060 - Electric - Rec Center	388.59	436.83	48.24	795.04	873.66	78.62	5,242.00
7070 - Telephone/Internet	481.12	762.67	281.55	1,246.74	1,525.34	278.60	9,152.00
Total Utilities	**5,704.52**	**5,758.16**	**53.64**	**11,792.47**	**11,516.32**	**(276.15)**	**69,098.00**
Waterways							
7220 - Aquatic Treatment	1,170.58	3,155.00	1,984.42	4,745.45	6,310.00	1,564.55	37,860.00
7240 - Waterway Debris Removal	2,404.29	-	(2,404.29)	2,404.29	-	(2,404.29)	-
Total Waterways	**3,574.87**	**3,155.00**	**(419.87)**	**7,149.74**	**6,310.00**	**(839.74)**	**37,860.00**
Total Expense	**98,813.97**	**115,106.98**	**16,293.01**	**248,447.09**	**230,152.96**	**(18,294.13)**	**1,382,117.00**
Operating Net Total	**20,856.17**	**(637.57)**	**21,493.74**	**(14,980.75)**	**(1,214.14)**	**(13,766.61)**	**(8,484.00)**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 2/1/2023 - 2/28/2023

	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	42,066.00	-	42,066.00	-
4590 - Replacement - Interest	96.54	-	96.54	201.27	-	201.27	-
4599 - Increase Contracted Liabilities	(21,033.00)	-	(21,033.00)	(42,066.00)	-	(42,066.00)	-
Total Revenue	**96.54**	**-**	**96.54**	**201.27**	**-**	**201.27**	**-**
Total Income	**96.54**	**-**	**96.54**	**201.27**	**-**	**201.27**	**-**
Reserve Net Total	**96.54**	**-**	**96.54**	**201.27**	**-**	**201.27**	**-**
Net Total	**20,952.71**	**(637.57)**	**21,590.28**	**(14,779.48)**	**(1,214.14)**	**(13,565.34)**	**(8,484.00)**