JGCC Property Owners Association, Inc

Balance Sheet as of 3/31/2023

Assets	Operating	Reserve	ARC	Total
Assets				
1110 - Cash - CIT Operating	$204,568.09			$204,568.09
1111 - Cash - CIT Premium Sweep	$1.41			$1.41
1112 - Cash - CIT ARC Deposits			$27,860.00	$27,860.00
1113 - CIT- ACB			$35,240.00	$35,240.00
1140 - Cash - CIT Reserve		$875,147.35		$875,147.35
1210 - Assessments Receivable	$245,217.78			$245,217.78
1225 - Allowance for Bad Debt	($161,894.45)			($161,894.45)
1610 - Prepaid Insurance	$31,743.72			$31,743.72
1810 - Prepaid Expense	$2,430.00			$2,430.00
1910 - Deposits	$422.19			$422.19
Total Assets	**$322,488.74**	**$875,147.35**	**$63,100.00**	**$1,260,736.09**
Total Assets	**$322,488.74**	**$875,147.35**	**$63,100.00**	**$1,260,736.09**

JGCC Property Owners Association, Inc

Balance Sheet as of 3/31/2023

Liabilities / Equity	Operating	Reserve	ARC	Total
Liability				
2210 - Accounts Payable	$48,787.70		$2,150.00	$50,937.70
2211 - Accrued Accounts Payable	$5,918.62			$5,918.62
2230 - Prepaid Assessments	$134,006.16			$134,006.16
2245 - ARC Deposits			$60,950.00	$60,950.00
2260 - Deferred Comcast Revenue	$23,793.00			$23,793.00
2265 - Deferred Hotwire Revenue	$159,388.50			$159,388.50
Total Liability	**$371,893.98**		**$63,100.00**	**$434,993.98**
Contract Liabilities				
3110 - Contracted Liabilities (Reserves)		$872,922.27		$872,922.27
3120 - Contracted Liablities - Interest		$1,912.75		$1,912.75
Total Contract Liabilities		**$874,835.02**		**$874,835.02**
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)	$5,241.68	$312.33		$5,554.01
Total Fund Balances	**($49,405.24)**	**$312.33**		**($49,092.91)**
Total Liabilities / Equity	**$322,488.74**	**$875,147.35**	**$63,100.00**	**$1,260,736.09**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 3/1/2023 - 3/31/2023

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Revenue							
4110 - Assessments	129,344.08	130,615.83	(1,271.75)	390,575.74	391,847.49	(1,271.75)	1,567,390.00
4111 - Assessments-Commercial	141.42	141.42	-	424.26	424.26	-	1,697.00
4112 - Assessments-Club	3,536.34	3,536.33	.01	10,609.00	10,608.99	.01	42,436.00
4113 - Assessments - Beachway	267.84	267.83	.01	803.50	803.49	.01	3,214.00
4114 - Late Fee Income	2,304.41	1,000.00	1,304.41	4,431.66	3,000.00	1,431.66	12,000.00
4115 - ARC Fees	1,030.00	833.00	197.00	2,475.00	2,499.00	(24.00)	10,000.00
4116 - Bar Code Income	2,530.00	475.00	2,055.00	2,530.00	1,425.00	1,105.00	5,700.00
4117 - Comcast Easement Revenue	1,133.00	1,133.00	-	3,399.00	3,399.00	-	13,596.00
4118 - Collection Fee	2,053.46	-	2,053.46	4,603.46	-	4,603.46	-
4119 - Hotwire Easement Revenue	1,436.00	-	1,436.00	4,308.00	-	4,308.00	-
4410 - Interest Income	11.96	-	11.96	51.23	-	51.23	-
4910 - Misc. Income	20.00	-	20.00	130.00	-	130.00	-
4990 - Bad Debt	(2,500.00)	(2,500.00)	-	(7,500.00)	(7,500.00)	-	(30,000.00)
8100 - Replacement Fund Transfer	(21,033.00)	(21,033.00)	-	(63,099.00)	(63,099.00)	-	(252,400.00)
Total Revenue	**120,275.51**	**114,469.41**	**5,806.10**	**353,741.85**	**343,408.23**	**10,333.62**	**1,373,633.00**
Total Income	**120,275.51**	**114,469.41**	**5,806.10**	**353,741.85**	**343,408.23**	**10,333.62**	**1,373,633.00**
Operating Expense							
Administrative							
5120 - Insurance	2,230.53	2,199.75	(30.78)	6,684.53	6,599.25	(85.28)	26,397.00
5130 - Legal Fees	(2,187.00)	3,064.58	5,251.58	(12,594.86)	9,193.74	21,788.60	36,775.00
5132 - Audit and Tax Prep	-	554.08	554.08	-	1,662.24	1,662.24	6,649.00
5135 - Licenses, Taxes & Fees	-	-	-	61.25	61.00	(.25)	61.00
5140 - Management Fees	14,333.00	14,333.00	-	35,999.00	42,999.00	7,000.00	172,000.00
5160 - Office Supply/Postage/Copies	3,186.53	1,295.75	(1,890.78)	5,220.63	3,887.25	(1,333.38)	15,549.00
5180 - ARC Expenses	-	421.17	421.17	-	1,263.51	1,263.51	5,054.00
5210 - Community Events	716.50	2,519.33	1,802.83	1,516.50	7,557.99	6,041.49	30,232.00
5220 - Community Ed/Web Site	125.00	-	(125.00)	375.00	-	(375.00)	1,500.00
Total Administrative	**18,404.56**	**24,387.66**	**5,983.10**	**37,262.05**	**73,223.98**	**35,961.93**	**294,217.00**
Controlled Access							
7110 - Access Control Contract	36,307.60	40,833.33	4,525.73	154,933.60	122,499.99	(32,433.61)	490,000.00
7120 - JSO Services	3,237.00	4,000.00	763.00	9,738.50	12,000.00	2,261.50	48,000.00
7130 - Gatehouse Elec/Water	249.73	358.50	108.77	869.73	1,075.50	205.77	4,302.00
7140 - Gatehouse Supplies/Misc	-	450.58	450.58	536.74	1,351.74	815.00	5,407.00
7150 - Barcode Supplies	-	310.75	310.75	-	932.25	932.25	3,729.00
Total Controlled Access	**39,794.33**	**45,953.16**	**6,158.83**	**166,078.57**	**137,859.48**	**(28,219.09)**	**551,438.00**
Landscaping							
6010 - Landscape Contract	17,968.66	17,583.33	(385.33)	53,905.98	52,749.99	(1,155.99)	211,000.00
6020 - Landscape Impr/Remediation	650.00	3,033.33	2,383.33	17,840.00	9,099.99	(8,740.01)	36,400.00

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 3/1/2023 - 3/31/2023

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
6025 - Landscape Consulting	-	1,872.00	1,872.00	5,400.00	5,616.00	216.00	22,464.00
6030 - Park Lawn Maintenance	1,954.48	1,534.00	(420.48)	5,273.23	4,602.00	(671.23)	18,408.00
6050 - Irrigation Repairs	1,602.35	728.00	(874.35)	2,340.27	2,184.00	(156.27)	8,736.00
Total Landscaping	**22,175.49**	**24,750.66**	**2,575.17**	**84,759.48**	**74,251.98**	**(10,507.50)**	**297,008.00**
Repair & Maintenance							
6060 - Irrigation Water	689.34	1,300.00	610.66	3,932.14	3,900.00	(32.14)	15,600.00
6070 - Irrigation Electric	-	780.00	780.00	-	2,340.00	2,340.00	9,360.00
6510 - General Repair & Maintenance	2,996.55	1,100.67	(1,895.88)	5,822.40	3,302.01	(2,520.39)	13,208.00
6515 - Maintenance Labor	4,157.93	3,154.67	(1,003.26)	11,243.97	9,464.01	(1,779.96)	37,856.00
6520 - General Repair & Maintenance Park	-	1,300.00	1,300.00	1,970.65	3,900.00	1,929.35	15,600.00
6530 - Signage	-	433.33	433.33	-	1,299.99	1,299.99	5,200.00
6540 - Custodial Service/Supplies	1,200.09	962.00	(238.09)	3,614.76	2,886.00	(728.76)	11,544.00
6550 - Maint Gatehouse/Arms/Equip	733.20	520.00	(213.20)	4,972.35	1,560.00	(3,412.35)	6,240.00
6560 - Gate Software Maintenance	-	1,100.67	1,100.67	-	3,302.01	3,302.01	13,208.00
6620 - Janitorial Supplies	89.26	390.00	300.74	89.26	1,170.00	1,080.74	4,680.00
Total Repair & Maintenance	**9,866.37**	**11,041.34**	**1,174.97**	**31,645.53**	**33,124.02**	**1,478.49**	**132,496.00**
Utilities							
7040 - Electric - Accent & Other	2,691.87	2,513.33	(178.54)	8,231.87	7,539.99	(691.88)	30,160.00
7050 - Electric - Street Lights	2,106.80	2,045.33	(61.47)	6,317.49	6,135.99	(181.50)	24,544.00
7060 - Electric - Rec Center	677.63	436.83	(240.80)	1,472.67	1,310.49	(162.18)	5,242.00
7070 - Telephone/Internet	761.16	762.67	1.51	2,007.90	2,288.01	280.11	9,152.00
Total Utilities	**6,237.46**	**5,758.16**	**(479.30)**	**18,029.93**	**17,274.48**	**(755.45)**	**69,098.00**
Waterways							
7220 - Aquatic Treatment	5,979.16	3,155.00	(2,824.16)	10,724.61	9,465.00	(1,259.61)	37,860.00
7240 - Waterway Debris Removal	(2,404.29)	-	2,404.29	-	-	-	-
Total Waterways	**3,574.87**	**3,155.00**	**(419.87)**	**10,724.61**	**9,465.00**	**(1,259.61)**	**37,860.00**
Total Expense	**100,053.08**	**115,045.98**	**14,992.90**	**348,500.17**	**345,198.94**	**(3,301.23)**	**1,382,117.00**
Operating Net Total	**20,222.43**	**(576.57)**	**20,799.00**	**5,241.68**	**(1,790.71)**	**7,032.39**	**(8,484.00)**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 3/1/2023 - 3/31/2023

	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	63,099.00	-	63,099.00	-
4590 - Replacement - Interest	111.06	-	111.06	312.33	-	312.33	-
4599 - Increase Contracted Liabilities	(21,033.00)	-	(21,033.00)	(63,099.00)	-	(63,099.00)	-
Total Revenue	**111.06**	**-**	**111.06**	**312.33**	**-**	**312.33**	**-**
Total Income	**111.06**	**-**	**111.06**	**312.33**	**-**	**312.33**	**-**
Reserve Net Total	**111.06**	**-**	**111.06**	**312.33**	**-**	**312.33**	**-**
Net Total	**20,333.49**	**(576.57)**	**20,910.06**	**5,554.01**	**(1,790.71)**	**7,344.72**	**(8,484.00)**