JGCC Property Owners Association, Inc

Balance Sheet as of 4/30/2023

Assets	Operating	Reserve	ARC	Total
Assets				
1110 - Cash - CIT Operating	$224,945.97			$224,945.97
1111 - Cash - CIT Premium Sweep	$175,686.11			$175,686.11
1112 - Cash - CIT ARC Deposits			$20,460.00	$20,460.00
1113 - CIT- ACB			$50,940.00	$50,940.00
1140 - Cash - CIT Reserve		$896,289.90		$896,289.90
1210 - Assessments Receivable	$274,868.04			$274,868.04
1225 - Allowance for Bad Debt	($164,394.45)			($164,394.45)
1610 - Prepaid Insurance	$28,968.72			$28,968.72
1810 - Prepaid Expense	$2,305.00			$2,305.00
1910 - Deposits	$422.19			$422.19
Total Assets	**$542,801.58**	**$896,289.90**	**$71,400.00**	**$1,510,491.48**
Total Assets	**$542,801.58**	**$896,289.90**	**$71,400.00**	**$1,510,491.48**

JGCC Property Owners Association, Inc

Balance Sheet as of 4/30/2023

Liabilities / Equity	Operating	Reserve	ARC	Total
Liability				
2210 - Accounts Payable	$48,887.50			$48,887.50
2211 - Accrued Accounts Payable	$7,893.62			$7,893.62
2220 - Unearned Revenue	$260,666.67			$260,666.67
2221 - Unearned Revenue - Beachway	$535.67			$535.67
2222 - Unearned Revenue - Club	$7,072.67			$7,072.67
2230 - Prepaid Assessments	$72,568.66			$72,568.66
2245 - ARC Deposits			$71,400.00	$71,400.00
2260 - Deferred Comcast Revenue	$22,660.00			$22,660.00
2265 - Deferred Hotwire Revenue	$157,952.50			$157,952.50
Total Liability	**$578,237.29**		**$71,400.00**	**$649,637.29**
Contract Liabilities				
3110 - Contracted Liabilities (Reserves)		$893,955.27		$893,955.27
3120 - Contracted Liablities - Interest		$1,912.75		$1,912.75
Total Contract Liabilities		**$895,868.02**		**$895,868.02**
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)	$19,211.21	$421.88		$19,633.09
Total Fund Balances	**($35,435.71)**	**$421.88**		**($35,013.83)**
Total Liabilities / Equity	**$542,801.58**	**$896,289.90**	**$71,400.00**	**$1,510,491.48**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Revenue							
4110 - Assessments	130,191.91	130,615.83	(423.92)	520,767.65	522,463.32	(1,695.67)	1,567,390.00
4111 - Assessments-Commercial	141.42	141.42	-	565.68	565.68	-	1,697.00
4112 - Assessments-Club	3,536.33	3,536.33	-	14,145.33	14,145.32	.01	42,436.00
4113 - Assessments - Beachway	267.83	267.83	-	1,071.33	1,071.32	.01	3,214.00
4114 - Late Fee Income	4,366.78	1,000.00	3,366.78	8,798.44	4,000.00	4,798.44	12,000.00
4115 - ARC Fees	1,460.00	833.00	627.00	3,935.00	3,332.00	603.00	10,000.00
4116 - Bar Code Income	-	475.00	(475.00)	2,530.00	1,900.00	630.00	5,700.00
4117 - Comcast Easement Revenue	1,133.00	1,133.00	-	4,532.00	4,532.00	-	13,596.00
4118 - Collection Fee	1,966.00	-	1,966.00	6,569.46	-	6,569.46	-
4119 - Hotwire Easement Revenue	1,436.00	-	1,436.00	5,744.00	-	5,744.00	-
4410 - Interest Income	22.67	-	22.67	73.90	-	73.90	-
4425 - Donations	3,000.00	-	3,000.00	3,000.00	-	3,000.00	-
4910 - Misc. Income	140.00	-	140.00	270.00	-	270.00	-
4990 - Bad Debt	(2,500.00)	(2,500.00)	-	(10,000.00)	(10,000.00)	-	(30,000.00)
8100 - Replacement Fund Transfer	(21,033.00)	(21,033.00)	-	(84,132.00)	(84,132.00)	-	(252,400.00)
Total Revenue	**124,128.94**	**114,469.41**	**9,659.53**	**477,870.79**	**457,877.64**	**19,993.15**	**1,373,633.00**
Total Income	**124,128.94**	**114,469.41**	**9,659.53**	**477,870.79**	**457,877.64**	**19,993.15**	**1,373,633.00**
Operating Expense							
Administrative							
5120 - Insurance	2,775.00	2,199.75	(575.25)	9,459.53	8,799.00	(660.53)	26,397.00
5130 - Legal Fees	8,991.00	3,064.58	(5,926.42)	(3,603.86)	12,258.32	15,862.18	36,775.00
5132 - Audit and Tax Prep	-	554.08	554.08	-	2,216.32	2,216.32	6,649.00
5135 - Licenses, Taxes & Fees	-	-	-	61.25	61.00	(.25)	61.00
5140 - Management Fees	14,333.00	14,333.00	-	50,332.00	57,332.00	7,000.00	172,000.00
5160 - Office Supply/Postage/Copies	6,392.72	1,295.75	(5,096.97)	11,613.35	5,183.00	(6,430.35)	15,549.00
5180 - ARC Expenses	-	421.17	421.17	-	1,684.68	1,684.68	5,054.00
5210 - Community Events	181.11	2,519.33	2,338.22	1,697.61	10,077.32	8,379.71	30,232.00
5220 - Community Ed/Web Site	125.00	-	(125.00)	500.00	-	(500.00)	1,500.00
Total Administrative	**32,797.83**	**24,387.66**	**(8,410.17)**	**70,059.88**	**97,611.64**	**27,551.76**	**294,217.00**
Controlled Access							
7110 - Access Control Contract	36,307.60	40,833.33	4,525.73	191,241.20	163,333.32	(27,907.88)	490,000.00
7120 - JSO Services	2,995.00	4,000.00	1,005.00	12,733.50	16,000.00	3,266.50	48,000.00
7130 - Gatehouse Elec/Water	229.05	358.50	129.45	1,098.78	1,434.00	335.22	4,302.00
7140 - Gatehouse Supplies/Misc	-	450.58	450.58	536.74	1,802.32	1,265.58	5,407.00
7150 - Barcode Supplies	-	310.75	310.75	-	1,243.00	1,243.00	3,729.00
Total Controlled Access	**39,531.65**	**45,953.16**	**6,421.51**	**205,610.22**	**183,812.64**	**(21,797.58)**	**551,438.00**
Landscaping							
6010 - Landscape Contract	17,968.66	17,583.33	(385.33)	71,874.64	70,333.32	(1,541.32)	211,000.00

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
6020 - Landscape Impr/Remediation	-	3,033.33	3,033.33	17,840.00	12,133.32	(5,706.68)	36,400.00
6025 - Landscape Consulting	1,800.00	1,872.00	72.00	7,200.00	7,488.00	288.00	22,464.00
6030 - Park Lawn Maintenance	1,475.00	1,534.00	59.00	6,748.23	6,136.00	(612.23)	18,408.00
6050 - Irrigation Repairs	1,755.36	728.00	(1,027.36)	4,095.63	2,912.00	(1,183.63)	8,736.00
Total Landscaping	**22,999.02**	**24,750.66**	**1,751.64**	**107,758.50**	**99,002.64**	**(8,755.86)**	**297,008.00**
Repair & Maintenance							
6060 - Irrigation Water	709.72	1,300.00	590.28	4,641.86	5,200.00	558.14	15,600.00
6070 - Irrigation Electric	-	780.00	780.00	-	3,120.00	3,120.00	9,360.00
6510 - General Repair & Maintenance	1,353.09	1,100.67	(252.42)	7,175.49	4,402.68	(2,772.81)	13,208.00
6515 - Maintenance Labor	2,779.69	3,154.67	374.98	14,023.66	12,618.68	(1,404.98)	37,856.00
6520 - General Repair & Maintenance Park	182.74	1,300.00	1,117.26	2,153.39	5,200.00	3,046.61	15,600.00
6530 - Signage	-	433.33	433.33	-	1,733.32	1,733.32	5,200.00
6540 - Custodial Service/Supplies	825.00	962.00	137.00	4,439.76	3,848.00	(591.76)	11,544.00
6550 - Maint Gatehouse/Arms/Equip	636.65	520.00	(116.65)	5,609.00	2,080.00	(3,529.00)	6,240.00
6560 - Gate Software Maintenance	-	1,100.67	1,100.67	-	4,402.68	4,402.68	13,208.00
6620 - Janitorial Supplies	-	390.00	390.00	89.26	1,560.00	1,470.74	4,680.00
Total Repair & Maintenance	**6,486.89**	**11,041.34**	**4,554.45**	**38,132.42**	**44,165.36**	**6,032.94**	**132,496.00**
Utilities							
7040 - Electric - Accent & Other	2,400.37	2,513.33	112.96	10,632.24	10,053.32	(578.92)	30,160.00
7050 - Electric - Street Lights	1,998.12	2,045.33	47.21	8,315.61	8,181.32	(134.29)	24,544.00
7060 - Electric - Rec Center	640.73	436.83	(203.90)	2,113.40	1,747.32	(366.08)	5,242.00
7070 - Telephone/Internet	149.80	762.67	612.87	2,157.70	3,050.68	892.98	9,152.00
Total Utilities	**5,189.02**	**5,758.16**	**569.14**	**23,218.95**	**23,032.64**	**(186.31)**	**69,098.00**
Waterways							
7220 - Aquatic Treatment	3,155.00	3,155.00	-	13,879.61	12,620.00	(1,259.61)	37,860.00
Total Waterways	**3,155.00**	**3,155.00**	**-**	**13,879.61**	**12,620.00**	**(1,259.61)**	**37,860.00**
Total Expense	**110,159.41**	**115,045.98**	**4,886.57**	**458,659.58**	**460,244.92**	**1,585.34**	**1,382,117.00**
Operating Net Total	**13,969.53**	**(576.57)**	**14,546.10**	**19,211.21**	**(2,367.28)**	**21,578.49**	**(8,484.00)**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	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	84,132.00	-	84,132.00	-
4590 - Replacement - Interest	109.55	-	109.55	421.88	-	421.88	-
4599 - Increase Contracted Liabilities	(21,033.00)	-	(21,033.00)	(84,132.00)	-	(84,132.00)	-
Total Revenue	**109.55**	**-**	**109.55**	**421.88**	**-**	**421.88**	**-**
Total Income	**109.55**	**-**	**109.55**	**421.88**	**-**	**421.88**	**-**
Reserve Net Total	**109.55**	**-**	**109.55**	**421.88**	**-**	**421.88**	**-**
Net Total	**14,079.08**	**(576.57)**	**14,655.65**	**19,633.09**	**(2,367.28)**	**22,000.37**	**(8,484.00)**