JGCC Property Owners Association, Inc.

UNAUDITED FINANCIAL STATEMENT

May 2024

Reviewed by: _____

JGCC Property Owners Association, Inc.
Balance Sheet
Period 05/31/2024

	May 2024	Operating	Reserve	Total
	Assets			
	Current Assets			
1010	AAB OPERATING ACCOUNT	109,148.25		109,148.25
1015	AAB - ICS SWEEP - OPR	81,667.23		81,667.23
1020	AAB ARC DEPOSIT ACCOUNT	47,690.00		47,690.00
1100	PREVIOUS MGMT FIRST CITIZENS	(325.03)		(325.03)
1040	AAB RESERVE ACCOUNT		25,471.18	25,471.18
1041	AAB - ICS SWEEP - RES		502,467.83	502,467.83
1101	PREVIOUS MGMT FIRST CITIZENS		(25.79)	(25.79)
1110	AMERIS - RESERVE - MM		243,817.20	243,817.20
1115	BANK OZK - RESERVE CD		243,105.10	243,105.10
1210	UTILITY DEPOSITS	422.19		422.19
1215	PREPAID INSURANCE	18,137.73		18,137.73
1220	PREPAID EXPENSES	542.50		542.50
1225	PREPAID LEGAL - HOTWIRE	24,959.00		24,959.00
1300	ASSESSMENTS RECEIVABLE	367,389.83		367,389.83
1303	ASSESSMENTS-BEACHWAY RECEIVABLE	835.74		835.74
1315	RESERVE FOR BAD DEBT	(251,246.60)		(251,246.60)
	Total Current Assets	399,220.84	1,014,835.52	1,414,056.36
	TOTAL ASSETS	**399,220.84**	**1,014,835.52**	**1,414,056.36**
	Liabilities & Equity			
	Current Liabilities			
2010	ACCOUNTS PAYABLE	149,962.45		149,962.45
2015	ACCRUED PAYABLES	26,562.38		26,562.38
2020	DEFERRED ASSESSMENTS	148,000.00		148,000.00
2022	DEFERRED ASSESSMENTS - CLUB	3,677.75		3,677.75
2023	DEFERRED ASSESSMENTS - BEACHWAY	284.58		284.58
2025	DEFERRED COMCAST REVENUE	10,763.49		10,763.49
2026	DEFERRED HOTWIRE REVENUE	144,964.50		144,964.50
2030	ARC REFUNDABLE DEPOSITS	47,200.00		47,200.00
2040	PREPAID ASSESSMENTS	47,858.65		47,858.65
	Total Current Liabilities	579,273.80		579,273.80
	Long Term Liabilities			
3005	CONTRACT LIABILITIES - RESERVES		1,134,269.92	1,134,269.92
3010	CONTRACT LIABILITIES - INTEREST		12,910.94	12,910.94
	Total Long Term Liabilities		1,147,180.86	1,147,180.86
	Equity			
3900	FUND BALANCE	(6,583.83)		(6,583.83)
	Current Year Net Income/(Loss)	(173,469.13)	(132,345.34)	(305,814.47)
	Total Equity	(180,052.96)	(132,345.34)	(312,398.30)
	TOTAL LIABILITIES & EQUITY	**399,220.84**	**1,014,835.52**	**1,414,056.36**

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 5/1/2024 To 5/31/2024 11:59:00 PM

	This Month: Consolidated			YTD: Consolidated			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Income							
4000 ASSESSMENTS	138,337.00	147,040.00	(8,703.00)	735,188.76	735,200.00	(11.24)	1,764,480.00
4001 ASSESSMENTS - COMMERCIAL	0.00	147.08	(147.08)	441.24	735.40	(294.16)	1,765.00
4002 ASSESSMENTS - CLUB	3,677.75	3,677.75	0.00	18,388.75	18,388.75	0.00	44,133.00
4003 ASSESSMENTS - BEACHWAY	275.58	278.58	(3.00)	1,386.91	1,392.90	(5.99)	3,343.00
4025 ADMIN FEE INCOME	(527.50)	0.00	(527.50)	0.00	0.00	0.00	0.00
4030 LATE FEE INCOME	(475.00)	1,250.00	(1,725.00)	4,891.33	6,250.00	(1,358.67)	15,000.00
4035 INTEREST ON DELINQUENT ACC	(7,260.42)	0.00	(7,260.42)	2,129.92	0.00	2,129.92	0.00
4040 COLLECTION FEES	(7,617.92)	0.00	(7,617.92)	9,590.50	0.00	9,590.50	0.00
4045 NSF / RETURNED PMT FEE INCC	180.00	0.00	180.00	360.00	0.00	360.00	0.00
4050 HOTWIRE REVENUE	0.00	500.00	(500.00)	1,500.00	2,500.00	(1,000.00)	6,000.00
4070 ARC FEES INCOME	1,675.00	1,156.08	518.92	6,470.00	5,780.40	689.60	13,873.00
4080 WOODLAND PARKE RENTAL FEE	204.00	0.00	204.00	4,739.00	0.00	4,739.00	0.00
4095 INTEREST ON OPERATING ACC	3.14	2,333.33	(2,330.19)	94.89	11,666.65	(11,571.76)	28,000.00
4100 INTEREST ON RESERVE ACCOU	282.03	0.00	282.03	2,889.91	0.00	2,889.91	0.00
4105 INTEREST ON RESERVE CD	0.00	0.00	0.00	445.50	0.00	445.50	0.00
4110 GATE REMOTE / BARCODE / PO	765.00	732.75	32.25	3,615.00	3,663.75	(48.75)	8,793.00
4120 MISC INCOME	0.00	0.00	0.00	90.00	0.00	90.00	0.00
4135 COMCAST EASEMENT REVENUE	0.00	944.17	(944.17)	2,832.51	4,720.85	(1,888.34)	11,330.00
4990 BAD DEBT	(2,666.67)	(2,666.67)	0.00	(13,333.35)	(13,333.35)	0.00	(32,000.00)
4999 RESERVE TRANSFER	(21,033.00)	(21,033.00)	0.00	(105,165.00)	(105,165.00)	0.00	(252,400.00)
TOTAL Income	105,818.99	134,360.07	(28,541.08)	676,555.87	671,800.35	4,755.52	1,612,317.00
TOTAL Income	105,818.99	134,360.07	(28,541.08)	676,555.87	671,800.35	4,755.52	1,612,317.00
Expense							
Administrative							
5100 AUDIT / TAX PREPARATION	0.00	10,693.00	10,693.00	0.00	10,693.00	10,693.00	10,693.00
5110 MANAGEMENT FEES	20,433.00	16,666.67	(3,766.33)	93,499.00	83,333.35	(10,165.65)	200,000.00
5115 LICENSES, TAXES & FEES	2,362.00	8.08	(2,353.92)	4,012.00	40.40	(3,971.60)	97.00
5120 OFFICE EXPENSE / POSTAGE / C	3,265.07	2,478.08	(786.99)	18,414.83	12,390.40	(6,024.43)	29,737.00
5125 BANK FEES	20.00	0.00	(20.00)	130.00	0.00	(130.00)	0.00
5130 LEGAL & PROFESSIONAL FEES	4,326.61	3,091.67	(1,234.94)	34,047.28	15,458.35	(18,588.93)	37,100.00
5145 WEBSITE MANAGEMENT	200.00	0.00	(200.00)	600.00	0.00	(600.00)	0.00
5155 SOCIAL PROGRAMS	0.00	0.00	0.00	507.13	0.00	(507.13)	0.00
5160 ARC EXPENSE	0.00	0.00	0.00	450.00	0.00	(450.00)	0.00
5165 COMMUNITY ED / WEBSITE	125.00	238.50	113.50	1,025.00	1,192.50	167.50	2,862.00
5180 COMMUNITY EVENTS	0.00	2,670.50	2,670.50	1,035.98	13,352.50	12,316.52	32,046.00
TOTAL Administrative	30,731.68	35,846.50	5,114.82	153,721.22	136,460.50	(17,260.72)	312,535.00
Insurance							
5135 INSURANCE	1,849.58	2,724.17	874.59	10,348.54	13,620.85	3,272.31	32,690.00
TOTAL Insurance	1,849.58	2,724.17	874.59	10,348.54	13,620.85	3,272.31	32,690.00
Lake & Preserves							

JGCC Property Owners Association, Inc.
Income & Expense Statement
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	This Month: Consolidated			YTD: Consolidated			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
5405 AQUATIC TREATMENT	6,310.00	3,026.92	(3,283.08)	18,930.00	15,134.60	(3,795.40)	36,323.00
TOTAL Lake & Preserves	6,310.00	3,026.92	(3,283.08)	18,930.00	15,134.60	(3,795.40)	36,323.00
Landscaping							
5500 LANDSCAPING CONTRACT	19,000.00	19,000.00	0.00	95,000.00	95,000.00	0.00	228,000.00
5505 LANDSCAPE IMPROVEMENT / RE	345.00	2,642.08	2,297.08	10,005.00	13,210.40	3,205.40	31,705.00
5510 LANDSCAPE CONSULTING	0.00	1,800.00	1,800.00	7,200.00	9,000.00	1,800.00	21,600.00
5515 PARK LAWN MAINTENANCE	0.00	2,162.92	2,162.92	7,144.10	10,814.60	3,670.50	25,955.00
5520 IRRIGATION REPAIRS	1,915.00	1,886.08	(28.92)	4,460.00	9,430.40	4,970.40	22,633.00
TOTAL Landscaping	21,260.00	27,491.08	6,231.08	123,809.10	137,455.40	13,646.30	329,893.00
Repairs and Maintenance							
5600 IRRIGATION WATER	3,184.75	1,162.00	(2,022.75)	70,572.62	5,810.00	(64,762.62)	13,944.00
5605 IRRIGATION ELECTRIC	0.00	441.67	441.67	0.00	2,208.35	2,208.35	5,300.00
5606 GENERAL REPAIRS & MAINTENA	1,539.90	1,182.17	(357.73)	64,210.55	5,910.85	(58,299.70)	14,186.00
5615 MAINTENANCE LABOR	85,945.32	3,380.17	(82,565.15)	157,902.13	16,900.85	(141,001.28)	40,562.00
5620 GENERAL REPAIRS & MAINTENA	0.00	706.67	706.67	0.00	3,533.35	3,533.35	8,480.00
5625 SIGNAGE	0.00	265.00	265.00	4,788.94	1,325.00	(3,463.94)	3,180.00
5630 CUSTODIAL SERVICE / SUPPLIES	317.41	1,423.67	1,106.26	6,675.50	7,118.35	442.85	17,084.00
5635 MAINT GATEHOUSE / ARMS / EQ	312.44	876.92	564.48	511.83	4,384.60	3,872.77	10,523.00
5640 GATE SOFTWARE MAINTENANC	0.00	353.33	353.33	2,366.35	1,766.65	(599.70)	4,240.00
5645 JANITORIAL SUPPLIES	50.23	265.00	214.77	982.79	1,325.00	342.21	3,180.00
TOTAL Repairs and Mainter	91,350.05	10,056.60	(81,293.45)	308,010.71	50,283.00	(257,727.71)	120,679.00
Security							
5200 ACCESS CONTROL CONTRACT	37,381.70	41,584.33	4,202.63	310,034.27	207,921.65	(102,112.62)	499,012.00
5210 JSO SERVICES	0.00	2,730.00	2,730.00	23,100.47	13,650.00	(9,450.47)	32,760.00
5215 GATEHOUSE ELECTRIC / WATEF	979.84	373.25	(606.59)	3,117.45	1,866.25	(1,251.20)	4,479.00
5220 GATEHOUSE SUPPLIES / MISC.	312.44	775.08	462.64	1,159.52	3,875.40	2,715.88	9,301.00
TOTAL Security	38,673.98	45,462.66	6,788.68	337,411.71	227,313.30	(110,098.41)	545,552.00
Utilities							
5670 ELECTRIC - ACCENT & OTHER	2,748.00	2,748.00	0.00	8,002.14	13,740.00	5,737.86	32,976.00
5675 ELECTRIC - STREET LIGHTS	2,165.00	2,165.92	0.92	17,914.20	10,829.60	(7,084.60)	25,991.00
5680 ELECTRIC - REC CENTER	648.00	648.83	0.83	2,060.34	3,244.15	1,183.81	7,786.00
5685 TELEPHONE / INTERNET	327.79	737.75	409.96	2,162.38	3,688.75	1,526.37	8,853.00
5690 HOTWIRE	0.00	13,172.33	13,172.33	0.00	65,861.65	65,861.65	158,068.00
TOTAL Utilities	5,888.79	19,472.83	13,584.04	30,139.06	97,364.15	67,225.09	233,674.00
TOTAL Expense	196,064.08	144,080.76	(51,983.32)	982,370.34	677,631.80	(304,738.54)	1,611,346.00
Excess Revenue / Expense	(90,245.09)	(9,720.69)	(80,524.40)	(305,814.47)	(5,831.45)	(299,983.02)	971.00

JGCC Property Owners Association, Inc.
Income & Expense Statement
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		This Month: Operating			YTD: Operating			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income								
Income								
4000	ASSESSMENTS	138,337.00	147,040.00	(8,703.00)	735,188.76	735,200.00	(11.24)	1,764,480.00
4001	ASSESSMENTS - COMMERCIAL	0.00	147.08	(147.08)	441.24	735.40	(294.16)	1,765.00
4002	ASSESSMENTS - CLUB	3,677.75	3,677.75	0.00	18,388.75	18,388.75	0.00	44,133.00
4003	ASSESSMENTS - BEACHWAY	275.58	278.58	(3.00)	1,386.91	1,392.90	(5.99)	3,343.00
4025	ADMIN FEE INCOME	(527.50)	0.00	(527.50)	0.00	0.00	0.00	0.00
4030	LATE FEE INCOME	(475.00)	1,250.00	(1,725.00)	4,891.33	6,250.00	(1,358.67)	15,000.00
4035	INTEREST ON DELINQUENT ACC	(7,260.42)	0.00	(7,260.42)	2,129.92	0.00	2,129.92	0.00
4040	COLLECTION FEES	(7,617.92)	0.00	(7,617.92)	9,590.50	0.00	9,590.50	0.00
4045	NSF / RETURNED PMT FEE INCC	180.00	0.00	180.00	360.00	0.00	360.00	0.00
4050	HOTWIRE REVENUE	0.00	500.00	(500.00)	1,500.00	2,500.00	(1,000.00)	6,000.00
4070	ARC FEES INCOME	1,675.00	1,156.08	518.92	6,470.00	5,780.40	689.60	13,873.00
4080	WOODLAND PARKE RENTAL FEE	204.00	0.00	204.00	4,739.00	0.00	4,739.00	0.00
4095	INTEREST ON OPERATING ACC	3.14	2,333.33	(2,330.19)	94.89	11,666.65	(11,571.76)	28,000.00
4100	INTEREST ON RESERVE ACCOU	20.00	0.00	20.00	20.00	0.00	20.00	0.00
4110	GATE REMOTE / BARCODE / PO	765.00	732.75	32.25	3,615.00	3,663.75	(48.75)	8,793.00
4120	MISC INCOME	0.00	0.00	0.00	90.00	0.00	90.00	0.00
4135	COMCAST EASEMENT REVENUE	0.00	944.17	(944.17)	2,832.51	4,720.85	(1,888.34)	11,330.00
4990	BAD DEBT	(2,666.67)	(2,666.67)	0.00	(13,333.35)	(13,333.35)	0.00	(32,000.00)
4999	RESERVE TRANSFER	(21,033.00)	(21,033.00)	0.00	(105,165.00)	(105,165.00)	0.00	(252,400.00)
TOTAL Income		105,556.96	134,360.07	(28,803.11)	673,240.46	671,800.35	1,440.11	1,612,317.00
TOTAL Income		105,556.96	134,360.07	(28,803.11)	673,240.46	671,800.35	1,440.11	1,612,317.00
Expense								
Administrative								
5100	AUDIT / TAX PREPARATION	0.00	10,693.00	10,693.00	0.00	10,693.00	10,693.00	10,693.00
5110	MANAGEMENT FEES	20,433.00	16,666.67	(3,766.33)	93,499.00	83,333.35	(10,165.65)	200,000.00
5115	LICENSES, TAXES & FEES	2,362.00	8.08	(2,353.92)	4,012.00	40.40	(3,971.60)	97.00
5120	OFFICE EXPENSE / POSTAGE / C	3,265.07	2,478.08	(786.99)	18,414.83	12,390.40	(6,024.43)	29,737.00
5125	BANK FEES	20.00	0.00	(20.00)	130.00	0.00	(130.00)	0.00
5130	LEGAL & PROFESSIONAL FEES	4,326.61	3,091.67	(1,234.94)	34,047.28	15,458.35	(18,588.93)	37,100.00
5145	WEBSITE MANAGEMENT	200.00	0.00	(200.00)	600.00	0.00	(600.00)	0.00
5155	SOCIAL PROGRAMS	0.00	0.00	0.00	507.13	0.00	(507.13)	0.00
5160	ARC EXPENSE	0.00	0.00	0.00	450.00	0.00	(450.00)	0.00
5165	COMMUNITY ED / WEBSITE	125.00	238.50	113.50	1,025.00	1,192.50	167.50	2,862.00
5180	COMMUNITY EVENTS	0.00	2,670.50	2,670.50	1,035.98	13,352.50	12,316.52	32,046.00
TOTAL Administrative		30,731.68	35,846.50	5,114.82	153,721.22	136,460.50	(17,260.72)	312,535.00
Insurance								
5135	INSURANCE	1,849.58	2,724.17	874.59	10,348.54	13,620.85	3,272.31	32,690.00
TOTAL Insurance		1,849.58	2,724.17	874.59	10,348.54	13,620.85	3,272.31	32,690.00
Lake & Preserves								
5405	AQUATIC TREATMENT	6,310.00	3,026.92	(3,283.08)	18,930.00	15,134.60	(3,795.40)	36,323.00

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Income & Expense Statement
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	This Month: Operating			YTD: Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
TOTAL Lake & Preserves	6,310.00	3,026.92	(3,283.08)	18,930.00	15,134.60	(3,795.40)	36,323.00
Landscaping							
5500 LANDSCAPING CONTRACT	19,000.00	19,000.00	0.00	95,000.00	95,000.00	0.00	228,000.00
5505 LANDSCAPE IMPROVEMENT / RE	345.00	2,642.08	2,297.08	10,005.00	13,210.40	3,205.40	31,705.00
5510 LANDSCAPE CONSULTING	0.00	1,800.00	1,800.00	7,200.00	9,000.00	1,800.00	21,600.00
5515 PARK LAWN MAINTENANCE	0.00	2,162.92	2,162.92	7,144.10	10,814.60	3,670.50	25,955.00
5520 IRRIGATION REPAIRS	1,915.00	1,886.08	(28.92)	4,460.00	9,430.40	4,970.40	22,633.00
TOTAL Landscaping	21,260.00	27,491.08	6,231.08	123,809.10	137,455.40	13,646.30	329,893.00
Repairs and Maintenance							
5600 IRRIGATION WATER	3,184.75	1,162.00	(2,022.75)	70,572.62	5,810.00	(64,762.62)	13,944.00
5605 IRRIGATION ELECTRIC	0.00	441.67	441.67	0.00	2,208.35	2,208.35	5,300.00
5606 GENERAL REPAIRS & MAINTENA	1,539.90	1,182.17	(357.73)	3,099.80	5,910.85	2,811.05	14,186.00
5615 MAINTENANCE LABOR	11,395.32	3,380.17	(8,015.15)	83,352.13	16,900.85	(66,451.28)	40,562.00
5620 GENERAL REPAIRS & MAINTENA	0.00	706.67	706.67	0.00	3,533.35	3,533.35	8,480.00
5625 SIGNAGE	0.00	265.00	265.00	4,788.94	1,325.00	(3,463.94)	3,180.00
5630 CUSTODIAL SERVICE / SUPPLIES	317.41	1,423.67	1,106.26	6,675.50	7,118.35	442.85	17,084.00
5635 MAINT GATEHOUSE / ARMS / EQ	312.44	876.92	564.48	511.83	4,384.60	3,872.77	10,523.00
5640 GATE SOFTWARE MAINTENANC	0.00	353.33	353.33	2,366.35	1,766.65	(599.70)	4,240.00
5645 JANITORIAL SUPPLIES	50.23	265.00	214.77	982.79	1,325.00	342.21	3,180.00
TOTAL Repairs and Mainter	16,800.05	10,056.60	(6,743.45)	172,349.96	50,283.00	(122,066.96)	120,679.00
Security							
5200 ACCESS CONTROL CONTRACT	37,381.70	41,584.33	4,202.63	310,034.27	207,921.65	(102,112.62)	499,012.00
5210 JSO SERVICES	0.00	2,730.00	2,730.00	23,100.47	13,650.00	(9,450.47)	32,760.00
5215 GATEHOUSE ELECTRIC / WATEF	979.84	373.25	(606.59)	3,117.45	1,866.25	(1,251.20)	4,479.00
5220 GATEHOUSE SUPPLIES / MISC.	312.44	775.08	462.64	1,159.52	3,875.40	2,715.88	9,301.00
TOTAL Security	38,673.98	45,462.66	6,788.68	337,411.71	227,313.30	(110,098.41)	545,552.00
Utilities							
5670 ELECTRIC - ACCENT & OTHER	2,748.00	2,748.00	0.00	8,002.14	13,740.00	5,737.86	32,976.00
5675 ELECTRIC - STREET LIGHTS	2,165.00	2,165.92	0.92	17,914.20	10,829.60	(7,084.60)	25,991.00
5680 ELECTRIC - REC CENTER	648.00	648.83	0.83	2,060.34	3,244.15	1,183.81	7,786.00
5685 TELEPHONE / INTERNET	327.79	737.75	409.96	2,162.38	3,688.75	1,526.37	8,853.00
5690 HOTWIRE	0.00	13,172.33	13,172.33	0.00	65,861.65	65,861.65	158,068.00
TOTAL Utilities	5,888.79	19,472.83	13,584.04	30,139.06	97,364.15	67,225.09	233,674.00
TOTAL Expense	121,514.08	144,080.76	22,566.68	846,709.59	677,631.80	(169,077.79)	1,611,346.00
Excess Revenue / Expense	(15,957.12)	(9,720.69)	(6,236.43)	(173,469.13)	(5,831.45)	(167,637.68)	971.00

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 5/1/2024 To 5/31/2024 11:59:00 PM

	This Month: Reserve			YTD: Reserve			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Income							
4100 INTEREST ON RESERVE ACCOU	262.03	0.00	262.03	2,869.91	0.00	2,869.91	0.00
4105 INTEREST ON RESERVE CD	0.00	0.00	0.00	445.50	0.00	445.50	0.00
TOTAL Income	262.03	0.00	262.03	3,315.41	0.00	3,315.41	0.00
TOTAL Income	262.03	0.00	262.03	3,315.41	0.00	3,315.41	0.00
Expense							
Repairs and Maintenance							
5606 GENERAL REPAIRS & MAINTENA	0.00	0.00	0.00	61,110.75	0.00	(61,110.75)	0.00
5615 MAINTENANCE LABOR	74,550.00	0.00	(74,550.00)	74,550.00	0.00	(74,550.00)	0.00
TOTAL Repairs and Mainter	74,550.00	0.00	(74,550.00)	135,660.75	0.00	(135,660.75)	0.00
TOTAL Expense	74,550.00	0.00	(74,550.00)	135,660.75	0.00	(135,660.75)	0.00
Excess Revenue / Expense	(74,287.97)	0.00	(74,287.97)	(132,345.34)	0.00	(132,345.34)	0.00

JGCC Property Owners Association, Inc.

Operating

	January	February	March	April	May	June	July	August	September	October	November	December	Total
INCOME													
Income													
4000 ASSESSMENTS	155,693	147,040	147,079	147,040	138,337	0	0	0	0	0	0	0	735,189
4001 ASSESSMENTS - COMME	147	147	147	0	0	0	0	0	0	0	0	0	441
4002 ASSESSMENTS - CLUB	3,678	3,678	3,678	3,678	3,678	0	0	0	0	0	0	0	18,389
4003 ASSESSMENTS - BEACH\	276	276	285	276	276	0	0	0	0	0	0	0	1,387
4025 ADMIN FEE INCOME	0	0	0	528	(528)	0	0	0	0	0	0	0	0
4030 LATE FEE INCOME	5,391	0	0	(25)	(475)	0	0	0	0	0	0	0	4,891
4035 INTEREST ON DELINQUE	2,984	0	0	6,406	(7,260)	0	0	0	0	0	0	0	2,130
4040 COLLECTION FEES	10,515	0	0	6,694	(7,618)	0	0	0	0	0	0	0	9,591
4045 NSF / RETURNED PMT FE	0	45	90	45	180	0	0	0	0	0	0	0	360
4050 HOTWIRE REVENUE	500	500	500	0	0	0	0	0	0	0	0	0	1,500
4070 ARC FEES INCOME	0	1,010	2,445	1,340	1,675	0	0	0	0	0	0	0	6,470
4080 WOODLAND PARKE REN	0	4,330	80	125	204	0	0	0	0	0	0	0	4,739
4095 INTEREST ON OPERATIN	82	3	3	3	3	0	0	0	0	0	0	0	95
4100 INTEREST ON RESERVE	0	0	0	0	20	0	0	0	0	0	0	0	20
4110 GATE REMOTE / BARCOI	550	1,250	290	760	765	0	0	0	0	0	0	0	3,615
4120 MISC INCOME	40	0	0	50	0	0	0	0	0	0	0	0	90
4135 COMCAST EASEMENT RE	944	944	944	0	0	0	0	0	0	0	0	0	2,833
4990 BAD DEBT	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	0	0	0	0	0	0	0	(13,333)
4999 RESERVE TRANSFER	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	0	0	0	0	0	0	0	(105,165)
TOTAL Income	157,100	135,523	131,841	143,219	105,557	0	0	0	0	0	0	0	673,240
TOTAL INCOME	157,100	135,523	131,841	143,219	105,557	0	0	0	0	0	0	0	673,240
EXPENSES													
Administrative													
5100 AUDIT / TAX PREPARATIC	0	0	0	0	0	0	0	0	0	0	0	0	0
5110 MANAGEMENT FEES	16,667	19,933	18,233	18,233	20,433	0	0	0	0	0	0	0	93,499
5115 LICENSES, TAXES & FEE\	0	0	0	1,650	2,362	0	0	0	0	0	0	0	4,012
5120 OFFICE EXPENSE / POST	2,637	4,367	0	8,146	3,265	0	0	0	0	0	0	0	18,415

JGCC Property Owners Association, Inc.

Operating

	January	February	March	April	May	June	July	August	September	October	November	December	Total
5125 BANK FEES	0	10	30	70	20	0	0	0	0	0	0	0	130
5130 LEGAL & PROFESSIONAL	5,461	11,243	7,572	5,445	4,327	0	0	0	0	0	0	0	34,047
5145 WEBSITE MANAGEMENT	0	0	200	200	200	0	0	0	0	0	0	0	600
5155 SOCIAL PROGRAMS	0	200	0	307	0	0	0	0	0	0	0	0	507
5160 ARC EXPENSE	0	450	0	0	0	0	0	0	0	0	0	0	450
5165 COMMUNITY ED / WEBSI	525	125	125	125	125	0	0	0	0	0	0	0	1,025
5180 COMMUNITY EVENTS	0	1,036	0	0	0	0	0	0	0	0	0	0	1,036
TOTAL Administrative	25,290	37,364	26,160	34,176	30,732	0	0	0	0	0	0	0	153,721
Insurance													
5135 INSURANCE	2,775	2,775	1,219	1,730	1,850	0	0	0	0	0	0	0	10,349
TOTAL Insurance	2,775	2,775	1,219	1,730	1,850	0	0	0	0	0	0	0	10,349
Lake & Preserves													
5405 AQUATIC TREATMENT	3,155	3,155	3,155	3,155	6,310	0	0	0	0	0	0	0	18,930
TOTAL Lake & Preserves	3,155	3,155	3,155	3,155	6,310	0	0	0	0	0	0	0	18,930
Landscaping													
5500 LANDSCAPING CONTRAC	17,969	19,000	20,031	19,000	19,000	0	0	0	0	0	0	0	95,000
5505 LANDSCAPE IMPROVEME	0	0	6,650	3,010	345	0	0	0	0	0	0	0	10,005
5510 LANDSCAPE CONSULTIN	0	1,800	3,600	1,800	0	0	0	0	0	0	0	0	7,200
5515 PARK LAWN MAINTENAN	5,300	1,844	0	0	0	0	0	0	0	0	0	0	7,144
5520 IRRIGATION REPAIRS	734	0	1,811	0	1,915	0	0	0	0	0	0	0	4,460
TOTAL Landscaping	24,003	22,644	32,092	23,810	21,260	0	0	0	0	0	0	0	123,809
Repairs and Maintenance													
5600 IRRIGATION WATER	561	561	565	65,701	3,185	0	0	0	0	0	0	0	70,573
5605 IRRIGATION ELECTRIC	0	0	0	0	0	0	0	0	0	0	0	0	0
5606 GENERAL REPAIRS & MA	0	125	1,545	(110)	1,540	0	0	0	0	0	0	0	3,100
5615 MAINTENANCE LABOR	3,196	63,573	3,643	1,544	11,395	0	0	0	0	0	0	0	83,352
5620 GENERAL REPAIRS & MA	0	0	0	0	0	0	0	0	0	0	0	0	0
5625 SIGNAGE	0	0	4,789	0	0	0	0	0	0	0	0	0	4,789
5630 CUSTODIAL SERVICE / SI	825	850	1,099	3,584	317	0	0	0	0	0	0	0	6,676

JGCC Property Owners Association, Inc.

Operating

	January	February	March	April	May	June	July	August	September	October	November	December	Total
5635 MAINT GATEHOUSE / ARI	120	312	0	(233)	312	0	0	0	0	0	0	0	512
5640 GATE SOFTWARE MAINT	2,366	0	0	0	0	0	0	0	0	0	0	0	2,366
5645 JANITORIAL SUPPLIES	446	42	417	28	50	0	0	0	0	0	0	0	983
TOTAL Repairs and Mainter	7,514	65,463	12,058	70,514	16,800	0	0	0	0	0	0	0	172,350
Security													
5200 ACCESS CONTROL CONT	37,175	133,111	54,093	48,273	37,382	0	0	0	0	0	0	0	310,034
5210 JSO SERVICES	0	2,186	20,915	0	0	0	0	0	0	0	0	0	23,100
5215 GATEHOUSE ELECTRIC /	433	0	1,256	449	980	0	0	0	0	0	0	0	3,117
5220 GATEHOUSE SUPPLIES /	579	43	(43)	268	312	0	0	0	0	0	0	0	1,160
TOTAL Security	38,188	135,340	76,221	48,989	38,674	0	0	0	0	0	0	0	337,412
Utilities													
5670 ELECTRIC - ACCENT & O	2,627	2,627	0	0	2,748	0	0	0	0	0	0	0	8,002
5675 ELECTRIC - STREET LIGH	2,040	2,040	6,991	4,677	2,165	0	0	0	0	0	0	0	17,914
5680 ELECTRIC - REC CENTER	706	706	0	0	648	0	0	0	0	0	0	0	2,060
5685 TELEPHONE / INTERNET	603	990	242	0	328	0	0	0	0	0	0	0	2,162
5690 HOTWIRE	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL Utilities	5,977	6,363	7,233	4,677	5,889	0	0	0	0	0	0	0	30,139
TOTAL EXPENSES	106,902	273,104	158,138	187,052	121,514	0	0	0	0	0	0	0	846,710
Excess Revenue / Expense	50,199	(137,580)	(26,297)	(43,833)	(15,957)	0	0	0	0	0	0	0	(173,469)

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JGCC Property Owners Association, Inc.

Reserve

	January	February	March	April	May	June	July	August	September	October	November	December	Total
INCOME													
Income													
4100 INTEREST ON RESERVE	2,037	21	249	302	262	0	0	0	0	0	0	0	2,870
4105 INTEREST ON RESERVE	446	0	0	0	0	0	0	0	0	0	0	0	446
TOTAL Income	2,482	21	249	302	262	0	0	0	0	0	0	0	3,315
TOTAL INCOME	2,482	21	249	302	262	0	0	0	0	0	0	0	3,315
EXPENSES													
Repairs and Maintenance													
5606 GENERAL REPAIRS & MA	0	0	0	61,111	0	0	0	0	0	0	0	0	61,111
5615 MAINTENANCE LABOR	0	0	0	0	74,550	0	0	0	0	0	0	0	74,550
TOTAL Repairs and Mainter	0	0	0	61,111	74,550	0	0	0	0	0	0	0	135,661
TOTAL EXPENSES	0	0	0	61,111	74,550	0	0	0	0	0	0	0	135,661
Excess Revenue / Expense	2,482	21	249	(60,809)	(74,288)	0	0	0	0	0	0	0	(132,345)