JGCC Property Owners Association, Inc

Balance Sheet as of 6/30/2023

Assets	Operating	Reserve	ARC	Total
Assets				
1110 - Cash - CIT Operating	$113,065.63			$113,065.63
1112 - Cash - CIT ARC Deposits			$20,460.00	$20,460.00
1113 - CIT- ACB			$51,240.00	$51,240.00
1130 - CIT - Operating ICS Sweep	$215,041.73			$215,041.73
1140 - Cash - CIT Reserve		$21,867.37		$21,867.37
1141 - Cash - CIT Reserve ICS Sweep		$908,865.81		$908,865.81
1210 - Assessments Receivable	$259,365.07			$259,365.07
1225 - Allowance for Bad Debt	($169,394.45)			($169,394.45)
1610 - Prepaid Insurance	$23,418.72			$23,418.72
1810 - Prepaid Expense	$3,555.00			$3,555.00
1910 - Deposits	$422.19			$422.19
Total Assets	**$445,473.89**	**$930,733.18**	**$71,700.00**	**$1,447,907.07**
Total Assets	**$445,473.89**	**$930,733.18**	**$71,700.00**	**$1,447,907.07**

JGCC Property Owners Association, Inc

Balance Sheet as of 6/30/2023

Liabilities / Equity	Operating	Reserve	ARC	Total
Liability				
2210 - Accounts Payable	$42,781.61		$100.00	$42,881.61
2211 - Accrued Accounts Payable	$5,641.04			$5,641.04
2230 - Prepaid Assessments	$221,117.55			$221,117.55
2245 - ARC Deposits			$71,600.00	$71,600.00
2260 - Deferred Comcast Revenue	$20,394.00			$20,394.00
2265 - Deferred Hotwire Revenue	$155,080.50			$155,080.50
Total Liability	**$445,014.70**		**$71,700.00**	**$516,714.70**
Contract Liabilities				
3110 - Contracted Liabilities (Reserves)		$927,871.27		$927,871.27
3120 - Contracted Liablities - Interest		$1,912.75		$1,912.75
Total Contract Liabilities		**$929,784.02**		**$929,784.02**
Fund Balances				
3510 - Prior Period Adjustment	($19,438.26)			($19,438.26)
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)	$54,706.11	$949.16		$55,655.27
Total Fund Balances	**$459.19**	**$949.16**		**$1,408.35**
Total Liabilities / Equity	**$445,473.89**	**$930,733.18**	**$71,700.00**	**$1,447,907.07**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 6/1/2023 - 6/30/2023

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Revenue							
4110 - Assessments	130,191.92	130,615.83	(423.91)	781,151.48	783,694.98	(2,543.50)	1,567,390.00
4111 - Assessments-Commercial	141.42	141.42	-	848.52	848.52	-	1,697.00
4112 - Assessments-Club	3,536.34	3,536.33	.01	21,218.00	21,217.98	.02	42,436.00
4113 - Assessments - Beachway	267.84	267.83	.01	1,607.00	1,606.98	.02	3,214.00
4114 - Late Fee Income	2,057.10	1,000.00	1,057.10	12,577.12	6,000.00	6,577.12	12,000.00
4115 - ARC Fees	2,015.00	833.00	1,182.00	7,080.00	4,998.00	2,082.00	10,000.00
4116 - Bar Code Income	680.00	475.00	205.00	4,390.00	2,850.00	1,540.00	5,700.00
4117 - Comcast Easement Revenue	1,133.00	1,133.00	-	6,798.00	6,798.00	-	13,596.00
4118 - Collection Fee	2,515.50	-	2,515.50	12,348.46	-	12,348.46	-
4119 - Hotwire Easement Revenue	1,436.00	-	1,436.00	8,616.00	-	8,616.00	-
4410 - Interest Income	49.63	-	49.63	142.81	-	142.81	-
4425 - Donations	-	-	-	3,000.00	-	3,000.00	-
4450 - Violation Fines	1,000.00	-	1,000.00	6,000.00	-	6,000.00	-
4910 - Misc. Income	20.00	-	20.00	290.00	-	290.00	-
4990 - Bad Debt	(2,500.00)	(2,500.00)	-	(15,000.00)	(15,000.00)	-	(30,000.00)
8100 - Replacement Fund Transfer	(21,033.00)	(21,033.00)	-	(126,198.00)	(126,198.00)	-	(252,400.00)
Total Revenue	**121,510.75**	**114,469.41**	**7,041.34**	**724,869.39**	**686,816.46**	**38,052.93**	**1,373,633.00**
Total Income	**121,510.75**	**114,469.41**	**7,041.34**	**724,869.39**	**686,816.46**	**38,052.93**	**1,373,633.00**
Operating Expense							
Administrative							
5120 - Insurance	2,775.00	2,199.75	(575.25)	15,009.53	13,198.50	(1,811.03)	26,397.00
5130 - Legal Fees	3,656.50	3,064.58	(591.92)	7,789.14	18,387.48	10,598.34	36,775.00
5132 - Audit and Tax Prep	-	554.08	554.08	-	3,324.48	3,324.48	6,649.00
5135 - Licenses, Taxes & Fees	-	-	-	61.25	61.00	(.25)	61.00
5140 - Management Fees	14,333.00	14,333.00	-	78,998.00	85,998.00	7,000.00	172,000.00
5160 - Office Supply/Postage/Copies	2,207.18	1,295.75	(911.43)	15,084.89	7,774.50	(7,310.39)	15,549.00
5180 - ARC Expenses	-	421.17	421.17	-	2,527.02	2,527.02	5,054.00
5210 - Community Events	-	2,519.33	2,519.33	4,659.45	15,115.98	10,456.53	30,232.00
5220 - Community Ed/Web Site	125.00	-	(125.00)	950.00	1,500.00	550.00	1,500.00
Total Administrative	**23,096.68**	**24,387.66**	**1,290.98**	**122,552.26**	**147,886.96**	**25,334.70**	**294,217.00**
Controlled Access							
7110 - Access Control Contract	37,652.60	40,833.33	3,180.73	256,209.32	244,999.98	(11,209.34)	490,000.00
7120 - JSO Services	3,270.00	4,000.00	730.00	14,118.50	24,000.00	9,881.50	48,000.00
7130 - Gatehouse Elec/Water	268.16	358.50	90.34	1,627.21	2,151.00	523.79	4,302.00
7140 - Gatehouse Supplies/Misc	1,378.00	450.58	(927.42)	1,914.74	2,703.48	788.74	5,407.00
7150 - Barcode Supplies	-	310.75	310.75	-	1,864.50	1,864.50	3,729.00
Total Controlled Access	**42,568.76**	**45,953.16**	**3,384.40**	**273,869.77**	**275,718.96**	**1,849.19**	**551,438.00**
Landscaping							

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 6/1/2023 - 6/30/2023

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
6010 - Landscape Contract	17,968.66	17,583.33	(385.33)	107,811.96	105,499.98	(2,311.98)	211,000.00
6020 - Landscape Impr/Remediation	2,100.00	3,033.33	933.33	19,940.00	18,199.98	(1,740.02)	36,400.00
6025 - Landscape Consulting	1,800.00	1,872.00	72.00	10,800.00	11,232.00	432.00	22,464.00
6030 - Park Lawn Maintenance	-	1,534.00	1,534.00	9,357.73	9,204.00	(153.73)	18,408.00
6050 - Irrigation Repairs	1,427.22	728.00	(699.22)	7,618.67	4,368.00	(3,250.67)	8,736.00
Total Landscaping	**23,295.88**	**24,750.66**	**1,454.78**	**155,528.36**	**148,503.96**	**(7,024.40)**	**297,008.00**
Repair & Maintenance							
6060 - Irrigation Water	746.63	1,300.00	553.37	6,125.86	7,800.00	1,674.14	15,600.00
6070 - Irrigation Electric	-	780.00	780.00	-	4,680.00	4,680.00	9,360.00
6510 - General Repair & Maintenance	160.00	1,100.67	940.67	7,412.71	6,604.02	(808.69)	13,208.00
6515 - Maintenance Labor	3,501.25	3,154.67	(346.58)	20,343.60	18,928.02	(1,415.58)	37,856.00
6520 - General Repair & Maintenance Park	445.00	1,300.00	855.00	2,662.25	7,800.00	5,137.75	15,600.00
6530 - Signage	-	433.33	433.33	-	2,599.98	2,599.98	5,200.00
6540 - Custodial Service/Supplies	188.87	962.00	773.13	6,769.54	5,772.00	(997.54)	11,544.00
6550 - Maint Gatehouse/Arms/Equip	10,143.08	520.00	(9,623.08)	25,086.64	3,120.00	(21,966.64)	6,240.00
6560 - Gate Software Maintenance	-	1,100.67	1,100.67	181.90	6,604.02	6,422.12	13,208.00
6620 - Janitorial Supplies	-	390.00	390.00	470.41	2,340.00	1,869.59	4,680.00
Total Repair & Maintenance	**15,184.83**	**11,041.34**	**(4,143.49)**	**69,052.91**	**66,248.04**	**(2,804.87)**	**132,496.00**
Utilities							
7040 - Electric - Accent & Other	2,474.84	2,513.33	38.49	15,817.66	15,079.98	(737.68)	30,160.00
7050 - Electric - Street Lights	2,017.72	2,045.33	27.61	12,343.12	12,271.98	(71.14)	24,544.00
7060 - Electric - Rec Center	722.99	436.83	(286.16)	3,510.11	2,620.98	(889.13)	5,242.00
7070 - Telephone/Internet	1,067.40	762.67	(304.73)	4,029.35	4,576.02	546.67	9,152.00
Total Utilities	**6,282.95**	**5,758.16**	**(524.79)**	**35,700.24**	**34,548.96**	**(1,151.28)**	**69,098.00**
Waterways							
7220 - Aquatic Treatment	3,155.00	3,155.00	-	13,459.74	18,930.00	5,470.26	37,860.00
Total Waterways	**3,155.00**	**3,155.00**	**-**	**13,459.74**	**18,930.00**	**5,470.26**	**37,860.00**
Total Expense	**113,584.10**	**115,045.98**	**1,461.88**	**670,163.28**	**691,836.88**	**21,673.60**	**1,382,117.00**
Operating Net Total	**7,926.65**	**(576.57)**	**8,503.22**	**54,706.11**	**(5,020.42)**	**59,726.53**	**(8,484.00)**

JGCC Property Owners Association, Inc

Statement of Revenues and Expenses 6/1/2023 - 6/30/2023

	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	126,198.00	-	126,198.00	-
4590 - Replacement - Interest	411.69	-	411.69	949.16	-	949.16	-
4599 - Increase Contracted Liabilities	(21,033.00)	-	(21,033.00)	(126,198.00)	-	(126,198.00)	-
Total Revenue	**411.69**	**-**	**411.69**	**949.16**	**-**	**949.16**	**-**
Total Income	**411.69**	**-**	**411.69**	**949.16**	**-**	**949.16**	**-**
Reserve Expense							
Reserve Expense							
8570 - Replacement - Furniture, Fixtures & Equipment	8,150.00	-	(8,150.00)	8,150.00	-	(8,150.00)	-
8599 - Decrease Contracted Liabilities	(8,150.00)	-	8,150.00	(8,150.00)	-	8,150.00	-
Total Reserve Expense	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total Expense	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Reserve Net Total	**411.69**	**-**	**411.69**	**949.16**	**-**	**949.16**	**-**
Net Total	**8,338.34**	**(576.57)**	**8,914.91**	**55,655.27**	**(5,020.42)**	**60,675.69**	**(8,484.00)**