JGCC Property Owners Association, Inc.

UNAUDITED FINANCIAL STATEMENT

September 2024

Reviewed by: _____

JGCC Property Owners Association, Inc.
Balance Sheet
Period 09/30/2024

	September 2024	Operating	Reserve	Total
	Assets			
	Current Assets			
1010	AAB OPERATING ACCOUNT	109,829.07		109,829.07
1015	AAB - ICS SWEEP - OPR	284,843.52		284,843.52
1020	AAB ARC DEPOSIT ACCOUNT	28,550.00		28,550.00
1040	AAB RESERVE ACCOUNT		86,260.49	86,260.49
1041	AAB - ICS SWEEP - RES		91,167.79	91,167.79
1110	AMERIS - RESERVE - MM		10,192.11	10,192.11
1115	BANK OZK - RESERVE CD		5.19	5.19
1120	CHARLES SCHWAB RESERVE - MM		738,620.24	738,620.24
1210	UTILITY DEPOSITS	422.19		422.19
1215	PREPAID INSURANCE	24,677.85		24,677.85
1220	PREPAID EXPENSES	42.50		42.50
1225	PREPAID LEGAL - HOTWIRE	22,619.00		22,619.00
1300	ASSESSMENTS RECEIVABLE	339,278.40		339,278.40
1315	RESERVE FOR BAD DEBT	(261,913.28)		(261,913.28)
	Total Current Assets	548,349.25	926,245.82	1,474,595.07
	TOTAL ASSETS	**548,349.25**	**926,245.82**	**1,474,595.07**
	Liabilities & Equity			
	Current Liabilities			
2010	ACCOUNTS PAYABLE	40,106.61	24,606.10	64,712.71
2015	ACCRUED PAYABLES	120,350.97		120,350.97
2025	DEFERRED COMCAST REVENUE	5,098.47		5,098.47
2026	DEFERRED HOTWIRE REVENUE	133,540.50		133,540.50
2030	ARC REFUNDABLE DEPOSITS	28,550.00		28,550.00
2040	PREPAID ASSESSMENTS	238,859.99		238,859.99
	Total Current Liabilities	566,506.54	24,606.10	591,112.64
	Long Term Liabilities			
3005	CONTRACT LIABILITIES - RESERVES		1,218,401.92	1,218,401.92
3010	CONTRACT LIABILITIES - INTEREST		12,910.94	12,910.94
	Total Long Term Liabilities		1,231,312.86	1,231,312.86
	Equity			
3900	FUND BALANCE	228.44		228.44
	Current Year Net Income/(Loss)	(18,385.73)	(329,673.14)	(348,058.87)
	Total Equity	(18,157.29)	(329,673.14)	(347,830.43)
	TOTAL LIABILITIES & EQUITY	**548,349.25**	**926,245.82**	**1,474,595.07**

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 9/1/2024 To 9/30/2024 11:59:00 PM

		This Month: Consolidated			YTD: Consolidated			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income								
Income								
4000	ASSESSMENTS	146,676.28	147,040.00	(363.72)	1,322,996.28	1,323,360.00	(363.72)	1,764,480.00
4001	ASSESSMENTS - COMMERCIAL	147.08	147.08	0.00	1,323.72	1,323.72	0.00	1,765.00
4002	ASSESSMENTS - CLUB	3,677.75	3,677.75	0.00	33,099.75	33,099.75	0.00	44,133.00
4003	ASSESSMENTS - BEACHWAY	278.58	278.58	0.00	2,507.23	2,507.23	0.00	3,343.00
4025	ADMIN FEE INCOME	70.00	0.00	70.00	422.50	0.00	422.50	0.00
4030	LATE FEE INCOME	(25.00)	1,250.00	(1,275.00)	4,763.83	11,250.00	(6,486.17)	15,000.00
4035	INTEREST ON DELINQUENT ACC	1,849.72	0.00	1,849.72	7,431.00	0.00	7,431.00	0.00
4040	COLLECTION FEES	1,300.00	0.00	1,300.00	18,014.00	0.00	18,014.00	0.00
4045	NSF / RETURNED PMT FEE INCC	0.00	0.00	0.00	675.00	0.00	675.00	0.00
4050	HOTWIRE REVENUE	1,436.00	500.00	936.00	12,924.00	4,500.00	8,424.00	6,000.00
4060	VIOLATION FINE INCOME	(2,000.00)	0.00	(2,000.00)	(2,000.00)	0.00	(2,000.00)	0.00
4070	ARC FEES INCOME	420.00	1,156.08	(736.08)	9,770.00	10,404.72	(634.72)	13,873.00
4080	WOODLAND PARKE RENTAL FEE	50.00	0.00	50.00	4,997.00	0.00	4,997.00	0.00
4095	INTEREST ON OPERATING ACC	7.63	2,333.33	(2,325.70)	111.67	20,999.97	(20,888.30)	28,000.00
4100	INTEREST ON RESERVE ACCOU	1,499.55	0.00	1,499.55	15,491.17	0.00	15,491.17	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	100.00	732.75	(632.75)	6,055.00	6,594.75	(539.75)	8,793.00
4120	MISC INCOME	288.97	0.00	288.97	378.97	0.00	378.97	0.00
4135	COMCAST EASEMENT REVENUE	944.17	944.17	0.00	8,497.53	8,497.53	0.00	11,330.00
4990	BAD DEBT	(2,666.67)	(2,666.67)	0.00	(24,000.03)	(24,000.03)	0.00	(32,000.00)
4999	RESERVE TRANSFER	(21,033.00)	(21,033.00)	0.00	(189,297.00)	(189,297.00)	0.00	(252,400.00)
TOTAL Income		133,021.06	134,360.07	(1,339.01)	1,234,607.12	1,209,240.64	25,366.48	1,612,317.00
TOTAL Income		133,021.06	134,360.07	(1,339.01)	1,234,607.12	1,209,240.64	25,366.48	1,612,317.00
Expense								
Administrative								
5100	AUDIT / TAX PREPARATION	0.00	0.00	0.00	5,300.00	10,693.00	5,393.00	10,693.00
5110	MANAGEMENT FEES	18,233.00	16,666.67	(1,566.33)	166,431.00	150,000.03	(16,430.97)	200,000.00
5115	LICENSES, TAXES & FEES	0.00	8.08	8.08	5,737.00	72.72	(5,664.28)	97.00
5120	OFFICE EXPENSE / POSTAGE / C	2,665.20	2,478.08	(187.12)	25,732.91	22,302.72	(3,430.19)	29,737.00
5125	BANK FEES	0.00	0.00	0.00	200.00	0.00	(200.00)	0.00
5130	LEGAL & PROFESSIONAL FEES	16,690.38	3,091.67	(13,598.71)	62,250.91	27,825.03	(34,425.88)	37,100.00
5145	WEBSITE MANAGEMENT	200.00	0.00	(200.00)	1,410.00	0.00	(1,410.00)	0.00
5155	SOCIAL PROGRAMS	222.10	0.00	(222.10)	4,561.42	0.00	(4,561.42)	0.00
5160	ARC EXPENSE	0.00	0.00	0.00	450.00	0.00	(450.00)	0.00
5165	COMMUNITY ED / WEBSITE	348.00	238.50	(109.50)	1,888.00	2,146.50	258.50	2,862.00
5180	COMMUNITY EVENTS	0.00	2,670.50	2,670.50	1,035.98	24,034.50	22,998.52	32,046.00
5199	RESERVE STUDY	0.00	0.00	0.00	5,750.00	0.00	(5,750.00)	0.00
TOTAL Administrative		38,358.68	25,153.50	(13,205.18)	280,747.22	237,074.50	(43,672.72)	312,535.00
Insurance								
5135	INSURANCE	3,308.48	2,724.17	(584.31)	22,738.85	24,517.53	1,778.68	32,690.00

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 9/1/2024 To 9/30/2024 11:59:00 PM

	This Month: Consolidated			YTD: Consolidated			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
TOTAL Insurance	3,308.48	2,724.17	(584.31)	22,738.85	24,517.53	1,778.68	32,690.00
Lake & Preserves							
5405 AQUATIC TREATMENT	3,155.00	3,026.92	(128.08)	18,930.00	27,242.28	8,312.28	36,323.00
TOTAL Lake & Preserves	3,155.00	3,026.92	(128.08)	18,930.00	27,242.28	8,312.28	36,323.00
Landscaping							
5500 LANDSCAPING CONTRACT	19,000.00	19,000.00	0.00	171,000.00	171,000.00	0.00	228,000.00
5505 LANDSCAPE IMPROVEMENT / RE	9,800.00	2,642.08	(7,157.92)	19,805.00	23,778.72	3,973.72	31,705.00
5510 LANDSCAPE CONSULTING	1,800.00	1,800.00	0.00	16,200.00	16,200.00	0.00	21,600.00
5515 PARK LAWN MAINTENANCE	1,843.75	2,162.92	319.17	20,050.35	19,466.28	(584.07)	25,955.00
5520 IRRIGATION REPAIRS	494.00	1,886.08	1,392.08	4,954.00	16,974.72	12,020.72	22,633.00
TOTAL Landscaping	32,937.75	27,491.08	(5,446.67)	232,009.35	247,419.72	15,410.37	329,893.00
Repairs and Maintenance							
5600 IRRIGATION WATER	889.30	1,162.00	272.70	3,767.86	10,458.00	6,690.14	13,944.00
5605 IRRIGATION ELECTRIC	713.48	441.67	(271.81)	4,565.80	3,975.03	(590.77)	5,300.00
5606 GENERAL REPAIRS & MAINTENA	4,408.97	1,182.17	(3,226.80)	232,208.42	10,639.53	(221,568.89)	14,186.00
5615 MAINTENANCE LABOR	9,677.87	3,380.17	(6,297.70)	122,271.67	30,421.53	(91,850.14)	40,562.00
5620 GENERAL REPAIRS & MAINTENA	0.00	706.67	706.67	2,158.83	6,360.03	4,201.20	8,480.00
5625 SIGNAGE	246.36	265.00	18.64	246.36	2,385.00	2,138.64	3,180.00
5630 CUSTODIAL SERVICE / SUPPLIES	825.00	1,423.67	598.67	10,273.74	12,813.03	2,539.29	17,084.00
5635 MAINT GATEHOUSE / ARMS / EQ	13,760.00	876.92	(12,883.08)	15,118.21	7,892.28	(7,225.93)	10,523.00
5640 GATE SOFTWARE MAINTENANC	366.58	353.33	(13.25)	2,732.93	3,179.97	447.04	4,240.00
5645 JANITORIAL SUPPLIES	186.39	265.00	78.61	1,577.91	2,385.00	807.09	3,180.00
TOTAL Repairs and Mainter	31,073.95	10,056.60	(21,017.35)	394,921.73	90,509.40	(304,412.33)	120,679.00
Reserve							
5800 RESERVES - POOLED	1,485.00	0.00	(1,485.00)	33,222.20	0.00	(33,222.20)	0.00
TOTAL Reserve	1,485.00	0.00	(1,485.00)	33,222.20	0.00	(33,222.20)	0.00
Security							
5200 ACCESS CONTROL CONTRACT	37,175.30	41,584.33	4,409.03	391,374.65	374,258.97	(17,115.68)	499,012.00
5210 JSO SERVICES	4,495.68	2,730.00	(1,765.68)	32,997.99	24,570.00	(8,427.99)	32,760.00
5215 GATEHOUSE ELECTRIC / WATEF	492.25	373.25	(119.00)	8,758.38	3,359.25	(5,399.13)	4,479.00
5220 GATEHOUSE SUPPLIES / MISC.	0.00	775.08	775.08	1,458.33	6,975.72	5,517.39	9,301.00
TOTAL Security	42,163.23	45,462.66	3,299.43	434,589.35	409,163.94	(25,425.41)	545,552.00
Utilities							
5670 ELECTRIC - ACCENT & OTHER	4,920.74	2,748.00	(2,172.74)	8,305.29	24,732.00	16,426.71	32,976.00
5675 ELECTRIC - STREET LIGHTS	0.00	2,165.92	2,165.92	32,240.42	19,493.28	(12,747.14)	25,991.00
5680 ELECTRIC - REC CENTER	0.00	648.83	648.83	706.17	5,839.47	5,133.30	7,786.00
5685 TELEPHONE / INTERNET	611.92	737.75	125.83	5,704.44	6,639.75	935.31	8,853.00
5690 HOTWIRE	13,172.33	13,172.33	0.00	118,550.97	118,550.97	0.00	158,068.00
TOTAL Utilities	18,704.99	19,472.83	767.84	165,507.29	175,255.47	9,748.18	233,674.00
TOTAL Expense	171,187.08	133,387.76	(37,799.32)	1,582,665.99	1,211,182.84	(371,483.15)	1,611,346.00

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 9/1/2024 To 9/30/2024 11:59:00 PM

	This Month: Consolidated			YTD: Consolidated			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Excess Revenue / Expense	(38,166.02)	972.31	(39,138.33)	(348,058.87)	(1,942.20)	(346,116.67)	971.00

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 9/1/2024 To 9/30/2024 11:59:00 PM

		This Month: Operating			YTD: Operating			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income								
Income								
4000	ASSESSMENTS	146,676.28	147,040.00	(363.72)	1,322,996.28	1,323,360.00	(363.72)	1,764,480.00
4001	ASSESSMENTS - COMMERCIAL	147.08	147.08	0.00	1,323.72	1,323.72	0.00	1,765.00
4002	ASSESSMENTS - CLUB	3,677.75	3,677.75	0.00	33,099.75	33,099.75	0.00	44,133.00
4003	ASSESSMENTS - BEACHWAY	278.58	278.58	0.00	2,507.23	2,507.23	0.00	3,343.00
4025	ADMIN FEE INCOME	70.00	0.00	70.00	422.50	0.00	422.50	0.00
4030	LATE FEE INCOME	(25.00)	1,250.00	(1,275.00)	4,763.83	11,250.00	(6,486.17)	15,000.00
4035	INTEREST ON DELINQUENT ACC	1,849.72	0.00	1,849.72	7,431.00	0.00	7,431.00	0.00
4040	COLLECTION FEES	1,300.00	0.00	1,300.00	18,014.00	0.00	18,014.00	0.00
4045	NSF / RETURNED PMT FEE INCC	0.00	0.00	0.00	675.00	0.00	675.00	0.00
4050	HOTWIRE REVENUE	1,436.00	500.00	936.00	12,924.00	4,500.00	8,424.00	6,000.00
4060	VIOLATION FINE INCOME	(2,000.00)	0.00	(2,000.00)	(2,000.00)	0.00	(2,000.00)	0.00
4070	ARC FEES INCOME	420.00	1,156.08	(736.08)	9,770.00	10,404.72	(634.72)	13,873.00
4080	WOODLAND PARKE RENTAL FEE	50.00	0.00	50.00	4,997.00	0.00	4,997.00	0.00
4095	INTEREST ON OPERATING ACC	7.63	2,333.33	(2,325.70)	111.67	20,999.97	(20,888.30)	28,000.00
4100	INTEREST ON RESERVE ACCOU	0.00	0.00	0.00	20.00	0.00	20.00	0.00
4110	GATE REMOTE / BARCODE / POC	100.00	732.75	(632.75)	6,055.00	6,594.75	(539.75)	8,793.00
4120	MISC INCOME	288.97	0.00	288.97	378.97	0.00	378.97	0.00
4135	COMCAST EASEMENT REVENUE	944.17	944.17	0.00	8,497.53	8,497.53	0.00	11,330.00
4990	BAD DEBT	(2,666.67)	(2,666.67)	0.00	(24,000.03)	(24,000.03)	0.00	(32,000.00)
4999	RESERVE TRANSFER	(21,033.00)	(21,033.00)	0.00	(189,297.00)	(189,297.00)	0.00	(252,400.00)
TOTAL Income		131,521.51	134,360.07	(2,838.56)	1,218,690.45	1,209,240.64	9,449.81	1,612,317.00
TOTAL Income		131,521.51	134,360.07	(2,838.56)	1,218,690.45	1,209,240.64	9,449.81	1,612,317.00
Expense								
Administrative								
5100	AUDIT / TAX PREPARATION	0.00	0.00	0.00	5,300.00	10,693.00	5,393.00	10,693.00
5110	MANAGEMENT FEES	18,233.00	16,666.67	(1,566.33)	166,431.00	150,000.03	(16,430.97)	200,000.00
5115	LICENSES, TAXES & FEES	0.00	8.08	8.08	5,737.00	72.72	(5,664.28)	97.00
5120	OFFICE EXPENSE / POSTAGE / C	2,665.20	2,478.08	(187.12)	25,732.91	22,302.72	(3,430.19)	29,737.00
5125	BANK FEES	0.00	0.00	0.00	200.00	0.00	(200.00)	0.00
5130	LEGAL & PROFESSIONAL FEES	16,690.38	3,091.67	(13,598.71)	62,250.91	27,825.03	(34,425.88)	37,100.00
5145	WEBSITE MANAGEMENT	200.00	0.00	(200.00)	1,410.00	0.00	(1,410.00)	0.00
5155	SOCIAL PROGRAMS	222.10	0.00	(222.10)	4,561.42	0.00	(4,561.42)	0.00
5160	ARC EXPENSE	0.00	0.00	0.00	450.00	0.00	(450.00)	0.00
5165	COMMUNITY ED / WEBSITE	348.00	238.50	(109.50)	1,888.00	2,146.50	258.50	2,862.00
5180	COMMUNITY EVENTS	0.00	2,670.50	2,670.50	1,035.98	24,034.50	22,998.52	32,046.00
5199	RESERVE STUDY	0.00	0.00	0.00	5,750.00	0.00	(5,750.00)	0.00
TOTAL Administrative		38,358.68	25,153.50	(13,205.18)	280,747.22	237,074.50	(43,672.72)	312,535.00
Insurance								
5135	INSURANCE	3,308.48	2,724.17	(584.31)	22,738.85	24,517.53	1,778.68	32,690.00
TOTAL Insurance		3,308.48	2,724.17	(584.31)	22,738.85	24,517.53	1,778.68	32,690.00

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 9/1/2024 To 9/30/2024 11:59:00 PM

	This Month: Operating			YTD: Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Lake & Preserves							
5405 AQUATIC TREATMENT	3,155.00	3,026.92	(128.08)	18,930.00	27,242.28	8,312.28	36,323.00
TOTAL Lake & Preserves	3,155.00	3,026.92	(128.08)	18,930.00	27,242.28	8,312.28	36,323.00
Landscaping							
5500 LANDSCAPING CONTRACT	19,000.00	19,000.00	0.00	171,000.00	171,000.00	0.00	228,000.00
5505 LANDSCAPE IMPROVEMENT / RE	9,800.00	2,642.08	(7,157.92)	19,805.00	23,778.72	3,973.72	31,705.00
5510 LANDSCAPE CONSULTING	1,800.00	1,800.00	0.00	16,200.00	16,200.00	0.00	21,600.00
5515 PARK LAWN MAINTENANCE	1,843.75	2,162.92	319.17	20,050.35	19,466.28	(584.07)	25,955.00
5520 IRRIGATION REPAIRS	494.00	1,886.08	1,392.08	4,954.00	16,974.72	12,020.72	22,633.00
TOTAL Landscaping	32,937.75	27,491.08	(5,446.67)	232,009.35	247,419.72	15,410.37	329,893.00
Repairs and Maintenance							
5600 IRRIGATION WATER	889.30	1,162.00	272.70	3,767.86	10,458.00	6,690.14	13,944.00
5605 IRRIGATION ELECTRIC	713.48	441.67	(271.81)	4,565.80	3,975.03	(590.77)	5,300.00
5606 GENERAL REPAIRS & MAINTENA	4,408.97	1,182.17	(3,226.80)	8,150.81	10,639.53	2,488.72	14,186.00
5615 MAINTENANCE LABOR	9,677.87	3,380.17	(6,297.70)	47,721.67	30,421.53	(17,300.14)	40,562.00
5620 GENERAL REPAIRS & MAINTENA	0.00	706.67	706.67	2,158.83	6,360.03	4,201.20	8,480.00
5625 SIGNAGE	246.36	265.00	18.64	246.36	2,385.00	2,138.64	3,180.00
5630 CUSTODIAL SERVICE / SUPPLIES	825.00	1,423.67	598.67	10,273.74	12,813.03	2,539.29	17,084.00
5635 MAINT GATEHOUSE / ARMS / EQ	0.00	876.92	876.92	1,358.21	7,892.28	6,534.07	10,523.00
5640 GATE SOFTWARE MAINTENANC	366.58	353.33	(13.25)	2,732.93	3,179.97	447.04	4,240.00
5645 JANITORIAL SUPPLIES	186.39	265.00	78.61	1,577.91	2,385.00	807.09	3,180.00
TOTAL Repairs and Mainter	17,313.95	10,056.60	(7,257.35)	82,554.12	90,509.40	7,955.28	120,679.00
Security							
5200 ACCESS CONTROL CONTRACT	37,175.30	41,584.33	4,409.03	391,374.65	374,258.97	(17,115.68)	499,012.00
5210 JSO SERVICES	4,495.68	2,730.00	(1,765.68)	32,997.99	24,570.00	(8,427.99)	32,760.00
5215 GATEHOUSE ELECTRIC / WATEF	492.25	373.25	(119.00)	8,758.38	3,359.25	(5,399.13)	4,479.00
5220 GATEHOUSE SUPPLIES / MISC.	0.00	775.08	775.08	1,458.33	6,975.72	5,517.39	9,301.00
TOTAL Security	42,163.23	45,462.66	3,299.43	434,589.35	409,163.94	(25,425.41)	545,552.00
Utilities							
5670 ELECTRIC - ACCENT & OTHER	4,920.74	2,748.00	(2,172.74)	8,305.29	24,732.00	16,426.71	32,976.00
5675 ELECTRIC - STREET LIGHTS	0.00	2,165.92	2,165.92	32,240.42	19,493.28	(12,747.14)	25,991.00
5680 ELECTRIC - REC CENTER	0.00	648.83	648.83	706.17	5,839.47	5,133.30	7,786.00
5685 TELEPHONE / INTERNET	611.92	737.75	125.83	5,704.44	6,639.75	935.31	8,853.00
5690 HOTWIRE	13,172.33	13,172.33	0.00	118,550.97	118,550.97	0.00	158,068.00
TOTAL Utilities	18,704.99	19,472.83	767.84	165,507.29	175,255.47	9,748.18	233,674.00
TOTAL Expense	155,942.08	133,387.76	(22,554.32)	1,237,076.18	1,211,182.84	(25,893.34)	1,611,346.00
Excess Revenue / Expense	(24,420.57)	972.31	(25,392.88)	(18,385.73)	(1,942.20)	(16,443.53)	971.00

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 9/1/2024 To 9/30/2024 11:59:00 PM

	This Month: Reserve			YTD: Reserve			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Income							
4100 INTEREST ON RESERVE ACCOU	1,499.55	0.00	1,499.55	15,471.17	0.00	15,471.17	0.00
4105 INTEREST ON RESERVE CD	0.00	0.00	0.00	445.50	0.00	445.50	0.00
TOTAL Income	1,499.55	0.00	1,499.55	15,916.67	0.00	15,916.67	0.00
TOTAL Income	1,499.55	0.00	1,499.55	15,916.67	0.00	15,916.67	0.00
Expense							
Repairs and Maintenance							
5606 GENERAL REPAIRS & MAINTENA	0.00	0.00	0.00	224,057.61	0.00	(224,057.61)	0.00
5615 MAINTENANCE LABOR	0.00	0.00	0.00	74,550.00	0.00	(74,550.00)	0.00
5635 MAINT GATEHOUSE / ARMS / EQ	13,760.00	0.00	(13,760.00)	13,760.00	0.00	(13,760.00)	0.00
TOTAL Repairs and Mainter	13,760.00	0.00	(13,760.00)	312,367.61	0.00	(312,367.61)	0.00
Reserve							
5800 RESERVES - POOLED	1,485.00	0.00	(1,485.00)	33,222.20	0.00	(33,222.20)	0.00
TOTAL Reserve	1,485.00	0.00	(1,485.00)	33,222.20	0.00	(33,222.20)	0.00
TOTAL Expense	15,245.00	0.00	(15,245.00)	345,589.81	0.00	(345,589.81)	0.00
Excess Revenue / Expense	(13,745.45)	0.00	(13,745.45)	(329,673.14)	0.00	(329,673.14)	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	147,040	147,051	147,040	146,676	0	0	0	1,322,996
4001 ASSESSMENTS - COMME	147	147	147	0	0	0	588	147	147	0	0	0	1,324
4002 ASSESSMENTS - CLUB	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	0	0	0	33,100
4003 ASSESSMENTS - BEACH\	276	276	285	276	276	285	279	279	279	0	0	0	2,507
4025 ADMIN FEE INCOME	0	0	0	528	(528)	0	368	(15)	70	0	0	0	423
4030 LATE FEE INCOME	5,391	0	0	(25)	(475)	(50)	(50)	(3)	(25)	0	0	0	4,764
4035 INTEREST ON DELINQUE	2,984	0	0	6,406	(7,260)	(14)	3,523	(57)	1,850	0	0	0	7,431
4040 COLLECTION FEES	10,515	0	0	6,694	(7,618)	1,835	1,030	4,259	1,300	0	0	0	18,014
4045 NSF / RETURNED PMT FE	0	45	90	45	180	45	180	90	0	0	0	0	675
4050 HOTWIRE REVENUE	500	500	500	0	0	0	8,552	1,436	1,436	0	0	0	12,924
4060 VIOLATION FINE INCOME	0	0	0	0	0	0	0	0	(2,000)	0	0	0	(2,000)
4070 ARC FEES INCOME	0	1,010	2,445	1,340	1,675	1,490	435	955	420	0	0	0	9,770
4080 WOODLAND PARKE REN	0	4,330	80	125	204	48	140	20	50	0	0	0	4,997
4095 INTEREST ON OPERATIN	82	3	3	3	3	3	3	3	8	0	0	0	112
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	950	730	660	100	0	0	0	6,055
4120 MISC INCOME	40	0	0	50	0	0	0	0	289	0	0	0	379
4135 COMCAST EASEMENT RE	944	944	944	0	0	2,833	944	944	944	0	0	0	8,498
4990 BAD DEBT	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	0	0	0	(24,000)
4999 RESERVE TRANSFER	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	0	0	0	(189,297)
TOTAL Income	157,100	135,523	131,841	143,219	105,557	134,441	143,751	135,736	131,522	0	0	0	1,218,690
TOTAL INCOME	157,100	135,523	131,841	143,219	105,557	134,441	143,751	135,736	131,522	0	0	0	1,218,690
EXPENSES													
Administrative													
5100 AUDIT / TAX PREPARATIC	0	0	0	0	0	0	5,300	0	0	0	0	0	5,300
5110 MANAGEMENT FEES	16,667	19,933	18,233	18,233	20,433	18,233	18,233	18,233	18,233	0	0	0	166,431
5115 LICENSES, TAXES & FEE	0	0	0	1,650	2,362	0	0	1,725	0	0	0	0	5,737

JGCC Property Owners Association, Inc.

Operating

	January	February	March	April	May	June	July	August	September	October	November	December	Total
5120 OFFICE EXPENSE / POST	2,637	4,367	0	8,146	3,265	3,943	0	710	2,665	0	0	0	25,733
5125 BANK FEES	0	10	30	70	20	10	40	20	0	0	0	0	200
5130 LEGAL & PROFESSIONAL	5,461	11,711	8,040	5,679	4,561	2,169	1,909	6,032	16,690	0	0	0	62,251
5145 WEBSITE MANAGEMENT	0	0	200	200	200	210	200	200	200	0	0	0	1,410
5155 SOCIAL PROGRAMS	0	200	0	307	0	2,480	1,352	0	222	0	0	0	4,561
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	125	125	265	348	0	0	0	1,888
5180 COMMUNITY EVENTS	0	1,036	0	0	0	0	0	0	0	0	0	0	1,036
5199 RESERVE STUDY	0	0	0	0	0	0	0	5,750	0	0	0	0	5,750
TOTAL Administrative	25,290	37,832	26,628	34,410	30,966	27,170	27,159	32,934	38,359	0	0	0	280,747
Insurance													
5135 INSURANCE	2,775	2,775	1,219	1,730	1,850	1,790	3,873	3,419	3,308	0	0	0	22,739
TOTAL Insurance	2,775	2,775	1,219	1,730	1,850	1,790	3,873	3,419	3,308	0	0	0	22,739
Lake & Preserves													
5405 AQUATIC TREATMENT	3,155	3,155	3,155	3,155	6,310	3,155	(9,465)	3,155	3,155	0	0	0	18,930
TOTAL Lake & Preserves	3,155	3,155	3,155	3,155	6,310	3,155	(9,465)	3,155	3,155	0	0	0	18,930
Landscaping													
5500 LANDSCAPING CONTRAC	17,969	19,000	20,031	19,000	19,000	19,000	19,000	19,000	19,000	0	0	0	171,000
5505 LANDSCAPE IMPROVEME	0	0	6,650	3,010	345	0	0	0	9,800	0	0	0	19,805
5510 LANDSCAPE CONSULTIN	0	1,800	3,600	1,800	0	3,600	1,800	1,800	1,800	0	0	0	16,200
5515 PARK LAWN MAINTENAN	5,300	1,844	0	0	0	0	7,375	3,688	1,844	0	0	0	20,050
5520 IRRIGATION REPAIRS	734	0	1,811	0	1,915	0	0	0	494	0	0	0	4,954
TOTAL Landscaping	24,003	22,644	32,092	23,810	21,260	22,600	28,175	24,488	32,938	0	0	0	232,009
Repairs and Maintenance													
5600 IRRIGATION WATER	561	561	565	65,701	3,185	2,572	(71,165)	900	889	0	0	0	3,768
5605 IRRIGATION ELECTRIC	0	0	0	0	0	0	1,781	2,071	713	0	0	0	4,566
5606 GENERAL REPAIRS & MA	0	125	1,545	(110)	1,540	22	2,500	(1,880)	4,409	0	0	0	8,151
5615 MAINTENANCE LABOR	3,196	63,573	3,643	1,544	11,395	10,751	(57,585)	1,526	9,678	0	0	0	47,722
5620 GENERAL REPAIRS & MA	0	0	0	0	0	2,049	110	0	0	0	0	0	2,159

JGCC Property Owners Association, Inc.

Operating

	January	February	March	April	May	June	July	August	September	October	November	December	Total
5625 SIGNAGE	0	0	4,789	0	0	4,252	0	(9,041)	246	0	0	0	246
5630 CUSTODIAL SERVICE / SI	825	850	1,099	3,584	317	825	825	1,123	825	0	0	0	10,274
5635 MAINT GATEHOUSE / ARI	120	312	0	(233)	312	114	732	0	0	0	0	0	1,358
5640 GATE SOFTWARE MAINT	2,366	0	0	0	0	0	0	0	367	0	0	0	2,733
5645 JANITORIAL SUPPLIES	446	42	417	28	50	142	130	137	186	0	0	0	1,578
TOTAL Repairs and Mainter	7,514	65,463	12,058	70,514	16,800	20,726	(122,673)	(5,164)	17,314	0	0	0	82,554
Security													
5200 ACCESS CONTROL CONT	37,175	133,111	54,093	48,273	37,382	46,750	(21,740)	19,155	37,175	0	0	0	391,375
5210 JSO SERVICES	0	2,186	20,915	0	0	10,633	(10,767)	5,537	4,496	0	0	0	32,998
5215 GATEHOUSE ELECTRIC /	433	0	1,256	449	0	9,784	(4,126)	471	492	0	0	0	8,758
5220 GATEHOUSE SUPPLIES /	579	43	(43)	268	312	0	299	0	0	0	0	0	1,458
TOTAL Security	38,188	135,340	76,221	48,989	37,694	67,166	(36,334)	25,162	42,163	0	0	0	434,589
Utilities													
5670 ELECTRIC - ACCENT & O	2,627	2,627	0	0	2,748	2,748	(7,366)	0	4,921	0	0	0	8,305
5675 ELECTRIC - STREET LIGH	2,040	2,040	6,874	4,677	2,165	2,165	7,230	5,049	0	0	0	0	32,240
5680 ELECTRIC - REC CENTEF	706	706	0	0	648	648	(2,002)	0	0	0	0	0	706
5685 TELEPHONE / INTERNET	603	990	360	0	1,308	1,015	208	610	612	0	0	0	5,704
5690 HOTWIRE	13,172	13,172	13,172	13,172	13,172	13,172	13,172	13,172	13,172	0	0	0	118,551
TOTAL Utilities	19,149	19,535	20,406	17,849	20,041	19,748	11,242	18,831	18,705	0	0	0	165,507
TOTAL EXPENSES	120,074	286,744	171,778	200,459	134,920	162,356	(98,022)	102,825	155,942	0	0	0	1,237,076
Excess Revenue / Expense	37,027	(151,221)	(39,938)	(57,240)	(29,363)	(27,915)	241,773	32,911	(24,421)	0	0	0	(18,386)

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	214	9,907	981	1,500	0	0	0	15,471
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	214	9,907	981	1,500	0	0	0	15,917
TOTAL INCOME	2,482	21	249	302	262	214	9,907	981	1,500	0	0	0	15,917
EXPENSES													
Repairs and Maintenance													
5606 GENERAL REPAIRS & MA	0	0	0	61,111	0	0	93,454	69,493	0	0	0	0	224,058
5615 MAINTENANCE LABOR	0	0	0	0	74,550	0	0	0	0	0	0	0	74,550
5635 MAINT GATEHOUSE / ARI	0	0	0	0	0	0	0	0	13,760	0	0	0	13,760
TOTAL Repairs and Mainter	0	0	0	61,111	74,550	0	93,454	69,493	13,760	0	0	0	312,368
Reserve													
5800 RESERVES - POOLED	0	0	0	0	0	0	0	31,737	1,485	0	0	0	33,222
TOTAL Reserve	0	0	0	0	0	0	0	31,737	1,485	0	0	0	33,222
TOTAL EXPENSES	0	0	0	61,111	74,550	0	93,454	101,230	15,245	0	0	0	345,590
Excess Revenue / Expense	2,482	21	249	(60,809)	(74,288)	214	(83,547)	(100,249)	(13,745)	0	0	0	(329,673)