JGCC Property Owners Association, Inc.

UNAUDITED FINANCIAL STATEMENT

December 2024

Reviewed by: _____

JGCC Property Owners Association, Inc.
Balance Sheet
Period 12/31/2024

	December 2024	Operating	Reserve	Total
	Assets			
	Current Assets			
1010	AAB OPERATING ACCOUNT	88,996.03		88,996.03
1015	AAB - ICS SWEEP - OPR	257,160.70		257,160.70
1020	AAB ARC DEPOSIT ACCOUNT	24,450.00		24,450.00
1040	AAB RESERVE ACCOUNT		19,822.55	19,822.55
1110	AMERIS - RESERVE - MM		10,290.40	10,290.40
1120	CHARLES SCHWAB RESERVE - MM		748,056.39	748,056.39
1210	UTILITY DEPOSITS	422.19		422.19
1215	PREPAID INSURANCE	14,531.82		14,531.82
1225	PREPAID LEGAL - HOTWIRE	23,857.00		23,857.00
1300	ASSESSMENTS RECEIVABLE	355,811.05		355,811.05
1315	RESERVE FOR BAD DEBT	(323,913.25)		(323,913.25)
	Total Current Assets	441,315.54	778,169.34	1,219,484.88
	TOTAL ASSETS	**441,315.54**	**778,169.34**	**1,219,484.88**
	Liabilities & Equity			
	Current Liabilities			
2010	ACCOUNTS PAYABLE	36,446.78	90,761.35	127,208.13
2015	ACCRUED PAYABLES	4,966.80		4,966.80
2026	DEFERRED HOTWIRE REVENUE	143,592.50		143,592.50
2030	ARC REFUNDABLE DEPOSITS	24,470.00		24,470.00
2040	PREPAID ASSESSMENTS	361,532.25		361,532.25
	Total Current Liabilities	571,008.33	90,761.35	661,769.68
	Long Term Liabilities			
3005	CONTRACT LIABILITIES - RESERVES		687,407.99	687,407.99
	Total Long Term Liabilities		687,407.99	687,407.99
	Equity			
3900	FUND BALANCE	(49,400.56)	12,910.94	(36,489.62)
	Current Year Net Income/(Loss)	(80,292.23)	(12,910.94)	(93,203.17)
	Total Equity	(129,692.79)		(129,692.79)
	TOTAL LIABILITIES & EQUITY	**441,315.54**	**778,169.34**	**1,219,484.88**

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 12/1/2024 To 12/31/2024 11:59:00 PM

		This Month: Consolidated			YTD: Consolidated			
		Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income								
Income								
4000	ASSESSMENTS	147,520.01	147,040.00	480.01	1,764,596.29	1,764,480.00	116.29	1,764,480.00
4001	ASSESSMENTS - COMMERCIAL	147.08	147.12	(0.04)	1,764.96	1,765.00	(0.04)	1,765.00
4002	ASSESSMENTS - CLUB	3,677.75	3,677.75	0.00	44,133.00	44,133.00	0.00	44,133.00
4003	ASSESSMENTS - BEACHWAY	278.58	278.61	(0.03)	3,342.97	3,343.00	(0.03)	3,343.00
4025	ADMIN FEE INCOME	2.50	0.00	2.50	707.50	0.00	707.50	0.00
4030	LATE FEE INCOME	0.00	1,250.00	(1,250.00)	4,688.83	15,000.00	(10,311.17)	15,000.00
4035	INTEREST ON DELINQUENT ACC	2,016.19	0.00	2,016.19	14,131.82	0.00	14,131.82	0.00
4040	COLLECTION FEES	11,957.70	0.00	11,957.70	31,154.70	0.00	31,154.70	0.00
4045	NSF / RETURNED PMT FEE INCC	45.00	0.00	45.00	675.00	0.00	675.00	0.00
4050	HOTWIRE REVENUE	(12,924.00)	500.00	(13,424.00)	2,872.00	6,000.00	(3,128.00)	6,000.00
4060	VIOLATION FINE INCOME	0.00	0.00	0.00	(2,000.00)	0.00	(2,000.00)	0.00
4070	ARC FEES INCOME	780.00	1,156.12	(376.12)	12,905.00	13,873.00	(968.00)	13,873.00
4080	WOODLAND PARKE RENTAL FEE	0.00	0.00	0.00	5,037.00	0.00	5,037.00	0.00
4095	INTEREST ON OPERATING ACC(	3.04	2,333.37	(2,330.33)	120.89	28,000.00	(27,879.11)	28,000.00
4100	INTEREST ON RESERVE ACCOU	3,897.63	0.00	3,897.63	25,084.89	0.00	25,084.89	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(	420.00	732.75	(312.75)	8,255.00	8,793.00	(538.00)	8,793.00
4120	MISC INCOME	0.00	0.00	0.00	1,872.15	0.00	1,872.15	0.00
4135	COMCAST EASEMENT REVENUE	3,210.13	944.13	2,266.00	13,596.00	11,330.00	2,266.00	11,330.00
4990	BAD DEBT	(2,666.63)	(2,666.63)	0.00	(32,000.00)	(32,000.00)	0.00	(32,000.00)
4998	RESERVE INCOME	594,096.93	0.00	594,096.93	594,096.93	0.00	594,096.93	0.00
4999	RESERVE TRANSFER	(21,037.00)	(21,037.00)	0.00	(252,400.00)	(252,400.00)	0.00	(252,400.00)
TOTAL Income		731,424.91	134,356.22	597,068.69	2,243,080.43	1,612,317.00	630,763.43	1,612,317.00
TOTAL Income		731,424.91	134,356.22	597,068.69	2,243,080.43	1,612,317.00	630,763.43	1,612,317.00
Expense								
Administrative								
5100	AUDIT / TAX PREPARATION	0.00	0.00	0.00	6,950.00	10,693.00	3,743.00	10,693.00
5110	MANAGEMENT FEES	15,220.00	16,666.63	1,446.63	215,104.00	200,000.00	(15,104.00)	200,000.00
5115	LICENSES, TAXES & FEES	575.00	8.12	(566.88)	2,499.50	97.00	(2,402.50)	97.00
5120	OFFICE EXPENSE / POSTAGE / C	4,972.30	2,478.12	(2,494.18)	34,319.72	29,737.00	(4,582.72)	29,737.00
5125	BANK FEES	10.00	0.00	(10.00)	486.10	0.00	(486.10)	0.00
5130	LEGAL & PROFESSIONAL FEES	413.34	3,091.63	2,678.29	74,788.75	37,100.00	(37,688.75)	37,100.00
5145	WEBSITE MANAGEMENT	200.00	0.00	(200.00)	2,000.00	0.00	(2,000.00)	0.00
5155	SOCIAL PROGRAMS	0.00	0.00	0.00	6,803.34	0.00	(6,803.34)	0.00
5160	ARC EXPENSE	0.00	0.00	0.00	1,450.00	0.00	(1,450.00)	0.00
5165	MESSAGE BOARDS	0.00	238.50	238.50	1,707.50	2,862.00	1,154.50	2,862.00
5180	COMMUNITY EVENTS	1,225.00	2,670.50	1,445.50	2,485.98	32,046.00	29,560.02	32,046.00
5199	RESERVE STUDY	0.00	0.00	0.00	5,750.00	0.00	(5,750.00)	0.00
TOTAL Administrative		22,615.64	25,153.50	2,537.86	354,344.89	312,535.00	(41,809.89)	312,535.00
Insurance								
5135	INSURANCE	3,418.77	2,724.13	(694.64)	32,884.88	32,690.00	(194.88)	32,690.00

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 12/1/2024 To 12/31/2024 11:59:00 PM

	This Month: Consolidated			YTD: Consolidated			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
TOTAL Insurance	3,418.77	2,724.13	(694.64)	32,884.88	32,690.00	(194.88)	32,690.00
Lake & Preserves							
5405 AQUATIC TREATMENT	3,155.00	3,026.88	(128.12)	28,395.00	36,323.00	7,928.00	36,323.00
TOTAL Lake & Preserves	3,155.00	3,026.88	(128.12)	28,395.00	36,323.00	7,928.00	36,323.00
Landscaping							
5500 LANDSCAPING CONTRACT	19,000.00	19,000.00	0.00	245,969.00	228,000.00	(17,969.00)	228,000.00
5505 LANDSCAPE IMPROVEMENT / RE	6,800.00	2,642.12	(4,157.88)	64,275.00	31,705.00	(32,570.00)	31,705.00
5510 LANDSCAPE CONSULTING	1,800.00	1,800.00	0.00	23,400.00	21,600.00	(1,800.00)	21,600.00
5515 PARK LAWN MAINTENANCE	1,843.75	2,162.88	319.13	23,737.85	25,955.00	2,217.15	25,955.00
5520 IRRIGATION REPAIRS	0.00	1,886.12	1,886.12	10,386.71	22,633.00	12,246.29	22,633.00
TOTAL Landscaping	29,443.75	27,491.12	(1,952.63)	367,768.56	329,893.00	(37,875.56)	329,893.00
Repairs and Maintenance							
5600 IRRIGATION WATER	761.93	1,162.00	400.07	5,951.24	13,944.00	7,992.76	13,944.00
5605 IRRIGATION ELECTRIC	0.00	441.63	441.63	4,608.47	5,300.00	691.53	5,300.00
5606 GENERAL REPAIRS & MAINTENA	11,623.50	1,182.13	(10,441.37)	250,813.77	14,186.00	(236,627.77)	14,186.00
5615 TRASH PICK UP	171.18	3,380.13	3,208.95	119,311.11	40,562.00	(78,749.11)	40,562.00
5620 GENERAL REPAIRS & MAINTENA	113.95	706.63	592.68	10,032.43	8,480.00	(1,552.43)	8,480.00
5625 SIGNAGE	0.00	265.00	265.00	246.36	3,180.00	2,933.64	3,180.00
5630 CUSTODIAL SERVICE / SUPPLIES	1,099.77	1,423.63	323.86	13,675.08	17,084.00	3,408.92	17,084.00
5635 MAINT GATEHOUSE / ARMS / EQ	2,298.59	876.88	(1,421.71)	27,369.66	10,523.00	(16,846.66)	10,523.00
5640 GATE SOFTWARE MAINTENANC	0.00	353.37	353.37	2,732.93	4,240.00	1,507.07	4,240.00
5645 JANITORIAL SUPPLIES	0.00	265.00	265.00	1,577.91	3,180.00	1,602.09	3,180.00
TOTAL Repairs and Mainter	16,068.92	10,056.40	(6,012.52)	436,318.96	120,679.00	(315,639.96)	120,679.00
Reserve							
5800 RESERVES - POOLED	90,761.35	0.00	(90,761.35)	320,119.55	0.00	(320,119.55)	0.00
TOTAL Reserve	90,761.35	0.00	(90,761.35)	320,119.55	0.00	(320,119.55)	0.00
Security							
5200 ACCESS CONTROL CONTRACT	46,651.71	41,584.37	(5,067.34)	511,679.21	499,012.00	(12,667.21)	499,012.00
5210 JSO SERVICES	4,417.84	2,730.00	(1,687.84)	43,005.75	32,760.00	(10,245.75)	32,760.00
5215 GATEHOUSE ELECTRIC / WATEF	431.43	373.25	(58.18)	10,287.38	4,479.00	(5,808.38)	4,479.00
5220 GATEHOUSE SUPPLIES / MISC.	1,432.01	775.12	(656.89)	3,638.33	9,301.00	5,662.67	9,301.00
TOTAL Security	52,932.99	45,462.74	(7,470.25)	568,610.67	545,552.00	(23,058.67)	545,552.00
Utilities							
5670 ELECTRIC	4,884.95	2,748.00	(2,136.95)	22,847.01	32,976.00	10,128.99	32,976.00
5675 ELECTRIC - STREET LIGHTS	0.00	2,165.88	2,165.88	32,240.42	25,991.00	(6,249.42)	25,991.00
5680 ELECTRIC - REC CENTER	0.00	648.87	648.87	706.17	7,786.00	7,079.83	7,786.00
5685 TELEPHONE / INTERNET	250.61	737.75	487.14	7,343.80	8,853.00	1,509.20	8,853.00
5690 HOTWIRE	16,489.69	13,172.37	(3,317.32)	164,703.69	158,068.00	(6,635.69)	158,068.00
TOTAL Utilities	21,625.25	19,472.87	(2,152.38)	227,841.09	233,674.00	5,832.91	233,674.00
TOTAL Expense	240,021.67	133,387.64	(106,634.03)	2,336,283.60	1,611,346.00	(724,937.60)	1,611,346.00

JGCC Property Owners Association, Inc.

Income & Expense Statement

Posted 12/1/2024 To 12/31/2024 11:59:00 PM

	This Month: Consolidated			YTD: Consolidated			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Excess Revenue / Expense	491,403.24	968.58	490,434.66	(93,203.17)	971.00	(94,174.17)	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	147,520.01	147,040.00	480.01	1,764,596.29	1,764,480.00	116.29	1,764,480.00
4001	ASSESSMENTS - COMMERCIAL	147.08	147.12	(0.04)	1,764.96	1,765.00	(0.04)	1,765.00
4002	ASSESSMENTS - CLUB	3,677.75	3,677.75	0.00	44,133.00	44,133.00	0.00	44,133.00
4003	ASSESSMENTS - BEACHWAY	278.58	278.61	(0.03)	3,342.97	3,343.00	(0.03)	3,343.00
4025	ADMIN FEE INCOME	2.50	0.00	2.50	707.50	0.00	707.50	0.00
4030	LATE FEE INCOME	0.00	1,250.00	(1,250.00)	4,688.83	15,000.00	(10,311.17)	15,000.00
4035	INTEREST ON DELINQUENT ACC	2,016.19	0.00	2,016.19	14,131.82	0.00	14,131.82	0.00
4040	COLLECTION FEES	11,957.70	0.00	11,957.70	31,154.70	0.00	31,154.70	0.00
4045	NSF / RETURNED PMT FEE INCC	45.00	0.00	45.00	675.00	0.00	675.00	0.00
4050	HOTWIRE REVENUE	(12,924.00)	500.00	(13,424.00)	2,872.00	6,000.00	(3,128.00)	6,000.00
4060	VIOLATION FINE INCOME	0.00	0.00	0.00	(2,000.00)	0.00	(2,000.00)	0.00
4070	ARC FEES INCOME	780.00	1,156.12	(376.12)	12,905.00	13,873.00	(968.00)	13,873.00
4080	WOODLAND PARKE RENTAL FEE	0.00	0.00	0.00	5,037.00	0.00	5,037.00	0.00
4095	INTEREST ON OPERATING ACC	3.04	2,333.37	(2,330.33)	120.89	28,000.00	(27,879.11)	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 / PO	420.00	732.75	(312.75)	8,255.00	8,793.00	(538.00)	8,793.00
4120	MISC INCOME	0.00	0.00	0.00	1,872.15	0.00	1,872.15	0.00
4135	COMCAST EASEMENT REVENUE	3,210.13	944.13	2,266.00	13,596.00	11,330.00	2,266.00	11,330.00
4990	BAD DEBT	(2,666.63)	(2,666.63)	0.00	(32,000.00)	(32,000.00)	0.00	(32,000.00)
4999	RESERVE TRANSFER	(21,037.00)	(21,037.00)	0.00	(252,400.00)	(252,400.00)	0.00	(252,400.00)
TOTAL Income		133,430.35	134,356.22	(925.87)	1,623,473.11	1,612,317.00	11,156.11	1,612,317.00
TOTAL Income		133,430.35	134,356.22	(925.87)	1,623,473.11	1,612,317.00	11,156.11	1,612,317.00
Expense								
Administrative								
5100	AUDIT / TAX PREPARATION	0.00	0.00	0.00	6,950.00	10,693.00	3,743.00	10,693.00
5110	MANAGEMENT FEES	15,220.00	16,666.63	1,446.63	215,104.00	200,000.00	(15,104.00)	200,000.00
5115	LICENSES, TAXES & FEES	575.00	8.12	(566.88)	2,499.50	97.00	(2,402.50)	97.00
5120	OFFICE EXPENSE / POSTAGE / C	4,972.30	2,478.12	(2,494.18)	34,319.72	29,737.00	(4,582.72)	29,737.00
5125	BANK FEES	10.00	0.00	(10.00)	455.00	0.00	(455.00)	0.00
5130	LEGAL & PROFESSIONAL FEES	413.34	3,091.63	2,678.29	74,788.75	37,100.00	(37,688.75)	37,100.00
5145	WEBSITE MANAGEMENT	200.00	0.00	(200.00)	2,000.00	0.00	(2,000.00)	0.00
5155	SOCIAL PROGRAMS	0.00	0.00	0.00	6,803.34	0.00	(6,803.34)	0.00
5160	ARC EXPENSE	0.00	0.00	0.00	1,450.00	0.00	(1,450.00)	0.00
5165	MESSAGE BOARDS	0.00	238.50	238.50	1,707.50	2,862.00	1,154.50	2,862.00
5180	COMMUNITY EVENTS	1,225.00	2,670.50	1,445.50	2,485.98	32,046.00	29,560.02	32,046.00
5199	RESERVE STUDY	0.00	0.00	0.00	5,750.00	0.00	(5,750.00)	0.00
TOTAL Administrative		22,615.64	25,153.50	2,537.86	354,313.79	312,535.00	(41,778.79)	312,535.00
Insurance								
5135	INSURANCE	3,418.77	2,724.13	(694.64)	32,884.88	32,690.00	(194.88)	32,690.00
TOTAL Insurance		3,418.77	2,724.13	(694.64)	32,884.88	32,690.00	(194.88)	32,690.00

JGCC Property Owners Association, Inc.
Income & Expense Statement
Posted 12/1/2024 To 12/31/2024 11:59:00 PM

	This Month: Operating			YTD: Operating			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Lake & Preserves							
5405 AQUATIC TREATMENT	3,155.00	3,026.88	(128.12)	28,395.00	36,323.00	7,928.00	36,323.00
TOTAL Lake & Preserves	3,155.00	3,026.88	(128.12)	28,395.00	36,323.00	7,928.00	36,323.00
Landscaping							
5500 LANDSCAPING CONTRACT	19,000.00	19,000.00	0.00	245,969.00	228,000.00	(17,969.00)	228,000.00
5505 LANDSCAPE IMPROVEMENT / RE	6,800.00	2,642.12	(4,157.88)	64,275.00	31,705.00	(32,570.00)	31,705.00
5510 LANDSCAPE CONSULTING	1,800.00	1,800.00	0.00	23,400.00	21,600.00	(1,800.00)	21,600.00
5515 PARK LAWN MAINTENANCE	1,843.75	2,162.88	319.13	23,737.85	25,955.00	2,217.15	25,955.00
5520 IRRIGATION REPAIRS	0.00	1,886.12	1,886.12	10,386.71	22,633.00	12,246.29	22,633.00
TOTAL Landscaping	29,443.75	27,491.12	(1,952.63)	367,768.56	329,893.00	(37,875.56)	329,893.00
Repairs and Maintenance							
5600 IRRIGATION WATER	761.93	1,162.00	400.07	5,951.24	13,944.00	7,992.76	13,944.00
5605 IRRIGATION ELECTRIC	0.00	441.63	441.63	4,608.47	5,300.00	691.53	5,300.00
5606 GENERAL REPAIRS & MAINTENA	11,623.50	1,182.13	(10,441.37)	26,756.16	14,186.00	(12,570.16)	14,186.00
5615 TRASH PICK UP	171.18	3,380.13	3,208.95	44,761.11	40,562.00	(4,199.11)	40,562.00
5620 GENERAL REPAIRS & MAINTENA	113.95	706.63	592.68	10,032.43	8,480.00	(1,552.43)	8,480.00
5625 SIGNAGE	0.00	265.00	265.00	246.36	3,180.00	2,933.64	3,180.00
5630 CUSTODIAL SERVICE / SUPPLIES	1,099.77	1,423.63	323.86	13,675.08	17,084.00	3,408.92	17,084.00
5635 MAINT GATEHOUSE / ARMS / EQ	2,298.59	876.88	(1,421.71)	13,609.66	10,523.00	(3,086.66)	10,523.00
5640 GATE SOFTWARE MAINTENANC	0.00	353.37	353.37	2,732.93	4,240.00	1,507.07	4,240.00
5645 JANITORIAL SUPPLIES	0.00	265.00	265.00	1,577.91	3,180.00	1,602.09	3,180.00
TOTAL Repairs and Mainter	16,068.92	10,056.40	(6,012.52)	123,951.35	120,679.00	(3,272.35)	120,679.00
Security							
5200 ACCESS CONTROL CONTRACT	46,651.71	41,584.37	(5,067.34)	511,679.21	499,012.00	(12,667.21)	499,012.00
5210 JSO SERVICES	4,417.84	2,730.00	(1,687.84)	43,005.75	32,760.00	(10,245.75)	32,760.00
5215 GATEHOUSE ELECTRIC / WATEF	431.43	373.25	(58.18)	10,287.38	4,479.00	(5,808.38)	4,479.00
5220 GATEHOUSE SUPPLIES / MISC.	1,432.01	775.12	(656.89)	3,638.33	9,301.00	5,662.67	9,301.00
TOTAL Security	52,932.99	45,462.74	(7,470.25)	568,610.67	545,552.00	(23,058.67)	545,552.00
Utilities							
5670 ELECTRIC	4,884.95	2,748.00	(2,136.95)	22,847.01	32,976.00	10,128.99	32,976.00
5675 ELECTRIC - STREET LIGHTS	0.00	2,165.88	2,165.88	32,240.42	25,991.00	(6,249.42)	25,991.00
5680 ELECTRIC - REC CENTER	0.00	648.87	648.87	706.17	7,786.00	7,079.83	7,786.00
5685 TELEPHONE / INTERNET	250.61	737.75	487.14	7,343.80	8,853.00	1,509.20	8,853.00
5690 HOTWIRE	16,489.69	13,172.37	(3,317.32)	164,703.69	158,068.00	(6,635.69)	158,068.00
TOTAL Utilities	21,625.25	19,472.87	(2,152.38)	227,841.09	233,674.00	5,832.91	233,674.00
TOTAL Expense	149,260.32	133,387.64	(15,872.68)	1,703,765.34	1,611,346.00	(92,419.34)	1,611,346.00
Excess Revenue / Expense	(15,829.97)	968.58	(16,798.55)	(80,292.23)	971.00	(81,263.23)	971.00

JGCC Property Owners Association, Inc.
Income & Expense Statement
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	This Month: Reserve			YTD: Reserve			
	Actual	Budget	$ Var	Actual	Budget	$ Var	Annual
Income							
Income							
4100 INTEREST ON RESERVE ACCOU	3,897.63	0.00	3,897.63	25,064.89	0.00	25,064.89	0.00
4105 INTEREST ON RESERVE CD	0.00	0.00	0.00	445.50	0.00	445.50	0.00
4998 RESERVE INCOME	594,096.93	0.00	594,096.93	594,096.93	0.00	594,096.93	0.00
TOTAL Income	597,994.56	0.00	597,994.56	619,607.32	0.00	619,607.32	0.00
TOTAL Income	597,994.56	0.00	597,994.56	619,607.32	0.00	619,607.32	0.00
Expense							
Administrative							
5125 BANK FEES	0.00	0.00	0.00	31.10	0.00	(31.10)	0.00
TOTAL Administrative	0.00	0.00	0.00	31.10	0.00	(31.10)	0.00
Repairs and Maintenance							
5606 GENERAL REPAIRS & MAINTENA	0.00	0.00	0.00	224,057.61	0.00	(224,057.61)	0.00
5615 TRASH PICK UP	0.00	0.00	0.00	74,550.00	0.00	(74,550.00)	0.00
5635 MAINT GATEHOUSE / ARMS / EQ	0.00	0.00	0.00	13,760.00	0.00	(13,760.00)	0.00
TOTAL Repairs and Mainter	0.00	0.00	0.00	312,367.61	0.00	(312,367.61)	0.00
Reserve							
5800 RESERVES - POOLED	90,761.35	0.00	(90,761.35)	320,119.55	0.00	(320,119.55)	0.00
TOTAL Reserve	90,761.35	0.00	(90,761.35)	320,119.55	0.00	(320,119.55)	0.00
TOTAL Expense	90,761.35	0.00	(90,761.35)	632,518.26	0.00	(632,518.26)	0.00
Excess Revenue / Expense	507,233.21	0.00	507,233.21	(12,910.94)	0.00	(12,910.94)	0.00

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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	147,040	147,040	147,520	1,764,596
4001 ASSESSMENTS - COMME	147	147	147	0	0	0	588	147	147	147	147	147	1,765
4002 ASSESSMENTS - CLUB	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	3,678	44,133
4003 ASSESSMENTS - BEACH\	276	276	285	276	276	285	279	279	279	279	279	279	3,343
4025 ADMIN FEE INCOME	0	0	0	528	(528)	0	368	(15)	70	178	105	3	708
4030 LATE FEE INCOME	5,391	0	0	(25)	(475)	(50)	(50)	(3)	(25)	(50)	(25)	0	4,689
4035 INTEREST ON DELINQUE	2,984	0	0	6,406	(7,260)	(14)	3,523	(57)	1,850	2,486	2,199	2,016	14,132
4040 COLLECTION FEES	10,515	0	0	6,694	(7,618)	1,835	1,030	4,259	1,300	(50)	1,233	11,958	31,155
4045 NSF / RETURNED PMT FE	0	45	90	45	180	45	180	90	0	(45)	0	45	675
4050 HOTWIRE REVENUE	500	500	500	0	0	0	8,552	1,436	1,436	1,436	1,436	(12,924)	2,872
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	395	1,295	1,085	780	12,905
4080 WOODLAND PARKE REN	0	4,330	80	125	204	48	140	20	50	40	0	0	5,037
4095 INTEREST ON OPERATIN	82	3	3	3	3	3	3	3	8	3	3	3	121
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	1,265	515	420	8,255
4120 MISC INCOME	40	0	0	50	0	0	0	0	289	1,493	0	0	1,872
4135 COMCAST EASEMENT RE	944	944	944	0	0	2,833	944	944	944	944	944	3,210	13,596
4990 BAD DEBT	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(2,667)	(32,000)
4999 RESERVE TRANSFER	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,033)	(21,037)	(252,400)
TOTAL Income	157,100	135,523	131,841	143,219	105,557	134,441	143,751	135,736	131,497	136,438	134,939	133,430	1,623,473
TOTAL INCOME	157,100	135,523	131,841	143,219	105,557	134,441	143,751	135,736	131,497	136,438	134,939	133,430	1,623,473
EXPENSES													
Administrative													
5100 AUDIT / TAX PREPARATIC	0	0	0	1,650	0	0	5,300	0	0	0	0	0	6,950
5110 MANAGEMENT FEES	16,667	19,933	18,233	18,233	20,433	18,233	18,233	18,233	18,233	18,233	15,220	15,220	215,104
5115 LICENSES, TAXES & FEE	0	0	0	0	126	0	0	1,725	0	74	0	575	2,500

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	17	3,597	4,972	34,320
5125 BANK FEES	0	10	30	70	20	10	40	20	0	245	0	10	455
5130 LEGAL & PROFESSIONAL	5,461	11,711	8,040	5,679	4,561	2,169	1,909	6,032	16,690	8,190	3,935	413	74,789
5145 WEBSITE MANAGEMENT	0	0	200	200	200	210	200	200	200	200	190	200	2,000
5155 SOCIAL PROGRAMS	0	200	0	307	0	2,480	1,352	0	222	2,242	0	0	6,803
5160 ARC EXPENSE	0	450	0	0	0	0	0	0	0	1,000	0	0	1,450
5165 MESSAGE BOARDS	525	125	125	125	125	125	125	265	348	43	(223)	0	1,708
5180 COMMUNITY EVENTS	0	1,036	0	0	0	0	0	0	0	225	0	1,225	2,486
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	28,730	27,170	27,159	32,934	38,359	30,467	22,719	22,616	354,314
Insurance													
5135 INSURANCE	2,775	2,775	1,219	1,730	1,850	1,790	3,873	3,419	3,308	3,419	3,308	3,419	32,885
TOTAL Insurance	2,775	2,775	1,219	1,730	1,850	1,790	3,873	3,419	3,308	3,419	3,308	3,419	32,885
Lake & Preserves													
5405 AQUATIC TREATMENT	3,155	3,155	3,155	3,155	6,310	3,155	(9,465)	3,155	3,155	3,155	3,155	3,155	28,395
TOTAL Lake & Preserves	3,155	3,155	3,155	3,155	6,310	3,155	(9,465)	3,155	3,155	3,155	3,155	3,155	28,395
Landscaping													
5500 LANDSCAPING CONTRAC	17,969	19,000	38,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	245,969
5505 LANDSCAPE IMPROVEME	0	0	6,650	3,010	345	0	0	0	9,800	10,500	27,170	6,800	64,275
5510 LANDSCAPE CONSULTIN	1,800	1,800	3,600	1,800	0	3,600	1,800	1,800	1,800	1,800	1,800	1,800	23,400
5515 PARK LAWN MAINTENAN	5,300	1,844	0	0	0	0	7,375	3,688	1,844	0	1,844	1,844	23,738
5520 IRRIGATION REPAIRS	734	0	1,811	0	1,915	0	0	0	494	4,403	1,030	0	10,387
TOTAL Landscaping	25,803	22,644	50,061	23,810	21,260	22,600	28,175	24,488	32,938	35,703	50,844	29,444	367,769
Repairs and Maintenance													
5600 IRRIGATION WATER	561	561	565	65,701	3,185	2,572	(71,165)	900	889	741	680	762	5,951
5605 IRRIGATION ELECTRIC	0	0	0	0	0	0	1,781	2,071	713	(785)	827	0	4,608
5606 GENERAL REPAIRS & MA	0	125	1,545	(110)	1,540	22	2,500	(1,880)	4,409	2,491	4,491	11,624	26,756
5615 TRASH PICK UP	3,196	63,573	0	1,544	11,395	10,751	(57,585)	1,526	9,678	342	170	171	44,761
5620 GENERAL REPAIRS & MA	0	0	0	0	0	2,049	110	0	0	7,760	0	114	10,032

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	1,292	1,010	1,100	13,675
5635 MAINT GATEHOUSE / ARI	120	312	0	(233)	312	114	732	0	0	7,833	2,120	2,299	13,610
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	8,415	70,514	16,800	20,726	(122,673)	(5,164)	17,314	19,673	9,298	16,069	123,951
Security													
5200 ACCESS CONTROL CONT	37,175	133,111	44,974	48,273	37,382	46,750	(21,740)	19,155	37,175	45,597	37,175	46,652	511,679
5210 JSO SERVICES	0	2,186	20,915	0	0	10,633	(10,767)	5,537	4,496	2,524	3,065	4,418	43,006
5215 GATEHOUSE ELECTRIC /	433	0	1,256	449	0	9,784	(4,126)	471	492	545	553	431	10,287
5220 GATEHOUSE SUPPLIES /	579	43	(43)	268	312	0	299	0	0	16	732	1,432	3,638
TOTAL Security	38,188	135,340	67,102	48,989	37,694	67,166	(36,334)	25,162	42,163	48,681	41,526	52,933	568,611
Utilities													
5670 ELECTRIC	2,627	2,627	0	0	2,748	2,748	(7,366)	0	4,921	4,787	4,870	4,885	22,847
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	971	417	251	7,344
5690 HOTWIRE	13,172	13,172	13,172	13,172	13,172	13,172	13,172	13,172	13,172	13,172	16,491	16,490	164,704
TOTAL Utilities	19,149	19,535	20,406	17,849	20,041	19,748	11,242	18,831	18,705	18,931	21,778	21,625	227,841
TOTAL EXPENSES	121,874	286,744	176,985	200,459	132,684	162,356	(98,022)	102,825	155,942	160,029	152,628	149,260	1,703,765
Excess Revenue / Expense	35,227	(151,221)	(45,145)	(57,240)	(27,127)	(27,915)	241,773	32,911	(24,446)	(23,591)	(17,690)	(15,830)	(80,292)

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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	214	9,907	981	1,500	2,700	2,997	3,898	25,065
4105 INTEREST ON RESERVE	446	0	0	0	0	0	0	0	0	0	0	0	446
4998 RESERVE INCOME	0	0	0	0	0	0	0	0	0	0	0	594,097	594,097
TOTAL Income	2,482	21	249	302	262	214	9,907	981	1,500	2,700	2,997	597,995	619,607
TOTAL INCOME	2,482	21	249	302	262	214	9,907	981	1,500	2,700	2,997	597,995	619,607
EXPENSES													
Administrative													
5125 BANK FEES	0	0	0	0	0	0	0	0	0	31	0	0	31
TOTAL Administrative	0	0	0	0	0	0	0	0	0	31	0	0	31
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 TRASH PICK UP	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	179,361	16,775	90,761	320,120
TOTAL Reserve	0	0	0	0	0	0	0	31,737	1,485	179,361	16,775	90,761	320,120
TOTAL EXPENSES	0	0	0	61,111	74,550	0	93,454	101,230	15,245	179,392	16,775	90,761	632,518
Excess Revenue / Expense	2,482	21	249	(60,809)	(74,288)	214	(83,547)	(100,249)	(13,745)	(176,693)	(13,778)	507,233	(12,911)