# JGCC Property Owners Association, Inc.

UNAUDITED FINANCIAL STATEMENT

October 2025

Reviewed by: _____

JGCC Property Owners Association
Balance Sheet
Period 10/31/2025

| | October 2025 | Operating | Reserve | Total |
|---|---|---|---|---|
| | ***Assets*** | | | |
| | *Current Assets* | | | |
| 1010 | AAB OPERATING ACCOUNT | 129,799.91 | | 129,799.91 |
| 1015 | AAB - ICS SWEEP - OPR | 313,058.23 | | 313,058.23 |
| 1020 | AAB ARC DEPOSIT ACCOUNT | 30,000.00 | | 30,000.00 |
| 1040 | AAB RESERVE ACCOUNT | | 100,021.23 | 100,021.23 |
| 1041 | AAB - ICS SWEEP - RES | | 51,209.41 | 51,209.41 |
| 1110 | AMERIS - RESERVE - MM | | 10,561.75 | 10,561.75 |
| 1120 | CHARLES SCHWAB RESERVE - MM | | 773,367.12 | 773,367.12 |
| 1210 | UTILITY DEPOSITS | 422.19 | | 422.19 |
| 1215 | PREPAID INSURANCE | 19,217.02 | | 19,217.02 |
| 1220 | PREPAID EXPENSES | 4,590.00 | | 4,590.00 |
| 1225 | PREPAID LEGAL - HOTWIRE | 25,259.00 | | 25,259.00 |
| 1300 | ASSESSMENTS RECEIVABLE | 344,926.04 | | 344,926.04 |
| 1315 | RESERVE FOR BAD DEBT | (325,352.65) | | (325,352.65) |
| | *Total Current Assets* | 541,919.74 | 935,159.51 | 1,477,079.25 |
| | **TOTAL ASSETS** | **541,919.74** | **935,159.51** | **1,477,079.25** |
| | ***Liabilities & Equity*** | | | |
| | *Current Liabilities* | | | |
| 2010 | ACCOUNTS PAYABLE | 23,110.97 | 54,490.00 | 77,600.97 |
| 2015 | ACCRUED PAYABLES | 1,800.00 | | 1,800.00 |
| 2020 | DEFERRED ASSESSMENTS | 314,530.81 | | 314,530.81 |
| 2021 | DEFERRED ASSESSMENTS - COMMERCIAL | 294.00 | | 294.00 |
| 2022 | DEFERRED ASSESSMENTS - CLUB | 8,216.57 | | 8,216.57 |
| 2023 | DEFERRED ASSESSMENTS - BEACHWAY | 552.00 | | 552.00 |
| 2024 | DEFERRED ASSESSMENTS - HOTWIRE | 171,283.22 | | 171,283.22 |
| 2026 | DEFERRED HOTWIRE REVENUE | 309,204.00 | | 309,204.00 |
| 2030 | ARC REFUNDABLE DEPOSITS | 30,000.00 | | 30,000.00 |
| 2040 | PREPAID ASSESSMENTS | 38,537.45 | | 38,537.45 |
| | *Total Current Liabilities* | 897,529.02 | 54,490.00 | 952,019.02 |
| | *Long Term Liabilities* | | | |
| 3005 | CONTRACT LIABILITIES - RESERVES | | 1,371,612.99 | 1,371,612.99 |
| 3006 | DEFERRED CONTRACT LIABILITIES | (344,625.00) | | (344,625.00) |
| | *Total Long Term Liabilities* | (344,625.00) | 1,371,612.99 | 1,026,987.99 |
| | *Equity* | | | |
| 3900 | FUND BALANCE | (148,298.79) | | (148,298.79) |
| | Current Year Net Income/(Loss) | 137,314.51 | (490,943.48) | (353,628.97) |
| | *Total Equity* | (10,984.28) | (490,943.48) | (501,927.76) |
| | **TOTAL LIABILITIES & EQUITY** | **541,919.74** | **935,159.51** | **1,477,079.25** |

# JGCC Property Owners Association
## Income & Expense Statement
Posted 10/1/2025 To 10/31/2025 11:59:00 PM

| | This Month: Consolidated | | | YTD: Consolidated | | | |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | $ Var | Actual | Budget | $ Var | Annual |
| **Income** | | | | | | | |
| **Income** | | | | | | | |
| 4000 ASSESSMENTS | 157,265.41 | 157,299.13 | (33.72) | 1,572,654.07 | 1,572,991.30 | (337.23) | 1,887,589.52 |
| 4001 ASSESSMENTS - COMMERCIAL | 147.00 | 147.00 | 0.00 | 1,470.00 | 1,470.00 | 0.00 | 1,764.00 |
| 4002 ASSESSMENTS - CLUB | 4,108.28 | 4,108.28 | 0.00 | 41,082.83 | 41,082.83 | 0.00 | 49,299.43 |
| 4003 ASSESSMENTS - BEACHWAY | 276.00 | 276.00 | 0.00 | 2,760.00 | 2,760.00 | 0.00 | 3,312.00 |
| 4004 ASSESSMENTS - HOTWIRE | 82,351.59 | 82,351.59 | 0.00 | 823,515.90 | 823,515.90 | 0.00 | 994,807.21 |
| 4025 ADMIN FEE INCOME | 183.24 | 0.00 | 183.24 | 2,308.94 | 0.00 | 2,308.94 | 0.00 |
| 4030 LATE FEE INCOME | 4,250.00 | 429.88 | 3,820.12 | 11,600.00 | 4,298.80 | 7,301.20 | 5,158.50 |
| 4035 INTEREST ON DELINQUENT ACC | 2,322.77 | 886.59 | 1,436.18 | 18,982.95 | 8,865.90 | 10,117.05 | 10,639.03 |
| 4040 COLLECTION FEES | 0.00 | 1,454.67 | (1,454.67) | 7,148.86 | 14,546.70 | (7,397.84) | 17,456.00 |
| 4045 NSF / RETURNED PMT FEE INCC | 20.00 | 90.42 | (70.42) | 565.00 | 904.20 | (339.20) | 1,085.00 |
| 4050 HOTWIRE REVENUE | 2,872.00 | 2,872.00 | 0.00 | 28,720.00 | 28,720.00 | 0.00 | 34,464.00 |
| 4070 ARC FEES INCOME | 1,500.00 | 1,166.67 | 333.33 | 14,945.00 | 11,666.70 | 3,278.30 | 14,000.00 |
| 4080 WOODLAND PARKE RENTAL FEE | 20.00 | 250.00 | (230.00) | 1,835.00 | 2,500.00 | (665.00) | 3,000.00 |
| 4095 INTEREST ON OPERATING ACC | 3.06 | 9.58 | (6.52) | 30.00 | 95.80 | (65.80) | 115.00 |
| 4100 INTEREST ON RESERVE ACCOU | 2,115.21 | 0.00 | 2,115.21 | 16,117.11 | 0.00 | 16,117.11 | 0.00 |
| 4110 GATE REMOTE / BARCODE / POC | 695.00 | 776.36 | (81.36) | 7,945.00 | 7,763.60 | 181.40 | 9,316.35 |
| 4990 BAD DEBT | (6,302.95) | (6,302.95) | 0.00 | (63,029.50) | (63,029.50) | 0.00 | (75,800.15) |
| 4999 RESERVE TRANSFER | (33,958.00) | (33,958.00) | 0.00 | (339,580.00) | (339,580.00) | 0.00 | (407,500.00) |
| TOTAL Income | 217,868.61 | 211,857.22 | 6,011.39 | 2,149,071.16 | 2,118,572.23 | 30,498.93 | 2,548,705.89 |
| TOTAL Income | 217,868.61 | 211,857.22 | 6,011.39 | 2,149,071.16 | 2,118,572.23 | 30,498.93 | 2,548,705.89 |
| **Expense** | | | | | | | |
| **Administrative** | | | | | | | |
| 5100 AUDIT / TAX PREPARATION | 0.00 | 0.00 | 0.00 | 8,800.00 | 8,800.00 | 0.00 | 8,800.00 |
| 5110 MANAGEMENT FEES | 17,196.60 | 18,980.33 | 1,783.73 | 172,353.00 | 189,803.30 | 17,450.30 | 227,763.90 |
| 5115 LICENSES, TAXES & FEES | 0.00 | 344.36 | 344.36 | (108.68) | 3,443.60 | 3,552.28 | 4,132.36 |
| 5120 OFFICE EXPENSE / POSTAGE / C | 3,609.37 | 2,674.40 | (934.97) | 31,890.44 | 26,744.00 | (5,146.44) | 32,092.74 |
| 5125 BANK FEES | 20.00 | 26.18 | 6.18 | 484.00 | 261.80 | (222.20) | 314.15 |
| 5130 LEGAL & PROFESSIONAL FEES | 4,652.00 | 5,463.96 | 811.96 | 34,258.44 | 54,639.60 | 20,381.16 | 65,567.48 |
| 5145 WEBSITE MANAGEMENT | 200.00 | 206.00 | 6.00 | 2,100.00 | 2,060.00 | (40.00) | 2,472.00 |
| 5160 ARC EXPENSE | 0.00 | 762.50 | 762.50 | 9,804.31 | 7,625.00 | (2,179.31) | 9,150.00 |
| 5165 MESSAGE BOARDS | 0.00 | 163.08 | 163.08 | 303.00 | 1,630.80 | 1,327.80 | 1,957.00 |
| 5180 COMMUNITY EVENTS | 5,474.81 | 2,607.20 | (2,867.61) | 16,028.41 | 26,072.00 | 10,043.59 | 31,286.45 |
| TOTAL Administrative | 31,152.78 | 31,228.01 | 75.23 | 275,912.92 | 321,080.10 | 45,167.18 | 383,536.08 |
| **Insurance** | | | | | | | |
| 5135 INSURANCE | 3,945.22 | 4,014.30 | 69.08 | 42,692.28 | 38,545.65 | (4,146.63) | 46,574.23 |
| TOTAL Insurance | 3,945.22 | 4,014.30 | 69.08 | 42,692.28 | 38,545.65 | (4,146.63) | 46,574.23 |
| **Lake & Preserves** | | | | | | | |
| 5405 AQUATIC TREATMENT | 3,155.00 | 3,249.65 | 94.65 | 31,550.00 | 32,496.50 | 946.50 | 38,995.80 |
| TOTAL Lake & Preserves | 3,155.00 | 3,249.65 | 94.65 | 31,550.00 | 32,496.50 | 946.50 | 38,995.80 |

# JGCC Property Owners Association
## Income & Expense Statement
Posted 10/1/2025 To 10/31/2025 11:59:00 PM

| | This Month: Consolidated | | | YTD: Consolidated | | | |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | $ Var | Actual | Budget | $ Var | Annual |
| **Landscaping** | | | | | | | |
| 5500 LANDSCAPING CONTRACT | 19,000.00 | 19,000.00 | 0.00 | 190,000.00 | 190,000.00 | 0.00 | 228,000.00 |
| 5505 LANDSCAPE IMPROVEMENT / RE | 0.00 | 3,261.67 | 3,261.67 | 9,965.00 | 32,616.70 | 22,651.70 | 58,140.00 |
| 5510 LANDSCAPE CONSULTING | 1,800.00 | 1,800.00 | 0.00 | 18,000.00 | 18,000.00 | 0.00 | 21,600.00 |
| 5515 PARK LAWN MAINTENANCE | 1,843.75 | 1,843.75 | 0.00 | 18,437.50 | 18,437.50 | 0.00 | 22,125.00 |
| 5520 IRRIGATION REPAIRS | 6,180.00 | 701.83 | (5,478.17) | 19,882.00 | 7,018.30 | (12,863.70) | 8,421.97 |
| 5600 IRRIGATION WATER | 663.22 | 762.71 | 99.49 | 6,229.39 | 7,627.10 | 1,397.71 | 9,152.52 |
| 5605 IRRIGATION ELECTRIC | 973.90 | 582.05 | (391.85) | 11,434.51 | 5,820.50 | (5,614.01) | 6,984.65 |
| TOTAL Landscaping | 30,460.87 | 27,952.01 | (2,508.86) | 273,948.40 | 279,520.10 | 5,571.70 | 354,424.14 |
| **Repairs and Maintenance** | | | | | | | |
| 5606 GENERAL REPAIRS & MAINTENA | 3,760.59 | 4,970.81 | 1,210.22 | 27,259.24 | 49,708.10 | 22,448.86 | 59,649.76 |
| 5630 CUSTODIAL SERVICE / SUPPLIES | 825.00 | 1,251.02 | 426.02 | 8,962.68 | 12,510.20 | 3,547.52 | 15,012.25 |
| 5645 JANITORIAL SUPPLIES | 0.00 | 193.52 | 193.52 | 1,639.68 | 1,935.20 | 295.52 | 2,322.19 |
| TOTAL Repairs and Mainter | 4,585.59 | 6,415.35 | 1,829.76 | 37,861.60 | 64,153.50 | 26,291.90 | 76,984.20 |
| **Reserve** | | | | | | | |
| 5800 RESERVES - POOLED | 57,190.00 | 0.00 | (57,190.00) | 507,060.59 | 0.00 | (507,060.59) | 0.00 |
| TOTAL Reserve | 57,190.00 | 0.00 | (57,190.00) | 507,060.59 | 0.00 | (507,060.59) | 0.00 |
| **Security** | | | | | | | |
| 5200 ACCESS CONTROL CONTRACT | 38,459.12 | 40,280.00 | 1,820.88 | 409,617.97 | 433,010.00 | 23,392.03 | 523,640.00 |
| 5210 JSO SERVICES | 3,065.44 | 2,811.90 | (253.54) | 28,296.05 | 28,119.00 | (177.05) | 33,742.80 |
| 5215 GATEHOUSE ELECTRIC / WATEF | 566.97 | 1,147.18 | 580.21 | 6,124.48 | 11,471.80 | 5,347.32 | 13,766.18 |
| 5220 GATEHOUSE SUPPLIES / MISC. | 0.00 | 210.96 | 210.96 | 6,817.10 | 2,109.60 | (4,707.50) | 2,531.54 |
| 5635 MAINT GATEHOUSE / ARMS / EQ | 256.75 | 103.38 | (153.37) | 7,219.70 | 1,033.80 | (6,185.90) | 1,240.50 |
| 5640 GATE SOFTWARE MAINTENANC | 0.00 | 203.08 | 203.08 | 0.00 | 2,030.80 | 2,030.80 | 2,436.98 |
| TOTAL Security | 42,348.28 | 44,756.50 | 2,408.22 | 458,075.30 | 477,775.00 | 19,699.70 | 577,358.00 |
| **Utilities** | | | | | | | |
| 5670 ELECTRIC | 5,403.05 | 5,259.94 | (143.11) | 52,066.65 | 52,599.40 | 532.75 | 63,119.34 |
| 5685 TELEPHONE / INTERNET | 0.00 | 690.72 | 690.72 | 60.71 | 6,907.20 | 6,846.49 | 8,288.66 |
| 5690 HOTWIRE | 82,361.77 | 82,351.59 | (10.18) | 823,471.68 | 823,515.90 | 44.22 | 994,807.21 |
| TOTAL Utilities | 87,764.82 | 88,302.25 | 537.43 | 875,599.04 | 883,022.50 | 7,423.46 | 1,066,215.21 |
| TOTAL Expense | 260,602.56 | 205,918.07 | (54,684.49) | 2,502,700.13 | 2,096,593.35 | (406,106.78) | 2,544,087.66 |
| Excess Revenue / Expense | (42,733.95) | 5,939.15 | (48,673.10) | (353,628.97) | 21,978.88 | (375,607.85) | 4,618.23 |

# JGCC Property Owners Association
## Income & Expense Statement
Posted 10/1/2025 To 10/31/2025 11:59:00 PM

| | This Month: Operating | | | YTD: Operating | | | |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | $ Var | Actual | Budget | $ Var | Annual |
| **Income** | | | | | | | |
| **Income** | | | | | | | |
| 4000 ASSESSMENTS | 157,265.41 | 157,299.13 | (33.72) | 1,572,654.07 | 1,572,991.30 | (337.23) | 1,887,589.52 |
| 4001 ASSESSMENTS - COMMERCIAL | 147.00 | 147.00 | 0.00 | 1,470.00 | 1,470.00 | 0.00 | 1,764.00 |
| 4002 ASSESSMENTS - CLUB | 4,108.28 | 4,108.28 | 0.00 | 41,082.83 | 41,082.83 | 0.00 | 49,299.43 |
| 4003 ASSESSMENTS - BEACHWAY | 276.00 | 276.00 | 0.00 | 2,760.00 | 2,760.00 | 0.00 | 3,312.00 |
| 4004 ASSESSMENTS - HOTWIRE | 82,351.59 | 82,351.59 | 0.00 | 823,515.90 | 823,515.90 | 0.00 | 994,807.21 |
| 4025 ADMIN FEE INCOME | 183.24 | 0.00 | 183.24 | 2,308.94 | 0.00 | 2,308.94 | 0.00 |
| 4030 LATE FEE INCOME | 4,250.00 | 429.88 | 3,820.12 | 11,600.00 | 4,298.80 | 7,301.20 | 5,158.50 |
| 4035 INTEREST ON DELINQUENT ACC | 2,322.77 | 886.59 | 1,436.18 | 18,982.95 | 8,865.90 | 10,117.05 | 10,639.03 |
| 4040 COLLECTION FEES | 0.00 | 1,454.67 | (1,454.67) | 7,148.86 | 14,546.70 | (7,397.84) | 17,456.00 |
| 4045 NSF / RETURNED PMT FEE INCC | 20.00 | 90.42 | (70.42) | 565.00 | 904.20 | (339.20) | 1,085.00 |
| 4050 HOTWIRE REVENUE | 2,872.00 | 2,872.00 | 0.00 | 28,720.00 | 28,720.00 | 0.00 | 34,464.00 |
| 4070 ARC FEES INCOME | 1,500.00 | 1,166.67 | 333.33 | 14,945.00 | 11,666.70 | 3,278.30 | 14,000.00 |
| 4080 WOODLAND PARKE RENTAL FEE | 20.00 | 250.00 | (230.00) | 1,835.00 | 2,500.00 | (665.00) | 3,000.00 |
| 4095 INTEREST ON OPERATING ACC( | 3.06 | 9.58 | (6.52) | 30.00 | 95.80 | (65.80) | 115.00 |
| 4110 GATE REMOTE / BARCODE / PO( | 695.00 | 776.36 | (81.36) | 7,945.00 | 7,763.60 | 181.40 | 9,316.35 |
| 4990 BAD DEBT | (6,302.95) | (6,302.95) | 0.00 | (63,029.50) | (63,029.50) | 0.00 | (75,800.15) |
| 4999 RESERVE TRANSFER | (33,958.00) | (33,958.00) | 0.00 | (339,580.00) | (339,580.00) | 0.00 | (407,500.00) |
| TOTAL Income | 215,753.40 | 211,857.22 | 3,896.18 | 2,132,954.05 | 2,118,572.23 | 14,381.82 | 2,548,705.89 |
| TOTAL Income | 215,753.40 | 211,857.22 | 3,896.18 | 2,132,954.05 | 2,118,572.23 | 14,381.82 | 2,548,705.89 |
| **Expense** | | | | | | | |
| **Administrative** | | | | | | | |
| 5100 AUDIT / TAX PREPARATION | 0.00 | 0.00 | 0.00 | 8,800.00 | 8,800.00 | 0.00 | 8,800.00 |
| 5110 MANAGEMENT FEES | 17,196.60 | 18,980.33 | 1,783.73 | 172,353.00 | 189,803.30 | 17,450.30 | 227,763.90 |
| 5115 LICENSES, TAXES & FEES | 0.00 | 344.36 | 344.36 | (108.68) | 3,443.60 | 3,552.28 | 4,132.36 |
| 5120 OFFICE EXPENSE / POSTAGE / C | 3,609.37 | 2,674.40 | (934.97) | 31,890.44 | 26,744.00 | (5,146.44) | 32,092.74 |
| 5125 BANK FEES | 20.00 | 26.18 | 6.18 | 484.00 | 261.80 | (222.20) | 314.15 |
| 5130 LEGAL & PROFESSIONAL FEES | 4,652.00 | 5,463.96 | 811.96 | 34,258.44 | 54,639.60 | 20,381.16 | 65,567.48 |
| 5145 WEBSITE MANAGEMENT | 200.00 | 206.00 | 6.00 | 2,100.00 | 2,060.00 | (40.00) | 2,472.00 |
| 5160 ARC EXPENSE | 0.00 | 762.50 | 762.50 | 9,804.31 | 7,625.00 | (2,179.31) | 9,150.00 |
| 5165 MESSAGE BOARDS | 0.00 | 163.08 | 163.08 | 303.00 | 1,630.80 | 1,327.80 | 1,957.00 |
| 5180 COMMUNITY EVENTS | 5,474.81 | 2,607.20 | (2,867.61) | 16,028.41 | 26,072.00 | 10,043.59 | 31,286.45 |
| TOTAL Administrative | 31,152.78 | 31,228.01 | 75.23 | 275,912.92 | 321,080.10 | 45,167.18 | 383,536.08 |
| **Insurance** | | | | | | | |
| 5135 INSURANCE | 3,945.22 | 4,014.30 | 69.08 | 42,692.28 | 38,545.65 | (4,146.63) | 46,574.23 |
| TOTAL Insurance | 3,945.22 | 4,014.30 | 69.08 | 42,692.28 | 38,545.65 | (4,146.63) | 46,574.23 |
| **Lake & Preserves** | | | | | | | |
| 5405 AQUATIC TREATMENT | 3,155.00 | 3,249.65 | 94.65 | 31,550.00 | 32,496.50 | 946.50 | 38,995.80 |
| TOTAL Lake & Preserves | 3,155.00 | 3,249.65 | 94.65 | 31,550.00 | 32,496.50 | 946.50 | 38,995.80 |
| **Landscaping** | | | | | | | |

# JGCC Property Owners Association
## Income & Expense Statement
Posted 10/1/2025 To 10/31/2025 11:59:00 PM

| | | This Month: Operating | | | YTD: Operating | | | |
|---|---|---|---|---|---|---|---|---|
| | | Actual | Budget | $ Var | Actual | Budget | $ Var | Annual |
| 5500 | LANDSCAPING CONTRACT | 19,000.00 | 19,000.00 | 0.00 | 190,000.00 | 190,000.00 | 0.00 | 228,000.00 |
| 5505 | LANDSCAPE IMPROVEMENT / RE | 0.00 | 3,261.67 | 3,261.67 | 9,965.00 | 32,616.70 | 22,651.70 | 58,140.00 |
| 5510 | LANDSCAPE CONSULTING | 1,800.00 | 1,800.00 | 0.00 | 18,000.00 | 18,000.00 | 0.00 | 21,600.00 |
| 5515 | PARK LAWN MAINTENANCE | 1,843.75 | 1,843.75 | 0.00 | 18,437.50 | 18,437.50 | 0.00 | 22,125.00 |
| 5520 | IRRIGATION REPAIRS | 6,180.00 | 701.83 | (5,478.17) | 19,882.00 | 7,018.30 | (12,863.70) | 8,421.97 |
| 5600 | IRRIGATION WATER | 663.22 | 762.71 | 99.49 | 6,229.39 | 7,627.10 | 1,397.71 | 9,152.52 |
| 5605 | IRRIGATION ELECTRIC | 973.90 | 582.05 | (391.85) | 11,434.51 | 5,820.50 | (5,614.01) | 6,984.65 |
| TOTAL Landscaping | | 30,460.87 | 27,952.01 | (2,508.86) | 273,948.40 | 279,520.10 | 5,571.70 | 354,424.14 |
| **Repairs and Maintenance** | | | | | | | | |
| 5606 | GENERAL REPAIRS & MAINTENA | 3,760.59 | 4,970.81 | 1,210.22 | 27,259.24 | 49,708.10 | 22,448.86 | 59,649.76 |
| 5630 | CUSTODIAL SERVICE / SUPPLIES | 825.00 | 1,251.02 | 426.02 | 8,962.68 | 12,510.20 | 3,547.52 | 15,012.25 |
| 5645 | JANITORIAL SUPPLIES | 0.00 | 193.52 | 193.52 | 1,639.68 | 1,935.20 | 295.52 | 2,322.19 |
| TOTAL Repairs and Mainter | | 4,585.59 | 6,415.35 | 1,829.76 | 37,861.60 | 64,153.50 | 26,291.90 | 76,984.20 |
| **Security** | | | | | | | | |
| 5200 | ACCESS CONTROL CONTRACT | 38,459.12 | 40,280.00 | 1,820.88 | 409,617.97 | 433,010.00 | 23,392.03 | 523,640.00 |
| 5210 | JSO SERVICES | 3,065.44 | 2,811.90 | (253.54) | 28,296.05 | 28,119.00 | (177.05) | 33,742.80 |
| 5215 | GATEHOUSE ELECTRIC / WATEF | 566.97 | 1,147.18 | 580.21 | 6,124.48 | 11,471.80 | 5,347.32 | 13,766.18 |
| 5220 | GATEHOUSE SUPPLIES / MISC. | 0.00 | 210.96 | 210.96 | 6,817.10 | 2,109.60 | (4,707.50) | 2,531.54 |
| 5635 | MAINT GATEHOUSE / ARMS / EQ | 256.75 | 103.38 | (153.37) | 7,219.70 | 1,033.80 | (6,185.90) | 1,240.50 |
| 5640 | GATE SOFTWARE MAINTENANC | 0.00 | 203.08 | 203.08 | 0.00 | 2,030.80 | 2,030.80 | 2,436.98 |
| TOTAL Security | | 42,348.28 | 44,756.50 | 2,408.22 | 458,075.30 | 477,775.00 | 19,699.70 | 577,358.00 |
| **Utilities** | | | | | | | | |
| 5670 | ELECTRIC | 5,403.05 | 5,259.94 | (143.11) | 52,066.65 | 52,599.40 | 532.75 | 63,119.34 |
| 5685 | TELEPHONE / INTERNET | 0.00 | 690.72 | 690.72 | 60.71 | 6,907.20 | 6,846.49 | 8,288.66 |
| 5690 | HOTWIRE | 82,361.77 | 82,351.59 | (10.18) | 823,471.68 | 823,515.90 | 44.22 | 994,807.21 |
| TOTAL Utilities | | 87,764.82 | 88,302.25 | 537.43 | 875,599.04 | 883,022.50 | 7,423.46 | 1,066,215.21 |
| TOTAL Expense | | 203,412.56 | 205,918.07 | 2,505.51 | 1,995,639.54 | 2,096,593.35 | 100,953.81 | 2,544,087.66 |
| Excess Revenue / Expense | | 12,340.84 | 5,939.15 | 6,401.69 | 137,314.51 | 21,978.88 | 115,335.63 | 4,618.23 |

# JGCC Property Owners Association
## Income & Expense Statement
Posted 10/1/2025 To 10/31/2025 11:59:00 PM

| | This Month: Reserve | | | YTD: Reserve | | | |
|---|---|---|---|---|---|---|---|
| | Actual | Budget | $ Var | Actual | Budget | $ Var | Annual |
| **Income** | | | | | | | |
| **Income** | | | | | | | |
| 4100 INTEREST ON RESERVE ACCOU | 2,115.21 | 0.00 | 2,115.21 | 16,117.11 | 0.00 | 16,117.11 | 0.00 |
| TOTAL Income | 2,115.21 | 0.00 | 2,115.21 | 16,117.11 | 0.00 | 16,117.11 | 0.00 |
| TOTAL Income | 2,115.21 | 0.00 | 2,115.21 | 16,117.11 | 0.00 | 16,117.11 | 0.00 |
| **Expense** | | | | | | | |
| **Reserve** | | | | | | | |
| 5800 RESERVES - POOLED | 57,190.00 | 0.00 | (57,190.00) | 507,060.59 | 0.00 | (507,060.59) | 0.00 |
| TOTAL Reserve | 57,190.00 | 0.00 | (57,190.00) | 507,060.59 | 0.00 | (507,060.59) | 0.00 |
| TOTAL Expense | 57,190.00 | 0.00 | (57,190.00) | 507,060.59 | 0.00 | (507,060.59) | 0.00 |
| Excess Revenue / Expense | (55,074.79) | 0.00 | (55,074.79) | (490,943.48) | 0.00 | (490,943.48) | 0.00 |

# JGCC Property Owners Association

## Operating

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **INCOME** | | | | | | | | | | | | | |
| **Income** | | | | | | | | | | | | | |
| 4000 ASSESSMENTS | 157,265 | 157,265 | 157,265 | 157,265 | 157,265 | 157,265 | 157,265 | 157,265 | 157,265 | 157,265 | 0 | 0 | 1,572,654 |
| 4001 ASSESSMENTS - COMME | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 147 | 0 | 0 | 1,470 |
| 4002 ASSESSMENTS - CLUB | 4,108 | 4,108 | 4,108 | 4,108 | 4,108 | 4,108 | 4,108 | 4,108 | 4,108 | 4,108 | 0 | 0 | 41,083 |
| 4003 ASSESSMENTS - BEACH\ | 276 | 276 | 276 | 276 | 276 | 276 | 276 | 276 | 276 | 276 | 0 | 0 | 2,760 |
| 4004 ASSESSMENTS - HOTWIF | 82,352 | 82,352 | 82,352 | 82,352 | 82,352 | 82,352 | 82,352 | 82,352 | 82,352 | 82,352 | 0 | 0 | 823,516 |
| 4025 ADMIN FEE INCOME | 790 | 58 | 1 | 130 | 65 | 593 | 213 | (60) | 338 | 183 | 0 | 0 | 2,309 |
| 4030 LATE FEE INCOME | 1,000 | 0 | 0 | 2,915 | (50) | 0 | 4,850 | (1,150) | (215) | 4,250 | 0 | 0 | 11,600 |
| 4035 INTEREST ON DELINQUE | 1,953 | 1,525 | 1,728 | 2,000 | 1,908 | 1,813 | 2,339 | 1,889 | 1,505 | 2,323 | 0 | 0 | 18,983 |
| 4040 COLLECTION FEES | (288) | 1,205 | 420 | 976 | 983 | 625 | 1,730 | 969 | 530 | 0 | 0 | 0 | 7,149 |
| 4045 NSF / RETURNED PMT FE | 230 | (80) | 80 | 90 | (35) | 641 | 135 | (631) | 115 | 20 | 0 | 0 | 565 |
| 4050 HOTWIRE REVENUE | 2,872 | 2,872 | 2,872 | 2,872 | 2,872 | 2,872 | 2,872 | 2,872 | 2,872 | 2,872 | 0 | 0 | 28,720 |
| 4070 ARC FEES INCOME | 665 | 1,465 | 1,350 | 2,025 | 1,700 | 950 | 1,950 | 1,400 | 1,940 | 1,500 | 0 | 0 | 14,945 |
| 4080 WOODLAND PARKE REN | 240 | 185 | 60 | 90 | 280 | 620 | 120 | 115 | 105 | 20 | 0 | 0 | 1,835 |
| 4095 INTEREST ON OPERATIN | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 0 | 0 | 30 |
| 4110 GATE REMOTE / BARCOI | 640 | 755 | 580 | 1,190 | 520 | 835 | 400 | 1,140 | 1,190 | 695 | 0 | 0 | 7,945 |
| 4990 BAD DEBT | (6,303) | (6,303) | (6,303) | (6,303) | (6,303) | (6,303) | (6,303) | (6,303) | (6,303) | (6,303) | 0 | 0 | (63,030) |
| 4999 RESERVE TRANSFER | (33,958) | (33,958) | (33,958) | (33,958) | (33,958) | (33,958) | (33,958) | (33,958) | (33,958) | (33,958) | 0 | 0 | (339,580) |
| TOTAL Income | 211,992 | 211,875 | 210,981 | 216,178 | 212,133 | 212,839 | 218,498 | 210,434 | 212,270 | 215,753 | 0 | 0 | 2,132,954 |
| TOTAL INCOME | 211,992 | 211,875 | 210,981 | 216,178 | 212,133 | 212,839 | 218,498 | 210,434 | 212,270 | 215,753 | 0 | 0 | 2,132,954 |
| **EXPENSES** | | | | | | | | | | | | | |
| **Administrative** | | | | | | | | | | | | | |
| 5100 AUDIT / TAX PREPARATIC | 0 | 0 | 0 | 2,075 | 0 | 0 | 0 | 6,725 | 0 | 0 | 0 | 0 | 8,800 |
| 5110 MANAGEMENT FEES | 15,677 | 15,677 | 19,837 | 17,397 | 17,547 | 17,947 | 17,727 | 17,727 | 15,622 | 17,197 | 0 | 0 | 172,353 |
| 5115 LICENSES, TAXES & FEE\ | 0 | (109) | 575 | 0 | (575) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (109) |
| 5120 OFFICE EXPENSE / POST | 857 | 4,820 | 5,031 | 2,246 | 10,412 | 2,000 | 488 | 2,052 | 374 | 3,609 | 0 | 0 | 31,890 |
| 5125 BANK FEES | 70 | 0 | 20 | 20 | 0 | 10 | 30 | 0 | 314 | 20 | 0 | 0 | 484 |
| 5130 LEGAL & PROFESSIONAL | 5,997 | 7,165 | 1,548 | 2,258 | 992 | 3,225 | 7,110 | 1,080 | 234 | 4,652 | 0 | 0 | 34,258 |

# JGCC Property Owners Association

## Operating

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5145 WEBSITE MANAGEMENT | 300 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 0 | 0 | 2,100 |
| 5160 ARC EXPENSE | 1,750 | 450 | 1,750 | 850 | 1,554 | 1,100 | 1,050 | 1,300 | 0 | 0 | 0 | 0 | 9,804 |
| 5165 MESSAGE BOARDS | 0 | 0 | 0 | 0 | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 303 |
| 5180 COMMUNITY EVENTS | 0 | 775 | 475 | 83 | 1,559 | 3,191 | 624 | 2,219 | 1,628 | 5,475 | 0 | 0 | 16,028 |
| TOTAL Administrative | 24,651 | 28,978 | 29,435 | 25,128 | 31,992 | 27,672 | 27,228 | 31,303 | 18,372 | 31,153 | 0 | 0 | 275,913 |
| **Insurance** | | | | | | | | | | | | | |
| 5135 INSURANCE | 3,419 | 3,088 | 3,419 | 8,731 | 3,823 | 3,700 | 4,804 | 3,945 | 3,818 | 3,945 | 0 | 0 | 42,692 |
| TOTAL Insurance | 3,419 | 3,088 | 3,419 | 8,731 | 3,823 | 3,700 | 4,804 | 3,945 | 3,818 | 3,945 | 0 | 0 | 42,692 |
| **Lake & Preserves** | | | | | | | | | | | | | |
| 5405 AQUATIC TREATMENT | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 0 | 0 | 31,550 |
| TOTAL Lake & Preserves | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 3,155 | 0 | 0 | 31,550 |
| **Landscaping** | | | | | | | | | | | | | |
| 5500 LANDSCAPING CONTRAC | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 19,000 | 0 | 0 | 190,000 |
| 5505 LANDSCAPE IMPROVEME | 0 | 1,565 | 3,150 | 2,300 | 0 | 750 | 0 | 2,200 | 0 | 0 | 0 | 0 | 9,965 |
| 5510 LANDSCAPE CONSULTIN | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 0 | 0 | 18,000 |
| 5515 PARK LAWN MAINTENAN | 1,844 | 1,844 | 1,844 | 1,844 | 1,844 | 1,844 | 1,844 | 1,844 | 1,844 | 1,844 | 0 | 0 | 18,438 |
| 5520 IRRIGATION REPAIRS | 0 | 240 | 980 | 0 | 2,710 | 1,940 | 740 | 0 | 7,092 | 6,180 | 0 | 0 | 19,882 |
| 5600 IRRIGATION WATER | 677 | 605 | 604 | 571 | 608 | 624 | 606 | 609 | 663 | 663 | 0 | 0 | 6,229 |
| 5605 IRRIGATION ELECTRIC | 739 | 1,939 | 588 | 661 | 1,198 | 1,489 | 1,315 | 1,266 | 1,266 | 974 | 0 | 0 | 11,435 |
| TOTAL Landscaping | 24,060 | 26,993 | 27,966 | 26,175 | 27,159 | 27,447 | 25,305 | 26,719 | 31,665 | 30,461 | 0 | 0 | 273,948 |
| **Repairs and Maintenance** | | | | | | | | | | | | | |
| 5606 GENERAL REPAIRS & MA | 645 | 1,689 | 1,045 | 151 | 3,752 | 1,871 | 588 | 7,860 | 5,899 | 3,761 | 0 | 0 | 27,259 |
| 5630 CUSTODIAL SERVICE / SI | 1,495 | 825 | 825 | 868 | 825 | 825 | 825 | 825 | 825 | 825 | 0 | 0 | 8,963 |
| 5645 JANITORIAL SUPPLIES | 0 | 173 | 511 | 138 | 317 | 59 | 61 | 381 | 0 | 0 | 0 | 0 | 1,640 |
| TOTAL Repairs and Mainter | 2,140 | 2,687 | 2,381 | 1,156 | 4,894 | 2,754 | 1,473 | 9,067 | 6,724 | 4,586 | 0 | 0 | 37,862 |
| **Security** | | | | | | | | | | | | | |
| 5200 ACCESS CONTROL CONT | 37,014 | 37,749 | 46,985 | 37,551 | 38,238 | 47,626 | 38,271 | 38,952 | 48,775 | 38,459 | 0 | 0 | 409,618 |
| 5210 JSO SERVICES | 2,885 | 2,975 | 3,606 | 2,885 | 1,443 | 3,313 | 1,676 | 2,840 | 3,606 | 3,065 | 0 | 0 | 28,296 |
| 5215 GATEHOUSE ELECTRIC / | 440 | 823 | 943 | 535 | 543 | 652 | 543 | 552 | 526 | 567 | 0 | 0 | 6,124 |

# JGCC Property Owners Association

## Operating

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5220 GATEHOUSE SUPPLIES / | 0 | 1,432 | 2,832 | 0 | 1,432 | 0 | (312) | 1,434 | 0 | 0 | 0 | 0 | 6,817 |
| 5635 MAINT GATEHOUSE / ARI | 1,072 | 0 | 461 | 1,683 | 266 | 1,370 | 228 | 1,226 | 657 | 257 | 0 | 0 | 7,220 |
| 5640 GATE SOFTWARE MAINT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL Security | 41,411 | 42,979 | 54,827 | 42,654 | 41,922 | 52,961 | 40,406 | 45,003 | 53,565 | 42,348 | 0 | 0 | 458,075 |
| **Utilities** | | | | | | | | | | | | | |
| 5670 ELECTRIC | 5,262 | 4,917 | 5,128 | 5,243 | 5,192 | 5,267 | 5,204 | 5,244 | 5,207 | 5,403 | 0 | 0 | 52,067 |
| 5685 TELEPHONE / INTERNET | 149 | 0 | 8 | 0 | 0 | 0 | (96) | 0 | 0 | 0 | 0 | 0 | 61 |
| 5690 HOTWIRE | 82,351 | 82,351 | 82,351 | 82,351 | 82,351 | 82,330 | 82,341 | 82,341 | 82,341 | 82,362 | 0 | 0 | 823,472 |
| TOTAL Utilities | 87,762 | 87,268 | 87,488 | 87,594 | 87,544 | 87,597 | 87,449 | 87,585 | 87,548 | 87,765 | 0 | 0 | 875,599 |
| TOTAL EXPENSES | 186,596 | 195,148 | 208,670 | 194,593 | 200,489 | 205,286 | 189,821 | 206,777 | 204,846 | 203,413 | 0 | 0 | 1,995,640 |
| Excess Revenue / Expense | 25,396 | 16,727 | 2,311 | 21,585 | 11,644 | 7,554 | 28,677 | 3,657 | 7,423 | 12,341 | 0 | 0 | 137,315 |

Posted 10/1/2025 To 10/31/2025 11:59:00 PM

# JGCC Property Owners Association

## Reserve

| | January | February | March | April | May | June | July | August | September | October | November | December | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **INCOME** | | | | | | | | | | | | | |
| **Income** | | | | | | | | | | | | | |
| 4095 INTEREST ON OPERATIN | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 | (49) | 0 | 0 | 0 | 0 |
| 4100 INTEREST ON RESERVE | 1,104 | 2,517 | 1,502 | 1,423 | 1,475 | 1,541 | 1,398 | 1,548 | 1,493 | 2,115 | 0 | 0 | 16,117 |
| TOTAL Income | 1,104 | 2,517 | 1,502 | 1,423 | 1,475 | 1,541 | 1,398 | 1,597 | 1,444 | 2,115 | 0 | 0 | 16,117 |
| TOTAL INCOME | 1,104 | 2,517 | 1,502 | 1,423 | 1,475 | 1,541 | 1,398 | 1,597 | 1,444 | 2,115 | 0 | 0 | 16,117 |
| **EXPENSES** | | | | | | | | | | | | | |
| **Reserve** | | | | | | | | | | | | | |
| 5800 RESERVES - POOLED | 49,995 | 256,978 | 25,470 | 3,655 | 88,785 | 0 | 0 | 1,250 | 23,738 | 57,190 | 0 | 0 | 507,061 |
| TOTAL Reserve | 49,995 | 256,978 | 25,470 | 3,655 | 88,785 | 0 | 0 | 1,250 | 23,738 | 57,190 | 0 | 0 | 507,061 |
| TOTAL EXPENSES | 49,995 | 256,978 | 25,470 | 3,655 | 88,785 | 0 | 0 | 1,250 | 23,738 | 57,190 | 0 | 0 | 507,061 |
| Excess Revenue / Expense | (48,891) | (254,460) | (23,968) | (2,232) | (87,310) | 1,541 | 1,398 | 347 | (22,294) | (55,075) | 0 | 0 | (490,943) |