

JL Property Owners Association Inc

Compiled Financial Statements

Period Ending: June 30, 2019

550 Heritage Drive Suite 180

Jupiter, FL 33458

Tel: (561) 626-8876 Fax: (561) 626-9411

www.Renecpa.com

Notes:

1. FDIC coverage is now permanently set at \$250,000 per depositor at FDIC insured institutions.
2. Financial information is provided for owners who are members of this association only. The information is believed to be accurate as of the date the documents are posted. Any owner receiving this information shall not use the information in any way which is inconsistent with the requirements of the governing state or federal law.

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René & Associates, P.A.

Certified Public Accountants

TREASURER'S SUMMARY

J.L. PROPERTY OWNERS ASSOCIATION, INC

OPERATING Account Balance as of :

June 30, 2019

1000-Petty Cash	\$	500
1100-Valley Bank	\$	60,000
1105-Valley Bank Repurchase	\$	338,502
1110-Valley Bank Debr Card	\$	6,972

TOTAL Operating Cash **\$ 394,974**

RESERVE Account Balance as of:

1120-Valley Bank	\$	420,741
1122-Valley Bank Reserve #2	\$	3,922
1126-Valley Bank CDAR 08/22/19	\$	629,481
1127-Valley Bank CDAR 02/21/19	\$	

TOTAL RESERVE CASH & CD'S **\$ 1,054,144**

TOTAL CASH **\$ 819,537**

TOTAL CD'S **\$ 629,481**

TOTAL CASH AND CD'S **\$ 1,449,118**

EXPENSES for the month of:

June 30, 2019

Operating Expenses	MTD ACTUALS	MTD BUDGET	VARIANCE	YTD ACTUAL	YTD BUDGET	VARIANCES
Grounds maintenance:	\$ 63,292	\$ 42,342	-\$20,949.84	\$ 214,264	\$ 264,049.96	\$39,785.96
Facilities maintenance	\$ 15,117	\$ 17,890	\$2,773.07	\$ 77,235	\$ 107,339.16	\$30,104.01
Irrigation maintenance:	\$ 13,147	\$ 12,126	-\$1,022.35	\$ 65,891	\$ 72,750.06	\$6,859.10
Lake management:	\$ 6,369	\$ 14,345	\$8,475.25	\$ 64,359	\$ 69,067.48	\$34,208.32
Building maintenance:	\$ 4,997	\$ 5,018	\$21.01	\$ 15,776	\$ 30,109.58	\$14,333.86
Security	\$ 105,339	\$ 98,093	-\$7,246.52	\$ 551,788	\$ 588,667.10	\$36,768.84
Administration	\$ 167,971	\$ 56,487	-\$111,503.88	\$ 522,627	\$ 338,900.88	-\$183,825.73
Committees	\$ 5,184	\$ 3,642	-\$1,642.33	\$ 10,422	\$ 21,260.02	\$10,827.81
General Contingency	\$ -	\$ 4,010	\$4,010.42	\$ -	\$ 24,082.62	\$24,082.62
Total Operating Expenses	\$ 381,416	\$ 264,331	\$ (127,085)	\$ 1,612,962	\$ 1,626,987	\$ 13,125

Reserve Expenses-(Components from Reserve Study)

Bridges	\$ 74,732
Drainage & Water Control	\$ 7,280
Office Building	
Pavement	
Pump	
Security (Upgrades)	\$ 125,776
Site Improvements -Capital Reserves	
Site Improvements-Capital Reserves	\$ 14,396
Aerators/Fountains/Pumps	\$ 987
Storm Drain Repak & replacement	\$ 923
Dredging	\$ 84,697
N&S Gate Upgrades/Pmenades	\$ 7,925
WCS 3&4 Slip Lining & Repairs	\$ 17,049
Central Gate Upgrades & Pm	\$ 1,139
Veg/Dredging	\$ 45,860
Irrigation Upgrade	\$ 9,850

Total TYD Reserve Expenses **\$ 388,324**

TOTAL YTD Expenses **\$ 1,901,186**

Accounts Receivable:

Total accounts receivables balance less allowance for bad debt = **\$ 64,247**

JL Property Owners Association Inc

Board Member Package

IN THIS SECTION:

- Accountants Compilation Report
- Balance Sheet (001)
- Statement of Revenues, Expenses and Changes in Fund Balances (006)

Supplemental Information:

- Schedule of Operating Revenues and Expenses -Actual and Budget (002)
- Schedule of Reserve Revenues and Expenses -Actual and Budget (004)

235-J.L.PropertyOwnersAssociation,Inc.

Balance Sheet
As of 06/30/19

Account	Description	Operating	Reserves	Other	Totals
ASSETS					
1000	Petty Cash	500.00			500.00
1100	Valley Bank Operating	50,000.00			50,000.00
1105	Valley Bank Repurchase	338,502.15			338,502.15
1110	Valley Bank Debit Card	5,971.68			5,971.68
1120	Valley Bank Reserves		420,741.30		420,741.30
1122	Valley Bank Reserve #2		3,922.35		3,922.35
	Cash	<u>394,973.83</u>	<u>424,663.65</u>	<u>.00</u>	<u>819,637.48</u>
1126	Valley Bank CDARS 08/22/19		629,480.75		629,480.75
	Certificate of Deposits	<u>.00</u>	<u>629,480.75</u>	<u>.00</u>	<u>629,480.75</u>
	Total Cash & CD's	<u>394,973.83</u>	<u>1,054,144.40</u>	<u>.00</u>	<u>1,449,118.23</u>
Other Assets					
1141	Due From Reserves	2,515.77			2,515.77
1150	Maintenance Receivable	88,919.97			88,919.97
1153	AR Due From JL Cable	5,886.75			5,886.75
1154	AR Due From JL Realty	40.00			40.00
1155	Allowance for Doubtful Accts	(34,673.20)			(34,673.20)
1160	Prepaid Insurance	91,989.89			91,989.89
1180	Utility Deposits	645.00			645.00
1181	Utility Deposits FPL	3,310.00			3,310.00
1189	Investment -JL Cable & Realty	360,272.64			360,272.64
1190	POA Building	791,963.95			791,963.95
2000	Operating Equipment	271,710.42			271,710.42
2005	Accumulated Depreciation	(249,465.08)			(249,465.08)
	Other Assets	<u>1,333,116.11</u>	<u>.00</u>	<u>.00</u>	<u>1,333,116.11</u>
	TOTAL ASSETS	<u>1,728,089.94</u>	<u>1,054,144.40</u>	<u>.00</u>	<u>2,782,234.34</u>

235-J.L.PropertyOwnersAssociation,Inc.

Balance Sheet
As of 06/30/19

Account	Description	Operating	Reserves	Other	Totals
LIABILITIES & EQUITY					
LIABILITIES:					
3045	Accounts Payable - Reserves		7,351.25		7,351.25
3050	Accounts Payable	94,132.90			94,132.90
3055	Accrued Expense	12,600.27			12,600.27
3058	Voluntary Contribution Care FD	1,572.19			1,572.19
3061	Due To Operating		2,515.77		2,515.77
3065	DCB Deposits	38,321.32			38,321.32
3070	Prepaid Owner Assessments	312,598.53			312,598.53
3071	Prepaid Past Owner Assessments	9,030.27			9,030.27
3095	Holiday Fund	21,897.43			21,897.43
	TOTAL LIABILITIES	490,152.91	9,867.02	.00	500,019.93
EQUITY:					
3493	Change in FB - 2018 Expenses		(30,872.68)		(30,872.68)
3494	Change in FB - 2018 Op Exp/Rev	2,667.42			2,667.42
3495	Change in FB Tr to Reserve	(256,200.00)			(256,200.00)
3496	Change in FB Tr Fr Operating		256,200.00		256,200.00
3500	Operating Fund Balance	1,425,939.50			1,425,939.50
3501	Reserve Fund Balance		922,908.40		922,908.40
	Excess(Deficit) Revenues Over Expenses	65,530.11	(103,958.34)	.00	(38,428.23)
	TOTAL EQUITY	1,237,937.03	1,044,277.38	.00	2,282,214.41
	TOTAL LIABILITIES & EQUITY	1,728,089.94	1,054,144.40	.00	2,782,234.34

See accountants compilation report.

235-J.L.PropertyOwnersAssociation,Inc.

As of 06/30/19

Account #	Description	Fund Balance			Totals
		Operating	Reserves	Other	
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES					
REVENUES:					
4010	Villages Reserve Assmnts		266,544.00		266,544.00
4015	Marina Reserve Assmnts		5,832.00		5,832.00
4020	Golf Club Reserve Assmnts		4,320.00		4,320.00
4030	Reserve Interest on Bank Bal		7,669.43		7,669.43
5010	Villages Assessments	1,422,665.99			1,422,665.99
5015	Marina Assessments	31,158.00			31,158.00
5020	JL Golf Club Assessment	23,080.02			23,080.02
5030	Interest on bank balances	334.49			334.49
5039	Special detail-Out of the Blue	2,900.00			2,900.00
5045	Barcode Stickers	3,421.00			3,421.00
5048	Estoppel Letters	5,700.00			5,700.00
5049	DCB Fees	5,500.00			5,500.00
5050	Late Fees	1,416.94			1,416.94
5055	Owner Interest	147.90			147.90
5060	Legal Fees Recovered	1,800.00			1,800.00
5070	Miscellaneous Incom	400.00			400.00
5080	JL Realty Inc/Loss	17,850.42			17,850.42
5085	JL Cable Inc/Loss	62,017.50			62,017.50
TOTAL REVENUES		1,578,392.26	284,365.43	.00	1,862,757.69
EXPENSES:					
Grounds Maintenance					
6160	Grounds Contract Services	179,379.00			179,379.00
6175	Plant Materials	6,913.50			6,913.50
6180	Sod Replacement	237.50			237.50
6185	Pruning Palms	3,574.00			3,574.00
6187	Trim Hardwoods	24,160.00			24,160.00
Grounds Maintenance		214,264.00	.00	.00	214,264.00
Facilities Maintenance					
6200	Facilities Contract Services	27,141.51			27,141.51
6205	Lighting & Electric	17,282.01			17,282.01
6206	Electric -Street Lights	5,289.15			5,289.15
6210	Promenades & Bridges	17,332.19			17,332.19
6220	Dog Park	2,096.85			2,096.85
6225	Flagpoles	337.50			337.50
6230	Signs	533.82			533.82
6245	Miscellaneous	7,222.12			7,222.12
Facilities Maintenance		77,235.15	.00	.00	77,235.15
Irrigation Maintenance					
6300	Irrigation Contract Services	15,727.83			15,727.83
6320	General Maint & Repairs	15,144.33			15,144.33
6325	Pumps,Well & Flow Meters	14,785.78			14,785.78
6330	Rust Control	4,050.00			4,050.00
6335	Irrigation Electric	14,302.83			14,302.83
6340	Irrigation Water	1,880.19			1,880.19
Irrigation Maintenance		65,890.96	.00	.00	65,890.96
Lake Maintenance					

235-J.L.PropertyOwnersAssociation,Inc.

As of 06/30/19

Account #	Description	Fund Balance			Totals
		Operating	Reserves	Other	
6400	Lake Mgmt Contract Serv	19,317.00			19,317.00
6410	Shore/Lake/Algae Removal	35,542.16			35,542.16
	Lake Maintenance	54,859.16	.00	.00	54,859.16
	Building Maintenance				
6500	POA Buiding Maintenance	263.63			263.63
6505	POA Building Janitorial	5,500.00			5,500.00
6510	South Rec Building Maint	3,053.49			3,053.49
6515	South Rec Building Janitorial	1,651.01			1,651.01
6530	Miscellaneous	4,932.57			4,932.57
6535	Maintenance Service	375.00			375.00
	Building Maintenance	15,775.70	.00	.00	15,775.70
	Security				
6600	Wages,Taxes,Workers Comp	402,960.54			402,960.54
6602	Overtime Wages	59,463.20			59,463.20
6604	Group Insurance	34,477.37			34,477.37
6606	401K Admin & POA Match	7,777.99			7,777.99
6608	Training	5,662.00			5,662.00
6610	Uniforms	339.54			339.54
6612	Human Resources	668.40			668.40
6614	Office Expense	8,987.97			8,987.97
6616	Safety & Medical Supplies	1,073.81			1,073.81
6618	Employee Awards	97.93			97.93
6620	Vehicle Fuel	4,877.98			4,877.98
6622	Vehicle Maintenance	572.45			572.45
6624	Gatehouse Cleaning Contract	2,430.90			2,430.90
6626	Gatehouse Building Maint	2,031.55			2,031.55
6628	Gatehouse Electric	2,799.34			2,799.34
6630	Gatehouse Telephone	776.95			776.95
6632	Gatehouse Water	1,826.88			1,826.88
6634	Barcode Equipment Maint	971.93			971.93
6636	Barcode Sticker Exp	2,316.93			2,316.93
6638	Communication Equipment	4,220.70			4,220.70
6640	Computer Hardware&Software	4,142.27			4,142.27
6646	Miscellaneous	3,311.63			3,311.63
	Security	551,788.26	.00	.00	551,788.26
	Administrative				
6005	Wages & Burden	306,254.06			306,254.06
6007	Group Insurance	18,752.39			18,752.39
6009	Training,Travel,Transportation	3,100.32			3,100.32
6010	Audit & Tax Services	4,425.00			4,425.00
6025	Accounting Services	23,898.29			23,898.29
6030	Legal Services	35,456.65			35,456.65
6031	Legal Schnurr	3,654.21			3,654.21
6032	Legal - JL Marina	16,175.33			16,175.33
6033	Legal - Bass	162.50			162.50
6050	Office Supplies	1,830.86			1,830.86
6055	Telephone	1,780.47			1,780.47
6060	DCB Expense	1,195.41			1,195.41
6065	Miscellaneous	27,396.70			27,396.70
6080	Insurance/Bond	54,364.94			54,364.94
6090	Bad Debt	2,625.00			2,625.00

235-J.L.PropertyOwnersAssociation,Inc.

As of 06/30/19

Account #	Description	Fund Balance:			Totals
		Operating	Reserves	Other	
6091	Depreciation Expense	21,554.58			21,554.58
	Administrative Committees	522,626.71	.00	.00	522,626.71
6700	Communication	2,609.25			2,609.25
6705	Landscape Beautification	7,563.00			7,563.00
6715	Welcome	249.96			249.96
	Committees	10,422.21	.00	.00	10,422.21
	General Contingencies				
	General Contingencies Reserves	.00	.00	.00	.00
7015	Bridges		74,732.11		74,732.11
7020	Drainage & Water Control		7,290.00		7,290.00
7035	Site Improvements -Capital Res		14,396.00		14,396.00
7037	Aerators/Fountains/Pumps		987.32		987.32
7038	Security Upgrades		125,775.61		125,775.61
7040	Storm Drain Repair & Rpmnt		922.50		922.50
7041	Dredging		84,597.05		84,597.05
7047	N&S Gate Upgrades/Prmenades		7,924.56		7,924.56
7049	WCS 3&4 Slip Lining & Repairs		17,049.20		17,049.20
7050	Central Gate Upgrades & Prmnde		1,139.42		1,139.42
7052	Vegi/Dredging		43,660.00		43,660.00
7054	Irrigation Upgrade		9,850.00		9,850.00
	Reserves	.00	388,323.77	.00	388,323.77
	TOTAL EXPENSES	1,512,862.15	388,323.77	.00	1,901,185.92
	EXCESS(DEFICIT) OF REVENUES OVER EXPENSES	65,530.11	(103,958.34)	.00	(38,428.23)
3493	Change in FB - 2018 Expenses		(30,872.68)		(30,872.68)
3494	Change in FB - 2018 Op Exp/Rev	2,667.42			2,667.42
3495	Change in FB Tr to Reserve	(256,200.00)			(256,200.00)
3496	Change in FB Tr Fr Operating		256,200.00		256,200.00
3500	Operating Fund Balance	1,425,939.50			1,425,939.50
3501	Reserve Fund Balance		922,908.40		922,908.40
	TOTAL FUND BALANCES	1,237,937.03	1,044,277.38	.00	2,282,214.41

See accountants' compilation report.

235-J.L. Property Owners Association, Inc.
 SCHEDULE OF OPERATING FUND REVENUES AND EXPENSES
 Period: 06/01/19 to 06/30/19

Account	Description	Current Period			Year-to-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
-ACTUAL AND BUDGET								
REVENUES								
05010	Villages Assessments	237,111.00	237,339.33	(228.33)	1,422,665.99	1,424,035.98	(1,369.99)	2,848,072.00
05015	Marina Assessments	5,193.00	5,193.00	.00	31,158.00	31,158.00	.00	62,316.00
05020	JL Golf Club Assessment	3,846.67	3,846.67	.00	23,080.02	23,080.02	.00	46,160.00
05025	JL Realty	.00	900.00	(900.00)	.00	5,400.00	(5,400.00)	10,800.00
05026	JL Cable	.00	2,408.33	(2,408.33)	.00	14,449.98	(14,449.98)	28,900.00
05030	Interest on bank balances	20.43	25.00	(4.57)	334.49	150.00	184.49	300.00
05039	Special detail-Out of the BIU	.00	.00	.00	2,900.00	.00	2,900.00	.00
05040	Vendor ID Cards	.00	1,166.67	(1,166.67)	.00	7,000.02	(7,000.02)	14,000.00
05045	Barcode Stickers	375.00	125.00	250.00	3,421.00	750.00	2,671.00	1,500.00
05048	Estoppel Letters	1,600.00	666.67	933.33	5,700.00	4,000.02	1,699.98	8,000.00
05049	DCB Fees	1,000.00	1,166.67	(166.67)	5,500.00	7,000.02	(1,500.02)	14,000.00
05050	Late Fees	(10.38)	416.67	(427.05)	1,416.94	2,500.02	(1,083.08)	5,000.00
05055	Owner Interest	(20.55)	.00	(20.55)	147.90	.00	147.90	.00
05060	Legal Fees Recovered	.00	.00	.00	1,800.00	.00	1,800.00	.00
05070	Miscellaneous Income	(10.00)	.00	(10.00)	400.00	.00	400.00	.00
05080	JL Realty Inc/Loss	729.43	235.42	494.01	17,850.42	1,412.52	16,437.90	2,825.00
05085	JL Cable Inc/Loss	955.52	841.67	113.85	62,017.50	5,050.02	56,967.48	10,100.00
	TOTAL REVENUES	250,790.12	254,331.10	(3,540.98)	1,578,392.26	1,525,986.60	52,405.66	3,051,973.00
EXPENSES:								
Grounds Maintenance								
06160	Grounds Contract Services	29,384.00	30,916.67	1,532.67	179,379.00	185,500.02	6,121.02	371,000.00
06170	Annual Mulch	.00	3,000.00	3,000.00	.00	18,000.00	18,000.00	36,000.00
06175	Plant Materials	6,173.50	3,333.33	(2,840.17)	6,913.50	19,999.98	13,086.48	40,000.00
06180	Sod Replacement	.00	500.00	500.00	237.50	3,000.00	2,762.50	6,000.00
06185	Pruning Palms	3,574.00	1,208.33	(2,365.67)	3,574.00	7,249.98	3,675.98	14,500.00
06187	Trim Hardwoods	24,160.00	2,133.33	(22,026.67)	24,160.00	12,799.98	(11,360.02)	25,600.00
06191	Mangrove Maintenance	.00	1,250.00	1,250.00	.00	7,500.00	7,500.00	15,000.00
	Grounds Maintenance	63,291.50	42,341.66	(20,949.84)	214,264.00	254,049.96	39,785.96	508,100.00
Facilities Maintenance								
06200	Facilities Contract Services	3,765.05	5,416.67	1,651.62	27,141.51	32,500.02	5,358.51	65,000.00
06205	Lighting & Electric	3,289.56	4,166.67	877.11	17,282.01	25,000.02	7,718.01	50,000.00
06206	Electric -Street Lights	882.81	.00	(882.81)	5,289.15	.00	(5,289.15)	.00
06210	Promenades & Bridges	5,504.40	4,166.67	(1,337.73)	17,332.19	25,000.02	7,667.83	50,000.00
06214	Drainage	.00	416.67	416.67	.00	2,500.02	2,500.02	5,000.00
06220	Dog Park	.00	250.00	250.00	2,096.85	1,500.00	(596.85)	3,000.00
06225	Flagpoles	337.50	41.67	(295.83)	337.50	250.02	(87.48)	500.00
06230	Signs	428.00	416.67	(11.33)	533.82	2,500.02	1,966.20	5,000.00
06235	Holiday Lighting	.00	848.17	848.17	.00	5,089.02	5,089.02	10,178.00
06245	Miscellaneous	909.47	2,166.67	1,257.20	7,222.12	13,000.02	5,777.90	26,000.00
	Facilities Maintenance	15,116.79	17,889.86	2,773.07	77,235.15	107,339.16	30,104.01	214,678.00

235-J.L.PropertyOwnersAssociation,Inc.
 SCHEDULE OF OPERATING FUND REVENUES AND EXPENSES
 Period: 06/01/19 to 06/30/19

Account	Description	Actual	Current Period		Year-To-Date		Yearly Budget	
			Budget	Variance	Actual	Budget		Variance
- Actual and Budget								
Irrigation Maintenance								
06300	Irrigation Contract Services	2,530.00	4,000.00	1,470.00	15,727.83	24,000.00	8,272.17	48,000.00
06320	General Maint & Repairs	5,703.12	2,500.00	(3,203.12)	15,144.33	15,000.00	(144.33)	30,000.00
06325	Pumps,Well & Flow Meters	180.00	1,916.67	1,736.67	14,785.78	11,500.02	(3,285.76)	23,000.00
06330	Rust Control	1,350.00	416.67	(933.33)	4,050.00	2,500.02	(1,549.98)	5,000.00
06335	Irrigation Electric	3,192.72	2,500.00	(692.72)	14,302.83	15,000.00	697.17	30,000.00
06340	Irrigation Water	191.52	791.67	600.15	1,880.19	4,750.02	2,869.83	9,500.00
	Irrigation Maintenance	13,147.36	12,125.01	(1,022.35)	65,890.96	72,750.06	6,859.10	145,500.00
Lake Maintenance								
06400	Lake Mgmt Contract Serv	2,457.00	3,927.92	1,470.92	19,317.00	23,567.52	4,250.52	47,135.00
06405	Control Structures	.00	833.33	833.33	.00	4,999.98	4,999.98	10,000.00
06410	Shore/Lake/Algae Removal	3,912.33	6,166.67	2,254.34	35,542.16	37,000.02	1,457.86	74,000.00
06415	Aerators & Fountains	.00	3,083.33	3,083.33	.00	18,499.98	18,499.98	37,000.00
06425	Erosion Cntrl&Retaining Wall	.00	833.33	833.33	.00	4,999.98	4,999.98	10,000.00
	Lake Maintenance	6,369.33	14,844.58	8,475.25	54,859.16	89,067.48	34,208.32	178,135.00
Building Maintenance								
06500	POA Blding Maintenance	50.00	833.33	783.33	263.63	4,999.98	4,736.35	10,000.00
06505	POA Building Janitorial	900.00	809.92	(90.08)	5,500.00	4,859.52	(640.48)	9,719.00
06510	South Rec Building Maint	714.03	1,041.67	327.64	3,053.49	6,250.02	3,196.53	12,500.00
06515	South Rec Building Janitorial	200.00	375.00	175.00	1,651.01	2,250.00	598.99	4,500.00
06520	Gazebos,Kayak Storage,Dock	.00	291.67	291.67	.00	1,750.02	1,750.02	3,500.00
06530	Miscellaneous	3,133.22	1,666.67	(1,466.55)	4,932.57	10,000.02	5,067.45	20,000.00
06535	Maintenance Service	.00	.00	.00	375.00	.00	(375.00)	.00
	Building Maintenance	4,997.25	5,018.26	21.01	15,775.70	30,109.56	14,333.86	60,219.00

See Accountants Compilation Report

SCHEDULE OF OPERATING FUND REVENUES AND EXPENSES

Period: 06/01/19 to 06/30/19

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
- Actual and Budget								
Security								
06600	Wages,Taxes,Workers Comp	79,966.49	76,276.92	(3,689.57)	402,960.54	457,661.52	54,700.98	915,323.00
06602	Overtime Wages	8,501.96	3,916.67	(4,585.29)	59,463.20	23,500.02	(35,963.18)	47,000.00
06604	Group Insurance	6,409.73	7,795.08	1,385.35	34,477.37	46,770.48	12,293.11	93,541.00
06606	401K Admin & POA Match	1,631.16	1,750.00	118.84	7,777.99	10,500.00	2,722.01	21,000.00
06608	Training	185.00	500.00	315.00	5,662.00	3,000.00	(2,662.00)	6,000.00
06610	Uniforms	.00	250.00	250.00	339.64	1,500.00	1,160.46	3,000.00
06612	Human Resources	198.30	166.67	(31.63)	668.40	1,000.02	331.62	2,000.00
06614	Office Expense	944.57	916.67	(27.90)	8,987.97	5,500.02	(3,487.95)	11,000.00
06616	Safety & Medical Supplies	973.45	116.67	(856.78)	1,073.81	700.02	(373.79)	1,400.00
06618	Employee Awards	.00	83.33	83.33	97.93	499.98	402.05	1,000.00
06620	Vehicle Fuel	1,402.42	1,250.00	(152.42)	4,877.98	7,500.00	2,622.02	15,000.00
06622	Vehicle Maintenance	.00	416.67	416.67	572.45	2,500.02	1,927.57	5,000.00
06624	Gatehouse Cleaning Contract	400.00	466.67	66.67	2,430.90	2,800.02	369.12	5,600.00
06626	Gatehouse Building Maint	.00	333.33	333.33	2,031.55	1,999.98	(31.57)	4,000.00
06628	Gatehouse Electric	546.06	583.33	37.27	2,799.34	3,499.98	700.64	7,000.00
06630	Gatehouse Telephone	137.43	200.00	62.57	776.95	1,200.00	423.05	2,400.00
06632	Gatehouse Water	559.75	166.67	(393.08)	1,826.88	1,000.02	(826.86)	2,000.00
06634	Barcode Equipment Maint	771.93	583.33	(188.60)	971.93	3,499.98	2,528.05	7,000.00
06636	Barcode Sticker Exp	392.87	250.00	(142.87)	2,316.93	1,500.00	(816.93)	3,000.00
06638	Communication Equipment	982.50	583.33	(399.17)	4,220.70	3,499.98	(720.72)	7,000.00
06640	Computer Hardware&Software	143.75	416.67	272.92	4,142.27	2,500.02	(1,642.25)	5,000.00
06642	ID Card Expense	.00	100.00	100.00	.00	600.00	600.00	1,200.00
06644	Special Detail-OutoftheBlue	.00	554.17	554.17	.00	3,325.02	3,325.02	6,650.00
06646	Miscellaneous	1,192.00	416.67	(775.33)	3,311.63	2,500.02	(811.61)	5,000.00
	Security	105,339.37	98,092.85	(7,246.52)	551,788.26	588,557.10	36,768.84	1,177,114.00
Administrative								
06005	Wages & Burden	130,881.17	31,221.17	(99,660.00)	306,254.06	187,327.02	(118,927.04)	374,654.00
06007	Group Insurance	4,530.68	3,114.58	(1,416.10)	18,752.39	18,687.48	(64.91)	37,375.00
06009	Training,Travel,Transportatio	.00	416.67	416.67	3,100.32	2,500.02	(600.30)	5,000.00
06010	Audit & Tax Services	350.00	339.58	(10.42)	4,425.00	2,037.48	(2,387.52)	4,075.00
06025	Accounting Services	2,600.00	2,654.00	54.00	23,898.29	15,924.00	(7,974.29)	31,848.00
06030	Legal Services	6,878.00	5,833.33	(1,044.67)	35,456.65	34,999.98	(456.67)	70,000.00
06031	Legal Schnurr	3,313.19	.00	(3,313.19)	3,664.21	.00	(3,664.21)	.00
06032	Legal - JL Marina	195.00	.00	(195.00)	16,175.33	.00	(16,175.33)	.00
06033	Legal - Bass	.00	.00	.00	162.50	.00	(162.50)	.00
06050	Office Supplies	166.51	416.67	250.16	1,830.86	2,500.02	669.16	5,000.00
06055	Telephone	330.68	408.33	77.65	1,780.47	2,449.98	669.51	4,900.00
06060	DCB Expense	.00	208.33	208.33	1,195.41	1,249.98	54.57	2,500.00
06065	Miscellaneous	5,506.67	1,916.67	(3,590.00)	27,396.70	11,500.02	(15,896.68)	23,000.00

235-J.L.PropertyOwnersAssociation,Inc.
 SCHEDULE OF OPERATING FUND REVENUES AND EXPENSES
 Period: 06/01/19 to 06/30/19

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
06080	Insurance/Bond	9,188.88	9,500.00	311.12	54,364.94	57,000.00	2,635.06	114,000.00
06090	Bad Debt	437.50	437.50	.00	2,625.00	2,625.00	.00	5,250.00
06091	Depreciation Expense	3,592.43	.00	(3,592.43)	21,554.58	.00	(21,554.58)	.00
	Administrative	167,970.71	56,466.83	(111,503.88)	522,626.71	338,800.98	(183,825.73)	677,602.00
	Committees							
06700	Communication	.00	416.67	416.67	2,609.25	2,500.02	(109.23)	5,000.00
06705	Landscape Beautification	5,184.00	2,500.00	(2,684.00)	7,563.00	15,000.00	7,437.00	30,000.00
06710	Long Range Planning	.00	208.33	208.33	.00	1,249.98	1,249.98	2,500.00
06715	Welcome	.00	416.67	416.67	249.96	2,500.02	2,250.06	5,000.00
	Committees	5,184.00	3,541.67	(1,642.33)	10,422.21	21,250.02	10,827.81	42,500.00
	General Contingency							
06800	General Contingency	.00	4,010.42	4,010.42	.00	24,062.52	24,062.52	48,125.00
	Committees	.00	4,010.42	4,010.42	.00	24,062.52	24,062.52	48,125.00
	TOTAL EXPENSES	381,416.31	254,331.14	(127,085.17)	1,512,862.15	1,525,986.84	13,124.69	3,051,973.00
	EXCESS(DEFICIT) OF REVENUES OVER EXPENSES	(130,626.19)	(.04)	(130,626.15)	65,530.11	(.24)	65,530.35	.00

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See accountants' compilation report.

235-J.L.PropertyOwnersAssociation,Inc.
SCHEDULE OF RESERVE FUND REVENUES AND EXPENSES
 Period: 06/01/19 to 06/30/19

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	

- ACTUAL AND BUDGET

REVENUES:

04010	Villages Reserve Assmnts	44,424.00	44,424.00	.00	266,544.00	266,544.00	.00	533,088.00
04015	Marina Reserve Assmnts	972.00	972.00	.00	5,832.00	5,832.00	.00	11,664.00
04020	Golf Club Reserve Assmnts	720.00	720.00	.00	4,320.00	4,320.00	.00	8,640.00
04030	Reserve Interest on Bank Bal	1,285.06	833.33	451.73	7,669.43	4,999.98	2,669.45	10,000.00
	TOTAL REVENUES	47,401.06	46,949.33	451.73	284,365.43	281,695.98	2,669.45	563,392.00

EXPENSES:

07015	Bridges	1,040.00	.00	(1,040.00)	74,732.11	.00	(74,732.11)	.00
07020	Drainage & Water Control	.00	.00	.00	7,290.00	.00	(7,290.00)	.00
07035	Site Improvements -Capital Re	.00	.00	.00	14,396.00	.00	(14,396.00)	.00
07037	Aerators/Fountains/Pumps	.00	.00	.00	987.32	.00	(987.32)	.00
07038	Security Upgrades	.00	.00	.00	125,775.61	.00	(125,775.61)	.00
07040	Storm Drain Repair & Rpmnt	.00	.00	.00	922.50	.00	(922.50)	.00
07041	Dredging	.00	.00	.00	84,597.05	.00	(84,597.05)	.00
07047	N&S Gate Upgrades/Prmenades	4,592.50	.00	(4,592.50)	7,924.56	.00	(7,924.56)	.00
07049	WCS 3&4 Slip Lining & Repairs	1,718.75	.00	(1,718.75)	17,049.20	.00	(17,049.20)	.00
07050	Central Gate Upgrades & Prmnd	.00	.00	.00	1,139.42	.00	(1,139.42)	.00
07052	Vegi/Dredging	.00	.00	.00	43,660.00	.00	(43,660.00)	.00
07054	Irrigation Upgrade	.00	.00	.00	9,850.00	.00	(9,850.00)	.00
	TOTAL EXPENSES	7,351.25	.00	(7,351.25)	388,323.77	.00	(388,323.77)	.00

	EXCESS(DEFICIT) OF REVENUES OVER EXPENSES	40,049.81	46,949.33	(6,899.52)	(103,958.34)	281,695.98	(385,654.32)	563,392.00
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