

# JUPITER PLANTATION HOA, INC.

Balance Sheet  
As of 11/30/19

## ASSETS

### Bank Accounts - Operating

1001	Petty Cash	\$	400.00	
1010	Bank United-Checking (OP) 2113		192,948.72	
	Total Bank Accounts-Operating			\$ 193,348.72

### Bank Accounts - Reserves

1132	Reserve - Seaside Bank	\$	193,620.99	
1135	Reserve - Bank United MM 2115		355,583.28	
1380	Due to Reserve (Operating)		(57,818.97)	
	Total Bank Accounts-Reserves			\$ 491,385.30

### Accounts Receivable

1310	Assessments Receivable	\$	10,695.27	
1311	A/R Late Fees		417.78	
1313	A/R Attorney Fees & costs		5,364.18	
1314	A/R Misc. Charges		1,760.00	
1320	Allowance for Doubtful Accts		(4,187.47)	
	Total Accounts Receivable			\$ 14,049.76

### Prepaid Expenses

1610	Prepaid H,L,DO Ins 4/30/19-20	\$	66,538.88	
1621	Prepaid - Sewer 10/19-12/19		66.78	
1626	Prepaid - Solid Waste 2020		33.00	
2550	Utility Deposits - FPL 2016		300.00	
	Total Prepaid Expenses			\$ 66,938.66

### TOTAL ASSETS

\$ 765,722.44

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**JUPITER PLANTATION HOA, INC.**

Balance Sheet  
As of 11/30/19

LIABILITIES & FUND BALANCE

LIABILITIES:

3010	Accounts Payable	\$	1,027.79	
3020	Accrued Exp - CPA 2018-19		5,395.63	
3030	A/P Insurance - AFCO 2019		23,550.06	
3050	Sales Tax Payable		(29.18)	
3080	Due from Operating (Reserve)		(57,818.97)	
3310	Prepaid Owner Assessments		7,876.10	
3320	Deferred Assessments		53,081.17	
3321	Deferred Dock Rent		910.00	
3322	Deferred RV Rent		620.00	
	Total Liabilities			\$ 34,612.60

RESERVES:

5015	Reserve-Pool System	\$	57,500.72	
5020	Reserve-Dock & Crossover		106,696.71	
5025	Reserve-Catastrophe Fund		134,735.52	
5030	Reserve-Lake		33,812.92	
5035	Reserve-Def Maint/Cap Improve		6,809.10	
5040	Reserves-Resurfacing-Paving		42,507.00	
5045	Reserves-Seawall		85,885.89	
5090	Reserve-Interest		23,437.44	
	Total Reserves			\$ 491,385.30

FUND BALANCE:

5510	Prior Year Net Income/(Loss)	\$	223,797.80	
	Current Year Net Income/(Loss)		15,926.74	
	Total Fund Balance			\$ 239,724.54
	TOTAL LIAB & FUND BALANCE			\$ 765,722.44

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**JUPITER PLANTATION HOA, INC.**

Income/Expense Statement  
Period: 11/01/19 to 11/30/19

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
INCOME								
06310	Maintenance Assessments	53,081.17	53,081.17	.00	662,838.83	662,838.83	.00	715,920.00
06340	Late Fee Income	704.53	.00	704.53	2,384.94	.00	2,384.94	.00
06341	Late Interest Income	(.90)	.00	(.90)	395.71	.00	395.71	.00
06350	Legal Fee Income	(217.40)	416.67	(634.07)	5,629.44	4,583.37	1,046.07	5,000.00
06360	Application Fee Income	100.00	.00	100.00	2,400.00	.00	2,400.00	.00
06362	RV - SLIP APP-DEP INCOME	.00	.00	.00	400.00	.00	400.00	.00
06363	FOB Key Replacement Rev	200.00	.00	200.00	400.00	.00	400.00	.00
06370	Dock Rent	910.00	636.00	274.00	9,915.70	6,996.00	2,919.70	7,632.00
06371	Dock Rent Sales Tax Rev	.00	.00	.00	643.50	.00	643.50	.00
06380	RV Rent	620.00	964.58	(344.58)	6,863.56	10,610.38	(3,746.82)	11,575.00
06381	RV Rent Sales Tax Rev	.00	.00	.00	445.20	.00	445.20	.00
06400	Mansard Cleaning Revenue	560.00	.00	560.00	4,640.00	.00	4,640.00	.00
06420	Fine Income	.00	.00	.00	350.00	.00	350.00	.00
06960	Misc Income	.00	.00	.00	30.40	.00	30.40	.00
	Subtotal Income	55,957.40	55,098.42	858.98	697,337.28	685,028.58	12,308.70	740,127.00
EXPENSES								
Administrative Expenses								
07010	Accounting CPA Fees	458.33	458.33	.00	5,041.63	5,041.63	.00	5,500.00
07020	Bad Debts	.00	416.67	416.67	834.00	4,583.37	3,749.37	5,000.00
07030	Legal Fees	442.50	166.67	(275.83)	7,796.62	1,833.37	(5,963.25)	2,000.00
07040	License, Taxes, Permit	321.30	83.33	(237.97)	1,596.45	916.63	(679.82)	1,000.00
07045	Submerged Land Lease Fees	.00	111.17	111.17	699.75	1,222.87	523.12	1,334.00
07049	Office Supplies	38.23	100.00	61.77	2,524.38	1,100.00	(1,424.38)	1,200.00
07050	Copy costs	84.49	62.50	(21.99)	858.52	687.50	(171.02)	750.00
07060	Postage	19.25	41.67	22.42	1,499.28	458.37	(1,040.91)	500.00
07080	Web Hosting / Domain	.00	18.75	18.75	100.00	206.25	106.25	225.00
07090	Insurance Appraisal Exp.	.00	.00	.00	600.00	.00	(600.00)	.00
	Administrative Expenses	1,364.10	1,459.09	94.99	21,550.63	16,049.99	(5,500.64)	17,509.00
Insurance								
07810	Multiperil Insurance	13,307.77	10,258.33	(3,049.44)	133,177.99	112,841.63	(20,336.36)	123,100.00
	Insurance	13,307.77	10,258.33	(3,049.44)	133,177.99	112,841.63	(20,336.36)	123,100.00
Utilities Expense								
07910	Electric	1,742.60	1,916.67	174.07	19,394.92	21,083.37	1,688.45	23,000.00
07920	Water	129.29	166.67	37.38	1,586.40	1,833.37	246.97	2,000.00
07930	Sewer	66.79	83.33	16.54	775.75	916.63	140.88	1,000.00
07940	Waste Services	.00	62.50	62.50	33.00	687.50	654.50	750.00

**JUPITER PLANTATION HOA, INC.**

Income/Expense Statement  
Period: 11/01/19 to 11/30/19

Account	Description	Current Period			Year-To-Date			Yearly Budget
		Actual	Budget	Variance	Actual	Budget	Variance	
	Utilities Expense	1,938.68	2,229.17	290.49	21,790.07	24,520.87	2,730.80	26,750.00
Contracts								
08010	Cable TV - Bulk	17,091.87	17,104.17	12.30	185,665.44	188,145.87	2,480.43	205,250.00
08030	Security Cameras - DSL etc	399.17	541.67	142.50	7,382.63	5,958.37	(1,424.26)	6,500.00
08040	Fountains/ponds Maint.	270.00	291.67	21.67	3,474.50	3,208.37	(266.13)	3,500.00
08050	Landscape annual maint	8,000.00	8,195.83	195.83	89,843.75	90,154.13	310.38	98,350.00
08070	Management / Accounting Srv	4,137.50	4,137.50	.00	45,612.50	45,512.50	(100.00)	49,650.00
08080	General Maint. Staff	6,083.00	1,375.00	(4,708.00)	24,640.00	15,125.00	(9,515.00)	16,500.00
08090	Pest Control - buildings	456.00	456.00	.00	5,016.00	5,016.00	.00	5,472.00
08100	Pool maintenance Exp	676.84	491.67	(185.17)	4,912.19	5,408.37	496.18	5,900.00
	Landscape	37,114.38	32,593.51	(4,520.87)	366,547.01	358,528.61	(8,018.40)	391,122.00
Repairs & Maintenance								
08810	R & M - General Maint.	960.00	3,333.33	2,373.33	15,675.19	36,666.63	20,991.44	40,000.00
08815	R & M - Docks	.00	166.67	166.67	1,128.66	1,833.37	704.71	2,000.00
08820	R & M - Irrigation	.00	1,000.00	1,000.00	10,755.60	11,000.00	244.40	12,000.00
08825	R & M - Lighting	879.07	666.67	(212.40)	6,553.76	7,333.37	779.61	8,000.00
08830	Maint. Supplies	335.29	583.33	248.04	6,219.11	6,416.63	197.52	7,000.00
08835	Mangrove Maint.	.00	100.00	100.00	900.00	1,100.00	200.00	1,200.00
08845	R & M - Pool	.00	.00	.00	574.52	.00	(574.52)	.00
08847	R & M - Pressure Cleaning	.00	333.33	333.33	.00	3,666.63	3,666.63	4,000.00
08848	R & M - Mansard Cleaning Exp	.00	.00	.00	4,960.00	.00	(4,960.00)	.00
08850	Tree Trimming	1,575.00	2,291.67	716.67	10,833.00	25,208.37	14,375.37	27,500.00
08855	Landscape Replacement	.00	83.33	83.33	1,641.32	916.63	(724.69)	1,000.00
08890	Contingency / Misc Exp	.00	.00	.00	157.68	.00	(157.68)	.00
	Repairs & Maintenance	3,749.36	8,558.33	4,808.97	59,398.84	94,141.63	34,742.79	102,700.00
Reserve Contribution								
09910	Reserve Transfer Exp.	.00	.00	.00	78,946.00	78,946.00	.00	78,946.00
	Reserve Contribution	.00	.00	.00	78,946.00	78,946.00	.00	78,946.00
	<b>TOTAL EXPENSES</b>	<b>57,474.29</b>	<b>55,098.43</b>	<b>(2,375.86)</b>	<b>681,410.54</b>	<b>685,028.73</b>	<b>3,618.19</b>	<b>740,127.00</b>
	Current Year Net Income/(loss)	(1,516.89)	(.01)	(1,516.88)	15,926.74	(.15)	15,926.89	.00