



Balance Sheet

West Bay at Jonathans Landing Condo Assoc

End Date: 06/30/2024

| | Operating | Reserve | Total |
|--|---------------------|---------------------|-----------------------|
| Assets | | | |
| Cash - Operating | | | |
| VB-Oper-2705 | \$15,201.31 | \$0.00 | \$15,201.31 |
| VB-Oper-ICS-705/2705 | (\$579.34) | \$0.00 | (\$579.34) |
| VC-Oper-MM-2713 | \$60,628.06 | \$0.00 | \$60,628.06 |
| VB-Oper-ICS-713/2713 | \$181,717.39 | \$0.00 | \$181,717.39 |
| Total: Cash - Operating | \$256,967.42 | \$0.00 | \$256,967.42 |
| Cash & Assets - Reserves | | | |
| VB-Res-4547 | \$0.00 | \$125,000.07 | \$125,000.07 |
| VB-ICS-547 | \$0.00 | \$552,028.96 | \$552,028.96 |
| Total: Cash & Assets - Reserves | \$0.00 | \$677,029.03 | \$677,029.03 |
| Accounts Receivable | | | |
| Accounts Receivable - Homeowner | \$45,746.98 | \$0.00 | \$45,746.98 |
| Accounts Receivable - Other | (\$55,981.68) | \$0.00 | (\$55,981.68) |
| Undeposited Funds | \$6,110.00 | \$0.00 | \$6,110.00 |
| Total: Accounts Receivable | (\$4,124.70) | \$0.00 | (\$4,124.70) |
| Other Current Assets | | | |
| Contract Deposit | \$0.00 | \$181,350.00 | \$181,350.00 |
| Prepaid Insurance | \$389,957.97 | \$0.00 | \$389,957.97 |
| Total: Other Current Assets | \$389,957.97 | \$181,350.00 | \$571,307.97 |
| Total: Assets | \$642,800.69 | \$858,379.03 | \$1,501,179.72 |
| Liabilities & Equity | | | |
| Current Liabilities | | | |
| Prepaid Assessments | \$55,170.00 | \$0.00 | \$55,170.00 |
| Deferred Assessment Income | (\$24,041.00) | \$0.00 | (\$24,041.00) |
| Insurance Payable | \$375,633.46 | \$0.00 | \$375,633.46 |
| Total: Current Liabilities | \$406,762.46 | \$0.00 | \$406,762.46 |
| Other Liabilities | | | |
| Loan Payable - Valley Bank - Roof Loan | \$0.00 | \$223,035.28 | \$223,035.28 |
| Total: Other Liabilities | \$0.00 | \$223,035.28 | \$223,035.28 |
| Reserves | | | |
| Reserve - General | \$0.00 | \$633,739.96 | \$633,739.96 |
| Reserves - Interest | \$0.00 | \$1,603.79 | \$1,603.79 |
| Total: Reserves | \$0.00 | \$635,343.75 | \$635,343.75 |
| Equity | | | |
| Retained Earnings | \$137,600.80 | \$0.00 | \$137,600.80 |
| Total: Equity | \$137,600.80 | \$0.00 | \$137,600.80 |
| Net Income Gain/Loss | \$98,437.43 | \$0.00 | \$98,437.43 |
| Total: Liabilities & Equity | \$642,800.69 | \$858,379.03 | \$1,501,179.72 |



Income Statement

West Bay at Jonathans Landing Condo Assoc

From 06/01/2024 to 06/30/2024

| Description | Current Period | | | Year-to-date | | | Annual Budget |
|--|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| INCOME | | | | | | | |
| Income | | | | | | | |
| 40-4000 Homeowner Assessments | \$114,547.37 | \$114,547.33 | \$0.04 | \$683,819.22 | \$687,283.98 | (\$3,464.76) | \$1,374,568.00 |
| 40-4005 Special Assessments | 17,708.37 | 17,708.33 | 0.04 | 105,840.22 | 106,249.98 | (409.76) | 212,500.00 |
| 40-4080 Miscellaneous Income | - | - | - | - | 100.00 | (100.00) | 300.00 |
| 40-4085 Application Fee | - | - | - | 200.00 | - | 200.00 | - |
| TOTAL Income | \$132,255.74 | \$132,255.66 | \$0.08 | \$789,859.44 | \$793,633.96 | (\$3,774.52) | \$1,587,368.00 |
| Other Income | | | | | | | |
| 45-4500 Interest Income - Operating | 360.26 | 150.00 | 210.26 | 2,581.51 | 900.00 | 1,681.51 | 1,800.00 |
| TOTAL Other Income | \$360.26 | \$150.00 | \$210.26 | \$2,581.51 | \$900.00 | \$1,681.51 | \$1,800.00 |
| TOTAL INCOME | \$132,616.00 | \$132,405.66 | \$210.34 | \$792,440.95 | \$794,533.96 | (\$2,093.01) | \$1,589,168.00 |
| EXPENSES AND RESERVE FUNDING | | | | | | | |
| General & Administrative | | | | | | | |
| 50-5000 Management Contract | 1,750.00 | 1,916.67 | 166.67 | 10,953.75 | 11,500.02 | 546.27 | 23,000.00 |
| 50-5010 Accounting & Tax Services | 393.75 | 393.75 | - | 1,968.75 | 2,362.50 | 393.75 | 4,725.00 |
| 50-5015 Legal & Professional Services | - | 1,250.00 | 1,250.00 | 1,057.50 | 2,275.00 | 1,217.50 | 5,000.00 |
| 50-5017 Audit | - | 4,550.00 | 4,550.00 | - | 4,550.00 | 4,550.00 | 4,550.00 |
| 50-5030 Reimbursed Expenses | (3,065.00) | - | 3,065.00 | - | - | - | - |
| 50-5035 Postage & Mailing | 12.16 | - | (12.16) | 1,108.58 | - | (1,108.58) | - |
| 50-5040 Copies & Printing | 127.76 | - | (127.76) | 571.68 | - | (571.68) | - |
| 50-5045 Insurance Expense | 38,988.79 | 55,921.00 | 16,932.21 | 231,909.34 | 265,774.00 | 33,864.66 | 601,300.00 |
| 50-5065 Office Supplies | 69.69 | 1,000.00 | 930.31 | 230.01 | 3,600.00 | 3,369.99 | 7,600.00 |
| 50-5070 Licenses, Fees & Permits | - | 29.17 | 29.17 | - | 175.02 | 175.02 | 350.00 |
| 50-5075 Filing Fees | - | 50.00 | 50.00 | - | 300.00 | 300.00 | 600.00 |
| 50-5080 Storage Fees | 2.30 | - | (2.30) | 121.55 | - | (121.55) | - |
| 50-5105 Meeting Expense | - | - | - | 100.00 | - | (100.00) | - |
| 50-5110 Miscellaneous Administrative Expense | - | - | - | 48.56 | 100.00 | 51.44 | 300.00 |
| TOTAL General & Administrative | \$38,279.45 | \$65,110.59 | \$26,831.14 | \$248,069.72 | \$290,636.54 | \$42,566.82 | \$647,425.00 |
| Grounds & Landscaping | | | | | | | |
| 60-6000 Landscape Contract | 9,070.00 | 9,070.83 | 0.83 | 54,420.00 | 54,424.98 | 4.98 | 108,850.00 |
| 60-6005 Landscape - Other | - | 3,750.00 | 3,750.00 | 8,826.98 | 22,500.00 | 13,673.02 | 45,000.00 |
| 60-6020 Mulch | - | - | - | - | - | - | 5,000.00 |
| 60-6025 Irrigation Repairs | 133.80 | 1,000.00 | 866.20 | 32,173.47 | 11,000.00 | (21,173.47) | 20,000.00 |
| 60-6030 Tree | - | 2,000.00 | 2,000.00 | - | 12,500.00 | 12,500.00 | 25,000.00 |
| TOTAL Grounds & Landscaping | \$9,203.80 | \$15,820.83 | \$6,617.03 | \$95,420.45 | \$100,424.98 | \$5,004.53 | \$203,850.00 |
| Utilities | | | | | | | |
| 62-6200 Electricity | 877.53 | 1,250.00 | 372.47 | 7,091.28 | 8,000.00 | 908.72 | 15,000.00 |
| 62-6205 Gas | - | - | - | - | 500.00 | 500.00 | 1,000.00 |
| 62-6215 Water & Sewer | 377.61 | 138.00 | (239.61) | 1,781.20 | 828.00 | (953.20) | 1,650.00 |
| TOTAL Utilities | \$1,255.14 | \$1,388.00 | \$132.86 | \$8,872.48 | \$9,328.00 | \$455.52 | \$17,650.00 |
| Amenities | | | | | | | |
| 65-6500 Pool Service | 647.00 | 625.00 | (22.00) | 1,941.00 | 3,750.00 | 1,809.00 | 7,500.00 |
| 65-6505 Pool Supplies | - | - | - | 2,126.29 | - | (2,126.29) | - |
| 65-6510 Pool Maintenance & Repairs | - | - | - | 3,733.45 | 3,000.00 | (733.45) | 3,000.00 |
| 65-6515 Pool Janitorial | 350.00 | 350.00 | - | 1,814.08 | 2,100.00 | 285.92 | 4,200.00 |
| 65-6520 Pool Permit | - | - | - | 475.00 | 500.00 | 25.00 | 500.00 |
| TOTAL Amenities | \$997.00 | \$975.00 | (\$22.00) | \$10,089.82 | \$9,350.00 | (\$739.82) | \$15,200.00 |



Income Statement

West Bay at Jonathans Landing Condo Assoc

From 06/01/2024 to 06/30/2024

| Description | Current Period | | | Year-to-date | | | Annual Budget |
|---|--------------------|----------------------|--------------------|---------------------|---------------------|--------------------|-----------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Repairs & Maintenance | | | | | | | |
| 67-6725 General Repairs & Maintenance | \$3,626.04 | \$5,000.00 | \$1,373.96 | \$8,706.08 | \$13,000.00 | \$4,293.92 | \$20,000.00 |
| 67-6735 Building Repairs & Maintenance | 1,913.09 | 10,000.00 | 8,086.91 | 11,497.40 | 37,500.00 | 26,002.60 | 50,000.00 |
| 67-6740 Wood Repairs & Replacement | (4,693.21) | - | 4,693.21 | - | 1,000.00 | 1,000.00 | 2,000.00 |
| 67-6750 Roof Repairs & Maintenance | - | 1,000.00 | 1,000.00 | 170.00 | 11,000.00 | 10,830.00 | 15,000.00 |
| 67-6810 Lighting Repairs & Maintenance | - | 200.00 | 200.00 | - | 1,700.00 | 1,700.00 | 2,500.00 |
| 67-6830 Powerwashing | - | - | - | - | - | - | 4,500.00 |
| 67-6835 Pest Control | 906.75 | 2,000.00 | 1,093.25 | 8,148.75 | 12,000.00 | 3,851.25 | 21,500.00 |
| 67-6845 Janitorial Supplies | - | - | - | 92.94 | - | (92.94) | - |
| 67-6850 Common Area Repairs & Maintenance | 4,693.21 | - | (4,693.21) | 13,164.40 | - | (13,164.40) | - |
| TOTAL Repairs & Maintenance | \$6,445.88 | \$18,200.00 | \$11,754.12 | \$41,779.57 | \$76,200.00 | \$34,420.43 | \$115,500.00 |
| Other Expense | | | | | | | |
| 75-7500 Loan | - | 8,683.33 | 8,683.33 | 52,100.00 | 52,099.98 | (0.02) | 104,200.00 |
| 75-7510 Contingency | - | 833.33 | 833.33 | - | 4,999.98 | 4,999.98 | 10,000.00 |
| TOTAL Other Expense | \$- | \$9,516.66 | \$9,516.66 | \$52,100.00 | \$57,099.96 | \$4,999.96 | \$114,200.00 |
| Reserve Contributions | | | | | | | |
| 80-8000 Reserve - General | - | 21,903.58 | 21,903.58 | 131,421.49 | 131,421.48 | (0.01) | 262,843.00 |
| 80-8025 Reserve - Electrical Project | - | 17,708.33 | 17,708.33 | 106,249.99 | 106,249.98 | (0.01) | 212,500.00 |
| TOTAL Reserve Contributions | \$- | \$39,611.91 | \$39,611.91 | \$237,671.48 | \$237,671.46 | (\$0.02) | \$475,343.00 |
| TOTAL DISBURSEMENTS | \$56,181.27 | \$150,622.99 | \$94,441.72 | \$694,003.52 | \$780,710.94 | \$86,707.42 | \$1,589,168.00 |
| NET INCREASE (DECREASE) | \$76,434.73 | (\$18,217.33) | \$94,652.06 | \$98,437.43 | \$13,823.02 | \$84,614.41 | \$- |



Bank Account Register

West Bay at Jonathans Landing Condo Assoc

6/1/2024 - 6/30/2024

| Date | Description | Ref No | R | P | Transaction Amount |
|-------------------------------|--|---------------|---|---|---------------------|
| VB-Res-4547 - ***4547 | | Prior Balance | | | \$199,405.30 |
| 04/30/2024 | Transfer from VB-MM-2713 Void: 6/21/2024 - \$65,710.75 | | | X | \$- |
| 06/03/2024 | Transfer to VB-Res ICS-547 | | X | X | (371.09) |
| 06/30/2024 | Interest | | X | X | 359.18 |
| VB-Res-4547 Total | | | | | \$133,682.64 |
| VB-Oper-2705 - ***2705 | | Prior Balance | | | (\$5,474.06) |
| 05/07/2024 | Auto-Owners Insurance - Void: 6/21/2024 - (\$16,958.91) | 0 | | X | - |
| 06/12/2024 | FPL - 6883706324 / 3971 Pool 4.22-5.22.24 | 0 | X | X | (549.13) |
| 06/12/2024 | FPL - 3931202505 / 15998 Pump 4.22-5.22.24 | 0 | X | X | (137.34) |
| 06/12/2024 | FPL - 3189578481 / 3973 Pump 4.22-5.22.24 | 0 | X | X | (120.71) |
| 06/12/2024 | FPL - 0229909312 / 16050 Lts 4.22-5.22.24 | 0 | X | X | (70.35) |
| 06/13/2024 | Revival Landscape Services, LLC - Inv #18084 / 6.2024 | 600049 | X | X | (9,070.00) |
| 06/13/2024 | Jupiter Management LLC - Inv #2024766 | 600046 | X | X | (3,418.75) |
| 06/13/2024 | Jupiter Management LLC - 2024767 | 600047 | X | X | (1,386.04) |
| 06/13/2024 | Pool Services of North Palm Beach - Inv #24-3514 / 6.2024 | 600048 | X | X | (647.00) |
| 06/13/2024 | Eagle Plumbing Services, Inc. - Inv #23126 / 5.2024 | 600045 | X | X | (375.00) |
| 06/13/2024 | Revival Landscape Services, LLC - Inv #33039 / May Wet Checks | 600050 | X | X | (133.80) |
| 06/25/2024 | Transfer from VB-MM-2713 | | X | X | 20,000.00 |
| 06/26/2024 | Town of Jupiter Utilities - 029752 / 0020181 / 9480866 / 3971 Rec 5.3-6.5.24 | 0 | X | X | (377.61) |
| 06/28/2024 | Interest | | X | X | 2.19 |
| VB-Oper-2705 Total | | | | | \$15,201.31 |
| VB-MM-2713 - ***2713 | | Prior Balance | | | (\$26,464.08) |
| 03/29/2024 | IPFS - Payment 11 FLS-189766 Void: 6/21/2024 - (\$36,796.86) | 0 | | X | - |
| 04/30/2024 | Transfer to VB-Res-4547 Void: 6/21/2024 - (\$65,710.75) | | | X | - |
| 06/03/2024 | Transfer to VB-Oper-ICS 713 | | X | X | (217.83) |
| 06/04/2024 | Transfer to VB-Oper-ICS 713 | | X | X | (3,055.00) |
| 06/04/2024 | Deposit from batch 848 | 38 | X | X | 3,055.00 |
| 06/05/2024 | IPFS - Acct# FLS-230867 | 0 | X | X | (37,382.08) |
| 06/05/2024 | IPFS - Acct# FLS-230867 Void: 6/5/2024 - (\$37,376.08) | 0 | | X | - |
| 06/07/2024 | Transfer from VB-Oper-ICS 713 | | X | X | 37,382.08 |
| 06/10/2024 | Transfer to VB-Oper-ICS 713 | | X | X | (7,128.34) |
| 06/10/2024 | Transfer to VB-Oper-ICS 713 | | X | X | (3,055.00) |
| 06/10/2024 | Deposit from batch 813 Void: 6/10/2024 - \$7,128.34 | 29 | | X | - |
| 06/11/2024 | Deposit from batch 852 Void: 6/10/2024 - \$3,055.00 | 39 | | X | - |
| 06/13/2024 | Bayside Exterminating, Inc. - Inv #39815 / 5.2024 | 700002 | X | X | (906.75) |
| 06/21/2024 | Transfer to VB-Oper-ICS 713 | | X | X | (3,820.00) |
| 06/21/2024 | Deposit from batch 891 Void: 6/21/2024 - \$3,820.00 | 37 | | X | - |
| 06/25/2024 | Transfer to VB-Oper-2705 | | X | X | (20,000.00) |
| 06/26/2024 | Transfer from VB-Oper-ICS 713 | | X | X | 22,101.05 |
| 06/27/2024 | Transfer to VB-Oper-ICS 713 | | X | X | (1,194.30) |



| Date | Description | Ref No | R | P | Transaction Amount |
|---------------------------------|---|---------------|---|---|---------------------|
| 06/27/2024 | Transfer to VB-Oper-ICS 713 Void: 7/18/2024 - (\$1,194.30) | | | X | \$- |
| 06/28/2024 | Interest Void: 6/28/2024 - \$213.14 | | | X | - |
| VB-MM-2713 Total | | | | | \$60,628.06 |
| VB-Res ICS-547 - ***547 | | Prior Balance | | | \$559,197.94 |
| 06/03/2024 | Transfer from VB-Res-4547 | | X | X | 371.09 |
| 06/14/2024 | Valley National Bank - EFT - Loan P&I payment | 0 | X | X | (8,682.57) |
| 06/30/2024 | Interest | | X | X | 1,142.50 |
| VB-Res ICS-547 Total | | | | | \$552,028.96 |
| VB-Oper-ICS 713 - ***713 | | Prior Balance | | | \$221,177.68 |
| 06/03/2024 | Transfer from VB-MM-2713 | | X | X | 217.83 |
| 06/04/2024 | Transfer from VB-MM-2713 | | X | X | 3,055.00 |
| 06/07/2024 | Transfer to VB-MM-2713 | | X | X | (37,382.08) |
| 06/10/2024 | Transfer from VB-MM-2713 | | X | X | 3,055.00 |
| 06/10/2024 | Transfer from VB-MM-2713 | | X | X | 7,128.34 |
| 06/21/2024 | Transfer from VB-MM-2713 | | X | X | 3,820.00 |
| 06/26/2024 | Transfer to VB-MM-2713 | | X | X | (22,101.05) |
| 06/27/2024 | Transfer from VB-MM-2713 | | X | X | 1,194.30 |
| 06/27/2024 | Transfer from VB-MM-2713 Void: 7/18/2024 - \$1,194.30 | | | | - |
| 06/30/2024 | Interest | | X | X | 358.07 |
| VB-Oper-ICS 713 Total | | | | | \$181,717.39 |
| Association Total | | | | | \$943,258.36 |