

**JUPITER PLANTATION HOA, INC.**

Balance Sheet  
 As of 01/31/21

ASSETS

Bank Accounts - Operating

1001	Petty Cash	\$	400.00	
1010	Bank United-Checking (OP) 2113		270,338.79	
	<b>Total Bank Accounts-Operating</b>			<b>\$ 270,738.79</b>

Bank Accounts - Reserves

1132	Reserve - Seaside Bank	\$	194,354.94	
1135	Reserve - Bank United MM 2115		358,727.29	
1380	Due to Reserve (Operating)		(35,003.14)	
	<b>Total Bank Accounts-Reserves</b>			<b>\$ 518,079.09</b>

Accounts Receivable

1310	Assessments Receivable	\$	53,614.50	
1311	A/R Late Fees		168.00	
1312	A/R Late Interest		175.64	
1313	A/R Attorney Fees & costs		1,064.95	
1314	A/R Misc. Charges		650.00	
1316	A/R Dock Slip Rent		942.80	
1317	A/R - Dock Sales Tax		59.40	
1318	A/R RV Rent		480.00	
1319	A/R RV Sales Tax		28.80	
1320	Allowance for Doubtful Accts		(5,416.67)	
1340	A/R - STOLOFF, PA Collections		3.00	
	<b>Total Accounts Receivable</b>			<b>\$ 51,770.42</b>

Prepaid Expenses

1610	Prepaid H,L,DO Ins 4/30/20-21	\$	48,187.97	
1621	Prepaid - Sewer 1Q21		132.90	
2550	Utility Deposits - FPL 2016		300.00	
2580	Decra Coffee Color Panels		1,950.00	
	<b>Total Prepaid Expenses</b>			<b>\$ 50,570.87</b>

TOTAL ASSETS

**\$ 891,159.17**

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LIABILITIES & FUND BALANCE

LIABILITIES:

3010	Accounts Payable	\$	3,214.35	
3020	Accrued Exp - CPA 2020-2021		6,312.33	
3035	AP - IPFS CORP - INSURANCE		13,647.30	
3050	Sales Tax Payable		(29.18)	
3080	Due from Operating (Reserve)		(35,003.14)	
3310	Prepaid Owner Assessments		23,614.20	
3320	Deferred Assessments		130,134.84	
3321	Deferred Dock Rent		1,820.00	
3322	Deferred RV Rent		1,280.00	
	Total Liabilities			\$ 144,990.70

RESERVES:

5015	Reserve-Pool System	\$	62,266.72	
5020	Reserve-Dock & Crossover		112,127.71	
5025	Reserve-Catastrophe Fund		134,735.52	
5030	Reserve-Lake		43,893.17	
5040	Reserves-Resurfacing-Paving		60,602.00	
5045	Reserves-Seawall		93,935.39	
5090	Reserve-Interest		10,518.58	
	Total Reserves			\$ 518,079.09

FUND BALANCE:

5510	Prior Year Net Income/(Loss)	\$	228,595.67	
	Current Year Net Income/(Loss)		(506.29)	
	Total Fund Balance			\$ 228,089.38
	TOTAL LIAB & FUND BALANCE			\$ 891,159.17

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