

Balance Sheet Report

Jamestown Colony Homeowners Association, Inc.

As of November 30, 2024

	Balance Nov 30, 2024	Balance Oct 31, 2024	Change
<u>Assets</u>			
Operating Funds			
1000 - Pacific Premier Bank CK-4097	112,828.35	119,554.66	(6,726.31)
1100 - Pacific Premier Bank MM - 3445	62,714.58	62,699.16	15.42
1650 - Due to/From Reserves	(27,500.00)	(25,000.00)	(2,500.00)
Total Operating Funds	148,042.93	157,253.82	(9,210.89)
Reserve Funds			
1300 - Pacific Premier Bank Reserve - 3403	257,699.58	257,604.54	95.04
1651 - Due to/From Operating	27,500.00	25,000.00	2,500.00
Total Reserve Funds	285,199.58	282,604.54	2,595.04
Accounts Receivable			
1500 - Residential Assessments Receivable	53,167.76	53,498.59	(330.83)
Total Accounts Receivable	53,167.76	53,498.59	(330.83)
Other Current Assets			
1600 - Prepaid Insurance	8,261.00	1,065.62	7,195.38
Total Other Current Assets	8,261.00	1,065.62	7,195.38
Total Assets	494,671.27	494,422.57	248.70
<u>Liabilities</u>			
Accounts Payable			
2012 - Fee to Associa for Credit Reporting	0.00	(225.01)	225.01
Total Accounts Payable	0.00	(225.01)	225.01
Liabilities			
2026 - New Account Setup Fee	140.00	215.00	(75.00)
2036 - PMG Collections	12,350.00	12,300.00	50.00
2037 - Payment Plan Fees	87.85	87.85	0.00

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	<u>Balance Nov 30, 2024</u>	<u>Balance Oct 31, 2024</u>	<u>Change</u>
<u>Liabilities</u>			
Liabilities			
2395 - Other Accrued Expenses	2,616.64	807.65	1,808.99
2550 - Prepaid Assessments	22,980.39	7,092.46	15,887.93
2595 - Deferred Revenue	15,365.50	30,731.00	(15,365.50)
Total Liabilities	53,540.38	51,233.96	2,306.42
Total Liabilities	53,540.38	51,008.95	2,531.43
<u>Owners' Equity</u>			
Owners Equity - Prior Years			
3000 - Operating Fund - Prior year	108,984.56	108,984.56	0.00
3005 - Equity Adjustments - Prior Periods	(225.01)	0.00	(225.01)
Total Owners Equity - Prior Years	108,759.55	108,984.56	(225.01)
Capital Reserves - Prior Years			
3102 - Repair & Replacement Reserve - Prior Yrs	186,402.71	186,402.71	0.00
Total Capital Reserves - Prior Years	186,402.71	186,402.71	0.00
Total Owners' Equity	295,162.26	295,387.27	(225.01)
Net Income / (Loss)	145,968.63	148,026.35	(2,057.72)
Total Liabilities and Equity	494,671.27	494,422.57	248.70

Income Statement Report

Jamestown Colony Homeowners Association, Inc.

Operating

November 01, 2024 thru November 30, 2024

	Current Period			Year to Date (11 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Income</u>								
Income								
4000 - Residential Assessments	15,365.50	15,405.00	(39.50)	169,020.50	169,455.00	(434.50)	184,860.00	15,839.50
4205 - Application Fees	0.00	16.00	(16.00)	30.00	183.00	(153.00)	200.00	170.00
4710 - Late Fees & Interest	199.67	63.00	136.67	3,020.68	688.00	2,332.68	750.00	(2,270.68)
4720 - Legal Reimbursements	1,442.50	0.00	1,442.50	2,141.64	0.00	2,141.64	0.00	(2,141.64)
4900 - Interest Earned - Operating Accounts	15.42	9.00	6.42	171.96	92.00	79.96	100.00	(71.96)
Total Income	17,023.09	15,493.00	1,530.09	174,384.78	170,418.00	3,966.78	185,910.00	11,525.22
Total Operating Income	17,023.09	15,493.00	1,530.09	174,384.78	170,418.00	3,966.78	185,910.00	11,525.22
<u>Expense</u>								
Administrative								
5000 - General Administrative	35.12	41.00	(5.88)	1,701.25	458.00	1,243.25	500.00	(1,201.25)
5005 - Application/Processing	0.00	16.00	(16.00)	54.12	183.00	(128.88)	200.00	145.88
5010 - Bad Debt	0.00	34.00	(34.00)	0.00	367.00	(367.00)	400.00	400.00
5025 - Billing/Collections	36.86	291.00	(254.14)	303.34	3,208.00	(2,904.66)	3,500.00	3,196.66
5035 - Decorations	0.00	125.00	(125.00)	0.00	1,375.00	(1,375.00)	1,500.00	1,500.00
5050 - Emergency/OnCall Service	0.00	0.00	0.00	27.06	0.00	27.06	0.00	(27.06)
5075 - Meeting Expense	0.00	66.00	(66.00)	0.00	733.00	(733.00)	800.00	800.00
5090 - Office Supplies	50.23	25.00	25.23	195.58	275.00	(79.42)	300.00	104.42
5100 - Records Storage	369.80	316.00	53.80	3,840.00	3,483.00	357.00	3,800.00	(40.00)
5115 - Web Site Maintenance	0.00	14.00	(14.00)	0.00	160.00	(160.00)	175.00	175.00
5195 - Other Administrative Services	0.00	9.00	(9.00)	25.00	92.00	(67.00)	100.00	75.00
5200 - Community Events	0.00	250.00	(250.00)	0.00	2,750.00	(2,750.00)	3,000.00	3,000.00
5210 - Printing & Copying	378.61	275.00	103.61	1,732.54	3,025.00	(1,292.46)	3,300.00	1,567.46
5215 - Postage	786.04	275.00	511.04	5,103.49	3,025.00	2,078.49	3,300.00	(1,803.49)
Total Administrative	1,656.66	1,737.00	(80.34)	12,982.38	19,134.00	(6,151.62)	20,875.00	7,892.62

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Operating

November 01, 2024 thru November 30, 2024

	Current Period			Year to Date (11 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Expense</u>								
Insurance								
5400 - Insurance Premiums	725.62	909.00	(183.38)	7,931.42	9,992.00	(2,060.58)	10,900.00	2,968.58
Total Insurance	725.62	909.00	(183.38)	7,931.42	9,992.00	(2,060.58)	10,900.00	2,968.58
Utilities								
6000 - Electric Service	2,916.26	1,459.00	1,457.26	16,684.89	16,042.00	642.89	17,500.00	815.11
6025 - Water Service	489.64	459.00	30.64	4,721.29	5,042.00	(320.71)	5,500.00	778.71
Total Utilities	3,405.90	1,918.00	1,487.90	21,406.18	21,084.00	322.18	23,000.00	1,593.82
Landscaping								
6100 - Grounds & Landscaping - Contract	2,055.63	2,084.00	(28.37)	23,502.11	22,917.00	585.11	25,000.00	1,497.89
6110 - Landscape Replacement & Installatio	0.00	291.00	(291.00)	509.44	3,208.00	(2,698.56)	3,500.00	2,990.56
6200 - Irrigation Repair & Maintenance	5,971.30	125.00	5,846.30	5,971.30	1,375.00	4,596.30	1,500.00	(4,471.30)
Total Landscaping	8,026.93	2,500.00	5,526.93	29,982.85	27,500.00	2,482.85	30,000.00	17.15
Contracted Services								
6434 - Pest Control	119.00	166.00	(47.00)	2,557.00	1,833.00	724.00	2,000.00	(557.00)
Total Contracted Services	119.00	166.00	(47.00)	2,557.00	1,833.00	724.00	2,000.00	(557.00)
Repair & Maintenance								
6560 - Fence Repair & Maintenance	1,183.98	125.00	1,058.98	2,934.20	1,375.00	1,559.20	1,500.00	(1,434.20)
6600 - General Repair & Maintenance	0.00	41.00	(41.00)	725.00	458.00	267.00	500.00	(225.00)
6640 - Lighting Supplies/Repair & Maintenan	0.00	25.00	(25.00)	0.00	275.00	(275.00)	300.00	300.00
6685 - Playground Maintenance/Repairs	0.00	84.00	(84.00)	30.00	917.00	(887.00)	1,000.00	970.00
6745 - Signage Repair & Maintenance	0.00	41.00	(41.00)	1,509.90	458.00	1,051.90	500.00	(1,009.90)
Total Repair & Maintenance	1,183.98	316.00	867.98	5,199.10	3,483.00	1,716.10	3,800.00	(1,399.10)
Professional Services								
7000 - Audit & Tax Services	0.00	41.00	(41.00)	0.00	458.00	(458.00)	500.00	500.00
7020 - Legal Services	0.00	250.00	(250.00)	2,344.53	2,750.00	(405.47)	3,000.00	655.47
7025 - Legal Services - Collections	2,933.21	634.00	2,299.21	5,225.07	6,980.00	(1,754.93)	7,615.00	2,389.93
7035 - Legal Services - Deed Restrictions	0.00	41.00	(41.00)	0.00	458.00	(458.00)	500.00	500.00

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Operating

November 01, 2024 thru November 30, 2024

	Current Period			Year to Date (11 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
Expense								
Professional Services								
7040 - Management Fees	1,124.55	1,150.00	(25.45)	11,995.20	12,650.00	(654.80)	13,800.00	1,804.80
7095 - Other Professional Services	0.00	0.00	0.00	74.25	0.00	74.25	0.00	(74.25)
Total Professional Services	4,057.76	2,116.00	1,941.76	19,639.05	23,296.00	(3,656.95)	25,415.00	5,775.95
Taxes								
9015 - Property/Real Estate Tax	0.00	1.00	(1.00)	15.04	18.00	(2.96)	20.00	4.96
Total Taxes	0.00	1.00	(1.00)	15.04	18.00	(2.96)	20.00	4.96
Other Expenses								
9105 - Reserve Contribution Expense	2,500.00	2,500.00	0.00	27,500.00	27,500.00	0.00	30,000.00	2,500.00
Total Other Expenses	2,500.00	2,500.00	0.00	27,500.00	27,500.00	0.00	30,000.00	2,500.00
Total Operating Expense	21,675.85	12,163.00	9,512.85	127,213.02	133,840.00	(6,626.98)	146,010.00	18,796.98
Total Operating Income / (Loss)	(4,652.76)	3,330.00	(7,982.76)	47,171.76	36,578.00	10,593.76	39,900.00	(7,271.76)

Income Statement Report

Jamestown Colony Homeowners Association, Inc.

Reserves

November 01, 2024 thru November 30, 2024

	Current Period			Year to Date (11 months)			Annual Budget	Budget Remaining
	Actual	Budget	Variance	Actual	Budget	Variance		
<u>Income</u>								
Income								
4905 - Reserve Contribution Income	2,500.00	2,500.00	0.00	27,500.00	27,500.00	0.00	30,000.00	2,500.00
4910 - Interest Earned - Reserve Accounts	95.04	9.00	86.04	932.86	92.00	840.86	100.00	(832.86)
Total Income	2,595.04	2,509.00	86.04	28,432.86	27,592.00	840.86	30,100.00	1,667.14
Investment Income								
4906 - Reserve Contribution Income 2	0.00	0.00	0.00	70,364.01	0.00	70,364.01	0.00	(70,364.01)
Total Investment Income	0.00	0.00	0.00	70,364.01	0.00	70,364.01	0.00	(70,364.01)
Total Reserves Income	2,595.04	2,509.00	86.04	98,796.87	27,592.00	71,204.87	30,100.00	(68,696.87)
Total Reserves Income / (Loss)	2,595.04	2,509.00	86.04	98,796.87	27,592.00	71,204.87	30,100.00	(68,696.87)
Total Association Net Income / (Loss)	(2,057.72)	5,839.00	(7,896.72)	145,968.63	64,170.00	81,798.63	70,000.00	(75,968.63)