

Balance Sheet

 Jamestown Colony Homeowners Association, Inc.
 Operating
 End Date: 09/30/2026

 Date: 10/10/2026
 Time: 2:42 pm
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Assets

Current Assets

10-1100-00	JAC - FB - Operating X0576	\$257,703.80	
Total Current Assets:			\$257,703.80

Accounts Receivable

13-1300-00	Accounts Receivable	34,990.54	
13-1304-00	Other Receivables	7,950.10	
Total Accounts Receivable:			\$42,940.64

Prepays

14-1410-00	Prepaid Insur- Prop/GL	1,324.00	
14-1415-00	Prepaid Insur- D & O	55.00	
14-1450-00	Prepaid - Reserve Contribution	7,500.00	
Total Prepays:			\$8,879.00

Total Assets:
\$309,523.44
Liabilities & Equity

Current Liabilities

20-2010-00	Accounts Payable	1,972.72	
20-2020-00	Deferred Revenue	48,819.51	
20-2150-00	Prepaid Assessment	4,995.54	
Total Current Liabilities:			\$55,787.77

Equity

39-3025-00	Prior Year Adjustment	3,626.57	
39-3030-00	Retained Earnings	211,972.76	
Total Equity:			\$215,599.33

Net Income Gain / Loss	38,136.34	
		\$38,136.34

Total Liabilities & Equity:
\$309,523.44

Balance Sheet

 Jamestown Colony Homeowners Association, Inc.
 Reserve
 End Date: 09/30/2026

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Assets

Current Assets

10-1020-01	JAC - NFNB - Reserve MM x9769	\$231,816.56
10-1101-01	JAC - FB - Reserve X0584	25,009.01

Total Current Assets:		<u>\$256,825.57</u>
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Total Assets:
\$256,825.57
Liabilities & Equity

Current Liabilities

20-2021-01	Deferred Revenue - Reserve Contribution	7,500.00
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Total Current Liabilities:		<u>\$7,500.00</u>
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Equity

39-3040-01	Reserve Equity	323,010.01
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Total Equity:		<u>\$323,010.01</u>
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Net Income Gain / Loss	(73,684.44)
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(\$73,684.44)
Total Liabilities & Equity:
\$256,825.57

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
OPERATING INCOME							
Assessments Revenue							
4110 Owner Assessment	\$ 16,273.45	\$ 16,305.88	(\$ 32.43)	\$146,458.49	\$146,752.92	(\$ 294.43)	\$195,670.56
Total Assessments Revenue	\$ 16,273.45	\$ 16,305.88	(\$ 32.43)	\$146,458.49	\$146,752.92	(\$294.43)	\$195,670.56
Interest and Investment Revenue							
4220 Interest Income	11.35	8.33	3.02	37.48	74.97	(37.49)	100.00
Total Interest and Investment Revenue	\$ 11.35	\$ 8.33	\$ 3.02	\$ 37.48	\$ 74.97	(\$37.49)	\$ 100.00
Other Revenue							
4325 Late Fees and Interest	125.00	106.64	18.36	-	959.76	(959.76)	1,279.65
Total Other Revenue	\$ 125.00	\$ 106.64	\$ 18.36	\$ -	\$ 959.76	(\$959.76)	\$ 1,279.65
Utility Assessments							
4120 Legal Reimbursements	-	60.35	(60.35)	850.00	543.15	306.85	724.18
Total Utility Assessments	\$ -	\$ 60.35	(\$ 60.35)	\$ 850.00	\$ 543.15	\$306.85	\$ 724.18
Total OPERATING INCOME	\$ 16,409.80	\$ 16,481.20	(\$ 71.40)	\$147,345.97	\$148,330.80	(\$ 984.83)	\$197,774.39
OPERATING EXPENSE							
Facility Repair and Maintenance							
6010 General - Repair and Service	-	269.08	269.08	1,394.15	2,421.72	1,027.57	3,228.93
6015 Electrical - Repair and Service	-	272.02	272.02	225.00	2,448.18	2,223.18	3,264.29
6025 Lighting- Repair and Service	-	25.75	25.75	-	231.75	231.75	309.00
6060 Signs and Incidentals	-	42.92	42.92	-	386.28	386.28	515.00
Total Facility Repair and Maintenance	\$ -	\$ 609.77	\$ 609.77	\$ 1,619.15	\$ 5,487.93	\$3,868.78	\$ 7,317.22
Building Systems and Equipment							
6130 Gate Access Systems - Repair and Service	-	416.67	416.67	-	3,750.03	3,750.03	5,000.00
6135 Irrigation Systems - Repair and Service	-	128.75	128.75	304.32	1,158.75	854.43	1,545.00
6160 Park and Playground Equipment- Repair and Service	-	85.83	85.83	1,216.08	772.47	(443.61)	1,030.00
Total Building Systems and Equipmen	\$ -	\$ 631.25	\$ 631.25	\$ 1,520.40	\$ 5,681.25	\$4,160.85	\$ 7,575.00
Grounds and Sanitation Services							
6210 Landscape Maintenance Contract	2,055.63	2,117.25	61.62	18,500.67	19,055.25	554.58	25,407.00
6215 Landscape Enhancements	7,664.10	300.42	(7,363.68)	10,251.83	2,703.78	(7,548.05)	3,605.00
6240 Pest Control Contract	-	-	-	415.00	-	(415.00)	-
Total Grounds and Sanitation Services	\$ 9,719.73	\$ 2,417.67	(\$ 7,302.06)	\$ 29,167.50	\$ 21,759.03	(\$7,408.47)	\$ 29,012.00
Utilities and Other Services							
6310 Electric Service	1,834.96	1,656.00	(178.96)	17,890.47	14,904.00	(2,986.47)	19,872.00
6330 Water Service	366.72	515.00	148.28	4,102.92	4,635.00	532.08	6,180.00
Total Utilities and Other Services	\$ 2,201.68	\$ 2,171.00	(\$ 30.68)	\$ 21,993.39	\$ 19,539.00	(\$2,454.39)	\$ 26,052.00
General and Administrative							
6410 General Administrative	1,044.39	557.92	(486.47)	5,632.92	5,021.28	(611.64)	6,695.00
6412 Tenant Screening	-	17.17	17.17	-	154.53	154.53	206.00
6415 Postage/ Mailing	-	472.08	472.08	59.66	4,248.72	4,189.06	5,665.00
6435 Dues and Subscriptions	-	-	-	584.00	-	(584.00)	-
6450 Misc. Expenses	-	8.58	8.58	-	77.22	77.22	103.00
6460 Office Supplies	1.00	-	(1.00)	877.00	-	(877.00)	-
Total General and Administrative	\$ 1,045.39	\$ 1,055.75	\$ 10.36	\$ 7,153.58	\$ 9,501.75	\$2,348.17	\$ 12,669.00
Professional							
6510 Management Fee	1,456.00	1,400.00	(56.00)	12,824.00	12,600.00	(224.00)	16,800.00
6515 Accounting Services	-	42.92	42.92	475.00	386.28	(88.72)	515.00
6520 Legal- Corporate	-	429.17	429.17	2,080.28	3,862.53	1,782.25	5,150.00
6540 Web Hosting and Maintenance	-	15.02	15.02	-	135.18	135.18	180.25
6550 Recoverable Legal Expenses	-	343.33	343.33	-	3,089.97	3,089.97	4,120.00
6560 Recoverable Collections	(660.61)	300.42	961.03	-	2,703.78	2,703.78	3,605.00
6566 Recoverable Certified Letter Fee	-	60.08	60.08	560.00	540.72	(19.28)	721.00
6570 Recoverable Short-Term Rental Fines	-	42.92	42.92	-	386.28	386.28	515.00

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Total Professional	\$795.39	\$2,633.86	\$1,838.47	\$15,939.28	\$23,704.74	\$7,765.46	\$31,606.25
Taxes, Insurance, and Banking							
6610 Bad Debts	\$2,050.06	\$40.42	(\$2,009.64)	\$2,050.06	\$363.78	(\$1,686.28)	\$485.06
6620 Bank Service Charge	-	4.29	4.29	-	38.61	38.61	51.50
6625 NSF- Processing Fee	(336.00)	-	336.00	-	-	-	-
6705 Insurance- All Lines	1,107.25	965.75	(141.50)	6,623.25	8,691.75	2,068.50	11,589.00
6740 Federal Income Tax Expense	-	-	-	640.00	-	(640.00)	-
6745 Other Tax Expense	-	3.52	3.52	3.02	31.68	28.66	42.23
Total Taxes, Insurance, and Banking	\$2,821.31	\$1,013.98	(\$1,807.33)	\$9,316.33	\$9,125.82	(\$190.51)	\$12,167.79
Committee and Events							
6925 Community Events	-	214.58	214.58	-	1,931.22	1,931.22	2,575.00
6935 Exterior Decorating	-	128.75	128.75	-	1,158.75	1,158.75	1,545.00
Total Committee and Events	\$-	\$343.33	\$343.33	\$-	\$3,089.97	\$3,089.97	\$4,120.00
Reserves Contributions							
7010 Contribution to Reserve	2,500.00	2,500.00	-	22,500.00	22,500.00	-	30,000.00
Total Reserves Contributions	\$2,500.00	\$2,500.00	\$-	\$22,500.00	\$22,500.00	\$0.00	\$30,000.00
Total OPERATING EXPENSE	\$19,083.50	\$13,376.61	(\$5,706.89)	\$109,209.63	\$120,389.49	\$11,179.86	\$160,519.26
Net Income:	(\$2,673.70)	\$3,104.59	(\$5,778.29)	\$38,136.34	\$27,941.31	\$10,195.03	\$37,255.13

Income Statement - Reserve

Jamestown Colony Homeowners Association, Inc.
9/1/2026 - 9/30/2026

Date: 10/10/2026
Time: 2:42 pm
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
RESERVE INCOME							
Reserves Contributions							
4050 Interest Income - Reserve	\$448.47	\$211.38	\$237.09	\$4,363.86	\$1,902.42	\$2,461.44	\$2,536.56
4110 Reserve Contributions	2,500.00	2,500.00	-	22,500.00	22,500.00	-	30,000.00
Total Reserves Contributions	\$2,948.47	\$2,711.38	\$237.09	\$26,863.86	\$24,402.42	\$2,461.44	\$32,536.56
Total RESERVE INCOME	\$2,948.47	\$2,711.38	\$237.09	\$26,863.86	\$24,402.42	\$2,461.44	\$32,536.56
RESERVE EXPENSE							
Facility Repair and Maintenance							
7003 Capital Improvements - Fence	100,548.30	-	(100,548.30)	100,548.30	-	(100,548.30)	-
Total Facility Repair and Maintenance	\$100,548.30	\$-	(\$100,548.30)	\$100,548.30	\$-	(\$100,548.30)	\$-
Other Reserve Expenses							
8605 Banking Fees	-	2.15	2.15	-	19.35	19.35	25.75
Total Other Reserve Expenses	\$-	\$2.15	\$2.15	\$-	\$19.35	\$19.35	\$25.75
Total RESERVE EXPENSE	\$100,548.30	\$2.15	(\$100,546.15)	\$100,548.30	\$19.35	(\$100,528.95)	\$25.75
Net Reserve:	(\$97,599.83)	\$2,709.23	(\$100,309.06)	(\$73,684.44)	\$24,383.07	(\$98,067.51)	\$32,510.81