

	Current Balance at 8/31/2025	Prior Month Balance at 07/31/2025	Change
Assets			
Current Assets			
10-1009-00 JAC - VCB - Operating x 2961	\$ 222,547.91	\$ 223,958.88	\$ (1,410.97)
Total Current Assets:	\$ 222,547.91	\$ 223,958.88	\$ (1,410.97)
Accounts Receivable			
13-1300-00 Accounts Receivable	\$ 49,550.89	\$ 56,408.38	\$ (6,857.49)
Total Accounts Receivable:	\$ 49,550.89	\$ 56,408.38	\$ (6,857.49)
Prepays			
14-1410-00 Prepaid Insur- Prop/GL	\$ 1,979.01	\$ 2,638.68	\$ (659.67)
Total Prepays:	\$ 1,979.01	\$ 2,638.68	\$ (659.67)
Total Assets:	\$ 274,077.81	\$ 283,005.94	\$ (8,928.13)
Liabilities & Equity			
Current Liabilities			
20-2010-00 Accounts Payable	\$ 4,730.11	\$ 3,420.32	\$ 1,309.79
20-2020-00 Deferred Revenue	63,277.32	79,096.65	(15,819.33)
20-2150-00 Prepaid Assessment	5,877.29	6,147.12	(269.83)
20-2250-00 Accrued Expenses	700.00	2,765.48	(2,065.48)
Total Current Liabilities:	\$ 74,584.72	\$ 91,429.57	\$ (16,844.85)
Equity			
39-3025-00 Prior Year Adjustment	\$ 3,626.57	\$ 3,626.57	\$ -
39-3030-00 Retained Earnings	155,876.54	155,876.54	-
Total Equity:	\$ 159,503.11	\$ 159,503.11	\$ -
Net Income / (Loss)	\$ 39,989.98	\$ 32,073.26	\$ 7,916.72
Total Liabilities & Equity:	\$ 274,077.81	\$ 283,005.94	\$ (8,928.13)



Balance Sheet - Comparative - Reserve
Jamestown Colony Homeowners Association, Inc.
End Date: 08/31/2025

Date: 9/11/2025
Time: 12:46 pm
Page: 2

	Current Balance at 8/31/2025	Prior Month Balance at 07/31/2025	Change
Assets			
Current Assets			
10-1010-01 JAC - VCB - Reserve x 2920	\$ 83,292.58	\$ 80,721.33	\$ 2,571.25
10-1020-01 JAC - NFNB - Reserve MM x9769	227,539.12	227,088.05	451.07
Total Current Assets:	\$ 310,831.70	\$ 307,809.38	\$ 3,022.32
Total Assets:	\$ 310,831.70	\$ 307,809.38	\$ 3,022.32
Liabilities & Equity			
Equity			
39-3040-01 Reserve Equity	\$ 287,797.82	\$ 287,797.82	\$ -
Total Equity:	\$ 287,797.82	\$ 287,797.82	\$ -
Net Income / (Loss)	\$ 23,033.88	\$ 20,011.56	\$ 3,022.32
Total Liabilities & Equity:	\$ 310,831.70	\$ 307,809.38	\$ 3,022.32

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
OPERATING INCOME							
Assessments Revenue							
4110 Owner Assessment	\$15,819.33	\$15,860.00	(\$40.67)	\$127,045.68	\$126,880.00	\$165.68	\$190,320.00
Total Assessments Revenue	\$15,819.33	\$15,860.00	(\$40.67)	\$127,045.68	\$126,880.00	\$165.68	\$190,320.00
Interest and Investment Revenue							
4220 Interest Income	-	8.33	(8.33)	54.16	66.64	(12.48)	100.00
Total Interest and Investment Reven	\$-	\$8.33	(\$8.33)	\$54.16	\$66.64	(\$12.48)	\$100.00
Other Revenue							
4311 Application Fee Revenue	-	16.67	(16.67)	-	133.36	(133.36)	200.00
4325 Late Fees and Interest	(97.15)	62.50	(159.65)	1,182.50	500.00	682.50	750.00
Total Other Revenue	(\$97.15)	\$79.17	(\$176.32)	\$1,182.50	\$633.36	\$549.14	\$950.00
Utility Assessments							
4120 Legal Reimbursements	-	-	-	724.18	-	724.18	-
Total Utility Assessments	\$-	\$-	\$-	\$724.18	\$-	\$724.18	\$-
Total OPERATING INCOME	\$15,722.18	\$15,947.50	(\$225.32)	\$129,006.52	\$127,580.00	\$1,426.52	\$191,370.00
OPERATING EXPENSE							
Facility Repair and Maintenance							
6010 General - Repair and Service	-	41.67	41.67	3,134.88	333.36	(2,801.52)	500.00
6015 Electrical - Repair and Service	-	-	-	3,169.21	-	(3,169.21)	-
6025 Lighting- Repair and Service	-	25.00	25.00	-	200.00	200.00	300.00
6060 Signs and Incidentals	-	41.67	41.67	-	333.36	333.36	500.00
Total Facility Repair and Maintenan	\$-	\$108.34	\$108.34	\$6,304.09	\$866.72	(\$5,437.37)	\$1,300.00
Building Systems and Equipment							
6130 Gate Access Systems - Repair and Service	-	775.00	775.00	1,290.00	6,200.00	4,910.00	9,300.00
6135 Irrigation Systems - Repair and Service	-	125.00	125.00	1,398.00	1,000.00	(398.00)	1,500.00
6160 Park and Playground Equipment- Repair and Service	-	83.33	83.33	-	666.64	666.64	1,000.00
Total Building Systems and Equipme	\$-	\$983.33	\$983.33	\$2,688.00	\$7,866.64	\$5,178.64	\$11,800.00
Grounds and Sanitation Services							
6210 Landscape Maintenance Contract	2,055.63	2,250.00	194.37	16,445.04	18,000.00	1,554.96	27,000.00
6215 Landscape Enhancements	-	291.67	291.67	557.70	2,333.36	1,775.66	3,500.00
6240 Pest Control Contract	345.00	216.67	(128.33)	1,783.00	1,733.36	(49.64)	2,600.00
Total Grounds and Sanitation Servic	\$2,400.63	\$2,758.34	\$357.71	\$18,785.74	\$22,066.72	\$3,280.98	\$33,100.00
Utilities and Other Services							
6310 Electric Service	-	1,500.00	1,500.00	11,287.96	12,000.00	712.04	18,000.00
6330 Water Service	-	500.00	500.00	3,239.01	4,000.00	760.99	6,000.00
Total Utilities and Other Services	\$-	\$2,000.00	\$2,000.00	\$14,526.97	\$16,000.00	\$1,473.03	\$24,000.00
General and Administrative							
6410 General Administrative	444.76	541.67	96.91	4,445.75	4,333.36	(112.39)	6,500.00
6412 Tenant Screening	-	16.67	16.67	27.06	133.36	106.30	200.00
6415 Postage/ Mailing	-	458.33	458.33	395.03	3,666.64	3,271.61	5,500.00
6420 Storage Expense	-	375.00	375.00	1,907.60	3,000.00	1,092.40	4,500.00
6425 Meeting Expense	-	66.67	66.67	1,208.71	533.36	(675.35)	800.00
6450 Misc. Expenses	-	8.33	8.33	-	66.64	66.64	100.00
6460 Office Supplies	350.40	25.00	(325.40)	376.77	200.00	(176.77)	300.00
6490 Emergency/OnCall Service	-	125.00	125.00	-	1,000.00	1,000.00	1,500.00
Total General and Administrative	\$795.16	\$1,616.67	\$821.51	\$8,360.92	\$12,933.36	\$4,572.44	\$19,400.00
Professional							
6510 Management Fee	1,400.00	1,222.42	(177.58)	12,163.43	9,779.36	(2,384.07)	14,669.00
6515 Accounting Services	-	41.67	41.67	-	333.36	333.36	500.00
6520 Legal- Corporate	-	416.67	416.67	1,097.30	3,333.36	2,236.06	5,000.00
6535 Other Professional Services	-	-	-	160.27	-	(160.27)	-
6540 Web Hosting and Maintenance	-	14.58	14.58	-	116.64	116.64	175.00

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
6550 Recoverable Legal Expenses	\$-	\$333.33	\$333.33	(\$730.47)	\$2,666.64	\$3,397.11	\$4,000.00
6560 Recoverable Collections	50.00	291.67	241.67	(1,087.96)	2,333.36	3,421.32	3,500.00
6566 Recoverable Certified Letter Fee	-	-	-	700.00	-	(700.00)	-
6570 Recoverable Short-Term Rental Fines	-	41.67	41.67	-	333.36	333.36	500.00
Total Professional	\$1,450.00	\$2,362.01	\$912.01	\$12,302.57	\$18,896.08	\$6,593.51	\$28,344.00
Taxes, Insurance, and Banking							
6610 Bad Debts	-	33.33	33.33	470.93	266.64	(204.29)	400.00
6620 Bank Service Charge	-	-	-	50.00	-	(50.00)	-
6705 Insurance- All Lines	659.67	1,008.33	348.66	4,977.32	8,066.64	3,089.32	12,100.00
6745 Other Tax Expense	-	3.42	3.42	-	27.36	27.36	41.00
Total Taxes, Insurance, and Banking	\$659.67	\$1,045.08	\$385.41	\$5,498.25	\$8,360.64	\$2,862.39	\$12,541.00
Committee and Events							
6925 Community Events	-	208.33	208.33	550.00	1,666.64	1,116.64	2,500.00
6935 Exterior Decorating	-	125.00	125.00	-	1,000.00	1,000.00	1,500.00
Total Committee and Events	\$-	\$333.33	\$333.33	\$550.00	\$2,666.64	\$2,116.64	\$4,000.00
Reserves Contributions							
7010 Contribution to Reserve	2,500.00	2,500.00	-	20,000.00	20,000.00	-	30,000.00
Total Reserves Contributions	\$2,500.00	\$2,500.00	\$-	\$20,000.00	\$20,000.00	\$0.00	\$30,000.00
Total OPERATING EXPENSE	\$7,805.46	\$13,707.10	\$5,901.64	\$89,016.54	\$109,656.80	\$20,640.26	\$164,485.00
Net Income:	\$7,916.72	\$2,240.40	\$5,676.32	\$39,989.98	\$17,923.20	\$22,066.78	\$26,885.00

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
RESERVE INCOME							
Reserves Contributions							
4050 Interest Income - Reserve	\$522.32	\$8.33	\$513.99	\$3,058.88	\$66.64	\$2,992.24	\$100.00
4110 Reserve Contributions	2,500.00	2,500.00	-	20,000.00	20,000.00	-	30,000.00
Total Reserves Contributions	\$3,022.32	\$2,508.33	\$513.99	\$23,058.88	\$20,066.64	\$2,992.24	\$30,100.00
Total RESERVE INCOME	\$3,022.32	\$2,508.33	\$513.99	\$23,058.88	\$20,066.64	\$2,992.24	\$30,100.00
RESERVE EXPENSE							
Other Reserve Expenses							
8605 Banking Fees	-	-	-	25.00	-	(25.00)	-
Total Other Reserve Expenses	\$-	\$-	\$-	\$25.00	\$-	(25.00)	\$-
Total RESERVE EXPENSE	\$0.00	\$-	\$-	\$25.00	\$-	(25.00)	\$-
Net Reserve:	\$3,022.32	\$2,508.33	\$513.99	\$23,033.88	\$20,066.64	\$2,967.24	\$30,100.00