Financial Report Package

July FY2026

Prepared for

Jamestown Colony Homeowners Association, Inc.

By

Rise Association Management Group, LLC

Balance Sheet

Jamestown Colony Homeowners Association, Inc.

End Date: 07/31/2026

	Operating	Reserve	Total
Assets			
Current Assets			
JAC - HTB - Operating x 1594	$ 1,121.25	$ -	$ 1,121.25
JAC - HTB - Reserve x 1581	-	3.88	3.88
Reserve Funds in Transit/Clearing Account	-	771.32	771.32
JAC - NFNB - Reserve MM x9769	-	230,965.32	230,965.32
JAC - FB - Operating X0576	282,933.04	-	282,933.04
JAC - FB - Reserve X0584	-	125,641.79	125,641.79
Total: Current Assets	**$ 284,054.29**	**$ 357,382.31**	**$ 641,436.60**
Accounts Receivable			
Accounts Receivable	42,033.44	-	42,033.44
Total: Accounts Receivable	**$ 42,033.44**	**$ -**	**$ 42,033.44**
Prepaids			
Prepaid Insur- Prop/GL	3,065.75	-	3,065.75
Prepaid Insur- D & O	110.00	-	110.00
Prepaid - Reserve Contribution	12,875.00	-	12,875.00
Total: Prepaids	**$ 16,050.75**	**$ -**	**$ 16,050.75**
Total: Assets	**$ 342,138.48**	**$ 357,382.31**	**$ 699,520.79**
Liabilities & Equity			
Current Liabilities			
Accounts Payable	3,683.98	-	3,683.98
Deferred Revenue	81,366.09	-	81,366.09
Deferred Revenue - Reserve Contribution	-	12,875.00	12,875.00
Credit Memo	50.00	-	50.00
Prepaid Assessment	5,005.54	-	5,005.54
Total: Current Liabilities	**$ 90,105.61**	**$ 12,875.00**	**$ 102,980.61**
Equity			
Prior Year Adjustment	3,626.57	-	3,626.57
Retained Earnings	211,972.76	-	211,972.76
Reserve Equity	-	323,010.01	323,010.01
Total: Equity	**$ 215,599.33**	**$ 323,010.01**	**$ 538,609.34**
Net Income Gain/Loss	-	21,497.30	21,497.30
Net Income Gain/Loss	36,433.54	-	36,433.54
Total: Liabilities & Equity	**$ 342,138.48**	**$ 357,382.31**	**$ 699,520.79**

		Current Balance at 7/31/2026	Prior Month Balance at 06/30/2026	Change
Assets				
Current Assets				
10-1009-00	JAC - HTB - Operating x 1594	$ 1,121.25	$ 72,012.43	$ (70,891.18)
10-1100-00	JAC - FB - Operating X0576	282,933.04	216,721.89	66,211.15
Total Current Assets:		**$ 284,054.29**	**$ 288,734.32**	**$ (4,680.03)**
Accounts Receivable				
13-1300-00	Accounts Receivable	$ 42,033.44	$ 46,767.78	$ (4,734.34)
Total Accounts Receivable:		**$ 42,033.44**	**$ 46,767.78**	**$ (4,734.34)**
Prepaids				
14-1410-00	Prepaid Insur- Prop/GL	$ 3,065.75	$ 3,727.75	$ (662.00)
14-1415-00	Prepaid Insur- D & O	110.00	137.50	(27.50)
14-1450-00	Prepaid - Reserve Contribution	12,875.00	15,450.00	(2,575.00)
Total Prepaids:		**$ 16,050.75**	**$ 19,315.25**	**$ (3,264.50)**
Total Assets:		**$ 342,138.48**	**$ 354,817.35**	**$ (12,678.87)**
Liabilities & Equity				
Current Liabilities				
20-2010-00	Accounts Payable	$ 3,683.98	$ 5,563.01	$ (1,879.03)
20-2020-00	Deferred Revenue	81,366.09	97,639.22	(16,273.13)
20-2140-00	Credit Memo	50.00	-	50.00
20-2150-00	Prepaid Assessment	5,005.54	4,817.96	187.58
Total Current Liabilities:		**$ 90,105.61**	**$ 108,020.19**	**$ (17,914.58)**
Equity				
39-3025-00	Prior Year Adjustment	$ 3,626.57	$ 3,626.57	$ -
39-3030-00	Retained Earnings	211,972.76	211,972.76	-
Total Equity:		**$ 215,599.33**	**$ 215,599.33**	**$ -**
Net Income / (Loss)		**$ 36,433.54**	**$ 31,197.83**	**$ 5,235.71**
Total Liabilities & Equity:		**$ 342,138.48**	**$ 354,817.35**	**$ (12,678.87)**

		Current Balance at 7/31/2026	Prior Month Balance at 06/30/2026	Change
Assets				
Current Assets				
10-1010-01	JAC - HTB - Reserve x 1581	$ 3.88	$ 9,404.54	$ (9,400.66)
10-1014-01	Reserve Funds in Transit/Clearing Account	771.32	771.32	-
10-1020-01	JAC - NFNB - Reserve MM x9769	230,965.32	230,544.34	420.98
10-1101-01	JAC - FB - Reserve X0584	125,641.79	116,216.66	9,425.13
Total Current Assets:		**$ 357,382.31**	**$ 356,936.86**	**$ 445.45**
Total Assets:		**$ 357,382.31**	**$ 356,936.86**	**$ 445.45**
Liabilities & Equity				
Current Liabilities				
20-2021-01	Deferred Revenue - Reserve Contribution	$ 12,875.00	$ 15,450.00	$ (2,575.00)
Total Current Liabilities:		**$ 12,875.00**	**$ 15,450.00**	**$ (2,575.00)**
Equity				
39-3040-01	Reserve Equity	$ 323,010.01	$ 323,010.01	$ -
Total Equity:		**$ 323,010.01**	**$ 323,010.01**	**$ -**
Net Income / (Loss)		**$ 21,497.30**	**$ 18,476.85**	**$ 3,020.45**
Total Liabilities & Equity:		**$ 357,382.31**	**$ 356,936.86**	**$ 445.45**

RISE ASSOCIATION MANAGEMENT GROUP

Income Statement - Operating

Jamestown Colony Homeowners Association, Inc.

7/1/2026 - 7/31/2026

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
OPERATING INCOME							
Assessments Revenue							
4110 Owner Assessment	$ 16,273.13	$ 16,305.88	($ 32.75)	$113,911.91	$114,141.16	($ 229.25)	$195,670.56
Total Assessments Revenue	$ 16,273.13	$ 16,305.88	($ 32.75)	$113,911.91	$114,141.16	($229.25)	$195,670.56
Interest and Investment Revenue							
4220 Interest Income	9.79	8.33	1.46	14.19	58.31	(44.12)	100.00
Total Interest and Investment Revenue	$ 9.79	$ 8.33	$ 1.46	$ 14.19	$ 58.31	($44.12)	$ 100.00
Other Revenue							
4325 Late Fees and Interest	-	106.64	(106.64)	(125.00)	746.48	(871.48)	1,279.65
Total Other Revenue	$ -	$ 106.64	($ 106.64)	($ 125.00)	$ 746.48	($871.48)	$ 1,279.65
Utility Assessments							
4120 Legal Reimbursements	-	60.35	(60.35)	-	422.45	(422.45)	724.18
Total Utility Assessments	$ -	$ 60.35	($ 60.35)	$ -	$ 422.45	($422.45)	$ 724.18
Total OPERATING INCOME	**$ 16,282.92**	**$ 16,481.20**	**($ 198.28)**	**$113,801.10**	**$115,368.40**	**($ 1,567.30)**	**$197,774.39**
OPERATING EXPENSE							
Facility Repair and Maintenance							
6010 General - Repair and Service	500.00	269.08	(230.92)	610.00	1,883.56	1,273.56	3,228.93
6015 Electrical - Repair and Service	-	272.02	272.02	225.00	1,904.14	1,679.14	3,264.29
6025 Lighting- Repair and Service	-	25.75	25.75	-	180.25	180.25	309.00
6060 Signs and Incidentals	-	42.92	42.92	-	300.44	300.44	515.00
Total Facility Repair and Maintenance	$ 500.00	$ 609.77	$ 109.77	$ 835.00	$ 4,268.39	$3,433.39	$ 7,317.22
Building Systems and Equipment							
6130 Gate Access Systems - Repair and Service	-	416.67	416.67	-	2,916.69	2,916.69	5,000.00
6135 Irrigation Systems - Repair and Service	-	128.75	128.75	304.32	901.25	596.93	1,545.00
6160 Park and Playground Equipment- Repair and Service	-	85.83	85.83	1,216.08	600.81	(615.27)	1,030.00
Total Building Systems and Equipmen	$ -	$ 631.25	$ 631.25	$ 1,520.40	$ 4,418.75	$2,898.35	$ 7,575.00
Grounds and Sanitation Services							
6210 Landscape Maintenance Contract	2,055.63	2,117.25	61.62	14,389.41	14,820.75	431.34	25,407.00
6215 Landscape Enhancements	1,054.05	300.42	(753.63)	2,587.73	2,102.94	(484.79)	3,605.00
6240 Pest Control Contract	415.00	-	(415.00)	415.00	-	(415.00)	-
Total Grounds and Sanitation Services	$ 3,524.68	$ 2,417.67	($ 1,107.01)	$ 17,392.14	$ 16,923.69	($468.45)	$ 29,012.00
Utilities and Other Services							
6310 Electric Service	1,842.52	1,656.00	(186.52)	12,447.57	11,592.00	(855.57)	19,872.00
6330 Water Service	289.32	515.00	225.68	3,434.10	3,605.00	170.90	6,180.00
Total Utilities and Other Services	$ 2,131.84	$ 2,171.00	$ 39.16	$ 15,881.67	$ 15,197.00	($684.67)	$ 26,052.00
General and Administrative							
6410 General Administrative	632.17	557.92	(74.25)	3,100.28	3,905.44	805.16	6,695.00
6412 Tenant Screening	-	17.17	17.17	-	120.19	120.19	206.00
6415 Postage/ Mailing	-	472.08	472.08	59.66	3,304.56	3,244.90	5,665.00
6435 Dues and Subscriptions	-	-	-	584.00	-	(584.00)	-
6450 Misc. Expenses	-	8.58	8.58	-	60.06	60.06	103.00
6460 Office Supplies	-	-	-	876.00	-	(876.00)	-
Total General and Administrative	$ 632.17	$ 1,055.75	$ 423.58	$ 4,619.94	$ 7,390.25	$2,770.31	$ 12,669.00
Professional							
6510 Management Fee	1,456.00	1,400.00	(56.00)	9,912.00	9,800.00	(112.00)	16,800.00
6515 Accounting Services	-	42.92	42.92	475.00	300.44	(174.56)	515.00
6520 Legal- Corporate	-	429.17	429.17	1,780.28	3,004.19	1,223.91	5,150.00
6540 Web Hosting and Maintenance	-	15.02	15.02	-	105.14	105.14	180.25
6550 Recoverable Legal Expenses	(550.00)	343.33	893.33	300.00	2,403.31	2,103.31	4,120.00
6560 Recoverable Collections	-	300.42	300.42	210.61	2,102.94	1,892.33	3,605.00
6566 Recoverable Certified Letter Fee	35.00	60.08	25.08	560.00	420.56	(139.44)	721.00
6570 Recoverable Short-Term Rental Fines	-	42.92	42.92	-	300.44	300.44	515.00

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
Total Professional	$941.00	$2,633.86	$1,692.86	$13,237.89	$18,437.02	$5,199.13	$31,606.25
Taxes, Insurance, and Banking							
6610 Bad Debts	$-	$40.42	$40.42	$-	$282.94	$282.94	$485.06
6620 Bank Service Charge	-	4.29	4.29	-	30.03	30.03	51.50
6625 NSF- Processing Fee	50.00	-	(50.00)	386.00	-	(386.00)	-
6705 Insurance- All Lines	689.50	965.75	276.25	4,826.50	6,760.25	1,933.75	11,589.00
6740 Federal Income Tax Expense	-	-	-	640.00	-	(640.00)	-
6745 Other Tax Expense	3.02	3.52	0.50	3.02	24.64	21.62	42.23
Total Taxes, Insurance, and Banking	$742.52	$1,013.98	$271.46	$5,855.52	$7,097.86	$1,242.34	$12,167.79
Committee and Events							
6925 Community Events	-	214.58	214.58	-	1,502.06	1,502.06	2,575.00
6935 Exterior Decorating	-	128.75	128.75	-	901.25	901.25	1,545.00
Total Committee and Events	$-	$343.33	$343.33	$-	$2,403.31	$2,403.31	$4,120.00
Reserves Contributions							
7010 Contribution to Reserve	2,575.00	2,500.00	(75.00)	18,025.00	17,500.00	(525.00)	30,000.00
Total Reserves Contributions	$2,575.00	$2,500.00	($75.00)	$18,025.00	$17,500.00	($525.00)	$30,000.00
Total OPERATING EXPENSE	**$11,047.21**	**$13,376.61**	**$2,329.40**	**$77,367.56**	**$93,636.27**	**$16,268.71**	**$160,519.26**
Net Income:	**$5,235.71**	**$3,104.59**	**$2,131.12**	**$36,433.54**	**$21,732.13**	**$14,701.41**	**$37,255.13**

Income Statement - Reserve

Jamestown Colony Homeowners Association, Inc.

7/1/2026 - 7/31/2026

Description	Current Period Actual	Current Period Budget	Current Period Variance	Year-to-date Actual	Year-to-date Budget	Year-to-date Variance	Annual Budget
RESERVE INCOME							
Reserves Contributions							
4050 Interest Income - Reserve	$445.45	$211.38	$234.07	$3,472.30	$1,479.66	$1,992.64	$2,536.56
4110 Reserve Contributions	2,575.00	2,575.00	-	18,025.00	18,025.00	-	30,900.00
Total Reserves Contributions	$3,020.45	$2,786.38	$234.07	$21,497.30	$19,504.66	$1,992.64	$33,436.56
Total RESERVE INCOME	**$3,020.45**	**$2,786.38**	**$234.07**	**$21,497.30**	**$19,504.66**	**$1,992.64**	**$33,436.56**
RESERVE EXPENSE							
Other Reserve Expenses							
8605 Banking Fees	-	2.15	2.15	-	15.05	15.05	25.75
Total Other Reserve Expenses	$-	$2.15	$2.15	$-	$15.05	$15.05	$25.75
Total RESERVE EXPENSE	**$0.00**	**$2.15**	**$2.15**	**$-**	**$15.05**	**$15.05**	**$25.75**
Net Reserve:	**$3,020.45**	**$2,784.23**	**$236.22**	**$21,497.30**	**$19,489.61**	**$2,007.69**	**$33,410.81**