

**Balance Sheet**Jamestown Colony Homeowners Association, Inc.
Operating
End Date: 04/30/2026

Date: 5/14/2026

Time: 5:36 pm

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Assets

Current Assets

10-1009-00 JAC - HTB - Operating x 1594 \$283,505.08

Total Current Assets: \$283,505.08

Accounts Receivable

13-1300-00 Accounts Receivable 53,748.49

13-1302-00 Due from Reserve Fund 14,566.06

Total Accounts Receivable: \$68,314.55

Prepays

14-1410-00 Prepaid Insur- Prop/GL 6,305.00

14-1415-00 Prepaid Insur- D & O 192.50

14-1450-00 Prepaid - Reserve Contribution 20,600.00

Total Prepays: \$27,097.50**Total Assets:**\$378,917.13**Liabilities & Equity**

Current Liabilities

20-2010-00 Accounts Payable 3,456.62

20-2020-00 Deferred Revenue 130,185.48

20-2150-00 Prepaid Assessment 4,059.21

Total Current Liabilities: \$137,701.31

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 25,616.49

\$25,616.49**Total Liabilities & Equity:**\$378,917.13



Balance Sheet

Jamestown Colony Homeowners Association, Inc.
Reserve
End Date: 04/30/2026

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Assets

Current Assets

10-1010-01	JAC - HTB - Reserve x 1581	\$139,998.77
10-1020-01	JAC - NFNB - Reserve MM x9769	229,718.19

Total Current Assets: \$369,716.96

Accounts Receivable

13-1303-01	Due from Operating Fund	771.32
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Total Accounts Receivable: \$771.32

Total Assets: \$370,488.28

Liabilities & Equity

Current Liabilities

20-2016-01	Due to Operating	14,566.06
20-2021-01	Deferred Revenue - Reserve Contribution	20,600.00

Total Current Liabilities: \$35,166.06

Equity

39-3040-01	Reserve Equity	323,010.01
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Total Equity: \$323,010.01

Net Income Gain / Loss	12,312.21
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\$12,312.21

Total Liabilities & Equity: \$370,488.28

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
OPERATING INCOME							
Assessments Revenue							
4110 Owner Assessment	\$ 16,273.13	\$ 16,305.88	(\$ 32.75)	\$ 65,092.52	\$ 65,223.52	(\$ 131.00)	\$195,670.56
Total Assessments Revenue	\$ 16,273.13	\$ 16,305.88	(\$ 32.75)	\$ 65,092.52	\$ 65,223.52	(\$131.00)	\$195,670.56
Interest and Investment Revenue							
4220 Interest Income	-	8.33	(8.33)	-	33.32	(33.32)	100.00
Total Interest and Investment Revenue	\$ -	\$ 8.33	(\$ 8.33)	\$ -	\$ 33.32	(\$33.32)	\$ 100.00
Other Revenue							
4325 Late Fees and Interest	(100.00)	106.64	(206.64)	(125.00)	426.56	(551.56)	1,279.65
Total Other Revenue	(\$ 100.00)	\$ 106.64	(\$ 206.64)	(\$ 125.00)	\$ 426.56	(\$551.56)	\$ 1,279.65
Utility Assessments							
4120 Legal Reimbursements	-	60.35	(60.35)	-	241.40	(241.40)	724.18
Total Utility Assessments	\$ -	\$ 60.35	(\$ 60.35)	\$ -	\$ 241.40	(\$241.40)	\$ 724.18
Total OPERATING INCOME	\$ 16,173.13	\$ 16,481.20	(\$ 308.07)	\$ 64,967.52	\$ 65,924.80	(\$ 957.28)	\$197,774.39
OPERATING EXPENSE							
Facility Repair and Maintenance							
6010 General - Repair and Service	110.00	269.08	159.08	110.00	1,076.32	966.32	3,228.93
6015 Electrical - Repair and Service	-	272.02	272.02	225.00	1,088.08	863.08	3,264.29
6025 Lighting- Repair and Service	-	25.75	25.75	-	103.00	103.00	309.00
6060 Signs and Incidentals	-	42.92	42.92	-	171.68	171.68	515.00
Total Facility Repair and Maintenance	\$ 110.00	\$ 609.77	\$ 499.77	\$ 335.00	\$ 2,439.08	\$2,104.08	\$ 7,317.22
Building Systems and Equipment							
6130 Gate Access Systems - Repair and Service	-	416.67	416.67	-	1,666.68	1,666.68	5,000.00
6135 Irrigation Systems - Repair and Service	-	128.75	128.75	-	515.00	515.00	1,545.00
6160 Park and Playground Equipment- Repair and Service	-	85.83	85.83	-	343.32	343.32	1,030.00
Total Building Systems and Equipmen	\$ -	\$ 631.25	\$ 631.25	\$ -	\$ 2,525.00	\$2,525.00	\$ 7,575.00
Grounds and Sanitation Services							
6210 Landscape Maintenance Contract	2,055.63	2,117.25	61.62	9,144.87	8,469.00	(675.87)	25,407.00
6215 Landscape Enhancements	-	300.42	300.42	611.33	1,201.68	590.35	3,605.00
Total Grounds and Sanitation Services	\$ 2,055.63	\$ 2,417.67	\$ 362.04	\$ 9,756.20	\$ 9,670.68	(\$85.52)	\$ 29,012.00
Utilities and Other Services							
6310 Electric Service	1,721.21	1,656.00	(65.21)	5,254.89	6,624.00	1,369.11	19,872.00
6330 Water Service	197.00	515.00	318.00	1,616.10	2,060.00	443.90	6,180.00
Total Utilities and Other Services	\$ 1,918.21	\$ 2,171.00	\$ 252.79	\$ 6,870.99	\$ 8,684.00	\$1,813.01	\$ 26,052.00
General and Administrative							
6410 General Administrative	365.42	557.92	192.50	1,151.54	2,231.68	1,080.14	6,695.00
6412 Tenant Screening	-	17.17	17.17	-	68.68	68.68	206.00
6415 Postage/ Mailing	3.96	472.08	468.12	59.66	1,888.32	1,828.66	5,665.00
6435 Dues and Subscriptions	-	-	-	292.00	-	(292.00)	-
6450 Misc. Expenses	-	8.58	8.58	-	34.32	34.32	103.00
6460 Office Supplies	292.00	-	(292.00)	584.00	-	(584.00)	-
Total General and Administrative	\$ 661.38	\$ 1,055.75	\$ 394.37	\$ 2,087.20	\$ 4,223.00	\$2,135.80	\$ 12,669.00
Professional							
6510 Management Fee	1,400.00	1,400.00	-	5,600.00	5,600.00	-	16,800.00
6515 Accounting Services	-	42.92	42.92	225.00	171.68	(53.32)	515.00
6520 Legal- Corporate	850.28	429.17	(421.11)	850.28	1,716.68	866.40	5,150.00
6540 Web Hosting and Maintenance	-	15.02	15.02	-	60.08	60.08	180.25
6550 Recoverable Legal Expenses	-	343.33	343.33	850.00	1,373.32	523.32	4,120.00
6560 Recoverable Collections	60.61	300.42	239.81	110.61	1,201.68	1,091.07	3,605.00
6566 Recoverable Certified Letter Fee	455.00	60.08	(394.92)	525.00	240.32	(284.68)	721.00
6570 Recoverable Short-Term Rental Fines	-	42.92	42.92	-	171.68	171.68	515.00



Income Statement - Operating
 Jamestown Colony Homeowners Association, Inc.
 4/1/2026 - 4/30/2026

Date: 5/14/2026
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Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Total Professional	\$2,765.89	\$2,633.86	(\$132.03)	\$8,160.89	\$10,535.44	\$2,374.55	\$31,606.25
Taxes, Insurance, and Banking							
6610 Bad Debts	\$-	\$40.42	\$40.42	\$-	\$161.68	\$161.68	\$485.06
6620 Bank Service Charge	-	4.29	4.29	-	17.16	17.16	51.50
6625 NSF- Processing Fee	-	-	-	336.00	-	(336.00)	-
6705 Insurance- All Lines	271.75	965.75	694.00	1,504.75	3,863.00	2,358.25	11,589.00
6745 Other Tax Expense	-	3.52	3.52	-	14.08	14.08	42.23
Total Taxes, Insurance, and Banking	\$271.75	\$1,013.98	\$742.23	\$1,840.75	\$4,055.92	\$2,215.17	\$12,167.79
Committee and Events							
6925 Community Events	-	214.58	214.58	-	858.32	858.32	2,575.00
6935 Exterior Decorating	-	128.75	128.75	-	515.00	515.00	1,545.00
Total Committee and Events	\$-	\$343.33	\$343.33	\$-	\$1,373.32	\$1,373.32	\$4,120.00
Reserves Contributions							
7010 Contribution to Reserve	2,575.00	2,500.00	(75.00)	10,300.00	10,000.00	(300.00)	30,000.00
Total Reserves Contributions	\$2,575.00	\$2,500.00	(\$75.00)	\$10,300.00	\$10,000.00	(\$300.00)	\$30,000.00
Total OPERATING EXPENSE	\$10,357.86	\$13,376.61	\$3,018.75	\$39,351.03	\$53,506.44	\$14,155.41	\$160,519.26
Net Income:	\$5,815.27	\$3,104.59	\$2,710.68	\$25,616.49	\$12,418.36	\$13,198.13	\$37,255.13



Income Statement - Reserve
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 4/1/2026 - 4/30/2026

Date: 5/14/2026
 Time: 5:36 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	\$520.23	\$211.38	\$308.85	\$2,012.21	\$845.52	\$1,166.69	\$2,536.56
4110 Reserve Contributions	2,575.00	2,575.00	-	10,300.00	10,300.00	-	30,900.00
Total Reserves Contributions	\$3,095.23	\$2,786.38	\$308.85	\$12,312.21	\$11,145.52	\$1,166.69	\$33,436.56
Total RESERVE INCOME	\$3,095.23	\$2,786.38	\$308.85	\$12,312.21	\$11,145.52	\$1,166.69	\$33,436.56
RESERVE EXPENSE							
Other Reserve Expenses							
8605 Banking Fees	-	2.15	2.15	-	8.60	8.60	25.75
Total Other Reserve Expenses	\$-	\$2.15	\$2.15	\$-	\$8.60	\$8.60	\$25.75
Total RESERVE EXPENSE	\$0.00	\$2.15	\$2.15	\$-	\$8.60	\$8.60	\$25.75
Net Reserve:	\$3,095.23	\$2,784.23	\$311.00	\$12,312.21	\$11,136.92	\$1,175.29	\$33,410.81