



Balance Sheet

Jamestown Colony Homeowners Association, Inc.
Operating
End Date: 12/31/2025

Date: 1/19/2026
Time: 10:35 am
Page: 1

Assets

Current Assets

10-1009-00 JAC - VCB - Operating x 2961 \$225,701.93

Total Current Assets: \$225,701.93

Accounts Receivable

13-1300-00 Accounts Receivable 41,075.80

Total Accounts Receivable: \$41,075.80

Prepays

14-1410-00 Prepaid Insur- Prop/GL 2,686.75

14-1415-00 Prepaid Insur- D & O 302.50

Total Prepays: \$2,989.25

Total Assets: \$269,766.98

Liabilities & Equity

Current Liabilities

20-2010-00 Accounts Payable 6,626.80

20-2150-00 Prepaid Assessment 52,751.60

20-2250-00 Accrued Expenses 1,600.00

Total Current Liabilities: \$60,978.40

Equity

39-3025-00 Prior Year Adjustment 3,626.57

39-3030-00 Retained Earnings 155,876.54

Total Equity: \$159,503.11

Net Income Gain / Loss 49,285.47

\$49,285.47

Total Liabilities & Equity: \$269,766.98



Balance Sheet

Jamestown Colony Homeowners Association, Inc.
Reserve
End Date: 12/31/2025

Date: 1/19/2026
Time: 10:35 am
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Assets			
Current Assets			
10-1010-01	JAC - VCB - Reserve x 2920	\$93,578.31	
10-1020-01	JAC - NFNB - Reserve MM x9769	229,431.70	
Total Current Assets:			<u>\$323,010.01</u>
Total Assets:			<u>\$323,010.01</u>
Liabilities & Equity			
Equity			
39-3040-01	Reserve Equity	287,797.82	
Total Equity:			<u>\$287,797.82</u>
	Net Income Gain / Loss	35,212.19	
			<u>\$35,212.19</u>
Total Liabilities & Equity:			<u>\$323,010.01</u>

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)	\$190,323.00	\$190,320.00	\$ 3.00	\$190,320.00
Total Assessments Revenue	\$ 15,819.33	\$ 15,860.00	(\$ 40.67)	\$190,323.00	\$190,320.00	\$3.00	\$190,320.00
Interest and Investment Revenue							
4220 Interest Income	-	8.37	(8.37)	54.16	100.00	(45.84)	100.00
Total Interest and Investment Revenue	\$ -	\$ 8.37	(\$ 8.37)	\$ 54.16	\$ 100.00	(\$45.84)	\$ 100.00
Other Revenue							
4311 Application Fee Revenue	-	16.63	(16.63)	-	200.00	(200.00)	200.00
4325 Late Fees and Interest	-	62.50	(62.50)	1,171.59	750.00	421.59	750.00
Total Other Revenue	\$ -	\$ 79.13	(\$ 79.13)	\$ 1,171.59	\$ 950.00	\$221.59	\$ 950.00
Utility Assessments							
4120 Legal Reimbursements	-	-	-	724.18	-	724.18	-
Total Utility Assessments	\$ -	\$ -	\$ -	\$ 724.18	\$ -	\$724.18	\$ -
Total OPERATING INCOME	\$ 15,819.33	\$ 15,947.50	(\$ 128.17)	\$192,272.93	\$191,370.00	\$ 902.93	\$191,370.00
OPERATING EXPENSE							
Facility Repair and Maintenance							
6010 General - Repair and Service	-	41.63	41.63	3,134.88	500.00	(2,634.88)	500.00
6015 Electrical - Repair and Service	-	-	-	3,169.21	-	(3,169.21)	-
6025 Lighting- Repair and Service	-	25.00	25.00	-	300.00	300.00	300.00
6045 Fencing and Gate- Repair and Service	-	-	-	186.19	-	(186.19)	-
6060 Signs and Incidentals	-	41.63	41.63	611.96	500.00	(111.96)	500.00
6065 Cleaning Supplies	-	-	-	35.00	-	(35.00)	-
Total Facility Repair and Maintenance	\$ -	\$ 108.26	\$ 108.26	\$ 7,137.24	\$ 1,300.00	(\$5,837.24)	\$ 1,300.00
Building Systems and Equipment							
6130 Gate Access Systems - Repair and Service	-	775.00	775.00	1,290.00	9,300.00	8,010.00	9,300.00
6135 Irrigation Systems - Repair and Service	-	125.00	125.00	1,398.00	1,500.00	102.00	1,500.00
6160 Park and Playground Equipment- Repair and Service	-	83.37	83.37	-	1,000.00	1,000.00	1,000.00
Total Building Systems and Equipmen	\$ -	\$ 983.37	\$ 983.37	\$ 2,688.00	\$ 11,800.00	\$9,112.00	\$ 11,800.00
Grounds and Sanitation Services							
6210 Landscape Maintenance Contract	2,055.63	2,250.00	194.37	24,962.50	27,000.00	2,037.50	27,000.00
6215 Landscape Enhancements	-	291.63	291.63	557.70	3,500.00	2,942.30	3,500.00
6240 Pest Control Contract	-	216.63	216.63	2,488.00	2,600.00	112.00	2,600.00
Total Grounds and Sanitation Services	\$ 2,055.63	\$ 2,758.26	\$ 702.63	\$ 28,008.20	\$ 33,100.00	\$5,091.80	\$ 33,100.00
Utilities and Other Services							
6310 Electric Service	1,600.00	1,500.00	(100.00)	19,578.12	18,000.00	(1,578.12)	18,000.00
6330 Water Service	1,204.22	500.00	(704.22)	6,774.64	6,000.00	(774.64)	6,000.00
Total Utilities and Other Services	\$ 2,804.22	\$ 2,000.00	(\$ 804.22)	\$ 26,352.76	\$ 24,000.00	(\$2,352.76)	\$ 24,000.00
General and Administrative							
6410 General Administrative	229.59	541.63	312.04	6,467.94	6,500.00	32.06	6,500.00
6412 Tenant Screening	-	16.63	16.63	27.06	200.00	172.94	200.00
6415 Postage/ Mailing	-	458.37	458.37	429.08	5,500.00	5,070.92	5,500.00
6420 Storage Expense	-	375.00	375.00	1,907.60	4,500.00	2,592.40	4,500.00
6425 Meeting Expense	-	66.63	66.63	1,208.71	800.00	(408.71)	800.00
6435 Dues and Subscriptions	567.22	-	(567.22)	859.22	-	(859.22)	-
6450 Misc. Expenses	-	8.37	8.37	-	100.00	100.00	100.00
6460 Office Supplies	-	25.00	25.00	588.94	300.00	(288.94)	300.00
6490 Emergency/OnCall Service	-	125.00	125.00	-	1,500.00	1,500.00	1,500.00
Total General and Administrative	\$ 796.81	\$ 1,616.63	\$ 819.82	\$ 11,488.55	\$ 19,400.00	\$7,911.45	\$ 19,400.00
Professional							
6510 Management Fee	1,400.00	1,222.38	(177.62)	17,763.43	14,669.00	(3,094.43)	14,669.00
6515 Accounting Services	-	41.63	41.63	250.00	500.00	250.00	500.00

Description	Current Period			Year-to-date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
6520 Legal- Corporate	(\$591.71)	\$416.63	\$1,008.34	\$1,097.30	\$5,000.00	\$3,902.70	\$5,000.00
6535 Other Professional Services	-	-	-	160.27	-	(160.27)	-
6540 Web Hosting and Maintenance	-	14.62	14.62	-	175.00	175.00	175.00
6550 Recoverable Legal Expenses	(851.01)	333.37	1,184.38	(851.01)	4,000.00	4,851.01	4,000.00
6560 Recoverable Collections	-	291.63	291.63	(1,052.96)	3,500.00	4,552.96	3,500.00
6566 Recoverable Certified Letter Fee	35.00	-	(35.00)	70.00	-	(70.00)	-
6570 Recoverable Short-Term Rental Fines	-	41.63	41.63	-	500.00	500.00	500.00
Total Professional	(\$7.72)	\$2,361.89	\$2,369.61	\$17,437.03	\$28,344.00	\$10,906.97	\$28,344.00
Taxes, Insurance, and Banking							
6610 Bad Debts	-	33.37	33.37	635.60	400.00	(235.60)	400.00
6620 Bank Service Charge	-	-	-	50.00	-	(50.00)	-
6705 Insurance- All Lines	271.75	1,008.37	736.62	7,228.08	12,100.00	4,871.92	12,100.00
6710 Insurance- General Liability & HNOA	2,594.00	-	(2,594.00)	2,594.00	-	(2,594.00)	-
6715 Insurance- Property	5,018.00	-	(5,018.00)	5,018.00	-	(5,018.00)	-
6745 Other Tax Expense	-	3.38	3.38	-	41.00	41.00	41.00
Total Taxes, Insurance, and Banking	\$7,883.75	\$1,045.12	(\$6,838.63)	\$15,525.68	\$12,541.00	(\$2,984.68)	\$12,541.00
Committee and Events							
6925 Community Events	-	208.37	208.37	550.00	2,500.00	1,950.00	2,500.00
6935 Exterior Decorating	-	125.00	125.00	3,800.00	1,500.00	(2,300.00)	1,500.00
Total Committee and Events	\$-	\$333.37	\$333.37	\$4,350.00	\$4,000.00	(\$350.00)	\$4,000.00
Reserves Contributions							
7010 Contribution to Reserve	2,500.00	2,500.00	-	30,000.00	30,000.00	-	30,000.00
Total Reserves Contributions	\$2,500.00	\$2,500.00	\$-	\$30,000.00	\$30,000.00	\$0.00	\$30,000.00
Total OPERATING EXPENSE	\$16,032.69	\$13,706.90	(\$2,325.79)	\$142,987.46	\$164,485.00	\$21,497.54	\$164,485.00
Net Income:	(\$213.36)	\$2,240.60	(\$2,453.96)	\$49,285.47	\$26,885.00	\$22,400.47	\$26,885.00



Income Statement - Reserve
 Jamestown Colony Homeowners Association, Inc.
 12/1/2025 - 12/31/2025

Date: 1/19/2026
 Time: 10:35 am
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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	\$544.33	\$8.37	\$535.96	\$5,237.19	\$100.00	\$5,137.19	\$100.00
4110 Reserve Contributions	2,500.00	2,500.00	-	30,000.00	30,000.00	-	30,000.00
Total Reserves Contributions	\$3,044.33	\$2,508.37	\$535.96	\$35,237.19	\$30,100.00	\$5,137.19	\$30,100.00
Total RESERVE INCOME	\$3,044.33	\$2,508.37	\$535.96	\$35,237.19	\$30,100.00	\$5,137.19	\$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:	\$3,044.33	\$2,508.37	\$535.96	\$35,212.19	\$30,100.00	\$5,112.19	\$30,100.00