

# West Bay at Jonathan's Landing

Balance Sheet as of 11/30/2025

<b>Assets</b>	<b>Operating</b>	<b>Reserve</b>	<b>Total</b>
<b>Asset</b>			
10-1000-00 - VB-Oper-2705	\$24,475.20		\$24,475.20
10-1002-00 - VB-Oper-ICS-705/2705	\$39,355.20		\$39,355.20
10-1020-00 - VC-Oper-MM-2713	\$8,955.42		\$8,955.42
10-1022-00 - VB-Oper-ICS-713/2713	\$631,531.33		\$631,531.33
11-1025-00 - VB-Res-4547		\$235,081.08	\$235,081.08
11-1027-00 - VB-ICS-547		\$686,086.87	\$686,086.87
12-1200-00 - Accounts Receivable - Homeowner	\$32,257.55		\$32,257.55
15-1500-00 - Prepaid Insurance	\$239,251.19		\$239,251.19
<b>Total Asset</b>	<b>\$975,825.89</b>	<b>\$921,167.95</b>	<b>\$1,896,993.84</b>
<b>Total Assets</b>	<b>\$975,825.89</b>	<b>\$921,167.95</b>	<b>\$1,896,993.84</b>
<b>Liabilities / Equity</b>			
<b>Liability</b>			
20-2000-00 - Accounts Payable	\$30,021.87		\$30,021.87
20-2005-00 - Prepaid Assessments	\$30,050.66		\$30,050.66
20-2007-00 - Deferred Assessment Income	\$124,531.59		\$124,531.59
20-2020-00 - Insurance Payable	\$160,629.95		\$160,629.95
21-2090-00 - Loan Payment-VB-Roof Loan		\$85,142.83	\$85,142.83
21-2100-00 - Deferred Replacement Reserves	\$17,535.00		\$17,535.00
<b>Total Liability</b>	<b>\$362,769.07</b>	<b>\$85,142.83</b>	<b>\$447,911.90</b>
<b>Equity</b>			
30-3000-00 - Reserve - General		\$744,536.70	\$744,536.70
30-3015-00 - Reserve - Electrical Project		\$84,800.87	\$84,800.87
30-3035-00 - Reserves - Interest		\$11,513.75	\$11,513.75
30-3036-00 - Roof Loan Interest		(\$4,826.20)	(\$4,826.20)
35-3510-00 - Retained Earnings	\$410,461.51		\$410,461.51
35-3525-00 - Net Income	\$202,595.31		\$202,595.31
<b>Total Equity</b>	<b>\$613,056.82</b>	<b>\$836,025.12</b>	<b>\$1,449,081.94</b>
<b>Total Liabilities / Equity</b>	<b>\$975,825.89</b>	<b>\$921,167.95</b>	<b>\$1,896,993.84</b>

# West Bay at Jonathan's Landing

## Statement of Revenues and Expenses 11/1/2025 - 11/30/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Income</b>							
<b>Income</b>							
40-4000-00 - Homeowner Assessments	114,544.00	114,544.17	(.17)	1,259,984.34	1,259,985.87	(1.53)	1,374,530.04
40-4005-00 - Special Assessment	17,708.00	17,708.33	(.33)	194,790.31	194,791.63	(1.32)	212,499.96
40-4015-00 - Deferred Assessment Surplus- Prior Year	11,495.00	11,495.00	-	126,445.00	126,445.00	-	137,940.00
40-4020-00 - Late Fees Interest	-	-	-	310.32	-	310.32	-
40-4040-00 - NSF Bank Fees	-	25.00	(25.00)	-	275.00	(275.00)	300.00
40-4085-00 - Application Fee	100.00	-	100.00	1,000.00	-	1,000.00	-
45-4500-00 - Interest Income - Operating	1,109.90	375.00	734.90	3,562.95	4,125.00	(562.05)	4,500.00
<b>Total Income</b>	<b>144,956.90</b>	<b>144,147.50</b>	<b>809.40</b>	<b>1,586,092.92</b>	<b>1,585,622.50</b>	<b>470.42</b>	<b>1,729,770.00</b>
<b>Total Income</b>	<b>144,956.90</b>	<b>144,147.50</b>	<b>809.40</b>	<b>1,586,092.92</b>	<b>1,585,622.50</b>	<b>470.42</b>	<b>1,729,770.00</b>

## Operating Expense

<b>Expense</b>							
50-5000-00 - Management Contract	1,804.17	1,804.17	-	19,845.87	19,845.87	-	21,650.04
50-5010-00 - Accounting Services	393.75	393.75	-	4,331.25	4,331.25	-	4,725.00
50-5015-00 - Legal & Professional Services	-	-	-	5,660.10	5,250.00	(410.10)	6,500.00
50-5017-00 - Audit & Tax Services	-	-	-	4,500.00	5,000.00	500.00	5,000.00
50-5025-00 - Bank Charges	-	-	-	371.72	-	(371.72)	-
50-5035-00 - Postage & Mailing	12.43	208.33	195.90	887.46	2,291.63	1,404.17	2,499.96
50-5040-00 - Copies & Printing	183.70	166.67	(17.03)	1,841.28	1,833.37	(7.91)	2,000.04
50-5045-00 - Insurance Expense	47,735.06	60,761.12	13,026.06	489,597.73	581,283.00	91,685.27	642,044.12
50-5065-00 - Office Supplies	35.91	583.33	547.42	565.74	6,416.63	5,850.89	6,999.96
50-5070-00 - Licenses, Fees & Permits	-	-	-	520.00	-	(520.00)	350.00
50-5075-00 - Filing Fees	-	50.00	50.00	73.50	550.00	476.50	600.00
50-5080-00 - Storage Fees	64.40	16.67	(47.73)	575.00	183.37	(391.63)	200.04
50-5090-00 - Reserve Study Analysis	-	-	-	1,260.00	-	(1,260.00)	-
50-5105-00 - Meeting Expense	78.09	41.67	(36.42)	826.01	458.37	(367.64)	501.04
50-5110-00 - Miscellaneous Administrative Expense	-	-	-	127.59	-	(127.59)	-
60-6000-00 - Landscape Contract	9,070.00	9,312.50	242.50	99,047.60	102,437.50	3,389.90	111,750.00
60-6005-00 - Landscape - Other	-	10,000.00	10,000.00	16,491.00	45,000.00	28,509.00	45,000.00
60-6010-00 - Shrub & Tree Maintenance	-	10,000.00	10,000.00	-	10,000.00	10,000.00	20,000.00
60-6020-00 - Mulch	-	-	-	-	15,000.00	15,000.00	20,000.00
60-6025-00 - Irrigation Repairs	-	2,500.00	2,500.00	14,355.61	27,500.00	13,144.39	30,000.00
60-6030-00 - Tree	10,445.00	375.00	(10,070.00)	17,090.00	4,125.00	(12,965.00)	4,500.00
62-6200-00 - Electricity	1,721.00	1,250.00	(471.00)	14,146.50	13,750.00	(396.50)	15,000.00
62-6205-00 - Gas	-	-	-	-	750.00	750.00	1,000.00
62-6215-00 - Water & Sewer	318.82	400.00	81.18	3,042.81	4,400.00	1,357.19	4,800.00
62-6230-00 - Drainage	-	-	-	-	32,250.00	32,250.00	32,250.00
62-6235-00 - Drainage Maintenance	-	-	-	11,915.00	-	(11,915.00)	-
65-6500-00 - Pool Service	647.00	700.00	53.00	6,470.00	7,700.00	1,230.00	8,400.00

# West Bay at Jonathan's Landing

## Statement of Revenues and Expenses 11/1/2025 - 11/30/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Expense</b>							
65-6505-00 - Pool Supplies	-	83.33	83.33	898.39	916.67	18.28	1,000.00
65-6507-00 - Pool Maintenance Contract	-	-	-	170.13	-	(170.13)	-
65-6510-00 - Pool Maintenance & Repairs	112.50	250.00	137.50	4,985.39	2,750.00	(2,235.39)	3,000.00
65-6515-00 - Pool Janitorial	375.00	375.00	-	3,750.00	4,125.00	375.00	4,500.00
65-6520-00 - Pool Permit	-	500.00	500.00	475.35	500.00	24.65	500.00
65-6575-00 - Light Fixtures	-	-	-	1,585.85	-	(1,585.85)	-
67-6725-00 - General Repairs & Maintenance	304.44	1,666.67	1,362.23	9,510.87	18,333.37	8,822.50	20,000.04
67-6735-00 - Building Repairs & Maintenance	1,207.44	4,166.66	2,959.22	54,365.32	45,833.34	(8,531.98)	50,000.00
67-6740-00 - Wood Repairs & Replacement	-	166.67	166.67	-	1,833.37	1,833.37	2,000.04
67-6750-00 - Roof Repairs & Maintenance	-	1,250.00	1,250.00	9,889.15	13,750.00	3,860.85	15,000.00
67-6775-00 - Backflow Testing	-	-	-	90.00	-	(90.00)	-
67-6805-00 - Holiday Lighting	-	-	-	2,409.11	-	(2,409.11)	-
67-6810-00 - Lighting Repairs & Maintenance	-	208.33	208.33	941.15	2,291.63	1,350.48	2,499.96
67-6830-00 - Powerwashing	-	4,500.00	4,500.00	5,180.00	4,500.00	(680.00)	4,500.00
67-6835-00 - Pest Control	914.50	1,791.67	877.17	15,223.75	19,708.37	4,484.62	21,500.04
67-6840-00 - Janitorial Contract	375.00	-	(375.00)	375.00	-	(375.00)	-
67-6845-00 - Janitorial Supplies	81.76	-	(81.76)	525.95	-	(525.95)	-
67-6850-00 - Common Area Repairs & Maintenance	577.50	-	(577.50)	577.50	-	(577.50)	-
67-6865-00 - Sewer Repairs & Maintenance	-	-	-	295.00	-	(295.00)	-
75-7500-00 - Loan	8,683.33	8,683.33	-	95,516.63	95,516.63	-	104,199.96
75-7585-00 - Contingency	-	-	-	-	7,500.00	7,500.00	10,000.00
<b>Total Expense</b>	<b>85,140.80</b>	<b>122,204.87</b>	<b>37,064.07</b>	<b>920,306.31</b>	<b>1,107,914.37</b>	<b>187,608.06</b>	<b>1,224,470.24</b>
<b>Reserve Expense</b>							
80-8000-00 - Reserve - General	24,400.00	24,400.00	-	268,400.00	268,400.00	-	292,800.00
80-8025-00 - Reserve - Electrical Project	17,708.33	17,708.33	-	194,791.30	194,791.63	.33	212,499.96
<b>Total Reserve Expense</b>	<b>42,108.33</b>	<b>42,108.33</b>	<b>-</b>	<b>463,191.30</b>	<b>463,191.63</b>	<b>.33</b>	<b>505,299.96</b>
<b>Total Expense</b>	<b>127,249.13</b>	<b>164,313.20</b>	<b>37,064.07</b>	<b>1,383,497.61</b>	<b>1,571,106.00</b>	<b>187,608.39</b>	<b>1,729,770.20</b>
<b>Operating Net Total</b>	<b>17,707.77</b>	<b>(20,165.70)</b>	<b>37,873.47</b>	<b>202,595.31</b>	<b>14,516.50</b>	<b>188,078.81</b>	<b>(.20)</b>
<b>Net Total</b>	<b>17,707.77</b>	<b>(20,165.70)</b>	<b>37,873.47</b>	<b>202,595.31</b>	<b>14,516.50</b>	<b>188,078.81</b>	<b>(.20)</b>