

# Columbine Townhouses Five HOA, Inc

## Balance Sheet For 5/31/2022

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<b>Assets</b>		
Mutual of Omaha Bank Operating	(\$15,449.21)	
Mutual of Omaha - Reserve Acct	\$182,965.19	
Accounts Receivable	\$8,409.40	
Allowance for Doubtful Account	(\$2,082.44)	
Prepaid Expenses	\$13,258.99	
<b>Total Assets</b>		<b>\$187,101.93</b>
	<b>Total Assets</b>	<b>\$187,101.93</b>

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<b>Liabilities</b>		
Accounts Payable	(\$1,876.94)	
Assessment Reserves	\$9,660.00	
Due to Special Assess from Ope	(\$810.00)	
Due to Oper from Special Asses	\$810.00	
Prepaid Assessments	\$6,038.37	
<b>Total Liabilities</b>		<b>\$13,821.43</b>

<b>Equity</b>		
Net Income	(\$49,290.18)	
Retained Earnings	\$174,965.12	
Retained Earnings - Reserve	(\$74,313.69)	
Fund Balance - Def Repl Rsv	\$121,919.25	
<b>Total Equity</b>		<b>\$173,280.50</b>
	<b>Total Liabilities / Equity</b>	<b>\$187,101.93</b>

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# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 5/1/2022 - 5/31/2022

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Income</b>							
<b>Income</b>							
4000 - Assessment Income	20,880.00	20,880.00	-	250,270.00	250,560.00	(290.00)	250,560.00
4020 - Violation Income	-	41.63	(41.63)	-	500.00	(500.00)	500.00
4100 - Late Fee Income	-	83.37	(83.37)	45.00	1,000.00	(955.00)	1,000.00
4400 - Miscellaneous Income	603.00	-	603.00	5,907.09	-	5,907.09	-
4450 - Interest Income - Operating	2.63	-	2.63	38.26	-	38.26	-
4500 - Reserve Income	-	-	-	(23,463.00)	-	(23,463.00)	-
<b>Total Income</b>	<b>21,485.63</b>	<b>21,005.00</b>	<b>480.63</b>	<b>232,797.35</b>	<b>252,060.00</b>	<b>(19,262.65)</b>	<b>252,060.00</b>
<b>Total Income</b>	<b>21,485.63</b>	<b>21,005.00</b>	<b>480.63</b>	<b>232,797.35</b>	<b>252,060.00</b>	<b>(19,262.65)</b>	<b>252,060.00</b>

### Operating Expense

<b>Utilities Expense</b>							
5050 - Electric	171.41	200.00	28.59	2,330.60	2,400.00	69.40	2,400.00
5100 - Water	1,617.06	2,425.50	808.44	36,451.08	29,106.00	(7,345.08)	29,106.00
5150 - Sewer	16,531.92	1,250.00	(15,281.92)	32,276.88	15,000.00	(17,276.88)	15,000.00
5400 - Trash Removal	847.50	1,144.62	297.12	17,735.06	13,735.00	(4,000.06)	13,735.00
<b>Total Utilities Expense</b>	<b>19,167.89</b>	<b>5,020.12</b>	<b>(14,147.77)</b>	<b>88,793.62</b>	<b>60,241.00</b>	<b>(28,552.62)</b>	<b>60,241.00</b>

<b>Maintenance Expense</b>							
6000 - Building Maint.	-	333.37	333.37	18,550.00	4,000.00	(14,550.00)	4,000.00
6100 - Garage Maintenance	-	125.00	125.00	1,471.49	1,500.00	28.51	1,500.00
6200 - Roof & Gutter Maint	-	608.37	608.37	9,124.00	7,300.00	(1,824.00)	7,300.00
6300 - Sewer Repairs & Maint	-	-	-	356.00	-	(356.00)	-
6500 - Landscape Contract	3,607.91	1,927.50	(1,680.41)	20,713.91	23,130.00	2,416.09	23,130.00
6525 - Irrigation Repairs	-	650.00	650.00	6,058.66	7,800.00	1,741.34	7,800.00
6550 - Plants/Trees	-	708.37	708.37	4,215.00	8,500.00	4,285.00	8,500.00
6575 - Misc Grounds Improvements	-	416.63	416.63	5,808.11	5,000.00	(808.11)	5,000.00
6600 - Parking Lot Maintenance	377.22	333.37	(43.85)	377.22	4,000.00	3,622.78	4,000.00
6605 - Concrete Repairs	6,200.00	333.37	(5,866.63)	14,000.00	4,000.00	(10,000.00)	4,000.00
6610 - Fence Maintenance	-	2,083.37	2,083.37	31,455.00	25,000.00	(6,455.00)	25,000.00
6620 - Split Rail Fence	13,272.00	-	(13,272.00)	13,272.00	-	(13,272.00)	-
6650 - Pest Control	-	20.87	20.87	-	250.00	250.00	250.00
6700 - Snow Removal	-	1,250.00	1,250.00	32,352.50	15,000.00	(17,352.50)	15,000.00
6750 - Lighting Maintenance	-	41.63	41.63	-	500.00	500.00	500.00
6800 - Misc Grounds Maint	37.14	-	(37.14)	7,792.99	-	(7,792.99)	-
6950 - Supplies	-	20.87	20.87	-	250.00	250.00	250.00
<b>Total Maintenance Expense</b>	<b>23,494.27</b>	<b>8,852.72</b>	<b>(14,641.55)</b>	<b>165,546.88</b>	<b>106,230.00</b>	<b>(59,316.88)</b>	<b>106,230.00</b>

<b>Administration Expense</b>							
7000 - Management	1,686.84	1,653.75	(33.09)	18,415.14	19,845.00	1,429.86	19,845.00
7100 - Administration	153.60	208.37	54.77	2,950.15	2,500.00	(450.15)	2,500.00
7200 - Insurance	-	2,583.37	2,583.37	34,001.21	31,000.00	(3,001.21)	31,000.00

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 5/1/2022 - 5/31/2022

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Expense</b>							
7300 - Audit/Tax Return	-	25.00	25.00	-	300.00	300.00	300.00
7500 - General Counsel	-	41.63	41.63	-	500.00	500.00	500.00
7510 - Legal Collection	-	416.63	416.63	(24.00)	5,000.00	5,024.00	5,000.00
7600 - Miscellaneous	343.50	56.50	(287.00)	343.50	678.00	334.50	678.00
7900 - Bank Charges	-	1.63	1.63	45.00	20.00	(25.00)	20.00
7950 - Community Activities	-	12.50	12.50	-	150.00	150.00	150.00
<b>Total Administration Expense</b>	<b>2,183.94</b>	<b>4,999.38</b>	<b>2,815.44</b>	<b>55,731.00</b>	<b>59,993.00</b>	<b>4,262.00</b>	<b>59,993.00</b>
<b>Reserve Activity</b>							
8000 - Reserve Contributions	-	2,133.00	2,133.00	-	25,596.00	25,596.00	25,596.00
<b>Total Reserve Activity</b>	<b>-</b>	<b>2,133.00</b>	<b>2,133.00</b>	<b>-</b>	<b>25,596.00</b>	<b>25,596.00</b>	<b>25,596.00</b>
<b>Total Expense</b>	<b>44,846.10</b>	<b>21,005.22</b>	<b>(23,840.88)</b>	<b>310,071.50</b>	<b>252,060.00</b>	<b>(58,011.50)</b>	<b>252,060.00</b>
<b>Operating Net Total</b>	<b>(23,360.47)</b>	<b>(.22)</b>	<b>(23,360.25)</b>	<b>(77,274.15)</b>	<b>-</b>	<b>(77,274.15)</b>	<b>-</b>

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## Statement of Revenues and Expenses 5/1/2022 - 5/31/2022

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Reserve Income</b>							
<b>Reserve Activity</b>							
8100 - Reserve Interest Income	23.31	-	23.31	254.97	-	254.97	-
<b>Total Reserve Activity</b>	<b>23.31</b>	<b>-</b>	<b>23.31</b>	<b>254.97</b>	<b>-</b>	<b>254.97</b>	<b>-</b>
<b>Total Income</b>	<b>23.31</b>	<b>-</b>	<b>23.31</b>	<b>254.97</b>	<b>-</b>	<b>254.97</b>	<b>-</b>
<b>Reserve Expense</b>							
<b>Reserve Activity</b>							
8000 - Reserve Contributions	-	-	-	(27,729.00)	-	27,729.00	-
<b>Total Reserve Activity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,729.00)</b>	<b>-</b>	<b>27,729.00</b>	<b>-</b>
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(27,729.00)</b>	<b>-</b>	<b>27,729.00</b>	<b>-</b>
<b>Reserve Net Total</b>	<b>23.31</b>	<b>-</b>	<b>23.31</b>	<b>27,983.97</b>	<b>-</b>	<b>27,983.97</b>	<b>-</b>
<b>Net Total</b>	<b>(23,337.16)</b>	<b>(.22)</b>	<b>(23,336.94)</b>	<b>(49,290.18)</b>	<b>-</b>	<b>(49,290.18)</b>	<b>-</b>