

# Columbine Townhouses Five HOA, Inc

## Balance Sheet For 12/31/2022

### Assets

Mutual of Omaha Bank Operating	(\$34,402.42)
Mutual of Omaha - Reserve Acct	\$118,466.22
Accounts Receivable	\$2,760.00
Allowance for Doubtful Account	(\$2,082.44)
Due to Reserves from Operating	\$80,000.00
Prepaid Expenses	\$13,258.99

### Total Assets

	<u>\$178,000.35</u>
<b>Total Assets</b>	<u><u>\$178,000.35</u></u>

### Liabilities

Accounts Payable	\$37,478.65
Assessment Reserves	\$9,660.00
Due to Reserves	\$80,000.00
Due to Special Assess from Ope	(\$810.00)
Due to Oper from Special Asses	\$810.00
Prepaid Assessments	\$7,633.37
Suspense	\$1,393.00

### Total Liabilities

\$136,165.02

### Equity

Net Income	(\$131,415.17)
Retained Earnings	\$125,644.94
Retained Earnings - Reserve	(\$74,313.69)
Fund Balance - Def Repl Rsv	\$121,919.25

### Total Equity

	<u>\$41,835.33</u>
<b>Total Liabilities / Equity</b>	<u><u>\$178,000.35</u></u>

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 12/1/2022 - 12/31/2022

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Income</b>							
<b>Income</b>							
4000 - Assessment Income	21,600.00	-	21,600.00	151,200.00	-	151,200.00	-
4100 - Late Fee Income	-	-	-	25.00	-	25.00	-
4450 - Interest Income - Operating	1.30	-	1.30	12.81	-	12.81	-
4500 - Reserve Income	(2,166.67)	-	(2,166.67)	(15,166.69)	-	(15,166.69)	-
<b>Total Income</b>	<b>19,434.63</b>	<b>-</b>	<b>19,434.63</b>	<b>136,071.12</b>	<b>-</b>	<b>136,071.12</b>	<b>-</b>
<b>Total Income</b>	<b>19,434.63</b>	<b>-</b>	<b>19,434.63</b>	<b>136,071.12</b>	<b>-</b>	<b>136,071.12</b>	<b>-</b>
<b>Operating Expense</b>							
<b>Utilities Expense</b>							
5050 - Electric	198.75	-	(198.75)	1,048.77	-	(1,048.77)	-
5100 - Water	653.63	-	(653.63)	26,746.40	-	(26,746.40)	-
5400 - Trash Removal	1,955.00	-	(1,955.00)	8,770.00	-	(8,770.00)	-
<b>Total Utilities Expense</b>	<b>2,807.38</b>	<b>-</b>	<b>(2,807.38)</b>	<b>36,565.17</b>	<b>-</b>	<b>(36,565.17)</b>	<b>-</b>
<b>Maintenance Expense</b>							
6000 - Building Maint.	1,025.00	-	(1,025.00)	73,301.56	-	(73,301.56)	-
6100 - Garage Maintenance	-	-	-	5,058.87	-	(5,058.87)	-
6200 - Roof & Gutter Maint	-	-	-	2,220.00	-	(2,220.00)	-
6500 - Landscape Contract	1,676.57	-	(1,676.57)	19,716.12	-	(19,716.12)	-
6525 - Irrigation Repairs	-	-	-	10,711.84	-	(10,711.84)	-
6575 - Misc Grounds Improvements	-	-	-	16,945.03	-	(16,945.03)	-
6610 - Fence Maintenance	-	-	-	11,305.00	-	(11,305.00)	-
6700 - Snow Removal	3,306.83	-	(3,306.83)	6,637.48	-	(6,637.48)	-
6800 - Misc Grounds Maint	-	-	-	7,113.26	-	(7,113.26)	-
<b>Total Maintenance Expense</b>	<b>6,008.40</b>	<b>-</b>	<b>(6,008.40)</b>	<b>153,009.16</b>	<b>-</b>	<b>(153,009.16)</b>	<b>-</b>
<b>Administration Expense</b>							
7000 - Management	1,771.17	-	(1,771.17)	12,398.19	-	(12,398.19)	-
7100 - Administration	145.92	-	(145.92)	2,340.69	-	(2,340.69)	-
7200 - Insurance	1,672.00	-	(1,672.00)	42,479.11	-	(42,479.11)	-
7500 - General Counsel	325.00	-	(325.00)	2,670.00	-	(2,670.00)	-
7580 - HB1137 Compliance	-	-	-	350.00	-	(350.00)	-
<b>Total Administration Expense</b>	<b>3,914.09</b>	<b>-</b>	<b>(3,914.09)</b>	<b>60,237.99</b>	<b>-</b>	<b>(60,237.99)</b>	<b>-</b>
<b>Total Expense</b>	<b>12,729.87</b>	<b>-</b>	<b>(12,729.87)</b>	<b>249,812.32</b>	<b>-</b>	<b>(249,812.32)</b>	<b>-</b>
<b>Operating Net Total</b>	<b>6,704.76</b>	<b>-</b>	<b>6,704.76</b>	<b>(113,741.20)</b>	<b>-</b>	<b>(113,741.20)</b>	<b>-</b>

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 12/1/2022 - 12/31/2022

	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	38.46	-	38.46	334.34	-	334.34	-
<b>Total Reserve Activity</b>	<b>38.46</b>	<b>-</b>	<b>38.46</b>	<b>334.34</b>	<b>-</b>	<b>334.34</b>	<b>-</b>
<b>Total Income</b>	<b>38.46</b>	<b>-</b>	<b>38.46</b>	<b>334.34</b>	<b>-</b>	<b>334.34</b>	<b>-</b>
<b>Reserve Expense</b>							
<b>Reserve Activity</b>							
8000 - Reserve Contributions	(2,166.67)	-	2,166.67	(15,166.69)	-	15,166.69	-
8500 - Reserve Expenses	-	-	-	33,175.00	-	(33,175.00)	-
<b>Total Reserve Activity</b>	<b>(2,166.67)</b>	<b>-</b>	<b>2,166.67</b>	<b>18,008.31</b>	<b>-</b>	<b>(18,008.31)</b>	<b>-</b>
<b>Total Expense</b>	<b>(2,166.67)</b>	<b>-</b>	<b>2,166.67</b>	<b>18,008.31</b>	<b>-</b>	<b>(18,008.31)</b>	<b>-</b>
<b>Reserve Net Total</b>	<b>2,205.13</b>	<b>-</b>	<b>2,205.13</b>	<b>(17,673.97)</b>	<b>-</b>	<b>(17,673.97)</b>	<b>-</b>
<b>Net Total</b>	<b>8,909.89</b>	<b>-</b>	<b>8,909.89</b>	<b>(131,415.17)</b>	<b>-</b>	<b>(131,415.17)</b>	<b>-</b>