

# Columbine Townhouses Five HOA, Inc

## Balance Sheet For 1/31/2023

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### Assets

Mutual of Omaha Bank Operating	(\$64,665.67)
Mutual of Omaha - Reserve Acct	\$118,501.44
Accounts Receivable	\$1,715.00
Allowance for Doubtful Account	(\$2,082.44)
Due to Reserves from Operating	\$80,000.00
Prepaid Expenses	\$13,258.99

### Total Assets

	<u>\$146,727.32</u>
<b>Total Assets</b>	<b><u><u>\$146,727.32</u></u></b>

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### Liabilities

Accounts Payable	\$71,718.17
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	\$6,923.37
Suspense	\$1,103.00

### Total Liabilities

**\$169,404.54**

### Equity

Net Income	(\$200,860.89)
Retained Earnings	\$130,578.11
Retained Earnings - Reserve	(\$74,313.69)
Fund Balance - Def Repl Rsv	\$121,919.25

### Total Equity

**(\$22,677.22)**

**Total Liabilities / Equity**

**\$146,727.32**

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# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 1/1/2023 - 1/31/2023

	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	-	172,800.00	172,800.00	-	259,200.00
4020 - Violation Income	-	41.67	(41.67)	-	333.36	(333.36)	500.00
4100 - Late Fee Income	25.00	41.67	(16.67)	50.00	333.36	(283.36)	500.00
4400 - Miscellaneous Income	1,672.00	-	1,672.00	1,672.00	-	1,672.00	-
4450 - Interest Income - Operating	.92	-	.92	13.73	-	13.73	-
4500 - Reserve Income	-	-	-	(15,166.69)	-	(15,166.69)	-
<b>Total Income</b>	<b>23,297.92</b>	<b>21,683.34</b>	<b>1,614.58</b>	<b>159,369.04</b>	<b>173,466.72</b>	<b>(14,097.68)</b>	<b>260,200.00</b>
<b>Total Income</b>	<b>23,297.92</b>	<b>21,683.34</b>	<b>1,614.58</b>	<b>159,369.04</b>	<b>173,466.72</b>	<b>(14,097.68)</b>	<b>260,200.00</b>

## Operating Expense

<b>Utilities Expense</b>							
5050 - Electric	201.74	200.00	(1.74)	1,250.51	1,600.00	349.49	2,400.00
5100 - Water	8,717.33	2,916.67	(5,800.66)	35,463.73	23,333.36	(12,130.37)	35,000.00
5150 - Sewer	-	1,250.00	1,250.00	-	10,000.00	10,000.00	15,000.00
5400 - Trash Removal	3,365.30	1,125.00	(2,240.30)	12,135.30	9,000.00	(3,135.30)	13,500.00
<b>Total Utilities Expense</b>	<b>12,284.37</b>	<b>5,491.67</b>	<b>(6,792.70)</b>	<b>48,849.54</b>	<b>43,933.36</b>	<b>(4,916.18)</b>	<b>65,900.00</b>

<b>Maintenance Expense</b>							
6000 - Building Maint.	5,040.00	424.92	(4,615.08)	120,451.56	3,399.36	(117,052.20)	5,099.00
6100 - Garage Maintenance	-	125.00	125.00	5,058.87	1,000.00	(4,058.87)	1,500.00
6200 - Roof & Gutter Maint	-	666.67	666.67	2,220.00	5,333.36	3,113.36	8,000.00
6500 - Landscape Contract	-	2,408.33	2,408.33	19,716.12	19,266.64	(449.48)	28,900.00
6525 - Irrigation Repairs	-	708.33	708.33	10,711.84	5,666.64	(5,045.20)	8,500.00
6550 - Plants/Trees	690.10	333.33	(356.77)	690.10	2,666.64	1,976.54	4,000.00
6575 - Misc Grounds Improvements	-	-	-	16,945.03	-	(16,945.03)	-
6600 - Parking Lot Maintenance	-	366.67	366.67	-	2,933.36	2,933.36	4,400.00
6605 - Concrete Repairs	-	1,000.00	1,000.00	19,211.20	8,000.00	(11,211.20)	12,000.00
6610 - Fence Maintenance	166.50	750.00	583.50	11,471.50	6,000.00	(5,471.50)	9,000.00
6650 - Pest Control	-	20.83	20.83	-	166.64	166.64	250.00
6700 - Snow Removal	10,813.73	1,666.67	(9,147.06)	17,451.21	13,333.36	(4,117.85)	20,000.00
6750 - Lighting Maintenance	77.00	41.67	(35.33)	77.00	333.36	256.36	500.00
6800 - Misc Grounds Maint	470.25	283.33	(186.92)	7,583.51	2,266.64	(5,316.87)	3,400.00
<b>Total Maintenance Expense</b>	<b>17,257.58</b>	<b>8,795.75</b>	<b>(8,461.83)</b>	<b>231,587.94</b>	<b>70,366.00</b>	<b>(161,221.94)</b>	<b>105,549.00</b>

<b>Administration Expense</b>							
7000 - Management	1,771.17	1,771.17	-	14,169.36	14,169.36	-	21,254.00
7100 - Administration	144.54	166.67	22.13	2,485.23	1,333.36	(1,151.87)	2,000.00
7200 - Insurance	-	2,778.67	2,778.67	42,479.11	22,229.36	(20,249.75)	33,344.00
7300 - Audit/Tax Return	-	166.67	166.67	-	1,333.36	1,333.36	2,000.00
7500 - General Counsel	-	62.50	62.50	2,670.00	500.00	(2,170.00)	750.00
7510 - Legal Collection	-	250.00	250.00	-	2,000.00	2,000.00	3,000.00

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 1/1/2023 - 1/31/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Expense</b>							
7580 - HB1137 Compliance	-	-	-	350.00	-	(350.00)	-
7600 - Miscellaneous	-	19.42	19.42	-	155.36	155.36	233.00
7900 - Bank Charges	-	1.67	1.67	-	13.36	13.36	20.00
7950 - Community Activities	-	12.50	12.50	-	100.00	100.00	150.00
<b>Total Administration Expense</b>	<b>1,915.71</b>	<b>5,229.27</b>	<b>3,313.56</b>	<b>62,153.70</b>	<b>41,834.16</b>	<b>(20,319.54)</b>	<b>62,751.00</b>
<b>Reserve Activity</b>							
8000 - Reserve Contributions	-	2,166.67	2,166.67	-	17,333.36	17,333.36	26,000.00
<b>Total Reserve Activity</b>	<b>-</b>	<b>2,166.67</b>	<b>2,166.67</b>	<b>-</b>	<b>17,333.36</b>	<b>17,333.36</b>	<b>26,000.00</b>
<b>Total Expense</b>	<b>31,457.66</b>	<b>21,683.36</b>	<b>(9,774.30)</b>	<b>342,591.18</b>	<b>173,466.88</b>	<b>(169,124.30)</b>	<b>260,200.00</b>
<b>Operating Net Total</b>	<b>(8,159.74)</b>	<b>(.02)</b>	<b>(8,159.72)</b>	<b>(183,222.14)</b>	<b>(.16)</b>	<b>(183,221.98)</b>	<b>-</b>

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## Statement of Revenues and Expenses 1/1/2023 - 1/31/2023

	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	35.22	-	35.22	369.56	-	369.56	-
<b>Total Reserve Activity</b>	<b>35.22</b>	<b>-</b>	<b>35.22</b>	<b>369.56</b>	<b>-</b>	<b>369.56</b>	<b>-</b>
<b>Total Income</b>	<b>35.22</b>	<b>-</b>	<b>35.22</b>	<b>369.56</b>	<b>-</b>	<b>369.56</b>	<b>-</b>
<b>Reserve Expense</b>							
<b>Reserve Activity</b>							
8000 - Reserve Contributions	-	-	-	(15,166.69)	-	15,166.69	-
8500 - Reserve Expenses	-	-	-	33,175.00	-	(33,175.00)	-
<b>Total Reserve Activity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,008.31</b>	<b>-</b>	<b>(18,008.31)</b>	<b>-</b>
<b>Total Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,008.31</b>	<b>-</b>	<b>(18,008.31)</b>	<b>-</b>
<b>Reserve Net Total</b>	<b>35.22</b>	<b>-</b>	<b>35.22</b>	<b>(17,638.75)</b>	<b>-</b>	<b>(17,638.75)</b>	<b>-</b>
<b>Net Total</b>	<b>(8,124.52)</b>	<b>(.02)</b>	<b>(8,124.50)</b>	<b>(200,860.89)</b>	<b>(.16)</b>	<b>(200,860.73)</b>	<b>-</b>