

Columbine Townhouses Five HOA, Inc

Balance Sheet For 4/30/2023

Assets

Mutual of Omaha Bank Operating	(\$5,587.81)
Mutual of Omaha - Reserve Acct	\$56,593.20
Accounts Receivable	\$1,460.00
Allowance for Doubtful Account	(\$2,082.44)
Due to Reserves from Operating	\$142,000.00
Prepaid Expenses	\$13,258.99

Total Assets

	\$205,641.94
Total Assets	\$205,641.94

Liabilities

Accounts Payable	\$40,025.23
Assessment Reserves	\$9,660.00
Due to Reserves	\$142,000.00
Due to Special Assess from Ope	(\$810.00)
Due to Oper from Special Asses	\$810.00
Prepaid Assessments	\$5,704.37
Suspense	\$503.00

Total Liabilities

\$197,892.60

Equity

Net Income	(\$170,434.33)
Retained Earnings	\$130,578.11
Retained Earnings - Reserve	(\$74,313.69)
Fund Balance - Def Repl Rsv	\$121,919.25

Total Equity

\$7,749.34

Total Liabilities / Equity	\$205,641.94
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Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
Income							
4000 - Assessment Income	21,600.00	21,600.00	-	237,600.00	237,600.00	-	259,200.00
4020 - Violation Income	-	41.67	(41.67)	-	458.37	(458.37)	500.00
4100 - Late Fee Income	20.00	41.67	(21.67)	105.00	458.37	(353.37)	500.00
4400 - Miscellaneous Income	-	-	-	3,384.00	-	3,384.00	-
4450 - Interest Income - Operating	1.90	-	1.90	17.00	-	17.00	-
4500 - Reserve Income	-	-	-	(15,166.69)	-	(15,166.69)	-
4850 - Bank Charges	10.00	-	10.00	10.00	-	10.00	-
Total Income	21,631.90	21,683.34	(51.44)	225,949.31	238,516.74	(12,567.43)	260,200.00
Total Income	21,631.90	21,683.34	(51.44)	225,949.31	238,516.74	(12,567.43)	260,200.00

Operating Expense

Utilities Expense							
5050 - Electric	388.52	200.00	(188.52)	2,010.19	2,200.00	189.81	2,400.00
5100 - Water	1,555.88	2,916.67	1,360.79	40,509.24	32,083.37	(8,425.87)	35,000.00
5150 - Sewer	-	1,250.00	1,250.00	-	13,750.00	13,750.00	15,000.00
5400 - Trash Removal	2,265.00	1,125.00	(1,140.00)	15,535.00	12,375.00	(3,160.00)	13,500.00
Total Utilities Expense	4,209.40	5,491.67	1,282.27	58,054.43	60,408.37	2,353.94	65,900.00

Maintenance Expense

6000 - Building Maint.	693.00	424.92	(268.08)	122,054.56	4,674.12	(117,380.44)	5,099.00
6100 - Garage Maintenance	-	125.00	125.00	11,140.37	1,375.00	(9,765.37)	1,500.00
6200 - Roof & Gutter Maint	-	666.67	666.67	5,820.00	7,333.37	1,513.37	8,000.00
6500 - Landscape Contract	4,130.87	2,408.33	(1,722.54)	23,846.99	26,491.63	2,644.64	28,900.00
6525 - Irrigation Repairs	10,152.47	708.33	(9,444.14)	20,560.31	7,791.63	(12,768.68)	8,500.00
6550 - Plants/Trees	-	333.33	333.33	690.10	3,666.63	2,976.53	4,000.00
6575 - Misc Grounds Improvements	-	-	-	21,255.03	-	(21,255.03)	-
6600 - Parking Lot Maintenance	-	366.67	366.67	-	4,033.37	4,033.37	4,400.00
6605 - Concrete Repairs	-	1,000.00	1,000.00	19,211.20	11,000.00	(8,211.20)	12,000.00
6610 - Fence Maintenance	465.00	750.00	285.00	11,936.50	8,250.00	(3,686.50)	9,000.00
6650 - Pest Control	-	20.83	20.83	-	229.13	229.13	250.00
6700 - Snow Removal	-	1,666.67	1,666.67	6,987.13	18,333.37	11,346.24	20,000.00
6750 - Lighting Maintenance	-	41.67	41.67	257.40	458.37	200.97	500.00
6800 - Misc Grounds Maint	-	283.33	283.33	7,880.11	3,116.63	(4,763.48)	3,400.00
Total Maintenance Expense	15,441.34	8,795.75	(6,645.59)	251,639.70	96,753.25	(154,886.45)	105,549.00

Administration Expense

7000 - Management	1,771.17	1,771.17	-	19,482.87	19,482.87	-	21,254.00
7100 - Administration	218.45	166.67	(51.78)	3,500.04	1,833.37	(1,666.67)	2,000.00
7200 - Insurance	-	2,778.67	2,778.67	42,479.11	30,565.37	(11,913.74)	33,344.00
7300 - Audit/Tax Return	-	166.67	166.67	-	1,833.37	1,833.37	2,000.00
7500 - General Counsel	650.50	62.50	(588.00)	3,320.50	687.50	(2,633.00)	750.00

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
7510 - Legal Collection	-	250.00	250.00	-	2,750.00	2,750.00	3,000.00
7580 - HB1137 Compliance	-	-	-	350.00	-	(350.00)	-
7600 - Miscellaneous	-	19.42	19.42	-	213.62	213.62	233.00
7900 - Bank Charges	10.00	1.67	(8.33)	10.00	18.37	8.37	20.00
7950 - Community Activities	-	12.50	12.50	-	137.50	137.50	150.00
Total Administration Expense	2,650.12	5,229.27	2,579.15	69,142.52	57,521.97	(11,620.55)	62,751.00
Reserve Activity							
8000 - Reserve Contributions	-	2,166.67	2,166.67	-	23,833.37	23,833.37	26,000.00
Total Reserve Activity	-	2,166.67	2,166.67	-	23,833.37	23,833.37	26,000.00
Total Expense	22,300.86	21,683.36	(617.50)	378,836.65	238,516.96	(140,319.69)	260,200.00
Operating Net Total	(668.96)	(.02)	(668.94)	(152,887.34)	(.22)	(152,887.12)	-

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Statement of Revenues and Expenses 4/1/2023 - 4/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Reserve Income							
Reserve Activity							
8100 - Reserve Interest Income	24.70	-	24.70	461.32	-	461.32	-
Total Reserve Activity	24.70	-	24.70	461.32	-	461.32	-
Total Income	24.70	-	24.70	461.32	-	461.32	-
Reserve Expense							
Reserve Activity							
8000 - Reserve Contributions	-	-	-	(15,166.69)	-	15,166.69	-
8500 - Reserve Expenses	-	-	-	33,175.00	-	(33,175.00)	-
Total Reserve Activity	-	-	-	18,008.31	-	(18,008.31)	-
Total Expense	-	-	-	18,008.31	-	(18,008.31)	-
Reserve Net Total	24.70	-	24.70	(17,546.99)	-	(17,546.99)	-
Net Total	(644.26)	(.02)	(644.24)	(170,434.33)	(.22)	(170,434.11)	-