

Columbine Townhouses Five HOA, Inc

Balance Sheet For 7/31/2023

Assets

| | |
|--------------------------------|---------------|
| Mutual of Omaha Bank Operating | (\$52,180.18) |
| Mutual of Omaha - Reserve Acct | \$56,636.01 |
| Accounts Receivable | \$1,310.00 |
| Allowance for Doubtful Account | (\$2,082.44) |
| Due to Reserves from Operating | \$142,000.00 |
| Prepaid Expenses | \$13,258.99 |

Total Assets**\$158,942.38****Total Assets****\$158,942.38**

Liabilities

| | |
|--------------------------------|--------------|
| Accounts Payable | \$1,509.66 |
| 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 | \$6,589.37 |
| Suspense | \$503.00 |

Total Liabilities**\$160,262.03****Equity**

| | |
|-----------------------------|---------------|
| Net Income | \$4,106.60 |
| Retained Earnings | (\$53,031.81) |
| Retained Earnings - Reserve | (\$74,313.69) |
| Fund Balance - Def Repl Rsv | \$121,919.25 |

Total Equity**(\$1,319.65)****Total Liabilities / Equity****\$158,942.38**

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 7/1/2023 - 7/31/2023

| | Current Period | | | Year To Date | | | Annual Budget |
|------------------------------------|------------------|------------------|-----------------|------------------|------------------|-------------------|-------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Operating Income | | | | | | | |
| Income | | | | | | | |
| 4000 - Assessment Income | 25,200.00 | 25,200.00 | - | 50,400.00 | 50,400.00 | - | 302,400.00 |
| 4020 - Violation Income | - | 41.67 | (41.67) | - | 83.34 | (83.34) | 500.00 |
| 4100 - Late Fee Income | 15.00 | 41.67 | (26.67) | 30.00 | 83.34 | (53.34) | 500.00 |
| 4450 - Interest Income - Operating | .34 | - | .34 | 2.70 | - | 2.70 | - |
| Total Income | 25,215.34 | 25,283.34 | (68.00) | 50,432.70 | 50,566.68 | (133.98) | 303,400.00 |
| Total Income | 25,215.34 | 25,283.34 | (68.00) | 50,432.70 | 50,566.68 | (133.98) | 303,400.00 |
| Operating Expense | | | | | | | |
| Utilities Expense | | | | | | | |
| 5050 - Electric | 208.33 | 200.00 | (8.33) | 387.15 | 400.00 | 12.85 | 2,400.00 |
| 5100 - Water | 2,228.77 | 2,916.67 | 687.90 | 8,190.32 | 5,833.34 | (2,356.98) | 35,000.00 |
| 5150 - Sewer | - | 1,433.33 | 1,433.33 | - | 2,866.66 | 2,866.66 | 17,200.00 |
| 5400 - Trash Removal | 2,285.00 | 1,458.33 | (826.67) | 3,895.00 | 2,916.66 | (978.34) | 17,500.00 |
| Total Utilities Expense | 4,722.10 | 6,008.33 | 1,286.23 | 12,472.47 | 12,016.66 | (455.81) | 72,100.00 |
| Maintenance Expense | | | | | | | |
| 6000 - Building Maint. | - | 1,666.67 | 1,666.67 | 1,846.91 | 3,333.34 | 1,486.43 | 20,000.00 |
| 6100 - Garage Maintenance | - | 333.33 | 333.33 | - | 666.66 | 666.66 | 4,000.00 |
| 6200 - Roof & Gutter Maint | 442.50 | 608.33 | 165.83 | 442.50 | 1,216.66 | 774.16 | 7,300.00 |
| 6300 - Sewer Repairs & Maint | - | - | - | 175.00 | - | (175.00) | - |
| 6500 - Landscape Contract | 4,130.87 | 2,753.83 | (1,377.04) | 8,261.74 | 5,507.66 | (2,754.08) | 33,046.00 |
| 6525 - Irrigation Repairs | 2,467.58 | 708.33 | (1,759.25) | 3,607.12 | 1,416.66 | (2,190.46) | 8,500.00 |
| 6550 - Plants/Trees | - | 266.67 | 266.67 | - | 533.34 | 533.34 | 3,200.00 |
| 6600 - Parking Lot Maintenance | - | 366.67 | 366.67 | - | 733.34 | 733.34 | 4,400.00 |
| 6605 - Concrete Repairs | - | 1,000.00 | 1,000.00 | - | 2,000.00 | 2,000.00 | 12,000.00 |
| 6610 - Fence Maintenance | - | 750.00 | 750.00 | - | 1,500.00 | 1,500.00 | 9,000.00 |
| 6650 - Pest Control | - | 24.83 | 24.83 | - | 49.66 | 49.66 | 298.00 |
| 6700 - Snow Removal | - | 2,083.33 | 2,083.33 | 13,000.00 | 4,166.66 | (8,833.34) | 25,000.00 |
| 6750 - Lighting Maintenance | - | 41.67 | 41.67 | - | 83.34 | 83.34 | 500.00 |
| 6800 - Misc Grounds Maint | 819.02 | 291.67 | (527.35) | 1,700.82 | 583.34 | (1,117.48) | 3,500.00 |
| 6900 - Contingency | - | 2.67 | 2.67 | - | 5.34 | 5.34 | 32.00 |
| Total Maintenance Expense | 7,859.97 | 10,898.00 | 3,038.03 | 29,034.09 | 21,796.00 | (7,238.09) | 130,776.00 |
| Administration Expense | | | | | | | |
| 7000 - Management | 1,771.17 | 1,771.17 | - | 3,542.34 | 3,542.34 | - | 21,254.00 |
| 7100 - Administration | 229.24 | 166.67 | (62.57) | 585.59 | 333.34 | (252.25) | 2,000.00 |
| 7200 - Insurance | - | 3,541.67 | 3,541.67 | - | 7,083.34 | 7,083.34 | 42,500.00 |
| 7300 - Audit/Tax Return | - | 33.33 | 33.33 | - | 66.66 | 66.66 | 400.00 |
| 7500 - General Counsel | 720.00 | 166.67 | (553.33) | 720.00 | 333.34 | (386.66) | 2,000.00 |
| 7510 - Legal Collection | - | 83.33 | 83.33 | - | 166.66 | 166.66 | 1,000.00 |
| 7600 - Miscellaneous | - | 16.67 | 16.67 | - | 33.34 | 33.34 | 200.00 |

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 7/1/2023 - 7/31/2023

| | Current Period | | | Year To Date | | | Annual Budget |
|-------------------------------------|------------------|------------------|-----------------|------------------|------------------|-----------------|-------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Operating Expense | | | | | | | |
| 7900 - Bank Charges | - | 1.67 | 1.67 | - | 3.34 | 3.34 | 20.00 |
| 7950 - Community Activities | - | 12.50 | 12.50 | - | 25.00 | 25.00 | 150.00 |
| Total Administration Expense | 2,720.41 | 5,793.68 | 3,073.27 | 4,847.93 | 11,587.36 | 6,739.43 | 69,524.00 |
| Reserve Activity | | | | | | | |
| 8000 - Reserve Contributions | - | 2,583.33 | 2,583.33 | - | 5,166.66 | 5,166.66 | 31,000.00 |
| Total Reserve Activity | - | 2,583.33 | 2,583.33 | - | 5,166.66 | 5,166.66 | 31,000.00 |
| Total Expense | 15,302.48 | 25,283.34 | 9,980.86 | 46,354.49 | 50,566.68 | 4,212.19 | 303,400.00 |
| Operating Net Total | 9,912.86 | - | 9,912.86 | 4,078.21 | - | 4,078.21 | - |

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Statement of Revenues and Expenses 7/1/2023 - 7/31/2023

| | Current Period | | | Year To Date | | | Annual Budget |
|--------------------------------|-----------------|----------|-----------------|-----------------|----------|-----------------|---------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Reserve Income | | | | | | | |
| Reserve Activity | | | | | | | |
| 8100 - Reserve Interest Income | 14.43 | - | 14.43 | 28.39 | - | 28.39 | - |
| Total Reserve Activity | 14.43 | - | 14.43 | 28.39 | - | 28.39 | - |
| Total Income | 14.43 | - | 14.43 | 28.39 | - | 28.39 | - |
| | | | | | | | |
| Reserve Net Total | 14.43 | - | 14.43 | 28.39 | - | 28.39 | - |
| Net Total | 9,927.29 | - | 9,927.29 | 4,106.60 | - | 4,106.60 | - |