

# Columbine Townhouses Five HOA, Inc

## Balance Sheet For 8/31/2023

### Assets

Mutual of Omaha Bank Operating	(\$30,173.62)
Mutual of Omaha - Reserve Acct	\$35,889.27
Accounts Receivable	\$2,450.00
Allowance for Doubtful Account	(\$2,082.44)
Due from Reserves	\$20,758.48
Due to Reserves from Operating	\$121,241.52
Prepaid Expenses	\$13,258.99

### Total Assets

	<b>\$161,342.20</b>
<b>Total Assets</b>	<b>\$161,342.20</b>

### Liabilities

Accounts Payable	\$16,720.92
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	\$5,869.37
Suspense	\$503.00

### Total Liabilities

**\$174,753.29**

### Equity

Net Income	(\$7,644.84)
Retained Earnings	(\$53,371.81)
Retained Earnings - Reserve	(\$74,313.69)
Fund Balance - Def Repl Rsv	\$121,919.25

### Total Equity

**(\$13,411.09)**

**Total Liabilities / Equity** **\$161,342.20**

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 8/1/2023 - 8/31/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Income</b>							
<b>Income</b>							
4000 - Assessment Income	25,200.00	25,200.00	-	75,600.00	75,600.00	-	302,400.00
4020 - Violation Income	-	41.67	(41.67)	-	125.01	(125.01)	500.00
4100 - Late Fee Income	30.00	41.67	(11.67)	60.00	125.01	(65.01)	500.00
4450 - Interest Income - Operating	.50	-	.50	3.20	-	3.20	-
4850 - Bank Charges	40.00	-	40.00	40.00	-	40.00	-
<b>Total Income</b>	<b>25,270.50</b>	<b>25,283.34</b>	<b>(12.84)</b>	<b>75,703.20</b>	<b>75,850.02</b>	<b>(146.82)</b>	<b>303,400.00</b>
<b>Total Income</b>	<b>25,270.50</b>	<b>25,283.34</b>	<b>(12.84)</b>	<b>75,703.20</b>	<b>75,850.02</b>	<b>(146.82)</b>	<b>303,400.00</b>

## Operating Expense

<b>Utilities Expense</b>							
5050 - Electric	223.98	200.00	(23.98)	611.13	600.00	(11.13)	2,400.00
5100 - Water	2,848.01	2,916.67	68.66	11,038.33	8,750.01	(2,288.32)	35,000.00
5150 - Sewer	-	1,433.33	1,433.33	-	4,299.99	4,299.99	17,200.00
5400 - Trash Removal	2,153.50	1,458.33	(695.17)	6,048.50	4,374.99	(1,673.51)	17,500.00
<b>Total Utilities Expense</b>	<b>5,225.49</b>	<b>6,008.33</b>	<b>782.84</b>	<b>17,697.96</b>	<b>18,024.99</b>	<b>327.03</b>	<b>72,100.00</b>

<b>Maintenance Expense</b>							
6000 - Building Maint.	13,730.97	1,666.67	(12,064.30)	15,577.88	5,000.01	(10,577.87)	20,000.00
6100 - Garage Maintenance	-	333.33	333.33	-	999.99	999.99	4,000.00
6200 - Roof & Gutter Maint	-	608.33	608.33	442.50	1,824.99	1,382.49	7,300.00
6300 - Sewer Repairs & Maint	-	-	-	651.00	-	(651.00)	-
6500 - Landscape Contract	4,130.87	2,753.83	(1,377.04)	12,392.61	8,261.49	(4,131.12)	33,046.00
6525 - Irrigation Repairs	2,965.98	708.33	(2,257.65)	6,573.10	2,124.99	(4,448.11)	8,500.00
6550 - Plants/Trees	-	266.67	266.67	-	800.01	800.01	3,200.00
6575 - Misc Grounds Improvements	-	-	-	2,165.25	-	(2,165.25)	-
6600 - Parking Lot Maintenance	-	366.67	366.67	-	1,100.01	1,100.01	4,400.00
6605 - Concrete Repairs	-	1,000.00	1,000.00	-	3,000.00	3,000.00	12,000.00
6610 - Fence Maintenance	-	750.00	750.00	-	2,250.00	2,250.00	9,000.00
6650 - Pest Control	-	24.83	24.83	-	74.49	74.49	298.00
6700 - Snow Removal	-	2,083.33	2,083.33	13,000.00	6,249.99	(6,750.01)	25,000.00
6750 - Lighting Maintenance	-	41.67	41.67	-	125.01	125.01	500.00
6800 - Misc Grounds Maint	199.00	291.67	92.67	1,899.82	875.01	(1,024.81)	3,500.00
6900 - Contingency	-	2.67	2.67	-	8.01	8.01	32.00
<b>Total Maintenance Expense</b>	<b>21,026.82</b>	<b>10,898.00</b>	<b>(10,128.82)</b>	<b>52,702.16</b>	<b>32,694.00</b>	<b>(20,008.16)</b>	<b>130,776.00</b>

<b>Administration Expense</b>							
7000 - Management	1,771.17	1,771.17	-	5,313.51	5,313.51	-	21,254.00
7100 - Administration	358.95	166.67	(192.28)	944.54	500.01	(444.53)	2,000.00
7200 - Insurance	-	3,541.67	3,541.67	-	10,625.01	10,625.01	42,500.00
7300 - Audit/Tax Return	-	33.33	33.33	-	99.99	99.99	400.00
7500 - General Counsel	-	166.67	166.67	720.00	500.01	(219.99)	2,000.00

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 8/1/2023 - 8/31/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Expense</b>							
7510 - Legal Collection	-	83.33	83.33	-	249.99	249.99	1,000.00
7600 - Miscellaneous	-	16.67	16.67	-	50.01	50.01	200.00
7900 - Bank Charges	30.00	1.67	(28.33)	30.00	5.01	(24.99)	20.00
7950 - Community Activities	-	12.50	12.50	-	37.50	37.50	150.00
<b>Total Administration Expense</b>	<b>2,160.12</b>	<b>5,793.68</b>	<b>3,633.56</b>	<b>7,008.05</b>	<b>17,381.04</b>	<b>10,372.99</b>	<b>69,524.00</b>
<b>Reserve Activity</b>							
8000 - Reserve Contributions	-	2,583.33	2,583.33	-	7,749.99	7,749.99	31,000.00
8530 - Reserve - Concrete	-	-	-	5,980.00	-	(5,980.00)	-
<b>Total Reserve Activity</b>	<b>-</b>	<b>2,583.33</b>	<b>2,583.33</b>	<b>5,980.00</b>	<b>7,749.99</b>	<b>1,769.99</b>	<b>31,000.00</b>
<b>Total Expense</b>	<b>28,412.43</b>	<b>25,283.34</b>	<b>(3,129.09)</b>	<b>83,388.17</b>	<b>75,850.02</b>	<b>(7,538.15)</b>	<b>303,400.00</b>
<b>Operating Net Total</b>	<b>(3,141.93)</b>	<b>-</b>	<b>(3,141.93)</b>	<b>(7,684.97)</b>	<b>-</b>	<b>(7,684.97)</b>	<b>-</b>

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## Statement of Revenues and Expenses 8/1/2023 - 8/31/2023

	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	11.74	-	11.74	40.13	-	40.13	-
<b>Total Reserve Activity</b>	<b>11.74</b>	<b>-</b>	<b>11.74</b>	<b>40.13</b>	<b>-</b>	<b>40.13</b>	<b>-</b>
<b>Total Income</b>	<b>11.74</b>	<b>-</b>	<b>11.74</b>	<b>40.13</b>	<b>-</b>	<b>40.13</b>	<b>-</b>
<b>Reserve Net Total</b>	<b>11.74</b>	<b>-</b>	<b>11.74</b>	<b>40.13</b>	<b>-</b>	<b>40.13</b>	<b>-</b>
<b>Net Total</b>	<b>(3,130.19)</b>	<b>-</b>	<b>(3,130.19)</b>	<b>(7,644.84)</b>	<b>-</b>	<b>(7,644.84)</b>	<b>-</b>