

# Columbine Townhouses Five HOA, Inc

Balance Sheet For 9/30/2023

## Assets

Mutual of Omaha Bank Operating	(\$23,911.06)
Mutual of Omaha - Reserve Acct	\$35,314.65
Accounts Receivable	\$2,795.00
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

	<u>\$167,375.14</u>
<b>Total Assets</b>	<b><u>\$167,375.14</u></b>

## Liabilities

Accounts Payable	\$27,785.08
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	\$5,079.37
Suspense	\$503.00

## Total Liabilities

	<u>\$185,027.45</u>
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## Equity

Net Income	(\$11,886.06)
Retained Earnings	(\$53,371.81)
Retained Earnings - Reserve	(\$74,313.69)
Fund Balance - Def Repl Rsv	\$121,919.25

## Total Equity

	<u>(\$17,652.31)</u>
<b>Total Liabilities / Equity</b>	<b><u>\$167,375.14</u></b>

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 9/1/2023 - 9/30/2023

	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	-	100,800.00	100,800.00	-	302,400.00
4020 - Violation Income	-	41.67	(41.67)	-	166.68	(166.68)	500.00
4100 - Late Fee Income	30.00	41.67	(11.67)	90.00	166.68	(76.68)	500.00
4450 - Interest Income - Operating	.43	-	.43	3.63	-	3.63	-
4850 - Bank Charges	20.00	-	20.00	60.00	-	60.00	-
<b>Total Income</b>	<b>25,250.43</b>	<b>25,283.34</b>	<b>(32.91)</b>	<b>100,953.63</b>	<b>101,133.36</b>	<b>(179.73)</b>	<b>303,400.00</b>
<b>Total Income</b>	<b>25,250.43</b>	<b>25,283.34</b>	<b>(32.91)</b>	<b>100,953.63</b>	<b>101,133.36</b>	<b>(179.73)</b>	<b>303,400.00</b>
<b>Operating Expense</b>							
<b>Utilities Expense</b>							
5050 - Electric	225.69	200.00	(25.69)	836.82	800.00	(36.82)	2,400.00
5100 - Water	6,703.00	2,916.67	(3,786.33)	17,741.33	11,666.68	(6,074.65)	35,000.00
5150 - Sewer	-	1,433.33	1,433.33	-	5,733.32	5,733.32	17,200.00
5400 - Trash Removal	2,153.50	1,458.33	(695.17)	8,202.00	5,833.32	(2,368.68)	17,500.00
<b>Total Utilities Expense</b>	<b>9,082.19</b>	<b>6,008.33</b>	<b>(3,073.86)</b>	<b>26,780.15</b>	<b>24,033.32</b>	<b>(2,746.83)</b>	<b>72,100.00</b>
<b>Maintenance Expense</b>							
6000 - Building Maint.	7,300.00	1,666.67	(5,633.33)	26,362.98	6,666.68	(19,696.30)	20,000.00
6100 - Garage Maintenance	-	333.33	333.33	-	1,333.32	1,333.32	4,000.00
6200 - Roof & Gutter Maint	749.02	608.33	(140.69)	1,292.77	2,433.32	1,140.55	7,300.00
6300 - Sewer Repairs & Maint	-	-	-	651.00	-	(651.00)	-
6500 - Landscape Contract	-	2,753.83	2,753.83	12,392.61	11,015.32	(1,377.29)	33,046.00
6525 - Irrigation Repairs	3,145.70	708.33	(2,437.37)	9,718.80	2,833.32	(6,885.48)	8,500.00
6550 - Plants/Trees	-	266.67	266.67	-	1,066.68	1,066.68	3,200.00
6575 - Misc Grounds Improvements	-	-	-	2,165.25	-	(2,165.25)	-
6600 - Parking Lot Maintenance	-	366.67	366.67	-	1,466.68	1,466.68	4,400.00
6605 - Concrete Repairs	-	1,000.00	1,000.00	-	4,000.00	4,000.00	12,000.00
6610 - Fence Maintenance	-	750.00	750.00	-	3,000.00	3,000.00	9,000.00
6650 - Pest Control	-	24.83	24.83	-	99.32	99.32	298.00
6700 - Snow Removal	-	2,083.33	2,083.33	13,000.00	8,333.32	(4,666.68)	25,000.00
6750 - Lighting Maintenance	-	41.67	41.67	-	166.68	166.68	500.00
6800 - Misc Grounds Maint	2,149.00	291.67	(1,857.33)	4,048.82	1,166.68	(2,882.14)	3,500.00
6900 - Contingency	-	2.67	2.67	-	10.68	10.68	32.00
<b>Total Maintenance Expense</b>	<b>13,343.72</b>	<b>10,898.00</b>	<b>(2,445.72)</b>	<b>69,632.23</b>	<b>43,592.00</b>	<b>(26,040.23)</b>	<b>130,776.00</b>
<b>Administration Expense</b>							
7000 - Management	1,771.17	1,771.17	-	7,084.68	7,084.68	-	21,254.00
7100 - Administration	321.60	166.67	(154.93)	1,266.14	666.68	(599.46)	2,000.00
7200 - Insurance	352.00	3,541.67	3,189.67	352.00	14,166.68	13,814.68	42,500.00
7300 - Audit/Tax Return	-	33.33	33.33	-	133.32	133.32	400.00
7500 - General Counsel	440.00	166.67	(273.33)	1,160.00	666.68	(493.32)	2,000.00

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 9/1/2023 - 9/30/2023

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
<b>Operating Expense</b>							
7510 - Legal Collection	-	83.33	83.33	-	333.32	333.32	1,000.00
7600 - Miscellaneous	-	16.67	16.67	-	66.68	66.68	200.00
7900 - Bank Charges	20.00	1.67	(18.33)	50.00	6.68	(43.32)	20.00
7950 - Community Activities	-	12.50	12.50	-	50.00	50.00	150.00
<b>Total Administration Expense</b>	<b>2,904.77</b>	<b>5,793.68</b>	<b>2,888.91</b>	<b>9,912.82</b>	<b>23,174.72</b>	<b>13,261.90</b>	<b>69,524.00</b>
<b>Reserve Activity</b>							
8000 - Reserve Contributions	-	2,583.33	2,583.33	-	10,333.32	10,333.32	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>10,333.32</b>	<b>4,353.32</b>	<b>31,000.00</b>
<b>Total Expense</b>	<b>25,330.68</b>	<b>25,283.34</b>	<b>(47.34)</b>	<b>112,305.20</b>	<b>101,133.36</b>	<b>(11,171.84)</b>	<b>303,400.00</b>
<b>Operating Net Total</b>	<b>(80.25)</b>	<b>-</b>	<b>(80.25)</b>	<b>(11,351.57)</b>	<b>-</b>	<b>(11,351.57)</b>	<b>-</b>

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	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	8.85	-	8.85	48.98	-	48.98	-
<b>Total Reserve Activity</b>	<b>8.85</b>	<b>-</b>	<b>8.85</b>	<b>48.98</b>	<b>-</b>	<b>48.98</b>	<b>-</b>
<b>Total Income</b>	<b>8.85</b>	<b>-</b>	<b>8.85</b>	<b>48.98</b>	<b>-</b>	<b>48.98</b>	<b>-</b>
<b>Reserve Expense</b>							
<b>Maintenance Expense</b>							
6525 - Irrigation Repairs	583.47	-	(583.47)	583.47	-	(583.47)	-
<b>Total Maintenance Expense</b>	<b>583.47</b>	<b>-</b>	<b>(583.47)</b>	<b>583.47</b>	<b>-</b>	<b>(583.47)</b>	<b>-</b>
<b>Total Expense</b>	<b>583.47</b>	<b>-</b>	<b>(583.47)</b>	<b>583.47</b>	<b>-</b>	<b>(583.47)</b>	<b>-</b>
<b>Reserve Net Total</b>	<b>(574.62)</b>	<b>-</b>	<b>(574.62)</b>	<b>(534.49)</b>	<b>-</b>	<b>(534.49)</b>	<b>-</b>
<b>Net Total</b>	<b>(654.87)</b>	<b>-</b>	<b>(654.87)</b>	<b>(11,886.06)</b>	<b>-</b>	<b>(11,886.06)</b>	<b>-</b>