

Columbine Townhouses Five HOA, Inc

Balance Sheet For 10/31/2023

Assets

| | |
|--------------------------------|---------------|
| Mutual of Omaha Bank Operating | (\$16,837.11) |
| Mutual of Omaha - Reserve Acct | \$25,323.72 |
| Accounts Receivable | \$2,795.00 |
| Allowance for Doubtful Account | (\$2,082.44) |
| Due from Reserves | \$30,758.48 |
| Due to Reserves from Operating | \$111,241.52 |
| Prepaid Expenses | \$13,258.99 |

Total Assets

| | |
|---------------------|---------------------|
| | \$164,458.16 |
| Total Assets | \$164,458.16 |

Liabilities

| | |
|--------------------------------|--------------|
| Accounts Payable | (\$2,706.76) |
| 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 | \$5,689.37 |
| Suspense | \$503.00 |

Total Liabilities

\$155,145.61

Equity

| | |
|-----------------------------|---------------|
| Net Income | \$15,418.80 |
| Retained Earnings | (\$53,711.81) |
| Retained Earnings - Reserve | (\$74,313.69) |
| Fund Balance - Def Repl Rsv | \$121,919.25 |

Total Equity

\$9,312.55

Total Liabilities / Equity

\$164,458.16

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 10/1/2023 - 10/31/2023

| | 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 | - | 126,000.00 | 126,000.00 | - | 302,400.00 |
| 4020 - Violation Income | - | 41.67 | (41.67) | - | 208.35 | (208.35) | 500.00 |
| 4100 - Late Fee Income | 25.00 | 41.67 | (16.67) | 110.00 | 208.35 | (98.35) | 500.00 |
| 4450 - Interest Income - Operating | .98 | - | .98 | 4.61 | - | 4.61 | - |
| 4850 - Bank Charges | 10.00 | - | 10.00 | 70.00 | - | 70.00 | - |
| Total Income | 25,235.98 | 25,283.34 | (47.36) | 126,184.61 | 126,416.70 | (232.09) | 303,400.00 |
| Total Income | 25,235.98 | 25,283.34 | (47.36) | 126,184.61 | 126,416.70 | (232.09) | 303,400.00 |

Operating Expense

Utilities Expense

| | | | | | | | |
|--------------------------------|-----------------|-----------------|-----------------|------------------|------------------|-------------------|------------------|
| 5050 - Electric | 225.15 | 200.00 | (25.15) | 1,061.97 | 1,000.00 | (61.97) | 2,400.00 |
| 5100 - Water | 3,274.64 | 2,916.67 | (357.97) | 21,015.97 | 14,583.35 | (6,432.62) | 35,000.00 |
| 5150 - Sewer | - | 1,433.33 | 1,433.33 | - | 7,166.65 | 7,166.65 | 17,200.00 |
| 5400 - Trash Removal | 1,253.50 | 1,458.33 | 204.83 | 9,455.50 | 7,291.65 | (2,163.85) | 17,500.00 |
| Total Utilities Expense | 4,753.29 | 6,008.33 | 1,255.04 | 31,533.44 | 30,041.65 | (1,491.79) | 72,100.00 |

Maintenance Expense

| | | | | | | | |
|----------------------------------|--------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| 6000 - Building Maint. | - | 1,666.67 | 1,666.67 | 26,362.98 | 8,333.35 | (18,029.63) | 20,000.00 |
| 6100 - Garage Maintenance | - | 333.33 | 333.33 | - | 1,666.65 | 1,666.65 | 4,000.00 |
| 6200 - Roof & Gutter Maint | - | 608.33 | 608.33 | 1,292.77 | 3,041.65 | 1,748.88 | 7,300.00 |
| 6300 - Sewer Repairs & Maint | - | - | - | 651.00 | - | (651.00) | - |
| 6500 - Landscape Contract | - | 2,753.83 | 2,753.83 | 12,392.61 | 13,769.15 | 1,376.54 | 33,046.00 |
| 6525 - Irrigation Repairs | - | 708.33 | 708.33 | 9,718.80 | 3,541.65 | (6,177.15) | 8,500.00 |
| 6550 - Plants/Trees | - | 266.67 | 266.67 | - | 1,333.35 | 1,333.35 | 3,200.00 |
| 6575 - Misc Grounds Improvements | (2,165.25) | - | 2,165.25 | - | - | - | - |
| 6600 - Parking Lot Maintenance | - | 366.67 | 366.67 | - | 1,833.35 | 1,833.35 | 4,400.00 |
| 6605 - Concrete Repairs | (8,800.00) | 1,000.00 | 9,800.00 | (8,800.00) | 5,000.00 | 13,800.00 | 12,000.00 |
| 6610 - Fence Maintenance | 585.00 | 750.00 | 165.00 | 585.00 | 3,750.00 | 3,165.00 | 9,000.00 |
| 6650 - Pest Control | - | 24.83 | 24.83 | - | 124.15 | 124.15 | 298.00 |
| 6700 - Snow Removal | - | 2,083.33 | 2,083.33 | 13,000.00 | 10,416.65 | (2,583.35) | 25,000.00 |
| 6750 - Lighting Maintenance | - | 41.67 | 41.67 | - | 208.35 | 208.35 | 500.00 |
| 6800 - Misc Grounds Maint | - | 291.67 | 291.67 | 4,048.82 | 1,458.35 | (2,590.47) | 3,500.00 |
| 6900 - Contingency | - | 2.67 | 2.67 | - | 13.35 | 13.35 | 32.00 |
| Total Maintenance Expense | (10,380.25) | 10,898.00 | 21,278.25 | 59,251.98 | 54,490.00 | (4,761.98) | 130,776.00 |

Administration Expense

| | | | | | | | |
|-------------------------|----------|----------|----------|----------|-----------|------------|-----------|
| 7000 - Management | 1,771.17 | 1,771.17 | - | 8,855.85 | 8,855.85 | - | 21,254.00 |
| 7100 - Administration | 599.16 | 166.67 | (432.49) | 1,865.30 | 833.35 | (1,031.95) | 2,000.00 |
| 7200 - Insurance | - | 3,541.67 | 3,541.67 | 352.00 | 17,708.35 | 17,356.35 | 42,500.00 |
| 7300 - Audit/Tax Return | 450.00 | 33.33 | (416.67) | 450.00 | 166.65 | (283.35) | 400.00 |
| 7500 - General Counsel | 721.82 | 166.67 | (555.15) | 1,881.82 | 833.35 | (1,048.47) | 2,000.00 |

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 10/1/2023 - 10/31/2023

| | Current Period | | | Year To Date | | | Annual Budget |
|-------------------------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|-------------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Operating Expense | | | | | | | |
| 7510 - Legal Collection | - | 83.33 | 83.33 | - | 416.65 | 416.65 | 1,000.00 |
| 7600 - Miscellaneous | - | 16.67 | 16.67 | - | 83.35 | 83.35 | 200.00 |
| 7900 - Bank Charges | 20.00 | 1.67 | (18.33) | 70.00 | 8.35 | (61.65) | 20.00 |
| 7950 - Community Activities | - | 12.50 | 12.50 | - | 62.50 | 62.50 | 150.00 |
| Total Administration Expense | 3,562.15 | 5,793.68 | 2,231.53 | 13,474.97 | 28,968.40 | 15,493.43 | 69,524.00 |
| Reserve Activity | | | | | | | |
| 8000 - Reserve Contributions | - | 2,583.33 | 2,583.33 | - | 12,916.65 | 12,916.65 | 31,000.00 |
| 8530 - Reserve - Concrete | - | - | - | 5,980.00 | - | (5,980.00) | - |
| Total Reserve Activity | - | 2,583.33 | 2,583.33 | 5,980.00 | 12,916.65 | 6,936.65 | 31,000.00 |
| Total Expense | (2,064.81) | 25,283.34 | 27,348.15 | 110,240.39 | 126,416.70 | 16,176.31 | 303,400.00 |
| Operating Net Total | 27,300.79 | - | 27,300.79 | 15,944.22 | - | 15,944.22 | - |

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 10/1/2023 - 10/31/2023

| | Current Period | | | Year To Date | | | Annual Budget |
|----------------------------------|------------------|----------|------------------|------------------|----------|------------------|---------------|
| | Actual | Budget | Variance | Actual | Budget | Variance | |
| Reserve Income | | | | | | | |
| Reserve Activity | | | | | | | |
| 8100 - Reserve Interest Income | 9.07 | - | 9.07 | 58.05 | - | 58.05 | - |
| Total Reserve Activity | 9.07 | - | 9.07 | 58.05 | - | 58.05 | - |
| Total Income | 9.07 | - | 9.07 | 58.05 | - | 58.05 | - |
| | | | | | | | |
| Reserve Expense | | | | | | | |
| Maintenance Expense | | | | | | | |
| 6525 - Irrigation Repairs | - | - | - | 583.47 | - | (583.47) | - |
| Total Maintenance Expense | - | - | - | 583.47 | - | (583.47) | - |
| Total Expense | - | - | - | 583.47 | - | (583.47) | - |
| | | | | | | | |
| Reserve Net Total | 9.07 | - | 9.07 | (525.42) | - | (525.42) | - |
| Net Total | 27,309.86 | - | 27,309.86 | 15,418.80 | - | 15,418.80 | - |