

# Columbine Townhouses Five HOA, Inc

## Balance Sheet For 4/30/2025

### Assets

|                                |              |
|--------------------------------|--------------|
| Mutual of Omaha Bank Operating | \$9,149.82   |
| Mutual of Omaha - Reserve Acct | \$167,449.50 |
| Accounts Receivable            | \$92,442.45  |
| Allowance for Doubtful Account | (\$2,082.44) |
| Due from Reserves              | \$40,758.48  |
| Due to Reserves from Operating | \$81,241.52  |
| Prepaid Expenses               | \$13,258.99  |

### Total Assets

**\$402,218.32**

### Total Assets

**\$402,218.32**

### Liabilities

|                                |               |
|--------------------------------|---------------|
| Accounts Payable               | (\$12,598.50) |
| Assessment Reserves            | \$9,660.00    |
| Due to Reserves                | \$122,000.00  |
| Due to Special Assess from Ope | (\$810.00)    |
| Due to Oper from Special Asses | \$810.00      |
| Prepaid Assessments            | \$8,332.87    |
| Suspense                       | \$503.00      |

### Total Liabilities

**\$127,897.37**

### Equity

|                             |               |
|-----------------------------|---------------|
| Net Income                  | \$20,193.44   |
| Retained Earnings           | \$206,521.95  |
| Retained Earnings - Reserve | (\$74,313.69) |
| Fund Balance - Def Repl Rsv | \$121,919.25  |

### Total Equity

**\$274,320.95**

### Total Liabilities / Equity

**\$402,218.32**

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 4/1/2025 - 4/30/2025

|                                     | Current Period |           |           | Year To Date |            |              | Annual Budget |
|-------------------------------------|----------------|-----------|-----------|--------------|------------|--------------|---------------|
|                                     | Actual         | Budget    | Variance  | Actual       | Budget     | Variance     |               |
| Operating Income                    |                |           |           |              |            |              |               |
| Income                              |                |           |           |              |            |              |               |
| 4000 - Assessment Income            | 43,200.00      | 25,200.00 | 18,000.00 | 475,200.00   | 277,200.00 | 198,000.00   | 302,400.00    |
| 4020 - Violation Income             | -              | 41.67     | (41.67)   | -            | 458.37     | (458.37)     | 500.00        |
| 4075 - HAILSTORM SPECIAL ASSESSMENT | -              | -         | -         | 792,070.42   | -          | 792,070.42   | -             |
| 4100 - Late Fee Income              | 55.00          | 41.67     | 13.33     | 355.00       | 458.37     | (103.37)     | 500.00        |
| 4110 - Late Fee Interest Income     | 420.80         | -         | 420.80    | 3,555.42     | -          | 3,555.42     | -             |
| 4325 - Roofing Special Assessment   | -              | -         | -         | 941,649.84   | -          | 941,649.84   | -             |
| 4400 - Miscellaneous Income         | 50.00          | -         | 50.00     | 2,637.00     | -          | 2,637.00     | -             |
| 4450 - Interest Income - Operating  | 2.18           | -         | 2.18      | 201.65       | -          | 201.65       | -             |
| 4500 - Reserve Income               | -              | -         | -         | (52,120.90)  | -          | (52,120.90)  | -             |
| 4850 - Bank Charges                 | -              | -         | -         | 100.00       | -          | 100.00       | -             |
| Total Income                        | 43,727.98      | 25,283.34 | 18,444.64 | 2,163,648.43 | 278,116.74 | 1,885,531.69 | 303,400.00    |
| Total Income                        | 43,727.98      | 25,283.34 | 18,444.64 | 2,163,648.43 | 278,116.74 | 1,885,531.69 | 303,400.00    |

## Operating Expense

|                                |                  |                 |                    |                  |                  |                   |                  |
|--------------------------------|------------------|-----------------|--------------------|------------------|------------------|-------------------|------------------|
| <b>Utilities Expense</b>       |                  |                 |                    |                  |                  |                   |                  |
| 5050 - Electric                | 157.44           | 200.00          | 42.56              | 1,946.42         | 2,200.00         | 253.58            | 2,400.00         |
| 5100 - Water                   | 2,306.38         | 2,916.67        | 610.29             | 36,464.34        | 32,083.37        | (4,380.97)        | 35,000.00        |
| 5150 - Sewer                   | 19,137.60        | 1,433.33        | (17,704.27)        | 19,137.60        | 15,766.63        | (3,370.97)        | 17,200.00        |
| 5400 - Trash Removal           | 1,465.37         | 1,458.33        | (7.04)             | 14,690.34        | 16,041.63        | 1,351.29          | 17,500.00        |
| 5450 - Bank Fees               | -                | -               | -                  | 20.00            | -                | (20.00)           | -                |
| <b>Total Utilities Expense</b> | <b>23,066.79</b> | <b>6,008.33</b> | <b>(17,058.46)</b> | <b>72,258.70</b> | <b>66,091.63</b> | <b>(6,167.07)</b> | <b>72,100.00</b> |

|                                  |                 |                  |                 |                     |                   |                       |                   |
|----------------------------------|-----------------|------------------|-----------------|---------------------|-------------------|-----------------------|-------------------|
| <b>Maintenance Expense</b>       |                 |                  |                 |                     |                   |                       |                   |
| 6000 - Building Maint.           | -               | 1,666.67         | 1,666.67        | 3,365.00            | 18,333.37         | 14,968.37             | 20,000.00         |
| 6100 - Garage Maintenance        | -               | 333.33           | 333.33          | 6,464.30            | 3,666.63          | (2,797.67)            | 4,000.00          |
| 6200 - Roof & Gutter Maint       | -               | 608.33           | 608.33          | 5,000.00            | 6,691.63          | 1,691.63              | 7,300.00          |
| 6300 - Sewer Repairs & Maint     | -               | -                | -               | 360.00              | -                 | (360.00)              | -                 |
| 6500 - Landscape Contract        | 4,491.76        | 2,753.83         | (1,737.93)      | 30,405.76           | 30,292.13         | (113.63)              | 33,046.00         |
| 6525 - Irrigation Repairs        | -               | 708.33           | 708.33          | 16,674.79           | 7,791.63          | (8,883.16)            | 8,500.00          |
| 6550 - Plants/Trees              | -               | 266.67           | 266.67          | 431.00              | 2,933.37          | 2,502.37              | 3,200.00          |
| 6575 - Misc Grounds Improvements | -               | -                | -               | 12,965.34           | -                 | (12,965.34)           | -                 |
| 6600 - Parking Lot Maintenance   | -               | 366.67           | 366.67          | 723.36              | 4,033.37          | 3,310.01              | 4,400.00          |
| 6605 - Concrete Repairs          | -               | 1,000.00         | 1,000.00        | 12,215.00           | 11,000.00         | (1,215.00)            | 12,000.00         |
| 6610 - Fence Maintenance         | -               | 750.00           | 750.00          | 1,984.50            | 8,250.00          | 6,265.50              | 9,000.00          |
| 6650 - Pest Control              | 99.00           | 24.83            | (74.17)         | 417.00              | 273.13            | (143.87)              | 298.00            |
| 6700 - Snow Removal              | -               | 2,083.33         | 2,083.33        | 24,970.00           | 22,916.63         | (2,053.37)            | 25,000.00         |
| 6750 - Lighting Maintenance      | 166.00          | 41.67            | (124.33)        | 5,891.83            | 458.37            | (5,433.46)            | 500.00            |
| 6800 - Misc Grounds Maint        | -               | 291.67           | 291.67          | 3,594.76            | 3,208.37          | (386.39)              | 3,500.00          |
| 6900 - Contingency               | -               | 2.67             | 2.67            | -                   | 29.37             | 29.37                 | 32.00             |
| 6999 - Hailstorm Damage Repairs  | -               | -                | -               | 1,716,322.98        | -                 | (1,716,322.98)        | -                 |
| <b>Total Maintenance Expense</b> | <b>4,756.76</b> | <b>10,898.00</b> | <b>6,141.24</b> | <b>1,841,785.62</b> | <b>119,878.00</b> | <b>(1,721,907.62)</b> | <b>130,776.00</b> |

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 4/1/2025 - 4/30/2025

|                                | Current Period |           |             | Year To Date |            |                | Annual Budget |
|--------------------------------|----------------|-----------|-------------|--------------|------------|----------------|---------------|
|                                | Actual         | Budget    | Variance    | Actual       | Budget     | Variance       |               |
| Operating Expense              |                |           |             |              |            |                |               |
| Administration Expense         |                |           |             |              |            |                |               |
| 7000 - Management              | -              | 1,771.17  | 1,771.17    | 20,445.50    | 19,482.87  | (962.63)       | 21,254.00     |
| 7100 - Administration          | (584.69)       | 166.67    | 751.36      | 4,861.88     | 1,833.37   | (3,028.51)     | 2,000.00      |
| 7200 - Insurance               | 15,293.87      | 3,541.67  | (11,752.20) | 141,451.20   | 38,958.37  | (102,492.83)   | 42,500.00     |
| 7225 - HOA Line of Credit Loan | -              | -         | -           | 74,187.28    | -          | (74,187.28)    | -             |
| 7300 - Audit/Tax Return        | -              | 33.33     | 33.33       | -            | 366.63     | 366.63         | 400.00        |
| 7500 - General Counsel         | -              | 166.67    | 166.67      | 1,598.00     | 1,833.37   | 235.37         | 2,000.00      |
| 7510 - Legal Collection        | -              | 83.33     | 83.33       | 55.00        | 916.63     | 861.63         | 1,000.00      |
| 7600 - Miscellaneous           | -              | 16.67     | 16.67       | -            | 183.37     | 183.37         | 200.00        |
| 7900 - Bank Charges            | -              | 1.67      | 1.67        | 40.00        | 18.37      | (21.63)        | 20.00         |
| 7950 - Community Activities    | -              | 12.50     | 12.50       | -            | 137.50     | 137.50         | 150.00        |
| Total Administration Expense   | 14,709.18      | 5,793.68  | (8,915.50)  | 242,638.86   | 63,730.48  | (178,908.38)   | 69,524.00     |
| Reserve Activity               |                |           |             |              |            |                |               |
| 8000 - Reserve Contributions   | -              | 2,583.33  | 2,583.33    | -            | 28,416.63  | 28,416.63      | 31,000.00     |
| Total Reserve Activity         | -              | 2,583.33  | 2,583.33    | -            | 28,416.63  | 28,416.63      | 31,000.00     |
| Total Expense                  | 42,532.73      | 25,283.34 | (17,249.39) | 2,156,683.18 | 278,116.74 | (1,878,566.44) | 303,400.00    |
| Operating Net Total            | 1,195.25       | -         | 1,195.25    | 6,965.25     | -          | 6,965.25       | -             |

# Columbine Townhouses Five HOA, Inc

## Statement of Revenues and Expenses 4/1/2025 - 4/30/2025

|                                | Current Period |        |          | Year To Date |        |             | Annual Budget |
|--------------------------------|----------------|--------|----------|--------------|--------|-------------|---------------|
|                                | Actual         | Budget | Variance | Actual       | Budget | Variance    |               |
| Reserve Income                 |                |        |          |              |        |             |               |
| Reserve Activity               |                |        |          |              |        |             |               |
| 8100 - Reserve Interest Income | 30.27          | -      | 30.27    | 430.97       | -      | 430.97      | -             |
| Total Reserve Activity         | 30.27          | -      | 30.27    | 430.97       | -      | 430.97      | -             |
| Total Income                   | 30.27          | -      | 30.27    | 430.97       | -      | 430.97      | -             |
|                                |                |        |          |              |        |             |               |
| Reserve Expense                |                |        |          |              |        |             |               |
| Administration Expense         |                |        |          |              |        |             |               |
| 7200 - Insurance               | -              | -      | -        | 39,323.68    | -      | (39,323.68) | -             |
| Total Administration Expense   | -              | -      | -        | 39,323.68    | -      | (39,323.68) | -             |
| Reserve Activity               |                |        |          |              |        |             |               |
| 8000 - Reserve Contributions   | -              | -      | -        | (52,120.90)  | -      | 52,120.90   | -             |
| Total Reserve Activity         | -              | -      | -        | (52,120.90)  | -      | 52,120.90   | -             |
| Total Expense                  | -              | -      | -        | (12,797.22)  | -      | 12,797.22   | -             |
|                                |                |        |          |              |        |             |               |
| Reserve Net Total              | 30.27          | -      | 30.27    | 13,228.19    | -      | 13,228.19   | -             |
| Net Total                      | 1,225.52       | -      | 1,225.52 | 20,193.44    | -      | 20,193.44   | -             |