

Columbine Townhouses Five HOA, Inc

Balance Sheet For 8/31/2025

Assets

Mutual of Omaha Bank Operating	(\$6,591.57)
Mutual of Omaha - Reserve Acct	\$192,943.49
Accounts Receivable	\$81,393.87
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

	\$400,922.34
Total Assets	\$400,922.34

Liabilities

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	\$7,684.40
Suspense	\$873.00

Total Liabilities

\$140,217.40

Equity

Net Income	(\$41,928.75)
Retained Earnings	\$255,028.13
Retained Earnings - Reserve	(\$74,313.69)
Fund Balance - Def Repl Rsv	\$121,919.25

Total Equity

	\$260,704.94
Total Liabilities / Equity	\$400,922.34

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 8/1/2025 - 8/31/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Income							
Income							
4000 - Assessment Income	43,200.00	43,200.00	-	129,600.00	129,600.00	-	518,400.00
4020 - Violation Income	-	41.67	(41.67)	-	125.01	(125.01)	500.00
4100 - Late Fee Income	55.00	41.67	13.33	135.00	125.01	9.99	500.00
4450 - Interest Income - Operating	1.47	-	1.47	5.52	-	5.52	-
4500 - Reserve Income	(4,855.50)	-	(4,855.50)	(14,566.50)	-	(14,566.50)	-
4850 - Bank Charges	-	-	-	10.00	-	10.00	-
Total Income	38,400.97	43,283.34	(4,882.37)	115,184.02	129,850.02	(14,666.00)	519,400.00
Total Income	38,400.97	43,283.34	(4,882.37)	115,184.02	129,850.02	(14,666.00)	519,400.00

Operating Expense

Utilities Expense

5050 - Electric	179.95	191.67	11.72	546.34	575.01	28.67	2,300.00
5100 - Water	7,034.18	3,708.33	(3,325.85)	16,806.82	11,124.99	(5,681.83)	44,500.00
5150 - Sewer	-	1,300.00	1,300.00	-	3,900.00	3,900.00	15,600.00
5400 - Trash Removal	1,400.98	1,533.33	132.35	3,854.58	4,599.99	745.41	18,400.00
Total Utilities Expense	8,615.11	6,733.33	(1,881.78)	21,207.74	20,199.99	(1,007.75)	80,800.00

Maintenance Expense

6000 - Building Maint.	-	1,458.33	1,458.33	11,095.00	4,374.99	(6,720.01)	17,500.00
6100 - Garage Maintenance	-	416.67	416.67	1,385.00	1,250.01	(134.99)	5,000.00
6200 - Roof & Gutter Maint	-	41.67	41.67	-	125.01	125.01	500.00
6500 - Landscape Contract	4,491.76	2,994.50	(1,497.26)	13,475.28	8,983.50	(4,491.78)	35,934.00
6525 - Irrigation Repairs	1,543.57	1,875.00	331.43	19,252.73	5,625.00	(13,627.73)	22,500.00
6550 - Plants/Trees	-	83.33	83.33	-	249.99	249.99	1,000.00
6600 - Parking Lot Maintenance	-	416.67	416.67	-	1,250.01	1,250.01	5,000.00
6605 - Concrete Repairs	-	416.67	416.67	14,650.00	1,250.01	(13,399.99)	5,000.00
6610 - Fence Maintenance	-	208.33	208.33	725.00	624.99	(100.01)	2,500.00
6650 - Pest Control	447.00	20.83	(426.17)	645.00	62.49	(582.51)	250.00
6700 - Snow Removal	-	2,500.00	2,500.00	-	7,500.00	7,500.00	30,000.00
6750 - Lighting Maintenance	-	41.67	41.67	-	125.01	125.01	500.00
6800 - Misc Grounds Maint	182.50	166.67	(15.83)	11,668.27	500.01	(11,168.26)	2,000.00
6875 - Sidewalk, Steps and Patio	-	-	-	7,727.50	-	(7,727.50)	-
Total Maintenance Expense	6,664.83	10,640.34	3,975.51	80,623.78	31,921.02	(48,702.76)	127,684.00

Administration Expense

7000 - Management	1,952.50	1,952.50	-	5,857.50	5,857.50	-	23,430.00
7100 - Administration	413.38	250.00	(163.38)	1,548.98	750.00	(798.98)	3,000.00
7200 - Insurance	30,587.74	18,112.50	(12,475.24)	61,175.48	54,337.50	(6,837.98)	217,350.00
7300 - Audit/Tax Return	-	516.67	516.67	-	1,550.01	1,550.01	6,200.00
7340 - Reserve Study	-	-	-	1,347.50	-	(1,347.50)	-
7500 - General Counsel	-	208.33	208.33	-	624.99	624.99	2,500.00

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 8/1/2025 - 8/31/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
7900 - Bank Charges	-	1.67	1.67	20.00	5.01	(14.99)	20.00
7950 - Community Activities	-	12.50	12.50	-	37.50	37.50	150.00
Total Administration Expense	32,953.62	21,054.17	(11,899.45)	69,949.46	63,162.51	(6,786.95)	252,650.00
Reserve Activity							
8000 - Reserve Contributions	-	4,855.50	4,855.50	-	14,566.50	14,566.50	58,266.00
Total Reserve Activity	-	4,855.50	4,855.50	-	14,566.50	14,566.50	58,266.00
Total Expense	48,233.56	43,283.34	(4,950.22)	171,780.98	129,850.02	(41,930.96)	519,400.00
Operating Net Total	(9,832.59)	-	(9,832.59)	(56,596.96)	-	(56,596.96)	-

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Statement of Revenues and Expenses 8/1/2025 - 8/31/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Reserve Income							
Reserve Activity							
8100 - Reserve Interest Income	35.21	-	35.21	101.71	-	101.71	-
Total Reserve Activity	35.21	-	35.21	101.71	-	101.71	-
Total Income	35.21	-	35.21	101.71	-	101.71	-
Reserve Expense							
Reserve Activity							
8000 - Reserve Contributions	(4,855.50)	-	4,855.50	(14,566.50)	-	14,566.50	-
Total Reserve Activity	(4,855.50)	-	4,855.50	(14,566.50)	-	14,566.50	-
Total Expense	(4,855.50)	-	4,855.50	(14,566.50)	-	14,566.50	-
Reserve Net Total	4,890.71	-	4,890.71	14,668.21	-	14,668.21	-
Net Total	(4,941.88)	-	(4,941.88)	(41,928.75)	-	(41,928.75)	-