

Columbine Townhouses Five HOA, Inc

Balance Sheet For 12/31/2025

Assets

Mutual of Omaha Bank Operating	\$26,215.76
Mutual of Omaha - Reserve Acct	\$182,119.57
Accounts Receivable	\$85,895.40
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

	\$427,407.28
Total Assets	\$427,407.28

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	\$14,935.93
Suspense	\$503.00

Total Liabilities

\$147,098.93

Equity

Net Income	(\$22,325.34)
Retained Earnings	\$255,028.13
Retained Earnings - Reserve	(\$74,313.69)
Fund Balance - Def Repl Rsv	\$121,919.25

Total Equity

	\$280,308.35
Total Liabilities / Equity	\$427,407.28

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 12/1/2025 - 12/31/2025

	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	-	302,400.00	302,400.00	-	518,400.00
4020 - Violation Income	-	41.67	(41.67)	-	291.69	(291.69)	500.00
4100 - Late Fee Income	-	41.67	(41.67)	270.00	291.69	(21.69)	500.00
4400 - Miscellaneous Income	-	-	-	748.89	-	748.89	-
4450 - Interest Income - Operating	2.19	-	2.19	12.86	-	12.86	-
4500 - Reserve Income	(4,855.50)	-	(4,855.50)	(33,988.50)	-	(33,988.50)	-
4850 - Bank Charges	-	-	-	40.00	-	40.00	-
Total Income	38,346.69	43,283.34	(4,936.65)	269,483.25	302,983.38	(33,500.13)	519,400.00
Total Income	38,346.69	43,283.34	(4,936.65)	269,483.25	302,983.38	(33,500.13)	519,400.00

Operating Expense

Utilities Expense							
5050 - Electric	257.80	191.67	(66.13)	1,559.88	1,341.69	(218.19)	2,300.00
5100 - Water	2,258.45	3,708.33	1,449.88	32,601.80	25,958.31	(6,643.49)	44,500.00
5150 - Sewer	-	1,300.00	1,300.00	-	9,100.00	9,100.00	15,600.00
5400 - Trash Removal	1,406.40	1,533.33	126.93	9,753.44	10,733.31	979.87	18,400.00
Total Utilities Expense	3,922.65	6,733.33	2,810.68	43,915.12	47,133.31	3,218.19	80,800.00

Maintenance Expense							
6000 - Building Maint.	2,475.40	1,458.33	(1,017.07)	16,767.40	10,208.31	(6,559.09)	17,500.00
6100 - Garage Maintenance	1,908.13	416.67	(1,491.46)	3,293.13	2,916.69	(376.44)	5,000.00
6200 - Roof & Gutter Maint	4,050.00	41.67	(4,008.33)	4,050.00	291.69	(3,758.31)	500.00
6300 - Sewer Repairs & Maint	319.50	-	(319.50)	499.00	-	(499.00)	-
6500 - Landscape Contract	-	2,994.50	2,994.50	26,950.56	20,961.50	(5,989.06)	35,934.00
6525 - Irrigation Repairs	-	1,875.00	1,875.00	27,483.84	13,125.00	(14,358.84)	22,500.00
6550 - Plants/Trees	-	83.33	83.33	3,275.33	583.31	(2,692.02)	1,000.00
6600 - Parking Lot Maintenance	-	416.67	416.67	-	2,916.69	2,916.69	5,000.00
6605 - Concrete Repairs	-	416.67	416.67	29,300.00	2,916.69	(26,383.31)	5,000.00
6610 - Fence Maintenance	-	208.33	208.33	2,555.00	1,458.31	(1,096.69)	2,500.00
6650 - Pest Control	99.00	20.83	(78.17)	1,388.00	145.81	(1,242.19)	250.00
6700 - Snow Removal	3,600.00	2,500.00	(1,100.00)	3,600.00	17,500.00	13,900.00	30,000.00
6750 - Lighting Maintenance	-	41.67	41.67	-	291.69	291.69	500.00
6800 - Misc Grounds Maint	-	166.67	166.67	12,296.27	1,166.69	(11,129.58)	2,000.00
6875 - Sidewalk, Steps and Patio	-	-	-	20,650.00	-	(20,650.00)	-
Total Maintenance Expense	12,452.03	10,640.34	(1,811.69)	152,108.53	74,482.38	(77,626.15)	127,684.00

Administration Expense							
7000 - Management	1,952.50	1,952.50	-	13,667.50	13,667.50	-	23,430.00
7100 - Administration	190.16	250.00	59.84	3,024.17	1,750.00	(1,274.17)	3,000.00
7200 - Insurance	16,730.08	18,112.50	1,382.42	110,212.56	126,787.50	16,574.94	217,350.00
7300 - Audit/Tax Return	-	516.67	516.67	-	3,616.69	3,616.69	6,200.00

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 12/1/2025 - 12/31/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Operating Expense							
7340 - Reserve Study	-	-	-	2,695.00	-	(2,695.00)	-
7500 - General Counsel	350.00	208.33	(141.67)	350.00	1,458.31	1,108.31	2,500.00
7900 - Bank Charges	-	1.67	1.67	50.00	11.69	(38.31)	20.00
7950 - Community Activities	-	12.50	12.50	-	87.50	87.50	150.00
Total Administration Expense	19,222.74	21,054.17	1,831.43	129,999.23	147,379.19	17,379.96	252,650.00
Reserve Activity							
8000 - Reserve Contributions	-	4,855.50	4,855.50	-	33,988.50	33,988.50	58,266.00
Total Reserve Activity	-	4,855.50	4,855.50	-	33,988.50	33,988.50	58,266.00
Total Expense	35,597.42	43,283.34	7,685.92	326,022.88	302,983.38	(23,039.50)	519,400.00
Operating Net Total	2,749.27	-	2,749.27	(56,539.63)	-	(56,539.63)	-

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Statement of Revenues and Expenses 12/1/2025 - 12/31/2025

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Reserve Income							
Reserve Activity							
8100 - Reserve Interest Income	30.16	-	30.16	225.79	-	225.79	-
Total Reserve Activity	30.16	-	30.16	225.79	-	225.79	-
Total Income	30.16	-	30.16	225.79	-	225.79	-
Reserve Expense							
Reserve Activity							
8000 - Reserve Contributions	(4,855.50)	-	4,855.50	(33,988.50)	-	33,988.50	-
Total Reserve Activity	(4,855.50)	-	4,855.50	(33,988.50)	-	33,988.50	-
Total Expense	(4,855.50)	-	4,855.50	(33,988.50)	-	33,988.50	-
Reserve Net Total	4,885.66	-	4,885.66	34,214.29	-	34,214.29	-
Net Total	7,634.93	-	7,634.93	(22,325.34)	-	(22,325.34)	-