

Columbine Townhouses Five HOA, Inc

Balance Sheet For 1/31/2026

Assets

Mutual of Omaha Bank Operating	\$41,227.64
Mutual of Omaha - Reserve Acct	\$187,006.06
Accounts Receivable	\$88,565.40
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

	<u>\$449,975.65</u>
Total Assets	<u><u>\$449,975.65</u></u>

Liabilities

Accounts Payable	\$5,117.90
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	\$15,530.93
Suspense	\$503.00

Total Liabilities\$152,811.83**Equity**

Net Income	(\$5,469.87)
Retained Earnings	\$255,028.13
Retained Earnings - Reserve	(\$74,313.69)
Fund Balance - Def Repl Rsv	\$121,919.25

Total Equity\$297,163.82**Total Liabilities / Equity**\$449,975.65

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 1/1/2026 - 1/31/2026

	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	-	345,600.00	345,600.00	-	518,400.00
4020 - Violation Income	-	41.67	(41.67)	-	333.36	(333.36)	500.00
4100 - Late Fee Income	45.00	41.67	3.33	315.00	333.36	(18.36)	500.00
4400 - Miscellaneous Income	3,235.00	-	3,235.00	3,983.89	-	3,983.89	-
4450 - Interest Income - Operating	2.92	-	2.92	15.78	-	15.78	-
4500 - Reserve Income	(4,855.50)	-	(4,855.50)	(38,844.00)	-	(38,844.00)	-
4850 - Bank Charges	-	-	-	40.00	-	40.00	-
Total Income	41,627.42	43,283.34	(1,655.92)	311,110.67	346,266.72	(35,156.05)	519,400.00
Total Income	41,627.42	43,283.34	(1,655.92)	311,110.67	346,266.72	(35,156.05)	519,400.00

Operating Expense

Utilities Expense

5050 - Electric	283.18	191.67	(91.51)	1,843.06	1,533.36	(309.70)	2,300.00
5100 - Water	2,696.46	3,708.33	1,011.87	35,298.26	29,666.64	(5,631.62)	44,500.00
5150 - Sewer	-	1,300.00	1,300.00	-	10,400.00	10,400.00	15,600.00
5400 - Trash Removal	3,761.58	1,533.33	(2,228.25)	13,515.02	12,266.64	(1,248.38)	18,400.00
Total Utilities Expense	6,741.22	6,733.33	(7.89)	50,656.34	53,866.64	3,210.30	80,800.00

Maintenance Expense

6000 - Building Maint.	-	1,458.33	1,458.33	16,767.40	11,666.64	(5,100.76)	17,500.00
6100 - Garage Maintenance	-	416.67	416.67	5,201.26	3,333.36	(1,867.90)	5,000.00
6200 - Roof & Gutter Maint	178.00	41.67	(136.33)	4,228.00	333.36	(3,894.64)	500.00
6300 - Sewer Repairs & Maint	-	-	-	499.00	-	(499.00)	-
6500 - Landscape Contract	-	2,994.50	2,994.50	26,950.56	23,956.00	(2,994.56)	35,934.00
6525 - Irrigation Repairs	-	1,875.00	1,875.00	27,483.84	15,000.00	(12,483.84)	22,500.00
6550 - Plants/Trees	-	83.33	83.33	3,275.33	666.64	(2,608.69)	1,000.00
6600 - Parking Lot Maintenance	-	416.67	416.67	-	3,333.36	3,333.36	5,000.00
6605 - Concrete Repairs	-	416.67	416.67	29,300.00	3,333.36	(25,966.64)	5,000.00
6610 - Fence Maintenance	-	208.33	208.33	2,555.00	1,666.64	(888.36)	2,500.00
6650 - Pest Control	99.00	20.83	(78.17)	1,487.00	166.64	(1,320.36)	250.00
6700 - Snow Removal	3,615.00	2,500.00	(1,115.00)	7,215.00	20,000.00	12,785.00	30,000.00
6750 - Lighting Maintenance	875.41	41.67	(833.74)	875.41	333.36	(542.05)	500.00
6800 - Misc Grounds Maint	-	166.67	166.67	12,296.27	1,333.36	(10,962.91)	2,000.00
6875 - Sidewalk, Steps and Patio	-	-	-	20,650.00	-	(20,650.00)	-
Total Maintenance Expense	4,767.41	10,640.34	5,872.93	158,784.07	85,122.72	(73,661.35)	127,684.00

Administration Expense

7000 - Management	1,952.50	1,952.50	-	15,620.00	15,620.00	-	23,430.00
7100 - Administration	432.10	250.00	(182.10)	3,456.27	2,000.00	(1,456.27)	3,000.00
7200 - Insurance	13,847.08	18,112.50	4,265.42	124,059.64	144,900.00	20,840.36	217,350.00
7300 - Audit/Tax Return	-	516.67	516.67	-	4,133.36	4,133.36	6,200.00

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 1/1/2026 - 1/31/2026

	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	-	208.33	208.33	350.00	1,666.64	1,316.64	2,500.00
7900 - Bank Charges	10.00	1.67	(8.33)	60.00	13.36	(46.64)	20.00
7950 - Community Activities	-	12.50	12.50	-	100.00	100.00	150.00
Total Administration Expense	16,241.68	21,054.17	4,812.49	146,240.91	168,433.36	22,192.45	252,650.00
Reserve Activity							
8000 - Reserve Contributions	-	4,855.50	4,855.50	-	38,844.00	38,844.00	58,266.00
Total Reserve Activity	-	4,855.50	4,855.50	-	38,844.00	38,844.00	58,266.00
Total Expense	27,750.31	43,283.34	15,533.03	355,681.32	346,266.72	(9,414.60)	519,400.00
Operating Net Total	13,877.11	-	13,877.11	(44,570.65)	-	(44,570.65)	-

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Statement of Revenues and Expenses 1/1/2026 - 1/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Reserve Income							
Reserve Activity							
8100 - Reserve Interest Income	30.99	-	30.99	256.78	-	256.78	-
Total Reserve Activity	30.99	-	30.99	256.78	-	256.78	-
Total Income	30.99	-	30.99	256.78	-	256.78	-
Reserve Expense							
Reserve Activity							
8000 - Reserve Contributions	(4,855.50)	-	4,855.50	(38,844.00)	-	38,844.00	-
Total Reserve Activity	(4,855.50)	-	4,855.50	(38,844.00)	-	38,844.00	-
Total Expense	(4,855.50)	-	4,855.50	(38,844.00)	-	38,844.00	-
Reserve Net Total	4,886.49	-	4,886.49	39,100.78	-	39,100.78	-
Net Total	18,763.60	-	18,763.60	(5,469.87)	-	(5,469.87)	-