

Columbine Townhouses Five HOA, Inc

Balance Sheet For 5/31/2026

Assets

Mutual of Omaha Bank Operating	\$46,328.93
Mutual of Omaha - Reserve Acct	\$206,556.19
Accounts Receivable	\$85,512.97
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

\$471,574.64

Total Assets

\$471,574.64

Liabilities

Accounts Payable	\$1,049.15
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	\$13,513.01
Suspense	\$503.00

Total Liabilities

\$146,725.16

Equity

Net Income	\$22,215.79
Retained Earnings	\$255,028.13
Retained Earnings - Reserve	(\$74,313.69)
Fund Balance - Def Repl Rsv	\$121,919.25

Total Equity

\$324,849.48

Total Liabilities / Equity

\$471,574.64

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	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	-	518,400.00	518,400.00	-	518,400.00
4020 - Violation Income	-	41.63	(41.63)	-	500.00	(500.00)	500.00
4100 - Late Fee Income	-	41.63	(41.63)	445.00	500.00	(55.00)	500.00
4400 - Miscellaneous Income	-	-	-	3,983.89	-	3,983.89	-
4450 - Interest Income - Operating	5.36	-	5.36	32.89	-	32.89	-
4500 - Reserve Income	(4,855.50)	-	(4,855.50)	(58,266.00)	-	(58,266.00)	-
4850 - Bank Charges	20.00	-	20.00	70.00	-	70.00	-
Total Income	38,369.86	43,283.26	(4,913.40)	464,665.78	519,400.00	(54,734.22)	519,400.00
Total Income	38,369.86	43,283.26	(4,913.40)	464,665.78	519,400.00	(54,734.22)	519,400.00

Operating Expense

Utilities Expense

5050 - Electric	140.88	191.63	50.75	3,091.44	2,300.00	(791.44)	2,300.00
5100 - Water	2,457.52	3,708.37	1,250.85	45,089.74	44,500.00	(589.74)	44,500.00
5150 - Sewer	-	1,300.00	1,300.00	20,094.48	15,600.00	(4,494.48)	15,600.00
5400 - Trash Removal	1,838.58	1,533.37	(305.21)	19,338.83	18,400.00	(938.83)	18,400.00
Total Utilities Expense	4,436.98	6,733.37	2,296.39	87,614.49	80,800.00	(6,814.49)	80,800.00

Maintenance Expense

6000 - Building Maint.	34,125.00	1,458.37	(32,666.63)	82,191.23	17,500.00	(64,691.23)	17,500.00
6100 - Garage Maintenance	-	416.63	416.63	9,907.27	5,000.00	(4,907.27)	5,000.00
6200 - Roof & Gutter Maint	-	41.63	41.63	4,982.50	500.00	(4,482.50)	500.00
6300 - Sewer Repairs & Maint	-	-	-	994.00	-	(994.00)	-
6500 - Landscape Contract	3,678.12	2,994.50	(683.62)	34,234.68	35,934.00	1,699.32	35,934.00
6525 - Irrigation Repairs	1,049.15	1,875.00	825.85	28,532.99	22,500.00	(6,032.99)	22,500.00
6550 - Plants/Trees	1,860.00	83.37	(1,776.63)	5,135.33	1,000.00	(4,135.33)	1,000.00
6600 - Parking Lot Maintenance	-	416.63	416.63	-	5,000.00	5,000.00	5,000.00
6605 - Concrete Repairs	-	416.63	416.63	29,300.00	5,000.00	(24,300.00)	5,000.00
6610 - Fence Maintenance	-	208.37	208.37	3,385.00	2,500.00	(885.00)	2,500.00
6650 - Pest Control	(99.00)	20.87	119.87	1,586.00	250.00	(1,336.00)	250.00
6700 - Snow Removal	-	2,500.00	2,500.00	9,345.00	30,000.00	20,655.00	30,000.00
6750 - Lighting Maintenance	-	41.63	41.63	1,360.41	500.00	(860.41)	500.00
6800 - Misc Grounds Maint	-	166.63	166.63	12,618.27	2,000.00	(10,618.27)	2,000.00
6875 - Sidewalk, Steps and Patio	-	-	-	20,650.00	-	(20,650.00)	-
Total Maintenance Expense	40,613.27	10,640.26	(29,973.01)	244,222.68	127,684.00	(116,538.68)	127,684.00

Administration Expense

7000 - Management	1,952.50	1,952.50	-	23,430.00	23,430.00	-	23,430.00
7100 - Administration	395.44	250.00	(145.44)	4,802.01	3,000.00	(1,802.01)	3,000.00
7200 - Insurance	-	18,112.50	18,112.50	137,906.72	217,350.00	79,443.28	217,350.00
7300 - Audit/Tax Return	-	516.63	516.63	-	6,200.00	6,200.00	6,200.00

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	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	-	208.37	208.37	350.00	2,500.00	2,150.00	2,500.00
7900 - Bank Charges	10.00	1.63	(8.37)	80.00	20.00	(60.00)	20.00
7950 - Community Activities	-	12.50	12.50	-	150.00	150.00	150.00
Total Administration Expense	2,357.94	21,054.13	18,696.19	169,263.73	252,650.00	83,386.27	252,650.00
Reserve Activity							
8000 - Reserve Contributions	-	4,855.50	4,855.50	-	58,266.00	58,266.00	58,266.00
Total Reserve Activity	-	4,855.50	4,855.50	-	58,266.00	58,266.00	58,266.00
Total Expense	47,408.19	43,283.26	(4,124.93)	501,100.90	519,400.00	18,299.10	519,400.00
Operating Net Total	(9,038.33)	-	(9,038.33)	(36,435.12)	-	(36,435.12)	-

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Statement of Revenues and Expenses 5/1/2026 - 5/31/2026

	Current Period			Year To Date			Annual Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Reserve Income							
Reserve Activity							
8100 - Reserve Interest Income	34.34	-	34.34	384.91	-	384.91	-
Total Reserve Activity	34.34	-	34.34	384.91	-	384.91	-
Total Income	34.34	-	34.34	384.91	-	384.91	-
Reserve Expense							
Reserve Activity							
8000 - Reserve Contributions	(4,855.50)	-	4,855.50	(58,266.00)	-	58,266.00	-
Total Reserve Activity	(4,855.50)	-	4,855.50	(58,266.00)	-	58,266.00	-
Total Expense	(4,855.50)	-	4,855.50	(58,266.00)	-	58,266.00	-
Reserve Net Total	4,889.84	-	4,889.84	58,650.91	-	58,650.91	-
Net Total	(4,148.49)	-	(4,148.49)	22,215.79	-	22,215.79	-