Columbine Townhouses Five HOA, Inc

Balance Sheet For 10/31/2026

Assets		
First Citizens Bank Operating	$48,849.81	
First Citizens Bank - Reserve Acct	$239,032.37	
Accounts Receivable	$92,552.41	
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		**$513,611.14**
	Total Assets	**$513,611.14**
Liabilities		
Accounts Payable	$6,923.54	
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	$8,457.45	
Suspense	$503.00	
Total Liabilities		**$147,543.99**
Equity		
Net Income	$45,372.09	
Retained Earnings	$273,089.50	
Retained Earnings - Reserve	($74,313.69)	
Fund Balance - Def Repl Rsv	$121,919.25	
Total Equity		**$366,067.15**
	Total Liabilities / Equity	**$513,611.14**

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 10/1/2026 - 10/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Income							
Income							
4000 - Assessment Income	43,200.00	43,200.00	-	216,000.00	216,000.00	-	518,400.00
4020 - Violation Income	-	41.67	(41.67)	-	208.35	(208.35)	500.00
4100 - Late Fee Income	-	41.67	(41.67)	230.00	208.35	21.65	500.00
4450 - Interest Income - Operating	2.60	-	2.60	10.90	-	10.90	-
4500 - Reserve Income	(6,458.34)	-	(6,458.34)	(32,291.70)	-	(32,291.70)	-
4850 - Bank Charges	20.00	-	20.00	100.00	-	100.00	-
Total Income	**36,764.26**	**43,283.34**	**(6,519.08)**	**184,049.20**	**216,416.70**	**(32,367.50)**	**519,400.00**
Total Income	**36,764.26**	**43,283.34**	**(6,519.08)**	**184,049.20**	**216,416.70**	**(32,367.50)**	**519,400.00**
Operating Expense							
Utilities Expense							
5050 - Electric	344.06	254.17	(89.89)	1,975.22	1,270.85	(704.37)	3,050.00
5100 - Water	5,059.17	4,410.00	(649.17)	26,665.12	22,050.00	(4,615.12)	52,920.00
5150 - Sewer	-	1,300.00	1,300.00	-	6,500.00	6,500.00	15,600.00
5400 - Trash Removal	2,473.57	1,612.50	(861.07)	10,236.85	8,062.50	(2,174.35)	19,350.00
Total Utilities Expense	**7,876.80**	**7,576.67**	**(300.13)**	**38,877.19**	**37,883.35**	**(993.84)**	**90,920.00**
Maintenance Expense							
6000 - Building Maint.	-	4,375.00	4,375.00	57,600.00	21,875.00	(35,725.00)	52,500.00
6100 - Garage Maintenance	-	416.67	416.67	276.08	2,083.35	1,807.27	5,000.00
6200 - Roof & Gutter Maint	-	491.67	491.67	-	2,458.35	2,458.35	5,900.00
6500 - Landscape Contract	3,678.12	2,524.17	(1,153.95)	18,318.48	12,620.85	(5,697.63)	30,290.00
6525 - Irrigation Repairs	-	3,083.33	3,083.33	10,078.29	15,416.65	5,338.36	37,000.00
6550 - Plants/Trees	1,375.00	375.00	(1,000.00)	2,725.00	1,875.00	(850.00)	4,500.00
6600 - Parking Lot Maintenance	-	1,666.67	1,666.67	-	8,333.35	8,333.35	20,000.00
6605 - Concrete Repairs	-	833.33	833.33	-	4,166.65	4,166.65	10,000.00
6610 - Fence Maintenance	1,106.50	291.67	(814.83)	2,254.50	1,458.35	(796.15)	3,500.00
6650 - Pest Control	-	20.83	20.83	-	104.15	104.15	250.00
6700 - Snow Removal	-	2,125.00	2,125.00	-	10,625.00	10,625.00	25,500.00
6750 - Lighting Maintenance	-	158.33	158.33	-	791.65	791.65	1,900.00
6800 - Misc Grounds Maint	-	708.33	708.33	-	3,541.65	3,541.65	8,500.00
Total Maintenance Expense	**6,159.62**	**17,070.00**	**10,910.38**	**91,252.35**	**85,350.00**	**(5,902.35)**	**204,840.00**
Administration Expense							
7000 - Management	2,050.13	2,050.13	-	10,250.65	10,250.65	-	24,601.50
7100 - Administration	-	250.00	250.00	2,656.94	1,250.00	(1,406.94)	3,000.00
7200 - Insurance	-	9,800.00	9,800.00	28,046.16	49,000.00	20,953.84	117,600.00
7300 - Audit/Tax Return	-	25.00	25.00	-	125.00	125.00	300.00
7500 - General Counsel	-	41.67	41.67	-	208.35	208.35	500.00
7900 - Bank Charges	-	1.67	1.67	70.00	8.35	(61.65)	20.00
7950 - Community Activities	-	9.88	9.88	-	49.40	49.40	118.50

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 10/1/2026 - 10/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Operating Expense							
Total Administration Expense	**2,050.13**	**12,178.35**	**10,128.22**	**41,023.75**	**60,891.75**	**19,868.00**	**146,140.00**
Reserve Activity							
8000 - Reserve Contributions	-	6,458.33	6,458.33	-	32,291.65	32,291.65	77,500.00
Total Reserve Activity	**-**	**6,458.33**	**6,458.33**	**-**	**32,291.65**	**32,291.65**	**77,500.00**
Total Expense	**16,086.55**	**43,283.35**	**27,196.80**	**171,153.29**	**216,416.75**	**45,263.46**	**519,400.00**
Operating Net Total	**20,677.71**	**(.01)**	**20,677.72**	**12,895.91**	**(.05)**	**12,895.96**	**-**

Columbine Townhouses Five HOA, Inc

Statement of Revenues and Expenses 10/1/2026 - 10/31/2026

	Current Period			Year To Date			Annual
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
Reserve Income							
Reserve Activity							
8100 - Reserve Interest Income	39.57	-	39.57	184.48	-	184.48	-
Total Reserve Activity	**39.57**	**-**	**39.57**	**184.48**	**-**	**184.48**	**-**
Total Income	**39.57**	**-**	**39.57**	**184.48**	**-**	**184.48**	**-**
Reserve Expense							
Reserve Activity							
8000 - Reserve Contributions	(6,458.34)	-	6,458.34	(32,291.70)	-	32,291.70	-
Total Reserve Activity	**(6,458.34)**	**-**	**6,458.34**	**(32,291.70)**	**-**	**32,291.70**	**-**
Total Expense	**(6,458.34)**	**-**	**6,458.34**	**(32,291.70)**	**-**	**32,291.70**	**-**
Reserve Net Total	**6,497.91**	**-**	**6,497.91**	**32,476.18**	**-**	**32,476.18**	**-**
Net Total	**27,175.62**	**(.01)**	**27,175.63**	**45,372.09**	**(.05)**	**45,372.14**	**-**