

Treasurers Report for May 2026

Enclosed are the financial reports for April 30, 2026.

The ending cash in the checking account is \$78,362.66 down from February as shown in the Proof of Cash statement. This report shows what makes up the change in the checking account.

The April income statement shows that we had \$743.35 revenue over expenses. This is due to the revenues being \$26,369.45 less than last month and expenses 7,695.95 greater than last month. The revenues are less in April due to March receiving annual membership dues expenses greater due to a two month water billing of 23,442.39 paid in April.

The balance sheet has \$231,635.32 current assets and current liabilities of \$51,595.43. The current ratio of current assets to current liabilities is 2.227 to 1. That shows that we have \$2.227 in cash and receivables to every \$1.00 in current liabilities. We are in good shape to be able to cover everything that we owe.

As of April 30 Accounts receivable are \$19419.42. And Prepaid Dues are (\$26,669.09).

If there are any questions please contact me. I request the financial statement be approved as presented.

Respectively submitted

Alfred Topil, Treasurer

WELLINGTON GREENS HOA  
BALANCE SHEETS  
APRIL 30, 2026 AND APRIL 30, 2025

2026

2025

**ASSETS**

**CURRENT ASSETS**

PINNACLE BANK CHECKING - 6627	-	PINNACLE BANK CHECKING - 6627	97,581.09
PINNACLE BANK CHECKING - 7289	78,362.66	PINNACLE BANK CHECKING - 7289	-
PINNACLE BANK RESERVE ACCT	137,548.84	PINNACLE BANK RESERVE ACCT	139,775.38
PETTY CASH FUND	500.00	PETTY CASH FUND	108.98
PINNACLE BANK CD 5.01% 08.29.2023	-	PINNACLE BANK CD 5.01% 08.29.2023	-
ACCOUNTS RECEIVABLE	19,419.42	ACCOUNTS RECEIVABLE	18,861.65
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(4,195.60)	ALLOWANCE FOR DOUBTFUL ACCOUNTS	(4,195.60)
CITY OF LINCOLN RECEIVABLE	-	CITY OF LINCOLN RECEIVABLE	-
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TOTAL CURRENT ASSETS	231,635.32	TOTAL CURRENT ASSETS	252,131.50

**PROPERTY AND EQUIPMENT**

MAINTENANCE EQUIPMENT	406,457.74	MAINTENANCE EQUIPMENT	406,457.74
ACCUM DEPR - MAINT EQUIP	(384,555.62)	ACCUM DEPR - MAINT EQUIP	(367,276.70)
CLUBHOUSE REMODEL	104,303.09	CLUBHOUSE REMODEL	104,303.09
ACCUM DEPR - CLUBHOUSE REMODEL	(8,608.65)	ACCUM DEPR - CLUBHOUSE REMODEL	(5,687.71)
CONCRETE	30,776.00	CONCRETE	-
FENCE - 70TH STREET	7,755.48	FENCE - 70TH STREET	7,755.48
ACCUM DEPR - FENCE	(1,554.57)	ACCUM DEPR - FENCE	(689.40)
FURNITURE & FIXTURES	5,483.22	FURNITURE & FIXTURES	5,483.22
ACCUM DEPR - FURN & FIXTURES	(5,457.34)	ACCUM DEPR - FURN & FIXTURES	(5,369.70)
BUILDINGS / SIGNAGE & WALL	8,547.50	BUILDINGS / SIGNAGE & WALL	8,547.50
ACCUM DEPR - BLDGS / SIGNAGE & WALL	(8,440.18)	ACCUM DEPR - BLDGS / SIGNAGE & WALL	(6,809.88)
VEHICLES	52,979.75	VEHICLES	52,979.75
ACCUM DEPR - VEHICLES	(52,979.75)	ACCUM DEPR - VEHICLES	(52,043.20)
MAINTENANCE SHED	337,451.59	MAINTENANCE SHED	337,451.59
ACCUM DEPR - MAINTENANCE SHED	(97,739.58)	ACCUM DEPR - MAINTENANCE SHED	(88,584.83)
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NET PROPERTY AND EQUIP	394,418.68	NET PROPERTY AND EQUIP	396,516.95
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TOTAL ASSETS	<u>626,054.00</u>	TOTAL ASSETS	<u>648,648.45</u>

**LIABILITIES AND MEMBERS' EQUITY**

**CURRENT LIABILITIES**

ACCOUNTS PAYABLE	21,594.87	ACCOUNTS PAYABLE	45,254.76
FED/FICA W/H PAYABLE	-	FED/FICA W/H PAYABLE	-
NEBR W/H PAYABLE	627.44	NEBR W/H PAYABLE	693.91
NEBR U.C. FUND	41.66	NEBR U.C. FUND	60.85
FEDERAL U.C. FUND	130.10	FEDERAL U.C. FUND	129.99
SALES TAX PAYABLE	887.27	SALES TAX PAYABLE	861.27
MEMORIAL TREE FUND	1,295.00	MEMORIAL TREE FUND	1,295.00
MEMORIAL BENCH DONATIONS	350.00	MEMORIAL BENCH DONATIONS	350.00
MEMBER DUES PAID IN ADVANCE	26,669.09	MEMBER DUES PAID IN ADVANCE	25,398.73
ACCELERATED DEFERRED DUES REVENUE	-	ACCELERATED DEFERRED DUES REVENUE	-
DIRECT DEPOSIT LIABILITIES	-	DEFERRED REVENUE - NON-RESIDENT GOLF	-
CURRENT PORTION OF LT DEBT	-	CURRENT PORTION OF LT DEBT	20,012.06
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TOTAL CURRENT LIABILITIES	51,595.43	TOTAL CURRENT LIABILITIES	94,056.57

**LONG-TERM LIABILITIES**

NOTE PAYABLE - PINNACLE BANK	-	NOTE PAYABLE - PINNACLE BANK	-
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TOTAL LONG-TERM LIABILITIES	-	TOTAL CURRENT LIABILITIES	-
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TOTAL LIABILITIES	<u>51,595.43</u>	TOTAL LIABILITIES	<u>94,056.57</u>

**MEMBERS' EQUITY**

MEMBERS' EQUITY	521,224.76	MEMBERS' EQUITY	540,076.63
NET INCOME/(LOSS)	53,233.81	NET INCOME/(LOSS)	14,515.25
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TOTAL MEMBERS' EQUITY	574,458.57	TOTAL MEMBERS' EQUITY	554,591.88
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TOTAL LIABILITY & MEMBERS' EQUITY	<u>626,054.00</u>	TOTAL LIABILITY & MEMBERS' EQUITY	<u>648,648.45</u>

WELLINGTON GREENS HOA  
Income Statement  
For the Current Month Ending  
April 30, 2026

	Current Month		YTD Actual		%
<b>REVENUES</b>					
ASSOCIATION DUES REVENUE	\$ 58,170.00	80.79	\$ 407,190.00	85.93	
LATE FEES REVENUE	125.00	0.17	1,775.00	0.37	
INTEREST/PENALTY REVENUE	65.71	0.09	514.12	0.11	
GREEN FEES REVENUE	12,574.73	17.47	59,641.45	12.59	
CLUBHOUSE RENTAL INCOME	900.00	1.25	3,040.00	0.64	
GOLF PROMOTION/EVENTS	-	0.00	-	0.00	
ADVERTISING REVENUE	-	0.00	-	0.00	
MISCELLANEOUS/VIOLATIONS REVENUE	-	0.00	600.00	0.13	
CLUBHOUSE RENOVATION	-	0.00	-	0.00	
SOCIAL COMMITTEE REVENUE	-	0.00	-	0.00	
OTHER INCOME - INTEREST	163.46	0.23	1,091.82	0.23	
<b>TOTAL REVENUES</b>	<u>71,998.90</u>	100.00	<u>473,852.39</u>	100.00	
<b>EXPENSES</b>					
EMPLOYEE SALARIES	17,092.92	23.74	133,304.84	28.13	
HEALTH INSURANCE	-	0.00	6,920.32	1.46	
EMPLOYEE DEVELOPMENT	-	0.00	-	0.00	
PAYROLL EXPENSE	2,357.11	3.27	13,650.27	2.88	
EMPLOYEE BENEFITS	-	0.00	6,502.99	1.37	
<b>TOTAL EMPLOYEES</b>	<u>19,450.03</u>	27.01	<u>160,378.42</u>	33.85	
RENT - EQUIPMENT	-	0.00	934.15	0.20	
REPAIRS/MAINT CLUBHOUSE	-	0.00	213.28	0.05	
REPAIRS/MAINT COMMONS	3,474.21	4.83	17,177.98	3.63	
DEPRECIATION EXPENSE	2,512.13	3.49	17,584.91	3.71	
EQUIPMENT REPAIRS	2,736.74	3.80	7,941.54	1.68	
SEED/FERTILIZER/CHEMICALS	-	0.00	23,952.96	5.05	
FUEL/OIL	48.53	0.07	4,333.76	0.91	
CONTRACT LABOR	-	0.00	-		
SMALL EQUIPMENT	96.52	0.13	967.05	0.20	
SUPPLIES	27.00	0.04	81.04	0.02	
VEHICLE EXPENSE	-	0.00	405.82	0.09	
CONCRETE REPAIR	-	0.00	-	0.00	
WATER LINE REPAIR	-	0.00	451.01	0.10	
GENERAL REPAIRS	4,752.00	6.60	13,997.00	2.95	
SAFETY EQUIPMENT	107.74	0.15	236.41	0.05	
REPAIRS/MAINT SHOP	187.87	0.26	1,872.19	0.40	
TREE REMOVAL AND TRIMMING	6,500.00	9.03	18,825.00	3.97	
LANDSCAPE IMPROVEMENT	233.89	0.32	10,074.08	2.13	
<b>TOTAL BUILDING &amp; GROUNDS</b>	<u>20,676.63</u>	28.72	<u>119,048.18</u>	25.12	
TELEPHONE	85.46	0.12	1,229.61	0.26	
WATER EXPENSE	23,442.39	32.56	87,558.19	18.48	
GARBAGE EXPENSE	88.50	0.12	265.50	0.06	
UTILITIES EXPENSE	1,701.03	2.36	11,274.29	2.38	
<b>TOTAL UTILITIES</b>	<u>25,317.38</u>	35.16	<u>100,327.59</u>	21.17	

WELLINGTON GREENS HOA  
Income Statement  
For the Current Month Ending  
April 30, 2026

	<u>Current Month</u>		<u>YTD Actual</u>	%
OFFICE SUPPLIES	-	0.00	588.27	0.12
ADMIN SERVICES	725.00	1.01	5,075.00	1.07
ACCOUNTING FEES	1,450.00	2.01	10,150.00	2.14
LEGAL FEES	-	0.00	2,760.00	0.58
PROFESSIONAL FEES	-	0.00	1,000.00	0.21
BAD DEBTS	-	0.00	-	0.00
ANNUAL MEETING	-	0.00	292.45	0.06
PRINTING EXPENSE	87.45	0.12	471.32	0.10
DUES & SUBSCRIPTIONS	-	0.00	428.83	0.09
GENERAL INSURANCE	2,019.40	2.80	12,315.86	2.60
POSTAGE & FREIGHT	156.00	0.22	800.96	0.17
GENERAL TAXES	-	0.00	149.34	0.03
LICENSE & PERMITS	-	0.00	90.00	0.02
MISCELLANEOUS/BANK FEES	1,373.66	1.91	5,244.57	1.11
WEBSITE DEVELOPMENT/MAINTENANCE	-	0.00	1,110.00	0.23
GOLF PROMO/EVENTS	-	0.00	-	0.00
HOSPITALITY	-	0.00	228.56	0.05
INTEREST EXPENSE	-	0.00	159.23	0.03
TOTAL GENERAL & ADMINISTRATION	<u>5,811.51</u>	8.07	<u>40,864.39</u>	8.62
TOTAL EXPENSES	<u>71,255.55</u>	98.97	<u>420,618.58</u>	88.77
OTHER INCOME/EXPENSE				
SALE OF ASSETS	-	0.00	-	0.00
NET INCOME/(LOSS)	<u>\$ 743.35</u>	1.03	<u>\$ 53,233.81</u>	11.23

Wellington Greens Homes Association  
 Proof of Checking Account

	03/01/26	04/01/26	05/01/26	06/01/26	07/01/26	08/01/26	09/01/26	10/01/26	11/01/26	12/01/26
Beginning Balance	47669.81	76310.29	113735.04	78362.66	78362.66	78,362.66	78,362.66	78,362.66	78,362.66	78,362.66
Monthly P/L	6870.45	34808.75	743.35							
Non Cash Exp (Depr)	2512.13	2512.13	2,512.13							
Reserve Account Interest	-139.29	-167.47	-163.46							
Decrease in Allowance for doubtful accounts										
Transfer to Reserve Account	-5540.00	-5540.00	-5,540.00							
Increase Decrease(-)in Liabilities	20920.40	2347.35	-29,534.41							
Increase(-)/Decrease AR	3907.81	3463.99	-2,889.99							
Increase in Equipment										
Petty Cash	108.98		-500.00							
Miscellaneous										
Ending Balance	76310.29	113,735.04	78,362.66	78,362.66	78362.66	78362.66	78362.66	78362.66	78362.66	78362.66