

THE WIMBLEDON ASSOCIATION, INC.

Financial Report
April, 2021

Balance Sheet
WIM - Wimbledon Association Inc.
As of Date: 4/30/2021

Asset	Operating	Reserves	Total
01115 Petty Cash - BOK Financial	\$1,023.96	\$0.00	\$1,023.96
01125 BOK Financial - OP	\$121,720.38	\$0.00	\$121,720.38
01130 Chase Bank Sav	\$0.00	\$199,048.59	\$199,048.59
01135 Chase Checking/Savings	\$0.00	\$1,869.99	\$1,869.99
01140 First Bank	\$0.00	\$211,157.52	\$211,157.52
01150 BOK Financial - M/M	\$0.00	\$110,272.09	\$110,272.09
01155 Bellco CD	\$0.00	\$251,196.52	\$251,196.52
01156 Bellco Savings	\$0.00	\$25.00	\$25.00
01157 Community Banks of Colorado	\$0.00	\$240,000.00	\$240,000.00
01158 Westerra Credit Union-CD	\$0.00	\$205,617.40	\$205,617.40
01159 Westerra Credit Union-Savings	\$0.00	\$5.00	\$5.00
01165 Guaranty Bank	\$0.00	\$248,636.77	\$248,636.77
01170 Wells Fargo	\$0.00	\$230,998.92	\$230,998.92
01200 Member Receivables	\$13,314.48	\$0.00	\$13,314.48
01212 MR Gas	\$6,202.87	\$0.00	\$6,202.87
01215 MR Water/Sewer	\$3,415.95	\$0.00	\$3,415.95
01220 M/R - Late Fees	\$625.00	\$0.00	\$625.00
01230 M/R - Legal Fees	\$337.39	\$0.00	\$337.39
01260 M/R - Miscellaneous	\$10.00	\$0.00	\$10.00
01280 Allowance For Doubtful Accts	(\$5,118.80)	\$0.00	(\$5,118.80)
01300 Accounts Receivable	\$15,383.00	\$0.00	\$15,383.00
01395 Accrued Interest Income	\$0.00	\$14.00	\$14.00
01400 Prepaid Insurance	\$34,342.25	\$0.00	\$34,342.25
01460 Prepaid Expenses	\$1,023.04	\$0.00	\$1,023.04
01510 Condo Unit	\$96,320.54	\$0.00	\$96,320.54
01530 Equipment	\$15,191.00	\$0.00	\$15,191.00
01535 Pumps	\$0.00	\$36,704.00	\$36,704.00
01560 Washers/Dryers	\$56,186.00	\$0.00	\$56,186.00
01580 Other Equipment	\$18,354.00	\$0.00	\$18,354.00
01620 Accum Depr - Equipment	<u>(\$123,276.00)</u>	<u>\$0.00</u>	<u>(\$123,276.00)</u>
	Operating	Reserves	Total
Total Assets	\$255,055.06	\$1,735,545.80	\$1,990,600.86

Liability	Operating	Reserves	Total
02100 Accounts Payable	\$8,205.85	\$0.00	\$8,205.85
02140 Accounts Payable	\$430.00	\$0.00	\$430.00
02160 Homeowners Payable - Refunds	(\$77.97)	\$0.00	(\$77.97)
02520 Prepaid Homeowners Dues	\$20,829.63	\$0.00	\$20,829.63
02570 Deferred Comcast Income	\$57,913.00	\$0.00	\$57,913.00
02700 Note Payable	\$0.00	\$0.06	\$0.06
02705 Contracts Payable-Reserve	<u>\$0.00</u>	<u>\$7,614.65</u>	<u>\$7,614.65</u>
	Operating	Reserves	Total
Total Liabilities	<u>\$87,300.51</u>	<u>\$7,614.71</u>	<u>\$94,915.22</u>

Reserves	Operating	Reserves	Total
03095 Total Replacement Reserve Fund	\$0.00	\$623,904.00	\$623,904.00
03110 Operating Fund	\$191,343.00	\$0.00	\$191,343.00
03200 Working Capital	\$38,724.56	\$0.00	\$38,724.56

Reserves	Operating	Reserves	Total
03250 Prior Years Retained Earnings	\$0.00	\$1,036,740.71	\$1,036,740.71
03255 Year-To-Date Net Income (Loss)	\$0.00	<u>(\$25,790.31)</u>	<u>(\$25,790.31)</u>
	Operating	Reserves	Total
Total Reserves	<u>\$230,067.56</u>	<u>\$1,634,854.40</u>	<u>\$1,864,921.96</u>
	Operating	Reserves	Total
Current Year Net Income Loss	<u>\$31,604.70</u>	<u>(\$841.02)</u>	<u>\$30,763.68</u>
	Operating	Reserves	Total
Total Liabilities & Equity	<u>\$348,972.77</u>	<u>\$1,641,628.09</u>	<u>\$1,990,600.86</u>

Wimbledon Custom Financial Statement
WIM - Wimbledon Association Inc.
Period: 4/1/2021 - 4/30/2021

Income	Current Period			Year to Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
04100 Homeowners Dues	\$53,435.78	\$53,745.83	(\$310.05)	\$374,788.06	\$376,220.81	(\$1,432.75)	\$644,949.92
04316 Laundry Income	\$3,143.00	\$0.00	\$3,143.00	\$5,393.25	\$0.00	\$5,393.25	\$0.00
04380 Late Charges	\$674.70	\$125.00	\$549.70	\$1,474.70	\$875.00	\$599.70	\$1,500.00
04400 Legal Income	\$0.00	\$75.00	(\$75.00)	\$3,969.40	\$525.00	\$3,444.40	\$900.00
04410 Legal Expense	\$0.00	(\$75.00)	\$75.00	(\$3,992.40)	(\$525.00)	(\$3,467.40)	(\$900.00)
04480 Homeowners Packet Fees	\$0.00	\$20.83	(\$20.83)	\$40.00	\$145.81	(\$105.81)	\$250.00
04510 Vending Income	\$0.00	\$12.50	(\$12.50)	\$0.00	\$87.50	(\$87.50)	\$150.00
04520 Transfer Fee Income	\$500.00	\$100.00	\$400.00	\$800.00	\$700.00	\$100.00	\$1,200.00
04540 Laundry Income	\$0.00	\$2,291.67	(\$2,291.67)	\$6,119.17	\$16,041.69	(\$9,922.52)	\$27,500.00
04545 Gas Income	\$36,075.75	\$8,208.33	\$27,867.42	\$84,162.26	\$57,458.31	\$26,703.95	\$98,500.00
04550 Water/Sewer Income	\$12,939.71	\$14,291.67	(\$1,351.96)	\$101,595.62	\$100,041.69	\$1,553.93	\$171,500.00
04560 Miscellaneous Income	<u>\$20.00</u>	<u>\$8.33</u>	<u>\$11.67</u>	<u>\$20.00</u>	<u>\$58.31</u>	<u>(\$38.31)</u>	<u>\$100.00</u>
Total Operating Income	<u>\$106,788.94</u>	<u>\$78,804.16</u>	<u>\$27,984.78</u>	<u>\$574,370.06</u>	<u>\$551,629.12</u>	<u>\$22,740.94</u>	<u>\$945,649.92</u>

RESERVE INCOME

04720 Homeowner's Reserve Dues	\$31,125.06	\$31,125.06	\$0.00	\$217,875.42	\$217,875.42	\$0.00	\$373,500.66
04740 Interest Income	\$12.78	\$8.33	\$4.45	\$4,048.09	\$58.31	\$3,989.78	\$100.00
04800 Dividend Income - Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$252.80</u>	<u>\$0.00</u>	<u>\$252.80</u>	<u>\$0.00</u>
Reserve Income Total	<u>\$31,137.84</u>	<u>\$31,133.39</u>	<u>\$4.45</u>	<u>\$222,176.31</u>	<u>\$217,933.73</u>	<u>\$4,242.58</u>	<u>\$373,600.66</u>

Total Income	\$137,926.78	\$109,937.55	\$27,989.23	\$796,546.37	\$769,562.85	\$26,983.52	\$1,319,250.58
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Expense

Administration

05100 Accounting/Auditing	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
05140 Annual Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
05145 Answering Service	\$336.00	\$290.00	(\$46.00)	\$1,581.00	\$2,030.00	\$449.00	\$3,480.00
05180 Bank Charges	\$147.38	\$108.33	(\$39.05)	\$1,120.59	\$758.31	(\$362.28)	\$1,300.00
05200 Board Expenses	\$110.86	\$162.50	\$51.64	\$853.67	\$1,137.50	\$283.83	\$1,950.00
05260 Insurance - Claims	\$0.00	\$1,666.67	\$1,666.67	\$0.00	\$11,666.69	\$11,666.69	\$20,000.00
05270 Insurance Flood	\$0.00	\$2,766.67	\$2,766.67	\$14,062.75	\$19,366.69	\$5,303.94	\$33,200.00
05280 Insurance - Health/Life	\$253.00	\$533.33	\$280.33	\$2,784.35	\$3,733.31	\$948.96	\$6,400.00
05300 Insurance - Liability	\$7,719.41	\$7,608.33	(\$111.08)	\$54,288.87	\$53,258.31	(\$1,030.56)	\$91,300.00
05320 Insurance - Unemployment	\$0.00	\$124.00	\$124.00	\$11.49	\$868.00	\$856.51	\$1,488.00
05340 Insurance - Workers' Comp	\$0.00	\$23.56	\$23.56	\$122.00	\$164.92	\$42.92	\$282.72
05355 Fidelity Bond	\$0.00	\$179.17	\$179.17	\$0.00	\$1,254.19	\$1,254.19	\$2,150.00
05360 Legal	\$420.00	\$208.33	(\$211.67)	\$5,028.00	\$1,458.31	(\$3,569.69)	\$2,500.00
05400 Management Fee	\$3,454.17	\$3,454.17	\$0.00	\$20,725.02	\$24,179.19	\$3,454.17	\$41,450.00
05420 Office Expense - Postage	\$0.00	\$150.00	\$150.00	\$946.59	\$1,050.00	\$103.41	\$1,800.00
05440 Office Expense - Printing/copy	\$0.00	\$121.67	\$121.67	\$1,209.45	\$851.69	(\$357.76)	\$1,460.00
05460 Office Expense - Supplies	\$43.04	\$83.33	\$40.29	\$446.37	\$583.31	\$136.94	\$1,000.00
05465 Computer Software	\$0.00	\$0.00	\$0.00	\$238.12	\$0.00	(\$238.12)	\$0.00
05470 Cable/ Internet	\$256.88	\$220.83	(\$36.05)	\$1,125.80	\$1,545.81	\$420.01	\$2,650.00
05520 Taxes - Payroll	\$335.44	\$411.27	\$75.83	\$2,556.04	\$2,878.89	\$322.85	\$4,935.20
05530 Real Estate Property Tax	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00

Run Date: 5/11/2021 | Run Time: 12:21 PM

05550 Telephone/Pager	\$638.72	\$166.67	(\$472.05)	\$1,778.96	\$1,166.69	(\$612.27)	\$2,000.00
05560 Web Site/ Software	\$313.03	\$145.83	(\$167.20)	\$1,378.09	\$1,020.81	(\$357.28)	\$1,750.00
05590 Miscellaneous Admin	<u>\$0.00</u>	<u>\$8.33</u>	<u>\$8.33</u>	<u>\$27.64</u>	<u>\$58.31</u>	<u>\$30.67</u>	<u>\$100.00</u>
Administrative Total	<u>\$14,027.93</u>	<u>\$19,932.99</u>	<u>\$5,905.06</u>	<u>\$110,284.80</u>	<u>\$134,530.93</u>	<u>\$24,246.13</u>	<u>\$227,195.92</u>

GENERAL OPERATING

GENERAL OPERATING	Current Period			Year to Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
05625 Back Flow Inspection	\$0.00	\$150.00	\$150.00	\$1,195.00	\$1,050.00	(\$145.00)	\$1,800.00
05630 Contract Labor - Grounds	\$0.00	\$83.33	\$83.33	\$0.00	\$583.31	\$583.31	\$1,000.00
05640 Contract Labor - Gutters	\$0.00	\$375.00	\$375.00	\$0.00	\$2,625.00	\$2,625.00	\$4,500.00
05642 Electrical Repair/Replace	\$0.00	\$250.00	\$250.00	\$0.00	\$1,750.00	\$1,750.00	\$3,000.00
05650 General Maint and Repair	\$2,089.38	\$1,291.67	(\$797.71)	\$3,940.13	\$9,041.69	\$5,101.56	\$15,500.00
05652 General Maint-unit damage	\$825.00	\$2,500.00	\$1,675.00	\$6,403.76	\$17,500.00	\$11,096.24	\$30,000.00
05655 Exterminating	\$120.00	\$316.67	\$196.67	\$1,455.00	\$2,216.69	\$761.69	\$3,800.00
05660 HVAC Contract Services	\$4,331.56	\$1,625.00	(\$2,706.56)	\$9,449.04	\$11,375.00	\$1,925.96	\$19,500.00
05662 HVAC Repair	\$4,470.81	\$2,916.67	(\$1,554.14)	\$31,940.00	\$20,416.69	(\$11,523.31)	\$35,000.00
05670 Contract Labor - Painting	\$0.00	\$100.00	\$100.00	\$216.22	\$700.00	\$483.78	\$1,200.00
05680 Contract Labor - Plumbing	\$4,223.00	\$2,000.00	(\$2,223.00)	\$13,431.63	\$14,000.00	\$568.37	\$24,000.00
05710 Contract Labor-Roof Repair	\$0.00	\$141.67	\$141.67	\$0.00	\$991.69	\$991.69	\$1,700.00
05720 Contract Labor - Sprinkler Rep	\$625.99	\$250.00	(\$375.99)	\$3,010.85	\$1,750.00	(\$1,260.85)	\$3,000.00
05740 Contract Labor - Snow Removal	\$7,039.98	\$10,000.00	\$2,960.02	\$63,516.73	\$70,000.00	\$6,483.27	\$70,000.00
05765 Washer/Dryer Repair Maint	\$0.00	\$208.33	\$208.33	\$205.00	\$1,458.31	\$1,253.31	\$2,500.00
05800 Drywall Repair/Common	\$0.00	\$100.00	\$100.00	\$0.00	\$700.00	\$700.00	\$1,200.00
05830 Equipment Rental	\$0.00	\$41.67	\$41.67	\$0.00	\$291.69	\$291.69	\$500.00
05890 Janitorial	\$645.00	\$791.67	\$146.67	\$6,466.52	\$5,541.69	(\$924.83)	\$9,500.00
05920 Locksmith	\$0.00	\$66.67	\$66.67	\$29.11	\$466.69	\$437.58	\$800.00
05960 Maintenance - Equipment/Tools	\$0.00	\$16.67	\$16.67	\$0.00	\$116.69	\$116.69	\$200.00
05980 Security / Contract	\$765.00	\$312.50	(\$452.50)	\$5,044.00	\$2,187.50	(\$2,856.50)	\$3,750.00
06040 Signage	<u>\$0.00</u>	<u>\$41.67</u>	<u>\$41.67</u>	<u>\$0.00</u>	<u>\$291.69</u>	<u>\$291.69</u>	<u>\$500.00</u>
General Operating Total	<u>\$25,135.72</u>	<u>\$23,579.19</u>	<u>(\$1,556.53)</u>	<u>\$146,302.99</u>	<u>\$165,054.33</u>	<u>\$18,751.34</u>	<u>\$232,950.00</u>

LANDSCAPE MAINTENANCE

06120 LANDSCAPE MAINTENANCE EXPENSE	\$338.58	\$0.00	(\$338.58)	\$338.58	\$0.00	(\$338.58)	\$0.00
06140 Landscape - Contract	\$2,357.00	\$2,337.50	(\$19.50)	\$6,847.00	\$7,012.50	\$165.50	\$18,700.00
06160 Landscape - Insect Control	\$0.00	\$100.00	\$100.00	\$0.00	\$700.00	\$700.00	\$1,200.00
06200 Landscape - Trees/Pruning	\$0.00	\$666.67	\$666.67	\$300.00	\$4,666.69	\$4,366.69	\$8,000.00
06220 Landscape - Projects	\$0.00	\$166.67	\$166.67	\$0.00	\$1,166.69	\$1,166.69	\$2,000.00
06240 Landscape - Flowers & Supplies	<u>\$0.00</u>	<u>\$83.33</u>	<u>\$83.33</u>	<u>\$0.00</u>	<u>\$583.31</u>	<u>\$583.31</u>	<u>\$1,000.00</u>

06320 Mileage	\$0.00	\$20.83	\$20.83	\$0.00	\$145.81	\$145.81	\$250.00
06380 Payroll - Maintenance	\$0.00	\$0.00	\$0.00	\$5,664.81	\$0.00	(\$5,664.81)	\$0.00
06385 Payroll Manager	\$3,412.51	\$4,133.33	\$720.82	\$22,191.43	\$28,933.31	\$6,741.88	\$49,600.00
06390 Payroll Admin Fee	\$53.93	\$58.67	\$4.74	\$352.72	\$410.69	\$57.97	\$704.00
06460 Uniforms	<u>\$0.00</u>	<u>\$200.00</u>	<u>\$200.00</u>	<u>\$0.00</u>	<u>\$400.00</u>	<u>\$400.00</u>	<u>\$400.00</u>
Personal Expense Total	<u>\$3,466.44</u>	<u>\$4,412.83</u>	<u>\$946.39</u>	<u>\$28,208.96</u>	<u>\$29,889.81</u>	<u>\$1,680.85</u>	<u>\$50,954.00</u>

UTILITIES

06500 Trash Removal	\$3,855.88	\$3,891.67	\$35.79	\$27,192.65	\$27,241.69	\$49.04	\$46,700.00
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06520 Water/Sewer	\$13,880.54	\$14,270.83	\$390.29	\$96,611.26	\$99,895.81	\$3,284.55	\$171,250.00
06540 Gas	\$11,562.47	\$9,541.67	(\$2,020.80)	\$93,994.10	\$66,791.69	(\$27,202.41)	\$114,500.00
06590 Electric	<u>\$3,292.07</u>	<u>\$3,925.00</u>	<u>\$632.93</u>	<u>\$28,525.73</u>	<u>\$27,475.00</u>	<u>(\$1,050.73)</u>	<u>\$47,100.00</u>
Utilities Total	\$32,590.96	\$31,629.17	(\$961.79)	\$246,323.74	\$221,404.19	(\$24,919.55)	\$379,550.00

MAINTENANCE SUPPLIES

06600 MAINT. SUPPLIES & EXPENSES	\$0.00	\$0.00	\$0.00	\$191.40	\$0.00	(\$191.40)	\$0.00
06620 Electrical Supplies/Lighting	\$0.00	\$50.00	\$50.00	\$228.54	\$350.00	\$121.46	\$600.00
06660 Pet Pick-Ups	\$0.00	\$150.00	\$150.00	\$0.00	\$450.00	\$450.00	\$600.00
06680 Plumbing - General (non-irrig.	\$0.00	\$41.67	\$41.67	\$0.00	\$291.69	\$291.69	\$500.00
06700 Snow Removal Supplies	\$0.00	\$208.33	\$208.33	\$0.00	\$1,458.31	\$1,458.31	\$2,500.00
06740 Swimming Pool/Hot Tub	\$0.00	\$1,041.67	\$1,041.67	\$541.58	\$7,291.69	\$6,750.11	\$12,500.00
06760 Maintenance Supplies	<u>\$0.00</u>	<u>\$625.00</u>	<u>\$625.00</u>	<u>\$3,197.77</u>	<u>\$4,375.00</u>	<u>\$1,177.23</u>	<u>\$7,500.00</u>
Maintenance Supplies Total	\$0.00	\$2,116.67	\$2,116.67	\$4,159.29	\$14,216.69	\$10,057.40	\$24,200.00

Total Operating Expenses	\$75,221.05	\$81,670.85	\$6,449.80	\$535,279.78	\$565,095.95	\$29,816.17	\$914,849.92
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RESERVE EXPENSE

08126 Electrical Panels	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$14,000.00	\$14,000.00	\$24,000.00
08127 EQUIPMENT	\$0.00	\$416.67	\$416.67	\$0.00	\$2,916.69	\$2,916.69	\$5,000.00
08160 Gutters	\$0.00	\$625.00	\$625.00	\$20,000.00	\$4,375.00	(\$15,625.00)	\$7,500.00
08170 HVAC	\$0.00	\$9,583.33	\$9,583.33	\$76,819.63	\$67,083.31	(\$9,736.32)	\$115,000.00
08172 Laundry Equip Repl	\$0.00	\$766.67	\$766.67	\$0.00	\$5,366.69	\$5,366.69	\$9,200.00
08174 Landscape - Sprinkler Replc	\$0.00	\$833.33	\$833.33	\$0.00	\$5,833.31	\$5,833.31	\$10,000.00
08175 Landscape - Improvments	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$7,000.00	\$7,000.00	\$12,000.00
08210 Painting - Exterior/Trim Rpr	\$0.00	\$666.67	\$666.67	\$0.00	\$4,666.69	\$4,666.69	\$8,000.00
08230 Plumbing /Sewer	\$0.00	\$1,250.00	\$1,250.00	\$1,640.92	\$8,750.00	\$7,109.08	\$15,000.00
08240 Pumps	\$0.00	\$0.00	\$0.00	\$967.99	\$0.00	(\$967.99)	\$0.00
08260 Pool/Spa	\$6,933.79	\$833.33	(\$6,100.46)	\$6,933.79	\$5,833.31	(\$1,100.48)	\$10,000.00
08320 Roof	\$0.00	\$0.00	\$0.00	\$116,655.00	\$126,000.00	\$9,345.00	\$126,000.00
08340 Sidewalk	\$0.00	\$250.00	\$250.00	\$0.00	\$1,750.00	\$1,750.00	\$3,000.00
08386 Crawl Space	<u>\$0.00</u>	<u>\$250.00</u>	<u>\$250.00</u>	<u>\$0.00</u>	<u>\$1,750.00</u>	<u>\$1,750.00</u>	<u>\$3,000.00</u>
Reserve Expense Total	\$6,933.79	\$18,475.00	\$11,541.21	\$223,017.33	\$255,325.00	\$32,307.67	\$347,700.00

	Current Period			Year to Date			Yearly Budget
	Actual	Budget	Variance	Actual	Budget	Variance	
Total Expense	\$82,154.84	\$100,145.85	\$17,991.01	\$758,297.11	\$820,420.95	\$62,123.84	\$1,262,549.92

Net Income	\$55,771.94	\$9,791.70	\$45,980.24	\$38,249.26	(\$50,858.10)	\$89,107.36	\$56,700.66
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