

WELLINGTON GREENS HOA
BALANCE SHEETS
DECEMBER 31, 2025 AND DECEMBER 31, 2024

2025		2024
	ASSETS	
	CURRENT ASSETS	
PINNACLE BANK CHECKING - 6627	-	PINNACLE BANK CHECKING - 6627 73,530.00
PINNACLE BANK CHECKING - 7289	22,446.76	PINNACLE BANK CHECKING - 7289 -
PINNACLE BANK RESERVE ACCT	62,364.06	PINNACLE BANK RESERVE ACCT 141,774.62
PETTY CASH FUND	108.98	PETTY CASH FUND 108.98
PINNACLE BANK CD 5.01% 08.29.2023	-	PINNACLE BANK CD 5.01% 08.29.2023 -
ACCOUNTS RECEIVABLE	22,893.49	ACCOUNTS RECEIVABLE 19,898.83
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(4,195.60)	ALLOWANCE FOR DOUBTFUL ACCOUNTS (4,195.60)
CITY OF LINCOLN RECEIVABLE	<u>52,432.00</u>	CITY OF LINCOLN RECEIVABLE -
TOTAL CURRENT ASSETS	156,049.69	TOTAL CURRENT ASSETS 231,116.83
	PROPERTY AND EQUIPMENT	
MAINTENANCE EQUIPMENT	406,457.74	MAINTENANCE EQUIPMENT 406,457.74
ACCUM DEPR - MAINT EQUIP	(378,405.18)	ACCUM DEPR - MAINT EQUIP (360,409.34)
CLUBHOUSE REMODEL	104,303.09	CLUBHOUSE REMODEL 69,390.86
ACCUM DEPR - CLUBHOUSE REMODEL	(8,004.01)	ACCUM DEPR - CLUBHOUSE REMODEL (5,424.71)
CONCRETE	30,776.00	CONCRETE -
FENCE - 70TH STREET	7,755.48	FENCE - 70TH STREET 7,755.48
ACCUM DEPR - FENCE	(1,308.97)	ACCUM DEPR - FENCE (517.04)
FURNITURE & FIXTURES	5,483.22	FURNITURE & FIXTURES 5,483.22
ACCUM DEPR - FURN & FIXTURES	(5,436.54)	ACCUM DEPR - FURN & FIXTURES (5,328.14)
BUILDINGS / SIGNAGE & WALL	8,547.50	BUILDINGS / SIGNAGE & WALL 8,547.50
ACCUM DEPR - BLDGS / SIGNAGE & WALL	(8,354.70)	ACCUM DEPR - BLDGS / SIGNAGE & WALL (6,741.08)
VEHICLES	52,979.75	VEHICLES 52,979.75
ACCUM DEPR - VEHICLES	(52,979.75)	ACCUM DEPR - VEHICLES (51,451.52)
MAINTENANCE SHED	337,451.59	MAINTENANCE SHED 337,451.59
ACCUM DEPR - MAINTENANCE SHED	<u>(94,798.02)</u>	ACCUM DEPR - MAINTENANCE SHED (85,713.99)
NET PROPERTY AND EQUIP	<u>404,467.20</u>	NET PROPERTY AND EQUIP 372,480.32
TOTAL ASSETS	<u><u>560,516.89</u></u>	TOTAL ASSETS <u><u>603,597.15</u></u>
	LIABILITIES AND MEMBERS' EQUITY	
	CURRENT LIABILITIES	
ACCOUNTS PAYABLE	21,594.87	ACCOUNTS PAYABLE 51,011.13
FED/FICA W/H PAYABLE	2,595.66	FED/FICA W/H PAYABLE 13.44
NEBR W/H PAYABLE	763.53	NEBR W/H PAYABLE 836.56
NEBR U.C. FUND	2.91	NEBR U.C. FUND 6.68
FEDERAL U.C. FUND	269.10	FEDERAL U.C. FUND 289.75
HSA PAYABLE	-	HSA PAYABLE -
SALES TAX PAYABLE	248.81	SALES TAX PAYABLE 0.64
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	19,666.02	MEMBER DUES PAID IN ADVANCE 20,813.45
ACCELERATED DEFERRED DUES REVENUE	-	ACCELERATED DEFERRED DUES REVENUE -
DIRECT DEPOSIT LIABILITIES		DEFERRED REVENUE - NON-RESIDENT GOLF
CURRENT PORTION OF LT DEBT	<u>5,542.09</u>	CURRENT PORTION OF LT DEBT 21,565.06
TOTAL CURRENT LIABILITIES	52,327.99	TOTAL CURRENT LIABILITIES 96,181.71
	LONG-TERM LIABILITIES	
NOTE PAYABLE - PINNACLE BANK	<u>-</u>	NOTE PAYABLE - PINNACLE BANK 5,542.64
TOTAL LONG-TERM LIABILITIES	<u>-</u>	TOTAL CURRENT LIABILITIES 5,542.64
TOTAL LIABILITIES	<u><u>52,327.99</u></u>	TOTAL LIABILITIES 101,724.35
	MEMBERS' EQUITY	
MEMBERS' EQUITY	521,224.76	MEMBERS' EQUITY 540,076.63
NET INCOME/(LOSS)	<u>(13,035.86)</u>	NET INCOME/(LOSS) (38,203.83)
TOTAL MEMBERS' EQUITY	<u>508,188.90</u>	TOTAL MEMBERS' EQUITY 501,872.80
TOTAL LIABILITY & MEMBERS' EQUITY	<u><u>560,516.89</u></u>	TOTAL LIABILITY & MEMBERS' EQUITY <u><u>603,597.15</u></u>