

WELLINGTON GREENS HOA
BALANCE SHEETS
FEBRUARY 28, 2026 AND FEBRUARY 28, 2025

| | 2026 | ASSETS | 2025 |
|--|-------------------|--|-------------------|
| | | CURRENT ASSETS | |
| PINNACLE BANK CHECKING - 6627 | - | PINNACLE BANK CHECKING - 6627 | 44,816.72 |
| PINNACLE BANK CHECKING - 7289 | 76,310.29 | PINNACLE BANK CHECKING - 7289 | - |
| PINNACLE BANK RESERVE ACCT | 126,137.91 | PINNACLE BANK RESERVE ACCT | 128,253.28 |
| PETTY CASH FUND | - | PETTY CASH FUND | 108.98 |
| PINNACLE BANK CD 5.01% 08.29.2023 | - | PINNACLE BANK CD 5.01% 08.29.2023 | - |
| ACCOUNTS RECEIVABLE | 19,993.42 | ACCOUNTS RECEIVABLE | 21,570.72 |
| ALLOWANCE FOR DOUBTFUL ACCOUNTS | (4,195.60) | ALLOWANCE FOR DOUBTFUL ACCOUNTS | (4,195.60) |
| CITY OF LINCOLN RECEIVABLE | - | CITY OF LINCOLN RECEIVABLE | - |
| TOTAL CURRENT ASSETS | 218,246.02 | TOTAL CURRENT ASSETS | 190,554.10 |
| | | PROPERTY AND EQUIPMENT | |
| MAINTENANCE EQUIPMENT | 406,457.74 | MAINTENANCE EQUIPMENT | 406,457.74 |
| ACCUM DEPR - MAINT EQUIP | (381,480.40) | ACCUM DEPR - MAINT EQUIP | (363,843.02) |
| CLUBHOUSE REMODEL | 104,303.09 | CLUBHOUSE REMODEL | 104,303.09 |
| ACCUM DEPR - CLUBHOUSE REMODEL | (8,306.33) | ACCUM DEPR - CLUBHOUSE REMODEL | (5,556.21) |
| CONCRETE | 30,776.00 | CONCRETE | - |
| FENCE - 70TH STREET | 7,755.48 | FENCE - 70TH STREET | 7,755.48 |
| ACCUM DEPR - FENCE | (1,431.77) | ACCUM DEPR - FENCE | (603.22) |
| FURNITURE & FIXTURES | 5,483.22 | FURNITURE & FIXTURES | 5,483.22 |
| ACCUM DEPR - FURN & FIXTURES | (5,446.94) | ACCUM DEPR - FURN & FIXTURES | (5,348.92) |
| BUILDINGS / SIGNAGE & WALL | 8,547.50 | BUILDINGS / SIGNAGE & WALL | 8,547.50 |
| ACCUM DEPR - BLDGS / SIGNAGE & WALL | (8,397.44) | ACCUM DEPR - BLDGS / SIGNAGE & WALL | (6,775.48) |
| VEHICLES | 52,979.75 | VEHICLES | 52,979.75 |
| ACCUM DEPR - VEHICLES | (52,979.75) | ACCUM DEPR - VEHICLES | (51,747.36) |
| MAINTENANCE SHED | 337,451.59 | MAINTENANCE SHED | 337,451.59 |
| ACCUM DEPR - MAINTENANCE SHED | (96,268.80) | ACCUM DEPR - MAINTENANCE SHED | (87,149.41) |
| NET PROPERTY AND EQUIP | 399,442.94 | NET PROPERTY AND EQUIP | 401,954.75 |
| TOTAL ASSETS | 617,688.96 | TOTAL ASSETS | 592,508.85 |
| | | LIABILITIES AND MEMBERS' EQUITY | |
| | | CURRENT LIABILITIES | |
| ACCOUNTS PAYABLE | 42,594.87 | ACCOUNTS PAYABLE | 25,988.16 |
| FED/FICA W/H PAYABLE | - | FED/FICA W/H PAYABLE | - |
| NEBR W/H PAYABLE | 616.02 | NEBR W/H PAYABLE | 706.88 |
| NEBR U.C. FUND | 38.87 | NEBR U.C. FUND | 56.45 |
| FEDERAL U.C. FUND | 126.02 | FEDERAL U.C. FUND | 126.01 |
| SALES TAX PAYABLE | 172.69 | SALES TAX PAYABLE | 42.27 |
| 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 | 31,725.71 | MEMBER DUES PAID IN ADVANCE | 26,675.21 |
| ACCELERATED DEFERRED DUES REVENUE | - | ACCELERATED DEFERRED DUES REVENUE | - |
| DIRECT DEPOSIT LIABILITIES | - | DEFERRED REVENUE - NON-RESIDENT GOLF | - |
| CURRENT PORTION OF LT DEBT | 1,863.31 | CURRENT PORTION OF LT DEBT | 21,709.07 |
| TOTAL CURRENT LIABILITIES | 78,782.49 | TOTAL CURRENT LIABILITIES | 78,949.05 |
| | | LONG-TERM LIABILITIES | |
| NOTE PAYABLE - PINNACLE BANK | - | NOTE PAYABLE - PINNACLE BANK | 1,860.01 |
| TOTAL LONG-TERM LIABILITIES | - | TOTAL CURRENT LIABILITIES | 1,860.01 |
| TOTAL LIABILITIES | 78,782.49 | TOTAL LIABILITIES | 80,809.06 |
| | | MEMBERS' EQUITY | |
| MEMBERS' EQUITY | 521,224.76 | MEMBERS' EQUITY | 540,076.63 |
| NET INCOME/(LOSS) | 17,681.71 | NET INCOME/(LOSS) | (28,376.84) |
| TOTAL MEMBERS' EQUITY | 538,906.47 | TOTAL MEMBERS' EQUITY | 511,699.79 |
| TOTAL LIABILITY & MEMBERS' EQUITY | 617,688.96 | TOTAL LIABILITY & MEMBERS' EQUITY | 592,508.85 |