

Senior Estates Golf & Country Club
Balance Sheet
 As of October 31, 2025

	<u>Oct 31, 25</u>	
ASSETS		
Current Assets		
Checking/Savings		
1-1119 · US Bank - Operating Funds		
1-1121 · US Bank-Operating MM (5402)	52,567.47	
1-1123 · US Bank - Operating (6836)	258,552.14	
1-1124 · US Bank CD 4.17% 4/1/26 (4044)	306,337.79	
1-1125 · US Bank CD 4.17% 4/1/26 (4085)	306,337.79	
1-1126 · US Bank CD 3.92% 11/13/25(4831)	10,131.87	
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Total 1-1119 · US Bank - Operating Funds	933,927.06	
1-1350 · Edward Jones HOA Annual Dues		
1-1351 · HOA Operating Ckng (310)	5,407.96	
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Total 1-1350 · Edward Jones HOA Annual Dues	5,407.96	939,335.02 <i>Operations Fund</i>
1-1550 · Edw Jones Working Capital		
1-1551 · Working Capital Checking (856)	351,684.72	
1-1568 · State Bk India NY 4.4% 12/22/25	200,000.00	
1-1569 · Bk of China NYC 4.15% 2/17/26	100,000.00	
1-1570 · Bk India NY BRH 4.15% 2/11/26	200,000.00	
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Total 1-1550 · Edw Jones Working Capital	851,684.72	<i>Working Capital Fund</i>
1-1650 · Edward Jones - Reserve WC		
1-1651 · Reserve Funds MM(061)	213,961.19	
1-1668 · State Bk Ind Chic 4.4% 12/8/25	200,000.00	
1-1669 · Commerceone Bk AL 3.85% 2/24/26	200,000.00	
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Total 1-1650 · Edward Jones - Reserve WC	613,961.19	<i>Reserve Fund</i>
1-1900 · Activities Holding Acct (3625)	10,067.75	<i>Activities' Fund</i>
1-1950 · Cash Drawer		
1-1951 · Cash Drawer-Office	200.00	
1-1952 · Cash Drawer-ProShop	200.00	
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Total 1-1950 · Cash Drawer	400.00	
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Total Checking/Savings	2,415,448.68	
Accounts Receivable		
1-2000 · Accounts Receivable	87,633.96	
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Total Accounts Receivable	87,633.96	
Other Current Assets		
1-2100 · Inventory Asset		
1-4010 · Pro-Shop Merchandise Inventory	34,993.64	
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Total 1-2100 · Inventory Asset	34,993.64	
1-2500 · Prepaid Funds		
1-2535 · Prepaid OR Inc Tax	515.00	
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Total 1-2500 · Prepaid Funds	515.00	
1-2699 · Undeposited Funds	16,743.61	

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Total Other Current Assets	<u>52,252.25</u>
Total Current Assets	<u>2,555,334.89</u>
Fixed Assets	
1-3100 · Land	
1-3110 · Land-Golf Course	90,601.03
1-3120 · Land-RV Lot	41,840.00
Total 1-3100 · Land	<u>132,441.03</u>
1-3200 · Improvements	
1-3210 · Improvements-Golf Course	1,604,336.49
1-3215 · Irrigation System Renovation	945,806.28
1-3220 · Improvements-RV Lot	134,869.72
1-3225 · Improvements-Office	14,208.78
1-3230 · Improvements-Club House	1,397,276.06
1-3235 · Improvements-Cart Barns	8,965.00
1-3240 · Improvements-Restaurant	143,650.79
1-3290 · Improvements-Accum Dep	-2,564,189.11
Total 1-3200 · Improvements	<u>1,684,924.01</u>
1-3300 · Buildings	
1-3310 · Buildings-Golf Course	138,334.08
1-3320 · Buildings-Clubhouse	1,035,470.27
1-3330 · Buildings-Health Center	305,394.80
1-3340 · Building-Clubhouse Shop	47,704.83
1-3350 · Buildings-Pole Barn/Wash Shed	20,113.15
1-3360 · Buildings-Golf Maint Bld	74,496.10
1-3370 · Buildings-Gazebo	5,390.00
1-3390 · Buildings-Accum Dep	-1,470,182.89
Total 1-3300 · Buildings	<u>156,720.34</u>
1-3400 · Equipment	
1-3410 · Equipment-Golf Course	738,191.12
1-3420 · Equipment-Clubhouse	193,311.18
1-3430 · Equipment-Restaurant	97,542.37
1-3490 · Equipment Accum Dep	-865,768.99
Total 1-3400 · Equipment	<u>163,275.68</u>
1-3500 · Furniture & Fixtures	
1-3510 · Office Furniture & Fixtures	10,938.76
1-3515 · Clubhouse Furniture & Fixtures	5,975.46
1-3520 · Pro-Shop Furniture & Fixtures	11,699.00
1-3530 · Artwork	100.00
1-3590 · Office Furn & Fix Accum Dep	-11,372.84
1-3595 · Pro-Shop Furn & Fix- Accum Depr	-6,939.00
Total 1-3500 · Furniture & Fixtures	<u>10,401.38</u>
Total Fixed Assets	<u>2,147,762.44</u>

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TOTAL ASSETS	4,703,097.33
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2-1200 · Accounts Payable	1,804.40
Total Accounts Payable	1,804.40
Other Current Liabilities	
2-1300 · Income Tax Payable	1,972.00
2-1400 · Payroll Liabilities	
2-1430 · Fed WH, FICA/SS	2,073.95
2-1440 · Medicare	-0.06
2-1450 · FUTA	145.00
2-1460 · OR W/Holding	-1,440.04
2-1470 · OR Unemployment	1,199.32
2-1480 · WBF Assessment	-0.14
2-1481 · OR Statewide Transit	0.02
2-1482 · OR PFML	5,558.04
2-1486 · Vision Insurance Payable	97.04
2-1500 · Accrued Vacation Payable	20,292.91
2-1501 · Accrued Wages Payable	0.41
Total 2-1400 · Payroll Liabilities	27,926.45
2-1600 · Unclaimed Property	698.16
2-2020 · Allow for Doubtful Accounts	24,752.00
2-2025 · Allow for 10-yr Judgement Lien	-5,948.65
2-2075 · Deferred Initiation Fees-Reserv	780,858.00
2-2079 · Deferred Initiation Fees-WCF	878,586.00
2-3999 · Contract Liabilities	-248,130.00
Total Other Current Liabilities	1,460,713.96
Total Current Liabilities	1,462,518.36
Total Liabilities	1,462,518.36
Equity	
3-0000 · Equity	
3-1000 · General Fund	3,001,198.85
3-3000 · Memorial Fund	654.01
3-3500 · Interfund Transfer - Operating	48,417.00
3-4000 · Reserve Fund	-0.19
3-4500 · Interfund Transfer - Replacemen	-55,634.00
3-5000 · Special Projects Fund	31,314.24
Total 3-0000 · Equity	3,025,949.91
3-3750 · Interfund Transfer - Third Fund	7,217.00
3-3900 · Retained Earnings	-843,710.69

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	<u>Oct 31, 25</u>
3-9999 · Prior Period Adjustment	8,620.00
30000 · Opening Balance Equity	53,355.32
32000 · Unrestricted Net Assets	239,575.09
Net Income	749,572.34
Total Equity	<u>3,240,578.97</u>
TOTAL LIABILITIES & EQUITY	<u>4,703,097.33</u>