The Long Community, Inc.

Statements of Financial Position
October 31, 2026 and December 31, 2025

	October 31, 2026	December 31, 2025
Assets		
Cash and cash equivalents	$ 416,140	$ 408,019
Investments	6,997,724	6,497,613
Accounts receivable, net	89,782	109,560
Assests whose use is limited	-	180,176
Property and equipment, net	28,195,298	28,868,020
Funds held in trust by others	944,382	927,123
Other assets	503,728	434,513
Total assets	$ 37,147,054	$ 37,425,025
Liabilities and Net Assets		
Accounts payable	40,774	103,921
Accrued expenses	537,351	539,932
Resident deposits	88,300	51,400
Other liabilities	227,463	220,463
Long-term debt, senior living	20,845,490	20,919,982
Due to Affiliates	16,730,264	17,193,634
Total liabilities	38,469,643	39,029,331
Net Assets		
Without donor restriction	(2,357,347)	(2,632,063)
With donor restriction	1,034,758	1,027,756
Total net deficit	(1,322,589)	(1,604,306)
Total liabilities and net assets	$ 37,147,054	$ 37,425,025

The Long Community, Inc.

Statements of Operations and Changes in Net Assets
Period ended October 31, 2026 and year ended December 31, 2025

	October 31, 2026	December 31, 2025
Net Assets Without Donor Restrictions		
Revenues, gains and other support:		
Resident services:		
Resident services	$ 6,127,649	$ 6,902,859
Total resident services	6,127,649	6,902,859
Contributions, gifts, grants and bequests	(3,945)	12,880
Net assets released from restrictions	12,456	10,538
Total operating revenues and other support	6,136,159	6,926,277
Expenses:		
Nursing services	1,057,674	1,150,062
Recreation and special services	119,060	81,562
Pharmacy	11,811	10,924
Physician Services	-	2,250
Dining Services	715,149	712,480
Building operations and maintenance	1,304,319	1,433,472
Housekeeping	43,339	29,000
Management and general	1,016,065	1,102,908
Employee Benefits	82,384	150,840
Interest	992,791	1,182,099
Depreciation	1,038,538	1,222,878
Fundraising	16,065	18,638
Total expenses before non-recurring expenses	6,397,194	7,097,112
Operating loss before gains and losses	(261,035)	(170,834)
Gain on sale and disposal of property	555	-
Operating loss	(260,480)	(170,834)
Other income:		
Investment income, net of investment expense	126,805	202,119
Realized gain on investments	-	53,731
Unrealized gain on investments	408,391	809,291
Total other income	535,196	1,065,141
Revenues in excess of expenses	274,716	894,307
Increase in net assets without donor restrictions	274,716	894,307

The Long Community, Inc.

Statements of Operations and Changes in Net Assets
Period ended October 31, 2026 and year ended December 31, 2025

	October 31, 2026	December 31, 2025
Net Assets With Donor Restrictions		
Contributions, gifts, grants and bequests	2,198	24,097
Unrealized gain on investments	17,259	61,841
Net assets released from restrictions	(12,456)	(10,538)
Increase in net assets with donor restrictions	7,001	75,400
Increase in net assets	281,717	969,706
Net Deficit, Beginning	(1,604,306)	(2,574,013)
Net Deficit, Ending	$ (1,322,589)	$ (1,604,306)

The Long Community, Inc.

Statements of Cash Flows

Period ended October 31, 2026 and year ended December 31, 2025

	October 31, 2026	December 31, 2025
Cash Flows From Operating Activities		
Increase in net assets	$ 281,717	$ 969,706
Adjustments to reconcile increase (decrease) in net assets (deficit) to net cash provided by (used in) operating activities		
Depreciation	1,038,538	1,222,878
Provision for credit losses	(168)	(7,874)
Proceeds from non-refundable fees and deposits	36,900	13,400
Unrealized gain on investments and change in fair value of funds held in trust by others	(425,650)	(871,132)
Realized gain on investments	-	(53,731)
Gain on sale of community and disposals of property and equipment	(555)	-
Amortization of deferred financing costs	14,398	17,167
Amortization of bond discount	17,673	21,256
Changes in assets and liabilities		
Accounts receivable	19,946	1,595
Other assets	(69,215)	(187,874)
Accounts payable	(63,147)	(32,409)
Accrued expenses	(2,581)	15,435
Other liabilities	7,000	103,570
Net cash provided by operating activities	854,857	1,211,986
Cash Flows From Investing Activities		
Acquisition of property and equipment	(365,261)	(405,663)
Purchases of investments	(89,782)	(379,858)
Proceeds from sale of investments	178,238	515,207
Net cash used in investing activities	(276,805)	(270,314)
Cash Flows From Financing Activities		
Principal payments on redemptions of long-term debt	(106,562)	(126,801)
Change in due to affiliated entity	(463,370)	(578,484)
Net cash used in financing activities	(569,932)	(705,285)
Net change in cash, cash equivalents and restricted cash	8,121	236,387
Cash, cash equivalents and restricted cash, beginning	604,663	368,276
Cash, cash equivalents and restricted cash, ending	$ 612,784	$ 604,663
Cash and cash equivalents	$ 416,140	$ 408,019
Restricted cash in investments	196,644	196,644
Total cash, cash equivalents and restricted cash	$ 612,784	$ 604,663