

# Woodburn Estates & Golf Balance Sheet As of April 30, 2024

Apr 30, 24

**ASSETS**

**Current Assets**

**Checking/Savings**

**1-1119 · US Bank - Operating Funds**

1-1120 · US Bank - Operating (7329) 441,608.46

1-1121 · US Bank-Operating MM (5402) 602,987.57

1-1122 · US Bank CD 4.64% 11/15/24(9695) 100,000.00

**Total 1-1119 · US Bank - Operating Funds** 1,144,596.03

**1-1350 · Edward Jones HOA Annual Dues**

1-1351 · HOA Operating Ckng (310) 5,092.40

**Total 1-1350 · Edward Jones HOA Annual Dues** 5,092.40

**\$ 1,149,688.43**

**1-1550 · Edw Jones Working Capital**

1-1551 · Working Capital Checking (856) 633,217.92

1-1561 · Bank of China NYC 5.25% 9/16/24 200,000.00

**Total 1-1550 · Edw Jones Working Capital** 833,217.92

**\$ 833,217.92**

**1-1650 · Edward Jones - Reserve WC**

1-1651 · Reserve Funds MM(061) 216,525.29

1-1664 · State Bk India 5.3% 9/18/24 200,000.00

1-1665 · Bk Baroda NY BRH 5.35% 7/29/24 200,000.00

**Total 1-1650 · Edward Jones - Reserve WC** 616,525.29

**\$ 616,525.29**

**1-1750 · US Bank - RV Lot Repair/Maint**

1-1751 · US RV Lot Repair/Maint (9384) 1,958.22

**Total 1-1750 · US Bank - RV Lot Repair/Maint** 1,958.22

**\$ 1,958.22**

**1-1900 · Activities Holding Acct (3625)**

14,201.22

**\$ 14,201.22**

**1-1950 · Cash Drawer**

1-1951 · Cash Drawer-Office 200.00

1-1952 · Cash Drawer-ProShop 200.00

**Total 1-1950 · Cash Drawer** 400.00

**Total Checking/Savings** 2,615,991.08

**Accounts Receivable**

1-2000 · Accounts Receivable 434,994.41

**Total Accounts Receivable** 434,994.41

**Other Current Assets**

**1-2100 · Inventory Asset**

1-4010 · Pro-Shop Merchandise Inventory 40,712.37

**Total 1-2100 · Inventory Asset** 40,712.37

1-2699 · Undeposited Funds 15.25

**Total Other Current Assets** 40,727.62

**Total Current Assets** 3,091,713.11

**Fixed Assets**

**1-3100 · Land**

1-3110 · Land-Golf Course 90,601.03

**Woodburn Estates & Golf**  
**Balance Sheet**  
As of April 30, 2024

	<u>Apr 30, 24</u>
1-3120 · Land-RV Lot	41,840.00
<b>Total 1-3100 · Land</b>	<b>132,441.03</b>
<b>1-3200 · Improvements</b>	
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	-2,380,459.11
<b>Total 1-3200 · Improvements</b>	<b>1,868,654.01</b>
<b>1-3300 · Buildings</b>	
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	-1,456,457.89
<b>Total 1-3300 · Buildings</b>	<b>170,445.34</b>
<b>1-3400 · Equipment</b>	
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	-817,945.99
<b>Total 1-3400 · Equipment</b>	<b>211,098.68</b>
<b>1-3500 · Furniture &amp; Fixtures</b>	
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	-10,009.84
1-3595 · Pro-Shop Furn & Fix- Accum Depr	-5,178.00
<b>Total 1-3500 · Furniture &amp; Fixtures</b>	<b>13,525.38</b>
<b>Total Fixed Assets</b>	<b>2,396,164.44</b>
<b>TOTAL ASSETS</b>	<b>5,487,877.55</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2-1200 · Accounts Payable	-2,120.91

**Woodburn Estates & Golf**  
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Total Accounts Payable	-2,120.91
Other Current Liabilities	
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	0.43
2-1470 · OR Unemployment	723.28
2-1480 · WBF Assessment	-0.14
2-1481 · OR Statewide Transit	0.02
2-1486 · Vision Insurance Payable	97.04
2-1500 · Accrued Vacation Payable	14,684.91
2-1501 · Accrued Wages Payable	24,091.41
Total 2-1400 · Payroll Liabilities	<u>41,815.84</u>
2-1600 · Unclaimed Property	325.64
2-2025 · Allow for 10-yr Judgement Lien	<u>-5,948.65</u>
Total Other Current Liabilities	<u>36,192.83</u>
Total Current Liabilities	<u>34,071.92</u>
Total Liabilities	34,071.92
Equity	
3-0000 · Equity	
3-1000 · General Fund	3,001,198.85
3-3000 · Memorial Fund	654.01
3-3500 · Interfund Transfer - Operating	20,917.00
3-4000 · Reserve Fund	537,406.81
3-4500 · Interfund Transfer - Replacemen	-20,917.00
3-5000 · Special Projects Fund	31,314.24
Total 3-0000 · Equity	<u>3,570,573.91</u>
3-3900 · Retained Earnings	-109,625.69
30000 · Opening Balance Equity	53,355.32
32000 · Unrestricted Net Assets	626,494.83
Net Income	<u>1,313,007.26</u>
Total Equity	<u>5,453,805.63</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>5,487,877.55</b></u>

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**Balance Sheet**  
As of April 30, 2024

**ASSETS**

**Current Assets**

**Checking/Savings**

- 1-1119 · US Bank - Operating Funds
  - 1-1120 · US Bank - Operating (7329)
  - 1-1121 · US Bank-Operating MM (5402)
  - 1-1122 · US Bank CD 4.64% 11/15/24(9695)

**Total 1-1119 · US Bank - Operating Funds**

1-1350 · Edward Jones HOA Annual Dues

- 1-1351 · HOA Operating Ckng (310)

**Total 1-1350 · Edward Jones HOA Annual Dues**

*Operation Funds*

1-1550 · Edw Jones Working Capital

- 1-1551 · Working Capital Checking (856)
- 1-1561 · Bank of China NYC 5.25% 9/16/24

**Total 1-1550 · Edw Jones Working Capital**

*Working Capital Funds*

1-1650 · Edward Jones - Reserve WC

- 1-1651 · Reserve Funds MM(061)
- 1-1664 · State Bk India 5.3% 9/18/24
- 1-1665 · Bk Baroda NY BRH 5.35% 7/29/24

**Total 1-1650 · Edward Jones - Reserve WC**

*Reserve Funds*

1-1750 · US Bank - RV Lot Repair/Maint

- 1-1751 · US RV Lot Repair/Maint (9384)

**Total 1-1750 · US Bank - RV Lot Repair/Maint**

*RV Lot Funds*

1-1900 · Activities Holding Acct (3625)

*Activities' Fund*

1-1950 · Cash Drawer

- 1-1951 · Cash Drawer-Office
- 1-1952 · Cash Drawer-ProShop

**Total 1-1950 · Cash Drawer**

**Total Checking/Savings**

**Accounts Receivable**

- 1-2000 · Accounts Receivable

**Total Accounts Receivable**

**Other Current Assets**

- 1-2100 · Inventory Asset
  - 1-4010 · Pro-Shop Merchandise Inventory

**Total 1-2100 · Inventory Asset**

1-2699 · Undeposited Funds

**Total Other Current Assets**

**Total Current Assets**

**Fixed Assets**

- 1-3100 · Land
  - 1-3110 · Land-Golf Course

**Woodburn Estates & Golf**  
**Balance Sheet**  
**As of April 30, 2024**

1-3120 · Land-RV Lot

Total 1-3100 · Land

1-3200 · Improvements

1-3210 · Improvements-Golf Course

1-3215 · Irrigation System Renovation

1-3220 · Improvements-RV Lot

1-3225 · Improvements-Office

1-3230 · Improvements-Club House

1-3235 · Improvements-Cart Barns

1-3240 · Improvements-Restaurant

1-3290 · Improvements-Accum Dep

Total 1-3200 · Improvements

1-3300 · Buildings

1-3310 · Buildings-Golf Course

1-3320 · Buildings-Clubhouse

1-3330 · Buildings-Health Center

1-3340 · Building-Clubhouse Shop

1-3350 · Buildings-Pole Barn/Wash Shed

1-3360 · Buildings-Golf Maint Bld

1-3370 · Buildings-Gazebo

1-3390 · Buildings-Accum Dep

Total 1-3300 · Buildings

1-3400 · Equipment

1-3410 · Equipment-Golf Course

1-3420 · Equipment-Clubhouse

1-3430 · Equipment-Restaurant

1-3490 · Equipment Accum Dep

Total 1-3400 · Equipment

1-3500 · Furniture & Fixtures

1-3510 · Office Furniture & Fixtures

1-3515 · Clubhouse Furniture & Fixtures

1-3520 · Pro-Shop Furniture & Fixtures

1-3530 · Artwork

1-3590 · Office Furn & Fix Accum Dep

1-3595 · Pro-Shop Furn & Fix- Accum Depr

Total 1-3500 · Furniture & Fixtures

Total Fixed Assets

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2-1200 · Accounts Payable

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Total Accounts Payable

Other Current Liabilities

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2-1430 · Fed WH, FICA/SS

2-1440 · Medicare

2-1450 · FUTA

2-1460 · OR W/Holding

2-1470 · OR Unemployment

2-1480 · WBF Assessment

2-1481 · OR Statewide Transit

2-1486 · Vision Insurance Payable

2-1500 · Accrued Vacation Payable

2-1501 · Accrued Wages Payable

Total 2-1400 · Payroll Liabilities

2-1600 · Unclaimed Property

2-2025 · Allow for 10-yr Judgement Lien

Total Other Current Liabilities

Total Current Liabilities

Total Liabilities

Equity

3-0000 · Equity

3-1000 · General Fund

3-3000 · Memorial Fund

3-3500 · Interfund Transfer - Operating

3-4000 · Reserve Fund

3-4500 · Interfund Transfer - Replacemen

3-5000 · Special Projects Fund

Total 3-0000 · Equity

3-3900 · Retained Earnings

30000 · Opening Balance Equity

32000 · Unrestricted Net Assets

Net Income

Total Equity

**TOTAL LIABILITIES & EQUITY**