

# Woodburn Estates & Golf

## Balance Sheet

As of October 31, 2023  
 Oct 31, 23

**ASSETS**

**Current Assets**

**Checking/Savings**

1-1120 · US Bank - Operating (7329) 478,853.33

1-1350 · Edward Jones HOA Annual Dues

1-1351 · HOA Operating Ckng (310) 4,973.97

Total 1-1350 · Edward Jones HOA Annual Dues 4,973.97

*Operations Funds*

\$	483,827.30
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1-1550 · Edw Jones Working Capital

1-1551 · Working Capital Checking (856) 455,769.85

1-1556 · Goldman Sachs Bk 5.35% 1/11/24 200,000.00

1-1557 · Mizrahi Tefahat Bk 5.45% 1/24/24 200,000.00

Total 1-1550 · Edw Jones Working Capital 855,769.85

*Working Capital Funds*

1-1650 · Edward Jones - Reserve WC

1-1651 · Reserve Funds MM(061) 278,076.49

1-1660 · Comm Bk Birm Ala 5.2% 11/24/23 150,000.00

1-1661 · Third Fed Svgs 5.2% 11/30/23 150,000.00

Total 1-1650 · Edward Jones - Reserve WC 578,076.49

*Reserve Funds*

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

1-1751 · US RV Lot Repair/Maint (9384) 1,957.75

Total 1-1750 · US Bank - RV Lot Repair/Maint 1,957.75

1-1900 · Activities Holding Acct (3625) 20,500.00

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 1,940,531.39

**Accounts Receivable**

1-2000 · Accounts Receivable 55,758.47

Total Accounts Receivable 55,758.47

**Other Current Assets**

1-2100 · Inventory Asset

1-4010 · Pro-Shop Merchandise Inventory 21,878.75

Total 1-2100 · Inventory Asset 21,878.75

1-2500 · Prepaid Funds

1-2535 · Prepaid OR Inc Tax -2,680.00

Total 1-2500 · Prepaid Funds -2,680.00

1-2699 · Undeposited Funds 5.50

Total Other Current Assets 19,204.25

Total Current Assets 2,015,494.11

**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 132,441.03

1-3200 · Improvements

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	Oct 31, 23
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	-2,188,063.11
<b>Total 1-3200 · Improvements</b>	<b>2,061,050.01</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	-1,437,743.89
<b>Total 1-3300 · Buildings</b>	<b>189,159.34</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	80,088.37
1-3490 · Equipment Accum Dep	-762,801.99
<b>Total 1-3400 · Equipment</b>	<b>248,788.68</b>
<b>1-3500 · Furniture &amp; Fixtures</b>	
1-3510 · Office Furniture & Fixtures	7,475.76
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	-9,035.84
1-3595 · Pro-Shop Furn & Fix- Accum Depr	-3,415.00
<b>Total 1-3500 · Furniture &amp; Fixtures</b>	<b>12,799.38</b>
<b>Total Fixed Assets</b>	<b>2,644,238.44</b>
<b>TOTAL ASSETS</b>	<b>4,659,732.55</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2-1200 · Accounts Payable	84,620.25
<b>Total Accounts Payable</b>	84,620.25
<b>Other Current Liabilities</b>	
2-1400 · Payroll Liabilities	
2-1430 · Fed WH, FICA/SS	2,980.99
2-1450 · FUTA	218.00

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	Oct 31, 23
2-1460 · OR W/Holding	58.43
2-1470 · OR Unemployment	1,053.28
2-1480 · WBF Assessment	1.86
2-1481 · OR Statewide Transit	109.02
2-1486 · Vision Insurance Payable	97.04
2-1500 · Accrued Vacation Payable	20,577.91
2-1501 · Accrued Wages Payable	36,318.41
<b>Total 2-1400 · Payroll Liabilities</b>	<b>61,414.94</b>
2-1600 · Unclaimed Property	325.64
<b>Total Other Current Liabilities</b>	<b>61,740.58</b>
<b>Total Current Liabilities</b>	<b>146,360.83</b>
<b>Total Liabilities</b>	<b>146,360.83</b>
<b>Equity</b>	
3-0000 · Equity	
3-1000 · General Fund	3,017,091.85
3-3000 · Memorial Fund	654.01
3-3500 · Interfund Transfer - Operating	84,762.00
3-4000 · Reserve Fund	528,458.81
3-4500 · Interfund Transfer - Replacemen	-84,762.00
3-5000 · Special Projects Fund	31,314.24
<b>Total 3-0000 · Equity</b>	<b>3,577,518.91</b>
3-3900 · Retained Earnings	-109,625.69
30000 · Opening Balance Equity	53,355.32
32000 · Unrestricted Net Assets	399,496.11
Net Income	592,627.07
<b>Total Equity</b>	<b>4,513,371.72</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>4,659,732.55</b>