

Departments

Dept 10	Golf
Dept 20	Membership
Dept 30	Food & Beverage
Dept 32	Food & Beverage - Banquet
Dept 40	Tennis and Fitness
Dept 50	Pool
Dept 60	Maintenance
Dept 70	G&A
Dept 90	Other Revenue

Master Chart of Accounts

Revenues

Dept 10	Golf	Description
10-8105	Cart Fees	Daily fee cart fees
10-8110	Member Cart Fees	Member cart fees
10-8115	Club Rental	Club rentals
10-8120	Club Repair	Income from regripping, reshafting, etc.
10-8125	Club Storage	Member bag storage fees
10-8130	Driving Range	Range ball sales, annual range passes, and range dues
10-8135	Green Fees	Green fees all categories including member guest fees
10-8140	Handicap Fees	Handicap fee
10-8145	Lessons	Instructor revenues from golf lessons
10-8150	Locker Rental	Member fees for locker rental
10-8155	Merchandise	Apparel and equipment sales
10-8160	Other Revenue	Sale of range balls, pond ball income, miscellaneous
10-8165	Tournament Fees	Fees charged for member events and tournaments
10-8170	Club Activities	Social Activities held for community and club members
Dept 20	Membership	Description
20-8205	Golf Initiation Fees	Fees from the sale of golf memberships
20-8210	Sports Initiation Fees	Fees from the sale of sports memberships
20-8215	Social Initiation Fees	Fees from the sale of social memberships
20-8220	Golf Dues	Golf member dues
20-8225	Sports Dues	Sports member dues
20-8230	Social Dues	Social member dues
20-8235	Usage Fees	Minimum monthly charge
20-8240	Late Charges	Fees for late payments
20-8250	Membership Activities	Activities and events held for club members
Dept 30	Food & Beverage	
Dept 32	Food & Beverage - Banquet	Description
30-8315	Food	Food
30-8320	Beverages	Sodas, water, fountain drinks, etc.
30-8325	Beer	Tap and canned beer
30-8330	Liquor	Liquor
30-8335	Wine	Wine
30-8340	Tobacco	Cigarette and cigar sales
30-8345	Other Revenue	Other revenues
30-8350	Room Rental	Room rental fees from groups, weddings, etc.
30-8355	Service Charge Income	Service charge income
30-8356	Gratuities Paid	Gratuities paid out
30-8360	Unused Minimum	Minimums charged to members
Dept 40	Tennis and Fitness	Description
40-8405	Equipment Rental	Ball machine and racquet rentals
40-8410	Guest Fees	Guest fees
40-8415	Lessons	Instructor revenues from tennis lessons
40-8420	Merchandise	Apparel and equipment sales
40-8425	Stringing	Restringing
40-8430	Tournament Fees	Fees charged for member events and tournaments
40-8435	Other Revenue	Other various revenues in tennis / fitness department
Dept 50	Pool	Description
50-8505	Guest Fees	Guest fees
50-8510	Team Income	Swim team fees and income
50-8515	Other Revenue	Other various revenues in pool department
50-8520	Lessons	Swim lessons
Dept 90	Other Revenue	Description
90-8900	Insurance Proceeds	Insurance Proceeds (business interruption, etc)
90-8905	Insurance Proceeds - Fire	Insurance Proceeds (fire only)
90-8910	Gain on Sale of Fixed Asset	Developer payments or subsidies
90-8915	Interest Income	Interest on cd's, bank accounts, etc.

Master Chart of Accounts

Cost of Sales

Dept 10	Golf	Description
10-9005	Merchandise	Apparel and equipment
Dept 30	Food & Beverage	
Dept 32	Food & Beverage - Banquet	Description
30-9015	COS - Food	Food
30-9020	COS - Beverages	Sodas, water, fountain drinks, etc.
30-9025	COS - Beer	Canned and tap beer
30-9030	COS - Liquor	Liquor
30-9035	COS - Wine	Wine
30-9040	COS - Tobacco	Cigarettes and cigars
Dept 40	Tennis & Fitness	Description
40-9010	Merchandise	Apparel and equipment

Master Chart of Accounts

Expenses

Dept 10	Golf	Description
10-9115	Auto Reimbursement	Monthly manager car expense per employment agreements
10-9130	Business Meals & Entertainment	Meals and entertainment during business meetings. Entertainment of potential customers, members, VIP's
10-9170	Contract Labor	Wages for temporary employees and independent contractors. For 1099 purposes MUST have W-9 on file before paying these employees
10-9185	Dues and Subscriptions	PGA, USGA, local chamber dues. GSGA handicap fees. All magazine subscriptions
10-9190	Education and Seminars	PGA schools and seminars tuition and costs.
10-9200	Employee Meals	Direct cost charged by kitchen for employees meals while on duty
10-9205	Entertainment	Entertainment supplied for member, customer functions (bands, DJ's, comedians, etc)
10-9210	Equipment Lease	Golf car leases and all other golf operations leases. GPS lease payments
10-9215	Equipment Rental	Temporary rental of equipment
10-9225	Gas and Oil	Gas and oil for golf carts and range pickers
10-9227	Handicap Fees	Handicap Fees Expense
10-9270	Linens and Laundry	Towel services and laundry
10-9275	Managers Expense	
10-9285	Other Expense	Unusual expenses that can't find a home elsewhere in the chart of accounts
10-9290	Payroll	Salaries, wages, and bonuses
10-9292	Commissions	Commissions paid to employees in addition to normal compensation
10-9295	Payroll Taxes	Federal and State employment taxes
10-9330	R&M - Equipment	Golf car, computer, television, etc. repairs
10-9345	Range Balls	Range ball purchases
10-9375	Supplies	Office, operational, range, computer, cleaning, scorecards, pencils, and merchandising supplies
10-9390	Tournament Fees	Expenses associated with Tournament Fee Revenue
10-9405	Travel	Employee mileage for errands. Travel to shows and conferences. This is NOT manager auto reimbursement
10-9410	Uniforms	Employee uniforms

Master Chart of Accounts

Expenses		
Dept 20	Membership	Description
20-9110	Advertising and Promotion	Advertising and promotion production and insertion costs for membership activities only
20-9115	Auto Reimbursement	Monthly manager car expense per employment agreements
20-9130	Business Meals & Entertainment	
20-9170	Contract Labor	Wages for temporary employees and independent contractors
20-9185	Dues and Subscriptions	Local chamber, rotary, etc. dues. Magazine subscriptions relative to membership sales
20-9190	Education and Seminars	Educational schools and seminars
20-9200	Employee Meals	Direct cost charge by kitchen for employees meals while on duty
20-9205	Entertainment	Entertainment of potential customers, members, VIP's. This is NOT employee lunches or awards
20-9230	Initiation Fee Refunds	Initiation fees returned to resigning members
20-9240	Insurance - Health	
20-9245	Insurance - W/C	
20-9275	Managers Expense	
20-9280	Membership Referrals	Incentives paid or rewarded to members and outside parties for new member referrals
20-9282	Member/Board Relations	
20-9290	Payroll	Salaries, wages, commissions, and bonuses.
20-9295	Payroll Taxes	Federal and State employment taxes
20-9315	Postage	Postage and Federal Express for membership mailings in particular
20-9320	Printing	Printing of stationery, brochures, membership materials, etc. Club newsletters
20-9325	Professional Fees	
20-9375	Supplies	Office, computer, and miscellaneous supplies
20-9395	Training	
20-9405	Travel	Employee mileage for errands. Travel to shows and conferences. This is NOT manager auto reimbursement
20-9410	Uniforms	

Master Chart of Accounts

Expenses		
Dept 30	Food and Beverage	
Dept 32	Food and Beverage - Banquet	Description
30-9115	Auto Reimbursement	Monthly manager car expense per employment agreements
30-9130	Business Meals & Entertainment	Meals and entertainment during business meetings. Entertainment of potential customers, members, VIP's
30-9160	China, Silver, and Glass	China, silver, and glass
30-9170	Contract Labor	Wages for temporary employees and independent contractors. For 1099 purposes MUST have W-9 on file before paying these employees
30-9180	Decorations	Decorations for F&B events. Flowers, displayes, ice carvinnngs, etc.
30-9185	Dues and Subscriptions	CMAA dues. Magazine subscriptions
30-9190	Education and Seminars	Educational schools and seminars
30-9200	Employee Meals	Direct cost charge by kitchen for employees meals while on duty
30-9205	Entertainment	Entertainment supplied for member, customer functions (bands, DJ's, comedians, etc)
30-9210	Equipment Lease	Kitchen equipment lease payments
30-9215	Equipment Rental	Temporary rental of equipment, china, silverware, etc.
30-9265	Licenses	F&B permits. Annual alcohol licenses and fees
30-9270	Linens and Laundry	Linen services and all laundry costs
30-9275	Managers Expense	Returned meals, staff meeting lunches, gift certificates
30-9285	Other Expense	Unusual expenses that can't find a home elsewhere in the chart of accounts
30-9290	Payroll	Salaries, wages, and bonuses.
30-9292	Commissions	Commissions paid to employees in addition to normal compensation
30-9295	Payroll Taxes	Federal and State employment taxes
30-9320	Printing	Menu printing
30-9330	R&M - Equipment	Kitchen equipment, computer, television, etc. repairs
30-9375	Supplies	Office and kitchen supplies,small wares, pots, pans, etc.
30-9376	Supplies - Cleaning/Janitorial	
30-9378	Supplies - Paper/Plastic	
30-9405	Travel	Employee mileage for errands. Travel to shows and conferences. This is NOT manager auto reimbursement
30-9410	Uniforms	Employee uniforms

Master Chart of Accounts

Expenses

Dept 40	Tennis	Description
40-9115	Auto Reimbursement	Monthly manager car expense per employment agreements
40-9150	Cash Over and Short	Cash over or short
40-9170	Contract Labor	Wages for temporary employees and independent contractors
40-9185	Dues and Subscriptions	ALTA, USTA, dues. Magazine subscriptions
40-9190	Education and Seminars	USTA schools and seminars. Travel to tennis shows and seminars
40-9200	Employee Meals	Direct cost charge by kitchen for employees meals while on duty
40-9205	Entertainment	Entertainment of potential customers, members, VIP's. This is NOT employee lunches or awards
40-9210	Equipment Lease	Equipment leases
40-9215	Equipment Rental	Temporary rental of equipment
40-9260	Lessons	Instructor fees and income
40-9270	Linens and Laundry	Linen services and all laundry costs
40-9275	Managers Expense	
40-9285	Other Expense	Unusual expenses that can't find a home elsewhere in the chart of accounts
40-9290	Payroll	Salaries, wages, commissions, and bonuses.
40-9295	Payroll Taxes	Federal and State employment taxes
40-9330	R&M - Equipment	Ball machine, computer, stringing equipment repairs
40-9335	R&M - General	Repair and maintenance of tennis courts
40-9355	Security	
40-9375	Supplies	Office, court, operational, computer, cleaning, and merchandising supplies
40-9385	Telephone	
40-9390	Tournament Fees	Expenses associated with Tournament Fee Revenue
40-9405	Travel	Employee mileage for errands. Travel to shows and conferences. This is NOT manager auto reimbursement
40-9410	Uniforms	Employee uniforms
40-9420	Utilities - Electric	
40-9430	Utilities - Water	

Master Chart of Accounts

Expenses

Dept 50	Pool	Description
50-9115	Auto Reimbursement	Monthly manager car expense per employment agreements
50-9150	Cash Over and Short	Cash over or short
50-9155	Chemicals	
50-9170	Contract Labor	Wages for temporary employees and independent contractors
50-9200	Employee Meals	Direct cost charge by kitchen for employees meals while on duty
50-9210	Equipment Lease	Equipment leases
50-9215	Equipment Rental	Temporary rental of equipment
50-9265	Licenses	
50-9270	Linens & Laundry	
50-9275	Managers Expense	
50-9285	Other Expense	Unusual expenses that can't find a home elsewhere in the chart of accounts
50-9290	Payroll	Salaries, wages, commissions, and bonuses.
50-9295	Payroll Taxes	Federal and State employment taxes
50-9310	Pool Service Contract	Contracted cleaning and maintenance of the pool
50-9320	Printing	
50-9330	R&M - Equipment	Ball machine, computer, stringing equipment repairs
50-9335	R&M - General	Repair and maintenance of the pool
50-9375	Supplies	Office, operational, range, computer, cleaning, and merchandising supplies
50-9380	Team Expense	Direct costs related to Team Income or Revenue
50-9285	Telephone	
50-9295	Training	
50-9405	Travel	Employee mileage for errands. Travel to shows and conferences. This is NOT manager auto reimbursement
50-9410	Uniforms	Employee uniforms
50-9420	Utilities - Electric	Electric costs for the pool and building if separately metered
50-9430	Utilities -Water and Sewer	Water and sewer costs for the pool building if seperately metered

Master Chart of Accounts

Expenses

Dept 60	Maintenance	Description
60-9115	Auto Reimbursement	Monthly manager car expense per employment agreements
60-9130	Business Meals & Entertainment	Meals and entertainment during business meetings. Entertainment of potential customers, members, VIP's
60-9155	Chemicals	Pesticides, herbicides, fungicides, etc.
60-9170	Contract Labor	Wages for temporary employees and independent contractors. For 1099 purposes MUST have W-9 on file before paying these employees
60-9185	Dues and Subscriptions	GCSAA and state association dues. Magazine subscriptions
60-9190	Education and Seminars	Travel costs at GCSAA annual show and local seminars
60-9200	Employee Meals	Direct cost charge by kitchen for employees meals while on duty
60-9210	Equipment Lease	Maintenance equipment lease costs. Superintendent truck payments or lease.
60-9215	Equipment Rental	Temporary rental of equipment
60-9220	Fertilizers	Fertilizers
60-9221	Fertilizers - Greens	Fertilizers for Greens only
60-9225	Gas and Oil	Gas and oil for use in maintenance equipment
60-9250	Landscaping	Straw, mulch, flowers, shrubs, trees, for course and clubhouse grounds
60-9265	Licenses	
60-9275	Managers Expense	
60-9285	Other Expense	Unusual expenses that can't find a home elsewhere in the chart of accounts
60-9290	Payroll	Salaries, wages, commissions, and bonuses.
60-9295	Payroll Taxes	Federal and State employment taxes
60-9325	Professional Fees	Fees associated with soil testing and other outside services
60-9330	R&M - Equipment	Maintenance equipment repair and parts
60-9335	R&M - General	Repairs to the maintenance building and course restrooms
60-9340	R&M - Irrigation	Repairs and maintenance to the irrigation system
60-9350	Sand and Soil	Bunker and topdressing sand, gravel, soil, etc.
60-9355	Security	Building security
60-9360	Seed and Sod	Seed, sod, sprigs, etc.
60-9368	Small Tools	Small tool and other equipment not meeting capitalization criteria
60-9375	Supplies	Course, office, operational, range, computer, and cleaning supplies
60-9385	Telephone	Maintenance building telephone and staff cell/nextel phone reimbursments
60-9400	Trash Removal	Trash removal for the maintenance building
60-9405	Travel	Employee mileage for errands. Travel to shows and conferences. This is NOT manager auto reimbursement
60-9410	Uniforms	Employee uniforms
60-9420	Utilities - Electric	Electric for maintenance building and irrigation system if seperately metered
60-9425	Utilities - Gas	Gas bills for heating the building (propane should be coded to supplies)
60-9430	Utilities - Water and Sewer	Water and sewer for maintenance building if seperately metered

Master Chart of Accounts

Expenses		
Dept 70	General/Administrative	Description
70-9105	Accounting	Accounting fees and costs.
70-9110	Advertising and Promotion	All advertising and promotion costs of the club in general
70-9115	Auto Reimbursement	Monthly manager car expense per employment agreements
70-9120	Bad Debts	Written off bad checks and member charges
70-9125	Bank Charges	Monthly fees by banks for checking accounts
70-9130	Business Meals & Entertainment	Lunches, dinners and entertainment during business meetings (must have names of attendees and business discussed on attached receipts)
70-9150	Cash Over/Short	Cash variances at closing at the end of each business day
70-9165	Cleaning Service	Contract and occasional cleaning service for the clubhouse
70-9170	Contract Labor	Wages for temporary employees and independent contractors. For 1099 purposes MUST have W-9 on file before paying these employees
70-9175	Credit Card Charges	Visa, Mastercard, and American Express discount charges
70-9180	Decorations	Clubhouse and Xmas decorations
70-9185	Dues and Subscriptions	CMAA dues. Magazine subscriptions
70-9190	Education and Seminars	Professional organization seminars, tuition, etc.
70-9195	Employee Benefits and Awards	Double Eagle awards, Christmas Party, employee of the month/year
70-9200	Employee Meals	Direct cost charge by kitchen for clubhouse employees meals while on duty
70-9205	Entertainment	Entertainment of members, customers, and vendors. Donations to charities. Board meetings
70-9210	Equipment Lease	Clubhouse and computer equipment leases
70-9215	Equipment Rental	Temporary rental of equipment for clubhouse functions
70-9235	Insurance - General	General liability, casualty, and property insurance
70-9240	Insurance - Health	Club contributions and allowances paid for health insurance
70-9245	Insurance - Workers Compensation	Workers compensation insurance for ALL club departments
70-9250	Landscaping	Clubhouse Landscaping
70-9255	Legal	Legal fees
70-9265	Licenses	Business licenses
70-9270	Linens and Laundry	Linen costs for clubhouse areas not covered by F&B.
70-9275	Manager's Expense	Staff meetings, staff meals with the manager, company meeting lunches, etc.
70-9285	Other Expenses	Unusual expenses that can't find a home elsewhere in the chart of accounts
70-9290	Payroll	Salaries, wages, commissions, and bonuses.
70-9295	Payroll Taxes	Federal and State employment taxes
70-9300	Penalties & Late Fees	Penalties and late fees for invoices not paid timely.
70-9305	Pest Control	Pest control costs for the entire clubhouse including the kitchen
70-9315	Postage	Postage and Federal Express
70-9320	Printing	
70-9325	Professional Fees	Professional fees other than accounting and legal. Annual audit costs. Payroll processing fees and contracts
70-9328	Retirement / 401K Match	Club contributions for employee 401K's and Retirement Match.
70-9330	R&M - Equipment	Repair and maintenance to clubhouse equipment, computers, POS, etc.
70-9335	R&M - General	Clubhouse building repair and maintenance including HVAC
70-9355	Security	Security service for the clubhouse
70-9370	Software Support	Monthly maintenance fees for software. Consulting fees for this area.
70-9375	Supplies	Operational, office, bathroom, and accounting supplies
70-9376	Supplies - Cleaning/Janitorial	
70-9378	Supplies - Paper/Plastic	
70-9385	Telephone	Telephone costs for the <i>entire</i> club/all departments except golf course maintenance
70-9395	Training	All training costs for all departments of the club. Speakers, Dirty Dozen, seminars, etc.
70-9400	Trash Removal	Trash removal for the clubhouse
70-9405	Travel	Employee mileage for errands. Travel to shows and conferences. This is NOT manager auto reimbursement
70-9410	Uniforms	Employee uniforms for G&A staff
70-9415	Utilities - Cable TV	Cable TV charges for the clubhouse
70-9420	Utilities - Electric	Electric costs for all departments except course maintenance (if separately metered)
70-9425	Utilities - Gas	Gas costs for all departments including kitchen and clubhouse
70-9430	Utilities - Water and Sewer	Water and sewer costs for all departments except course maintenance (if separately metered)

Master Chart of Accounts

Expenses		
70-9905	Management Fees	Base and contingent management fees
Dept 90	Other	Description
90-9910	Personal Property Taxes	County, City ,and State taxes on club automobiles, equipment, etc.
90-9915	Real Estate Taxes	County, City, and State real estate taxes
90-9920	Interest Expense	Interest on Debt
90-9925	Amortization	Amortization
90-9600	Depreciation	Depreciation

Master Chart of Accounts

Balance Sheet

Current Assets

1074	Cash - Operating
1075	Cash - Petty Cash
1076	Cash - Credit Card
1090	Cash - Payroll
1092	Cash - Savings
1095	Cash - CD
1099	Cash - Register Banks
1104	Cash - Money Market
1605	A/R - Members
1610	A/R - Miscellaneous
1615	A/R - Intercompany
1620	A/R - Vendor Overpayments
1805	Inventory - Golf Merchandise
1810	Inventory - Tennis & Fitness Merch
1815	Inventory - Food
1820	Inventory - Beverages
1825	Inventory - Beer
1830	Inventory - Liquor
1835	Inventory - Wine
1840	Inventory - Tobacco
1845	Utility Deposits
1850	Other Deposits
1855	Escrow - Capex
1860	Escrow - Real Estate Taxes
1865	Prepaid Expense
1875	Prepaid Insurance
1880	Advance Lease Payments

Long Term Assets

1905	Notes Receivable
2005	Land
2010	Land Improvements
2015	Construction in Process
2105	Golf Course Improvements
2180	Driving Range
2305	Buildings & Improvements
2310	Clubhouse - Sitework
2315	Clubhouse - FF&E
2320	Clubhouse - Kitchen FF&E
2405	Maint Building & Improvements
2410	Maintenance - Sitework
2415	Maintenance - FF&E
2450	Pool
2460	Tennis Courts
2505	Equipment - Turf
2510	Equipment - Carts
2515	Equipment - Other Maint
2520	Equipment - Range
2525	Equipment - Course Accessories
3900	Accumulated Depreciation
3005	Pre-Opening Costs
3010	Start Up
3015	Loan Origination Fees
3020	Legal & Closing Costs
3025	Loan Participation Buy Out
3970	Accumulated Amortization

Current Liabilities

5005	A/P - Trade
5010	A/P - Other
5015	Sales Tax Payable
5020	Payroll Taxes Payable
5025	A/P Reciprocal
5105	Accrued Expenses
5110	Accrued Interest Expense
5115	Accrued Property Taxes
5120	Accrued Management Fees
5125	Accrued Insurance
5205	Current Portion of LT Debt - loan
5210	Current Portion of LT Debt - Cap Lease
5305	Event Deposits
5310	Gift Certificates
5315	Book Account
5320	Deferred Income - Dues
5325	Deferred Income - Annual Pass

Long Term Liabilities

6005	Membership Deposits Payable
6105	Notes Payable
6110	Notes Payable
6115	Notes Payable
6120	Notes Payable
6125	Notes Payable
6130	Notes Payable
6202	Leases Payable
6204	Leases Payable
6205	Leases Payable
6206	Leases Payable
6210	Leases Payable
6215	Leases Payable
6220	Leases Payable

Equity

7005	Capital - Owner
7010	Capital - Owner
7015	Capital - Owner
7020	Capital - Owner
7100	Retained Earnings
7205	Current Year Net Income / (Loss)

Master Chart of Accounts

Revenues

Dept 10	Golf
8105	Cart Fees
8110	Member Cart Fees
8115	Club Rental
8120	Club Repair
8125	Club Storage
8130	Driving Range
8135	Green Fees
8140	Handicap Fees
8145	Lessons
8150	Locker Rental
8155	Merchandise
8160	Other Revenue
8165	Tournament Fees
8170	Club Activities
Dept 20	Membership
8205	Golf Initiation Fees
8210	Sports Initiation Fees
8215	Social Initiation Fees
8220	Golf Dues
8225	Sports Dues
8230	Social Dues
8235	Usage Fees
8240	Late Charges
8250	Membership Activities
Dept 30 / 32	Food & Beverage / Food & Beverage - Banquet
8315	Food
8320	Beverages
8325	Beer
8330	Liquor
8335	Wine
8340	Tobacco
8345	Other Revenue
8350	Room Rental
8355	Service Charge Income
8356	Gratuities Paid
8360	Unused Minimum

Dept 40	Tennis and Fitness
8405	Equipment Rental
8410	Guest Fees
8415	Lessons
8420	Merchandise
8425	Stringing
8430	Tournament Fees
8435	Other Revenue
Dept 50	Pool
8505	Guest Fees
8510	Team Income
8515	Other Revenue
8520	Lessons
	Other Revenue
8900	Insurance Proceeds
8905	Insurance Proceeds - Fire
8910	Gain on Sale of Fixed Asset
8915	Interest Income

Master Chart of Accounts

Cost of Sales

Dept 10	Golf
9005	Merchandise
Dept 40	Tennis & Fitness
9010	Merchandise
Dept 30 / 32	Food & Beverage / Food & Beverage - Banquet
9015	COS - Food
9020	COS - Beverages
9025	COS - Beer
9030	COS - Liquor
9035	COS - Wine
9040	COS - Tobacco

Master Chart of Accounts

Expenses			
Depts 10 / 20 / 30 / 32 / 40 / 50 / 60 / 70			
9105	Accounting	9280	Membership Incentives / Referrals
9110	Advertising and Promotion	9282	Membership Activities
9115	Auto Reimbursement	9285	Other Expense
9120	Bad Debts	9290	Payroll
9125	Bank Charges	9295	Payroll Taxes
9130	Business Meals & Entertainment	9300	Penalties and Late Fees
9150	Cash Over and Short	9305	Pest Control
9155	Chemicals	9310	Pool Service Contract
9160	China, Silver, and Glass	9315	Postage
9165	Cleaning Service	9320	Printing
9170	Contract Labor	9325	Professional Fees
9175	Credit Card Charges	9328	Retirement / 401K Match
9180	Decorations	9330	R&M - Equipment
9185	Dues and Subscriptions	9335	R&M - General
9190	Education and Seminars	9340	R&M - Irrigation
9195	Employee Benefits and Awards	9345	Range Balls
9200	Employee Meals	9350	Sand and Soil
9205	Entertainment	9355	Security
9210	Equipment Lease	9360	Seed and Sod
9215	Equipment Rental	9365	Service Charge Expense
9220	Fertilizers	9368	Small Tools
9225	Gas and Oil	9370	Software Support
9227	Handicap Fees	9375	Supplies
9230	Initiation Fee Refunds	9380	Team Expense
9235	Insurance - General	9385	Telephone
9240	Insurance - Health	9390	Tournament Fees
9245	Insurance - Workers Compensation	9395	Training
9250	Landscaping	9400	Trash Removal
9255	Legal	9405	Travel
9260	Lessons	9410	Uniforms
9265	Licenses	9415	Utilities - Cable
9270	Linens and Laundry	9420	Utilities - Electric
9275	Manager's Expense	9425	Utilities - Gas
9905	Management Fees	9430	Utilities - Water
Dept 90 Other			
9910	Personal Property Taxes		
9915	Real Estate Taxes		
9920	Interest Expense		
9925	Amortization		
9600	Depreciation		