

ALDERBROOK GOLF AND YACHT CLUB

Run Date: 04/17/2023

Run Time: 12:07 PM

FUND BALANCE SHEET

As of: 02/28/2023

Assets

Account	Operating	Reserve	Special Assessment	Total
01000-000 Cash in Till - Cost Center 000	\$2,725.00			\$2,725.00
01010-900 HS Roads & Drainage 4527			\$204,527.44	\$204,527.44
01015-000 HS Oper 9432 - Cost Center 000	\$161,432.31			\$161,432.31
01020-000 HS Debit Card 1602 - Cost Center 000	\$2,393.36			\$2,393.36
01025-800 Wells Fargo Investment Account 9841 - Co...		\$86,119.80		\$86,119.80
01030-000 HS Contingency Fund 4765 - Cost Center 0...	\$48,996.94			\$48,996.94
01035-800 HS Reserve 4807 - Cost Center 800		\$375,292.02		\$375,292.02
01044-000 CH Assessment Restricted 2168 - Cost Cen...	\$6,658.64			\$6,658.64
01045-000 HS Debt Service Fund Restricted 3371 - C...	\$21,501.20			\$21,501.20
01050-000 CB Operating 1974 - Cost Center 000	\$173,183.08			\$173,183.08
01055-000 OCCU Checking	\$167,600.01			\$167,600.01
01056-000 OCCU Savings	\$1,501.91			\$1,501.91
01154-900 Due To Special Assessment			\$20,556.62	\$20,556.62
01201-000 Accounts Receivable - Cost Center 000	\$8,803.69			\$8,803.69
01203-000 Member Accounts Receivable - Cost Center...	\$84,506.22			\$84,506.22
01203-800 Member Accounts Receivable - Cost Center...		\$10,250.00		\$10,250.00
01203-900 Member Accounts Receivable - Cost Center...			\$404,056.78	\$404,056.78
01204-800 Interest Receivable		\$480.00		\$480.00
01210-000 Allowance for Doubtful Accounts - Cost C...	(\$52,318.00)			(\$52,318.00)
01240-200 Inventory- Restaurant/Bar - Cost center ...	\$30,659.82			\$30,659.82
01240-300 Inventory-Proshop - Cost center 300	\$50,015.58			\$50,015.58
01260-000 Deposits - Cost Center 000	\$2,802.40			\$2,802.40
01302-000 Prepaid Insurance - Cost Center 000	\$5,718.00			\$5,718.00
01305-000 Prepaid Expenses - Cost Center 000	\$20,099.00			\$20,099.00
01400-000 Fixed Assets - Cost Center 000	\$7,962,196.22			\$7,962,196.22
01571-000 Maintenance Shop Septic System - Cost Ce...	\$10,840.00			\$10,840.00
01599-000 Intangible Assets	(\$5,711.00)			(\$5,711.00)
01601-000 Depreciation - Fixed Assets - Cost Cente...	(\$4,854,247.53)			(\$4,854,247.53)
01602-000 Accumulated Amortization	\$3,565.00			\$3,565.00
Total Assets	\$3,852,921.85	\$472,141.82	\$629,140.84	\$4,954,204.51

Liabilities

Account	Operating	Reserve	Special Assessment	Total
02100-000 Accounts Payable - Cost Center 000	\$95,996.14			\$95,996.14
02151-000 Due From CB	\$20,556.62			\$20,556.62
02200-000 Payroll Liabilities- Other - Cost Center...	\$0.36			\$0.36
02210-000 FICA - Cost Center 000	(\$18.33)			(\$18.33)
02220-000 AFLAC Payable - Cost Center 000	\$124.25			\$124.25
02230-000 Lincoln Payable - Cost Center 000	\$4,917.94			\$4,917.94
02275-000 Sales Tax - Cost Center 000	\$8,570.37			\$8,570.37

Account	Operating	Reserve	Special Assessment	Total
02300-000 Federal Taxes - Medicare - Cost Center 0...	\$189.33			\$189.33
02350-000 Federal Unemploy Tax - Cost Center 000	(\$0.14)			(\$0.14)
02400-000 State L&I Taxes - Cost Center 000	\$7,819.37			\$7,819.37
02410-000 SUTA Payable - Cost Center 000	\$1,447.26			\$1,447.26
02465-000 Van Guard IRA Account - Cost Center 000	\$10,818.78			\$10,818.78
02470-000 Staff Appreciation - Cost Center 000	\$125.00			\$125.00
02470-100 Staff Appreciation - Cost center 100	(\$50.00)			(\$50.00)
02498-000 Payroll Payable - Cost Center 000	\$34,774.00			\$34,774.00
02500-900 Deferred Roads & Drainage Assessment			(\$59.00)	(\$59.00)
02501-000 Deferred Income	\$6,846.00			\$6,846.00
02505-000 Business Tax PST - Cost Center 000	(\$10,115.26)			(\$10,115.26)
02506-000 Tips - Cost Center 000	\$9,070.85			\$9,070.85
02511-000 Prepaid Member Dues - Cost Center 000	\$62,129.74			\$62,129.74
02512-000 Owner Refund Clearing	\$2,200.00			\$2,200.00
02513-000 Rain Check - Cost Center 000	(\$191.00)			(\$191.00)
02530-000 Men's Club Exp - Cost Center 000	\$0.27			\$0.27
02537-000 Craft Fair Committee - Cost Center 000	\$1,282.15			\$1,282.15
02540-000 Women's Club - Cost Center 000	\$0.10			\$0.10
02544-000 Gift Cards - Cost Center 000	\$9,893.50			\$9,893.50
02548-000 Club Credits - Cost Center 000	\$36,062.44			\$36,062.44
02570-000 Federal Income Tax Payable - Cost Center...	(\$5,239.00)			(\$5,239.00)
02580-000 Garden Club - Cost Center 000	\$753.20			\$753.20
02585-000 Luigis - Cost Center 000	\$3,448.60			\$3,448.60
02600-000 Unclaimed Property	\$152.60			\$152.60
02816-000 John Deere Lease - Gator 001 - Cost Cent...	(\$0.40)			(\$0.40)
02818-000 JD Lease 0057459 Hybrid Mower - Cost Cen...	(\$0.27)			(\$0.27)
02819-000 Club House Loan - Cost Center 000	\$109,571.97			\$109,571.97
02820-000 Golf Course Loan - Cost Center 000	\$485,777.22			\$485,777.22
02821-000 Kubota Mini Excavator - Cost Center 000	\$36.93			\$36.93
02822-000 John Deere Lease 004 - Cost Center 000	\$639.16			\$639.16
02823-000 John Deere Topdresser - Cost Center 000	\$117.91			\$117.91
Total Liabilities	\$897,707.66	\$0.00	(\$59.00)	\$897,648.66

Equity

Account	Operating	Reserve	Special Assessment	Total
03000-000 Paid in Capital - Cost Center 000	\$1,166,100.24			\$1,166,100.24
03001-000 Unrealized Gain/Loss - Cost Center 000	\$301.01			\$301.01
04000-000 Retained Earnings - Cost Center 000	\$2,140,860.58			\$2,140,860.58
04010-000 Equity Adjustment - Cost Center 000	(\$8,103.00)			(\$8,103.00)
04400-000 Replacement Fund - Cost Center 000	\$739,441.00			\$739,441.00
04510-000 Transfer Between Funds - Operating - Cos...	\$94,263.00			\$94,263.00
04520-800 Transfer Between Funds - Reserve - Cost ...		(\$94,263.00)		(\$94,263.00)
04600-000 Prior Period Adjustment - operating - Co...	\$27,076.00			\$27,076.00
Current Year Net Income/(Loss)	\$313,878.60	\$312,953.85	(\$635,952.43)	(\$9,119.98)
Total Equity	\$4,473,817.43	\$218,690.85	(\$635,952.43)	\$4,056,555.85

Account	Operating	Reserve	Special Assessment	Total
Total Liabilities & Equity	\$5,371,525.09	\$218,690.85	(\$636,011.43)	\$4,954,204.51