

ALDERBROOK GOLF AND YACHT CLUB

Run Date: 06/25/2023
Run Time: 11:32 AM

FUND BALANCE SHEET

As of: 05/31/2023

Assets

Account	Operating	Reserve	Special Assessment	Total
01000-000 Cash in Till - Cost Center 000	\$2,279.85			\$2,279.85
01010-900 HS Roads & Drainage 4527			\$324,716.46	\$324,716.46
01015-000 HS Oper 9432 - Cost Center 000	\$95,436.70			\$95,436.70
01020-000 HS Debit Card 1602 - Cost Center 000	\$2,252.50			\$2,252.50
01026-800 TD Ameritrade - Cost Center 800	\$335,795.42			\$335,795.42
01030-000 HS Contingency Fund 4765 - Cost Center 0...	\$52,040.94			\$52,040.94
01035-800 HS Reserve 4807 - Cost Center 800		\$125,280.06		\$125,280.06
01044-000 CH Assessment Restricted 2168 - Cost Cen...	\$2,579.68			\$2,579.68
01045-000 HS Debt Service Fund Restricted 3371 - C...	\$13,147.50			\$13,147.50
01050-000 CB Operating 1974 - Cost Center 000	\$226,935.23			\$226,935.23
01055-000 OCCU Checking	\$153,481.06			\$153,481.06
01056-000 OCCU Savings	\$1,502.09			\$1,502.09
01154-900 Due To Special Assessment			\$43,554.10	\$43,554.10
01201-000 Accounts Receivable - Cost Center 000	\$2,739.71			\$2,739.71
01201-900 Accounts Receivable - Cost Center 900			\$740.00	\$740.00
01203-000 Member Accounts Receivable - Cost Center...	\$89,140.30			\$89,140.30
01203-800 Member Accounts Receivable - Cost Center...		\$10,250.00		\$10,250.00
01203-900 Member Accounts Receivable - Cost Center...			\$351,901.05	\$351,901.05
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 ...	\$30,663.79			\$30,663.79
01240-300 Inventory-Proshop - Cost center 300	\$81,314.35			\$81,314.35
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	\$7,971,521.80			\$7,971,521.80
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	\$4,191,578.79	\$136,010.06	\$720,911.61	\$5,048,500.46

Liabilities

Account	Operating	Reserve	Special Assessment	Total
02100-000 Accounts Payable - Cost Center 000	\$331,197.15			\$331,197.15
02151-000 Due From CB	\$43,554.10			\$43,554.10
02200-000 Payroll Liabilities- Other - Cost Center...	\$0.36			\$0.36
02210-000 FICA - Cost Center 000	\$10,022.73			\$10,022.73
02220-000 AFLAC Payable - Cost Center 000	\$245.15			\$245.15
02230-000 Lincoln Payable - Cost Center 000	\$5,364.34			\$5,364.34

Account	Operating	Reserve	Special Assessment	Total
02240-000 WA Disability PFL PML	\$386.15			\$386.15
02250-000 Federal Withholding Tax - Cost Center 00...	\$5,254.14			\$5,254.14
02275-000 Sales Tax - Cost Center 000	\$12,274.20			\$12,274.20
02300-000 Federal Taxes - Medicare - Cost Center 0...	\$189.33			\$189.33
02350-000 Federal Unemploy Tax - Cost Center 000	\$39.64			\$39.64
02400-000 State L&I Taxes - Cost Center 000	\$7,040.35			\$7,040.35
02410-000 SUTA Payable - Cost Center 000	\$2,945.86			\$2,945.86
02450-000 Payroll Garnishments - Cost Center 000	\$309.11			\$309.11
02465-000 Van Guard IRA Account - Cost Center 000	(\$3,451.60)			(\$3,451.60)
02470-000 Staff Appreciation - Cost Center 000	\$75.00			\$75.00
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	\$255.60			\$255.60
02506-000 Tips - Cost Center 000	\$7,138.50			\$7,138.50
02511-000 Prepaid Member Dues - Cost Center 000	\$48,025.96			\$48,025.96
02512-000 Owner Refund Clearing	\$2,200.00			\$2,200.00
02513-000 Rain Check - Cost Center 000	(\$346.00)			(\$346.00)
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	\$11,281.91			\$11,281.91
02548-000 Club Credits - Cost Center 000	\$36,771.31			\$36,771.31
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
02700-400 Accrued Expenses - Cost center 400	\$32,000.00			\$32,000.00
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	\$84,342.77			\$84,342.77
02820-000 Golf Course Loan - Cost Center 000	\$415,970.02			\$415,970.02
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	\$1,095,897.33	\$0.00	(\$59.00)	\$1,095,838.33

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)

Account	Operating	Reserve	Special Assessment	Total
04600-000 Prior Period Adjustment - operating - Co...	\$27,076.00			\$27,076.00
Current Year Net Income/(Loss)	\$270,902.92	\$418,556.18	(\$802,472.80)	(\$113,013.70)
Total Equity	\$4,430,841.75	\$324,293.18	(\$802,472.80)	\$3,952,662.13
Total Liabilities & Equity	\$5,526,739.08	\$324,293.18	(\$802,531.80)	\$5,048,500.46