

ALDERBROOK GOLF AND YACHT CLUB

Run Date: 09/25/2023
Run Time: 12:36 PM

FUND BALANCE SHEET

As of: 08/31/2023

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			\$180,621.34	\$180,621.34
01015-000 HS Oper 9432 - Cost Center 000	\$16,901.35			\$16,901.35
01020-000 HS Debit Card 1602 - Cost Center 000	\$4,211.21			\$4,211.21
01026-800 TD Ameritrade - Cost Center 800	\$271,191.68			\$271,191.68
01030-000 HS Contingency Fund 4765 - Cost Center 0...	\$55,087.66			\$55,087.66
01035-800 HS Reserve 4807 - Cost Center 800		\$89,954.21		\$89,954.21
01044-000 CH Assessment Restricted 2168 - Cost Cen...	\$4,199.56			\$4,199.56
01045-000 HS Debt Service Fund Restricted 3371 - C...	\$15,325.05			\$15,325.05
01050-000 CB Operating 1974 - Cost Center 000	\$247,278.41			\$247,278.41
01055-000 OCCU Checking	\$216,291.59			\$216,291.59
01056-000 OCCU Savings	\$1,502.27			\$1,502.27
01150-800 Due to Reserve Fund - Cost Center 800		\$1,173,180.00		\$1,173,180.00
01154-900 Due To Special Assessment			(\$1,149,633.91)	(\$1,149,633.91)
01201-000 Accounts Receivable - Cost Center 000	\$14,723.96			\$14,723.96
01201-900 Accounts Receivable - Cost Center 900			\$730.00	\$730.00
01203-000 Member Accounts Receivable - Cost Center...	\$66,520.59			\$66,520.59
01203-800 Member Accounts Receivable - Cost Center...		\$10,250.00		\$10,250.00
01203-900 Member Accounts Receivable - Cost Center...			\$306,292.48	\$306,292.48
01204-800 Interest Receivable		\$480.00		\$480.00
01210-000 Allowance for Doubtful Accounts - Cost C...	(\$48,933.00)			(\$48,933.00)
01210-900 Allowance for doubtful accounts - Cost C...			(\$120,435.00)	(\$120,435.00)
01240-200 Inventory- Restaurant/Bar - Cost center ...	\$28,837.50			\$28,837.50
01240-300 Inventory-Proshop - Cost center 300	\$56,437.23			\$56,437.23
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
01400-000 Fixed Assets - Cost Center 000	\$8,021,286.64			\$8,021,286.64
01571-000 Maintenance Shop Septic System - Cost Ce...	\$10,840.00			\$10,840.00
01601-000 Depreciation - Fixed Assets - Cost Cente...	(\$4,850,682.53)			(\$4,850,682.53)
Total Assets	\$4,142,264.57	\$1,273,864.21	(\$782,425.09)	\$4,633,703.69

Liabilities

Account	Operating	Reserve	Special Assessment	Total
02100-000 Accounts Payable - Cost Center 000	\$35,934.90			\$35,934.90
02151-000 Due From CB	\$23,546.09			\$23,546.09
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	(\$181.03)			(\$181.03)
02230-000 Lincoln Payable - Cost Center 000	\$5,785.36			\$5,785.36
02240-000 WA Disability PFL PML	\$38.15			\$38.15

Account	Operating	Reserve	Special Assessment	Total
02275-000 Sales Tax - Cost Center 000	\$12,717.95			\$12,717.95
02300-000 Federal Taxes - Medicare - Cost Center 0...	\$189.33			\$189.33
02350-000 Federal Unemploy Tax - Cost Center 000	\$114.22			\$114.22
02400-000 State L&I Taxes - Cost Center 000	\$5,241.78			\$5,241.78
02410-000 SUTA Payable - Cost Center 000	\$1,447.24			\$1,447.24
02465-000 Van Guard IRA Account - Cost Center 000	\$3,079.01			\$3,079.01
02470-000 Staff Appreciation - Cost Center 000	\$75.00			\$75.00
02498-000 Payroll Payable - Cost Center 000	\$39,029.39			\$39,029.39
02500-800 Deferred Reserve Assessments		\$1,362,831.97		\$1,362,831.97
02500-900 Deferred Roads & Drainage Assessment			(\$120,494.00)	(\$120,494.00)
02501-000 Deferred Income	\$6,846.00			\$6,846.00
02505-000 Business Tax PST - Cost Center 000	\$751.84			\$751.84
02506-000 Tips - Cost Center 000	\$17.58			\$17.58
02511-000 Prepaid Member Dues - Cost Center 000	\$45,149.35			\$45,149.35
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	\$50,845.34			\$50,845.34
02548-000 Club Credits - Cost Center 000	\$37,403.55			\$37,403.55
02570-000 Federal Income Tax Payable - Cost Center...	(\$30,537.00)			(\$30,537.00)
02580-000 Garden Club - Cost Center 000	\$753.20			\$753.20
02585-000 Luigis - Cost Center 000	\$4,323.60			\$4,323.60
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	\$80,887.01			\$80,887.01
02820-000 Golf Course Loan - Cost Center 000	\$395,581.83			\$395,581.83
02823-000 John Deere Topdresser - Cost Center 000	\$117.91			\$117.91
Total Liabilities	\$754,428.08	\$1,362,831.97	(\$120,494.00)	\$1,996,766.05

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	\$1,413,128.54			\$1,413,128.54
04010-000 Equity Adjustment - Cost Center 000	(\$8,103.00)			(\$8,103.00)
04100-000 Prior Period Adjustment	\$27,063.15			\$27,063.15
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)	\$210,002.74	\$115,070.41	(\$313,701.45)	\$11,371.70
Total Equity	\$2,929,831.68	\$20,807.41	(\$313,701.45)	\$2,636,937.64

Account	Operating	Reserve	Special Assessment	Total
Total Liabilities & Equity	\$3,684,259.76	\$1,383,639.38	(\$434,195.45)	\$4,633,703.69