

Marin Tennis Club
Statement of Cash Flows
 January through June 2020

	Jan - Jun 20
OPERATING ACTIVITIES	
Net Income	33,905.02
Adjustments to reconcile Net Income to net cash provided by operations:	
1100 · Accounts Receivable:1101 · Accounts Receivable	300.00
1100 · Accounts Receivable:1102 · Initiation Fee Installments	1,923.00
1120 · Member Accounts Receivable CA	2,927.37
1200 · Inventory:1210 · Cafe Inventory:1210.1 · Food Stuffs	352.05
1200 · Inventory:1210 · Cafe Inventory:1210.2 · Market Place	8.76
1200 · Inventory:1210 · Cafe Inventory:1210.5 · Cold Drinks	180.84
1200 · Inventory:1210 · Cafe Inventory:1210.6 · Bottle/Can Beer	230.39
1200 · Inventory:1210 · Cafe Inventory:1210.7 · Bottle Wine	-742.46
1200 · Inventory:1210 · Cafe Inventory:1210.8 · Liquor / Liquer / Mixers	-596.85
1200 · Inventory:1210 · Cafe Inventory:1215 · Tap:1215.1 · Tap Wine	86.33
1200 · Inventory:1210 · Cafe Inventory:1215 · Tap:1215.2 · Tap Beer	-21.00
1200 · Inventory:1210 · Cafe Inventory:1215 · Tap:1215.9 · Keg Deposits	-240.00
1200 · Inventory:1220 · Merchandise:1220.1 · Pro Shop	-6.01
1200 · Inventory:1220 · Merchandise:1220.4 · Racquet Strings	-120.69
1200 · Inventory:1220 · Merchandise:1220.5 · Tennis Balls	-541.76
1400 · Prepaid Expense:1410 · Prepaid Insurance	856.21
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.1 · General Liability (Great Amer)	-81.88
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.2 · Workers' Comp (IllinoisMidwest)	1,193.26
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.3 · D&O Insurance (Philadelphia)	1,510.50
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.4 · Auto/Truck (Great Amer)	-218.03
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.5 · Umbrella (GreatAmer)	-541.69
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.6 · Cyber Insurance (At-Bay)	-379.85
1400 · Prepaid Expense:1420 · Prepaid Marketing	-148.35
1400 · Prepaid Expense:1425 · Prepaid Property Taxes	-45.13
2001 · Vendor Payables	-15,720.91
2200 · Credit Cards:2200.1 · Bank of Marin VISA (9040)	-187.36
2100 · Payroll Liabilities	-62.96
2100 · Payroll Liabilities:2101 · Payroll Taxes	-22.00
2300 · Reserve Accrued Expenses:2315 · Sales Tax Liability	-3,963.71
2300 · Reserve Accrued Expenses:2320 · Unforseen Maintenance Expense	2,000.00
2300 · Reserve Accrued Expenses:2325 · Unforseen Pool Expenses	500.00
2400 · Other Current Liabilities:2490 · Other Accrued Expenses	-129.00
Net cash provided by Operating Activities	22,204.09
INVESTING ACTIVITIES	
1500 · Fixed Assets:1550 · Courts:1550.1 · Lighting	-7,920.00
1500 · Fixed Assets:1590 · Accumulated Depreciation	49,800.00
1600 · Current Year Purchases:1640 · Locker Rooms:1640.1 · Men's	-47,826.65
1600 · Current Year Purchases:1650 · Courts:1650.1 · Lighting	-26,383.85
1600 · Current Year Purchases:1670 · Cafe	-1,085.64
1900 · Other Assets:1945 · Mortgage Loan Fees	172.80
Net cash provided by Investing Activities	-33,243.34
FINANCING ACTIVITIES	
2900 · Long Term Liabilities:2920 · BOM Mortgage (662001999)	-12,415.81
2900 · Long Term Liabilities:2925 · SBA/PPP Forgivable Loan	100,874.00
2900 · Long Term Liabilities:2950 · Deferred Revenue Marin Academy	-1,008.00
2990 · Refundable Memberships	-6,800.00
3000 · Equity:3010 · Member's Equity	40,006.55
3200 · Unrestricted Net Assets	-40,006.55
Net cash provided by Financing Activities	80,650.19
Net cash increase for period	69,610.94
Cash at beginning of period	170,094.33
Cash at end of period	239,705.27