



MARIN TENNIS CLUB

Financial Statements

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September 2020
YTD Thru September 2020

Marin Tennis Club
Profit & Loss Month & YTD (Cafe & Events Excluded)
September 2020

	Sep 20	Jan - Sep 20	% of Income
Ordinary Income/Expense			
Income			
5000 · Member Dues & Fees			
5010 · Family	19,714	178,399	28.0%
5011 · Single	46,323	415,923	65.3%
5019 · Other Dues	1,182	10,638	1.7%
5050 · Member Fees	340	4,924	0.8%
Total 5000 · Member Dues & Fees	67,559	609,884	95.7%
5200 · Merchandise Sales and Services	996	5,262	0.8%
5700 · Programs			0.0%
5701 · Court and Clubhouse Rental			0.0%
5701.4 · Court Rental to Pros	3,962	15,540	2.4%
5702 · Marin Academy -	168	6,499	1.0%
Total 5701 · Court and Clubhouse Rental	4,130	22,039	3.5%
5706 · USTA Participation Fees	-	120	0.0%
5715 · Marin League	-	-	0.0%
Total 5700 · Programs	4,130	22,159	3.5%
Total Income	72,685	637,305	100.0%
Cost of Goods Sold			0.0%
6000 · Direct Costs	145	4,215	0.7%
6200 · Merchandise COGS	567	3,224	0.5%
6700 · Programs Direct Costs	268	1,780	0.3%
Total COGS	980	9,219	1.4%
Gross Profit	71,705	628,086	98.6%
Expense			0.0%
6800 · Maintenance Expenses	5,263	43,565	6.8%
7000 · Payroll Expenses, Benefits & IC			0.0%
7010 · Salaries, Wages and Benefits	50,072	392,986	61.7%
7700 · Contractors Maintenance	1,030	8,897	1.4%
7800 · Contractors Office	2,530	24,561	3.9%
Total 7000 · Payroll Expenses, Benefits & IC	53,632	426,444	66.9%
8000 · Overhead Expenses	13,040	135,818	21.3%
Total Expense	71,935	605,827	95.1%
Net Ordinary Income	(230)	22,259	3.5%
Other Income/Expense			0.0%
Other Income			0.0%
9000 · Non-Operating Revenue			0.0%
9100 · Initiation Fees	6,750	50,750	8.0%
9200 · Club Improvement Fees	4,146	38,390	6.0%
9210 · Capital Contributions	5,500	31,000	4.9%
9301 · Interest Income	11	68	0.0%
Total 9000 · Non-Operating Revenue	16,407	120,209	18.9%
Total Other Income	16,407	120,209	18.9%
Other Expense			0.0%
9500 · Non-Operating Expenses	3,510	6,862	1.1%
9590 · Depreciation and Amortization	8,300	74,700	11.7%
Total Other Expense	11,810	81,562	12.8%
Net Other Income	4,597	38,647	6.1%
Net Income	4,367	60,906	9.6%
Net Café	(4,064)	(24,873)	
Net Events	-	(410)	
TOTAL NET INCOME	303	35,623	

Marin Tennis Club
Profit & Loss vs Prev Year
September 2020

	Sep 20	Sep 19	\$ Change	% of Income
Ordinary Income/Expense				
Income				
5000 · Member Dues & Fees				
5010 · Family	19,714	20,957	(1,243)	27.12%
5011 · Single	46,323	47,265	(942)	63.73%
5019 · Other Dues	1,182	938	244	1.63%
5050 · Member Fees	340	1,229	(889)	0.47%
Total 5000 · Member Dues & Fees	67,559	70,388	(2,830)	92.95%
5200 · Merchandise Sales and Services	996	846	150	1.37%
5700 · Programs				
5701 · Court and Clubhouse Rental				
5701.4 · Court Rental to Pros	3,962	2,569	1,394	5.45%
5702 · Marin Academy -	168	167	1	0.23%
Total 5701 · Court and Clubhouse Rental	4,130	2,736	1,395	5.68%
5706 · USTA Participation Fees	-	50	(50)	0.0%
Total 5700 · Programs	4,130	2,786	1,345	5.68%
Total Income	72,685	74,020	(1,335)	100.0%
Cost of Goods Sold				
6000 · Direct Costs	145	1,190	(1,045)	0.2%
6200 · Merchandise COGS	567	724	(157)	0.78%
6700 · Programs Direct Costs	268	562	(294)	0.37%
Total COGS	980	2,476	(1,496)	1.35%
Gross Profit	71,705	71,545	161	98.65%
Expense				
6800 · Maintenance Expenses	5,263	3,012	2,251	7.24%
7000 · Payroll Expenses, Benefits & IC				
7010 · Salaries, Wages and Benefits	50,072	40,302	9,770	68.89%
7700 · Contractors Maintenance	1,030	1,118	(88)	1.42%
7800 · Contractors Office	2,530	2,300	230	3.48%
Total 7000 · Payroll Expenses, Benefits & IC	53,632	43,720	9,911	73.79%
8000 · Overhead Expenses	13,040	11,616	1,424	17.94%
Total Expense	71,935	58,348	13,587	98.97%
Net Ordinary Income	(230)	13,197	(13,427)	-0.32%
Other Income/Expense				
Other Income				
9000 · Non-Operating Revenue				
9100 · Initiation Fees	6,750	3,000	3,750	9.29%
9210 · Capital Contributions	5,500	2,000	3,500	7.57%
9301 · Interest Income	11	7	4	0.02%
Total 9000 · Non-Operating Revenue	16,407	9,369	7,039	22.57%
Total Other Income	16,407	9,369	7,039	22.57%
Other Expense				
9500 · Non-Operating Expenses				
9510 · Credit for Member Referral	-	-	-	0.0%
9570 · Bad Debt Expense	2,296	-	2,296	3.16%
9595 · Reconciliation Adjustments	1,214	-	1,214	1.67%
Total 9500 · Non-Operating Expenses	3,510	-	3,510	4.83%
9590 · Depreciation and Amortization	8,300	8,300	-	11.42%
Total Other Expense	11,810	8,300	3,510	16.25%
Net Other Income	4,597	1,069	3,528	6.33%
Net Income	4,367	14,265	(9,898)	6.01%
Net Café	(4,064)	(592)	(3,472)	
Net Events	-	(410)	410	
TOTAL Net Income	303	13,263	(12,960)	

Marin Tennis Club
Profit & Loss vs Prev Year (Excluding Cafe & Events)
YTD Thru September 2020

	Jan - Sep 20	Jan - Sep 19	\$ Change	% of Income
Ordinary Income/Expense				
Income				
5000 · Member Dues & Fees				
5010 · Family	178,399	189,046	(10,646)	28.0%
5011 · Single	415,923	428,447	(12,524)	65.3%
5019 · Other Dues	10,638	9,430	1,208	1.7%
5050 · Member Fees	4,924	9,678	(4,754)	0.8%
Total 5000 · Member Dues & Fees	609,884	636,601	(26,717)	95.7%
5200 · Merchandise Sales and Services	5,262	5,767	(505)	0.8%
5700 · Programs				
5701 · Court and Clubhouse Rental				
5701.4 · Court Rental to Pros	15,540	19,163	(3,623)	2.4%
5702 · Marin Academy -	6,499	11,718	(5,219)	1.0%
Total 5701 · Court and Clubhouse Rental	22,039	30,881	(8,842)	3.5%
5706 · USTA Participation Fees	120	1,162	(1,042)	0.0%
5715 · Marin League	-	-	-	0.0%
Total 5700 · Programs	22,159	32,043	(9,884)	3.5%
Total Income	637,305	674,411	(37,106)	100.0%
Cost of Goods Sold				
6000 · Direct Costs	4,215	9,958	(5,744)	0.7%
6200 · Merchandise COGS	3,224	3,128	96	0.5%
6700 · Programs Direct Costs	1,780	3,046	(1,266)	0.3%
Total COGS	9,219	16,133	(6,913)	1.4%
Gross Profit	628,086	658,278	(30,192)	98.6%
Expense				
6800 · Maintenance Expenses	43,565	57,969	(14,403)	6.8%
7000 · Payroll Expenses, Benefits & IC				
7010 · Salaries, Wages and Benefits	392,986	369,908	23,078	61.7%
7700 · Contractors Maintenance	8,897	10,625	(1,728)	1.4%
7800 · Contractors Office	24,561	20,025	4,537	3.9%
Total 7000 · Payroll Expenses, Benefits & IC	426,444	400,557	25,887	66.9%
8000 · Overhead Expenses	135,818	132,388	3,429	21.3%
Total Expense	605,827	590,914	14,913	95.1%
Net Ordinary Income	22,259	67,364	(45,105)	3.5%
Other Income				
9000 · Non-Operating Revenue				
9100 · Initiation Fees	50,750	47,808	2,942	8.0%
9200 · Club Improvement Fees	38,390	39,459	(1,068)	6.0%
9210 · Capital Contributions	31,000	31,000	-	4.9%
9301 · Interest Income	68	44	25	0.0%
Total 9000 · Non-Operating Revenue	120,209	118,311	1,898	18.9%
Total Other Income	120,209	118,311	1,898	18.9%
Other Expense				
9500 · Non-Operating Expenses				
9510 · Credit for Member Referral	-	-	-	0.0%
9570 · Bad Debt Expense	4,624	1,309	3,315	0.7%
9595 · Reconciliation Adjustments	2,238	3,526	(1,287)	0.4%
Total 9500 · Non-Operating Expenses	6,862	4,835	2,027	1.1%
9590 · Depreciation and Amortization	74,700	74,700	-	11.7%
Total Other Expense	81,562	79,535	2,027	12.8%
Net Other Income	38,647	38,776	(129)	6.1%
Net Income	60,906	106,140	(45,234)	9.6%

**Marin Tennis Club
Consolidated P&L by Class
YTD Thru September 2020**

	Members	Programs	Events	Merchandise	Café	Maintenance	Overhead	TOTAL
Ordinary Income/Expense								
Income								
5000 · Member Dues & Fees								
5010 · Family	178,399	-	-	-	-	-	-	178,399
5011 · Single	415,923	-	-	-	-	-	-	415,923
5019 · Other Dues	10,638	-	-	-	-	-	-	10,638
5050 · Member Fees	4,924	-	-	-	-	-	-	4,924
Total 5000 · Member Dues & Fees	609,884	-	-	-	-	-	-	609,884
5100 · Cafe Revenue	-	-	-	-	57,125	-	-	57,125
5200 · Merchandise Sales and Services	-	-	-	5,262	-	-	-	5,262
5700 · Programs								
5701 · Court and Clubhouse Rental								
5701.4 · Court Rental to Pros	-	15,540	-	-	-	-	-	15,540
5702 · Marin Academy -	-	6,499	-	-	-	-	-	6,499
Total 5701 · Court and Clubhouse Rental	-	22,039	-	-	-	-	-	22,039
5706 · USTA Participation Fees	-	120	-	-	-	-	-	120
5715 · Marin League	-	-	-	-	-	-	-	-
Total 5700 · Programs	-	22,159	-	-	-	-	-	22,159
Total Income	609,884	22,159	-	5,262	57,125	-	-	694,431
Cost of Goods Sold								
6000 · Direct Costs	4,215	-	-	-	-	-	-	4,215
6100 · Cafe COGS	-	-	-	-	32,662	-	-	32,662
6200 · Merchandise COGS	-	-	-	3,224	-	-	-	3,224
6600 · Events Costs	-	-	110	-	-	-	-	110
6700 · Programs Direct Costs	-	1,780	-	-	-	-	-	1,780
Total COGS	4,215	1,780	110	3,224	32,662	-	-	41,991
Gross Profit	605,669	20,378	(110)	2,038	24,463	-	-	652,440

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**Marin Tennis Club
Consolidated P&L by Class
YTD Thru September 2020**

	Members	Programs	Events	Merchandise	Café	Maintenance	Overhead	TOTAL
Expense								
6800 · Maintenance Expenses	-	-	-	-	5,031	43,565	-	48,596
7000 · Payroll Expenses, Benefits & IC								
7010 · Salaries, Wages and Benefits	-	-	-	-	44,757	156,903	236,083	437,743
7700 · Contractors Maintenance	-	-	-	-	-	8,897	-	8,897
7800 · Contractors Office	-	-	-	-	-	-	24,561	24,561
Total 7000 · Payroll Expenses, Benefits & IC	-	-	-	-	44,757	165,800	260,645	471,201
8000 · Overhead Expenses	-	-	-	-	680	-	135,818	136,498
Total Expense	-	-	-	-	50,468	209,365	396,462	656,295
Net Ordinary Income	605,669	20,378	(110)	2,038	(26,004)	(209,365)	(396,462)	(3,855)
Other Income/Expense								
Other Income								
9000 · Non-Operating Revenue								
9100 · Initiation Fees	50,750	-	-	-	-	-	-	50,750
9200 · Club Improvement Fees	38,390	-	-	-	-	-	-	38,390
9210 · Capital Contributions	31,000	-	-	-	-	-	-	31,000
9301 · Interest Income	-	-	-	-	-	-	68	68
9400 · Unused Cafe Reward Points	-	-	-	-	3,302	-	-	3,302
Total 9000 · Non-Operating Revenue	120,140	-	-	-	3,302	-	68	123,510
Total Other Income	120,140	-	-	-	3,302	-	68	123,510
Other Expense								
9500 · Non-Operating Expenses	4,624	-	300	-	2,170	-	2,238	9,332
9590 · Depreciation and Amortization	-	-	-	-	-	-	74,700	74,700
Total Other Expense	4,624	-	300	-	2,170	-	76,938	84,032
Net Other Income	115,517	-	(300)	-	1,132	-	(76,870)	39,478
Net Income	721,186	20,378	(410)	2,038	(24,873)	(209,365)	(473,332)	35,623

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**Marin Tennis Club
Profit & Loss Cafe YTD Comparison
September 2020**

	Sep 20	Jan - Sep 20	% of Income
Ordinary Income/Expense			
Income			
5100 · Cafe Revenue			
5110 · Food Sales	2,146	28,218	49.4%
5114 · Market Place Sales	78	1,676	2.9%
5151 · Soft Drink Sales	375	2,628	4.6%
Total 5152 · Alcoholic Beverage Sales	2,081	24,604	43.1%
Total 5100 · Cafe Revenue	4,679	57,125	100.0%
Total Income	4,679	57,125	100.0%
Cost of Goods Sold			
6100 · Cafe COGS			
6110 · Food COGS	1,403	15,515	27.2%
6114 · Market Place COGS	39	722	1.3%
6115 · Soft Drink COGS	117	1,477	2.6%
6119 · Non-Food Costs	441	3,030	5.3%
6150 · Cafe Other Direct Costs			0.0%
6150.1 · Small Equipment and Supplies	411	1,158	2.0%
Total 6150 · Cafe Other Direct Costs	411	1,158	2.0%
Total 6152 · Alcoholic Beverages COGS	314	10,759	18.8%
Total 6100 · Cafe COGS	2,724	32,662	57.2%
Total COGS	2,724	32,662	57.2%
Gross Profit	1,955	24,463	42.8%
Expense			
6800 · Maintenance Expenses			
6820 · Equipment Repairs and Maint.			
6820.1 · Equipment Repairs - Cafe	-	2,559	4.5%
Total 6820 · Equipment Repairs and Maint.	-	2,559	4.5%
6890 · Unforeseen Expenses			
6890.5 · Unforeseen Expenses - Cafe	387	2,472	4.3%
Total 6890 · Unforeseen Expenses	387	2,472	4.3%
Total 6800 · Maintenance Expenses	387	5,031	8.8%
7000 · Payroll Expenses, Benefits & IC			
7010 · Salaries, Wages and Benefits			
7010.2 · Staff Wages	4,811	35,834	62.7%
7015 · Worker's Comp. Insurance	237	1,397	2.4%
7020 · Payroll Taxes	368	3,230	5.7%
7030 · Healthcare Insurance	(560)	4,296	7.5%
Total 7010 · Salaries, Wages and Benefits	4,856	44,757	78.3%
Total 7000 · Payroll Expenses, Benefits & IC	4,856	44,757	78.3%
8000 · Overhead Expenses			
8030 · License and Permits	-	680	1.2%
Total 8000 · Overhead Expenses	-	680	1.2%
Total Expense	5,243	50,468	88.3%
Net Ordinary Income	(3,288)	(26,004)	-45.5%
Other Income/Expense			
Other Income			
9000 · Non-Operating Revenue			
9400 · Unused Cafe Reward Points	(60)	3,302	5.8%
Total 9000 · Non-Operating Revenue	(60)	3,302	5.8%
Total Other Income	(60)	3,302	5.8%
Other Expense			
9500 · Non-Operating Expenses			
9560 · Inventory Loss (Incl. COVID-19)	716	2,170	3.8%
Total 9500 · Non-Operating Expenses	716	2,170	3.8%
Total Other Expense	716	2,170	3.8%
Net Other Income	(776)	1,132	2.0%
Net Income	(4,064)	(24,873)	-43.5%

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Marin Tennis Club
Balance Sheet Prev Year Comparison
As at: September 2020

	Sep 30, 20	Sep 30, 19	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1000 · Operating Funds			
1001 · Bank of Marin Operating (1736)	10,106	9,203	903
1005 · Bank of Marin Payroll (6014)	286	2,223	(1,937)
1020 · Petty Cash	190	190	-
Total 1000 · Operating Funds	10,582	11,616	(1,034)
1010 · Bank of Marin PPP (7725)	488	-	488
1050 · Reserve Funds			
1050.1 · Bank of Marin Savings (5673)	171,152	55,132	116,020
1050.2 · Bank of Marin CIF (0277)	53,379	72,639	(19,259)
1055 · Accural and Property Tax Reserv	17,235	-	17,235
Total 1050 · Reserve Funds	241,766	127,770	113,996
Total Checking/Savings	252,836	139,386	113,450
Accounts Receivable			
1100 · Accounts Receivable	-	6,723	(6,723)
Total Accounts Receivable	-	6,723	(6,723)
Other Current Assets			
1120 · Member Accounts Receivable CA	93,751	97,971	(4,221)
1200 · Inventory			
1210 · Cafe Inventory	13,331	13,187	144
1220 · Merchandise	1,955	6,326	(4,372)
1290 · Other Inventory	6,272	6,272	-
Total 1200 · Inventory	21,557	25,785	(4,228)
1400 · Prepaid Expense			
1410 · Prepaid Insurance	5,480	6,233	(753)
1420 · Prepaid Marketing	(297)	445	(742)
1425 · Prepaid Property Taxes	1,436	11,480	(10,043)
1490 · Other Prepaid Expenses	-	(700)	700
Total 1400 · Prepaid Expense	6,619	17,457	(10,838)
Total Other Current Assets	121,927	141,214	(19,287)
Total Current Assets	374,764	287,324	87,440

Marin Tennis Club
Balance Sheet Prev Year Comparison
As at: September 2020

	Sep 30, 20	Sep 30, 19	\$ Change
Fixed Assets			
1500 · Fixed Assets	1,600,484	1,684,347	(83,863)
1600 · Current Year Purchases			
1630 · Grounds	1,480	-	1,480
1640 · Locker Rooms	69,236	-	69,236
1650 · Courts	26,384	-	26,384
1670 · Cafe	1,086	-	1,086
Total 1600 · Current Year Purchases	98,186	-	98,186
Total Fixed Assets	1,698,670	1,684,347	14,323
Other Assets			
1900 · Other Assets			
1945 · Mortgage Loan Fees	2,880	3,226	(346)
Total 1900 · Other Assets	2,880	3,226	(346)
Total Other Assets	2,880	3,226	(346)
TOTAL ASSETS	2,076,314	1,974,896	101,418
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	1,061	18,235	(17,174)
Credit Cards	2,920	2,796	124
Other Current Liabilities			
2100 · Payroll Liabilities	(57)	28	(85)
2300 · Reserve Accrued Expenses	14,328	5,250	9,079
2400 · Other Current Liabilities	-	(90)	90
Total Other Current Liabilities	14,271	5,188	9,084
Total Current Liabilities	18,252	26,219	(7,966)
Long Term Liabilities			
2900 · Long Term Liabilities			
2920 · BOM Mortgage (662001999)	271,202	295,965	(24,763)
2925 · SBA/PPP Forgivable Loan	100,874	-	100,874
2950 · Deferred Revenue Marin Academy	11,256	13,293	(2,037)
Total 2900 · Long Term Liabilities	383,332	309,259	74,073
2990 · Refundable Memberships	106,700	82,076	24,625
Total Long Term Liabilities	490,032	391,334	98,698
Total Liabilities	508,284	417,553	90,731
Equity			
3000 · Equity			
3010 · Member's Equity	1,492,372	1,483,972	8,400
3990 · Opening Balance Equity	-	8,400	(8,400)
Total 3000 · Equity	1,492,372	1,492,372	-
3200 · Unrestricted Net Assets	40,035	(11,567)	51,601
Net Income	35,623	76,538	(40,915)
Total Equity	1,568,030	1,557,344	10,686
TOTAL LIABILITIES & EQUITY	2,076,314	1,974,896	101,418

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Not for External Distribution

Marin Tennis Club

Cash Flow Statement

September 2020

	Sep 20
OPERATING ACTIVITIES	
Net Income	303
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1100 · Accounts Receivable:1102 · Initiation Fee Installments	2,296
1120 · Member Accounts Receivable CA	(786)
1200 · Inventory:1210 · Cafe Inventory:1210.1 · Food Stuffs	(495)
1200 · Inventory:1210 · Cafe Inventory:1210.2 · Market Place	175
1200 · Inventory:1210 · Cafe Inventory:1210.5 · Cold Drinks	(56)
1200 · Inventory:1210 · Cafe Inventory:1210.6 · Bottle/Can Beer	(32)
1200 · Inventory:1210 · Cafe Inventory:1210.7 · Bottle Wine	180
1200 · Inventory:1210 · Cafe Inventory:1215 · Tap:1215.1 · Tap Wine	675
1200 · Inventory:1210 · Cafe Inventory:1215 · Tap:1215.2 · Tap Beer	84
1200 · Inventory:1210 · Cafe Inventory:1215 · Tap:1215.9 · Keg Deposits	640
1200 · Inventory:1220 · Merchandise:1220.1 · Pro Shop	14
1200 · Inventory:1220 · Merchandise:1220.2 · MTC Logo Merchandise	112
1200 · Inventory:1220 · Merchandise:1220.4 · Racquet Strings	(313)
1200 · Inventory:1220 · Merchandise:1220.5 · Tennis Balls	(460)
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.1 · General Liability (Great Amer)	(522)
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.2 · Workers' Comp (IllinoisMidwest)	452
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.3 · D&O Insurance (Philadelphia)	290
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.4 · Auto/Truck (Great Amer)	0
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.6 · Cyber Insurance (At-Bay)	81
1400 · Prepaid Expense:1420 · Prepaid Marketing	148
1400 · Prepaid Expense:1425 · Prepaid Property Taxes	(10,960)
2001 · Vendor Payables	11,891
2200 · Credit Cards:2200.1 · Bank of Marin VISA (9040)	(1,713)
2300 · Reserve Accrued Expenses:2315 · Sales Tax Liability	517
2300 · Reserve Accrued Expenses:2320 · Unforseen Maintenance Expense	2,000
2300 · Reserve Accrued Expenses:2325 · Unforseen Pool Expenses	500
Net cash provided by Operating Activities	5,025
INVESTING ACTIVITIES	
1500 · Fixed Assets:1590 · Accumulated Depreciation	8,300
1600 · Current Year Purchases:1640 · Locker Rooms:1640.1 · Men's	(561)
1600 · Current Year Purchases:1640 · Locker Rooms:1640.2 · Women's	(561)
1900 · Other Assets:1945 · Mortgage Loan Fees	29
Net cash provided by Investing Activities	7,208
FINANCING ACTIVITIES	
2900 · Long Term Liabilities:2920 · BOM Mortgage (662001999)	(2,106)
2900 · Long Term Liabilities:2950 · Deferred Revenue Marin Academy	(168)
Net cash provided by Financing Activities	(2,274)
Net cash increase for period	9,958
Cash at beginning of period	242,878
Cash at end of period	252,836

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Marin Tennis Club
Cash Flow Statement
YTD Thru September 2020

	Jan - Sep 20
OPERATING ACTIVITIES	
Net Income	35,623
Adjustments to reconcile Net Income to net cash provided by operations:	
1100 · Accounts Receivable:1101 · Accounts Receivable	300
1100 · Accounts Receivable:1102 · Initiation Fee Installments	4,985
1120 · Member Accounts Receivable CA	(4,280)
1200 · Inventory:1210 · Cafe Inventory:1210.1 · Food Stuffs	(875)
1200 · Inventory:1210 · Cafe Inventory:1210.2 · Market Place	235
1200 · Inventory:1210 · Cafe Inventory:1210.5 · Cold Drinks	125
1200 · Inventory:1210 · Cafe Inventory:1210.6 · Bottle/Can Beer	396
1200 · Inventory:1210 · Cafe Inventory:1210.7 · Bottle Wine	(37)
1200 · Inventory:1210 · Cafe Inventory:1210.8 · Liquor / Liquer / Mixers	(597)
1200 · Inventory:1210 · Cafe Inventory:1215 · Tap:1215.1 · Tap Wine	762
1200 · Inventory:1210 · Cafe Inventory:1215 · Tap:1215.2 · Tap Beer	63
1200 · Inventory:1210 · Cafe Inventory:1215 · Tap:1215.9 · Keg Deposits	400
1200 · Inventory:1220 · Merchandise:1220.1 · Pro Shop	13
1200 · Inventory:1220 · Merchandise:1220.2 · MTC Logo Merchandise	(196)
1200 · Inventory:1220 · Merchandise:1220.4 · Racquet Strings	(223)
1200 · Inventory:1220 · Merchandise:1220.5 · Tennis Balls	(432)
1400 · Prepaid Expense:1410 · Prepaid Insurance	856
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.1 · General Liability (Great Amer)	(1,778)
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.2 · Workers' Comp (IllinoisMidwest)	2,257
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.3 · D&O Insurance (Philadelphia)	2,381
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.4 · Auto/Truck (Great Amer)	(83)
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.5 · Umbrella (GreatAmer)	(542)
1400 · Prepaid Expense:1410 · Prepaid Insurance:1410.6 · Cyber Insurance (At-Bay)	(136)
1400 · Prepaid Expense:1420 · Prepaid Marketing	297
1400 · Prepaid Expense:1425 · Prepaid Property Taxes	4,343
2001 · Vendor Payables	(13,692)
2200 · Credit Cards:2200.1 · Bank of Marin VISA (9040)	(773)
2100 · Payroll Liabilities	(63)
2100 · Payroll Liabilities:2101 · Payroll Taxes	(22)
2300 · Reserve Accrued Expenses:2315 · Sales Tax Liability	(3,163)
2300 · Reserve Accrued Expenses:2320 · Unforseen Maintenance Expense	9,892
2300 · Reserve Accrued Expenses:2325 · Unforseen Pool Expenses	3,374
2400 · Other Current Liabilities:2490 · Other Accrued Expenses	(129)
Net cash provided by Operating Activities	39,283
INVESTING ACTIVITIES	
1500 · Fixed Assets:1550 · Courts:1550.1 · Lighting	(7,920)
1500 · Fixed Assets:1590 · Accumulated Depreciation	74,700
1600 · Current Year Purchases:1630 · Grounds:1630.2 · Beer Garden (Court 6)	(1,480)
1600 · Current Year Purchases:1640 · Locker Rooms:1640.1 · Men's	(68,676)
1600 · Current Year Purchases:1640 · Locker Rooms:1640.2 · Women's	(561)
1600 · Current Year Purchases:1650 · Courts:1650.1 · Lighting	(26,384)
1600 · Current Year Purchases:1670 · Cafe	(1,086)
1900 · Other Assets:1945 · Mortgage Loan Fees	259
Net cash provided by Investing Activities	(31,146)
FINANCING ACTIVITIES	
2900 · Long Term Liabilities:2920 · BOM Mortgage (662001999)	(18,639)
2900 · Long Term Liabilities:2925 · SBA/PPP Forgivable Loan	100,874
2900 · Long Term Liabilities:2950 · Deferred Revenue Marin Academy	(1,512)
2990 · Refundable Memberships	(6,800)
Net cash provided by Financing Activities	73,923
Net cash increase for period	82,059
Cash at beginning of period	170,777
Cash at end of period	252,836

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Marin Tennis Club

Reserve Account Transactions

YTD Thru September 2020

Type	Date	Memo	Clr	Debit	Credit	Balance
1050 - Reserve Funds						63,205.41
1050.1 - Bank of Marin Savings (5673)						63,205.41
Transfer	01/02/2020	Temp Loan Transfer Back 50%	√	5,000.00		68,205.41
Transfer	01/06/2020	Repay other 50% temp loan for bill pay	√	5,000.00		73,205.41
Transfer	01/31/2020	Temp transfer cover cash flow	√		5,000.00	68,205.41
Deposit	01/31/2020	Interest	√	3.97		68,209.38
Transfer	02/04/2020	New Member Reserves Balkus	√	3,000.00		71,209.38
Transfer	02/04/2020	Payback of temp cash flow loan	√	5,000.00		76,209.38
Transfer	02/04/2020	Equity Refund Lafranchi	√		3,400.00	72,809.38
Transfer	02/04/2020	Equity refund Charap	√		3,400.00	69,409.38
Deposit	02/29/2020	Interest	√	3.46		69,412.84
Transfer	03/08/2020	New Member Wilson initiation fee	√	3,000.00		72,412.84
Transfer	03/09/2020	Funds Transfer Wilson	√	2,000.00		74,412.84
Transfer	03/09/2020	Funds Transfer Wilson	√	3,000.00		77,412.84
Transfer	03/27/2020	Cash flow loan for March	√		5,000.00	72,412.84
Deposit	03/31/2020	Interest	√	3.45		72,416.29
Transfer	04/15/2020	Replace march Cash Flow loan	√	5,000.00		77,416.29
Transfer	04/17/2020	New member Initiation fee Gaeddert	√	3,000.00		80,416.29
Deposit	04/30/2020	Interest	√	2.64		80,418.93
Transfer	05/19/2020	Transfer reopening reserves	√	10,000.00		90,418.93
Deposit	05/31/2020	Interest	√	2.83		90,421.76
Transfer	06/07/2020	Waitlist Fees	√	2,000.00		92,421.76
Transfer	06/07/2020	Junior membership initiations	√	750.00		93,171.76
Transfer	06/11/2020	Waitlist fee transfer	√	500.00		93,671.76
Transfer	06/14/2020	McNair Initiation Fee	√	3,000.00		96,671.76
Transfer	06/14/2020	Barard member Relief donation	√	200.00		96,871.76
Transfer	06/14/2020	Brown Initiation Fee balance	√	3,500.00		100,371.76
Transfer	06/15/2020	June Payroll 1 PPP Backup	√	18,000.00		118,371.76
Transfer	06/29/2020	Payroll reserve transfer	√	12,000.00		130,371.76
Transfer	06/29/2020	Paul Initiation fee transfer	√	3,500.00		133,871.76
Deposit	06/30/2020	Interest	√	5.00		133,876.76
Transfer	07/02/2020	Millie Capital Contribution fee	√		2,000.00	131,876.76
Transfer	07/07/2020	VOID: Funds Transfer Reversal or Pervious	√	0.00		131,876.76
Transfer	07/13/2020	Holt Initiation Fee installment	√	500.00		132,376.76
Transfer	07/15/2020	Payroll Reserve Transfer PPP	√	22,000.00		154,376.76
Deposit	07/31/2020	Interest	√	7.71		154,384.47
Transfer	08/10/2020	Mazzaferri 1st initiation fee installment	√	750.00		155,134.47
Transfer	08/10/2020	Nathan Initiation fee	√	3,000.00		158,134.47
Transfer	08/17/2020	Wells Initiation Fee	√	4,000.00		162,134.47
Transfer	08/17/2020	Payroll PPP transfer July	√	3,000.00		165,134.47
Transfer	08/18/2020	stafford Initiation Fee	√	3,000.00		168,134.47
Deposit	08/31/2020	Interest	√	8.66		168,143.13
Transfer	09/16/2020	Sadoff Initiation fee	√	2,500.00		170,643.13
Transfer	09/16/2020	Holt Initiation fee Installment #2	√	500.00		171,143.13
Deposit	09/30/2020	Interest	√	8.79		171,151.92
Total 1050.1 - Bank of Marin Savings (5673)				126,746.51	18,800.00	171,151.92
Total 1050 - Reserve Funds				126,746.51	18,800.00	171,151.92
TOTAL				126,746.51	18,800.00	171,151.92

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Marin Tennis Club

CIF Account Transactions

YTD Thru September 2020

	Type	Date	Memo	Clr	Debit	Credit	Balance	
1050 - Reserve Funds							91,918.31	
1050.2 - Bank of Marin CIF (0277)							91,918.31	
	Transfer	01/07/2020	Lighting project DRB Fee	√		1,167.00	90,751.31	
	Transfer	01/13/2020	LRP 10% Painting bid	√		780.00	89,971.31	
	Transfer	01/27/2020	50% Men Locker purchase	√		16,550.00	73,421.31	
	Transfer	01/31/2020	December CIF Transfer	√	4,278.00		77,699.31	
	Deposit	01/31/2020	Interest	√	4.85		77,704.16	
	Transfer	02/04/2020	New Member CIF Balkus	√	2,000.00		79,704.16	
	Transfer	02/05/2020	Locker room Tile down payment	√		5,600.00	74,104.16	
	Transfer	02/05/2020	Tennis court light project	√		21,941.22	52,162.94	
	Transfer	02/05/2020	Tennis Lights project	√		3,275.63	48,887.31	
	Transfer	02/14/2020	ADA railing project	√		875.00	48,012.31	
	Transfer	02/14/2020	January CIF Transfer	√	4,278.00		52,290.31	
	Deposit	02/29/2020	Interest	√	2.74		52,293.05	
	Transfer	03/08/2020	New member Wilson Captial Contr.	√	2,000.00		54,293.05	
	Transfer	03/27/2020	Light installation payment	√		7,920.00	46,373.05	
	Deposit	03/31/2020	Interest	√	2.57		46,375.62	
	Transfer	04/17/2020	Feb CIF Transfer	√	4,330.55		50,706.17	
	Transfer	04/17/2020	CIF Transfer March	√	4,271.23		54,977.40	
	Transfer	04/17/2020	New Member Cap Fee Gaeddert	√	2,000.00		56,977.40	
	Deposit	04/30/2020	Interest	√	1.90		56,979.30	
	Transfer	05/13/2020	CIF April Transfer	√	4,271.00		61,250.30	
	Deposit	05/31/2020	Interest	√	2.12		61,252.42	
	Transfer	06/04/2020	Funds Transfer Final Payment for Mens Lockers	√		18,052.65	43,199.77	
	Transfer	06/04/2020	Transfer May CIF funds	√	4,242.00		47,441.77	
	Transfer	06/14/2020	McNair capital contribution fee	√	2,000.00		49,441.77	
	Transfer	06/14/2020	Brown Capital Contribution fee	√	3,000.00		52,441.77	
	Transfer	06/24/2020	Locker room tile 2nd payment Rodrigo	√		6,633.00	45,808.77	
	Transfer	06/29/2020	Paul Capital Contirbution Transfer	√	3,000.00		48,808.77	
	Deposit	06/30/2020	Interest	√	2.01		48,810.78	
	Transfer	07/02/2020	Millie Capital Contribution fee	√	2,000.00		50,810.78	
	Transfer	07/07/2020	Final Payment Rodrigo Tile	√		8,617.00	42,193.78	
	Transfer	07/07/2020	Funds Transfer	√	2,000.00		44,193.78	
	Transfer	07/07/2020	Funds Transfer Reversal of previous transfer	√		2,000.00	42,193.78	
	Transfer	07/08/2020	Final payment greywolf painting Mens Locker room	√		7,295.00	34,898.78	
	Transfer	07/10/2020	June CIF transfer	√	4,484.00		39,382.78	
	Transfer	07/13/2020	Holt Capital Contribution installment	√	1,000.00		40,382.78	
	Transfer	07/15/2020	Men's Locker room benches	√		698.00	39,684.78	
	Deposit	07/31/2020	Interest	√	1.57		39,686.35	
	Transfer	08/06/2020	Mens Locker room upgrade toilets	√		695.32	38,991.03	
	Transfer	08/06/2020	July CIF Transfer	√	4,187.00		43,178.03	
	Transfer	08/10/2020	1st payment Court 6 patio railing	√		1,480.00	41,698.03	
	Transfer	08/10/2020	Mazzaferri 1st CCF installment	√	500.00		42,198.03	
	Transfer	08/10/2020	Nathan CCF New Member	√	2,000.00		44,198.03	
	Transfer	08/17/2020	Transfer for Brian Walker electrician Locker room projec	√		2,983.00	41,215.03	
	Transfer	08/18/2020	Wells Capital Contribution Fee	√	3,000.00		44,215.03	
	Transfer	08/18/2020	Stafford Capital Contribution Fee	√	2,000.00		46,215.03	
	Deposit	08/31/2020	Interest	√	1.70		46,216.73	
	Transfer	09/16/2020	Sardoff Capital Contribution Fee	√	2,000.00		48,216.73	
	Transfer	09/16/2020	Holt capital Contribution Fee Installment #2	√	1,000.00		49,216.73	
	Transfer	09/16/2020	August CIF Transfer	√	4,160.52		53,377.25	
	Deposit	09/30/2020	Interest	√	1.84		53,379.09	
Total 1050.2 - Bank of Marin CIF (0277)						68,023.60	106,562.82	53,379.09
Total 1050 - Reserve Funds						68,023.60	106,562.82	53,379.09
TOTAL						68,023.60	106,562.82	53,379.09

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Marin Tennis Club

PPP Account Transactions

YTD Thru September 2020

Type	Date	Memo	Clr	Debit	Credit	Balance
1010 · Bank of Marin PPP (7725)						0.00
Transfer	05/04/2020	Funds Transfer (Reversed on 05/01/20	√	100,874.00		100,874.00
Transfer	05/13/2020	Payroll transfer May 1	√		11,000.00	89,874.00
Transfer	05/17/2020	Tranfer for BoM Note	√		3,329.43	86,544.57
Transfer	05/17/2020	Transfer for Kaiser Benefits	√		8,945.94	77,598.63
Transfer	05/17/2020	Transfer for Allied Dental Benefits	√		713.63	76,885.00
Transfer	05/17/2020	Transfer California Clean Energy	√		1,633.21	75,251.79
Transfer	05/17/2020	Tansfer for PG&E	√		260.75	74,991.04
Transfer	05/17/2020	Payroll Transfer adjustment	√	587.40		75,578.44
Transfer	05/18/2020	Reverse transfer for Loan Payment	√	3,329.43		78,907.87
Transfer	05/27/2020	Payroll transfer	√		18,000.00	60,907.87
Transfer	06/11/2020	Payroll Transfer	√		19,420.00	41,487.87
Transfer	06/26/2020	PPP Payroll transfer	√		16,000.00	25,487.87
Transfer	07/13/2020	Payroll Funds Transfer	√		22,000.00	3,487.87
Transfer	07/29/2020	Payroll transfer	√		3,000.00	487.87
Total 1010 · Bank of Marin PPP (7725)				306,539.83	306,051.96	487.87
TOTAL				306,539.83	306,051.96	487.87