

Blackhawk Lake Recreation Area

Balance Sheet

As of June 30, 2022

	Jun 30, 22	Jun 30, 21	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010.00 · General Checking			
1010.01 · End of Month Undeposited Funds	9,849.50	1,760.00	8,089.50
1010.00 · General Checking - Other	54,796.83	155,547.80	-100,750.97
Total 1010.00 · General Checking	64,646.33	157,307.80	-92,661.47
1020.00 · General Savings			
1021.00 · Land & Lake Reserve	50,000.00	50,000.00	0.00
1022.00 · Road Repair Reserve	50,000.00	50,000.00	0.00
1023.00 · New Building Reserve	0.00	55,000.00	-55,000.00
1024.00 · New Equipment Reserve	40,000.00	20,000.00	20,000.00
1020.00 · General Savings - Other	3,532.71	3,440.57	92.14
Total 1020.00 · General Savings	143,532.71	178,440.57	-34,907.86
1030.00 · HSB Money Market	37,556.40	37,537.64	18.76
Total Checking/Savings	245,735.44	373,286.01	-127,550.57
Accounts Receivable			
1400.00 · Accounts Receivable	0.00	22.00	-22.00
Total Accounts Receivable	0.00	22.00	-22.00
Other Current Assets			
1040.00 · Cash Register - Office	150.00	150.00	0.00
1050.00 · Cash Register - Concessions	100.00	100.00	0.00
Total Other Current Assets	250.00	250.00	0.00
Total Current Assets	245,985.44	373,558.01	-127,572.57
Fixed Assets			
1100.00 · Buildings			
1101.00 · Beach Pit Toilets	1,500.00	1,500.00	0.00
1102.00 · Beach SH/CS	112,643.38	112,643.38	0.00
1103.00 · Beach Shelter	22,501.69	22,501.69	0.00
1104.00 · Boat Landing Pit Toilets	925.00	2,425.00	-1,500.00
1105.00 · Boat Rental Shed	500.00	500.00	0.00
1106.00 · Cabin 1	12,016.47	12,016.47	0.00
1107.00 · Cabin 2	7,099.42	7,099.42	0.00
1108.00 · Cabin 3 - Large	13,162.56	13,162.56	0.00
1109.00 · Cabin 4	26,650.13	26,650.13	0.00
1110.00 · Cabin 5	13,337.08	13,337.08	0.00
1111.00 · Cabin Pit Toilets	5,088.36	5,088.36	0.00
1112.00 · Group Camp SH	89,163.96	86,633.96	2,530.00
1113.00 · Group Shelter	10,628.37	10,628.37	0.00
1114.00 · High Numbers Flush Toilets	6,425.00	6,425.00	0.00
1115.00 · Low Numbers Bathrooms	55,303.94	55,303.94	0.00
1115.50 · Lower Loop Shower House	208,263.24	208,263.24	0.00
1116.00 · Main Camp SH	142,798.38	142,798.38	0.00
1117.00 · Maintenance Buildings			
1117.10 · Maintenance Garage	24,837.59	24,837.59	0.00
1117.40 · New Maint. Wood Storage Bldg	108,457.44	108,457.44	0.00
Total 1117.00 · Maintenance Buildings	133,295.03	133,295.03	0.00
1118.00 · Office/Nature Center	106,176.33	92,782.33	13,394.00
1119.00 · Retail Wood Shed	1,974.89	1,974.89	0.00
1120.00 · Well Shelter - Main Camp	1,500.00	1,500.00	0.00
Total 1100.00 · Buildings	970,953.23	956,529.23	14,424.00
1199.00 · Accum. Deprec. - Bldgs	-499,047.53	-473,959.02	-25,088.51

	Jun 30, 22	Jun 30, 21	\$ Change
1200.00 · Land Improvements			
1201.00 · Beach	8,773.67	8,773.67	0.00
1202.00 · Beach Sites 122-131	6,800.00	6,800.00	0.00
1203.00 · Docks/Piers	68,897.14	60,685.67	8,211.47
1204.00 · Dump and Fish Cleaning Station	17,980.23	17,980.23	0.00
1205.00 · Group Camp	41,751.40	41,751.40	0.00
1205.10 · Lower Loop	22,175.96	22,175.96	0.00
1206.00 · Low Numbers Loop (1-24)	16,196.40	16,196.40	0.00
1207.00 · Main Camp	14,645.42	14,645.42	0.00
1207.50 · New Cabin Area - CIP	9,525.00	6,450.00	3,075.00
1208.00 · Playgrounds/Picnic Areas	50,126.41	50,126.41	0.00
1209.00 · Roads/Parking Lots	117,108.21	117,108.21	0.00
1210.00 · Septic Systems and Water Lines	71,606.08	71,606.08	0.00
1211.00 · Signs, Lighting, Road Markings	9,885.94	9,885.94	0.00
1212.00 · Electric Service and Wiring	194,296.72	100,159.10	94,137.62
Total 1200.00 · Land Improvements	649,768.58	544,344.49	105,424.09
1299.00 · Accum. Deprec. - Land Improvmnt	-240,360.32	-203,440.96	-36,919.36
1300.00 · Equipment			
1301.00 · Boat Motors	28,929.78	23,493.56	5,436.22
1302.00 · Boats	33,375.28	33,375.28	0.00
1303.00 · Concessions Equipment	1,199.05	1,199.05	0.00
1304.00 · Mowers	43,700.00	43,700.00	0.00
1305.00 · Office Equipment	8,977.73	8,977.73	0.00
1306.00 · Small Equipment			
1306.01 · Small Equip - Maintenance	15,139.44	15,499.43	-359.99
1306.02 · Small Equip - EMS and Safety	7,016.28	7,016.28	0.00
Total 1306.00 · Small Equipment	22,155.72	22,515.71	-359.99
1307.00 · Tractor	20,600.00	20,600.00	0.00
1308.00 · Trailers	10,450.00	10,450.00	0.00
1309.00 · Trucks	47,408.46	47,408.46	0.00
1310.00 · UTV's	29,055.00	29,055.00	0.00
Total 1300.00 · Equipment	245,851.02	240,774.79	5,076.23
1399.00 · Accum. Deprec. - Equipment	-184,706.80	-158,518.41	-26,188.39
Total Fixed Assets	942,458.18	905,730.12	36,728.06
TOTAL ASSETS	1,188,443.62	1,279,288.13	-90,844.51
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000.00 · Accounts Payable	-49.00	3,059.10	-3,108.10
Total Accounts Payable	-49.00	3,059.10	-3,108.10
Credit Cards			
1060.00 · Royal Bank Visa	2,304.84	0.00	2,304.84
Total Credit Cards	2,304.84	0.00	2,304.84
Other Current Liabilities			
2100.00 · Camp Credits	6,793.67	4,810.83	1,982.84
2150.00 · Deffered Annual Sticker Revenue	5,660.55	7,364.62	-1,704.07
2200.00 · Gift Certificates	2,756.00	3,392.00	-636.00
2400.00 · Payroll Liabilities			
2403.00 · Federal Withholding	856.00	1,113.00	-257.00
2404.00 · Medicare - Employee W/H	351.43	363.17	-11.74
2405.00 · Medicare - Employer	332.53	344.27	-11.74
2406.00 · Retirement Contributions	-41.65	-20.05	-21.60
2407.00 · Social Security - Employee W/H	1,502.65	1,552.70	-50.05
2408.00 · Social Security - Employer	1,421.80	1,471.85	-50.05
2409.00 · WI State Withholding Tax	562.68	725.26	-162.58
2410.00 · WI Unemployment	0.00	-106.05	106.05
2400.00 · Payroll Liabilities - Other	0.00	239.52	-239.52
Total 2400.00 · Payroll Liabilities	4,985.44	5,683.67	-698.23
2500.00 · WI Sales Tax Payable	5,413.96	-8,974.58	14,388.54
Total Other Current Liabilities	25,609.62	12,276.54	13,333.08
Total Current Liabilities	27,865.46	15,335.64	12,529.82
Total Liabilities	27,865.46	15,335.64	12,529.82

	Jun 30, 22	Jun 30, 21	\$ Change
Equity			
3000.00 · Investment in Capital Assets	497,519.27	497,519.27	0.00
3200 · Unrestricted Net Asset - Normal	954.87	1,000.00	-45.13
32000 · Unrestricted Net Assets	551,534.30	474,252.71	77,281.59
4000.00 · Unrestricted Net Assets - RE	177,576.15	177,576.15	0.00
Net Income	-67,006.43	113,604.36	-180,610.79
Total Equity	1,160,578.16	1,263,952.49	-103,374.33
TOTAL LIABILITIES & EQUITY	1,188,443.62	1,279,288.13	-90,844.51