

Blackhawk Lake Recreation Area
Profit & Loss
October through December 2022

	Oct - Dec 22	Oct - Dec 21	\$ Change
Ordinary Income/Expense			
Income			
6000.00 · Admission			
6010.00 · Annual Sticker	7,357.76	1,986.50	5,371.26
6020.00 · 2nd Annual Sticker	2,213.31	1,827.71	385.60
6030.00 · Day Pass	1,731.48	-56.78	1,788.26
6040.00 · After-hours Day Pass	159.25	-47.96	207.21
6050.00 · Weekend Pass	1,486.26	1,086.72	399.54
6060.00 · Holiday Weekend Pass	0.00	-186.08	186.08
Total 6000.00 · Admission	12,948.06	4,610.11	8,337.95
6100.00 · Boat Mooring	13,061.61	13,445.66	-384.05
6200.00 · Boat Rentals	2,379.14	-563.85	2,942.99
6300.00 · Cabin Rental	13,597.15	7,096.37	6,500.78
6400.00 · Camping			
6420.00 · Electric Group Site Rental	-96.68	770.87	-867.55
6440.00 · Additional Persons	7.58	-0.30	7.88
6450.00 · Reservation Fees	5,793.22	3,994.12	1,799.10
6460 · Electric Campsite Rental	52,056.71	34,118.32	17,938.39
6470 · Non-Electric Campsite Rental	408.53	-257.98	666.51
6480 · Non-Electric Group Camp Rental	6,875.83	-14.49	6,890.32
Total 6400.00 · Camping	65,045.19	38,610.54	26,434.65
6500.00 · Concessions			
6510.00 · Beverage Sales	51.19	28.43	22.76
6520.00 · Pop Machines	48.34	63.78	-15.44
6530.00 · Concession Stand	140.99	-299.19	440.18
6540.00 · Employee Sales	30.23	17.50	12.73
6500.00 · Concessions - Other	456.75	0.00	456.75
Total 6500.00 · Concessions	727.50	-189.48	916.98
6600.00 · Credit Card Transaction Fees	524.22	174.35	349.87
6700.00 · Retail			
6710.00 · Bait	266.96	-43.70	310.66
6720.00 · Clothing/Hats	980.64	326.48	654.16
6735.00 · Fire Starters	0.00	10.52	-10.52
6740.00 · Ice	191.19	-104.47	295.66
6750.00 · Koozies	23.70	-3.43	27.13
6760.00 · Lake Maps	106.63	6.94	99.69
6770.00 · Propane	17.06	14.43	2.63
6780.00 · Wood	1,782.94	631.20	1,151.74
Total 6700.00 · Retail	3,369.12	837.97	2,531.15
6800.00 · Shelter Rental	318.48	89.10	229.38
6920.00 · Miscellaneous Income	510.16	6,691.48	-6,181.32
Total Income	112,480.63	70,802.25	41,678.38
Gross Profit	112,480.63	70,802.25	41,678.38
Expense			
7000.00 · Administration Expense			
7001.00 · Ads/Donations/Gifts	0.00	90.00	-90.00
7002.00 · Credit Card Merchant Fees	1,916.36	3,295.28	-1,378.92
7003.00 · Fire & Safety	45.26	74.26	-29.00
7005.00 · IT	2,108.69	1,648.58	460.11
7006.00 · Miscellaneous	294.07	0.00	294.07
7007.00 · Office Supplies	641.10	2,825.35	-2,184.25
7010.00 · Postage	0.00	58.00	-58.00
7011.00 · Printing	1,113.00	2,849.83	-1,736.83
7012.00 · Bank Charges/Bad Checks	22.19	0.00	22.19
7014.00 · Utilities			
7014.01 · Electricity	6,429.79	5,867.67	562.12
7014.02 · Office WiFi	317.04	0.00	317.04
7014.04 · Telephone	1,478.37	1,277.73	200.64
Total 7014.00 · Utilities	8,225.20	7,145.40	1,079.80
7000.00 · Administration Expense - Other	0.00	-56.18	56.18
Total 7000.00 · Administration Expense	14,365.87	17,930.52	-3,564.65

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7100.00 · Boats			
7101.00 · Boat Gas	0.00	237.83	-237.83
7103.00 · Boating Equipment	0.00	751.63	-751.63
7104.00 · Boats R & M	0.00	-926.62	926.62
Total 7100.00 · Boats	0.00	62.84	-62.84
7200.00 · Concessions Expense			
7201.00 · COGS - Bev/Pop	285.94	0.00	285.94
7203.00 · COGS - Concession Food	0.00	-590.93	590.93
Total 7200.00 · Concessions Expense	285.94	-590.93	876.87
7300.00 · Park Maintenance			
7301.00 · Buildings	37.30	413.31	-376.01
7302.00 · Contract Services			
7302.01 · Garbage	2,025.00	2,604.00	-579.00
7302.02 · Porta Potties	2,067.00	1,704.00	363.00
Total 7302.00 · Contract Services	4,092.00	4,308.00	-216.00
7303.00 · Electrical	2,375.19	0.00	2,375.19
7304.00 · Groundskeeping	616.93	-9,804.64	10,421.57
7305.00 · Housekeeping			
7305.01 · Cleaning Supplies	0.00	1,012.18	-1,012.18
7305.02 · Paper and Handsoaps	141.95	0.00	141.95
Total 7305.00 · Housekeeping	141.95	1,012.18	-870.23
7306.00 · Lake/Beach/Docks	0.00	-8,211.47	8,211.47
7308.00 · Plumbing	131.96	0.00	131.96
7310.00 · Sand/Gravel	917.80	1,428.00	-510.20
7311.00 · Supplies/Tools	1,307.94	1,058.61	249.33
Total 7300.00 · Park Maintenance	9,621.07	-9,796.01	19,417.08
7400.00 · Cost of Goods Sold - Retail			
7401.00 · COGS - Bait	426.00	298.00	128.00
7402.00 · COGS - Clothing/Hats	0.00	1,039.14	-1,039.14
7404.00 · COGS - Ice	86.10	0.00	86.10
7408.00 · COGS - Wood	0.00	1,900.00	-1,900.00
Total 7400.00 · Cost of Goods Sold - Retail	512.10	3,237.14	-2,725.04
7500.00 · Equipment R & M			
7501.00 · Mowers - R & M	59.57	1,551.90	-1,492.33
7502.00 · Small Equipment - R & M	375.42	130.94	244.48
7503.00 · Tractor - R & M	246.51	9,590.33	-9,343.82
7504.00 · Trucks - R & M	1,089.50	1,350.95	-261.45
7505.00 · UTV's - R & M	234.00	0.00	234.00
Total 7500.00 · Equipment R & M	2,005.00	12,624.12	-10,619.12
7600.00 · Fuel			
7601.00 · Diesel Fuel	0.00	568.44	-568.44
7603.00 · Unleaded Gas	1,880.76	789.10	1,091.66
Total 7600.00 · Fuel	1,880.76	1,357.54	523.22
7700.00 · Payroll Expenses			
7701.00 · Park Manager Salary	13,000.00	12,250.03	749.97
7702.00 · Assistant Manager Salary	10,499.97	9,750.00	749.97
7703.10 · Bookkeeping/Clerk Salary	1,174.94	1,125.02	49.92
7704.00 · Summer Staff Wages	501.00	592.50	-91.50
7705.00 · Ranger Wages	123.25	301.25	-178.00
7708.00 · Commission Stipends	990.00	900.00	90.00
7709.00 · Off-Season Staff Wages	6,013.00	8,167.53	-2,154.53
7711.00 · Employee Bonuses	4,407.65	4,586.00	-178.35
7712.00 · Employee Benefits	2,644.93	2,495.04	149.89
7713.00 · FICA Taxes			
7713.01 · OASDI - Social Security Taxes	2,275.99	2,472.09	-196.10
7713.02 · Medicare Taxes	532.34	578.16	-45.82
Total 7713.00 · FICA Taxes	2,808.33	3,050.25	-241.92
7717.00 · Reimbursements	0.00	0.00	0.00
Total 7700.00 · Payroll Expenses	42,163.07	43,217.62	-1,054.55
Total Expense	70,833.81	68,042.84	2,790.97
Net Ordinary Income	41,646.82	2,759.41	38,887.41

	Oct - Dec 22	Oct - Dec 21	\$ Change
Other Income/Expense			
Other Income			
8100.00 · Interest Income	112.63	34.62	78.01
Total Other Income	112.63	34.62	78.01
Other Expense			
9100.00 · WI Sales Tax Discount	-32.42	-32.44	0.02
9300.00 · Depreciation Expense	0.00	89,696.26	-89,696.26
Total Other Expense	-32.42	89,663.82	-89,696.24
Net Other Income	145.05	-89,629.20	89,774.25
Net Income	41,791.87	-86,869.79	128,661.66