

Blackhawk Lake Recreation Area

Balance Sheet

As of February 28, 2023

	Feb 28, 23	Feb 28, 22	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010.00 · General Checking			
1010.01 · End of Month Undeposited Funds	403.50	1,172.25	-768.75
1010.00 · General Checking - Other	74,201.62	75,734.10	-1,532.48
Total 1010.00 · General Checking	74,605.12	76,906.35	-2,301.23
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	50,000.00	105,000.00	-55,000.00
1024.00 · New Equipment Reserve	40,000.00	40,000.00	0.00
1020.00 · General Savings - Other	3,805.20	-46,490.13	50,295.33
Total 1020.00 · General Savings	193,805.20	198,509.87	-4,704.67
1030.00 · HSB Money Market	0.00	37,550.13	-37,550.13
1080.00 · HSB Certificate of Deposit	37,569.01	0.00	37,569.01
Total Checking/Savings	305,979.33	312,966.35	-6,987.02
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	306,229.33	313,216.35	-6,987.02
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	925.00	0.00
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	106,176.33	0.00
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
1100.00 · Buildings - Other	1,977.41	0.00	1,977.41
Total 1100.00 · Buildings	972,930.64	968,423.23	4,507.41
1199.00 · Accum. Deprec. - Bldgs	-499,047.53	-499,047.53	0.00
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	68,897.14	0.00
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	9,525.00	0.00
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	194,296.72	0.00
Total 1200.00 · Land Improvements	649,768.58	649,768.58	0.00

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1299.00 · Accum. Deprec. - Land Improvmnt	-240,360.32	-240,360.32	0.00
1300.00 · Equipment			
1301.00 · Boat Motors	29,102.27	28,929.78	172.49
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	15,139.44	0.00
1306.02 · Small Equip - EMS and Safety	7,016.28	7,016.28	0.00
1306.00 · Small Equipment - Other	2,196.74	0.00	2,196.74
Total 1306.00 · Small Equipment	24,352.46	22,155.72	2,196.74
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	248,220.25	245,851.02	2,369.23
1399.00 · Accum. Deprec. - Equipment	-184,706.80	-184,706.80	0.00
Total Fixed Assets	946,804.82	939,928.18	6,876.64
TOTAL ASSETS	1,253,034.15	1,253,144.53	-110.38
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000.00 · Accounts Payable	0.00	1,202.61	-1,202.61
Total Accounts Payable	0.00	1,202.61	-1,202.61
Credit Cards			
1060.00 · Royal Bank Visa	2,094.76	51.44	2,043.32
Total Credit Cards	2,094.76	51.44	2,043.32
Other Current Liabilities			
2100.00 · Camp Credits	5,916.04	6,015.49	-99.45
2150.00 · Deffered Annual Sticker Revenue	5,660.55	5,660.55	0.00
2200.00 · Gift Certificates	2,700.00	3,039.50	-339.50
2400.00 · Payroll Liabilities			
2403.00 · Federal Withholding	628.00	644.00	-16.00
2404.00 · Medicare - Employee W/H	176.96	144.32	32.64
2405.00 · Medicare - Employer	158.06	125.42	32.64
2406.00 · Retirement Contributions	453.84	-8.33	462.17
2407.00 · Social Security - Employee W/H	756.71	617.22	139.49
2408.00 · Social Security - Employer	675.86	536.37	139.49
2409.00 · WI State Withholding Tax	437.96	360.46	77.50
Total 2400.00 · Payroll Liabilities	3,287.39	2,419.46	867.93
2500.00 · WI Sales Tax Payable	1,273.25	3,807.49	-2,534.24
Total Other Current Liabilities	18,837.23	20,942.49	-2,105.26
Total Current Liabilities	20,931.99	22,196.54	-1,264.55
Total Liabilities	20,931.99	22,196.54	-1,264.55
Equity			
3000.00 · Investment in Capital Assets	497,519.27	497,519.27	0.00
3200 · Unrestricted Net Asset - Normal	954.87	954.87	0.00
32000 · Unrestricted Net Assets	566,454.96	551,534.30	14,920.66
4000.00 · Unrestricted Net Assets - RE	177,576.15	177,576.15	0.00
Net Income	-10,403.09	3,363.40	-13,766.49
Total Equity	1,232,102.16	1,230,947.99	1,154.17
TOTAL LIABILITIES & EQUITY	1,253,034.15	1,253,144.53	-110.38