

Blackhawk Lake Recreation Area

Balance Sheet

As of June 30, 2023

	TOTAL		
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)	CHANGE
ASSETS			
Current Assets			
Bank Accounts			
1010.00 General Checking	128,949.66	54,796.83	74,152.83
1010.01 End of Month Undeposited Funds	0.00	9,849.50	(9,849.50)
Total 1010.00 General Checking	128,949.66	64,646.33	64,303.33
1020.00 General Savings	4,121.33	3,540.67	580.66
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	0.00	50,000.00
1024.00 New Equipment Reserve	40,000.00	40,000.00	0.00
Total 1020.00 General Savings	194,121.33	143,540.67	50,580.66
1030.00 HSB Money Market	0.00	37,556.40	(37,556.40)
1080.00 HSB Certificate of Deposit	38,131.36		38,131.36
Total Bank Accounts	\$361,202.35	\$245,743.40	\$115,458.95
Accounts Receivable			
1400.00 Accounts Receivable	0.00	0.00	0.00
Total Accounts Receivable	\$0.00	\$0.00	\$0.00
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
12000 Undeposited Funds	0.00	0.00	0.00
Total Other Current Assets	\$250.00	\$250.00	\$0.00
Total Current Assets	\$361,452.35	\$245,993.40	\$115,458.95
Fixed Assets			
1100.00 Buildings	1,977.41		1,977.41
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	13,017.45	12,016.47	1,000.98
1107.00 Cabin 2	8,030.56	7,099.42	931.14
1108.00 Cabin 3 - Large	14,808.12	13,162.56	1,645.56
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	89,163.96	0.00
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

	TOTAL		
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)	CHANGE
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
1117.30 Wood Storage Shed	0.00	0.00	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
Total 1100.00 Buildings	976,508.32	970,953.23	5,555.09
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	136,808.21	117,108.21	19,700.00
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	669,468.58	649,768.58	19,700.00
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	1,747.05	1,199.05	548.00
1304.00 Mowers	50,220.99	43,700.00	6,520.99
1305.00 Office Equipment	8,977.73	8,977.73	0.00
1306.00 Small Equipment	4,043.02	0.00	4,043.02
1306.01 Small Equip - Maintenance	15,981.97	15,139.44	842.53
1306.02 Small Equip - EMS and Safety	7,016.28	7,016.28	0.00
Total 1306.00 Small Equipment	27,041.27	22,155.72	4,885.55
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	69,776.96	47,408.46	22,368.50
1310.00 UTV's	29,055.00	29,055.00	0.00
Total 1300.00 Equipment	280,346.55	245,851.02	34,495.53
1399.00 Accum. Deprec. - Equipment	(184,706.80)	(184,706.80)	0.00

	TOTAL		
	AS OF JUN 30, 2023	AS OF JUN 30, 2022 (PY)	CHANGE
8500 Capital Contributions	0.00	0.00	0.00
Total Fixed Assets	\$1,002,208.80	\$942,458.18	\$59,750.62
TOTAL ASSETS	\$1,363,661.15	\$1,188,451.58	\$175,209.57
LIABILITIES AND EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000.00 Accounts Payable	8,016.79	(49.00)	8,065.79
Total Accounts Payable	\$8,016.79	\$ (49.00)	\$8,065.79
Credit Cards			
1060.00 Royal Bank Visa	4,638.13	2,444.01	2,194.12
Total Credit Cards	\$4,638.13	\$2,444.01	\$2,194.12
Other Current Liabilities			
2100.00 Camp Credits	5,273.62	6,793.67	(1,520.05)
2150.00 Deffered Annual Sticker Revenue	5,660.55	5,660.55	0.00
2200.00 Gift Certificates	2,939.50	2,756.00	183.50
2300.00 WI DNR Grant Prepayment	0.00	0.00	0.00
2400.00 Payroll Liabilities	0.00	0.00	0.00
2401.00 Commission Wages Payable	0.00	0.00	0.00
2403.00 Federal Withholding	314.00	856.00	(542.00)
2404.00 Medicare - Employee W/H	88.83	351.43	(262.60)
2405.00 Medicare - Employer	69.93	332.53	(262.60)
2406.00 Retirement Contributions	0.00	(41.65)	41.65
2407.00 Social Security - Employee W/H	379.81	1,502.65	(1,122.84)
2408.00 Social Security - Employer	298.96	1,421.80	(1,122.84)
2409.00 WI State Withholding Tax	660.35	562.68	97.67
2410.00 WI Unemployment	0.00	0.00	0.00
Concession Deduction	0.00		0.00
Federal Taxes (941/943/944)	3,622.67		3,622.67
Retirement	113.46		113.46
Retirement Deduction	0.00		0.00
WI Income Tax	66.94		66.94
Total 2400.00 Payroll Liabilities	5,614.95	4,985.44	629.51
2500.00 WI Sales Tax Payable	5,980.91	5,413.96	566.95
Total Other Current Liabilities	\$25,469.53	\$25,609.62	\$ (140.09)
Total Current Liabilities	\$38,124.45	\$28,004.63	\$10,119.82
Total Liabilities	\$38,124.45	\$28,004.63	\$10,119.82
Equity			
3000.00 Investment in Capital Assets	497,519.27	497,519.27	0.00
30000 Opening Balance Equity	0.00		0.00
3200 Unrestricted Net Asset - Normal	954.87	954.87	0.00
32000 Unrestricted Net Assets	566,547.59	551,534.30	15,013.29
4000.00 Unrestricted Net Assets - RE	177,576.15	177,576.15	0.00
Net Income	82,938.82	(67,137.64)	150,076.46
Total Equity	\$1,325,536.70	\$1,160,446.95	\$165,089.75
TOTAL LIABILITIES AND EQUITY	\$1,363,661.15	\$1,188,451.58	\$175,209.57