

Blackhawk Lake Recreation Area

Profit and Loss

April - June, 2023

	TOTAL		
	APR - JUN, 2023	APR - JUN, 2022 (PY)	CHANGE
Income			
6000.00 Admission			
6010.00 Annual Sticker	46,540.30	42,405.61	4,134.69
6020.00 2nd Annual Sticker	8,300.62	8,155.33	145.29
6030.00 Day Pass	11,200.48	9,853.27	1,347.21
6040.00 After-hours Day Pass	258.78	192.43	66.35
6050.00 Weekend Pass	5,347.10	4,278.33	1,068.77
6060.00 Holiday Weekend Pass	2,331.75	1,404.74	927.01
Total 6000.00 Admission	73,979.03	66,289.71	7,689.32
6100.00 Boat Mooring	251.18		251.18
6200.00 Boat Rentals	27,564.39	24,132.70	3,431.69
6300.00 Cabin Rental	14,111.77	11,301.94	2,809.83
6400.00 Camping			
6420.00 Electric Group Site Rental	10,083.88	8,159.24	1,924.64
6440.00 Additional Persons	5.69	3.79	1.90
6450.00 Reservation Fees	8,486.34	7,687.53	798.81
6460 Electric Campsite Rental	52,970.30	47,843.02	5,127.28
6470 Non-Electric Campsite Rental	5,828.85	5,047.39	781.46
6480 Non-Electric Group Camp Rental	58.77	5,181.04	(5,122.27)
Total 6400.00 Camping	77,433.83	73,922.01	3,511.82
6500.00 Concessions	7.11		7.11
6510.00 Beverage Sales	243.11	222.79	20.32
6520.00 Pop Machines	625.35	654.12	(28.77)
6530.00 Concession Stand	4,324.80	3,063.96	1,260.84
6540.00 Employee Sales	246.44	254.08	(7.64)
Total 6500.00 Concessions	5,446.81	4,194.95	1,251.86
6600.00 Credit Card Transaction Fees	4,291.44	801.19	3,490.25
6700.00 Retail			
6710.00 Bait	2,145.96	1,695.82	450.14
6720.00 Clothing/Hats	11,560.70	11,452.91	107.79
6735.00 Fire Starters	88.42	132.37	(43.95)
6740.00 Ice	3,429.76	2,321.37	1,108.39
6750.00 Koozies	412.01	233.17	178.84
6760.00 Lake Maps	426.57	334.13	92.44
6770.00 Propane	17.06	133.64	(116.58)
6780.00 Wood	8,580.98	8,048.50	532.48
Total 6700.00 Retail	26,661.46	24,351.91	2,309.55
6800.00 Shelter Rental	1,000.97	773.46	227.51
6900.00 Park User Fee	0.00		0.00

	TOTAL		
	APR - JUN, 2023	APR - JUN, 2022 (PY)	CHANGE
6920.00 Miscellaneous Income	721.62	418.33	303.29
Total Income	\$231,462.50	\$206,186.20	\$25,276.30
GROSS PROFIT	\$231,462.50	\$206,186.20	\$25,276.30
Expenses			
7000.00 Administration Expense		(28.65)	28.65
7001.00 Ads/Donations/Gifts	885.00	729.23	155.77
7002.00 Credit Card Merchant Fees	6,692.70	3,758.22	2,934.48
7003.00 Fire & Safety	445.36	516.97	(71.61)
7004.00 Insurance	1,504.00	1,614.00	(110.00)
7005.00 IT	1,061.98	3,146.69	(2,084.71)
7006.00 Miscellaneous	2,148.85		2,148.85
7007.00 Office Supplies	901.21	1,076.12	(174.91)
7008.00 Permits and Licenses	415.00	779.50	(364.50)
7010.00 Postage		116.00	(116.00)
7011.00 Printing	1,144.00		1,144.00
7012.00 Bank Charges/Bad Checks		75.00	(75.00)
7013.00 Uniforms	815.00		815.00
7014.00 Utilities			
7014.01 Electricity	2,412.39	3,000.01	(587.62)
7014.02 Office WiFi	240.00	525.12	(285.12)
7014.04 Telephone	1,743.53	1,190.41	553.12
Total 7014.00 Utilities	4,395.92	4,715.54	(319.62)
7015.00 Water Tests	253.00		253.00
Total 7000.00 Administration Expense	20,662.02	16,498.62	4,163.40
7100.00 Boats			
7101.00 Boat Gas	129.47	271.11	(141.64)
7104.00 Boats R & M	870.42	464.18	406.24
Total 7100.00 Boats	999.89	735.29	264.60
7200.00 Concessions Expense			
7201.00 COGS - Bev/Pop	2,932.88	3,087.35	(154.47)
7203.00 COGS - Concession Food	3,451.86	2,976.83	475.03
7204.00 Concessions - Supplies	23.97	56.35	(32.38)
Total 7200.00 Concessions Expense	6,408.71	6,120.53	288.18
7300.00 Park Maintenance			
7301.00 Buildings		148,993.34	(148,993.34)
7302.00 Contract Services			
7302.01 Garbage		1,215.00	(1,215.00)
7302.02 Porta Potties	3,480.00	1,150.00	2,330.00
7302.03 Septic Pumping	3,570.00	2,880.00	690.00
Total 7302.00 Contract Services	7,050.00	5,245.00	1,805.00
7303.00 Electrical	2,110.55		2,110.55
7304.00 Groundskeeping	2,351.87	6,208.37	(3,856.50)
7305.00 Housekeeping			
7305.01 Cleaning Supplies	2,239.57	123.20	2,116.37
7305.02 Paper and Handsoaps	3,640.82	1,966.26	1,674.56
Total 7305.00 Housekeeping	5,880.39	2,089.46	3,790.93

	TOTAL		
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7306.00 Lake/Beach/Docks	78.99	5,918.44	(5,839.45)
7307.00 Playgrounds/Picnic Areas	1,289.99		1,289.99
7308.00 Plumbing	22.58	102.87	(80.29)
7309.00 Roads/Markings		304.96	(304.96)
7310.00 Sand/Gravel	869.75	765.00	104.75
7311.00 Supplies/Tools	4,474.23	3,287.66	1,186.57
Total 7300.00 Park Maintenance	24,128.35	172,915.10	(148,786.75)
7400.00 Cost of Goods Sold - Retail			
7401.00 COGS - Bait	2,073.00	1,551.00	522.00
7402.00 COGS - Clothing/Hats		12,454.90	(12,454.90)
7404.00 COGS - Ice	1,979.40	1,271.28	708.12
7406.00 COGS - Maps	495.00		495.00
7407.00 COGS - Propane	(109.92)	67.70	(177.62)
Total 7400.00 Cost of Goods Sold - Retail	4,437.48	15,344.88	(10,907.40)
7500.00 Equipment R & M			
7501.00 Mowers - R & M	612.41	814.51	(202.10)
7502.00 Small Equipment - R & M	41.06	169.50	(128.44)
7504.00 Trucks - R & M	689.55	847.98	(158.43)
Total 7500.00 Equipment R & M	1,343.02	1,831.99	(488.97)
7600.00 Fuel			
7601.00 Diesel Fuel	669.91		669.91
7603.00 Unleaded Gas	1,417.96	926.91	491.05
Total 7600.00 Fuel	2,087.87	926.91	1,160.96
7700.00 Payroll Expenses		0.00	0.00
7701.00 Park Manager Salary		13,000.00	(13,000.00)
7702.00 Assistant Manager Salary		10,499.97	(10,499.97)
7703.00 Salary - Managers, bookkeeper	11,201.95		11,201.95
7703.10 Bookkeeping/Clerk Salary		1,174.94	(1,174.94)
7704.00 Summer Staff Wages	21,472.30	21,580.26	(107.96)
7705.00 Ranger Wages	2,665.50	2,504.75	160.75
7706.00 Concession Stand Wages	526.50		526.50
7708.00 Commission Stipends	0.00	855.00	(855.00)
7709.00 Off-Season Staff Wages	0.00	2,753.25	(2,753.25)
7712.00 Employee Benefits	1,887.62	2,644.93	(757.31)
7713.00 FICA Taxes			
7713.01 OASDI - Social Security Taxes		3,246.82	(3,246.82)
7713.02 Medicare Taxes		759.30	(759.30)
Total 7713.00 FICA Taxes		4,006.12	(4,006.12)
7717.00 Reimbursements		37.87	(37.87)
Taxes	4,714.92		4,714.92
Wages	19,791.85		19,791.85
Total 7700.00 Payroll Expenses	62,260.64	59,057.09	3,203.55
7703.00 Payroll Expenses			
Office Manager/Accountant Wages	4,480.78		4,480.78
Total 7703.00 Payroll Expenses	4,480.78		4,480.78

	TOTAL		
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Reimbursements			
ATV/BOAT Safety Reim	107.85		107.85
Total Reimbursements	107.85		107.85
Reimbursements-1	241.00		241.00
Total Expenses	\$127,157.61	\$273,430.41	\$ (146,272.80)
NET OPERATING INCOME	\$104,304.89	\$ (67,244.21)	\$171,549.10
Other Income			
8100.00 Interest Income	432.31	27.87	404.44
Total Other Income	\$432.31	\$27.87	\$404.44
Other Expenses			
9100.00 WI Sales Tax Discount	(44.64)	(41.72)	(2.92)
Total Other Expenses	\$ (44.64)	\$ (41.72)	\$ (2.92)
NET OTHER INCOME	\$476.95	\$69.59	\$407.36
NET INCOME	\$104,781.84	\$ (67,174.62)	\$171,956.46