

# Rubidell Resort Condominium Association

## Balance Sheet Comparison

As of November 30, 2022 and 2021

Modified Cash Basis

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10455 · Premium Business Checking	\$ 187,030.36	\$ -	\$ 187,030.36	100.0%
10100 · Safe	6,910.00	5,983.00	927.00	15.49%
10150 · Cash on Hand	1,150.00	1,000.00	150.00	15.0%
10200 · Tyme Machine Funds	-	1,940.00	(1,940.00)	-100.0%
10250 · Change Machines	-	1,250.00	(1,250.00)	-100.0%
10300 · BLM	1,419.28	2,138.19	(718.91)	-33.62%
10350 · Tyme Account	173.00	40,193.46	(40,020.46)	-99.57%
10450 · General Checking	189,803.65	170,607.75	19,195.90	11.25%
10500 · Contingency Fund (Bank)	250,347.63	50,574.60	199,773.03	395.01%
10550 · Fundraising	27,182.41	-	27,182.41	100.0%
10650 · Credit Card Rec. Clearing Acct.	18,170.21	22,680.69	(4,510.48)	-19.89%
10700 · Bill.com Money Out Clearing	(994.02)	-	(994.02)	-100.0%
<b>Total Checking/Savings</b>	<b>681,192.52</b>	<b>296,367.69</b>	<b>384,824.83</b>	<b>129.85%</b>
<b>Accounts Receivable</b>				
14000 · Accounts Receivable	-	160.00	(160.00)	-100.0%
<b>Total Accounts Receivable</b>	<b>-</b>	<b>160.00</b>	<b>(160.00)</b>	<b>-100.0%</b>
<b>Other Current Assets</b>				
15400 · Inventory - Store	75,606.20	47,524.96	28,081.24	59.09%
15600 · Inventory-Condo Lots	-	8,610.00	(8,610.00)	-100.0%
15700 · Undeposited Funds	1,673.51	291.92	1,381.59	473.28%
15750 · Federal Coporate Tax Estimates	23,592.00	23,592.00	-	0.0%
<b>Total Other Current Assets</b>	<b>100,871.71</b>	<b>80,018.88</b>	<b>20,852.83</b>	<b>26.06%</b>
<b>Total Current Assets</b>	<b>782,064.23</b>	<b>376,546.57</b>	<b>405,517.66</b>	<b>107.69%</b>
<b>Fixed Assets</b>				
16000 · RC Track	6,053.99	6,053.99	-	0.0%
16100 · Security System	11,384.37	11,384.37	-	0.0%
16150 · Land	473,500.00	473,500.00	-	0.0%
16200 · Land Improvements	879,190.00	871,440.00	7,750.00	0.89%
16250 · Waterslides	669,520.23	351,279.53	318,240.70	90.6%
16300 · Vehicles	376,934.65	355,015.67	21,918.98	6.17%
16350 · Buildings and Improvements	1,863,093.92	1,792,391.92	70,702.00	3.95%
16400 · Equipment & Furniture (Asset)	1,743,100.20	1,698,721.54	44,378.66	2.61%
16450 · Accumulated Depreciation	(3,629,221.49)	(3,240,419.08)	(388,802.41)	-12.0%
<b>Total Fixed Assets</b>	<b>2,393,555.87</b>	<b>2,319,367.94</b>	<b>74,187.93</b>	<b>3.2%</b>
<b>TOTAL ASSETS</b>	<b>3,175,620.10</b>	<b>2,695,914.51</b>	<b>479,705.59</b>	<b>17.79%</b>

# Rubidell Resort Condominium Association

## Balance Sheet Comparison

As of November 30, 2022 and 2021

Modified Cash Basis

	<u>Nov 30, 22</u>	<u>Nov 30, 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
20000 · Accounts Payable	19,682.25	-	19,682.25	100.0%
<b>Total Accounts Payable</b>	19,682.25	-	19,682.25	100.0%
<b>Credit Cards</b>				
21000 · Bank First - Credit Card	18,529.12	24,628.10	(6,098.98)	-24.76%
<b>Total Credit Cards</b>	18,529.12	24,628.10	(6,098.98)	-24.76%
<b>Other Current Liabilities</b>				
23350 · Unearned Revenue	300,843.53	312,402.91	(11,559.38)	-3.7%
23700 · Payroll Liabilities				
23704 · Child Support - Milwaukee Co	-	72.61	(72.61)	-100.0%
23700 · Payroll Liabilities - Other	(867.94)	-	(867.94)	-100.0%
<b>Total 23700 · Payroll Liabilities</b>	(867.94)	72.61	(940.55)	-1,295.35%
23750 · Sales Tax Payable	1,551.75	1,055.65	496.10	47.0%
<b>Total Other Current Liabilities</b>	301,527.34	313,531.17	(12,003.83)	-3.83%
<b>Total Current Liabilities</b>	339,738.71	338,159.27	1,579.44	0.47%
<b>Total Liabilities</b>	339,738.71	338,159.27	1,579.44	0.47%
<b>Equity</b>				
30150 · Retained Earnings	2,627,528.75	2,147,424.10	480,104.65	22.36%
Net Income	208,352.64	210,331.14	(1,978.50)	-0.94%
<b>Total Equity</b>	2,835,881.39	2,357,755.24	478,126.15	20.28%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>\$ 3,175,620.10</b>	<b>\$ 2,695,914.51</b>	<b>\$ 479,705.59</b>	<b>17.79%</b>

Tentative Report  
For Discussion Purposes Only  
Subject to Final Revision

**Profit Loss Month YTD**

**Month and 11 Months Ended November 30, 2022**

Modified Cash Basis

Ordinary Income/Expense	<u>Nov 22</u>	<u>Jan - Nov 22</u>
<b>Income</b>		
<b>40000 · Membership</b>		
40001 · Seasonal Income	\$ -	\$ 251,016.50
40002 · Prepaid Maint. Fee-Incent. Inc.	33,993.11	470,915.18
40003 · Seasonal O Maintenance Fees	37,576.00	508,916.98
40004 · Seasonal R Maintenance Fees	2,396.00	12,718.00
40005 · Parent Membership Fees	-	300.00
40006 · Seasonal Meter Income	1,590.02	30,342.01
<b>Total 40000 · Membership</b>	<u>75,555.13</u>	<u>1,274,208.67</u>
<b>40050 · Passes</b>		
40051 · Lost IDs	-	640.00
40052 · Wrist Bands	-	51,398.00
<b>Total 40050 · Passes</b>	<u>-</u>	<u>52,038.00</u>
<b>40100 · Camping</b>		
40101 · Lodge	-	15,565.00
40102 · Pavillion Rental	-	1,800.00
40103 · Member camping(extra site fee)	4,640.00	14,505.00
40104 · Trailer Rentals	2,450.00	106,843.02
40105 · Public Camping	12,320.00	373,172.29
<b>Total 40100 · Camping</b>	<u>19,410.00</u>	<u>511,885.31</u>
<b>40150 · Bar &amp; Restaurant Income</b>		
40151 · Restaurant	135.46	291,813.02
40152 · Bar	98.75	318,026.05
<b>Total 40150 · Bar &amp; Restaurant Income</b>	<u>234.21</u>	<u>609,839.07</u>
<b>40200 · Store Income</b>		
40201 · Wood Sales	-	215.00
40202 · Camping Supplies	-	10,661.33
40203 · Camping Supplies Discounts	-	(26.50)
40204 · Candy	-	19,071.57
40205 · Candy Discounts	-	(233.90)
40206 · Clothing	-	5,609.37
40207 · Clothing Discounts	-	(1,021.98)
40208 · Food	-	257.08
40209 · Food Discounts	-	(0.86)
40210 · Golf Cart Rentals	-	56,130.01
40211 · Golf Cart Rentals Discounts	-	(90.00)
40212 · Grocery	-	7,269.25
40213 · Grocery Discounts	-	4.89
40214 · Ice	-	17,899.65
40216 · Ice Cream	-	57,143.66
40217 · Ice Cream Discounts	-	(60.51)

**RUBIDEN RESORT CONDOMINIUM ASSOCIATION**

**Profit Loss Month YTD**

**Month and 11 Months Ended November 30, 2022**

Modified Cash Basis

	<u>Nov 22</u>	<u>Jan - Nov 22</u>
40218 · Jewellery	-	50.00
40220 · Rentals	7,100.15	4,256.32
40221 · Rentals Discounts	-	(0.01)
40222 · Self Serve Beverages	-	2,264.92
40224 · Snack	-	6,785.85
40225 · Snack Discounts	-	(26.41)
40226 · Soda	-	615.33
40228 · Tobacco	-	6,830.91
40229 · Tobacco Discounts	-	(2.85)
40230 · Toys	-	8,047.83
40231 · Toys Discounts	-	(33.98)
40200 · Store Income - Other	-	77,130.13
<b>Total 40200 · Store Income</b>	<b>7,100.15</b>	<b>278,746.10</b>
40250 · Maintenance Income		
40251 · Holding Tanks	-	3,900.00
40252 · Winterization Income	-	(100.00)
40254 · Misc. Jobs	50.00	988.84
40250 · Maintenance Income - Other	-	3,488.64
<b>Total 40250 · Maintenance Income</b>	<b>50.00</b>	<b>8,277.48</b>
40300 · Pumping Fees		
40301 · Sani-dump	-	140.00
40302 · Emergency Pump	-	3,320.00
40300 · Pumping Fees - Other	40.00	85,690.11
<b>Total 40300 · Pumping Fees</b>	<b>40.00</b>	<b>89,150.11</b>
40350 · Administrative Income		
40351 · Activities & Entert. Income	-	4,339.00
40352 · ATM Surcharges	-	129.39
40353 · Gift Card Income	5,308.25	7,902.75
40354 · Golf Cart Registration	-	5,948.80
40356 · Late Fees Collected	1,004.00	12,187.34
40359 · Security issued Fines	-	5,734.00
40360 · Storage Fees	67.50	8,417.50
<b>Total 40350 · Administrative Income</b>	<b>6,379.75</b>	<b>44,658.78</b>
40400 · Vending		
40401 · Shower Vending	-	7,883.00
40402 · Bar Gaming	-	30,311.00
<b>Total 40400 · Vending</b>	<b>-</b>	<b>38,194.00</b>
40450 · Store Income Discounts	-	(1,816.19)
<b>Total Income</b>	<b>108,769.24</b>	<b>2,905,181.33</b>
<b>Cost of Goods Sold</b>		
50000 · Purchases - Resale Items	4,000.33	316,040.94
50100 · Purchases - Beer & Liquor	-	7,911.28

**RUBIDEN RESORT CONDOMINIUM ASSOCIATION**

**Profit Loss Month YTD**

**Month and 11 Months Ended November 30, 2022**

Modified Cash Basis

	<u>Nov 22</u>	<u>Jan - Nov 22</u>
50150 · POS Inventory Adjustments	-	(15,691.57)
50250 · Merchant Account Fees	3,799.09	42,840.42
50300 · Purchases - Fundraising	-	14,000.00
<b>Total COGS</b>	<u>7,799.42</u>	<u>365,101.07</u>
<b>Gross Profit</b>	100,969.82	2,540,080.26
<b>Expense</b>		
55000 · Administrative Expense		
55001 · Cash Over/Short	-	6,593.90
55002 · Bad Debt/Prior Yr Cleanup	1,173.61	1,173.61
55003 · Bank Service Charges	56.08	507.62
55004 · Business Licenses and Permits	162.50	8,085.06
55005 · Computer and Internet Expenses	5,322.83	49,666.21
55006 · Consulting Fees	-	17,500.00
55007 · Credit Card Charges	438.78	31,828.56
55008 · Customer Goodwill	-	52.74
55009 · Depreciation Expense	18,770.57	206,476.27
55010 · Dues and Subscriptions	1,074.01	15,203.35
55012 · Miscellaneous Expense	133.37	41,885.09
55013 · Office Supplies	354.39	4,833.44
55014 · Postage and Delivery	345.37	1,718.71
55015 · Professional Fees	14,011.51	90,635.16
55016 · Sales Tax Expense	2,240.00	43,465.57
55017 · Security Expense	250.04	3,789.48
55018 · Telephone Expense	2,691.69	23,021.93
55019 · Activities & Ent. Expense	-	31,287.24
55020 · Travel Expense	229.01	5,306.02
55021 · Uncategorized Expenses	-	2.50
55022 · Uniforms	4,111.77	8,114.06
55000 · Administrative Expense - Other	-	1,968.35
<b>Total 55000 · Administrative Expense</b>	<u>51,365.53</u>	<u>593,114.87</u>
55050 · Charitable Contributions	-	(1,667.51)
55100 · Insurance Expense		
55101 · General Liability Insurance	7,277.57	88,793.36
55102 · Health Insurance	2,658.58	33,011.66
55103 · Worker's Compensation	-	28,678.00
55100 · Insurance Expense - Other	(509.20)	217.60
<b>Total 55100 · Insurance Expense</b>	<u>9,426.95</u>	<u>150,700.62</u>
55150 · Advertising and Promotion		
55153 · Digital Media	-	1,000.00
55155 · RV Show Expense	-	1,014.87
55150 · Advertising and Promotion - Other	1,500.00	8,469.47
<b>Total 55150 · Advertising and Promotion</b>	<u>1,500.00</u>	<u>10,484.34</u>

**Rubicon Resort Condominium Association**

**Profit Loss Month YTD**

**Month and 11 Months Ended November 30, 2022**

Modified Cash Basis

	<u>Nov 22</u>	<u>Jan - Nov 22</u>
<b>55200 · Employee Training and Seminars</b>		
55201 · Employee Relations	-	5,724.70
55200 · Employee Training and Seminars - Other	-	1,463.40
<b>Total 55200 · Employee Training and Seminars</b>	-	7,188.10
<b>55250 · Maintenance Expenses</b>		
55251 · Equipment (Expensable)	5,950.15	5,950.15
55252 · Equipment Rental	11,800.43	59,023.88
55253 · Equipment Repair&Maintenance	1,538.08	31,276.81
55254 · Facility Improvements	3,528.37	25,353.50
55255 · Freight and Shipping Costs	-	22.90
55256 · General Supplies	813.36	65,528.03
55257 · Repairs and Maintenance	1,471.28	64,605.96
55258 · Small Tools & Equipment		1,028.02
55259 · Pest Control	200.00	4,666.77
55250 · Maintenance Expenses - Other	-	2,551.36
<b>Total 55250 · Maintenance Expenses</b>	25,301.67	260,007.38
<b>55300 · Landscaping and Groundskeeping</b>		
55301 · Waterline	-	1,488.82
55302 · Road Maintenance	502.05	4,590.04
55300 · Landscaping and Groundskeeping - Other	68.45	19,163.05
<b>Total 55300 · Landscaping and Groundskeeping</b>	570.50	25,241.91
<b>55350 · Payroll Expenses</b>		
55351 · Payroll Processing	408.50	8,471.50
55352 · Payroll Taxes	3,078.81	91,205.19
55353 · Wages		
55354 · Activities	-	29,010.53
55355 · Administration	13,448.96	126,337.98
55356 · Aquatic Center	2,931.38	111,271.86
55357 · Bar & Inn	4,155.90	163,659.99
55358 · Housekeeping Payroll	448.44	54,086.65
55359 · Maintenance	12,459.08	176,535.62
55360 · Reservation	2,361.06	68,461.50
55361 · Security	3,307.64	72,772.35
55362 · Store	2,526.26	61,049.16
55353 · Wages - Other	-	153.99
<b>Total 55353 · Wages</b>	41,638.72	863,339.63
55350 · Payroll Expenses - Other	-	(1,116.82)
<b>Total 55350 · Payroll Expenses</b>	45,126.03	961,899.50
<b>55400 · Taxes - Property</b>		
55401 · Personal Property Taxes	-	43,659.26
55400 · Taxes - Property - Other	-	132.00
<b>Total 55400 · Taxes - Property</b>	-	43,791.26

**Profit Loss Month YTD**

**Month and 11 Months Ended November 30, 2022**

Modified Cash Basis

	<u>Nov 22</u>	<u>Jan - Nov 22</u>
<b>55450 · Utilities</b>		
<b>55451 · Gas &amp; Oil Expense</b>	4,543.96	19,443.55
<b>55452 · Electricity</b>	11,135.67	129,821.39
<b>55453 · Propane Expense</b>	-	52,514.25
<b>55454 · Pumping Expense</b>	2,457.00	99,308.48
<b>55455 · Trash Removal</b>	3,537.57	30,300.39
<b>55450 · Utilities - Other</b>	24.96	668.05
<b>Total 55450 · Utilities</b>	<u>21,699.16</u>	<u>332,056.11</u>
<b>55550 · Loss (Gain) on disposal of fixe</b>	-	(12,322.00)
<b>55600 · Loss (Gain) on Lot Sale</b>	-	(16,283.92)
<b>55650 · Meals &amp; Entertainment</b>	450.00	648.56
<b>Total Expense</b>	<u>155,439.84</u>	<u>2,354,859.22</u>
<b>Net Ordinary Income</b>	(54,470.02)	185,221.04
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>60100 · Fundraising Income</b>		
<b>60104 · Donations</b>	-	(173.55)
<b>60100 · Fundraising Income - Other</b>	-	(16,365.00)
<b>Total 60100 · Fundraising Income</b>	<u>-</u>	<u>(16,538.55)</u>
<b>60200 · Purchase Discounts</b>	-	268.88
<b>60300 · Sales Tax Discounts Earned</b>	7.80	246.92
<b>60350 · Interest Income</b>	-	347.63
<b>Total Other Income</b>	<u>7.80</u>	<u>(15,675.12)</u>
<b>Other Expense</b>		
<b>70000 · Fundraising Expenses</b>	-	10,304.26
<b>70150 · Gift Card Advertising</b>	27.92	5,829.33
<b>70200 · Cash Variation account</b>	(18,812.56)	(37,757.71)
<b>Total Other Expense</b>	<u>(18,784.64)</u>	<u>(21,624.12)</u>
<b>Net Other Income</b>	<u>18,792.44</u>	<u>5,949.00</u>
<b>Net Income</b>	<u><u>\$ (35,677.58)</u></u>	<u><u>\$ 191,170.04</u></u>

# Rubidell Resort Condominium Association

## Profit Loss Monthly Comparison

Months Ended November 30, 2022 and 2021

Modified Cash Basis

	Nov 22	Nov 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · Membership</b>				
40002 · Prepaid Maint. Fee-Incent. Inc.	\$ 33,993.11	\$ 39,947.25	\$ (5,954.14)	-14.91%
40003 · Seasonal O Maintenance Fees	37,576.00	44,012.72	(6,436.72)	-14.63%
40004 · Seasonal R Maintenance Fees	2,396.00	1,344.00	1,052.00	78.27%
40006 · Seasonal Meter Income	1,590.02	2,006.71	(416.69)	-20.77%
<b>Total 40000 · Membership</b>	<b>75,555.13</b>	<b>87,310.68</b>	<b>(11,755.55)</b>	<b>-13.46%</b>
<b>40100 · Camping</b>				
40103 · Member camping(extra site fee)	4,640.00	17,390.04	(12,750.04)	-73.32%
40104 · Trailer Rentals	2,450.00	1,800.00	650.00	36.11%
40105 · Public Camping	12,320.00	12,320.00	-	100.0%
<b>Total 40100 · Camping</b>	<b>19,410.00</b>	<b>19,190.04</b>	<b>219.96</b>	<b>1.15%</b>
<b>40150 · Bar &amp; Restaurant Income</b>				
40151 · Restaurant	135.46	273.55	(138.09)	-50.48%
40152 · Bar	98.75	181.50	(82.75)	-45.59%
<b>Total 40150 · Bar &amp; Restaurant Income</b>	<b>234.21</b>	<b>455.05</b>	<b>(220.84)</b>	<b>-48.53%</b>
<b>40200 · Store Income</b>				
40220 · Rentals	7,100.15	-	7,100.15	100.0%
<b>Total 40200 · Store Income</b>	<b>7,100.15</b>	<b>-</b>	<b>7,100.15</b>	<b>100.0%</b>
<b>40250 · Maintenance Income</b>				
40254 · Misc. Jobs	50.00	-	50.00	100.0%
40250 · Maintenance Income - Other	-	104.82	(104.82)	-100.0%
<b>Total 40250 · Maintenance Income</b>	<b>50.00</b>	<b>104.82</b>	<b>(54.82)</b>	<b>-52.3%</b>
<b>40300 · Pumping Fees</b>				
40302 · Emergency Pump	-	100.00	(100.00)	-100.0%
40300 · Pumping Fees - Other	40.00	320.00	(280.00)	-87.5%
<b>Total 40300 · Pumping Fees</b>	<b>40.00</b>	<b>420.00</b>	<b>(380.00)</b>	<b>-90.48%</b>
<b>40350 · Administrative Income</b>				
40352 · ATM Surcharges	-	342.80	(342.80)	-100.0%
40353 · Gift Card Income	5,308.25	200.00	5,108.25	2,554.13%
40356 · Late Fees Collected	1,004.00	-	1,004.00	100.0%
40359 · Security issued Fines	-	50.00	(50.00)	-100.0%
40360 · Storage Fees	67.50	765.00	(697.50)	-91.18%
<b>Total 40350 · Administrative Income</b>	<b>6,379.75</b>	<b>1,357.80</b>	<b>5,021.95</b>	<b>369.86%</b>
<b>40400 · Vending</b>				
40403 · Laundry Vending	-	760.56	(760.56)	-100.0%
<b>Total 40400 · Vending</b>	<b>-</b>	<b>760.56</b>	<b>(760.56)</b>	<b>-100.0%</b>
<b>40450 · Store Income Discounts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Income</b>	<b>108,769.24</b>	<b>109,598.95</b>	<b>(829.71)</b>	<b>-0.76%</b>
<b>Cost of Goods Sold</b>				
50000 · Purchases - Resale Items	4,000.33	7,570.26	(3,569.93)	-47.16%



# Rubidell Resort Condominium Association

## Profit Loss Monthly Comparison

Months Ended November 30, 2022 and 2021

Modified Cash Basis

	Nov 22	Nov 21	\$ Change	% Change
50250 · Merchant Account Fees	3,799.09	1,349.00	2,450.09	181.62%
<b>Total COGS</b>	<b>7,799.42</b>	<b>8,919.26</b>	<b>(1,119.84)</b>	<b>-12.56%</b>
<b>Gross Profit</b>	<b>100,969.82</b>	<b>100,679.69</b>	<b>290.13</b>	<b>0.29%</b>
<b>Expense</b>				
<b>55000 · Administrative Expense</b>				
55002 · Bad Debt/Prior Yr Cleanup	1,173.61	-	1,173.61	100.0%
55003 · Bank Service Charges	56.08	407.03	(350.95)	-86.22%
55004 · Business Licenses and Permits	162.50	-	162.50	100.0%
55005 · Computer and Internet Expenses	5,322.83	661.96	4,660.87	704.1%
55007 · Credit Card Charges	438.78	922.16	(483.38)	-52.42%
55008 · Customer Goodwill	-	65.41	(65.41)	-100.0%
55009 · Depreciation Expense	18,770.57	18,770.57	-	0.0%
55010 · Dues and Subscriptions	1,074.01	3,746.47	(2,672.46)	-71.33%
55012 · Miscellaneous Expense	133.37	73.86	59.51	80.57%
55013 · Office Supplies	354.39	126.57	227.82	180.0%
55014 · Postage and Delivery	345.37	7.95	337.42	4,244.28%
55015 · Professional Fees	14,011.51	3,835.90	10,175.61	265.27%
55016 · Sales Tax Expense	2,240.00	2,516.04	(276.04)	-10.97%
55017 · Security Expense	250.04	493.45	(243.41)	-49.33%
55018 · Telephone Expense	2,691.69	3,592.60	(900.91)	-25.08%
55019 · Activities & Ent. Expense	-	4,513.57	(4,513.57)	-100.0%
55020 · Travel Expense	229.01	-	229.01	100.0%
55022 · Uniforms	4,111.77	-	4,111.77	100.0%
<b>Total 55000 · Administrative Expense</b>	<b>51,365.53</b>	<b>39,733.54</b>	<b>11,631.99</b>	<b>29.28%</b>
55050 · Charitable Contributions	-	2,805.00	(2,805.00)	-100.0%
<b>55100 · Insurance Expense</b>				
55101 · General Liability Insurance	7,277.57	5,897.17	1,380.40	23.41%
55102 · Health Insurance	2,658.58	6,801.20	(4,142.62)	-60.91%
55103 · Worker's Compensation	-	(1,668.36)	1,668.36	100.0%
55100 · Insurance Expense - Other	(509.20)	-	(509.20)	-100.0%
<b>Total 55100 · Insurance Expense</b>	<b>9,426.95</b>	<b>11,030.01</b>	<b>(1,603.06)</b>	<b>-14.53%</b>
55150 · Advertising and Promotion	1,500.00	239.99	1,260.01	525.03%
<b>55250 · Maintenance Expenses</b>				
55251 · Equipment (Expensable)	5,950.15	-	5,950.15	100.0%
55252 · Equipment Rental	11,800.43	1,379.82	10,420.61	755.22%
55253 · Equipment Repair&Maintenance	1,538.08	492.04	1,046.04	212.59%
55254 · Facility Improvements	3,528.37	-	3,528.37	100.0%
55255 · Freight and Shipping Costs	-	(12.78)	12.78	100.0%
55256 · General Supplies	813.36	2,627.92	(1,814.56)	-69.05%
55257 · Repairs and Maintenance	1,471.28	13,991.33	(12,520.05)	-89.48%
55259 · Pest Control	200.00	200.00	-	0.0%
<b>Total 55250 · Maintenance Expenses</b>	<b>25,301.67</b>	<b>18,678.33</b>	<b>6,623.34</b>	<b>35.46%</b>

# Rubidell Resort Condominium Association

## Profit Loss Monthly Comparison

Months Ended November 30, 2022 and 2021

Modified Cash Basis

	Nov 22	Nov 21	\$ Change	% Change
<b>55300 · Landscaping and Groundskeeping</b>				
55302 · Road Maintenance	502.05	-	502.05	100.0%
55300 · Landscaping and Groundskeeping - Other	68.45	778.42	(709.97)	-91.21%
<b>Total 55300 · Landscaping and Groundskeeping</b>	<u>570.50</u>	<u>778.42</u>	<u>(207.92)</u>	<u>-26.71%</u>
<b>55350 · Payroll Expenses</b>				
55351 · Payroll Processing	408.50	447.00	(38.50)	-8.61%
55352 · Payroll Taxes	3,078.81	2,869.06	209.75	7.31%
<b>55353 · Wages</b>				
55355 · Administration	13,448.96	13,062.31	386.65	2.96%
55356 · Aquatic Center	2,931.38	2,909.75	21.63	0.74%
55357 · Bar & Inn	4,155.90	4,020.88	135.02	3.36%
55358 · Housekeeping Payroll	448.44	1,968.70	(1,520.26)	-77.22%
55359 · Maintenance	12,459.08	12,343.15	115.93	0.94%
55360 · Reservation	2,361.06	3,306.03	(944.97)	-28.58%
55361 · Security	3,307.64	931.62	2,376.02	255.04%
55362 · Store	2,526.26	348.04	2,178.22	625.85%
<b>Total 55353 · Wages</b>	<u>41,638.72</u>	<u>38,890.48</u>	<u>2,748.24</u>	<u>7.07%</u>
55350 · Payroll Expenses - Other	-	(2,102.28)	2,102.28	100.0%
<b>Total 55350 · Payroll Expenses</b>	<u>45,126.03</u>	<u>40,104.26</u>	<u>5,021.77</u>	<u>12.52%</u>
55400 · Taxes - Property	-	33.00	(33.00)	-100.0%
55450 · Utilities				
55451 · Gas & Oil Expense	4,543.96	2,665.58	1,878.38	70.47%
55452 · Electricity	11,135.67	12,009.76	(874.09)	-7.28%
55454 · Pumping Expense	2,457.00	6,054.50	(3,597.50)	-59.42%
55455 · Trash Removal	3,537.57	3,664.59	(127.02)	-3.47%
55450 · Utilities - Other	24.96	-	24.96	100.0%
<b>Total 55450 · Utilities</b>	<u>21,699.16</u>	<u>24,394.43</u>	<u>(2,695.27)</u>	<u>-11.05%</u>
55650 · Meals & Entertainment	450.00	(112.00)	562.00	501.79%
<b>Total Expense</b>	<u>155,439.84</u>	<u>137,684.98</u>	<u>17,754.86</u>	<u>12.9%</u>
<b>Net Ordinary Income</b>	<u>(54,470.02)</u>	<u>(37,005.29)</u>	<u>(17,464.73)</u>	<u>-47.2%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
60000 · Voided Prior Period Checks	-	2,465.20	(2,465.20)	-100.0%
60300 · Sales Tax Discounts Earned	7.80	15.52	(7.72)	-49.74%
<b>Total Other Income</b>	<u>7.80</u>	<u>2,480.72</u>	<u>(2,472.92)</u>	<u>-99.69%</u>
<b>Other Expense</b>				
70150 · Gift Card Advertising	27.92	29.46	(1.54)	-5.23%
70200 · Cash Variation account	(18,812.56)	(3,093.82)	(15,718.74)	-508.07%
<b>Total Other Expense</b>	<u>(18,784.64)</u>	<u>(3,064.36)</u>	<u>(15,720.28)</u>	<u>-513.0%</u>
<b>Net Other Income</b>	<u>18,792.44</u>	<u>5,545.08</u>	<u>13,247.36</u>	<u>238.9%</u>
<b>Net Income</b>	<u>\$ (35,677.58)</u>	<u>\$ (31,460.21)</u>	<u>\$ (4,217.37)</u>	<u>-13.41%</u>

# Rubidell Resort Condominium Association

## Profit Loss YTD Comparison

11 Months ended November 30, 2022 and 2021

Modified Cash Basis

	<u>Jan - Nov 22</u>	<u>Jan - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · Membership</b>				
40001 · Seasonal Income	\$ 251,016.50	\$ 250,420.00	\$ 596.50	0.24%
40002 · Prepaid Maint. Fee-Incent. Inc.	470,915.18	444,259.75	26,655.43	6.0%
40003 · Seasonal O Maintenance Fees	508,916.98	511,468.90	(2,551.92)	-0.5%
40004 · Seasonal R Maintenance Fees	12,718.00	15,053.00	(2,335.00)	-15.51%
40005 · Parent Membership Fees	300.00	-	300.00	100.0%
40006 · Seasonal Meter Income	30,342.01	33,360.80	(3,018.79)	-9.05%
<b>Total 40000 · Membership</b>	<u>1,274,208.67</u>	<u>1,254,562.45</u>	<u>19,646.22</u>	<u>1.57%</u>
<b>40050 · Passes</b>				
40051 · Lost IDs	640.00	890.00	(250.00)	-28.09%
40052 · Wrist Bands	51,398.00	57,688.00	(6,290.00)	-10.9%
<b>Total 40050 · Passes</b>	<u>52,038.00</u>	<u>58,578.00</u>	<u>(6,540.00)</u>	<u>-11.17%</u>
<b>40100 · Camping</b>				
40101 · Lodge	15,565.00	18,121.65	(2,556.65)	-14.11%
40102 · Pavillion Rental	1,800.00	2,150.00	(350.00)	-16.28%
40103 · Member camping(extra site fee)	14,505.00	47,983.54	(33,478.54)	-69.77%
40104 · Trailer Rentals	106,843.02	125,790.30	(18,947.28)	-15.06%
40105 · Public Camping	373,172.29	368,876.34	4,295.95	1.17%
<b>Total 40100 · Camping</b>	<u>511,885.31</u>	<u>562,921.83</u>	<u>(51,036.52)</u>	<u>-9.07%</u>
<b>40150 · Bar &amp; Restaurant Income</b>				
40151 · Restaurant	291,813.02	312,389.11	(20,576.09)	-6.59%
40152 · Bar	318,026.05	357,493.69	(39,467.64)	-11.04%
<b>Total 40150 · Bar &amp; Restaurant Income</b>	<u>609,839.07</u>	<u>669,882.80</u>	<u>(60,043.73)</u>	<u>-8.96%</u>
<b>40200 · Store Income</b>				
40201 · Wood Sales	215.00	-	215.00	100.0%
40202 · Camping Supplies	10,661.33	14,505.56	(3,844.23)	-26.5%
40203 · Camping Supplies Discounts	(26.50)	(231.32)	204.82	88.54%
40204 · Candy	19,071.57	17,406.27	1,665.30	9.57%
40205 · Candy Discounts	(233.90)	(0.12)	(233.78)	-194,816.67%
40206 · Clothing	5,609.37	45,069.12	(39,459.75)	-87.55%
40207 · Clothing Discounts	(1,021.98)	(2,029.88)	1,007.90	49.65%
40208 · Food	257.08	500.30	(243.22)	-48.62%
40209 · Food Discounts	(0.86)	-	(0.86)	-100.0%
40210 · Golf Cart Rentals	56,130.01	70,660.01	(14,530.00)	-20.56%
40211 · Golf Cart Rentals Discounts	(90.00)	(6,045.01)	5,955.01	98.51%
40212 · Grocery	7,269.25	13,199.16	(5,929.91)	-44.93%
40213 · Grocery Discounts	4.89	(7.85)	12.74	162.29%
40214 · Ice	17,899.65	20,662.48	(2,762.83)	-13.37%
40215 · Ice Discounts	-	(0.75)	0.75	100.0%
40216 · Ice Cream	57,143.66	52,963.70	4,179.96	7.89%

# Rubidell Resort Condominium Association

## Profit Loss YTD Comparison

11 Months ended November 30, 2022 and 2021

Modified Cash Basis

	<u>Jan - Nov 22</u>	<u>Jan - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
40217 · Ice Cream Discounts	(60.51)	(135.37)	74.86	55.3%
40218 · Jewelry	50.00	1,148.53	(1,098.53)	-95.65%
40219 · Jewelry Discounts	-	(21.89)	21.89	100.0%
40220 · Rentals	4,256.32	1,910.00	2,346.32	122.84%
40221 · Rentals Discounts	(0.01)	30.00	(30.01)	-100.03%
40222 · Self Serve Beverages	2,264.92	6,364.34	(4,099.42)	-64.41%
40223 · Self Serve Beverages Discounts	-	(1.05)	1.05	100.0%
40224 · Snack	6,785.85	7,873.34	(1,087.49)	-13.81%
40225 · Snack Discounts	(26.41)	0.70	(27.11)	-3,872.86%
40226 · Soda	615.33	10,580.69	(9,965.36)	-94.18%
40227 · Soda Discounts	-	(2.11)	2.11	100.0%
40228 · Tobacco	6,830.91	7,458.03	(627.12)	-8.41%
40229 · Tobacco Discounts	(2.85)	-	(2.85)	-100.0%
40230 · Toys	8,047.83	20,256.17	(12,208.34)	-60.27%
40231 · Toys Discounts	(33.98)	(23.09)	(10.89)	-47.16%
40200 · Store Income - Other	77,130.13	2,731.18	74,398.95	2,724.06%
<b>Total 40200 · Store Income</b>	<b>278,746.10</b>	<b>284,821.14</b>	<b>(6,075.04)</b>	<b>-2.13%</b>
<b>40250 · Maintenance Income</b>				
40251 · Holding Tanks	3,900.00	4,772.50	(872.50)	-18.28%
40252 · Winterization Income	(100.00)	5,400.00	(5,500.00)	-101.85%
40254 · Misc. Jobs	988.84	456.60	532.24	116.57%
40250 · Maintenance Income - Other	3,488.64	1,704.12	1,784.52	104.72%
<b>Total 40250 · Maintenance Income</b>	<b>8,277.48</b>	<b>12,333.22</b>	<b>(4,055.74)</b>	<b>-32.89%</b>
<b>40300 · Pumping Fees</b>				
40301 · Sani-dump	140.00	180.00	(40.00)	-22.22%
40302 · Emergency Pump	3,320.00	2,380.00	940.00	39.5%
40300 · Pumping Fees - Other	85,690.11	61,788.25	23,901.86	38.68%
<b>Total 40300 · Pumping Fees</b>	<b>89,150.11</b>	<b>64,348.25</b>	<b>24,801.86</b>	<b>38.54%</b>
<b>40350 · Administrative Income</b>				
40351 · Activities & Entert. Income	4,339.00	36,229.00	(31,890.00)	-88.02%
40352 · ATM Surcharges	129.39	5,006.80	(4,877.41)	-97.42%
40353 · Gift Card Income	7,902.75	3,779.88	4,122.87	109.07%
40354 · Golf Cart Registration	5,948.80	5,757.84	190.96	3.32%
40356 · Late Fees Collected	12,363.53	6,126.67	6,236.86	101.8%
40357 · Land Lease	-	1,200.00	(1,200.00)	-100.0%
40359 · Security issued Fines	5,734.00	3,806.00	1,928.00	50.66%
40360 · Storage Fees	8,417.50	5,769.00	2,648.50	45.91%
40350 · Administrative Income - Other	-	1,850.32	(1,850.32)	-100.0%
<b>Total 40350 · Administrative Income</b>	<b>44,834.97</b>	<b>69,525.51</b>	<b>(24,690.54)</b>	<b>-35.51%</b>
<b>40400 · Vending</b>				
40401 · Shower Vending	7,883.00	4,700.50	3,182.50	67.71%
40402 · Bar Gaming	30,311.00	25,000.00	5,311.00	21.24%

# Rubidell Resort Condominium Association

## Profit Loss YTD Comparison

11 Months ended November 30, 2022 and 2021

Modified Cash Basis

	<u>Jan - Nov 22</u>	<u>Jan - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
40403 · Laundry Vending	-	1,864.17	(1,864.17)	-100.0%
40400 · Vending - Other	-	15,000.00	(15,000.00)	-100.0%
<b>Total 40400 · Vending</b>	<b>38,194.00</b>	<b>46,564.67</b>	<b>(8,370.67)</b>	<b>-17.98%</b>
Accounts Receivable Adjustments	-	2,590.35	(2,590.35)	-100.0%
40450 · Store Income Discounts	(1,816.19)	(0.60)	(1,815.59)	-302,598.33%
<b>Total Income</b>	<b>2,905,357.52</b>	<b>3,026,127.62</b>	<b>(120,770.10)</b>	<b>-3.99%</b>
<b>Cost of Goods Sold</b>				
50000 · Purchases - Resale Items	316,040.94	407,090.23	(91,049.29)	-22.37%
50050 · Purchases - Restaurant	-	-	-	0.0%
50100 · Purchases - Beer & Liquor	7,911.28	8,097.18	(185.90)	-2.3%
50150 · POS Inventory Adjustments	(15,691.57)	(52,716.70)	37,025.13	70.23%
50250 · Merchant Account Fees	42,840.42	34,694.79	8,145.63	23.48%
50300 · Purchases - Fundraising	14,000.00	-	14,000.00	100.0%
<b>Total COGS</b>	<b>365,101.07</b>	<b>397,165.50</b>	<b>(32,064.43)</b>	<b>-8.07%</b>
<b>Gross Profit</b>	<b>2,540,256.45</b>	<b>2,628,962.12</b>	<b>(88,705.67)</b>	<b>-3.37%</b>
<b>Expense</b>				
<b>55000 · Administrative Expense</b>				
55001 · Cash Over/Short	6,593.90	(3,858.01)	10,451.91	270.92%
55002 · Bad Debt/Prior Yr Cleanup	1,173.61	9,128.00	(7,954.39)	-87.14%
55003 · Bank Service Charges	507.62	2,766.72	(2,259.10)	-81.65%
55004 · Business Licenses and Permits	8,085.06	3,683.00	4,402.06	119.52%
55005 · Computer and Internet Expenses	49,666.21	23,182.90	26,483.31	114.24%
55006 · Consulting Fees	17,500.00	-	17,500.00	100.0%
55007 · Credit Card Charges	31,844.56	25,622.34	6,222.22	24.28%
55008 · Customer Goodwill	52.74	145.41	(92.67)	-63.73%
55009 · Depreciation Expense	206,476.27	187,705.70	18,770.57	10.0%
55010 · Dues and Subscriptions	15,203.35	8,652.68	6,550.67	75.71%
55012 · Miscellaneous Expense	41,885.09	31,993.63	9,891.46	30.92%
55013 · Office Supplies	4,833.44	10,085.49	(5,252.05)	-52.08%
55014 · Postage and Delivery	1,718.71	401.75	1,316.96	327.81%
55015 · Professional Fees	90,635.16	97,797.80	(7,162.64)	-7.32%
55016 · Sales Tax Expense	43,465.57	49,374.24	(5,908.67)	-11.97%
55017 · Security Expense	3,789.48	4,989.17	(1,199.69)	-24.05%
55018 · Telephone Expense	23,021.93	20,565.62	2,456.31	11.94%
55019 · Activities & Ent. Expense	31,287.24	51,453.63	(20,166.39)	-39.19%
55020 · Travel Expense	5,306.02	2,406.26	2,899.76	120.51%
55021 · Uncategorized Expenses	2.50	-	2.50	100.0%
55022 · Uniforms	8,114.06	1,754.15	6,359.91	362.56%
55000 · Administrative Expense - Other	1,968.35	634.40	1,333.95	210.27%
<b>Total 55000 · Administrative Expense</b>	<b>593,130.87</b>	<b>528,484.88</b>	<b>64,645.99</b>	<b>12.23%</b>
55050 · Charitable Contributions	(1,667.51)	3,605.00	(5,272.51)	-146.26%
55100 · Insurance Expense				

# Rubidell Resort Condominium Association

## Profit Loss YTD Comparison

11 Months ended November 30, 2022 and 2021

Modified Cash Basis

	<u>Jan - Nov 22</u>	<u>Jan - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>55101 · General Liability Insurance</b>	88,793.36	57,811.75	30,981.61	53.59%
<b>55102 · Health Insurance</b>	33,011.66	81,032.22	(48,020.56)	-59.26%
<b>55103 · Worker's Compensation</b>	28,678.00	15,895.64	12,782.36	80.41%
<b>55100 · Insurance Expense - Other</b>	217.60	2,526.59	(2,308.99)	-91.39%
<b>Total 55100 · Insurance Expense</b>	<u>150,700.62</u>	<u>157,266.20</u>	<u>(6,565.58)</u>	<u>-4.18%</u>
<b>55150 · Advertising and Promotion</b>				
<b>55153 · Digital Media</b>	1,000.00	263.32	736.68	279.77%
<b>55155 · RV Show Expense</b>	1,014.87	2,061.03	(1,046.16)	-50.76%
<b>55150 · Advertising and Promotion - Other</b>	8,469.47	13,580.03	(5,110.56)	-37.63%
<b>Total 55150 · Advertising and Promotion</b>	<u>10,484.34</u>	<u>15,904.38</u>	<u>(5,420.04)</u>	<u>-34.08%</u>
<b>55200 · Employee Training and Seminars</b>				
<b>55201 · Employee Relations</b>	5,724.70	-	5,724.70	100.0%
<b>55200 · Employee Training and Seminars - Other</b>	1,463.40	3,125.16	(1,661.76)	-53.17%
<b>Total 55200 · Employee Training and Seminars</b>	<u>7,188.10</u>	<u>3,125.16</u>	<u>4,062.94</u>	<u>130.01%</u>
<b>55250 · Maintenance Expenses</b>				
<b>55251 · Equipment (Expensable)</b>	5,950.15	3,063.92	2,886.23	94.2%
<b>55252 · Equipment Rental</b>	59,023.88	47,477.21	11,546.67	24.32%
<b>55253 · Equipment Repair&amp;Maintenance</b>	31,276.81	36,758.34	(5,481.53)	-14.91%
<b>55254 · Facility Improvements</b>	25,353.50	9,734.28	15,619.22	160.46%
<b>55255 · Freight and Shipping Costs</b>	22.90	2,330.93	(2,308.03)	-99.02%
<b>55256 · General Supplies</b>	65,528.03	54,986.78	10,541.25	19.17%
<b>55257 · Repairs and Maintenance</b>	64,605.96	76,698.09	(12,092.13)	-15.77%
<b>55258 · Small Tools &amp; Equipment</b>	1,028.02	14,580.17	(13,552.15)	-92.95%
<b>55259 · Pest Control</b>	4,666.77	4,744.52	(77.75)	-1.64%
<b>55250 · Maintenance Expenses - Other</b>	2,551.36	53.03	2,498.33	4,711.16%
<b>Total 55250 · Maintenance Expenses</b>	<u>260,007.38</u>	<u>250,427.27</u>	<u>9,580.11</u>	<u>3.83%</u>
<b>55300 · Landscaping and Groundskeeping</b>				
<b>55301 · Waterline</b>	1,488.82	-	1,488.82	100.0%
<b>55302 · Road Maintenance</b>	4,590.04	2,658.09	1,931.95	72.68%
<b>55300 · Landscaping and Groundskeeping - Other</b>	19,163.05	19,766.43	(603.38)	-3.05%
<b>Total 55300 · Landscaping and Groundskeeping</b>	<u>25,241.91</u>	<u>22,424.52</u>	<u>2,817.39</u>	<u>12.56%</u>
<b>55350 · Payroll Expenses</b>				
<b>55351 · Payroll Processing</b>	8,471.50	9,681.00	(1,209.50)	-12.49%
<b>55352 · Payroll Taxes</b>	91,205.19	97,207.94	(6,002.75)	-6.18%
<b>55353 · Wages</b>				
<b>55354 · Activities</b>	29,010.53	55,645.07	(26,634.54)	-47.87%
<b>55355 · Administration</b>	126,337.98	100,374.75	25,963.23	25.87%
<b>55356 · Aquatic Center</b>	111,271.86	132,198.10	(20,926.24)	-15.83%
<b>55357 · Bar &amp; Inn</b>	163,659.99	176,325.09	(12,665.10)	-7.18%
<b>55358 · Housekeeping Payroll</b>	54,086.65	58,422.47	(4,335.82)	-7.42%
<b>55359 · Maintenance</b>	176,535.62	200,506.18	(23,970.56)	-11.96%
<b>55360 · Reservation</b>	68,461.50	56,720.59	11,740.91	20.7%

# Rubidell Resort Condominium Association

## Profit Loss YTD Comparison

11 Months ended November 30, 2022 and 2021

Modified Cash Basis

	<u>Jan - Nov 22</u>	<u>Jan - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
55361 · Security	72,772.35	69,706.05	3,066.30	4.4%
55362 · Store	61,049.16	62,786.40	(1,737.24)	-2.77%
55353 · Wages - Other	153.99	57,058.17	(56,904.18)	-99.73%
<b>Total 55353 · Wages</b>	<b>863,339.63</b>	<b>969,742.87</b>	<b>(106,403.24)</b>	<b>-10.97%</b>
55350 · Payroll Expenses - Other	(1,116.82)	(2,102.28)	985.46	46.88%
<b>Total 55350 · Payroll Expenses</b>	<b>961,899.50</b>	<b>1,074,529.53</b>	<b>(112,630.03)</b>	<b>-10.48%</b>
<b>55400 · Taxes - Property</b>				
55401 · Personal Property Taxes	43,659.26	-	43,659.26	100.0%
55400 · Taxes - Property - Other	132.00	46,308.29	(46,176.29)	-99.72%
<b>Total 55400 · Taxes - Property</b>	<b>43,791.26</b>	<b>46,308.29</b>	<b>(2,517.03)</b>	<b>-5.44%</b>
<b>55450 · Utilities</b>				
55451 · Gas & Oil Expense	19,443.55	17,005.61	2,437.94	14.34%
55452 · Electricity	129,821.39	131,127.93	(1,306.54)	-1.0%
55453 · Propane Expense	52,514.25	47,358.85	5,155.40	10.89%
55454 · Pumping Expense	99,308.48	86,282.55	13,025.93	15.1%
55455 · Trash Removal	30,300.39	29,767.67	532.72	1.79%
55450 · Utilities - Other	668.05	-	668.05	100.0%
<b>Total 55450 · Utilities</b>	<b>332,056.11</b>	<b>311,542.61</b>	<b>20,513.50</b>	<b>6.58%</b>
55500 · Automobile Expense	-	283.30	(283.30)	-100.0%
55550 · Loss (Gain) on disposal of fixe	(12,322.00)	-	(12,322.00)	-100.0%
55600 · Loss (Gain) on Lot Sale	(16,283.92)	-	(16,283.92)	-100.0%
55650 · Meals & Entertainment	648.56	34.05	614.51	1,804.73%
<b>Total Expense</b>	<b>2,354,875.22</b>	<b>2,413,935.19</b>	<b>(59,059.97)</b>	<b>-2.45%</b>
<b>Net Ordinary Income</b>	<b>185,381.23</b>	<b>215,026.93</b>	<b>(29,645.70)</b>	<b>-13.79%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
60000 · Voided Prior Period Checks	-	7,684.14	(7,684.14)	-100.0%
<b>60100 · Fundraising Income</b>				
60104 · Donations	(173.55)	-	(173.55)	-100.0%
60107 · Wood	-	27,154.03	(27,154.03)	-100.0%
60100 · Fundraising Income - Other	33,714.90	532.00	33,182.90	6,237.39%
<b>Total 60100 · Fundraising Income</b>	<b>33,541.35</b>	<b>27,686.03</b>	<b>5,855.32</b>	<b>21.15%</b>
60150 · Fundraising Income Discounts	-	(1,512.00)	1,512.00	100.0%
60200 · Purchase Discounts	268.88	225.88	43.00	19.04%
60250 · Misc. Other Income	-	750.00	(750.00)	-100.0%
60300 · Sales Tax Discounts Earned	246.92	531.78	(284.86)	-53.57%
60350 · Interest Income	347.63	431.56	(83.93)	-19.45%
<b>Total Other Income</b>	<b>34,404.78</b>	<b>35,797.39</b>	<b>(1,392.61)</b>	<b>-3.89%</b>
<b>Other Expense</b>				
<b>70000 · Fundraising Expenses</b>				
70001 · Office Supplies	-	744.01	(744.01)	-100.0%
70002 · Haunted House	-	538.99	(538.99)	-100.0%

**Rubidell Resort Condominium Association**  
**Profit Loss YTD Comparison**  
**11 Months ended November 30, 2022 and 2021**  
Modified Cash Basis

	<u>Jan - Nov 22</u>	<u>Jan - Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
70004 · Wood & Related Exp	-	5,218.58	(5,218.58)	-100.0%
70000 · Fundraising Expenses - Other	43,361.75	-	43,361.75	100.0%
<b>Total 70000 · Fundraising Expenses</b>	<b>43,361.75</b>	<b>6,501.58</b>	<b>36,860.17</b>	<b>566.94%</b>
70150 · Gift Card Advertising	5,829.33	9,438.57	(3,609.24)	-38.24%
70200 · Cash Variation account	(37,757.71)	3,389.03	(41,146.74)	-1,214.12%
70250 · Refund Expense	-	21,164.00	(21,164.00)	-100.0%
Balancing Adjustments	-	-	-	0.0%
<b>Total Other Expense</b>	<b>11,433.37</b>	<b>40,493.18</b>	<b>(29,059.81)</b>	<b>-71.77%</b>
<b>Net Other Income</b>	<b>22,971.41</b>	<b>(4,695.79)</b>	<b>27,667.20</b>	<b>589.19%</b>
<b>Net Income</b>	<b><u>\$ 208,352.64</u></b>	<b><u>\$ 210,331.14</u></b>	<b><u>\$ (1,978.50)</u></b>	<b><u>-0.94%</u></b>

Tentative Report  
For Discussion Purposes Only  
Subject to Revision



**Profit Loss Month YTD - Benderz**  
**Month and 11 Months ended November 30, 2022**  
 Modified Cash Basis

	<u>Nov 22</u>	<u>Jan - Nov 22</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
<b>40150 · Bar &amp; Restaurant Income</b>		
40151 · Restaurant	\$ 135.46	\$ 291,813.02
40152 · Bar	98.75	318,026.05
<b>Total 40150 · Bar &amp; Restaurant Income</b>	<u>234.21</u>	<u>609,839.07</u>
<b>40400 · Vending</b>		
40402 · Bar Gaming	-	30,311.00
<b>Total 40400 · Vending</b>	<u>-</u>	<u>30,311.00</u>
<b>Total Income</b>	234.21	640,150.07
<b>Cost of Goods Sold</b>		
50000 · Purchases - Resale Items	1,143.21	186,911.16
50100 · Purchases - Beer & Liquor	-	7,911.28
<b>Total COGS</b>	<u>1,143.21</u>	<u>194,822.44</u>
<b>Gross Profit</b>	(909.00)	445,327.63
<b>Expense</b>		
<b>55000 · Administrative Expense</b>		
55001 · Cash Over/Short	-	8,360.98
55004 · Business Licenses and Permits	-	796.89
55005 · Computer and Internet Expenses	-	334.88
55010 · Dues and Subscriptions	-	780.00
55012 · Miscellaneous Expense	15.39	11,344.46
55013 · Office Supplies	174.08	583.93
55019 · Activities & Ent. Expense	-	656.88
55000 · Administrative Expense - Other	-	91.59
<b>Total 55000 · Administrative Expense</b>	<u>189.47</u>	<u>22,949.61</u>
<b>55250 · Maintenance Expenses</b>		
55252 · Equipment Rental	293.29	1,819.34
55253 · Equipment Repair&Maintenance	836.54	8,472.20
55254 · Facility Improvements	476.51	1,401.51
55256 · General Supplies	560.20	7,842.65
55257 · Repairs and Maintenance	-	4,761.49
<b>Total 55250 · Maintenance Expenses</b>	<u>2,166.54</u>	<u>24,297.19</u>
<b>55350 · Payroll Expenses</b>		
55352 · Payroll Taxes	331.79	23,590.80
55353 · Wages		
55357 · Bar & Inn	4,155.90	163,659.99
<b>Total 55353 · Wages</b>	<u>4,155.90</u>	<u>163,659.99</u>
<b>Total 55350 · Payroll Expenses</b>	<u>4,487.69</u>	<u>187,250.79</u>
<b>Total Expense</b>	<u>6,843.70</u>	<u>234,497.59</u>
<b>Net Ordinary Income</b>	(7,752.70)	210,830.04
<b>Other Income/Expense</b>		

**Rubicon Resort Condominium Association**

**Profit Loss Month YTD - Benderz**

**Month and 11 Months ended November 30, 2022**

Modified Cash Basis

	<u>Nov 22</u>	<u>Jan - Nov 22</u>
<b>Other Expense</b>		
70150 · Gift Card Advertising	-	3,046.78
<b>Total Other Expense</b>	-	3,046.78
<b>Net Other Income</b>	-	(3,046.78)
<b>Net Income</b>	<u>\$ (7,752.70)</u>	<u>\$ 207,783.26</u>

Tentative Report  
For Discussion Purposes Only  
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**Statement of Cash Flows**  
**11 Months Ended November 30, 2022**  
 Modified Cash Basis

	<u>Jan - Nov 22</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	\$ 240,015.29
Adjustments to reconcile Net Income	
to net cash provided by operations:	
14000 · Accounts Receivable	14,364.24
15400 · Inventory - Store	(28,081.24)
15600 · Inventory-Condo Lots	6,110.00
20000 · Accounts Payable	(26,511.08)
21000 · Bank First - Credit Card	16,455.72
23350 · Unearned Revenue	(224,143.31)
23700 · Payroll Liabilities	(867.94)
23750 · Sales Tax Payable	(5,731.01)
Net cash provided by Operating Activities	<u>(8,389.33)</u>
<b>INVESTING ACTIVITIES</b>	
16200 · Land Improvements	(7,750.00)
16300 · Vehicles	(21,918.98)
16350 · Buildings and Improvements	(70,702.00)
16400 · Equipment & Furniture (Asset)	(37,829.22)
16450 · Accumulated Depreciation	206,476.27
Net cash provided by Investing Activities	<u>68,276.07</u>
Net cash increase for period	59,886.74
Cash at beginning of period	622,979.29
Cash at end of period	<u><u>\$ 682,866.03</u></u>

Tentative Report  
 For Discussion Purposes Only  
 Subject to Final Audit

**Profit Loss Month YTD - Fundraisers**  
**Month and 11 Months ended November 30, 2022**  
 Modified Cash Basis

	<u>Nov 22</u>	<u>Jan - Nov 22</u>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
60100 · Fundraising Income	\$ -	\$ 50,079.90
<b>Total Other Income</b>	<u>-</u>	<u>50,079.90</u>
<b>Other Expense</b>		
70000 · Fundraising Expenses	149.90	33,057.49
<b>Total Other Expense</b>	<u>149.90</u>	<u>33,057.49</u>
<b>Net Other Income</b>	<u>(149.90)</u>	<u>17,022.41</u>
<b>Net Income</b>	<u>\$ (149.90)</u>	<u>\$ 17,022.41</u>

Tentative Report  
 For Discussion Purposes Only  
 Subject to Revision

**Profit Loss Comparison - Fundraisers**

**Months ended November 30, 2022 and 2021**

Modified Cash Basis

	<u>Nov 22</u>	<u>Nov 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
70000 - Fundraising Expenses	\$ 149.90	\$ -	\$ 149.90	100.0%
<b>Total Other Expense</b>	<u>149.90</u>	<u>-</u>	<u>149.90</u>	<u>100.0%</u>
<b>Net Other Income</b>	<u>(149.90)</u>	<u>-</u>	<u>(149.90)</u>	<u>-100.0%</u>
<b>Net Income</b>	<u><u>\$ (149.90)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (149.90)</u></u>	<u><u>-100.0%</u></u>

Tentative Report  
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