

**Rubidell Resort Condominium Association**  
**Selected Information**  
**Month ended October 31, 2022**

The accompanying financial statements include the following departures from modified cash basis of accounting:

- Substantially all required disclosures have been omitted.
- The company has recorded accounts receivable.
- The company has recorded accounts payable
- The company has recorded unearned revenue.

The effects of these departures have not been determined.

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
**Month ended October 31, 2022**  
**Modified Cash Basis of Accounting**

	<u>Oct 22</u>	<u>Oct 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40000 · Membership</b>				
40001 · Seasonal Income	\$ 300.00	\$ 1,600.00	\$ (1,300.00)	-81.25%
40002 · Prepaid Maint. Fee-Incent. Inc.	44,385.00	39,947.25	4,437.75	11.11%
40003 · Seasonal O Maintenance Fees	42,954.00	37,377.00	5,577.00	14.92%
40004 · Seasonal R Maintenance Fees	896.00	1,344.00	(448.00)	-33.33%
40006 · Seasonal Meter Income	3,176.93	3,561.46	(384.53)	-10.8%
<b>Total 40000 · Membership</b>	<u>91,711.93</u>	<u>83,829.71</u>	<u>7,882.22</u>	<u>9.4%</u>
<b>40050 · Passes</b>				
40051 · Lost IDs	10.00	20.00	(10.00)	-50.0%
<b>Total 40050 · Passes</b>	<u>10.00</u>	<u>20.00</u>	<u>(10.00)</u>	<u>-50.0%</u>
<b>40100 · Camping</b>				
40102 · Pavillion Rental	-	100.00	(100.00)	-100.0%
40103 · Member camping(extra site fee)	-	250.00	(250.00)	-100.0%
40104 · Trailer Rentals	790.00	2,265.00	(1,475.00)	-65.12%
40105 · Public Camping	(1,465.65)	3,709.50	(5,175.15)	-139.51%
<b>Total 40100 · Camping</b>	<u>(675.65)</u>	<u>6,324.50</u>	<u>(7,000.15)</u>	<u>-110.68%</u>
<b>40150 · Bar &amp; Restaurant Income</b>				
40151 · Restaurant	10,167.04	13,764.79	(3,597.75)	-26.14%
40152 · Bar	12,642.90	17,015.49	(4,372.59)	-25.7%
<b>Total 40150 · Bar &amp; Restaurant Income</b>	<u>22,809.94</u>	<u>30,780.28</u>	<u>(7,970.34)</u>	<u>-25.89%</u>
<b>40200 · Store Income</b>				
40202 · Camping Supplies	247.87	502.08	(254.21)	-50.63%
40203 · Camping Supplies Discounts	(27.50)	(6.30)	(21.20)	-336.51%
40204 · Candy	583.09	388.25	194.84	50.18%
40205 · Candy Discounts	(206.98)	-	(206.98)	-100.0%
40206 · Clothing	179.00	1,365.19	(1,186.19)	-86.89%
40207 · Clothing Discounts	(55.75)	(184.42)	128.67	69.77%
40208 · Food	3.50	16.81	(13.31)	-79.18%
40209 · Food Discounts	(0.86)	-	(0.86)	-100.0%
40210 · Golf Cart Rentals	150.00	4,019.99	(3,869.99)	-96.27%
40211 · Golf Cart Rentals Discounts	-	(1,500.00)	1,500.00	100.0%
40212 · Grocery	144.23	276.27	(132.04)	-47.79%
40213 · Grocery Discounts	(5.61)	-	(5.61)	-100.0%
40214 · Ice	149.50	540.02	(390.52)	-72.32%
40216 · Ice Cream	470.02	459.53	10.49	2.28%
40217 · Ice Cream Discounts	(59.76)	-	(59.76)	-100.0%
40218 · Jewelery	-	3.50	(3.50)	-100.0%
40220 · Rentals	120.00	15.00	105.00	700.0%
40221 · Rentals Discounts	-	-	-	0.0%
40222 · Self Serve Beverages	116.48	246.48	(130.00)	-52.74%
40224 · Snack	95.99	25.75	70.24	272.78%
40225 · Snack Discounts	(21.00)	-	(21.00)	-100.0%

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
**Month ended October 31, 2022**  
**Modified Cash Basis of Accounting**

	Oct 22	Oct 21	\$ Change	% Change
40226 · Soda	-	119.99	(119.99)	-100.0%
40228 · Tobacco	99.00	266.00	(167.00)	-62.78%
40230 · Toys	153.69	320.10	(166.41)	-51.99%
40231 · Toys Discounts	(33.98)	-	(33.98)	-100.0%
40200 · Store Income - Other	1,912.19	7.74	1,904.45	24,605.3%
<b>Total 40200 · Store Income</b>	<b>4,013.12</b>	<b>6,881.98</b>	<b>(2,868.86)</b>	<b>-41.69%</b>
40250 · Maintenance Income				
40251 · Holding Tanks	350.00	750.00	(400.00)	-53.33%
40252 · Winterization Income	-	4,440.00	(4,440.00)	-100.0%
40254 · Misc. Jobs	382.40	-	382.40	100.0%
40250 · Maintenance Income - Other	100.00	404.45	(304.45)	-75.28%
<b>Total 40250 · Maintenance Income</b>	<b>832.40</b>	<b>5,594.45</b>	<b>(4,762.05)</b>	<b>-85.12%</b>
40300 · Pumping Fees				
40301 · Sani-dump	40.00	20.00	20.00	100.0%
40302 · Emergency Pump	50.00	360.00	(310.00)	-86.11%
40300 · Pumping Fees - Other	14,351.74	13,784.70	567.04	4.11%
<b>Total 40300 · Pumping Fees</b>	<b>14,441.74</b>	<b>14,164.70</b>	<b>277.04</b>	<b>1.96%</b>
40350 · Administrative Income				
40351 · Activities & Entert. Income	760.00	3,194.00	(2,434.00)	-76.21%
40352 · ATM Surcharges	-	806.80	(806.80)	-100.0%
40353 · Gift Card Income	-	50.00	(50.00)	-100.0%
40354 · Golf Cart Registration	-	50.00	(50.00)	-100.0%
40356 · Late Fees Collected	1,129.53	-	1,129.53	100.0%
40357 · Land Lease	-	1,200.00	(1,200.00)	-100.0%
40359 · Security issued Fines	2,425.00	10.00	2,415.00	24,150.0%
40360 · Storage Fees	6,400.00	2,410.00	3,990.00	165.56%
<b>Total 40350 · Administrative Income</b>	<b>10,714.53</b>	<b>7,720.80</b>	<b>2,993.73</b>	<b>38.78%</b>
40400 · Vending				
40401 · Shower Vending	201.00	-	201.00	100.0%
40402 · Bar Gaming	5,001.00	15,000.00	(9,999.00)	-66.66%
40403 · Laundry Vending	-	898.11	(898.11)	-100.0%
<b>Total 40400 · Vending</b>	<b>5,202.00</b>	<b>15,898.11</b>	<b>(10,696.11)</b>	<b>-67.28%</b>
40450 · Store Income Discounts	(158.84)	-	(158.84)	-100.0%
<b>Total Income</b>	<b>148,901.17</b>	<b>171,214.53</b>	<b>(22,313.36)</b>	<b>-13.03%</b>
Cost of Goods Sold				
50000 · Purchases - Resale Items	6,713.33	13,987.98	(7,274.65)	-52.01%
50100 · Purchases - Beer & Liquor	114.72	-	114.72	100.0%
50150 · POS Inventory Adjustments	1,507.38	(24,525.24)	26,032.62	106.15%
50250 · Merchant Account Fees	3,353.00	1,007.83	2,345.17	232.7%
<b>Total COGS</b>	<b>11,688.43</b>	<b>(9,529.43)</b>	<b>21,217.86</b>	<b>222.66%</b>
<b>Gross Profit</b>	<b>137,212.74</b>	<b>180,743.96</b>	<b>(43,531.22)</b>	<b>-24.08%</b>
Expense				
55000 · Administrative Expense				
55001 · Cash Over/Short	(1,767.04)	153.94	(1,920.98)	-1,247.88%

No assurance is provided on these financial statements. See selected information.

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
**Month ended October 31, 2022**  
**Modified Cash Basis of Accounting**

	Oct 22	Oct 21	\$ Change	% Change
55003 · Bank Service Charges	53.44	459.66	(406.22)	-88.37%
55004 · Business Licenses and Permits	1,867.00	-	1,867.00	100.0%
55005 · Computer and Internet Expenses	4,876.36	356.00	4,520.36	1,269.76%
55007 · Credit Card Charges	1,441.87	1,477.92	(36.05)	-2.44%
55009 · Depreciation Expense	18,770.57	18,770.57	-	0.0%
55010 · Dues and Subscriptions	943.05	467.93	475.12	101.54%
55012 · Miscellaneous Expense	706.73	432.03	274.70	63.58%
55013 · Office Supplies	247.21	43.14	204.07	473.04%
55014 · Postage and Delivery	12.45	-	12.45	100.0%
55015 · Professional Fees	14,986.50	3,376.87	11,609.63	343.8%
55016 · Sales Tax Expense	(441.74)	5,872.50	(6,314.24)	-107.52%
55017 · Security Expense	50.00	364.61	(314.61)	-86.29%
55018 · Telephone Expense	2,675.58	707.33	1,968.25	278.27%
55019 · Activities & Ent. Expense	2,215.00	1,213.74	1,001.26	82.49%
55020 · Travel Expense	349.51	-	349.51	100.0%
<b>Total 55000 · Administrative Expense</b>	<b>46,986.49</b>	<b>33,696.24</b>	<b>13,290.25</b>	<b>39.44%</b>
55050 · Charitable Contributions	-	-	-	0.0%
55100 · Insurance Expense				
55101 · General Liability Insurance	7,277.57	5,897.17	1,380.40	23.41%
55102 · Health Insurance	2,658.58	6,658.27	(3,999.69)	-60.07%
55103 · Worker's Compensation	-	5,000.00	(5,000.00)	-100.0%
55100 · Insurance Expense - Other	(509.20)	-	(509.20)	-100.0%
<b>Total 55100 · Insurance Expense</b>	<b>9,426.95</b>	<b>17,555.44</b>	<b>(8,128.49)</b>	<b>-46.3%</b>
55150 · Advertising and Promotion				
55153 · Digital Media	1,000.00	-	1,000.00	100.0%
55150 · Advertising and Promotion - Other	1,540.00	508.99	1,031.01	202.56%
<b>Total 55150 · Advertising and Promotion</b>	<b>2,540.00</b>	<b>508.99</b>	<b>2,031.01</b>	<b>399.03%</b>
55200 · Employee Training and Seminars				
55201 · Employee Relations	250.00	-	250.00	100.0%
<b>Total 55200 · Employee Training and Seminars</b>	<b>250.00</b>	<b>-</b>	<b>250.00</b>	<b>100.0%</b>
55250 · Maintenance Expenses				
55252 · Equipment Rental	2,951.61	6,839.39	(3,887.78)	-56.84%
55253 · Equipment Repair & Maintenance	6,337.03	152.95	6,184.08	4,043.2%
55254 · Facility Improvements	1,571.42	-	1,571.42	100.0%
55255 · Freight and Shipping Costs	-	10.71	(10.71)	-100.0%
55256 · General Supplies	2,438.99	1,867.16	571.83	30.63%
55257 · Repairs and Maintenance	1,382.65	7,849.40	(6,466.75)	-82.39%
55258 · Small Tools & Equipment	-	18.40	(18.40)	-100.0%
55259 · Pest Control	200.00	-	200.00	100.0%
<b>Total 55250 · Maintenance Expenses</b>	<b>14,881.70</b>	<b>16,738.01</b>	<b>(1,856.31)</b>	<b>-11.09%</b>
55300 · Landscaping and Groundskeeping	1,357.20	-	1,357.20	100.0%
55350 · Payroll Expenses				
55351 · Payroll Processing	732.00	1,491.00	(759.00)	-50.91%
55352 · Payroll Taxes	6,000.77	7,644.25	(1,643.48)	-21.5%

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**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
**Month ended October 31, 2022**  
**Modified Cash Basis of Accounting**

	Oct 22	Oct 21	\$ Change	% Change
<b>55353 · Wages</b>				
55354 · Activities	470.88	4,274.70	(3,803.82)	-88.98%
55355 · Administration	13,245.73	15,241.66	(1,995.93)	-13.1%
55356 · Aquatic Center	22.70	5,851.14	(5,828.44)	-99.61%
55357 · Bar & Inn	11,266.79	24,623.62	(13,356.83)	-54.24%
55358 · Housekeeping Payroll	6,333.67	10,133.81	(3,800.14)	-37.5%
55359 · Maintenance	16,294.40	26,743.47	(10,449.07)	-39.07%
55360 · Reservation	3,609.73	7,420.20	(3,810.47)	-51.35%
55361 · Security	6,779.18	15,655.44	(8,876.26)	-56.7%
55362 · Store	5,410.07	7,062.97	(1,652.90)	-23.4%
55353 · Wages - Other	-	138.46	(138.46)	-100.0%
<b>Total 55353 · Wages</b>	<b>63,433.15</b>	<b>117,145.47</b>	<b>(53,712.32)</b>	<b>-45.85%</b>
<b>Total 55350 · Payroll Expenses</b>	<b>70,165.92</b>	<b>126,280.72</b>	<b>(56,114.80)</b>	<b>-44.44%</b>
<b>55450 · Utilities</b>				
55452 · Electricity	18,756.40	20,358.23	(1,601.83)	-7.87%
55453 · Propane Expense	804.72	1,405.85	(601.13)	-42.76%
55454 · Pumping Expense	8,820.00	5,429.20	3,390.80	62.46%
55455 · Trash Removal	4,065.79	4,713.22	(647.43)	-13.74%
<b>Total 55450 · Utilities</b>	<b>32,446.91</b>	<b>31,906.50</b>	<b>540.41</b>	<b>1.69%</b>
<b>Total Expense</b>	<b>178,055.17</b>	<b>226,685.90</b>	<b>(48,630.73)</b>	<b>-21.45%</b>
<b>Net Ordinary Income</b>	<b>(40,842.43)</b>	<b>(45,941.94)</b>	<b>5,099.51</b>	<b>11.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>60100 · Fundraising Income</b>				
60107 · Wood	-	1,427.00	(1,427.00)	-100.0%
60100 · Fundraising Income - Other	(20,000.00)	-	(20,000.00)	-100.0%
<b>Total 60100 · Fundraising Income</b>	<b>(20,000.00)</b>	<b>1,427.00</b>	<b>(21,427.00)</b>	<b>-1,501.54%</b>
60150 · Fundraising Income Discounts	-	(33.01)	33.01	100.0%
60300 · Sales Tax Discounts Earned	7.43	35.67	(28.24)	-79.17%
<b>Total Other Income</b>	<b>(19,992.57)</b>	<b>1,429.66</b>	<b>(21,422.23)</b>	<b>-1,498.41%</b>
<b>Other Expense</b>				
70150 · Gift Card Advertising	707.08	745.58	(38.50)	-5.16%
70200 · Cash Variation account	6,945.74	7,022.86	(77.12)	-1.1%
<b>Total Other Expense</b>	<b>7,652.82</b>	<b>7,768.44</b>	<b>(115.62)</b>	<b>-1.49%</b>
<b>Net Other Income</b>	<b>(27,645.39)</b>	<b>(6,338.78)</b>	<b>(21,306.61)</b>	<b>-336.13%</b>
<b>Net Income</b>	<b>\$ (68,487.82)</b>	<b>\$ (52,280.72)</b>	<b>\$ (16,207.10)</b>	<b>-31.0%</b>

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
For the ten months ended October 31, 2022  
Modified Cash Basis of Accounting

	<u>Jan - Oct 22</u>	<u>Jan - Oct 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.	436,922.07	404,312.50	32,609.57	8.07%
40003 · Seasonal O Maintenance Fees	471,340.98	467,456.18	3,884.80	0.83%
40004 · Seasonal R Maintenance Fees	10,322.00	13,709.00	(3,387.00)	-24.71%
40005 · Parent Membership Fees	300.00	-	300.00	100.0%
40006 · Seasonal Meter Income	28,751.99	31,354.09	(2,602.10)	-8.3%
<b>Total 40000 · Membership</b>	<u>1,198,653.54</u>	<u>1,167,251.77</u>	<u>31,401.77</u>	<u>2.69%</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)	9,865.00	30,593.50	(20,728.50)	-67.76%
40104 · Trailer Rentals	104,393.02	123,990.30	(19,597.28)	-15.81%
40105 · Public Camping	360,852.29	368,876.34	(8,024.05)	-2.18%
<b>Total 40100 · Camping</b>	<u>492,475.31</u>	<u>543,731.79</u>	<u>(51,256.48)</u>	<u>-9.43%</u>
<b>40150 · Bar &amp; Restaurant Income</b>				
40151 · Restaurant	291,677.56	312,115.56	(20,438.00)	-6.55%
40152 · Bar	317,927.30	357,312.19	(39,384.89)	-11.02%
<b>Total 40150 · Bar &amp; Restaurant Income</b>	<u>609,604.86</u>	<u>669,427.75</u>	<u>(59,822.89)</u>	<u>-8.94%</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%
40217 · Ice Cream Discounts	(60.51)	(135.37)	74.86	55.3%
40218 · Jewellery	50.00	1,148.53	(1,098.53)	-95.65%

No assurance is provided on these financial statements. See selected information.

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
**Month ended October 31, 2022**  
**Modified Cash Basis of Accounting**

	<u>Jan - Oct 22</u>	<u>Jan - Oct 21</u>	<u>\$ Change</u>	<u>% Change</u>
40219 · Jewellery Discounts	-	(21.89)	21.89	100.0%
40220 · Rentals	(2,843.83)	1,910.00	(4,753.83)	-248.89%
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>271,645.95</b>	<b>284,821.14</b>	<b>(13,175.19)</b>	<b>-4.63%</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	938.84	456.60	482.24	105.62%
40250 · Maintenance Income - Other	3,488.64	1,599.30	1,889.34	118.14%
<b>Total 40250 · Maintenance Income</b>	<b>8,227.48</b>	<b>12,228.40</b>	<b>(4,000.92)</b>	<b>-32.72%</b>
<b>40300 · Pumping Fees</b>				
40301 · Sani-dump	140.00	180.00	(40.00)	-22.22%
40302 · Emergency Pump	3,320.00	2,280.00	1,040.00	45.61%
40300 · Pumping Fees - Other	85,650.11	61,468.25	24,181.86	39.34%
<b>Total 40300 · Pumping Fees</b>	<b>89,110.11</b>	<b>63,928.25</b>	<b>25,181.86</b>	<b>39.39%</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	4,744.50	(4,615.11)	-97.27%
40353 · Gift Card Income	2,594.50	3,579.88	(985.38)	-27.53%
40354 · Golf Cart Registration	5,948.80	5,757.84	190.96	3.32%
40356 · Late Fees Collected	11,359.53	6,126.67	5,232.86	85.41%
40357 · Land Lease	-	1,200.00	(1,200.00)	-100.0%
40359 · Security issued Fines	5,734.00	3,756.00	1,978.00	52.66%
40360 · Storage Fees	8,350.00	5,004.00	3,346.00	66.87%
40350 · Administrative Income - Other	-	1,850.32	(1,850.32)	-100.0%
<b>Total 40350 · Administrative Income</b>	<b>38,455.22</b>	<b>68,248.21</b>	<b>(29,792.99)</b>	<b>-43.65%</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%
40403 · Laundry Vending	-	1,103.61	(1,103.61)	-100.0%
40400 · Vending - Other	-	15,000.00	(15,000.00)	-100.0%
<b>Total 40400 · Vending</b>	<b>38,194.00</b>	<b>45,804.11</b>	<b>(7,610.11)</b>	<b>-16.61%</b>
<b>Accounts Receivable Adjustments</b>	<b>-</b>	<b>2,590.35</b>	<b>(2,590.35)</b>	<b>-100.0%</b>

No assurance is provided on these financial statements. See selected information.

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
**Month ended October 31, 2022**  
**Modified Cash Basis of Accounting**

	<u>Jan - Oct 22</u>	<u>Jan - Oct 21</u>	<u>\$ Change</u>	<u>% Change</u>
40450 · Store Income Discounts	(1,816.19)	(0.60)	(1,815.59)	-302,598.33%
<b>Total Income</b>	<u>2,796,588.28</u>	<u>2,916,609.17</u>	<u>(120,020.89)</u>	<u>-4.12%</u>
<b>Cost of Goods Sold</b>				
50000 · Purchases - Resale Items	312,040.61	399,519.97	(87,479.36)	-21.9%
50100 · Purchases - Beer & Liquor	7,911.28	8,097.18	(185.90)	-2.3%
50150 · POS Inventory Adjustments	(15,691.57)	(52,721.70)	37,030.13	70.24%
50250 · Merchant Account Fees	39,041.33	33,345.79	5,695.54	17.08%
50300 · Purchases - Fundraising	14,000.00	-	14,000.00	100.0%
<b>Total COGS</b>	<u>357,301.65</u>	<u>388,241.24</u>	<u>(30,939.59)</u>	<u>-7.97%</u>
<b>Gross Profit</b>	<u>2,439,286.63</u>	<u>2,528,367.93</u>	<u>(89,081.30)</u>	<u>-3.52%</u>
<b>Expense</b>				
55000 · Administrative Expense				
55001 · Cash Over/Short	6,593.90	(3,858.01)	10,451.91	270.92%
55002 · Bad Debt/Prior Yr Cleanup	-	9,128.00	(9,128.00)	-100.0%
55003 · Bank Service Charges	451.54	2,359.69	(1,908.15)	-80.86%
55004 · Business Licenses and Permits	7,922.56	3,683.00	4,239.56	115.11%
55005 · Computer and Internet Expenses	44,343.38	22,520.94	21,822.44	96.9%
55006 · Consulting Fees	17,500.00	-	17,500.00	100.0%
55007 · Credit Card Charges	31,405.78	24,700.18	6,705.60	27.15%
55008 · Customer Goodwill	52.74	80.00	(27.26)	-34.08%
55009 · Depreciation Expense	187,705.70	168,935.13	18,770.57	11.11%
55010 · Dues and Subscriptions	14,129.34	4,906.21	9,223.13	187.99%
55012 · Miscellaneous Expense	41,751.72	31,919.77	9,831.95	30.8%
55013 · Office Supplies	4,479.05	9,958.92	(5,479.87)	-55.03%
55014 · Postage and Delivery	1,373.34	393.80	979.54	248.74%
55015 · Professional Fees	76,623.65	93,961.90	(17,338.25)	-18.45%
55016 · Sales Tax Expense	41,225.57	46,858.20	(5,632.63)	-12.02%
55017 · Security Expense	3,539.44	4,495.72	(956.28)	-21.27%
55018 · Telephone Expense	20,330.24	16,973.02	3,357.22	19.78%
55019 · Activities & Ent. Expense	31,287.24	46,940.06	(15,652.82)	-33.35%
55020 · Travel Expense	5,077.01	2,406.26	2,670.75	110.99%
55021 · Uncategorized Expenses	2.50	-	2.50	100.0%
55022 · Uniforms	4,002.29	1,754.15	2,248.14	128.16%
55000 · Administrative Expense - Other	1,968.35	634.40	1,333.95	210.27%
<b>Total 55000 · Administrative Expense</b>	<u>541,765.34</u>	<u>488,751.34</u>	<u>53,014.00</u>	<u>10.85%</u>
55050 · Charitable Contributions	(1,667.51)	800.00	(2,467.51)	-308.44%
55100 · Insurance Expense				
55101 · General Liability Insurance	81,515.79	51,914.58	29,601.21	57.02%
55102 · Health Insurance	30,353.08	74,231.02	(43,877.94)	-59.11%
55103 · Worker's Compensation	28,678.00	17,564.00	11,114.00	63.28%
55100 · Insurance Expense - Other	726.80	2,526.59	(1,799.79)	-71.23%
<b>Total 55100 · Insurance Expense</b>	<u>141,273.67</u>	<u>146,236.19</u>	<u>(4,962.52)</u>	<u>-3.39%</u>
55150 · Advertising and Promotion				
55153 · Digital Media	1,000.00	263.32	736.68	279.77%



**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
**Month ended October 31, 2022**  
**Modified Cash Basis of Accounting**

	<u>Jan - Oct 22</u>	<u>Jan - Oct 21</u>	<u>\$ Change</u>	<u>% Change</u>
55155 · RV Show Expense	1,014.87	2,061.03	(1,046.16)	-50.76%
55150 · Advertising and Promotion - Other	6,969.47	13,340.04	(6,370.57)	-47.76%
<b>Total 55150 · Advertising and Promotion</b>	<b>8,984.34</b>	<b>15,664.39</b>	<b>(6,680.05)</b>	<b>-42.65%</b>
<b>55200 · Employee Training and Seminars</b>				
55201 · Employee Relations	5,724.70	-	5,724.70	100.0%
55200 · Employee Training and Seminars - Other	1,463.40	3,125.16	(1,661.76)	-53.17%
<b>Total 55200 · Employee Training and Seminars</b>	<b>7,188.10</b>	<b>3,125.16</b>	<b>4,062.94</b>	<b>130.01%</b>
<b>55250 · Maintenance Expenses</b>				
55251 · Equipment (Expensable)	-	3,063.92	(3,063.92)	-100.0%
55252 · Equipment Rental	47,223.45	46,097.39	1,126.06	2.44%
55253 · Equipment Repair&Maintenance	29,738.73	36,266.30	(6,527.57)	-18.0%
55254 · Facility Improvements	21,825.13	9,734.28	12,090.85	124.21%
55255 · Freight and Shipping Costs	22.90	2,343.71	(2,320.81)	-99.02%
55256 · General Supplies	64,714.67	52,358.86	12,355.81	23.6%
55257 · Repairs and Maintenance	63,134.68	62,706.76	427.92	0.68%
55258 · Small Tools & Equipment	1,028.02	14,580.17	(13,552.15)	-92.95%
55259 · Pest Control	4,466.77	4,544.52	(77.75)	-1.71%
55250 · Maintenance Expenses - Other	2,551.36	53.03	2,498.33	4,711.16%
<b>Total 55250 · Maintenance Expenses</b>	<b>234,705.71</b>	<b>231,748.94</b>	<b>2,956.77</b>	<b>1.28%</b>
<b>55300 · Landscaping and Groundskeeping</b>				
55301 · Waterline	1,488.82	-	1,488.82	100.0%
55302 · Road Maintenance	4,087.99	2,658.09	1,429.90	53.79%
55300 · Landscaping and Groundskeeping - Other	19,094.60	18,988.01	106.59	0.56%
<b>Total 55300 · Landscaping and Groundskeeping</b>	<b>24,671.41</b>	<b>21,646.10</b>	<b>3,025.31</b>	<b>13.98%</b>
<b>55350 · Payroll Expenses</b>				
55351 · Payroll Processing	8,063.00	9,234.00	(1,171.00)	-12.68%
55352 · Payroll Taxes	88,126.38	94,338.88	(6,212.50)	-6.59%
55353 · Wages				
55354 · Activities	29,010.53	55,645.07	(26,634.54)	-47.87%
55355 · Administration	112,889.02	87,312.44	25,576.58	29.29%
55356 · Aquatic Center	108,340.48	129,288.35	(20,947.87)	-16.2%
55357 · Bar & Inn	159,504.09	172,304.21	(12,800.12)	-7.43%
55358 · Housekeeping Payroll	53,638.21	56,453.77	(2,815.56)	-4.99%
55359 · Maintenance	164,076.54	188,163.03	(24,086.49)	-12.8%
55360 · Reservation	66,100.44	53,414.56	12,685.88	23.75%
55361 · Security	69,464.71	68,774.43	690.28	1.0%
55362 · Store	58,522.90	62,438.36	(3,915.46)	-6.27%
55353 · Wages - Other	153.99	57,058.17	(56,904.18)	-99.73%
<b>Total 55353 · Wages</b>	<b>821,700.91</b>	<b>930,852.39</b>	<b>(109,151.48)</b>	<b>-11.73%</b>
55350 · Payroll Expenses - Other	(1,116.82)	-	(1,116.82)	-100.0%
<b>Total 55350 · Payroll Expenses</b>	<b>916,773.47</b>	<b>1,034,425.27</b>	<b>(117,651.80)</b>	<b>-11.37%</b>
<b>55400 · Taxes - Property</b>				
55401 · Personal Property Taxes	43,659.26	-	43,659.26	100.0%
55400 · Taxes - Property - Other	132.00	46,275.29	(46,143.29)	-99.72%

No assurance is provided on these financial statements. See selected information.

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
**Month ended October 31, 2022**  
**Modified Cash Basis of Accounting**

	<u>Jan - Oct 22</u>	<u>Jan - Oct 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Total 55400 · Taxes - Property</b>	43,791.26	46,275.29	(2,484.03)	-5.37%
<b>55450 · Utilities</b>				
<b>55451 · Gas &amp; Oil Expense</b>	14,899.59	14,340.03	559.56	3.9%
<b>55452 · Electricity</b>	118,685.72	119,118.17	(432.45)	-0.36%
<b>55453 · Propane Expense</b>	52,514.25	47,358.85	5,155.40	10.89%
<b>55454 · Pumping Expense</b>	96,851.48	80,228.05	16,623.43	20.72%
<b>55455 · Trash Removal</b>	26,762.82	26,103.08	659.74	2.53%
<b>55450 · Utilities - Other</b>	643.09	-	643.09	100.0%
<b>Total 55450 · Utilities</b>	<u>310,356.95</u>	<u>287,148.18</u>	<u>23,208.77</u>	<u>8.08%</u>
<b>55500 · Automobile Expense</b>	-	283.30	(283.30)	-100.0%
<b>55550 · Loss (Gain) on disposal of fixe</b>	(12,322.00)	-	(12,322.00)	-100.0%
<b>55600 · Loss (Gain) on Lot Sale</b>	(16,283.92)	-	(16,283.92)	-100.0%
<b>55650 · Meals &amp; Entertainment</b>	198.56	146.05	52.51	35.95%
<b>Total Expense</b>	<u>2,199,435.38</u>	<u>2,276,250.21</u>	<u>(76,814.83)</u>	<u>-3.38%</u>
<b>Net Ordinary Income</b>	239,851.25	252,117.72	(12,266.47)	-4.87%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>60000 · Voided Prior Period Checks</b>	-	5,218.94	(5,218.94)	-100.0%
<b>60100 · Fundraising Income</b>				
<b>60104 · Donations</b>	(173.55)	-	(173.55)	-100.0%
<b>60107 · Wood</b>	-	27,154.03	(27,154.03)	-100.0%
<b>60100 · Fundraising Income - Other</b>	(16,365.00)	532.00	(16,897.00)	-3,176.13%
<b>Total 60100 · Fundraising Income</b>	<u>(16,538.55)</u>	<u>27,686.03</u>	<u>(44,224.58)</u>	<u>-159.74%</u>
<b>60150 · Fundraising Income Discounts</b>	-	(1,512.00)	1,512.00	100.0%
<b>60200 · Purchase Discounts</b>	268.88	225.88	43.00	19.04%
<b>60250 · Misc. Other Income</b>	-	750.00	(750.00)	-100.0%
<b>60300 · Sales Tax Discounts Earned</b>	239.12	516.26	(277.14)	-53.68%
<b>60350 · Interest Income</b>	347.63	431.56	(83.93)	-19.45%
<b>Total Other Income</b>	<u>(15,682.92)</u>	<u>33,316.67</u>	<u>(48,999.59)</u>	<u>-147.07%</u>
<b>Other Expense</b>				
<b>70000 · Fundraising Expenses</b>				
<b>70001 · Office Supplies</b>	-	744.01	(744.01)	-100.0%
<b>70002 · Haunted House</b>	-	538.99	(538.99)	-100.0%
<b>70004 · Wood &amp; Related Exp</b>	-	5,218.58	(5,218.58)	-100.0%
<b>70000 · Fundraising Expenses - Other</b>	10,304.26	-	10,304.26	100.0%
<b>Total 70000 · Fundraising Expenses</b>	<u>10,304.26</u>	<u>6,501.58</u>	<u>3,802.68</u>	<u>58.49%</u>
<b>70150 · Gift Card Advertising</b>	5,801.41	9,409.11	(3,607.70)	-38.34%
<b>70200 · Cash Variation account</b>	(18,945.15)	6,482.85	(25,428.00)	-392.24%
<b>70250 · Refund Expense</b>	-	21,164.00	(21,164.00)	-100.0%
<b>Total Other Expense</b>	<u>(2,839.48)</u>	<u>43,557.54</u>	<u>(46,397.02)</u>	<u>-106.52%</u>
<b>Net Other Income</b>	<u>(12,843.44)</u>	<u>(10,240.87)</u>	<u>(2,602.57)</u>	<u>-25.41%</u>
<b>Net Income</b>	<u>\$ 227,007.81</u>	<u>\$ 241,876.85</u>	<u>\$ (14,869.04)</u>	<u>-6.15%</u>

No assurance is provided on these financial statements. See selected information.

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
**Month ended October 31, 2022 - Benderz**  
**Modified Cash Basis of Accounting**

	<u>Oct 22</u>	<u>Oct 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40150 · Bar &amp; Restaurant Income</b>				
<b>40151 · Restaurant</b>	\$ 10,167.04	\$ 13,764.79	\$ (3,597.75)	-26.14%
<b>40152 · Bar</b>	12,642.90	17,015.49	(4,372.59)	-25.7%
<b>Total 40150 · Bar &amp; Restaurant Income</b>	<u>22,809.94</u>	<u>30,780.28</u>	<u>(7,970.34)</u>	<u>-25.89%</u>
<b>40400 · Vending</b>				
<b>40402 · Bar Gaming</b>	5,001.00	-	5,001.00	100.0%
<b>Total 40400 · Vending</b>	<u>5,001.00</u>	<u>-</u>	<u>5,001.00</u>	<u>100.0%</u>
<b>Total Income</b>	<u>27,810.94</u>	<u>30,780.28</u>	<u>(2,969.34)</u>	<u>-9.65%</u>
<b>Cost of Goods Sold</b>				
<b>50000 · Purchases - Resale Items</b>	3,724.05	8,778.43	(5,054.38)	-57.58%
<b>50100 · Purchases - Beer &amp; Liquor</b>	114.72	-	114.72	100.0%
<b>Total COGS</b>	<u>3,838.77</u>	<u>8,778.43</u>	<u>(4,939.66)</u>	<u>-56.27%</u>
<b>Gross Profit</b>	<u>23,972.17</u>	<u>22,001.85</u>	<u>1,970.32</u>	<u>8.96%</u>
<b>Expense</b>				
<b>55000 · Administrative Expense</b>				
<b>55001 · Cash Over/Short</b>	(1,440.54)	669.45	(2,109.99)	-315.18%
<b>55012 · Miscellaneous Expense</b>	399.69	444.68	(44.99)	-10.12%
<b>55013 · Office Supplies</b>	73.19	43.14	30.05	69.66%
<b>Total 55000 · Administrative Expense</b>	<u>(967.66)</u>	<u>1,157.27</u>	<u>(2,124.93)</u>	<u>-183.62%</u>
<b>55250 · Maintenance Expenses</b>				
<b>55252 · Equipment Rental</b>	939.47	-	939.47	100.0%
<b>55256 · General Supplies</b>	1,241.21	897.00	344.21	38.37%
<b>Total 55250 · Maintenance Expenses</b>	<u>2,180.68</u>	<u>897.00</u>	<u>1,283.68</u>	<u>143.11%</u>
<b>55350 · Payroll Expenses</b>				
<b>55352 · Payroll Taxes</b>	1,578.91	3,357.13	(1,778.22)	-52.97%
<b>55353 · Wages</b>				
<b>55357 · Bar &amp; Inn</b>	11,266.79	24,623.62	(13,356.83)	-54.24%
<b>Total 55353 · Wages</b>	<u>11,266.79</u>	<u>24,623.62</u>	<u>(13,356.83)</u>	<u>-54.24%</u>
<b>Total 55350 · Payroll Expenses</b>	<u>12,845.70</u>	<u>27,980.75</u>	<u>(15,135.05)</u>	<u>-54.09%</u>
<b>Total Expense</b>	<u>14,058.72</u>	<u>30,035.02</u>	<u>(15,976.30)</u>	<u>-53.19%</u>
<b>Net Ordinary Income</b>	<u>9,913.45</u>	<u>(8,033.17)</u>	<u>17,946.62</u>	<u>223.41%</u>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>70150 · Gift Card Advertising</b>	601.46	331.78	269.68	81.28%
<b>Total Other Expense</b>	<u>601.46</u>	<u>331.78</u>	<u>269.68</u>	<u>81.28%</u>
<b>Net Other Income</b>	<u>(601.46)</u>	<u>(331.78)</u>	<u>(269.68)</u>	<u>-81.28%</u>
<b>Net Income</b>	<u>\$ 9,311.99</u>	<u>\$ (8,364.95)</u>	<u>\$ 17,676.94</u>	<u>211.32%</u>

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
For the ten months ended October 31, 2022 - Benderz  
Modified Cash Basis of Accounting

	Jan - Oct 22	Jan - Oct 21	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>40150 · Bar &amp; Restaurant Income</b>				
40151 · Restaurant	\$ 291,677.56	\$ 312,115.56	\$(20,438.00)	-6.55%
40152 · Bar	317,927.30	357,312.19	(39,384.89)	-11.02%
<b>Total 40150 · Bar &amp; Restaurant Income</b>	<u>609,604.86</u>	<u>669,427.75</u>	<u>(59,822.89)</u>	<u>-8.94%</u>
<b>40400 · Vending</b>				
40402 · Bar Gaming	30,311.00	-	30,311.00	100.0%
<b>Total 40400 · Vending</b>	<u>30,311.00</u>	<u>-</u>	<u>30,311.00</u>	<u>100.0%</u>
<b>Total Income</b>	<u>639,915.86</u>	<u>669,427.75</u>	<u>(29,511.89)</u>	<u>-4.41%</u>
<b>Cost of Goods Sold</b>				
50000 · Purchases - Resale Items	185,767.95	236,185.77	(50,417.82)	-21.35%
50100 · Purchases - Beer & Liquor	7,911.28	8,097.18	(185.90)	-2.3%
<b>Total COGS</b>	<u>193,679.23</u>	<u>244,282.95</u>	<u>(50,603.72)</u>	<u>-20.72%</u>
<b>Gross Profit</b>	<u>446,236.63</u>	<u>425,144.80</u>	<u>21,091.83</u>	<u>4.96%</u>
<b>Expense</b>				
<b>55000 · Administrative Expense</b>				
55001 · Cash Over/Short	8,360.98	2,636.72	5,724.26	217.1%
55004 · Business Licenses and Permits	796.89	-	796.89	100.0%
55005 · Computer and Internet Expenses	334.88	-	334.88	100.0%
55010 · Dues and Subscriptions	780.00	175.00	605.00	345.71%
55012 · Miscellaneous Expense	11,329.07	12,827.69	(1,498.62)	-11.68%
55013 · Office Supplies	409.85	549.16	(139.31)	-25.37%
55017 · Security Expense	-	345.60	(345.60)	-100.0%
55019 · Activities & Ent. Expense	656.88	-	656.88	100.0%
55022 · Uniforms	-	310.17	(310.17)	-100.0%
55000 · Administrative Expense - Other	91.59	54.38	37.21	68.43%
<b>Total 55000 · Administrative Expense</b>	<u>22,760.14</u>	<u>16,898.72</u>	<u>5,861.42</u>	<u>34.69%</u>
<b>55150 · Advertising and Promotion</b>				
55153 · Digital Media	-	263.32	(263.32)	-100.0%
<b>Total 55150 · Advertising and Promotion</b>	<u>-</u>	<u>263.32</u>	<u>(263.32)</u>	<u>-100.0%</u>
<b>55250 · Maintenance Expenses</b>				
55251 · Equipment (Expensable)	-	133.26	(133.26)	-100.0%
55252 · Equipment Rental	1,526.05	1,530.71	(4.66)	-0.3%
55253 · Equipment Repair&Maintenance	7,635.66	12,512.11	(4,876.45)	-38.97%
55254 · Facility Improvements	925.00	368.20	556.80	151.22%
55256 · General Supplies	7,282.45	6,665.57	616.88	9.26%
55257 · Repairs and Maintenance	4,761.49	2,844.12	1,917.37	67.42%
55258 · Small Tools & Equipment	-	7,929.95	(7,929.95)	-100.0%
<b>Total 55250 · Maintenance Expenses</b>	<u>22,130.65</u>	<u>31,983.92</u>	<u>(9,853.27)</u>	<u>-30.81%</u>
<b>55350 · Payroll Expenses</b>				
55352 · Payroll Taxes	23,259.01	24,506.93	(1,247.92)	-5.09%
55353 · Wages				
55357 · Bar & Inn	159,504.09	172,304.21	(12,800.12)	-7.43%

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
For the ten months ended October 31, 2022 - Benderz  
Modified Cash Basis of Accounting

	<u>Jan - Oct 22</u>	<u>Jan - Oct 21</u>	<u>\$ Change</u>	<u>% Change</u>
Total 55353 · Wages	159,504.09	172,304.21	(12,800.12)	-7.43%
Total 55350 · Payroll Expenses	182,763.10	196,811.14	(14,048.04)	-7.14%
Total Expense	227,653.89	245,957.10	(18,303.21)	-7.44%
Net Ordinary Income	218,582.74	179,187.70	39,395.04	21.99%
Other Income/Expense				
Other Expense				
70000 · Fundraising Expenses				
70001 · Office Supplies	-	94.08	(94.08)	-100.0%
Total 70000 · Fundraising Expenses	-	94.08	(94.08)	-100.0%
70150 · Gift Card Advertising	3,046.78	3,728.79	(682.01)	-18.29%
Total Other Expense	3,046.78	3,822.87	(776.09)	-20.3%
Net Other Income	(3,046.78)	(3,822.87)	776.09	20.3%
Net Income	<u>\$ 215,535.96</u>	<u>\$ 175,364.83</u>	<u>\$ 40,171.13</u>	<u>22.91%</u>

Tentative Report  
For Discussion Purposes  
Subject to Change

**Rubidell Resort Condominium Association**  
**Statement of Cash Receipts and Cash Disbursements**  
**For the one and ten months ended October 31, 2022 - Fundraisers**  
**Modified Cash Basis of Accounting**

	<u>Oct 22</u>	<u>Jan - Oct 22</u>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>60100 · Fundraising Income</b>	\$ 126.82	\$ 50,079.90
<b>Total Other Income</b>	126.82	50,079.90
<b>Other Expense</b>		
<b>70000 · Fundraising Expenses</b>	4,357.92	32,907.59
<b>Total Other Expense</b>	4,357.92	32,907.59
<b>Net Other Income</b>	(4,231.10)	17,172.31
<b>Net Income</b>	<u>\$ (4,231.10)</u>	<u>\$ 17,172.31</u>

Tentative Report  
 For Discussion Purposes Only  
 Subject to Change

**Rubidell Resort Condominium Association  
Statement of Assets, Liabilities and Equity**

**As of October 31, 2022**

**Modified Cash Basis of Accounting**

	<u>Oct 31, 22</u>	<u>Oct 31, 21</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
10050 · IMS BANK	\$ -	\$ (83.67)	\$ 83.67	100.0%
10100 · Safe	11,325.35	6,243.00	5,082.35	81.41%
10150 · Cash on Hand	1,150.00	1,000.00	150.00	15.0%
10200 · Tyme Machine Funds	-	2,200.00	(2,200.00)	-100.0%
10250 · Change Machines	-	1,334.50	(1,334.50)	-100.0%
10300 · BLM	1,447.20	2,167.65	(720.45)	-33.24%
10350 · Tyme Account	173.00	39,590.66	(39,417.66)	-99.56%
10400 · Payroll	-	(4,204.90)	4,204.90	100.0%
10450 · General Checking	288,764.89	79,259.72	209,505.17	264.33%
10500 · Contingency Fund (Bank)	250,347.63	50,574.60	199,773.03	395.01%
10550 · Fundraising	27,332.31	-	27,332.31	100.0%
10650 · Credit Card Rec. Clearing Acct.	2,887.20	-	2,887.20	100.0%
10700 · Bill.com Money Out Clearing	(994.02)	478.00	(1,472.02)	-307.95%
<b>Total Checking/Savings</b>	<u>582,433.56</u>	<u>178,559.56</u>	<u>403,874.00</u>	<u>226.18%</u>
<b>Accounts Receivable</b>				
14000 · Accounts Receivable	-	(194.00)	194.00	100.0%
<b>Total Accounts Receivable</b>	<u>-</u>	<u>(194.00)</u>	<u>194.00</u>	<u>100.0%</u>
<b>Other Current Assets</b>				
15300 · Net Paycheck Clearing Account	-	602.64	(602.64)	-100.0%
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%
15650 · Employee Advances	-	5.40	(5.40)	-100.0%
15700 · Undeposited Funds	173.51	285.92	(112.41)	-39.32%
15750 · Federal Coporate Tax Estimates	23,592.00	23,592.00	-	0.0%
<b>Total Other Current Assets</b>	<u>99,371.71</u>	<u>80,620.92</u>	<u>18,750.79</u>	<u>23.26%</u>
<b>Total Current Assets</b>	<u>681,805.27</u>	<u>258,986.48</u>	<u>422,818.79</u>	<u>163.26%</u>
<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	1,839,941.92	1,792,391.92	47,550.00	2.65%
16400 · Equipment & Furniture (Asset)	1,743,100.20	1,698,721.54	44,378.66	2.61%
16450 · Accumulated Depreciation	(3,610,450.92)	(3,221,648.51)	(388,802.41)	-12.07%
<b>Total Fixed Assets</b>	<u>2,389,174.44</u>	<u>2,338,138.51</u>	<u>51,035.93</u>	<u>2.18%</u>
<b>Other Assets</b>				
18000 · Item-Receipt Clearing	63,503.62	-	63,503.62	100.0%
<b>Total Other Assets</b>	<u>63,503.62</u>	<u>-</u>	<u>63,503.62</u>	<u>100.0%</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 3,134,483.33</u></u>	<u><u>\$ 2,597,124.99</u></u>	<u><u>\$ 537,358.34</u></u>	<u><u>20.69%</u></u>

**Rubidell Resort Condominium Association**  
**Statement of Assets, Liabilities and Equity**

As of October 31, 2022

Modified Cash Basis of Accounting

	<u>Oct 31, 22</u>	<u>Oct 31, 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	\$ 76,063.23	\$ -	\$ 76,063.23	100.0%
<b>Total Accounts Payable</b>	<u>76,063.23</u>	<u>-</u>	<u>76,063.23</u>	<u>100.0%</u>
<b>Credit Cards</b>				
21000 · Bank First - Credit Card	16,149.93	43,355.08	(27,205.15)	-62.75%
<b>Total Credit Cards</b>	<u>16,149.93</u>	<u>43,355.08</u>	<u>(27,205.15)</u>	<u>-62.75%</u>
<b>Other Current Liabilities</b>				
23000 · Charitable Contr. Payable	-	15,491.00	(15,491.00)	-100.0%
23100 · Clearing	-	(74.99)	74.99	100.0%
23350 · Unearned Revenue	169,949.82	147,876.01	22,073.81	14.93%
23650 · Payroll Clearing Account	-	(1,500.00)	1,500.00	100.0%
23700 · Payroll Liabilities				
23704 · Child Support - Milwaukee Co	-	72.61	(72.61)	-100.0%
23700 · Payroll Liabilities - Other	(867.94)	2,102.28	(2,970.22)	-141.29%
<b>Total 23700 · Payroll Liabilities</b>	<u>(867.94)</u>	<u>2,174.89</u>	<u>(3,042.83)</u>	<u>-139.91%</u>
23750 · Sales Tax Payable	1,479.42	587.55	891.87	151.8%
<b>Total Other Current Liabilities</b>	<u>170,561.30</u>	<u>164,554.46</u>	<u>6,006.84</u>	<u>3.65%</u>
<b>Total Current Liabilities</b>	<u>262,774.46</u>	<u>207,909.54</u>	<u>54,864.92</u>	<u>26.39%</u>
<b>Total Liabilities</b>	<u>262,774.46</u>	<u>207,909.54</u>	<u>54,864.92</u>	<u>26.39%</u>
<b>Equity</b>				
30150 · Retained Earnings	2,627,528.75	2,147,424.10	480,104.65	22.36%
Net Income	244,180.12	241,791.35	2,388.77	0.99%
<b>Total Equity</b>	<u>2,871,708.87</u>	<u>2,389,215.45</u>	<u>482,493.42</u>	<u>20.2%</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>\$ 3,134,483.33</u>	<u>\$ 2,597,124.99</u>	<u>\$ 537,358.34</u>	<u>20.69%</u>

No assurance is provided on these financial statements. See selected information.



# Rubidell Resort Condominium Association

## Statement of Cash Flows

Ten months ending October 31, 2022

Accrual Basis of Accounting

	<u>Jan - Oct 22</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	\$ 251,394.72
Adjustments to reconcile Net Income to net cash provided by operations:	
14000 · Accounts Receivable	18,586.41
15400 · Inventory - Store	(28,081.24)
15600 · Inventory-Condo Lots	6,110.00
20000 · Accounts Payable	50,095.78
21000 · Bank First - Credit Card	14,076.53
23350 · Unearned Revenue	(355,037.02)
23700 · Payroll Liabilities	(867.94)
23750 · Sales Tax Payable	(5,803.34)
Net cash provided by Operating Activities	<u>(49,526.10)</u>
<b>INVESTING ACTIVITIES</b>	
16200 · Land Improvements	(7,750.00)
16300 · Vehicles	(21,918.98)
16350 · Buildings and Improvements	(47,550.00)
16400 · Equipment & Furniture (Asset)	(37,829.22)
16450 · Accumulated Depreciation	187,705.70
18000 · Item-Receipt Clearing	(63,503.62)
Net cash provided by Investing Activities	<u>9,153.88</u>
Net cash increase for period	<u>(40,372.22)</u>
Cash at beginning of period	622,979.29
Cash at end of period	<u><u>\$ 582,607.07</u></u>

No assurance is provided on these financial statements. See selected information.