

RiverBend Resort
YTD P&L Comparative
January - September 2022 & 2021

Ordinary Income/Expense	2022	2021	\$ Change	% Change
Income				
40000 · Membership				
40001 · Seasonal Income	250,716.50	248,820.00	1,896.50	0.76%
40002 · Prepaid Maint. Fee-Incent. Inc.	392,537.07	364,365.25	28,171.82	7.73%
40003 · Seasonal O Maintenance Fees	428,386.98	430,079.18	-1,692.20	-0.39%
40004 · Seasonal R Maintenance Fees	9,426.00	12,365.00	-2,939.00	-23.77%
40005 · Parent Membership Fees	300.00	0.00	300.00	100.0%
40006 · Seasonal Meter Income	25,575.06	27,792.63	-2,217.57	-7.98%
Total 40000 · Membership	1,106,941.61	1,083,422.06	23,519.55	2.17%
40050 · Passes				
40051 · Lost IDs	630.00	870.00	-240.00	-27.59%
40052 · Wrist Bands	51,398.00	57,688.00	-6,290.00	-10.9%
Total 40050 · Passes	52,028.00	58,558.00	-6,530.00	-11.15%
40100 · Camping				
40101 · Lodge	15,565.00	18,121.65	-2,556.65	-14.11%
40102 · Pavillion Rental	1,800.00	2,050.00	-250.00	-12.2%
40103 · Member camping(extra site fee)	9,865.00	30,343.50	-20,478.50	-67.49%
40104 · Trailer Rentals	103,603.02	121,725.30	-18,122.28	-14.89%
40105 · Public Camping	362,317.94	365,166.84	-2,848.90	-0.78%
Total 40100 · Camping	493,150.96	537,407.29	-44,256.33	-8.24%
40150 · Bar & Restaurant Income				
40151 · Restaurant	281,510.52	298,350.77	-16,840.25	-5.64%
40152 · Bar	305,284.40	340,296.70	-35,012.30	-10.29%
Total 40150 · Bar & Restaurant Income	586,794.92	638,647.47	-51,852.55	-8.12%
40200 · Store Income				
40201 · Wood Sales	215.00	0.00	215.00	100.0%
40202 · Camping Supplies	10,413.46	14,003.48	-3,590.02	-25.64%
40203 · Camping Supplies Discounts	1.00	-225.02	226.02	100.44%
40204 · Candy	18,488.48	17,018.02	1,470.46	8.64%
40205 · Candy Discounts	-26.92	-0.12	-26.80	-22,333.33%
40206 · Clothing	5,430.37	43,703.93	-38,273.56	-87.58%
40207 · Clothing Discounts	-966.23	-1,845.46	879.23	47.64%
40208 · Food	253.58	483.49	-229.91	-47.55%
40210 · Golf Cart Rentals	55,980.01	66,640.02	-10,660.01	-16.0%
40211 · Golf Cart Rentals Discounts	-90.00	-4,545.01	4,455.01	98.02%
40212 · Grocery	7,125.02	12,922.89	-5,797.87	-44.87%
40213 · Grocery Discounts	10.50	-7.85	18.35	233.76%
40214 · Ice	17,750.15	20,122.46	-2,372.31	-11.79%
40215 · Ice Discounts	0.00	-0.75	0.75	100.0%
40216 · Ice Cream	56,673.64	52,504.17	4,169.47	7.94%
40217 · Ice Cream Discounts	-0.75	-135.37	134.62	99.45%
40218 · Jewellery	50.00	1,145.03	-1,095.03	-95.63%
40219 · Jewellery Discounts	0.00	-21.89	21.89	100.0%
40220 · Rentals	-2,963.83	1,895.00	-4,858.83	-256.4%
40221 · Rentals Discounts	-0.01	30.00	-30.01	-100.03%
40222 · Self Serve Beverages	2,148.44	6,117.86	-3,969.42	-64.88%
40223 · Self Serve Beverages Discounts	0.00	-1.05	1.05	100.0%
40224 · Snack	6,689.86	7,847.59	-1,157.73	-14.75%

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40225 · Snack Discounts	-5.41	0.70	-6.11	-872.86%
40226 · Soda	615.33	10,460.70	-9,845.37	-94.12%
40227 · Soda Discounts	0.00	-2.11	2.11	100.0%
40228 · Tobacco	6,731.91	7,192.03	-460.12	-6.4%
40229 · Tobacco Discounts	-2.85	0.00	-2.85	-100.0%
40230 · Toys	7,894.14	19,936.07	-12,041.93	-60.4%
40231 · Toys Discounts	0.00	-23.09	23.09	100.0%
40200 · Store Income - Other	<u>75,217.94</u>	<u>2,723.44</u>	<u>72,494.50</u>	<u>2,661.87%</u>
Total 40200 · Store Income	267,632.83	277,939.16	-10,306.33	-3.71%
40250 · Maintenance Income				
40251 · Holding Tanks	3,550.00	4,022.50	-472.50	-11.75%
40252 · Winterization Income	-100.00	960.00	-1,060.00	-110.42%
40254 · Misc. Jobs	556.44	456.60	99.84	21.87%
40250 · Maintenance Income - Other	<u>3,388.64</u>	<u>1,194.85</u>	<u>2,193.79</u>	<u>183.6%</u>
Total 40250 · Maintenance Income	7,395.08	6,633.95	761.13	11.47%
40300 · Pumping Fees				
40301 · Sani-dump	100.00	160.00	-60.00	-37.5%
40302 · Emergency Pump	3,270.00	1,920.00	1,350.00	70.31%
40300 · Pumping Fees - Other	<u>71,298.37</u>	<u>47,683.55</u>	<u>23,614.82</u>	<u>49.52%</u>
Total 40300 · Pumping Fees	74,668.37	49,763.55	24,904.82	50.05%
40350 · Administrative Income				
40351 · Activities & Entert. Income	3,579.00	33,035.00	-29,456.00	-89.17%
40352 · ATM Surcharges	129.39	3,857.20	-3,727.81	-96.65%
40353 · Gift Card Income	2,594.50	3,529.88	-935.38	-26.5%
40354 · Golf Cart Registration	5,948.80	5,707.84	240.96	4.22%
40356 · Late Fees Collected	10,230.00	6,126.67	4,103.33	66.98%
40359 · Security issued Fines	3,309.00	3,746.00	-437.00	-11.67%
40360 · Storage Fees	1,950.00	2,594.00	-644.00	-24.83%
40350 · Administrative Income - Other	<u>0.00</u>	<u>1,850.32</u>	<u>-1,850.32</u>	<u>-100.0%</u>
Total 40350 · Administrative Income	27,740.69	60,446.91	-32,706.22	-54.11%
40400 · Vending				
40401 · Shower Vending	7,682.00	4,700.50	2,981.50	63.43%
40402 · Bar Gaming	25,310.00	10,000.00	15,310.00	153.1%
40403 · Laundry Vending	0.00	205.50	-205.50	-100.0%
40400 · Vending - Other	<u>0.00</u>	<u>15,000.00</u>	<u>-15,000.00</u>	<u>-100.0%</u>
Total 40400 · Vending	32,992.00	29,906.00	3,086.00	10.32%
Accounts Receivable Adjustments	0.00	2,590.35	-2,590.35	-100.0%
40450 · Store Income Discounts	<u>-1,657.35</u>	<u>-0.60</u>	<u>-1,656.75</u>	<u>-276,125.0%</u>
Total Income	2,647,687.11	2,745,314.14	-97,627.03	-3.56%
Cost of Goods Sold				
50000 · Purchases - Resale Items	305,327.28	385,531.99	-80,204.71	-20.8%
50100 · Purchases - Beer & Liquor	7,796.56	8,097.18	-300.62	-3.71%
50150 · POS Inventory Adjustments	-17,198.95	-28,191.46	10,992.51	38.99%
50250 · Merchant Account Fees	35,688.33	32,337.96	3,350.37	10.36%
50300 · Purchases - Fundraising	<u>14,000.00</u>	<u>0.00</u>	<u>14,000.00</u>	<u>100.0%</u>
Total COGS	345,613.22	397,775.67	-52,162.45	-13.11%
Gross Profit	2,302,073.89	2,347,538.47	-45,464.58	-1.94%
Expense				
55000 · Administrative Expense				

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55001 · Cash Over/Short	8,360.94	-4,011.95	12,372.89	308.4%
55002 · Bad Debt/Prior Yr Cleanup	0.00	9,128.00	-9,128.00	-100.0%
55003 · Bank Service Charges	398.10	1,900.03	-1,501.93	-79.05%
55004 · Business Licenses and Permits	6,055.56	3,683.00	2,372.56	64.42%
55005 · Computer and Internet Expenses	39,467.02	22,164.94	17,302.08	78.06%
55006 · Consulting Fees	17,500.00	0.00	17,500.00	100.0%
55007 · Credit Card Charges	29,963.91	23,222.26	6,741.65	29.03%
55008 · Customer Goodwill	52.74	80.00	-27.26	-34.08%
55009 · Depreciation Expense	168,935.13	150,164.56	18,770.57	12.5%
55010 · Dues and Subscriptions	13,186.29	4,438.28	8,748.01	197.1%
55012 · Miscellaneous Expense	40,921.82	31,487.74	9,434.08	29.96%
55013 · Office Supplies	4,231.84	9,915.78	-5,683.94	-57.32%
55014 · Postage and Delivery	1,360.89	393.80	967.09	245.58%
55015 · Professional Fees	61,637.15	90,585.03	-28,947.88	-31.96%
55016 · Sales Tax Expense	41,667.31	40,985.70	681.61	1.66%
55017 · Security Expense	3,489.44	4,131.11	-641.67	-15.53%
55018 · Telephone Expense	17,654.66	16,265.69	1,388.97	8.54%
55019 · Activities & Ent. Expense	29,072.24	45,726.32	-16,654.08	-36.42%
55020 · Travel Expense	4,727.50	2,406.26	2,321.24	96.47%
55021 · Uncategorized Expenses	2.50	0.00	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%
Total 55000 · Administrative Expense	494,655.68	455,055.10	39,600.58	8.7%
55050 · Charitable Contributions	-1,667.51	800.00	-2,467.51	-308.44%
55100 · Insurance Expense				
55101 · General Liability Insurance	74,236.22	46,017.41	28,220.81	61.33%
55102 · Health Insurance	27,694.50	67,572.75	-39,878.25	-59.02%
55103 · Worker's Compensation	28,678.00	12,564.00	16,114.00	128.26%
55100 · Insurance Expense - Other	1,236.00	2,526.59	-1,290.59	-51.08%
Total 55100 · Insurance Expense	131,846.72	128,680.75	3,165.97	2.46%
55150 · Advertising and Promotion				
55153 · Digital Media	0.00	263.32	-263.32	-100.0%
55155 · RV Show Expense	1,014.87	2,061.03	-1,046.16	-50.76%
55150 · Advertising and Promotion - Other	5,429.47	12,831.05	-7,401.58	-57.69%
Total 55150 · Advertising and Promotion	6,444.34	15,155.40	-8,711.06	-57.48%
55200 · Employee Training and Seminars				
55201 · Employee Relations	5,474.70	0.00	5,474.70	100.0%
55200 · Employee Training and Seminars - Other	1,463.40	3,125.16	-1,661.76	-53.17%
Total 55200 · Employee Training and Seminars	6,938.10	3,125.16	3,812.94	122.01%
55250 · Maintenance Expenses				
55251 · Equipment (Expensable)	0.00	3,063.92	-3,063.92	-100.0%
55252 · Equipment Rental	44,271.84	39,258.00	5,013.84	12.77%
55253 · Equipment Repair&Maintenance	23,401.70	36,113.35	-12,711.65	-35.2%
55254 · Facility Improvements	20,253.71	9,734.28	10,519.43	108.07%
55255 · Freight and Shipping Costs	22.90	2,333.00	-2,310.10	-99.02%
55256 · General Supplies	62,275.68	50,491.70	11,783.98	23.34%
55257 · Repairs and Maintenance	61,752.03	54,857.36	6,894.67	12.57%
55258 · Small Tools & Equipment	1,028.02	14,561.77	-13,533.75	-92.94%
55259 · Pest Control	4,266.77	4,544.52	-277.75	-6.11%

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55250 · Maintenance Expenses - Other	2,551.36	53.03	2,498.33	4,711.16%
Total 55250 · Maintenance Expenses	219,824.01	215,010.93	4,813.08	2.24%
55300 · Landscaping and Groundskeeping				
55301 · Waterline	1,488.82	0.00	1,488.82	100.0%
55302 · Road Maintenance	4,087.99	2,658.09	1,429.90	53.79%
55300 · Landscaping and Groundskeeping - Other	17,737.40	18,988.01	-1,250.61	-6.59%
Total 55300 · Landscaping and Groundskeeping	23,314.21	21,646.10	1,668.11	7.71%
55350 · Payroll Expenses				
55351 · Payroll Processing	7,331.00	7,743.00	-412.00	-5.32%
55352 · Payroll Taxes	82,125.61	86,694.63	-4,569.02	-5.27%
55353 · Wages				
55354 · Activities	28,539.65	51,370.37	-22,830.72	-44.44%
55355 · Administration	99,643.29	72,070.78	27,572.51	38.26%
55356 · Aquatic Center	108,317.78	123,437.21	-15,119.43	-12.25%
55357 · Bar & Inn	148,237.30	147,680.59	556.71	0.38%
55358 · Housekeeping Payroll	47,304.54	46,319.96	984.58	2.13%
55359 · Maintenance	147,782.14	161,419.56	-13,637.42	-8.45%
55360 · Reservation	62,490.71	45,994.36	16,496.35	35.87%
55361 · Security	62,685.53	53,118.99	9,566.54	18.01%
55362 · Store	53,112.83	55,375.39	-2,262.56	-4.09%
55353 · Wages - Other	153.99	56,919.71	-56,765.72	-99.73%
Total 55353 · Wages	758,267.76	813,706.92	-55,439.16	-6.81%
55350 · Payroll Expenses - Other	-1,116.82	0.00	-1,116.82	-100.0%
Total 55350 · Payroll Expenses	846,607.55	908,144.55	-61,537.00	-6.78%
55400 · Taxes - Property				
55401 · Personal Property Taxes	43,659.26	0.00	43,659.26	100.0%
55400 · Taxes - Property - Other	132.00	46,275.29	-46,143.29	-99.72%
Total 55400 · Taxes - Property	43,791.26	46,275.29	-2,484.03	-5.37%
55450 · Utilities				
55451 · Gas & Oil Expense	14,899.59	14,340.03	559.56	3.9%
55452 · Electricity	99,929.32	98,759.94	1,169.38	1.18%
55453 · Propane Expense	51,709.53	45,953.00	5,756.53	12.53%
55454 · Pumping Expense	88,031.48	74,798.85	13,232.63	17.69%
55455 · Trash Removal	22,697.03	21,389.86	1,307.17	6.11%
55450 · Utilities - Other	643.09	0.00	643.09	100.0%
Total 55450 · Utilities	277,910.04	255,241.68	22,668.36	8.88%
55500 · Automobile Expense	0.00	283.30	-283.30	-100.0%
55550 · Loss (Gain) on disposal of fixe	-12,322.00	0.00	-12,322.00	-100.0%
55600 · Loss (Gain) on Lot Sale	-16,283.92	0.00	-16,283.92	-100.0%
55650 · Meals & Entertainment	198.56	146.05	52.51	35.95%
Total Expense	2,021,257.04	2,049,564.31	-28,307.27	-1.38%
Net Ordinary Income	280,816.85	297,974.16	-17,157.31	-5.76%
Other Income/Expense				
Other Income				
60000 · Voided Prior Period Checks	0.00	5,218.94	-5,218.94	-100.0%
60100 · Fundraising Income				
60104 · Donations	-173.55	0.00	-173.55	-100.0%
60107 · Wood	0.00	25,727.03	-25,727.03	-100.0%
60100 · Fundraising Income - Other	53,588.08	532.00	53,056.08	9,972.95%

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Total 60100 · Fundraising Income	53,414.53	26,259.03	27,155.50	103.41%
60150 · Fundraising Income Discounts	0.00	-1,478.99	1,478.99	100.0%
60200 · Purchase Discounts	268.88	225.88	43.00	19.04%
60250 · Misc. Other Income	0.00	750.00	-750.00	-100.0%
60300 · Sales Tax Discounts Earned	231.69	480.59	-248.90	-51.79%
60350 · Interest Income	347.63	431.56	-83.93	-19.45%
Total Other Income	<u>54,262.73</u>	<u>31,887.01</u>	<u>22,375.72</u>	<u>70.17%</u>
Other Expense				
70000 · Fundraising Expenses				
70001 · Office Supplies	0.00	744.01	-744.01	-100.0%
70002 · Haunted House	0.00	538.99	-538.99	-100.0%
70004 · Wood & Related Exp	0.00	5,218.58	-5,218.58	-100.0%
70000 · Fundraising Expenses - Other	38,853.93	0.00	38,853.93	100.0%
Total 70000 · Fundraising Expenses	<u>38,853.93</u>	<u>6,501.58</u>	<u>32,352.35</u>	<u>497.61%</u>
70150 · Gift Card Advertising	5,094.33	8,663.53	-3,569.20	-41.2%
70200 · Cash Variation account	-25,890.89	-540.01	-25,350.88	-4,694.52%
70250 · Refund Expense	0.00	21,164.00	-21,164.00	-100.0%
Total Other Expense	<u>18,057.37</u>	<u>35,789.10</u>	<u>-17,731.73</u>	<u>-49.55%</u>
Net Other Income	<u>36,205.36</u>	<u>-3,902.09</u>	<u>40,107.45</u>	<u>1,027.85%</u>
Net Income	<u>317,022.21</u>	<u>294,072.07</u>	<u>22,950.14</u>	<u>7.8%</u>