



Board of Directors
Wildwood Lot Owners Association
Steedman MO 65077

The accompanying financial statements of Wildwood Lot Owners Association are not subjected to an audit, review, or compilation engagement and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Hood Professional Services

July 12, 2024

Wildwood Lot Owners Association
Balance Sheet Prev Year Comparison
As of June 30, 2024

	Jun 30, 24	Jun 30, 23	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
Callaway Bank - Check			
Park Council Savings	2,514.36	2,514.36	0.00
Callaway Bank - Check - Other	287,301.71	521,997.75	-234,696.04
Total Callaway Bank - Check	289,816.07	524,512.11	-234,696.04
Central Bank - Money Market	181,497.29	151,844.10	29,653.19
Callaway Bank - Savings 5420	31,813.97	33,009.01	-1,195.04
Total Checking/Savings	503,127.33	709,365.22	-206,237.89
Accounts Receivable			
Uncollectable A/R	48,663.94	52,116.62	-3,452.68
Account Receivable			
Monitor Fines	81,720.00	47,960.00	33,760.00
Assessments	194,796.90	119,348.95	75,447.95
Current Assessments	6,554.38	7,572.50	-1,018.12
Wildwood Services	31,280.81	33,318.97	-2,038.16
Account Receivable - Other	49,196.12	37,621.65	11,574.47
Total Account Receivable	363,548.21	245,822.07	117,726.14
Total Accounts Receivable	412,212.15	297,938.69	114,273.46
Other Current Assets			
Pending CC Deposits	1,042.25	0.00	1,042.25
1400 · Lots For Sale	38,586.96	22,604.82	15,982.14
1499 · Undeposited Funds	2,263.65	0.00	2,263.65
Total Other Current Assets	41,892.86	22,604.82	19,288.04
Total Current Assets	957,232.34	1,029,908.73	-72,676.39
Fixed Assets			
Pool	391,071.50	391,071.50	0.00
Buildings and Improvements	780,640.74	754,790.74	25,850.00
Dam	303,249.00	303,249.00	0.00
Equipment	586,830.74	571,539.24	15,291.50
Vehicles	147,896.69	135,396.69	12,500.00
Accumulated Depreciation	-1,342,637.06	-1,302,366.91	-40,270.15
Total Fixed Assets	867,051.61	853,680.26	13,371.35
Other Assets			
Petty Cash	1,133.85	842.85	291.00
Total Other Assets	1,133.85	842.85	291.00
TOTAL ASSETS	1,825,417.80	1,884,431.84	-59,014.04
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	6,652.29	7,564.82	-912.53
Total Accounts Payable	6,652.29	7,564.82	-912.53
Credit Cards			
Central Bank CC	1,612.56	0.00	1,612.56
Total Credit Cards	1,612.56	0.00	1,612.56

Wildwood Lot Owners Association Balance Sheet Prev Year Comparison

07/12/24

Accrual Basis

As of June 30, 2024

	Jun 30, 24	Jun 30, 23	\$ Change
Other Current Liabilities			
2200 · Sales Tax Payable	1,045.17	1,967.34	-922.17
Total Other Current Liabilities	1,045.17	1,967.34	-922.17
Total Current Liabilities	9,310.02	9,532.16	-222.14
Long Term Liabilities			
NP-Callaway Bank 7153	130,206.17	154,624.99	-24,418.82
Total Long Term Liabilities	130,206.17	154,624.99	-24,418.82
Total Liabilities	139,516.19	164,157.15	-24,640.96
Equity			
Accrual to Cash - Accts Payable	-6,652.29	-7,564.82	912.53
Accrual to Cash - Accts Rcvb	412,212.15	245,835.41	166,376.74
1110 · Retained Earnings	1,179,023.31	1,155,233.34	23,789.97
Restricted Funds			
Pool Fund	77,206.00	77,206.00	0.00
Total Restricted Funds	77,206.00	77,206.00	0.00
Net Income	24,112.44	249,564.76	-225,452.32
Total Equity	1,685,901.61	1,720,274.69	-34,373.08
TOTAL LIABILITIES & EQUITY	1,825,417.80	1,884,431.84	-59,014.04

Wildwood Lot Owners Association

Profit & Loss

07/12/24

June 2024

Accrual Basis

	Jun 24	Jun 23
Ordinary Income/Expense		
Income		
0215 · Survey Service	1,440.00	1,065.00
0500 · Park Permits		
0527 · Guest Plates	550.00	0.00
0548 · Looking at Lots	175.00	0.00
0528 · Dealer Tag	50.00	0.00
0510 · ATV Tag Renewal	1,300.00	280.00
0520 · Guest ATV Tag	0.00	2,760.00
0525 · Small ATV Plates	500.00	0.00
0530 · Gate Card	460.00	0.00
0540 · Weekend Pass	50.00	350.00
0542 · Day Pass	5,451.83	0.00
0543 · One Night Pass	0.00	720.00
0545 · Decals	2,782.70	5,309.60
Total 0500 · Park Permits	11,319.53	9,419.60
0600 · Fine Income	700.00	1,525.00
0620 · Finance Charges	1,272.84	1,723.57
0930 · Propane Service		
0948 · 30 Pound Exchange	0.00	29.50
0930 · Propane Service - Other	630.00	372.00
Total 0930 · Propane Service	630.00	401.50
1000 · Recreation Lots		
1010 · Coast to Coast	3,560.00	209.00
1046 · No Member Camping	0.00	140.00
Total 1000 · Recreation Lots	3,560.00	349.00
1600 · Storage Units	800.00	800.00
4000 · Services to Lot Owners		
4010 · New Holding Tank	3,035.00	0.00
4012 · Trench Work	0.00	135.00
4015 · Labor	1,075.00	240.00
4017 · Equipment Time	1,405.00	0.00
4020 · Water Hydrant	4,725.00	2,025.00
4025 · Pump Holding Tanks	4,805.00	3,525.00
4029 · Indicators Holding Tank	250.00	225.00
4055 · Gravel	6,400.00	1,757.41
Total 4000 · Services to Lot Owners	21,695.00	7,907.41
5000 · Store and Concessions Income		
5555 · Cash Over/Short	162.54	0.00
Beverage Sales	0.00	2,624.02
Food Sales	0.00	588.09
Merchandise Sales	504.10	453.65
5003 · Frozen Food	0.00	4.79
5004 · Cigarettes	654.05	916.23
5010 · General Food	6,697.21	525.03
5012 · General Mdse.	0.00	177.22
5013 · Automotive Supply	0.00	5.58
5014 · Ice	289.21	0.00
5018 · Liquor	0.00	2,592.44
5022 · Soda	0.00	2,115.00
5023 · Household Goods	634.83	36.84
5027 · Health and Beauty Aid	0.00	41.70
5030 · Ice Cream	0.00	819.07
5034 · Pool Toys	0.00	108.08
5036 · Bread Product	0.00	2.99
5038 · Potato Chip Product	0.00	974.56
5000 · Store and Concessions Income - Other	0.00	226.97
Total 5000 · Store and Concessions Income	8,941.94	12,212.26
6000 · Assessments		

Wildwood Lot Owners Association

Profit & Loss

07/12/24

June 2024

Accrual Basis

	Jun 24	Jun 23
6020 · Primary Lot Assessment	275.00	504.00
6000 · Assessments - Other	0.30	0.00
Total 6000 · Assessments	275.30	504.00
7000 · Sales		
7025 · Refund to Sales	0.00	0.00
7035 · Interest	44.57	0.00
7000 · Sales - Other	3,850.00	14,520.00
Total 7000 · Sales	3,894.57	14,520.00
Total Income	54,529.18	50,427.34
Cost of Goods Sold		
0550 · Park Permit Expense		
0560 · ATV Tags	0.00	0.00
0570 · Decals	0.00	0.00
0590 · Guest Passes	3,985.00	0.00
Total 0550 · Park Permit Expense	3,985.00	0.00
4060 · Service to Lot Owners		
4083 · Survey Service Costs	0.00	2,750.00
4061 · Indicators Holding Tank	0.00	0.00
4068 · Gravel	4,788.96	0.00
Total 4060 · Service to Lot Owners	4,788.96	2,750.00
5050 · Store and Concessions Cost		
5053 · Frozen Food	0.00	0.00
5057 · Health and Beauty Aid	0.00	0.00
5058 · Ice Cream	0.00	0.00
5063 · Automotive Supply	0.00	0.00
5065 · Household Goods	0.00	0.00
5068 · Liquor	0.00	0.00
5072 · Soda	679.92	0.00
5082 · Cash Discounts	0.00	35.98
5084 · Pool Toys	0.00	0.00
5086 · Bread Product	0.00	0.00
5088 · Potato Chip Product	0.00	0.00
5050 · Store and Concessions Cost - Other	4,851.84	14,090.41
Total 5050 · Store and Concessions Cost	5,531.76	14,126.39
Total COGS	14,305.72	16,876.39
Gross Profit	40,223.46	33,550.95
Expense		
0235 · Advertising	1,250.00	288.00
0110 · Bad Debt Expense	0.00	96.57
0700 · Auto & Vehicle Expense		
0785 · 2007 Ford Pickup	3,097.72	175.25
0790 · 1995 Dump Truck	0.00	10,760.98
0700 · Auto & Vehicle Expense - Other	990.00	331.59
Total 0700 · Auto & Vehicle Expense	4,087.72	11,267.82
1050 · Recreation Lot Expense		
1060 · Repair and Maintenance	217.33	0.00
Total 1050 · Recreation Lot Expense	217.33	0.00
6100 · Bank Charges		
6120 · Credit Card Service Charge	185.32	79.95
6100 · Bank Charges - Other	5.00	5.00
Total 6100 · Bank Charges	190.32	84.95
6150 · Depreciation Expense	0.00	5,597.29

Wildwood Lot Owners Association

Profit & Loss

June 2024

07/12/24

Accrual Basis

	Jun 24	Jun 23
6170 · Copy Machine Rental	1,402.13	0.00
6180 · Insurance		
6182 · Liability Insurance	27,789.30	0.00
6186 · Work Comp	0.00	8,110.00
Total 6180 · Insurance	27,789.30	8,110.00
6200 · Interest Expense		
6220 · Loan Interest	0.00	630.69
6200 · Interest Expense - Other	1,441.92	0.00
Total 6200 · Interest Expense	1,441.92	630.69
6230 · Licenses and Permits	0.00	12.00
6250 · Postage and Delivery		
6252 · Post Office Box Rental	266.00	252.00
6254 · Postage	0.00	404.20
6256 · Postage Meter Lease	0.00	223.33
Total 6250 · Postage and Delivery	266.00	879.53
6270 · Professional Fees		
6280 · Legal Fees	360.00	167.00
6285 · Accounting	2,780.00	3,396.00
6295 · Survey Service	1,050.00	0.00
Total 6270 · Professional Fees	4,190.00	3,563.00
6300 · Repairs & Maintenance		
0800 · Maintenance Equipment	2,007.29	0.00
6305 · Road Gravel	0.00	2,076.68
6332 · Turkey Park	0.00	1,000.00
6340 · Water System	5,890.04	0.00
6350 · Building Repairs		
6370 · Deer Park Comfort Station	0.00	44.00
Total 6350 · Building Repairs	0.00	44.00
6300 · Repairs & Maintenance - Other	11,811.50	8,412.25
Total 6300 · Repairs & Maintenance	19,708.83	11,532.93
6400 · Utilities		
6420 · Electric	3,938.60	3,330.19
6430 · Telephone	0.00	147.10
6440 · Trash Pickup	2,078.86	2,826.52
6400 · Utilities - Other	0.00	16.95
Total 6400 · Utilities	6,017.46	6,320.76
6500 · Supplies		
6505 · Unleaded Fuel	582.56	835.91
6510 · Road Diesel Fuel	925.79	880.18
6520 · Maintenance Supply	2,783.76	11.67
6525 · Maintenance Tools	327.08	436.89
6540 · Office Supplies	2,621.06	388.52
6500 · Supplies - Other	689.05	3,373.24
Total 6500 · Supplies	7,929.30	5,926.41
6560 · Payroll Expenses		
6565 · Housekeeping	1,360.00	1,113.53
6570 · Maintenance Staff	16,854.30	17,612.61
6585 · Office Staff	6,255.72	7,933.83
6590 · Security Guards	10,808.65	10,688.31
6592 · Pool Security	5,240.38	5,095.20
Employee Benefits		
6650 · AFLAC	196.95	-176.90
Total Employee Benefits	196.95	-176.90

Wildwood Lot Owners Association

Profit & Loss

07/12/24

June 2024

Accrual Basis

	Jun 24	Jun 23
6600 · Taxes	3,450.28	3,784.54
6291 · Payroll Fees	651.71	650.59
Total 6560 · Payroll Expenses	44,817.99	46,701.71
6900 · Travel Expense		
6920 · Mileage Reimbursement	531.98	571.20
Total 6900 · Travel Expense	531.98	571.20
7050 · Lot Sales		
7055 · Advertising	3,144.97	0.00
Total 7050 · Lot Sales	3,144.97	0.00
8500 · Pool Expenses		
8510 · Building Repairs	0.00	456.78
8530 · Chemicals	79.79	1,089.83
8540 · Repair and Maintenance	25.00	1,399.62
8500 · Pool Expenses - Other	0.00	682.67
Total 8500 · Pool Expenses	104.79	3,628.90
Total Expense	123,090.04	105,211.76
Net Ordinary Income	-82,866.58	-71,660.81
Other Income/Expense		
Other Income		
Other Income	15.38	0.00
0900 · Discounts	41.75	17.00
5200 · Accrual to Cash Income	1,346.76	58,220.67
9000 · Interest Income	0.00	37.38
Total Other Income	1,403.89	58,275.05
Other Expense		
0155 · Collection Agency	0.00	278.37
5100 · Accrual to Cash COGS	-7,985.40	127,493.54
Total Other Expense	-7,985.40	127,771.91
Net Other Income	9,389.29	-69,496.86
Net Income	-73,477.29	-141,157.67

Wildwood Lot Owners Association

Profit & Loss

07/12/24

June 2024

Accrual Basis

	<u>\$ Change</u>
Ordinary Income/Expense	
Income	
0215 · Survey Service	375.00
0500 · Park Permits	
0527 · Guest Plates	550.00
0548 · Looking at Lots	175.00
0528 · Dealer Tag	50.00
0510 · ATV Tag Renewal	1,020.00
0520 · Guest ATV Tag	-2,760.00
0525 · Small ATV Plates	500.00
0530 · Gate Card	460.00
0540 · Weekend Pass	-300.00
0542 · Day Pass	5,451.83
0543 · One Night Pass	-720.00
0545 · Decals	-2,526.90
Total 0500 · Park Permits	1,899.93
0600 · Fine Income	-825.00
0620 · Finance Charges	-450.73
0930 · Propane Service	
0948 · 30 Pound Exchange	-29.50
0930 · Propane Service - Other	258.00
Total 0930 · Propane Service	228.50
1000 · Recreation Lots	
1010 · Coast to Coast	3,351.00
1046 · No Member Camping	-140.00
Total 1000 · Recreation Lots	3,211.00
1600 · Storage Units	0.00
4000 · Services to Lot Owners	
4010 · New Holding Tank	3,035.00
4012 · Trench Work	-135.00
4015 · Labor	835.00
4017 · Equipment Time	1,405.00
4020 · Water Hydrant	2,700.00
4025 · Pump Holding Tanks	1,280.00
4029 · Indicators Holding Tank	25.00
4055 · Gravel	4,642.59
Total 4000 · Services to Lot Owners	13,787.59
5000 · Store and Concessions Income	
5555 · Cash Over/Short	162.54
Beverage Sales	-2,624.02
Food Sales	-588.09
Merchandise Sales	50.45
5003 · Frozen Food	-4.79
5004 · Cigarettes	-262.18
5010 · General Food	6,172.18
5012 · General Mdse.	-177.22
5013 · Automotive Supply	-5.58
5014 · Ice	289.21
5018 · Liquor	-2,592.44
5022 · Soda	-2,115.00
5023 · Household Goods	597.99
5027 · Health and Beauty Aid	-41.70
5030 · Ice Cream	-819.07
5034 · Pool Toys	-108.08
5036 · Bread Product	-2.99
5038 · Potato Chip Product	-974.56
5000 · Store and Concessions Income - Other	-226.97
Total 5000 · Store and Concessions Income	-3,270.32
6000 · Assessments	

Wildwood Lot Owners Association

Profit & Loss

07/12/24

June 2024

Accrual Basis

	<u>\$ Change</u>
6020 · Primary Lot Assessment	-229.00
6000 · Assessments - Other	0.30
Total 6000 · Assessments	-228.70
7000 · Sales	
7025 · Refund to Sales	0.00
7035 · Interest	44.57
7000 · Sales - Other	-10,670.00
Total 7000 · Sales	-10,625.43
Total Income	4,101.84
Cost of Goods Sold	
0550 · Park Permit Expense	
0560 · ATV Tags	0.00
0570 · Decals	0.00
0590 · Guest Passes	3,985.00
Total 0550 · Park Permit Expense	3,985.00
4060 · Service to Lot Owners	
4083 · Survey Service Costs	-2,750.00
4061 · Indicators Holding Tank	0.00
4068 · Gravel	4,788.96
Total 4060 · Service to Lot Owners	2,038.96
5050 · Store and Concessions Cost	
5053 · Frozen Food	0.00
5057 · Health and Beauty Aid	0.00
5058 · Ice Cream	0.00
5063 · Automotive Supply	0.00
5065 · Household Goods	0.00
5068 · Liquor	0.00
5072 · Soda	679.92
5082 · Cash Discounts	-35.98
5084 · Pool Toys	0.00
5086 · Bread Product	0.00
5088 · Potato Chip Product	0.00
5050 · Store and Concessions Cost - Other	-9,238.57
Total 5050 · Store and Concessions Cost	-8,594.63
Total COGS	-2,570.67
Gross Profit	6,672.51
Expense	
0235 · Advertising	962.00
0110 · Bad Debt Expense	-96.57
0700 · Auto & Vehicle Expense	
0785 · 2007 Ford Pickup	2,922.47
0790 · 1995 Dump Truck	-10,760.98
0700 · Auto & Vehicle Expense - Other	658.41
Total 0700 · Auto & Vehicle Expense	-7,180.10
1050 · Recreation Lot Expense	
1060 · Repair and Maintenance	217.33
Total 1050 · Recreation Lot Expense	217.33
6100 · Bank Charges	
6120 · Credit Card Service Charge	105.37
6100 · Bank Charges - Other	0.00
Total 6100 · Bank Charges	105.37
6150 · Depreciation Expense	-5,597.29

Wildwood Lot Owners Association

Profit & Loss

June 2024

07/12/24

Accrual Basis

	<u>\$ Change</u>
6170 · Copy Machine Rental	1,402.13
6180 · Insurance	
6182 · Liability Insurance	27,789.30
6186 · Work Comp	-8,110.00
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Total 6180 · Insurance	19,679.30
6200 · Interest Expense	
6220 · Loan Interest	-630.69
6200 · Interest Expense - Other	1,441.92
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Total 6200 · Interest Expense	811.23
6230 · Licenses and Permits	-12.00
6250 · Postage and Delivery	
6252 · Post Office Box Rental	14.00
6254 · Postage	-404.20
6256 · Postage Meter Lease	-223.33
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Total 6250 · Postage and Delivery	-613.53
6270 · Professional Fees	
6280 · Legal Fees	193.00
6285 · Accounting	-616.00
6295 · Survey Service	1,050.00
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Total 6270 · Professional Fees	627.00
6300 · Repairs & Maintenance	
0800 · Maintenance Equipment	2,007.29
6305 · Road Gravel	-2,076.68
6332 · Turkey Park	-1,000.00
6340 · Water System	5,890.04
6350 · Building Repairs	
6370 · Deer Park Comfort Station	-44.00
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Total 6350 · Building Repairs	-44.00
6300 · Repairs & Maintenance - Other	3,399.25
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Total 6300 · Repairs & Maintenance	8,175.90
6400 · Utilities	
6420 · Electric	608.41
6430 · Telephone	-147.10
6440 · Trash Pickup	-747.66
6400 · Utilities - Other	-16.95
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Total 6400 · Utilities	-303.30
6500 · Supplies	
6505 · Unleaded Fuel	-253.35
6510 · Road Diesel Fuel	45.61
6520 · Maintenance Supply	2,772.09
6525 · Maintenance Tools	-109.81
6540 · Office Supplies	2,232.54
6500 · Supplies - Other	-2,684.19
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Total 6500 · Supplies	2,002.89
6560 · Payroll Expenses	
6565 · Housekeeping	246.47
6570 · Maintenance Staff	-758.31
6585 · Office Staff	-1,678.11
6590 · Security Guards	120.34
6592 · Pool Security	145.18
Employee Benefits	
6650 · AFLAC	373.85
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Total Employee Benefits	373.85

Wildwood Lot Owners Association

Profit & Loss

07/12/24

June 2024

Accrual Basis

	<u>\$ Change</u>
6600 · Taxes	-334.26
6291 · Payroll Fees	1.12
Total 6560 · Payroll Expenses	-1,883.72
6900 · Travel Expense	
6920 · Mileage Reimbursement	-39.22
Total 6900 · Travel Expense	-39.22
7050 · Lot Sales	
7055 · Advertising	3,144.97
Total 7050 · Lot Sales	3,144.97
8500 · Pool Expenses	
8510 · Building Repairs	-456.78
8530 · Chemicals	-1,010.04
8540 · Repair and Maintenance	-1,374.62
8500 · Pool Expenses - Other	-682.67
Total 8500 · Pool Expenses	-3,524.11
Total Expense	17,878.28
Net Ordinary Income	-11,205.77
Other Income/Expense	
Other Income	
Other Income	15.38
0900 · Discounts	24.75
5200 · Accrual to Cash Income	-56,873.91
9000 · Interest Income	-37.38
Total Other Income	-56,871.16
Other Expense	
0155 · Collection Agency	-278.37
5100 · Accrual to Cash COGS	-135,478.94
Total Other Expense	-135,757.31
Net Other Income	78,886.15
Net Income	67,680.38

Wildwood Lot Owners Association

07/12/24

Profit & Loss

Accrual Basis

January through June 2024

	Jan - Jun 24	Jan - Jun 23	\$ Change
Ordinary Income/Expense			
Income			
Late Penalty	5,025.00	4,225.00	800.00
7059 · Returned Check Charges	25.00	20.00	5.00
0215 · Survey Service	12,265.00	10,670.00	1,595.00
0500 · Park Permits			
0527 · Guest Plates	550.00	0.00	550.00
0548 · Looking at Lots	875.00	0.00	875.00
0528 · Dealer Tag	600.00	0.00	600.00
0546 · Clubhouse Rental	200.00	0.00	200.00
0510 · ATV Tag Renewal	20,502.50	12,237.60	8,264.90
0515 · ATV Tag New	2,925.00	0.00	2,925.00
0520 · Guest ATV Tag	4,650.00	8,503.00	-3,853.00
0525 · Small ATV Plates	575.00	2,230.00	-1,655.00
0530 · Gate Card	2,880.00	1,200.00	1,680.00
0537 · Alphabetical Numerical Sticker	0.00	8.10	-8.10
0540 · Weekend Pass	987.00	770.00	217.00
0541 · Holiday Pass	3,100.00	0.00	3,100.00
0542 · Day Pass	8,086.33	0.00	8,086.33
0543 · One Night Pass	60.00	2,150.00	-2,090.00
0545 · Decals	36,147.65	48,992.19	-12,844.54
0500 · Park Permits - Other	0.00	2,727.00	-2,727.00
Total 0500 · Park Permits	82,138.48	78,817.89	3,320.59
0600 · Fine Income	2,850.00	8,220.00	-5,370.00
0620 · Finance Charges	31,057.73	13,059.44	17,998.29
0930 · Propane Service			
0948 · 30 Pound Exchange	0.00	29.50	-29.50
0930 · Propane Service - Other	5,139.00	4,385.50	753.50
Total 0930 · Propane Service	5,139.00	4,415.00	724.00
1000 · Recreation Lots			
1010 · Coast to Coast	25,552.00	1,211.00	24,341.00
1046 · No Member Camping	0.00	2,639.00	-2,639.00
Total 1000 · Recreation Lots	25,552.00	3,850.00	21,702.00
1600 · Storage Units	5,735.00	4,733.00	1,002.00
4000 · Services to Lot Owners			
4010 · New Holding Tank	3,035.00	0.00	3,035.00
4012 · Trench Work	225.00	455.00	-230.00
4015 · Labor	1,275.00	525.00	750.00
4017 · Equipment Time	3,105.00	0.00	3,105.00
4020 · Water Hydrant	9,138.50	5,600.00	3,538.50
4022 · Electric Box	0.00	375.00	-375.00
4025 · Pump Holding Tanks	19,401.37	16,825.00	2,576.37
4027 · Culvert	450.00	0.00	450.00
4029 · Indicators Holding Tank	250.00	475.00	-225.00
4030 · Materials	1,085.00	80.00	1,005.00
4050 · Winterize	25.00	0.00	25.00
4055 · Gravel	13,445.49	8,621.14	4,824.35
Total 4000 · Services to Lot Owners	51,435.36	32,956.14	18,479.22
5000 · Store and Concessions Income			
5555 · Cash Over/Short	-123.34	0.00	-123.34
5047 · Pool Concessions Income	479.48	0.00	479.48
Beverage Sales	0.00	7,803.43	-7,803.43
Food Sales	80.00	2,285.91	-2,205.91
Merchandise Sales	2,018.62	4,737.90	-2,719.28
5003 · Frozen Food	0.00	114.33	-114.33
5004 · Cigarettes	2,517.87	4,253.14	-1,735.27
5006 · Dairy	0.00	168.96	-168.96
5010 · General Food	23,852.89	2,401.00	21,451.89
5012 · General Mdse.	340.37	760.16	-419.79
5013 · Automotive Supply	0.00	34.08	-34.08
5014 · Ice	836.21	133.00	703.21
5017 · Pizza	0.00	139.49	-139.49
5018 · Liquor	0.00	13,679.18	-13,679.18
5020 · Meat	0.00	494.36	-494.36
5022 · Soda	0.00	9,852.65	-9,852.65
5023 · Household Goods	2,019.32	194.56	1,824.76
5027 · Health and Beauty Aid	0.00	140.02	-140.02
5029 · Fishing Supply	0.00	1.97	-1.97
5030 · Ice Cream	0.00	1,949.79	-1,949.79
5034 · Pool Toys	0.00	179.68	-179.68
5036 · Bread Product	0.00	314.15	-314.15

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Profit & Loss

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January through June 2024

	Jan - Jun 24	Jan - Jun 23	\$ Change
5038 · Potato Chip Product	0.00	2,725.84	-2,725.84
5040 · Medical Supply	0.00	16.50	-16.50
5000 · Store and Concessions Income - Other	0.00	235.11	-235.11
Total 5000 · Store and Concessions Income	32,021.42	52,615.21	-20,593.79
6000 · Assessments			
6015 · State of Missouri D.N.R.	274.56	243.80	30.76
6020 · Primary Lot Assessment	500,670.00	468,505.00	32,165.00
6030 · Additional Lot Assessment	148,920.00	165,345.00	-16,425.00
6050 · Mailbox	225.00	250.00	-25.00
6000 · Assessments - Other	462.80	0.00	462.80
Total 6000 · Assessments	650,552.36	634,343.80	16,208.56
7000 · Sales			
7025 · Refund to Sales	0.00	0.00	0.00
7035 · Interest	266.24	3.71	262.53
7000 · Sales - Other	42,823.00	118,160.00	-75,337.00
Total 7000 · Sales	43,089.24	118,163.71	-75,074.47
Total Income	946,885.59	966,089.19	-19,203.60
Cost of Goods Sold			
0550 · Park Permit Expense			
0555 · Alphabetical Numerical Stickers	794.53	0.00	794.53
0560 · ATV Tags	0.00	0.00	0.00
0565 · Small ATV Plates	0.00	0.00	0.00
0570 · Decals	0.00	0.00	0.00
0580 · Gate Cards	0.00	0.00	0.00
0590 · Guest Passes	3,985.00	0.00	3,985.00
Total 0550 · Park Permit Expense	4,779.53	0.00	4,779.53
0960 · Propane Cost	3,226.05	1,272.58	1,953.47
4060 · Service to Lot Owners			
4083 · Survey Service Costs	0.00	10,835.00	-10,835.00
4061 · Indicators Holding Tank	0.00	0.00	0.00
4068 · Gravel	31,633.74	0.00	31,633.74
4072 · Electric Box	0.00	0.00	0.00
4080 · Holding Tank	0.00	-250.00	250.00
4082 · Culvert	0.00	0.00	0.00
4060 · Service to Lot Owners - Other	2,633.84	276.33	2,357.51
Total 4060 · Service to Lot Owners	34,267.58	10,861.33	23,406.25
5050 · Store and Concessions Cost			
5095 · OnSolve	336.00	0.00	336.00
5053 · Frozen Food	0.00	0.00	0.00
5054 · Cigarettes	53.98	0.00	53.98
5056 · Dairy	0.00	0.00	0.00
5057 · Health and Beauty Aid	0.00	0.00	0.00
5058 · Ice Cream	0.00	0.00	0.00
5060 · General Food	782.51	0.00	782.51
5061 · Pizza	0.00	0.00	0.00
5063 · Automotive Supply	0.00	0.00	0.00
5065 · Household Goods	0.00	0.00	0.00
5068 · Liquor	0.00	0.00	0.00
5069 · Fishing Supply	0.00	0.00	0.00
5070 · Meat	0.00	0.00	0.00
5072 · Soda	679.92	0.00	679.92
5082 · Cash Discounts	0.00	629.34	-629.34
5084 · Pool Toys	0.00	0.00	0.00
5086 · Bread Product	0.00	0.00	0.00
5088 · Potato Chip Product	0.00	0.00	0.00
5090 · Medical Supply	0.00	0.00	0.00
5050 · Store and Concessions Cost - Other	25,409.54	50,596.83	-25,187.29
Total 5050 · Store and Concessions Cost	27,261.95	51,226.17	-23,964.22
Total COGS	69,535.11	63,360.08	6,175.03
Gross Profit	877,350.48	902,729.11	-25,378.63
Expense			
0235 · Advertising	1,250.00	713.00	537.00
0110 · Bad Debt Expense			
Assessments - Bad Debt	930.00	0.00	930.00
Finance Charge - Bad Debt	127.67	0.00	127.67

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0110 · Bad Debt Expense - Other	0.00	2,079.87	-2,079.87
Total 0110 · Bad Debt Expense	1,057.67	2,079.87	-1,022.20
6190 · Employee Meetings	1,450.00	955.04	494.96
0350 · Social Activity	1,235.32	3,069.05	-1,833.73
0700 · Auto & Vehicle Expense			
0740 · 1988 International Pump Truck	3,094.96	617.56	2,477.40
0785 · 2007 Ford Pickup	3,097.72	175.25	2,922.47
0790 · 1995 Dump Truck	0.00	10,760.98	-10,760.98
0700 · Auto & Vehicle Expense - Other	1,895.57	614.40	1,281.17
Total 0700 · Auto & Vehicle Expense	8,088.25	12,168.19	-4,079.94
1050 · Recreation Lot Expense			
1060 · Repair and Maintenance	217.33	0.00	217.33
Total 1050 · Recreation Lot Expense	217.33	0.00	217.33
3600 · Security			
3620 · Supply	0.00	1,034.54	-1,034.54
Total 3600 · Security	0.00	1,034.54	-1,034.54
6100 · Bank Charges			
0640 · Return Check Charge	5.00	-20.00	25.00
6110 · Callaway Bank Check Service Cha	4.75	0.00	4.75
6120 · Credit Card Service Charge	570.67	-153.49	724.16
6100 · Bank Charges - Other	146.37	30.00	116.37
Total 6100 · Bank Charges	726.79	-143.49	870.28
6150 · Depreciation Expense	0.00	33,583.74	-33,583.74
6170 · Copy Machine Rental	2,644.93	2,439.97	204.96
6180 · Insurance			
6182 · Liability Insurance	162,379.25	133,482.00	28,897.25
6186 · Work Comp	0.00	8,110.00	-8,110.00
6188 · Automobile Insurance	10,559.00	8,380.00	2,179.00
Total 6180 · Insurance	172,938.25	149,972.00	22,966.25
6200 · Interest Expense			
6210 · Finance Charge & Other Interest	103.65	0.00	103.65
6220 · Loan Interest	460.94	3,464.81	-3,003.87
6200 · Interest Expense - Other	-135.67	0.00	-135.67
Total 6200 · Interest Expense	428.92	3,464.81	-3,035.89
6230 · Licenses and Permits	612.00	2,084.09	-1,472.09
6250 · Postage and Delivery			
6252 · Post Office Box Rental	266.00	252.00	14.00
6254 · Postage	704.50	496.20	208.30
6256 · Postage Meter Lease	223.33	446.66	-223.33
Total 6250 · Postage and Delivery	1,193.83	1,194.86	-1.03
6270 · Professional Fees			
6280 · Legal Fees	360.00	215.00	145.00
6285 · Accounting	18,035.00	17,434.99	600.01
6295 · Survey Service	14,960.00	0.00	14,960.00
6270 · Professional Fees - Other	1,890.00	0.00	1,890.00
Total 6270 · Professional Fees	35,245.00	17,649.99	17,595.01
6300 · Repairs & Maintenance			
0897 · Equipment Rental	3,489.14	0.00	3,489.14
0800 · Maintenance Equipment			
0810 · Road Grader	3,185.10	875.51	2,309.59
0820 · Backhoe Loader	0.00	255.12	-255.12
0890 · Cycle Mower	0.00	297.51	-297.51
0800 · Maintenance Equipment - Other	2,631.97	0.00	2,631.97
Total 0800 · Maintenance Equipment	5,817.07	1,428.14	4,388.93
6305 · Road Gravel	9,290.56	26,038.59	-16,748.03
6312 · Lagoon	2,755.00	0.00	2,755.00
6316 · Pheasant Park	1,500.00	0.00	1,500.00
6332 · Turkey Park	0.00	1,000.00	-1,000.00
6340 · Water System	5,890.04	0.00	5,890.04
6350 · Building Repairs			
6355 · Clubhouse	12,045.87	7,946.75	4,099.12
6365 · Security Guard Building	0.00	5,127.62	-5,127.62

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Accrual Basis

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6370 · Deer Park Comfort Station	0.00	44.00	-44.00
6380 · Turkey Park Comfort Station	0.00	912.72	-912.72
6382 · Well House	0.00	672.75	-672.75
6350 · Building Repairs - Other	615.00	478.23	136.77
Total 6350 · Building Repairs	12,660.87	15,182.07	-2,521.20
6300 · Repairs & Maintenance - Other	40,939.09	60,486.41	-19,547.32
Total 6300 · Repairs & Maintenance	82,341.77	104,135.21	-21,793.44
6400 · Utilities			
6420 · Electric	29,963.58	25,918.21	4,045.37
6430 · Telephone	757.81	741.00	16.81
6440 · Trash Pickup	9,961.38	10,912.40	-951.02
6400 · Utilities - Other	627.38	106.70	520.68
Total 6400 · Utilities	41,310.15	37,678.31	3,631.84
6500 · Supplies			
6505 · Unleaded Fuel	3,279.38	5,049.45	-1,770.07
6510 · Road Diesel Fuel	6,383.88	3,844.53	2,539.35
6520 · Maintenance Supply	3,240.91	1,004.20	2,236.71
6525 · Maintenance Tools	327.08	1,688.97	-1,361.89
6540 · Office Supplies	7,547.76	7,617.16	-69.40
6545 · Office Equipment	448.14	0.00	448.14
6500 · Supplies - Other	27,396.88	8,599.45	18,797.43
Total 6500 · Supplies	48,624.03	27,803.76	20,820.27
6560 · Payroll Expenses			
6565 · Housekeeping	8,507.00	4,868.70	3,638.30
6570 · Maintenance Staff	97,386.73	80,108.79	17,277.94
6585 · Office Staff	33,695.51	34,679.31	-983.80
6590 · Security Guards	56,788.39	46,086.72	10,701.67
6592 · Pool Security	6,150.38	5,095.20	1,055.18
Employee Benefits			
6650 · AFLAC	383.46	-272.96	656.42
Total Employee Benefits	383.46	-272.96	656.42
6600 · Taxes	18,371.16	16,105.87	2,265.29
6291 · Payroll Fees	3,910.94	3,100.50	810.44
Total 6560 · Payroll Expenses	225,193.57	189,772.13	35,421.44
6800 · Taxes	0.00	2,774.00	-2,774.00
6900 · Travel Expense			
6920 · Mileage Reimbursement	2,246.18	2,262.58	-16.40
Total 6900 · Travel Expense	2,246.18	2,262.58	-16.40
7050 · Lot Sales			
7055 · Advertising	3,144.97	0.00	3,144.97
7050 · Lot Sales - Other	0.00	-29.90	29.90
Total 7050 · Lot Sales	3,144.97	-29.90	3,174.87
8500 · Pool Expenses			
8510 · Building Repairs	5,068.13	456.78	4,611.35
8520 · Supplies	1,650.00	671.13	978.87
8530 · Chemicals	79.79	1,210.15	-1,130.36
8540 · Repair and Maintenance	25.00	1,736.10	-1,711.10
8500 · Pool Expenses - Other	0.00	682.67	-682.67
Total 8500 · Pool Expenses	6,822.92	4,756.83	2,066.09
Total Expense	636,771.88	599,418.58	37,353.30
Net Ordinary Income	240,578.60	303,310.53	-62,731.93
Other Income/Expense			
Other Income			
Other Income	383.90	569.21	-185.31
0900 · Discounts	118.37	2,608.52	-2,490.15
5200 · Accrual to Cash Income	-226,808.38	-58,182.37	-168,626.01
9000 · Interest Income	0.00	204.40	-204.40

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Total Other Income	-226,306.11	-54,800.24	-171,505.87
Other Expense			
Returned Payment by Bank	0.00	0.00	0.00
Other Expenses	7.27	0.00	7.27
0155 · Collection Agency	2,012.38	1,532.43	479.95
5100 · Accrual to Cash COGS	-13,173.05	-2,586.90	-10,586.15
Total Other Expense	-11,153.40	-1,054.47	-10,098.93
Net Other Income	-215,152.71	-53,745.77	-161,406.94
Net Income	25,425.89	249,564.76	-224,138.87