



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

August 8, 2024

Wildwood Lot Owners Association
Balance Sheet Prev Year Comparison
As of July 31, 2024

08/08/24

Accrual Basis

	Jul 31, 24	Jul 31, 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	241,219.33	474,881.01	-233,661.68
Total Callaway Bank - Check	243,733.69	477,395.37	-233,661.68
Central Bank - Money Market	181,552.24	155,110.88	26,441.36
Callaway Bank - Savings 5420	31,713.97	32,911.49	-1,197.52
Total Checking/Savings	456,999.90	665,417.74	-208,417.84
Accounts Receivable			
Uncollectable A/R	48,663.94	50,950.38	-2,286.44
Account Receivable			
Monitor Fines	81,720.00	47,960.00	33,760.00
Assessments	186,551.18	111,553.95	74,997.23
Current Assessments	6,429.38	6,802.21	-372.83
Wildwood Services	35,775.01	30,223.54	5,551.47
Account Receivable - Other	45,597.91	38,494.55	7,103.36
Total Account Receivable	356,073.48	235,034.25	121,039.23
Total Accounts Receivable	404,737.42	285,984.63	118,752.79
Other Current Assets			
1400 - Lots For Sale	38,586.96	22,604.82	15,982.14
1499 - Undeposited Funds	-175.74	140.00	-315.74
Total Other Current Assets	38,411.22	22,744.82	15,666.40
Total Current Assets	900,148.54	974,147.19	-73,998.65
Fixed Assets			
Pool	391,071.50	391,071.50	0.00
Buildings and Improvements	780,640.74	770,690.74	9,950.00
Dam	303,249.00	303,249.00	0.00
Equipment	591,021.74	571,539.24	19,482.50
Vehicles	148,790.19	135,396.69	13,393.50
Accumulated Depreciation	-1,342,637.06	-1,307,964.20	-34,672.86
Total Fixed Assets	872,136.11	863,982.97	8,153.14
Other Assets			
Petty Cash	1,493.85	842.85	651.00
Total Other Assets	1,493.85	842.85	651.00
TOTAL ASSETS	1,773,778.50	1,838,973.01	-65,194.51
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 - Accounts Payable	7,094.36	5,844.42	1,249.94
Total Accounts Payable	7,094.36	5,844.42	1,249.94
Credit Cards			
Callaway Bank Credit Cards			
Maint. Bank Card - 0570	3,231.59	0.00	3,231.59
Board Bank Card - 3164	574.34	0.00	574.34
Total Callaway Bank Credit Cards	3,805.93	0.00	3,805.93
Total Credit Cards	3,805.93	0.00	3,805.93

Wildwood Lot Owners Association Balance Sheet Prev Year Comparison

08/08/24

Accrual Basis

As of July 31, 2024

	Jul 31, 24	Jul 31, 23	\$ Change
Other Current Liabilities			
2200 · Sales Tax Payable	496.92	585.38	-88.46
Total Other Current Liabilities	496.92	585.38	-88.46
Total Current Liabilities	11,397.21	6,429.80	4,967.41
Long Term Liabilities			
NP-Callaway Bank 7153	128,883.70	152,102.75	-23,219.05
Total Long Term Liabilities	128,883.70	152,102.75	-23,219.05
Total Liabilities	140,280.91	158,532.55	-18,251.64
Equity			
Accrual to Cash - Accts Payable	-7,094.36	-5,844.42	-1,249.94
Accrual to Cash - Accts Rcvb	404,737.42	235,459.47	169,277.95
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	-20,374.78	218,386.07	-238,760.85
Total Equity	1,633,497.59	1,680,440.46	-46,942.87
TOTAL LIABILITIES & EQUITY	1,773,778.50	1,838,973.01	-65,194.51

Wildwood Lot Owners Association

Profit & Loss

08/08/24

July 2024

Accrual Basis

	Jul 24	Jul 23
Ordinary Income/Expense		
Income		
Late Penalty	0.00	25.00
7059 · Returned Check Charges	20.00	0.00
0200 · Laundry	800.00	0.00
0215 · Survey Service	0.00	2,625.00
0500 · Park Permits		
0549 · Fishing/Hunting licenses	50.00	0.00
0527 · Guest Plates	1,150.00	0.00
0548 · Looking at Lots	280.00	0.00
0546 · Clubhouse Rental	100.00	0.00
0510 · ATV Tag Renewal	1,000.00	200.00
0515 · ATV Tag New	725.00	0.00
0520 · Guest ATV Tag	0.00	760.00
0525 · Small ATV Plates	0.00	175.00
0530 · Gate Card	580.00	0.00
0540 · Weekend Pass	20.00	1,080.00
0542 · Day Pass	1,760.00	0.00
0543 · One Night Pass	0.00	3,630.00
0545 · Decals	2,320.00	4,931.44
0500 · Park Permits - Other	20.00	0.00
Total 0500 · Park Permits	8,005.00	10,776.44
0600 · Fine Income	400.00	1,685.00
0620 · Finance Charges	968.84	1,802.01
0930 · Propane Service	605.00	471.25
1000 · Recreation Lots		
1010 · Coast to Coast	1,380.00	1,715.00
1046 · No Member Camping	0.00	70.00
1000 · Recreation Lots - Other	0.00	100.00
Total 1000 · Recreation Lots	1,380.00	1,885.00
1600 · Storage Units	920.00	800.00
4000 · Services to Lot Owners		
4010 · New Holding Tank	2,700.00	0.00
4015 · Labor	0.00	85.00
4017 · Equipment Time	345.00	0.00
4020 · Water Hydrant	1,420.00	0.00
4025 · Pump Holding Tanks	3,440.00	4,275.00
4029 · Indicators Holding Tank	250.00	0.00
4055 · Gravel	4,465.00	-447.14
4000 · Services to Lot Owners - Other	5,074.00	0.00
Total 4000 · Services to Lot Owners	17,694.00	3,912.86
5000 · Store and Concessions Income		
5555 · Cash Over/Short	66.62	0.00
Beverage Sales	0.00	3,599.91
Food Sales	0.00	733.05
Merchandise Sales	361.46	1,531.26
5003 · Frozen Food	0.00	19.16
5004 · Cigarettes	666.56	1,167.97
5010 · General Food	7,026.25	634.54
5012 · General Mdse.	0.00	502.48
5013 · Automotive Supply	0.00	15.47
5014 · Ice	812.87	0.00
5022 · Soda	0.00	2,558.58
5023 · Household Goods	696.64	94.38
5027 · Health and Beauty Aid	0.00	85.78
5030 · Ice Cream	0.00	1,054.99
5034 · Pool Toys	0.00	111.53
5036 · Bread Product	0.00	14.95
5038 · Potato Chip Product	0.00	1,137.28
5000 · Store and Concessions Income - Other	25.00	-282.97

Wildwood Lot Owners Association

Profit & Loss

08/08/24

July 2024

Accrual Basis

	Jul 24	Jul 23
Total 5000 · Store and Concessions Income	9,655.40	12,978.36
6000 · Assessments		
6020 · Primary Lot Assessment	0.00	468.00
6000 · Assessments - Other	350.00	0.00
Total 6000 · Assessments	350.00	468.00
7000 · Sales		
7025 · Refund to Sales	0.00	-500.00
7000 · Sales - Other	0.00	13,070.00
Total 7000 · Sales	0.00	12,570.00
Total Income	40,798.24	49,998.92
Cost of Goods Sold		
0550 · Park Permit Expense		
0560 · ATV Tags	0.00	0.00
0565 · Small ATV Plates	0.00	0.00
0570 · Decals	0.00	0.00
Total 0550 · Park Permit Expense	0.00	0.00
4060 · Service to Lot Owners		
4083 · Survey Service Costs	0.00	2,450.00
4061 · Indicators Holding Tank	0.00	0.00
4068 · Gravel	6,942.47	0.00
4060 · Service to Lot Owners - Other	0.00	3,647.88
Total 4060 · Service to Lot Owners	6,942.47	6,097.88
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
5072 · Soda	0.00	0.00
5082 · Cash Discounts	0.00	52.60
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	4,821.82	10,272.79
Total 5050 · Store and Concessions Cost	4,821.82	10,325.39
Total COGS	11,764.29	16,423.27
Gross Profit	29,033.95	33,575.65
Expense		
0110 · Bad Debt Expense	0.00	3,395.91
0700 · Auto & Vehicle Expense		
0785 · 2007 Ford Pickup	0.00	755.83
0700 · Auto & Vehicle Expense - Other	338.97	358.02
Total 0700 · Auto & Vehicle Expense	338.97	1,113.85
1050 · Recreation Lot Expense		
1060 · Repair and Maintenance	850.00	0.00
Total 1050 · Recreation Lot Expense	850.00	0.00
6100 · Bank Charges		
6115 · Deposit Box Rent	76.00	76.00
6120 · Credit Card Service Charge	98.33	79.95
6100 · Bank Charges - Other	5.00	5.00
Total 6100 · Bank Charges	179.33	160.95

Wildwood Lot Owners Association

Profit & Loss

08/08/24

July 2024

Accrual Basis

	Jul 24	Jul 23
6150 · Depreciation Expense	0.00	5,597.29
6170 · Copy Machine Rental	0.00	1,408.44
6180 · Insurance		
6182 · Liability Insurance	0.00	9,818.55
6186 · Work Comp	7,857.00	0.00
Total 6180 · Insurance	7,857.00	9,818.55
6200 · Interest Expense		
6220 · Loan Interest	0.00	472.38
Total 6200 · Interest Expense	0.00	472.38
6230 · Licenses and Permits	200.00	200.00
6250 · Postage and Delivery		
6256 · Postage Meter Lease	223.33	0.00
Total 6250 · Postage and Delivery	223.33	0.00
6270 · Professional Fees		
6280 · Legal Fees	0.00	410.00
6285 · Accounting	2,780.00	2,640.00
6270 · Professional Fees - Other	0.00	58.00
Total 6270 · Professional Fees	2,780.00	3,108.00
6300 · Repairs & Maintenance		
0800 · Maintenance Equipment		
0841 · 2017 Gravely Mower	0.00	400.34
Total 0800 · Maintenance Equipment	0.00	400.34
6305 · Road Gravel	0.00	334.78
6330 · Gate	637.50	0.00
6350 · Building Repairs		
6355 · Clubhouse	247.00	0.00
6365 · Security Guard Building	0.00	100.00
Total 6350 · Building Repairs	247.00	100.00
6300 · Repairs & Maintenance - Other	3,547.67	2,226.20
Total 6300 · Repairs & Maintenance	4,432.17	3,061.32
6400 · Utilities		
6420 · Electric	4,717.33	3,760.93
6430 · Telephone	0.00	152.12
6440 · Trash Pickup	5,595.06	1,645.94
6400 · Utilities - Other	0.00	16.95
Total 6400 · Utilities	10,312.39	5,575.94
6500 · Supplies		
6505 · Unleaded Fuel	841.12	0.00
6510 · Road Diesel Fuel	595.01	0.00
6520 · Maintenance Supply	392.96	0.00
6525 · Maintenance Tools	0.00	68.79
6540 · Office Supplies	459.82	1,387.46
6500 · Supplies - Other	3,211.94	1,238.98
Total 6500 · Supplies	5,500.85	2,695.23
6560 · Payroll Expenses		
6565 · Housekeeping	1,360.00	969.60
6570 · Maintenance Staff	17,962.05	11,363.13
6585 · Office Staff	5,745.78	4,727.84
6590 · Security Guards	8,569.50	8,047.25
6592 · Pool Security	4,131.75	6,347.31
Employee Benefits		
6650 · AFLAC	179.52	69.72

Wildwood Lot Owners Association

Profit & Loss

08/08/24

July 2024

Accrual Basis

	Jul 24	Jul 23
Total Employee Benefits	179.52	69.72
6600 · Taxes	3,182.64	2,766.57
6291 · Payroll Fees	659.96	518.77
Total 6560 · Payroll Expenses	41,791.20	34,810.19
6900 · Travel Expense		
6920 · Mileage Reimbursement	418.75	521.41
Total 6900 · Travel Expense	418.75	521.41
8500 · Pool Expenses		
8520 · Supplies	0.00	54.09
8530 · Chemicals	239.38	312.64
8540 · Repair and Maintenance	0.00	1,195.58
Total 8500 · Pool Expenses	239.38	1,562.31
Total Expense	75,123.37	73,501.77
Net Ordinary Income	-46,089.42	-39,926.12
Other Income/Expense		
Other Income		
Other Income	0.00	434.53
0900 · Discounts	15.00	51.11
5200 · Accrual to Cash Income	7,474.73	10,375.94
9000 · Interest Income	0.00	41.78
Total Other Income	7,489.73	10,903.36
Other Expense		
Returned Payment by Bank	0.00	0.00
0155 · Collection Agency	0.00	435.53
5100 · Accrual to Cash COGS	-442.07	1,720.40
Total Other Expense	-442.07	2,155.93
Net Other Income	7,931.80	8,747.43
Net Income	-38,157.62	-31,178.69

Wildwood Lot Owners Association

Profit & Loss

08/08/24

July 2024

Accrual Basis

	\$ Change
Ordinary Income/Expense	
Income	
Late Penalty	-25.00
7059 · Returned Check Charges	20.00
0200 · Laundry	800.00
0215 · Survey Service	-2,625.00
0500 · Park Permits	
0549 · Fishing/Hunting licenses	50.00
0527 · Guest Plates	1,150.00
0548 · Looking at Lots	280.00
0546 · Clubhouse Rental	100.00
0510 · ATV Tag Renewal	800.00
0515 · ATV Tag New	725.00
0520 · Guest ATV Tag	-760.00
0525 · Small ATV Plates	-175.00
0530 · Gate Card	580.00
0540 · Weekend Pass	-1,060.00
0542 · Day Pass	1,760.00
0543 · One Night Pass	-3,630.00
0545 · Decals	-2,611.44
0500 · Park Permits - Other	20.00
Total 0500 · Park Permits	-2,771.44
0600 · Fine Income	-1,285.00
0620 · Finance Charges	-833.17
0930 · Propane Service	133.75
1000 · Recreation Lots	
1010 · Coast to Coast	-335.00
1046 · No Member Camping	-70.00
1000 · Recreation Lots - Other	-100.00
Total 1000 · Recreation Lots	-505.00
1600 · Storage Units	120.00
4000 · Services to Lot Owners	
4010 · New Holding Tank	2,700.00
4015 · Labor	-85.00
4017 · Equipment Time	345.00
4020 · Water Hydrant	1,420.00
4025 · Pump Holding Tanks	-835.00
4029 · Indicators Holding Tank	250.00
4055 · Gravel	4,912.14
4000 · Services to Lot Owners - Other	5,074.00
Total 4000 · Services to Lot Owners	13,781.14
5000 · Store and Concessions Income	
5555 · Cash Over/Short	66.62
Beverage Sales	-3,599.91
Food Sales	-733.05
Merchandise Sales	-1,169.80
5003 · Frozen Food	-19.16
5004 · Cigarettes	-501.41
5010 · General Food	6,391.71
5012 · General Mdse.	-502.48
5013 · Automotive Supply	-15.47
5014 · Ice	812.87
5022 · Soda	-2,558.58
5023 · Household Goods	602.26
5027 · Health and Beauty Aid	-85.78
5030 · Ice Cream	-1,054.99
5034 · Pool Toys	-111.53
5036 · Bread Product	-14.95
5038 · Potato Chip Product	-1,137.28
5000 · Store and Concessions Income - Other	307.97

Wildwood Lot Owners Association

Profit & Loss

08/08/24

July 2024

Accrual Basis

	<u>\$ Change</u>
Total 5000 · Store and Concessions Income	-3,322.96
6000 · Assessments	
6020 · Primary Lot Assessment	-468.00
6000 · Assessments - Other	350.00
Total 6000 · Assessments	-118.00
7000 · Sales	
7025 · Refund to Sales	500.00
7000 · Sales - Other	-13,070.00
Total 7000 · Sales	-12,570.00
Total Income	-9,200.68
Cost of Goods Sold	
0550 · Park Permit Expense	
0560 · ATV Tags	0.00
0565 · Small ATV Plates	0.00
0570 · Decals	0.00
Total 0550 · Park Permit Expense	0.00
4060 · Service to Lot Owners	
4083 · Survey Service Costs	-2,450.00
4061 · Indicators Holding Tank	0.00
4068 · Gravel	6,942.47
4060 · Service to Lot Owners - Other	-3,647.88
Total 4060 · Service to Lot Owners	844.59
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
5072 · Soda	0.00
5082 · Cash Discounts	-52.60
5084 · Pool Toys	0.00
5086 · Bread Product	0.00
5088 · Potato Chip Product	0.00
5050 · Store and Concessions Cost - Other	-5,450.97
Total 5050 · Store and Concessions Cost	-5,503.57
Total COGS	-4,658.98
Gross Profit	-4,541.70
Expense	
0110 · Bad Debt Expense	-3,395.91
0700 · Auto & Vehicle Expense	
0785 · 2007 Ford Pickup	-755.83
0700 · Auto & Vehicle Expense - Other	-19.05
Total 0700 · Auto & Vehicle Expense	-774.88
1050 · Recreation Lot Expense	
1060 · Repair and Maintenance	850.00
Total 1050 · Recreation Lot Expense	850.00
6100 · Bank Charges	
6115 · Deposit Box Rent	0.00
6120 · Credit Card Service Charge	18.38
6100 · Bank Charges - Other	0.00
Total 6100 · Bank Charges	18.38

Wildwood Lot Owners Association

Profit & Loss

08/08/24

July 2024

Accrual Basis

	<u>\$ Change</u>
6150 · Depreciation Expense	-5,597.29
6170 · Copy Machine Rental	-1,408.44
6180 · Insurance	
6182 · Liability Insurance	-9,818.55
6186 · Work Comp	7,857.00
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Total 6180 · Insurance	-1,961.55
6200 · Interest Expense	
6220 · Loan Interest	-472.38
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Total 6200 · Interest Expense	-472.38
6230 · Licenses and Permits	0.00
6250 · Postage and Delivery	
6256 · Postage Meter Lease	223.33
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Total 6250 · Postage and Delivery	223.33
6270 · Professional Fees	
6280 · Legal Fees	-410.00
6285 · Accounting	140.00
6270 · Professional Fees - Other	-58.00
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Total 6270 · Professional Fees	-328.00
6300 · Repairs & Maintenance	
0800 · Maintenance Equipment	
0841 · 2017 Gravely Mower	-400.34
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Total 0800 · Maintenance Equipment	-400.34
6305 · Road Gravel	-334.78
6330 · Gate	637.50
6350 · Building Repairs	
6355 · Clubhouse	247.00
6365 · Security Guard Building	-100.00
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Total 6350 · Building Repairs	147.00
6300 · Repairs & Maintenance - Other	1,321.47
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Total 6300 · Repairs & Maintenance	1,370.85
6400 · Utilities	
6420 · Electric	956.40
6430 · Telephone	-152.12
6440 · Trash Pickup	3,949.12
6400 · Utilities - Other	-16.95
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Total 6400 · Utilities	4,736.45
6500 · Supplies	
6505 · Unleaded Fuel	841.12
6510 · Road Diesel Fuel	595.01
6520 · Maintenance Supply	392.96
6525 · Maintenance Tools	-68.79
6540 · Office Supplies	-927.64
6500 · Supplies - Other	1,972.96
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Total 6500 · Supplies	2,805.62
6560 · Payroll Expenses	
6565 · Housekeeping	390.40
6570 · Maintenance Staff	6,598.92
6585 · Office Staff	1,017.94
6590 · Security Guards	522.25
6592 · Pool Security	-2,215.56
Employee Benefits	
6650 · AFLAC	109.80
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Wildwood Lot Owners Association

Profit & Loss

08/08/24

July 2024

Accrual Basis

	<u>\$ Change</u>
Total Employee Benefits	109.80
6600 · Taxes	416.07
6291 · Payroll Fees	141.19
Total 6560 · Payroll Expenses	6,981.01
6900 · Travel Expense	
6920 · Mileage Reimbursement	-102.66
Total 6900 · Travel Expense	-102.66
8500 · Pool Expenses	
8520 · Supplies	-54.09
8530 · Chemicals	-73.26
8540 · Repair and Maintenance	-1,195.58
Total 8500 · Pool Expenses	-1,322.93
Total Expense	1,621.60
Net Ordinary Income	-6,163.30
Other Income/Expense	
Other Income	
Other Income	-434.53
0900 · Discounts	-36.11
5200 · Accrual to Cash Income	-2,901.21
9000 · Interest Income	-41.78
Total Other Income	-3,413.63
Other Expense	
Returned Payment by Bank	0.00
0155 · Collection Agency	-435.53
5100 · Accrual to Cash COGS	-2,162.47
Total Other Expense	-2,598.00
Net Other Income	-815.63
Net Income	<u><u>-6,978.93</u></u>

Wildwood Lot Owners Association Profit & Loss YTD Comparison

08/08/24

Accrual Basis

January through July 2024

	Jan - Jul 24	Jan - Jul 23	\$ Change
Ordinary Income/Expense			
Income			
Late Penalty	5,060.97	4,250.00	810.97
7059 · Returned Check Charges	45.00	20.00	25.00
0200 · Laundry	800.00	0.00	800.00
0215 · Survey Service	12,265.00	13,295.00	-1,030.00
0500 · Park Permits			
0549 · Fishing/Hunting licenses	50.00	0.00	50.00
0527 · Guest Plates	1,700.00	0.00	1,700.00
0548 · Looking at Lots	1,155.00	0.00	1,155.00
0528 · Dealer Tag	600.00	0.00	600.00
0546 · Clubhouse Rental	300.00	0.00	300.00
0510 · ATV Tag Renewal	21,502.50	12,437.60	9,064.90
0515 · ATV Tag New	3,650.00	0.00	3,650.00
0520 · Guest ATV Tag	4,650.00	9,263.00	-4,613.00
0525 · Small ATV Plates	575.00	2,405.00	-1,830.00
0530 · Gate Card	3,460.00	1,200.00	2,260.00
0537 · Alphabetical Numerical Sticker	0.00	8.10	-8.10
0540 · Weekend Pass	1,007.00	1,850.00	-843.00
0541 · Holiday Pass	3,100.00	0.00	3,100.00
0542 · Day Pass	9,846.33	0.00	9,846.33
0543 · One Night Pass	60.00	5,780.00	-5,720.00
0545 · Decals	38,467.65	53,923.63	-15,455.98
0500 · Park Permits - Other	20.00	2,727.00	-2,707.00
Total 0500 · Park Permits	90,143.48	89,594.33	549.15
0600 · Fine Income	3,250.00	9,905.00	-6,655.00
0620 · Finance Charges	32,026.57	14,861.45	17,165.12
0930 · Propane Service			
0948 · 30 Pound Exchange	0.00	29.50	-29.50
0930 · Propane Service - Other	5,744.00	4,856.75	887.25
Total 0930 · Propane Service	5,744.00	4,886.25	857.75
1000 · Recreation Lots			
1010 · Coast to Coast	26,932.00	2,926.00	24,006.00
1046 · No Member Camping	0.00	2,709.00	-2,709.00
1000 · Recreation Lots - Other	0.00	100.00	-100.00
Total 1000 · Recreation Lots	26,932.00	5,735.00	21,197.00
1600 · Storage Units	6,655.00	5,533.00	1,122.00
4000 · Services to Lot Owners			
4010 · New Holding Tank	5,735.00	0.00	5,735.00
4012 · Trench Work	225.00	455.00	-230.00
4015 · Labor	1,275.00	610.00	665.00
4017 · Equipment Time	3,450.00	0.00	3,450.00
4020 · Water Hydrant	10,558.50	5,600.00	4,958.50
4022 · Electric Box	0.00	375.00	-375.00
4025 · Pump Holding Tanks	22,841.37	21,100.00	1,741.37
4027 · Culvert	450.00	0.00	450.00
4029 · Indicators Holding Tank	500.00	475.00	25.00
4030 · Materials	1,085.00	80.00	1,005.00
4050 · Winterize	25.00	0.00	25.00
4055 · Gravel	17,910.49	8,174.00	9,736.49
4000 · Services to Lot Owners - Other	5,074.00	0.00	5,074.00
Total 4000 · Services to Lot Owners	69,129.36	36,869.00	32,260.36
5000 · Store and Concessions Income			
5555 · Cash Over/Short	-56.72	0.00	-56.72
5047 · Pool Concessions Income	479.48	0.00	479.48
Beverage Sales	0.00	11,403.34	-11,403.34
Food Sales	80.00	3,018.96	-2,938.96
Merchandise Sales	2,380.08	6,269.16	-3,889.08
5003 · Frozen Food	0.00	133.49	-133.49
5004 · Cigarettes	3,184.43	5,421.11	-2,236.68
5006 · Dairy	0.00	168.96	-168.96
5010 · General Food	30,879.14	3,035.54	27,843.60
5012 · General Mdse.	340.37	1,262.64	-922.27
5013 · Automotive Supply	0.00	49.55	-49.55
5014 · Ice	1,649.08	133.00	1,516.08
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	12,411.23	-12,411.23
5023 · Household Goods	2,715.96	288.94	2,427.02
5027 · Health and Beauty Aid	0.00	225.80	-225.80

Wildwood Lot Owners Association Profit & Loss YTD Comparison

08/08/24

Accrual Basis

January through July 2024

	Jan - Jul 24	Jan - Jul 23	\$ Change
5029 · Fishing Supply	0.00	1.97	-1.97
5030 · Ice Cream	0.00	3,004.78	-3,004.78
5034 · Pool Toys	0.00	291.21	-291.21
5036 · Bread Product	0.00	329.10	-329.10
5038 · Potato Chip Product	0.00	3,863.12	-3,863.12
5040 · Medical Supply	0.00	16.50	-16.50
5000 · Store and Concessions Income - Other	25.00	-47.86	72.86
Total 5000 · Store and Concessions Income	41,676.82	65,593.57	-23,916.75
6000 · Assessments			
6015 · State of Missouri D.N.R.	274.56	243.80	30.76
6020 · Primary Lot Assessment	500,670.00	468,973.00	31,697.00
6030 · Additional Lot Assessment	148,920.00	165,345.00	-16,425.00
6050 · Mailbox	225.00	250.00	-25.00
6000 · Assessments - Other	812.80	0.00	812.80
Total 6000 · Assessments	650,902.36	634,811.80	16,090.56
7000 · Sales			
7025 · Refund to Sales	0.00	-500.00	500.00
7035 · Interest	266.24	3.71	262.53
7000 · Sales - Other	42,823.00	131,230.00	-88,407.00
Total 7000 · Sales	43,089.24	130,733.71	-87,644.47
Total Income	987,719.80	1,016,088.11	-28,368.31
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	13,285.00	-13,285.00
4061 · Indicators Holding Tank	0.00	0.00	0.00
4068 · Gravel	38,576.21	0.00	38,576.21
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	3,924.21	-1,290.37
Total 4060 · Service to Lot Owners	41,210.05	16,959.21	24,250.84
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	681.94	-681.94
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	30,231.36	60,869.62	-30,638.26
Total 5050 · Store and Concessions Cost	32,083.77	61,551.56	-29,467.79
Total COGS	81,299.40	79,783.35	1,516.05
Gross Profit	906,420.40	936,304.76	-29,884.36

Wildwood Lot Owners Association
Profit & Loss YTD Comparison
 January through July 2024

	Jan - Jul 24	Jan - Jul 23	\$ Change
Expense			
0235 · Advertising	1,294.34	713.00	581.34
0110 · Bad Debt Expense			
Assessments - Bad Debt	930.00	0.00	930.00
Finance Charge - Bad Debt	127.67	0.00	127.67
0110 · Bad Debt Expense - Other	0.00	5,475.78	-5,475.78
Total 0110 · Bad Debt Expense	1,057.67	5,475.78	-4,418.11
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	931.08	2,166.64
0790 · 1995 Dump Truck	0.00	10,760.98	-10,760.98
0700 · Auto & Vehicle Expense - Other	2,889.19	972.42	1,916.77
Total 0700 · Auto & Vehicle Expense	9,081.87	13,282.04	-4,200.17
1050 · Recreation Lot Expense			
1060 · Repair and Maintenance	1,067.33	0.00	1,067.33
Total 1050 · Recreation Lot Expense	1,067.33	0.00	1,067.33
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
6115 · Deposit Box Rent	76.00	76.00	0.00
6120 · Credit Card Service Charge	669.00	-73.54	742.54
6100 · Bank Charges - Other	151.37	35.00	116.37
Total 6100 · Bank Charges	906.12	17.46	888.66
6150 · Depreciation Expense	0.00	39,181.03	-39,181.03
6170 · Copy Machine Rental	2,644.93	3,848.41	-1,203.48
6180 · Insurance			
6182 · Liability Insurance	162,379.25	143,300.55	19,078.70
6186 · Work Comp	7,857.00	8,110.00	-253.00
6188 · Automobile Insurance	10,559.00	8,380.00	2,179.00
Total 6180 · Insurance	180,795.25	159,790.55	21,004.70
6200 · Interest Expense			
6210 · Finance Charge & Other Interest	103.65	0.00	103.65
6220 · Loan Interest	460.94	3,937.19	-3,476.25
6200 · Interest Expense - Other	-135.67	0.00	-135.67
Total 6200 · Interest Expense	428.92	3,937.19	-3,508.27
6230 · Licenses and Permits	812.00	2,284.09	-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	446.66	446.66	0.00
Total 6250 · Postage and Delivery	1,417.16	1,194.86	222.30
6270 · Professional Fees			
6280 · Legal Fees	360.00	625.00	-265.00
6285 · Accounting	20,815.00	20,074.99	740.01
6295 · Survey Service	14,960.00	0.00	14,960.00
6270 · Professional Fees - Other	1,890.00	58.00	1,832.00
Total 6270 · Professional Fees	38,025.00	20,757.99	17,267.01
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
0841 · 2017 Gravely Mower	0.00	400.34	-400.34
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	1,828.48	3,988.59

Wildwood Lot Owners Association
Profit & Loss YTD Comparison
 January through July 2024

	Jan - Jul 24	Jan - Jul 23	\$ Change
6305 · Road Gravel	9,290.56	26,373.37	-17,082.81
6312 · Lagoon	2,755.00	0.00	2,755.00
6316 · Pheasant Park	1,500.00	0.00	1,500.00
6330 · Gate	637.50	0.00	637.50
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	12,292.87	7,946.75	4,346.12
6365 · Security Guard Building	0.00	5,227.62	-5,227.62
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	12,907.87	15,282.07	-2,374.20
6300 · Repairs & Maintenance - Other	46,054.26	62,712.61	-16,658.35
Total 6300 · Repairs & Maintenance	88,341.44	107,196.53	-18,855.09
6400 · Utilities			
6420 · Electric	34,680.91	29,679.14	5,001.77
6430 · Telephone	757.81	893.12	-135.31
6440 · Trash Pickup	15,556.44	12,558.34	2,998.10
6400 · Utilities - Other	627.38	123.65	503.73
Total 6400 · Utilities	51,622.54	43,254.25	8,368.29
6500 · Supplies			
6505 · Unleaded Fuel	4,120.50	5,049.45	-928.95
6510 · Road Diesel Fuel	6,978.89	3,844.53	3,134.36
6520 · Maintenance Supply	4,739.91	1,004.20	3,735.71
6525 · Maintenance Tools	327.08	1,757.76	-1,430.68
6540 · Office Supplies	8,861.09	9,004.62	-143.53
6545 · Office Equipment	448.14	0.00	448.14
6500 · Supplies - Other	33,625.91	9,838.43	23,787.48
Total 6500 · Supplies	59,101.52	30,498.99	28,602.53
6560 · Payroll Expenses			
6565 · Housekeeping	9,867.00	5,838.30	4,028.70
6570 · Maintenance Staff	115,348.78	91,471.92	23,876.86
6585 · Office Staff	39,441.29	39,407.15	34.14
6590 · Security Guards	65,357.89	54,133.97	11,223.92
6592 · Pool Security	10,282.13	11,442.51	-1,160.38
Employee Benefits			
6650 · AFLAC	562.98	-203.24	766.22
Total Employee Benefits	562.98	-203.24	766.22
6600 · Taxes	21,553.80	18,872.44	2,681.36
6291 · Payroll Fees	4,570.90	3,619.27	951.63
Total 6560 · Payroll Expenses	266,984.77	224,582.32	42,402.45
6800 · Taxes	0.00	2,774.00	-2,774.00
6900 · Travel Expense			
6920 · Mileage Reimbursement	2,664.93	2,783.99	-119.06
Total 6900 · Travel Expense	2,664.93	2,783.99	-119.06
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	2,085.89	725.22	1,360.67
8530 · Chemicals	319.17	1,522.79	-1,203.62
8540 · Repair and Maintenance	25.00	2,931.68	-2,906.68
8500 · Pool Expenses - Other	0.00	682.67	-682.67
Total 8500 · Pool Expenses	7,498.19	6,319.14	1,179.05
Total Expense	719,574.27	672,920.35	46,653.92
Net Ordinary Income	186,846.13	263,384.41	-76,538.28

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Accrual Basis

Wildwood Lot Owners Association
Profit & Loss YTD Comparison
January through July 2024

	Jan - Jul 24	Jan - Jul 23	\$ Change
Other Income/Expense			
Other Income			
Other Income	383.90	1,003.74	-619.84
0900 · Discounts	133.37	2,659.63	-2,526.26
5200 · Accrual to Cash Income	-219,333.65	-47,806.43	-171,527.22
9000 · Interest Income	0.00	246.18	-246.18
Total Other Income	-218,816.38	-43,896.88	-174,919.50
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	1,967.96	44.42
5100 · Accrual to Cash COGS	-13,615.12	-866.50	-12,748.62
Total Other Expense	-11,595.47	1,101.46	-12,696.93
Net Other Income	-207,220.91	-44,998.34	-162,222.57
Net Income	-20,374.78	218,386.07	-238,760.85