

Wildwood Lot Owners Association  
Profit & Loss Prev Year Comparison  
January through December 2016

	Jan - Dec 16	Jan - Dec 16	Dec-17	3r AVG	2018 thru Sept	Oct thru Dec 2018 est	total 2018	
Ordinary Income/Expense								
Income								
0100 - Recording Fee	\$1,467	\$1,772	\$2,079	\$1,773	\$120		\$120	
0101 - Paddle Boats	\$75	\$0	\$0	\$25	\$0		\$0	
0200 - Laundry	\$2,926	\$1,606	\$2,289	\$2,110	\$1,822		\$1,822	
0215 - Survey Service	\$22,744	\$13,915	\$11,780	\$16,006	\$13,055		\$13,055	
0330 - Social Activities	\$0	\$7	\$0	\$4	(\$500)		(\$500)	
0400 - Fish and Hunting License	\$0	\$550	\$0	\$275	\$0		\$0	
0500 - Park Permits	\$50,237	\$53,093	\$59,034	\$54,121	\$64,412		\$65,412	
0600 - Fine Income	\$3,150	\$6,250	\$3,950	\$4,450	\$8,730		\$9,730	
0930 - Propane Service	\$3,576	\$4,734	\$3,950	\$3,562	\$2,114		\$2,114	
1000 - Recreation Lois	\$24,100	\$27,857	\$26,355	\$26,104	\$20,637		\$21,137	
1600 - Storage Units	\$7,891	\$8,727	\$7,405	\$8,008	\$6,100		\$8,281	
4000 - Services to Lot Owners	\$85,069	\$70,160	\$93,452	\$82,894	\$195,706		\$190,706	includes indicator installation
5000 - Store and Concessions Incom	\$41,098	\$41,064	\$47,308	\$46,490	\$66,349		\$8,000	
6000 - Assessments and Fees	\$512,185	\$547,208	\$545,039	\$534,507	\$435,056		\$435,056	
7000 - Sales	\$45,780	\$9,087	\$8,886	\$21,251	\$14,605		\$7,000	lot sales
7049 - Clubhouse Fee	\$25	\$0	\$600	\$208	\$350		\$450	
Total Income	\$799,893	\$795,530	\$810,564	\$801,996	\$818,556		\$845,337	
Cost of Goods Sold								
0550 - Park Permit Expense	\$5,082	\$5,288	\$2,475	\$4,281	\$2,255		\$2,255	
0950 - Propane Cost	\$6,023	\$4,111	\$3,061	\$4,398	\$2,305		\$3,305	
4060 - Service to Lot Owners	\$32,859	\$16,316	\$59,633	\$36,269	\$122,933		\$4,000	level indicators
5050 - Store and Concessions Cost	\$54,150	\$14,826	\$59,726	\$42,801	\$46,995		\$51,995	paid some of 2016 in 2017
Total COGS	\$98,114	\$40,539	\$124,895	\$87,449	\$174,488		\$164,488	
Gross Profit	\$701,779	\$754,991	\$685,669	\$714,146	\$644,068		\$680,849	
Expense								
0250 - Laundry Service	\$617	\$0	\$1,028	\$548	\$0		\$0	
0700 - Auto & Vehicle Expense	\$3,922	\$11,943	\$5,078	\$6,981	\$3,103		\$4,603	
0950 - Board of Directors Meeting Ex	\$878	\$680	\$368	\$642	\$108		\$108	
6100 - Bank Charges	\$6,502	\$6,480	\$8,638	\$7,207	\$10,067		\$11,067	
6150 - Depreciation Expense	\$47,456	\$41,905	\$59,100	\$49,487	\$27,442		\$37,442	
6160 - Contributions	\$288	\$216	\$0	\$168	\$0		\$0	
6170 - Copy Machine Rental	\$5,890	\$4,427	\$3,981	\$4,766	\$1,809		\$3,308	
6180 - Insurance	\$52,197	\$56,413	\$95,415	\$68,008	\$88,360		\$140,000	
6200 - Interest Expense	\$0	\$236	\$655	\$364	\$21		\$21	
6230 - Licenses and Permits	\$633	\$438	\$1,433	\$834	\$763		\$1,283	
6250 - Postage and Delivery	\$2,659	\$3,189	\$3,539	\$3,132	\$1,435		\$2,000	
6270 - Professional Fees	\$62,719	\$63,262	\$49,500	\$58,494	\$39,751		\$48,751	
6300 - Repairs & Maintenance	\$132,721	\$64,811	\$56,484	\$84,672	\$21,805		\$31,805	gravel, repairs on bathrooms, toilets, sinks, electric in office
8000 - Fees	\$1,978	\$3,099	\$2,638	\$2,572	\$1,472		\$1,872	
6500 - Supplies	\$26,605	\$23,463	\$26,819	\$25,629	\$15,877		\$20,877	not for resale
6560 - Payroll Expenses	\$266,795	\$265,529	\$265,599	\$265,619	\$166,213		\$178,213	
7050 - Lot Sales	\$17,007	\$10,425	\$0	\$9,144	\$40		\$40	commission on lot sales
7098 - Fine Department of Natural Re	\$7,000	\$0	\$0	\$2,333	\$0		\$0	
8060 - Advertisement	\$160	\$0	\$0	\$53	\$220		\$220	
8500 - Pool Expenses	\$8,173	\$15,579	\$21,283	\$15,012	\$69		\$69	
1050 - Recreation Lot Expense	\$2,102	\$4,702	\$308	\$2,371	\$469		\$469	
3600 - Other Expense	\$2,385	\$602	\$7,312	\$3,499	\$5,469		\$7,469	
0350 - Social Activity	\$2,992	\$2,976	\$3,290	\$3,086	\$1,252		\$400	
6800 - Taxes	\$14,666	\$20,574	\$60,574	\$16,713	\$303		\$22,303	due at end of year
6400 - Utilities	\$60,154	\$61,709	\$64,243	\$62,035	\$43,064		\$48,064	
Total Expense	\$726,711	\$654,954	\$698,445	\$693,370	\$429,642		\$527,342	
Net Ordinary Income	\$24,968	\$100,037	\$112,719	\$108,576	\$114,426		\$118,500	
Other Income/Expense								
Other Income	\$1,288	(\$47,855)	(\$59,424)	(\$35,330)	(\$111,067)		\$0	
9000 - Interest Income	\$2,302	\$2,585	\$2,189	\$2,359	\$706		\$706	accrual to cash - assessment in ar for yr
Total Other Income	\$3,590	(\$45,270)	(\$57,235)	(\$32,972)	(\$110,361)		\$0	
Other Expense								
0155 - Collection Agency	\$2,193	\$8,186	\$15,340	\$8,573	\$2,564		\$3,364	
Total Other Expense	\$2,193	\$8,186	\$15,340	\$8,573	\$2,218		\$3,018	
Net Other Income	\$1,397	(\$53,456)	(\$72,575)	(\$41,545)	(\$112,579)		(\$800)	
Net Income	(\$23,536)	\$46,581	(\$85,351)	(\$20,769)	\$101,847		\$20,128	

**Wildwood Lot Owners Association**  
**Profit & Loss**  
 January through December 2017

	Jan - Dec 17
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
0100 · Recording Fee	2,079.00
0200 · Laundry	2,299.00
0215 · Survey Service	11,760.00
0500 · Park Permits	59,034.23
0600 · Fine Income	3,950.00
0930 · Propane Service	2,377.00
1000 · Recreation Lots	26,354.67
1600 · Storage Units	7,405.08
4000 · Services to Lot Owners	93,452.02
5000 · Store and Concessions Income	47,308.48
6000 · Assessments and Fees	545,058.83
7000 · Sales	8,886.37
7049 · Clubhouse Fee	600.00
<b>Total Income</b>	810,564.68
<b>Cost of Goods Sold</b>	
0550 · Park Permit Expense	2,475.46
0960 · Propane Cost	3,060.50
4060 · Service to Lot Owners	22,167.59
5001 · Cost of Goods Sold	37,465.87
5050 · Store and Concessions Cost	59,725.88
<b>Total COGS</b>	124,895.30
<b>Gross Profit</b>	685,669.38
<b>Expense</b>	
0235 · Advertising	1,028.40
0350 · Social Activity	3,289.94
0700 · Auto & Vehicle Expense	5,077.70
0950 · Board of Directors Meeting Ex	367.86
1050 · Recreation Lot Expense	278.79
3600 · Security	7,311.86
6100 · Bank Charges	8,637.79
6150 · Depreciation Expense	59,100.35
6170 · Copy Machine Rental	3,980.63
6180 · Insurance	95,415.24
6200 · Interest Expense	854.59
6230 · Licenses and Permits	1,433.00
6250 · Postage and Delivery	3,539.44
6270 · Professional Fees	49,500.00
6300 · Repairs & Maintenance	56,484.28
6400 · Utilities	64,243.20
6500 · Supplies	26,819.05
6560 · Payroll Expenses	266,558.52

**Wildwood Lot Owners Association**  
**Profit & Loss**  
January through December 2017

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	<u>Jan - Dec 17</u>
6660 · Fuel Reimbursement	28.56
6800 · Taxes	20,574.40
8000 · Fees	2,638.13
8500 · Pool Expenses	21,283.84
<b>Total Expense</b>	<u>698,445.57</u>
<b>Net Ordinary Income</b>	-12,776.19
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Deposits	9,867.53
Other Income	11,572.56
0650 · Gain or Loss on Sale of Assets	3,150.00
0900 · Discounts	119.88
5200 · Accrual to Cash Income	-84,134.26
9000 · Interest Income	2,189.46
<b>Total Other Income</b>	<u>-57,234.83</u>
<b>Other Expense</b>	
0155 · Collection Agency	14,379.05
5100 · Accrual to Cash COGS	961.32
<b>Total Other Expense</b>	<u>15,340.37</u>
<b>Net Other Income</b>	<u>-72,575.20</u>
<b>Net Income</b>	<u><u>-85,351.39</u></u>

Wildwood Lot Owners Association  
Profit & Loss  
January through December 2016

	<u>Jan - Dec 16</u>
Ordinary Income/Expense	
Income	
0100 · Recording Fee	1,772.00
0200 · Laundry	1,505.50
0215 · Survey Service	13,515.00
0330 · Social Activities	7.00
0400 · Fish and Hunting License	550.00
0500 · Park Permits	53,092.58
0600 · Fine Income	6,249.79
0930 · Propane Service	4,734.00
1000 · Recreation Lots	27,856.90
1600 · Storage Units	8,727.08
4000 · Services to Lot Owners	70,160.23
5000 · Store and Concessions Income	51,064.23
6000 · Assessments and Fees	547,208.41
7000 · Sales	9,087.06
Total Income	<u>795,529.78</u>
Cost of Goods Sold	
0550 · Park Permit Expense	5,285.70
0960 · Propane Cost	4,111.31
4060 · Service to Lot Owners	26,011.27
5001 · Cost of Goods Sold	-9,695.35
5050 · Store and Concessions Cost	14,825.61
Total COGS	<u>40,538.54</u>
Gross Profit	754,991.24
Expense	
0350 · Social Activity	2,975.98
0700 · Auto & Vehicle Expense	11,943.22
0950 · Board of Directors Meeting Ex	680.15
1050 · Recreation Lot Expense	4,702.35
3600 · Security	601.56
6100 · Bank Charges	6,479.58
6150 · Depreciation Expense	41,905.63
6160 · Contributions	215.71
6170 · Copy Machine Rental	4,426.61
6180 · Insurance	56,413.42
6200 · Interest Expense	236.29



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Cash Basis

# Wildwood Lot Owners Association

## Profit & Loss

January through December 2016

	<u>Jan - Dec 16</u>
6230 · Licenses and Permits	436.00
6250 · Postage and Delivery	3,188.68
6270 · Professional Fees	63,262.18
6300 · Repairs & Maintenance	64,811.09
6400 · Utilities	61,708.98
6500 · Supplies	23,462.88
6560 · Payroll Expenses	263,502.28
6800 · Taxes	14,898.68
7050 · Lot Sales	10,424.74
8000 · Fees	3,098.94
8500 · Pool Expenses	15,578.64
<b>Total Expense</b>	<u>654,953.59</u>
<b>Net Ordinary Income</b>	100,037.65
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Other Income	-10,747.24
Refunds	13,884.76
Water Truck Donation	470.00
0650 · Gain or Loss on Sale of Assets	-145.00
0900 · Discounts	157.48
5200 · Accrual to Cash Income	-43,599.26
9000 · Interest Income	2,584.99
<b>Total Other Income</b>	<u>-37,394.27</u>
<b>Other Expense</b>	
0155 · Collection Agency	8,186.32
5100 · Accrual to Cash COGS	7,876.52
<b>Total Other Expense</b>	<u>16,062.84</u>
<b>Net Other Income</b>	<u>-53,457.11</u>
<b>Net Income</b>	<u><u>46,580.54</u></u>

**Wildwood Lot Owners Association**  
**Profit & Loss**  
 January through December 2015

	Jan - Dec 15
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
0100 · Recording Fee	1,467.00
0101 · Paddle Boats	75.00
0200 · Laundry	2,526.00
0215 · Survey Service	22,744.40
0500 · Park Permits	50,237.06
0600 · Fine Income	3,150.00
0930 · Propane Service	3,576.00
1000 · Recreation Lots	24,099.90
1600 · Storage Units	7,891.40
4000 · Services to Lot Owners	85,068.51
5000 · Store and Concessions Income	41,097.94
6000 · Assessments and Fees	512,154.80
7000 · Sales	45,779.81
7049 · Clubhouse Fee	25.00
<b>Total Income</b>	799,892.82
<b>Cost of Goods Sold</b>	
0550 · Park Permit Expense	5,082.44
0960 · Propane Cost	6,022.84
4060 · Service to Lot Owners	32,858.91
5050 · Store and Concessions Cost	54,150.11
<b>Total COGS</b>	98,114.30
<b>Gross Profit</b>	701,778.52
<b>Expense</b>	
0250 · Laundry Service	617.19
0350 · Social Activity	2,992.46
0700 · Auto & Vehicle Expense	3,921.58
0950 · Board of Directors Meeting Ex	878.27
1050 · Recreation Lot Expense	2,101.99
3600 · Security	2,584.79
6100 · Bank Charges	6,502.37
6150 · Depreciation Expense	47,456.00
6160 · Contributions	288.40
6170 · Copy Machine Rental	5,890.14
6180 · Insurance	59,051.97
6230 · Licenses and Permits	633.00
6250 · Postage and Delivery	2,669.44
6270 · Professional Fees	62,719.40
6300 · Repairs & Maintenance	132,720.92
6400 · Utilities	60,154.46
6500 · Supplies	26,605.07
6560 · Payroll Expenses	266,794.60
6800 · Taxes	14,666.34

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Cash Basis

Wildwood Lot Owners Association  
**Profit & Loss**  
January through December 2015

	<u>Jan - Dec 15</u>
7050 · Lot Sales	17,006.95
7098 · Fine Department of Natural Re	7,000.00
8000 · Fees	1,978.00
8060 · Advertisement	160.00
8500 · Pool Expenses	8,172.97
<b>Total Expense</b>	<u>733,566.31</u>
<b>Net Ordinary Income</b>	-31,787.79
<b>Other Income/Expense</b>	
<b>Other Income</b>	
Refunds	6,854.87
0650 · Gain or Loss on Sale of Assets	1,180.00
0900 · Discounts	108.21
9000 · Interest Income	2,302.05
<b>Total Other Income</b>	<u>10,445.13</u>
<b>Other Expense</b>	
0155 · Collection Agency	2,193.11
<b>Total Other Expense</b>	<u>2,193.11</u>
<b>Net Other Income</b>	<u>8,252.02</u>
<b>Net Income</b>	<u><u>-23,535.77</u></u>