

02/10/22  
Cash Basis

**Park Wilshire Improvement Assoc., Inc.**  
**Profit & Loss Prev Year Comparison**  
**January through December 2021**

	Jan - Dec 21	Jan - Dec 20	\$ Change
<b>Income</b>			
<b>Restricted Revenues</b>			
Homeowner Dues	22,077.00	21,033.00	1,044.00
Interest - Reserve Account	18.05	30.99	-12.94
<b>Total Restricted Revenues</b>	<b>22,095.05</b>	<b>21,063.99</b>	<b>1,031.06</b>
<b>Unrestricted Revenues</b>			
Guest Passes	200.00	0.00	200.00
Interest	7.19	2.92	4.27
Miscellaneous Income	1,955.24	185.57	1,769.67
Non-Resident Swim Dues	104,158.25	16,500.00	87,658.25
PWIA Event Fees	1,401.52	0.00	1,401.52
Resident Swim Dues	39,676.00	9,810.00	29,866.00
<b>Total Unrestricted Revenues</b>	<b>147,398.20</b>	<b>26,498.49</b>	<b>120,899.71</b>
<b>Total Income</b>	<b>169,493.25</b>	<b>47,562.48</b>	<b>121,930.77</b>
<b>Gross Profit</b>	<b>169,493.25</b>	<b>47,562.48</b>	<b>121,930.77</b>
<b>Expense</b>			
<b>Administration</b>			
Accounting Expense	650.00	959.90	-309.90
Bank Service Charges	70.50	0.00	70.50
Dues and Subscriptions	520.36	585.70	-65.34
Interest Expense	2.01	0.00	2.01
Licenses and Permits	3,685.14	3,441.00	244.14
Administration - Other	0.00	19.99	-19.99
<b>Total Administration</b>	<b>4,928.01</b>	<b>5,006.59</b>	<b>-78.58</b>
<b>Contract Labor</b>			
Gardener	2,750.00	4,805.00	-2,055.00
Janitorial/Maintenance	4,320.00	400.00	3,920.00
Pest Control	1,059.00	1,235.00	-176.00
Pool Service	11,160.00	10,648.66	511.34
Pool/Equipment Repairs	0.00	2,612.51	-2,612.51
<b>Total Contract Labor</b>	<b>19,289.00</b>	<b>19,701.17</b>	<b>-412.17</b>
<b>Insurance</b>			
Prop Liability Insurance	5,056.00	5,016.00	40.00
Worker's Comp Insurance	2,053.29	333.34	1,719.95
<b>Total Insurance</b>	<b>7,109.29</b>	<b>5,349.34</b>	<b>1,759.95</b>
<b>Party Expenses</b>			
July 4th Party	2,012.27	0.00	2,012.27
Miscellaneous	90.67	0.00	90.67
<b>Total Party Expenses</b>	<b>2,102.94</b>	<b>0.00</b>	<b>2,102.94</b>
<b>Payroll</b>			
Lifeguard Wages	43,661.05	24,111.79	19,549.26
Party Lifeguard Wages	0.00	0.00	0.00
Swim Instructor Wages	0.00	0.00	0.00
Taxes	5,783.42	1,693.76	4,089.66
Payroll - Other	270.00	180.00	90.00
<b>Total Payroll</b>	<b>49,714.47</b>	<b>25,985.55</b>	<b>23,728.92</b>
Postage	155.48	255.15	-99.67
Printing	297.76	155.92	141.84

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	<u>Jan - Dec 21</u>	<u>Jan - Dec 20</u>	<u>\$ Change</u>
<b>Repairs and Maintenance</b>			
Building Repairs	299.26	0.00	299.26
Materials	0.00	250.00	-250.00
Plumbing Repairs	2,490.00	0.00	2,490.00
Pool Chemicals	3,615.41	3,605.21	10.20
Pool/Equipment Repairs	6,361.18	14,466.76	-8,105.58
Repairs and Maintenance - Other	0.00	299.98	-299.98
<b>Total Repairs and Maintenance</b>	<u>12,765.85</u>	<u>18,621.95</u>	<u>-5,856.10</u>
<b>Restricted Expenses</b>	0.00	18,093.00	-18,093.00
<b>Supplies</b>			
Housekeeping	0.00	1,147.06	-1,147.06
Lifeguard	623.79	528.35	95.44
Office	589.35	786.58	-197.23
Pool	6,311.11	482.51	5,828.60
<b>Total Supplies</b>	<u>7,524.25</u>	<u>2,944.50</u>	<u>4,579.75</u>
<b>Taxes</b>			
Federal Taxes	0.00	2,234.75	-2,234.75
Property Taxes	5,060.20	5,120.50	-60.30
State Taxes	-901.83	948.11	-1,849.94
<b>Total Taxes</b>	<u>4,158.37</u>	<u>8,303.36</u>	<u>-4,144.99</u>
<b>Uncategorized Expenses</b>	248.22	40.57	207.65
<b>Utilities</b>			
Garbage	4,219.22	1,794.38	2,424.84
Gas and Electric	13,036.40	10,697.82	2,338.58
Telephone	1,322.52	1,416.34	-93.82
Water	6,499.56	6,122.05	377.51
<b>Total Utilities</b>	<u>25,077.70</u>	<u>20,030.59</u>	<u>5,047.11</u>
void check	0.00	0.00	0.00
<b>Total Expense</b>	<u>133,371.34</u>	<u>124,487.69</u>	<u>8,883.65</u>
<b>Net Income</b>	<u><b>36,121.91</b></u>	<u><b>-76,925.21</b></u>	<u><b>113,047.12</b></u>

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	<u>% Change</u>
<b>Income</b>	
<b>Restricted Revenues</b>	
Homeowner Dues	5.0%
Interest - Reserve Account	-41.8%
<b>Total Restricted Revenues</b>	4.9%
<b>Unrestricted Revenues</b>	
Guest Passes	100.0%
Interest	146.2%
Miscellaneous Income	953.6%
Non-Resident Swim Dues	531.3%
PWIA Event Fees	100.0%
Resident Swim Dues	304.4%
<b>Total Unrestricted Revenues</b>	456.3%
<b>Total Income</b>	256.4%
<b>Gross Profit</b>	256.4%
<b>Expense</b>	
<b>Administration</b>	
Accounting Expense	-32.3%
Bank Service Charges	100.0%
Dues and Subscriptions	-11.2%
Interest Expense	100.0%
Licenses and Permits	7.1%
Administration - Other	-100.0%
<b>Total Administration</b>	-1.6%
<b>Contract Labor</b>	
Gardener	-42.8%
Janitorial/Maintenance	980.0%
Pest Control	-14.3%
Pool Service	4.8%
Pool/Equipment Repairs	-100.0%
<b>Total Contract Labor</b>	-2.1%
<b>Insurance</b>	
Prop Liability Insurance	0.8%
Worker's Comp Insurance	516.0%
<b>Total Insurance</b>	32.9%
<b>Party Expenses</b>	
July 4th Party	100.0%
Miscellaneous	100.0%
<b>Total Party Expenses</b>	100.0%
<b>Payroll</b>	
Lifeguard Wages	81.1%
Party Lifeguard Wages	0.0%
Swim Instructor Wages	0.0%
Taxes	241.5%
Payroll - Other	50.0%
<b>Total Payroll</b>	91.3%
<b>Postage</b>	-39.1%
<b>Printing</b>	91.0%

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	<u>% Change</u>
<b>Repairs and Maintenance</b>	
Building Repairs	100.0%
Materials	-100.0%
Plumbing Repairs	100.0%
Pool Chemicals	0.3%
Pool/Equipment Repairs	-56.0%
Repairs and Maintenance - Other	-100.0%
<b>Total Repairs and Maintenance</b>	-31.5%
<b>Restricted Expenses</b>	-100.0%
<b>Supplies</b>	
Housekeeping	-100.0%
Lifeguard	18.1%
Office	-25.1%
Pool	1,208.0%
<b>Total Supplies</b>	155.5%
<b>Taxes</b>	
Federal Taxes	-100.0%
Property Taxes	-1.2%
State Taxes	-195.1%
<b>Total Taxes</b>	-49.9%
<b>Uncategorized Expenses</b>	511.8%
<b>Utilities</b>	
Garbage	135.1%
Gas and Electric	21.9%
Telephone	-6.6%
Water	6.2%
<b>Total Utilities</b>	25.2%
void check	0.0%
<b>Total Expense</b>	7.1%
<b>Net Income</b>	<b>147.0%</b>