

Westwood Village Homeowners Association
Profit & Loss Prev Year Comparison
January through December 2018

Cash Basis

	Jan - Dec 18	Jan - Dec 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
Internet Income - Ting	2,714.20	0.00	2,714.20	100.0%
Boat Slip Moorage	18,150.00	17,910.00	240.00	1.3%
New Member Fee	200.00	400.00	-200.00	-50.0%
Regular Assessments	302,988.04	293,262.96	9,725.08	3.3%
Total Income	324,052.24	311,572.96	12,479.28	4.0%
Gross Profit	324,052.24	311,572.96	12,479.28	4.0%
Expense				
Consulting Fees	120.00	0.00	120.00	100.0%
Licenses and Permits	0.00	375.00	-375.00	-100.0%
Accounting	9,000.00	9,000.00	0.00	0.0%
Bank Service Charges	251.30	609.87	-358.57	-58.8%
Bonus	1,363.27	4,000.00	-2,636.73	-65.9%
Caretakers Salary				
Mileage	267.60	0.00	267.60	100.0%
Salaries - Caretaker	42,444.66	49,003.42	-6,558.76	-13.4%
Salary - Other	41,699.21	48,047.23	-6,348.02	-13.2%
Total Caretakers Salary	84,411.47	97,050.65	-12,639.18	-13.0%
Depreciation Expense	0.00	5,206.12	-5,206.12	-100.0%
Equipment - Fuel & Oil	1,602.49	616.39	986.10	160.0%
Equipment Rent	102.73	850.57	-747.84	-87.9%
Freight & Postage	499.31	459.37	39.94	8.7%
Gas Allotment	1,000.00	894.72	105.28	11.8%
Legal	2,824.71	1,847.00	977.71	52.9%
Maintenance & Repair	58,031.37	80,517.36	-22,485.99	-27.9%
Events	623.72	841.47	-217.75	-25.9%
Office Supplies				
Anti-virus Software	0.00	39.99	-39.99	-100.0%
Internet - Shop	590.00	218.00	372.00	170.6%
Shop Equipment	90.94	1,268.30	-1,177.36	-92.8%
Office Supplies - Other	284.47	166.86	117.61	70.5%
Total Office Supplies	965.41	1,693.15	-727.74	-43.0%
Payroll Taxes	10,749.97	14,339.40	-3,589.43	-25.0%
Snowplowing	6,920.00	8,490.00	-1,570.00	-18.5%
Supplies				
Shop	1,497.98	1,729.00	-231.02	-13.4%
Supplies - Other	0.00	347.14	-347.14	-100.0%
Total Supplies	1,497.98	2,076.14	-578.16	-27.9%

Westwood Village Homeowners Association
Profit & Loss Prev Year Comparison
January through December 2018

Cash Basis

	Jan - Dec 18	Jan - Dec 17	\$ Change	% Change
Cell Phone-Manager	398.26	533.11	-134.85	-25.3%
Utilities				
Cable	829.50	15,441.14	-14,611.64	-94.6%
Electric	5,008.76	6,326.49	-1,317.73	-20.8%
Garbage & Recycle	3,258.58	2,870.19	388.39	13.5%
Natural Gas - Pool	777.35	1,570.55	-793.20	-50.5%
Sewer	41,647.30	42,783.83	-1,136.53	-2.7%
Water	26,991.34	28,199.17	-1,207.83	-4.3%
Total Utilities	78,512.83	97,191.37	-18,678.54	-19.2%
Total Expense	258,874.82	326,591.69	-67,716.87	-20.7%
Net Ordinary Income	65,177.42	-15,018.73	80,196.15	534.0%
Other Income/Expense				
Other Income				
Easement	2,000.00	2,000.00	0.00	0.0%
Fines	350.00	0.00	350.00	100.0%
Insurance Assessment Income	26,584.33	26,513.04	71.29	0.3%
Late Fee	200.00	125.00	75.00	60.0%
Other Income	3,834.00	3,740.00	94.00	2.5%
Capital Assessments	49,024.43	0.00	49,024.43	100.0%
Total Other Income	81,992.76	32,378.04	49,614.72	153.2%
Other Expense				
Misc Expense	-87.88	102.88	-190.76	-185.4%
Income Tax Expense	30.00	10.00	20.00	200.0%
Insurance Expense	24,060.04	23,315.00	745.04	3.2%
Special Projects				
Eastern/Coyote Roofing project	28,543.37	0.00	28,543.37	100.0%
Riverview Siding	81,898.00	0.00	81,898.00	100.0%
Pool Project	27,100.00	0.00	27,100.00	100.0%
Total Special Projects	137,541.37	0.00	137,541.37	100.0%
Total Other Expense	161,543.53	23,427.88	138,115.65	589.5%
Net Other Income	-79,550.77	8,950.16	-88,500.93	-988.8%
Net Income	-14,373.35	-6,068.57	-8,304.78	-136.9%