

# Westwood Village Homeowners Association

## Profit & Loss Prev Year Comparison

### January through June 2019

Cash Basis

|                                       | Jan - Jun 19      | Jan - Jun 18      | \$ Change        | % Change      |
|---------------------------------------|-------------------|-------------------|------------------|---------------|
| <b>Ordinary Income/Expense</b>        |                   |                   |                  |               |
| <b>Income</b>                         |                   |                   |                  |               |
| Internet Income - Ting                | 16,273.82         | 0.00              | 16,273.82        | 100.0%        |
| Boat Slip Moorage                     | 18,575.00         | 18,138.26         | 436.74           | 2.4%          |
| New Member Fee                        | 200.00            | 0.00              | 200.00           | 100.0%        |
| Regular Assessments                   | 149,702.87        | 151,831.83        | -2,128.96        | -1.4%         |
| <b>Total Income</b>                   | <b>184,751.69</b> | <b>169,970.09</b> | <b>14,781.60</b> | <b>8.7%</b>   |
| <b>Gross Profit</b>                   | <b>184,751.69</b> | <b>169,970.09</b> | <b>14,781.60</b> | <b>8.7%</b>   |
| <b>Expense</b>                        |                   |                   |                  |               |
| Consulting Fees                       | 0.00              | 120.00            | -120.00          | -100.0%       |
| Licenses and Permits                  | 54.53             | 0.00              | 54.53            | 100.0%        |
| Accounting                            | 5,000.03          | 4,500.00          | 500.03           | 11.1%         |
| Bank Service Charges                  | 0.00              | 215.30            | -215.30          | -100.0%       |
| <b>Caretakers Salary</b>              |                   |                   |                  |               |
| Mileage                               | 201.26            | 80.66             | 120.60           | 149.5%        |
| Salaries - Caretaker                  | 26,204.94         | 22,145.04         | 4,059.90         | 18.3%         |
| Salary - Other                        | 23,338.51         | 21,053.61         | 2,284.90         | 10.9%         |
| <b>Total Caretakers Salary</b>        | <b>49,744.71</b>  | <b>43,279.31</b>  | <b>6,465.40</b>  | <b>14.9%</b>  |
| Dues                                  | 134.00            | 0.00              | 134.00           | 100.0%        |
| Equipment - Fuel & Oil                | 108.65            | 718.37            | -609.72          | -84.9%        |
| Equipment Rent                        | 72.77             | 102.73            | -29.96           | -29.2%        |
| Freight & Postage                     | 385.00            | 342.61            | 42.39            | 12.4%         |
| Gas Allotment                         | 750.00            | 500.00            | 250.00           | 50.0%         |
| Legal                                 | 189.00            | 1,902.71          | -1,713.71        | -90.1%        |
| <b>Maintenance &amp; Repair</b>       |                   |                   |                  |               |
| Docks                                 | 263.75            | 291.51            | -27.76           | -9.5%         |
| Electrical & Plumbing                 | 145.00            | 1,188.06          | -1,043.06        | -87.8%        |
| Exterior & Buildings                  | 3,320.00          | 1,915.87          | 1,404.13         | 73.3%         |
| Irrigation Pump                       | 0.00              | 94.31             | -94.31           | -100.0%       |
| Machines & Equipment                  | 1,201.68          | 792.29            | 409.39           | 51.7%         |
| Miscellaneous Repairs                 | 812.19            | 0.00              | 812.19           | 100.0%        |
| Pool & Recreation Areas               | 2,205.52          | 1,189.06          | 1,016.46         | 85.5%         |
| Yards & Grounds                       | 13,957.76         | 6,525.81          | 7,431.95         | 113.9%        |
| <b>Total Maintenance &amp; Repair</b> | <b>21,905.90</b>  | <b>11,996.91</b>  | <b>9,908.99</b>  | <b>82.6%</b>  |
| <b>Office Supplies</b>                |                   |                   |                  |               |
| Shop Equipment                        | 0.00              | 90.94             | -90.94           | -100.0%       |
| Office Supplies - Other               | 47.07             | 250.84            | -203.77          | -81.2%        |
| <b>Total Office Supplies</b>          | <b>47.07</b>      | <b>341.78</b>     | <b>-294.71</b>   | <b>-86.2%</b> |
| Payroll Taxes                         | 6,436.45          | 5,299.58          | 1,136.87         | 21.5%         |
| Snowplowing                           | 7,325.00          | 6,920.00          | 405.00           | 5.9%          |
| <b>Supplies</b>                       |                   |                   |                  |               |
| Shop                                  | 227.18            | 451.48            | -224.30          | -49.7%        |
| <b>Total Supplies</b>                 | <b>227.18</b>     | <b>451.48</b>     | <b>-224.30</b>   | <b>-49.7%</b> |
| Cell Phone-Manager                    | 215.01            | 211.00            | 4.01             | 1.9%          |
| <b>Utilities</b>                      |                   |                   |                  |               |
| Internet                              | 19,355.00         | 0.00              | 19,355.00        | 100.0%        |
| Cable                                 | 17,917.20         | 829.50            | 17,087.70        | 2,060.0%      |
| Electric                              | 2,616.78          | 1,741.98          | 874.80           | 50.2%         |
| Garbage & Recycle                     | 1,475.34          | 1,416.20          | 59.14            | 4.2%          |
| Natural Gas - Pool                    | 556.98            | 36.07             | 520.91           | 1,444.2%      |
| Sewer                                 | 20,552.19         | 20,363.98         | 188.21           | 0.9%          |
| Water                                 | 9,776.40          | 9,974.36          | -197.96          | -2.0%         |
| <b>Total Utilities</b>                | <b>72,249.89</b>  | <b>34,362.09</b>  | <b>37,887.80</b> | <b>110.3%</b> |

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|                                | Jan - Jun 19     | Jan - Jun 18     | \$ Change       | % Change     |
|--------------------------------|------------------|------------------|-----------------|--------------|
| <b>Total Expense</b>           | 164,845.19       | 111,263.87       | 53,581.32       | 48.2%        |
| <b>Net Ordinary Income</b>     | 19,906.50        | 58,706.22        | -38,799.72      | -66.1%       |
| <b>Other Income/Expense</b>    |                  |                  |                 |              |
| <b>Other Income</b>            |                  |                  |                 |              |
| Insurance Assessment Income    | 13,543.05        | 13,288.95        | 254.10          | 1.9%         |
| Late Fee                       | 125.00           | 100.00           | 25.00           | 25.0%        |
| Capital Assessments            | 21,856.33        | 24,788.96        | -2,932.63       | -11.8%       |
| <b>Total Other Income</b>      | 35,524.38        | 38,177.91        | -2,653.53       | -7.0%        |
| <b>Other Expense</b>           |                  |                  |                 |              |
| Misc Expense                   | 14.39            | -102.88          | 117.27          | 114.0%       |
| Insurance Expense              | 18,564.02        | 16,433.04        | 2,130.98        | 13.0%        |
| <b>Special Projects</b>        |                  |                  |                 |              |
| Eastern/Coyote Roofing project | 0.00             | 28,543.37        | -28,543.37      | -100.0%      |
| Riverview Siding               | 0.00             | 20,500.00        | -20,500.00      | -100.0%      |
| Pool Project                   | 23,914.85        | 20,100.00        | 3,814.85        | 19.0%        |
| <b>Total Special Projects</b>  | 23,914.85        | 69,143.37        | -45,228.52      | -65.4%       |
| <b>Total Other Expense</b>     | 42,493.26        | 85,473.53        | -42,980.27      | -50.3%       |
| <b>Net Other Income</b>        | -6,968.88        | -47,295.62       | 40,326.74       | 85.3%        |
| <b>Net Income</b>              | <b>12,937.62</b> | <b>11,410.60</b> | <b>1,527.02</b> | <b>13.4%</b> |