

**Westwood HOA, Inc**  
**Profit & Loss Prev Year Comparison-Master Assessments**  
**January through March 2023**

	Jan - Mar 23	Jan - Mar 22	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Dues/Fees Income</b>			
<b>Master Assessment Fees</b>	74,528.34	70,431.72	4,096.62
<b>Total Dues/Fees Income</b>	74,528.34	70,431.72	4,096.62
<b>Late Charge Income</b>	1,175.27	127.31	1,047.96
<b>Transfer Fees</b>	500.00	750.00	-250.00
<b>Total Income</b>	76,203.61	71,309.03	4,894.58
<b>Gross Profit</b>	76,203.61	71,309.03	4,894.58
<b>Expense</b>			
<b>Accounting Fees</b>	2,440.00	2,245.00	195.00
<b>Annual Report Fee</b>	0.00	40.00	-40.00
<b>Bank Service Charges</b>	15.40	14.70	0.70
<b>Internet</b>	177.51	187.98	-10.47
<b>Lawn Care</b>			
<b>Common Area Maintenance (SL&amp;L)</b>	0.00	13,770.00	-13,770.00
<b>Fertilzr/Chem/Tree Spray (SL&amp;L)</b>	5,206.08	3,159.85	2,046.23
<b>Landscape Mo. Maintenance (LML)</b>	15,003.00	9,993.00	5,010.00
<b>Mowing (SL&amp;L)</b>	18,553.50	10,567.51	7,985.99
<b>Lawn Care - Other</b>	13,776.47	0.00	13,776.47
<b>Total Lawn Care</b>	52,539.05	37,490.36	15,048.69
<b>Legal Fees</b>	0.00	338.00	-338.00
<b>Lighting Maint</b>	0.00	2,329.12	-2,329.12
<b>Management Fees</b>	8,418.00	7,965.00	453.00
<b>Pond Maintenance &amp; Algae Contro</b>	367.22	577.10	-209.88
<b>Postage/Office Supplies</b>	88.58	78.38	10.20
<b>Repairs &amp; Maint</b>	337.74	0.00	337.74
<b>Snow Removal</b>	400.00	4,672.00	-4,272.00
<b>Utilities</b>			
<b>Electric</b>	1,456.47	1,266.14	190.33
<b>Water</b>	122.60	115.88	6.72
<b>Utilities - Other</b>	0.00	180.00	-180.00
<b>Total Utilities</b>	1,579.07	1,562.02	17.05
<b>Total Expense</b>	66,362.57	57,499.66	8,862.91
<b>Net Ordinary Income</b>	9,841.04	13,809.37	-3,968.33
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
<b>Additional Exp Approved by BOD</b>			
<b>2023 Pond #2 Cleanup</b>	1,147.50	0.00	1,147.50
<b>Total Additional Exp Approved by BOD</b>	1,147.50	0.00	1,147.50
<b>Total Other Expense</b>	1,147.50	0.00	1,147.50
<b>Net Other Income</b>	-1,147.50	0.00	-1,147.50
<b>Net Income</b>	<b>8,693.54</b>	<b>13,809.37</b>	<b>-5,115.83</b>