

Westwood HOA, Inc

Profit & Loss Prev Year Comparison-Master Assessments

Accrual Basis

October through December 2025

	Oct - Dec 25	Oct - Dec 24	\$ Change
Ordinary Income/Expense			
Income			
Dues/Fees Income			
Master Assessment Fees	100,109.35	72,975.00	27,134.35
Total Dues/Fees Income	100,109.35	72,975.00	27,134.35
Late Charge Income	0.00	1,316.06	(1,316.06)
Transfer Fees	1,250.00	750.00	500.00
Total Income	101,359.35	75,041.06	26,318.29
Gross Profit	101,359.35	75,041.06	26,318.29
Expense			
Accounting Fees	3,500.00	2,875.00	625.00
Annual Report Fee	100.00	0.00	100.00
Bank Service Charges	9.10	14.35	(5.25)
Electric/Lighting Maint	51,670.40	0.00	51,670.40
Internet	325.99	297.51	28.48
Irrigation Repairs	373.00	3,552.71	(3,179.71)
Lawn Care			
Fertilzr/Chem/Tree Spray (SL&L)	1,189.73	765.10	424.63
Landscape Construction	0.00	1,500.00	(1,500.00)
Landscape Mo. Maintenance (LML)	9,583.00	18,914.00	(9,331.00)
Mowing (SL&L)	3,150.00	3,150.00	0.00
Total Lawn Care	13,922.73	24,329.10	(10,406.37)
Legal Fees	0.00	130.00	(130.00)
Management Fees	12,012.00	8,706.75	3,305.25
Pond Maintenance & Algae Contro	1,202.85	1,714.14	(511.29)
Pool Maintenance			
Cleaning	7,292.32	4,509.76	2,782.56
Total Pool Maintenance	7,292.32	4,509.76	2,782.56
Postage/Office Supplies	1,669.96	165.94	1,504.02
Repairs & Maint	6,100.00	9,589.52	(3,489.52)
Snow Removal	2,497.79	0.00	2,497.79
Utilities			
Electric	2,466.13	1,079.21	1,386.92
Water	5,360.84	2,487.05	2,873.79
Total Utilities	7,826.97	3,566.26	4,260.71
Total Expense	108,503.11	59,451.04	49,052.07
Net Ordinary Income	(7,143.76)	15,590.02	(22,733.78)
Other Income/Expense			
Other Expense			
Additional Exp Approved by BOD			
Lighting Maint	0.00	404.41	(404.41)
Painting	0.00	2,473.00	(2,473.00)
Roof	0.00	3,381.06	(3,381.06)
Supplies	0.00	945.10	(945.10)
Total Additional Exp Approved by BOD	0.00	7,203.57	(7,203.57)
Total Other Expense	0.00	7,203.57	(7,203.57)
Net Other Income	0.00	(7,203.57)	7,203.57
Net Income	(7,143.76)	8,386.45	(15,530.21)