

**Westwood HOA, Inc**  
**Profit & Loss**  
**October through December 2022**

01/13/23

Accrual Basis

	Oct - Dec 22	Jul - Sep 22	% Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Dues/Fees Income</b>			
Master Assessment Fees	72,524.96	72,327.48	0.3%
<b>Total Dues/Fees Income</b>	72,524.96	72,327.48	0.3%
Late Charge Income	440.98	442.66	-0.4%
Transfer Fees	750.00	1,250.00	-40.0%
<b>Total Income</b>	73,715.94	74,020.14	-0.4%
<b>Gross Profit</b>	73,715.94	74,020.14	-0.4%
<b>Expense</b>			
Accounting Fees	2,245.00	2,295.00	-2.2%
Bank Service Charges	19.50	12.25	59.2%
Communications/Meetings/Website	0.00	163.83	-100.0%
Insurance Expense	0.00	6,018.00	-100.0%
Internet	188.45	177.51	6.2%
Irrigation Repairs	1,435.57	1,713.89	-16.2%
Lawn Care			
Common Area Maintenance (SL&L)	985.00	0.00	100.0%
Landscape Mo. Maintenance (LML)	6,662.00	6,662.00	0.0%
<b>Total Lawn Care</b>	7,647.00	6,662.00	14.8%
Legal Fees	1,230.00	0.00	100.0%
Lighting Maint	3,428.38	791.22	333.3%
Management Fees	8,395.00	8,349.00	0.6%
Pond Maintenance & Algae Contro	601.15	2,116.69	-71.6%
Pool Maintenance			
Cleaning	1,740.00	5,700.00	-69.5%
Equipment and Amenities	95.00	360.69	-73.7%
General	3,170.23	8,233.92	-61.5%
<b>Total Pool Maintenance</b>	5,005.23	14,294.61	-65.0%
Postage/Office Supplies	341.29	600.19	-43.1%
Property Taxes	128.70	0.00	100.0%
Repairs & Maint	0.00	590.22	-100.0%
Snow Removal	400.00	0.00	100.0%
Utilities			
Electric	1,840.50	3,576.26	-48.5%
Water	5,382.67	5,397.14	-0.3%
<b>Total Utilities</b>	7,223.17	8,973.40	-19.5%
<b>Total Expense</b>	38,288.44	52,757.81	-27.4%
<b>Net Ordinary Income</b>	35,427.50	21,262.33	66.6%
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Interest Income	2.97	2.97	0.0%
<b>Total Other Income</b>	2.97	2.97	0.0%
<b>Other Expense</b>			
Additional Exp Approved by BOD			
2023 Pond #2 Cleanup	600.00	0.00	100.0%
Supplies	0.00	137.71	-100.0%
Tree Trimming	0.00	6,470.00	-100.0%
<b>Total Additional Exp Approved by BOD</b>	600.00	6,607.71	-90.9%
<b>Total Other Expense</b>	600.00	6,607.71	-90.9%
<b>Net Other Income</b>	-597.03	-6,604.74	91.0%

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	<u>Oct - Dec 22</u>	<u>Jul - Sep 22</u>	<u>% Change</u>
Net Income	<u>34,830.47</u>	<u>14,657.59</u>	<u>137.6%</u>