

Westwood HOA, Inc Profit & Loss

Accrual Basis

January through December 2025

	Jan - Mar 25	Apr - Jun 25	Jul - Sep 25	Oct - Dec 25	TOTAL
Ordinary Income/Expense					
Income					
Dues/Fees Income					
Master Assessment Fees	99,000.00	98,565.00	98,565.00	100,109.35	396,239.35
Total Dues/Fees Income	99,000.00	98,565.00	98,565.00	100,109.35	396,239.35
Late Charge Income	0.00	177.31	151.27	0.00	328.58
Misc Income	0.00	0.00	0.00	5,775.00	5,775.00
Transfer Fees	1,500.00	1,871.00	1,000.00	1,250.00	5,621.00
Total Income	100,500.00	100,613.31	99,716.27	107,134.35	407,963.93
Gross Profit	100,500.00	100,613.31	99,716.27	107,134.35	407,963.93
Expense					
Accounting Fees	3,955.00	3,450.00	2,320.00	3,500.00	13,225.00
Advertising & Promotion	0.00	203.89	0.00	0.00	203.89
Annual Report Fee	0.00	0.00	0.00	100.00	100.00
Bank Service Charges	31.75	7.70	23.00	9.10	71.55
Dues & Subscriptions	0.00	479.96	0.00	0.00	479.96
Electric/Lighting Maint	9,170.65	0.00	224.88	51,670.40	61,065.93
Fence Painting	3,000.00	0.00	0.00	0.00	3,000.00
Insurance Expense	0.00	0.00	16,636.00	(8,318.00)	8,318.00
Internet	323.79	304.11	304.11	325.99	1,258.00
Irrigation Repairs	0.00	7,589.63	21,710.35	373.00	29,672.98
Lawn Care					
Common Area Maintenance (SL&L)	0.00	1,396.79	0.00	0.00	1,396.79
Fertilizr/Chem/Tree Spray (SL&L)	0.00	1,359.95	1,585.58	1,189.73	4,135.26
Landscape Construction	0.00	13,074.58	25,700.00	0.00	38,774.58
Landscape Mo. Maintenance (LML)	10,830.00	13,963.00	14,060.00	9,583.00	48,436.00
Mowing (SL&L)	0.00	6,825.00	6,825.00	3,150.00	16,800.00
Total Lawn Care	10,830.00	36,619.32	48,170.58	13,922.73	109,542.63
Legal Fees	130.00	510.00	417.50	0.00	1,057.50
Management Fees	8,706.75	8,892.00	8,904.00	12,012.00	38,514.75
Permits	0.00	250.00	0.00	0.00	250.00
Pond Maintenance & Algae Contro	266.69	4,274.19	3,250.98	1,202.85	8,994.71
Pool Maintenance					
Cleaning	1,300.00	2,549.29	9,686.84	7,292.32	20,828.45
Equipment and Amenities	0.00	0.00	1,126.99	0.00	1,126.99
General	0.00	240.00	0.00	0.00	240.00
Other Expense	0.00	14,977.25	0.00	0.00	14,977.25
Total Pool Maintenance	1,300.00	17,766.54	10,813.83	7,292.32	37,172.69
Postage/Office Supplies	130.68	155.41	112.54	1,669.96	2,068.59
Repairs & Maint	5,885.23	64.49	5,684.42	6,100.00	17,734.14
Snow Removal	7,221.75	0.00	0.00	2,497.79	9,719.54
Utilities					
Electric	1,880.08	2,098.12	5,093.14	2,466.13	11,537.47
Water	142.15	1,835.46	9,556.67	5,360.84	16,895.12
Total Utilities	2,022.23	3,933.58	14,649.81	7,826.97	28,432.59
Total Expense	52,974.52	84,500.82	133,222.00	100,185.11	370,882.45
Net Ordinary Income	47,525.48	16,112.49	(33,505.73)	6,949.24	37,081.48
Other Income/Expense					
Other Income					
Interest Income	206.43	209.76	203.85	144.65	764.69
Total Other Income	206.43	209.76	203.85	144.65	764.69
Other Expense					
Additional Exp Approved by BOD					
Supplies	0.00	195.66	0.00	0.00	195.66
Total Additional Exp Approved by BOD	0.00	195.66	0.00	0.00	195.66
Total Other Expense	0.00	195.66	0.00	0.00	195.66
Net Other Income	206.43	14.10	203.85	144.65	569.03
Net Income	47,731.91	16,126.59	(33,301.88)	7,093.89	37,650.51