

Westwood HOA, Inc
Profit & Loss Prev Year Comparison-Master Assessments
July through September 2025

Accrual Basis

	Jul - Sep 25	Jul - Sep 24	\$ Change
Ordinary Income/Expense			
Income			
Dues/Fees Income			
Master Assessment Fees	98,160.00	72,345.00	25,815.00
Total Dues/Fees Income	98,160.00	72,345.00	25,815.00
Late Charge Income	151.27	494.64	(343.37)
Pool Key Income	0.00	0.00	0.00
Transfer Fees	750.00	1,250.00	(500.00)
Total Income	99,061.27	74,089.64	24,971.63
Gross Profit	99,061.27	74,089.64	24,971.63
Expense			
Accounting Fees	2,320.00	2,900.00	(580.00)
Bank Service Charges	23.00	27.90	(4.90)
Corporate Income Taxes	0.00	1,119.00	(1,119.00)
Electric/Lighting Maint	224.88	290.00	(65.12)
Fence Painting	0.00	4,100.00	(4,100.00)
Insurance Expense	16,636.00	7,331.00	9,305.00
Internet	304.11	264.84	39.27
Irrigation Repairs	21,710.35	494.52	21,215.83
Lawn Care			
Fertilzr/Chem/Tree Spray (SL&L)	1,585.58	1,474.61	110.97
Landscape Construction	25,700.00	0.00	25,700.00
Landscape Mo. Maintenance (LML)	10,266.00	12,919.00	(2,653.00)
Mowing (SL&L)	6,825.00	4,725.00	2,100.00
Total Lawn Care	44,376.58	19,118.61	25,257.97
Legal Fees	417.50	0.00	417.50
Management Fees	8,904.00	8,706.75	197.25
Pond Maintenance & Algae Contro	3,250.98	5,681.09	(2,430.11)
Pool Maintenance			
Cleaning	9,686.84	14,524.56	(4,837.72)
Equipment and Amenities	1,126.99	0.00	1,126.99
General	0.00	200.00	(200.00)
Other Expense	0.00	3,400.00	(3,400.00)
Total Pool Maintenance	10,813.83	18,124.56	(7,310.73)
Postage/Office Supplies	56.83	132.29	(75.46)
Repairs & Maint	5,684.42	500.00	5,184.42
Utilities			
Electric	5,093.14	2,662.31	2,430.83
Water	9,556.67	7,163.19	2,393.48
Total Utilities	14,649.81	9,825.50	4,824.31
Total Expense	129,372.29	78,616.06	50,756.23
Net Ordinary Income	(30,311.02)	(4,526.42)	(25,784.60)
Other Income/Expense			
Other Income			
Interest Income	71.70	0.00	71.70
Total Other Income	71.70	0.00	71.70
Other Expense			
Additional Exp Approved by BOD	0.00	648.22	(648.22)
Supplies	0.00	648.22	(648.22)
Total Additional Exp Approved by BOD	0.00	648.22	(648.22)
Ask My Accountant	0.00	0.00	0.00
Total Other Expense	0.00	648.22	(648.22)

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Net Other Income	71.70	(648.22)	719.92
Net Income	(30,239.32)	(5,174.64)	(25,064.68)