

**Westwood HOA, Inc**  
**Profit & Loss Prev Year Comparison-Master Assessments**  
**April through June 2025**

	Apr - Jun 25	Apr - Jun 24	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Dues/Fees Income</b>			
<b>Master Assessment Fees</b>	98,565.00	72,945.00	25,620.00
<b>Total Dues/Fees Income</b>	98,565.00	72,945.00	25,620.00
<b>Late Charge Income</b>	177.31	543.53	(366.22)
<b>Pool Key Income</b>	0.00	75.00	(75.00)
<b>Transfer Fees</b>	1,750.00	750.00	1,000.00
<b>Total Income</b>	100,492.31	74,313.53	26,178.78
<b>Gross Profit</b>	100,492.31	74,313.53	26,178.78
<b>Expense</b>			
<b>Accounting Fees</b>	3,450.00	2,875.00	575.00
<b>Advertising &amp; Promotion</b>	203.89	0.00	203.89
<b>Annual Report Fee</b>	80.00	0.00	80.00
<b>Bank Service Charges</b>	7.70	14.70	(7.00)
<b>Dues &amp; Subscriptions</b>	479.96	0.00	479.96
<b>Electric/Lighting Maint</b>	0.00	250.00	(250.00)
<b>Internet</b>	304.11	192.51	111.60
<b>Irrigation Repairs</b>	0.00	3,112.59	(3,112.59)
<b>Lawn Care</b>			
<b>Common Area Maintenance (SL&amp;L)</b>	1,396.79	0.00	1,396.79
<b>Fertilizr/Chem/Tree Spray (SL&amp;L)</b>	1,359.95	765.10	594.85
<b>Landscape Construction</b>	13,074.58	0.00	13,074.58
<b>Landscape Mo. Maintenance (LML)</b>	5,375.00	12,832.00	(7,457.00)
<b>Mowing (SL&amp;L)</b>	6,825.00	5,775.00	1,050.00
<b>Total Lawn Care</b>	28,031.32	19,372.10	8,659.22
<b>Legal Fees</b>	510.00	0.00	510.00
<b>Management Fees</b>	8,892.00	8,706.75	185.25
<b>Permits</b>	250.00	250.00	0.00
<b>Pond Maintenance &amp; Algae Contro</b>	4,274.19	3,862.88	411.31
<b>Pool Maintenance</b>			
<b>Cleaning</b>	2,549.29	1,885.21	664.08
<b>General</b>	240.00	0.00	240.00
<b>Other Expense</b>	14,977.25	0.00	14,977.25
<b>Total Pool Maintenance</b>	17,766.54	1,885.21	15,881.33
<b>Postage/Office Supplies</b>	136.84	16.20	120.64
<b>Repairs &amp; Maint</b>	64.49	914.84	(850.35)
<b>Utilities</b>			
<b>Electric</b>	2,098.12	2,201.38	(103.26)
<b>Water</b>	1,835.46	1,313.36	522.10
<b>Total Utilities</b>	3,933.58	3,514.74	418.84
<b>Total Expense</b>	68,384.62	44,967.52	23,417.10
<b>Net Ordinary Income</b>	32,107.69	29,346.01	2,761.68
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>Interest Income</b>	69.26	0.00	69.26
<b>Total Other Income</b>	69.26	0.00	69.26
<b>Other Expense</b>			
<b>Additional Exp Approved by BOD</b>			
<b>Lawn Care</b>	0.00	1,340.00	(1,340.00)
<b>Security</b>	0.00	2,156.96	(2,156.96)
<b>Supplies</b>	195.66	388.30	(192.64)
<b>Total Additional Exp Approved by BOD</b>	195.66	3,885.26	(3,689.60)
<b>Total Other Expense</b>	195.66	3,885.26	(3,689.60)
<b>Net Other Income</b>	(126.40)	(3,885.26)	3,758.86
<b>Net Income</b>	<b>31,981.29</b>	<b>25,460.75</b>	<b>6,520.54</b>