

**Woodmoor Improvement Association**  
**Profit & Loss Budget Overview**  
 January through December 2025

	Jan - Dec 25
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>40000 · ACC</b>	
40100 · New Construction Fees (non-ref)	64,000.00
40200 · Other Project Fees (non-ref)	6,000.00
	70,000.00
<b>Total 40000 · ACC</b>	
<b>41000 · Administrative Income</b>	
41100 · Assessments - WIA	957,202.00
41200 · Admin & Lien Fees	6,000.00
41300 · Covenant Enforcement Fines	4,000.00
41400 · HOA Change Fees	21,925.00
41500 · Late Pay Interest Income	6,000.00
41600 · Interest Income-Operating Fund	21,600.00
41650 · Interest Income - Reserve Fund	18,000.00
41700 · Late Fees - Assessments	8,000.00
41800 · Miscellaneous Income	725.00
41810 · Chipping Income	350.00
41820 · Heights Property Owners Assoc	1,900.00
	1,045,702.00
<b>Total 41000 · Administrative Income</b>	
<b>42000 · Community Center Income</b>	
42100 · Barn Rentals	35,000.00
42300 · Office Rentals	7,200.00
	42,200.00
<b>Total 42000 · Community Center Income</b>	
<b>43000 · Public Safety Income</b>	
43100 · Commercial Check Fees	33,828.00
43250 · Outside Residential	8,440.00
43300 · Vacation Check Contributions	16,000.00
	58,268.00
<b>Total 43000 · Public Safety Income</b>	
<b>Total Income</b>	1,216,170.00
<b>Gross Profit</b>	1,216,170.00
<b>Expense</b>	
<b>60000 · Administrative Expenses</b>	
60011 · Auditor	6,200.00
60030 · Awards	500.00
60040 · Bank Charges	1,950.00
60050 · Benefits/HRA	26,775.00
60051 · Admin Retirement Plan	2,500.00
60070 · Computer Programs & Services	14,750.00
60200 · Dues & Subscriptions	900.00
60210 · Equipment Lease	6,420.00
60230 · Equipment Maintenance	1,000.00
60240 · Insurance E & O	29,000.00
60250 · Janitorial	8,500.00
60260 · Legal Fees	6,000.00
60261 · Legal - Collections	1,000.00
60270 · Lien & Recording Fees	350.00
60280 · Maintenance	1,100.00
60290 · Misc	250.00
60300 · Office Supplies	2,500.00
60350 · Payroll Tax	21,487.61
60400 · Personal Vehicle Use	200.00
60410 · Postage	2,000.00
60420 · Annual Meeting Printing & Mail	5,100.00
60422 · Assessment Printing and Mailing	3,500.00
60425 · Property Taxes	100.00
60430 · Telephone	2,500.00
60440 · Training	500.00
60500 · Trash Removal	1,500.00

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60550 · Utilities	6,000.00
60575 · Uniforms	500.00
60600 · Wages	238,742.00
60650 · Workmans Comp.	205.00
<b>Total 60000 · Administrative Expenses</b>	<b>392,029.61</b>
61000 · Common Area Expenses	
61125 · Augmentation - Ponds	6,000.00
61150 · Barn Grounds	6,500.00
61200 · Common Area Improvements	15,000.00
61300 · Insurance	34,300.00
61400 · Maintenance	85,000.00
<b>Total 61000 · Common Area Expenses</b>	<b>146,800.00</b>
63000 · Forestry Expenses	
63500 · Maintenance-Tree removal,slash	20,000.00
63550 · Chipping Event	25,000.00
63800 · Supplies	500.00
<b>Total 63000 · Forestry Expenses</b>	<b>45,500.00</b>
64000 · Community Center Expenses	
64170 · Community Events	500.00
64200 · Maintenance/Repairs/Supplies	7,500.00
64600 · Utilities	6,000.00
<b>Total 64000 · Community Center Expenses</b>	<b>14,000.00</b>
66000 · Public Safety Expenses	
66100 · Auto Licensing	1,975.00
66150 · Auto Repair	4,000.00
66200 · Benefits/HRA	49,100.00
66201 · WPS Retirement Plan	4,700.00
66400 · Equipment Maintenance	500.00
66450 · Equipment Purchase	500.00
66500 · Fuel	10,000.00
66550 · Insurance - Auto	11,512.00
66560 · Insurance - Liability	44,589.00
66650 · Office Supplies	250.00
66700 · Payroll Tax	38,643.39
66750 · Postage	500.00
66850 · Telephone	5,200.00
66855 · Training	1,500.00
66860 · Uniforms	3,000.00
66900 · Wages	429,371.00
66950 · Workmans Comp.	12,500.00
<b>Total 66000 · Public Safety Expenses</b>	<b>617,840.39</b>
<b>Total Expense</b>	<b>1,216,170.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>