

**Woodmoor Improvement Association**  
**Profit & Loss Budget vs. Actual**  
 January through July 2025

|  | Jan - Jul 25        | Budget              | % of Budget  |
|--|---------------------|---------------------|--------------|
| <b>Ordinary Income/Expense</b>               |                     |                     |              |
| <b>Income</b>                                |                     |                     |              |
| 40000 · ACC                                  |                     |                     |              |
| 40100 · New Construction Fees (non-ref)      | 36,050.00           | 64,000.00           | 56.3%        |
| 40200 · Other Project Fees (non-ref)         | 5,600.00            | 6,000.00            | 93.3%        |
| 40300 · Building Deposit Forfeitures         | 500.00              |                     |              |
| <b>Total 40000 · ACC</b>                     | <b>42,150.00</b>    | <b>70,000.00</b>    | <b>60.2%</b> |
| 41000 · Administrative Income                |                     |                     |              |
| 41100 · Assessments - WIA                    | 956,603.00          | 957,202.00          | 99.9%        |
| 41200 · Admin & Lien Fees                    | 3,000.00            | 6,000.00            | 50.0%        |
| 41300 · Covenant Enforcement Fines           | 2,850.00            | 4,000.00            | 71.3%        |
| 41400 · HOA Change Fees                      | 15,750.00           | 21,925.00           | 71.8%        |
| 41500 · Late Pay Interest Income             | 4,301.25            | 6,000.00            | 71.7%        |
| 41600 · Interest Income-Operating Fund       | 13,738.27           | 21,600.00           | 63.6%        |
| 41650 · Interest Income - Reserve Fund       | 9,287.48            | 18,000.00           | 51.6%        |
| 41700 · Late Fees - Assessments              | 9,950.00            | 8,000.00            | 124.4%       |
| 41800 · Miscellaneous Income                 | 22,449.78           | 725.00              | 3,096.5%     |
| 41810 · Chipping Income                      | 765.00              | 350.00              | 218.6%       |
| 41820 · Heights Property Owners Assoc        | 1,108.31            | 1,900.00            | 58.3%        |
| <b>Total 41000 · Administrative Income</b>   | <b>1,039,803.09</b> | <b>1,045,702.00</b> | <b>99.4%</b> |
| 42000 · Community Center Income              |                     |                     |              |
| 42100 · Barn Rentals                         | 21,770.50           | 35,000.00           | 62.2%        |
| 42300 · Office Rentals                       | 5,600.00            | 7,200.00            | 77.8%        |
| <b>Total 42000 · Community Center Income</b> | <b>27,370.50</b>    | <b>42,200.00</b>    | <b>64.9%</b> |
| 43000 · Public Safety Income                 |                     |                     |              |
| 43100 · Commercial Check Fees                | 25,311.00           | 33,828.00           | 74.8%        |
| 43250 · Outside Residential                  | 8,440.00            | 8,440.00            | 100.0%       |
| 43300 · Vacation Check Contributions         | 12,222.00           | 16,000.00           | 76.4%        |
| <b>Total 43000 · Public Safety Income</b>    | <b>45,973.00</b>    | <b>58,268.00</b>    | <b>78.9%</b> |
| <b>Total Income</b>                          | <b>1,155,296.59</b> | <b>1,216,170.00</b> | <b>95.0%</b> |
| <b>Gross Profit</b>                          | <b>1,155,296.59</b> | <b>1,216,170.00</b> | <b>95.0%</b> |
| <b>Expense</b>                               |                     |                     |              |
| 60000 · Administrative Expenses              |                     |                     |              |
| 60011 · Auditor                              | 0.00                | 6,200.00            | 0.0%         |
| 60030 · Awards                               | 0.00                | 500.00              | 0.0%         |
| 60040 · Bank Charges                         | 1,133.31            | 1,950.00            | 58.1%        |
| 60050 · Benefits/HRA                         | 20,285.91           | 26,775.00           | 75.8%        |
| 60051 · Admin Retirement Plan                | 0.00                | 2,500.00            | 0.0%         |
| 60070 · Computer Programs & Services         | 3,604.73            | 14,750.00           | 24.4%        |
| 60200 · Dues & Subscriptions                 | 968.99              | 900.00              | 107.7%       |
| 60210 · Equipment Lease                      | 4,344.64            | 6,420.00            | 67.7%        |
| 60230 · Equipment Maintenance                | 0.00                | 1,000.00            | 0.0%         |
| 60240 · Insurance E & O                      | 16,757.40           | 29,000.00           | 57.8%        |
| 60250 · Janitorial                           | 4,795.00            | 8,500.00            | 56.4%        |
| 60260 · Legal Fees                           | 976.00              | 6,000.00            | 16.3%        |
| 60261 · Legal - Collections                  | 0.00                | 1,000.00            | 0.0%         |
| 60270 · Lien & Recording Fees                | 126.00              | 350.00              | 36.0%        |
| 60280 · Maintenance                          | 703.47              | 1,100.00            | 64.0%        |
| 60290 · Misc                                 | 0.00                | 250.00              | 0.0%         |
| 60300 · Office Supplies                      | 783.10              | 2,500.00            | 31.3%        |
| 60350 · Payroll Tax                          | 12,643.43           | 21,487.61           | 58.8%        |
| 60400 · Personal Vehicle Use                 | 63.84               | 200.00              | 31.9%        |
| 60410 · Postage                              | 530.16              | 2,000.00            | 26.5%        |
| 60420 · Annual Meeting Printing & Mail       | 4,876.01            | 5,100.00            | 95.6%        |
| 60422 · Assessment Printing and Mailing      | 0.00                | 3,500.00            | 0.0%         |
| 60425 · Property Taxes                       | 180.83              | 100.00              | 180.8%       |
| 60430 · Telephone                            | 1,398.32            | 2,500.00            | 55.9%        |
| 60440 · Training                             | 105.00              | 500.00              | 21.0%        |

## Woodmoor Improvement Association Profit & Loss Budget vs. Actual January through July 2025

|  | Jan - Jul 25      | Budget              | % of Budget   |
|--|-------------------|---------------------|---------------|
| 60500 · Trash Removal                          | 973.42            | 1,500.00            | 64.9%         |
| 60550 · Utilities                              | 2,891.78          | 6,000.00            | 48.2%         |
| 60575 · Uniforms                               | 494.74            | 500.00              | 98.9%         |
| 60600 · Wages                                  | 139,266.12        | 238,742.00          | 58.3%         |
| 60650 · Workmans Comp.                         | 163.73            | 205.00              | 79.9%         |
| <b>Total 60000 · Administrative Expenses</b>   | <b>218,065.93</b> | <b>392,029.61</b>   | <b>55.6%</b>  |
| <b>61000 · Common Area Expenses</b>            |                   |                     |               |
| 61125 · Augmentation - Ponds                   | 3,363.36          | 6,000.00            | 56.1%         |
| 61150 · Barn Grounds                           | 3,682.11          | 6,500.00            | 56.6%         |
| 61200 · Common Area Improvements               | 1,070.29          | 15,000.00           | 7.1%          |
| 61300 · Insurance                              | 25,185.40         | 34,300.00           | 73.4%         |
| 61400 · Maintenance                            | 54,261.55         | 85,000.00           | 63.8%         |
| <b>Total 61000 · Common Area Expenses</b>      | <b>87,562.71</b>  | <b>146,800.00</b>   | <b>59.6%</b>  |
| <b>63000 · Forestry Expenses</b>               |                   |                     |               |
| 63500 · Maintenance-Tree removal,slash         | 0.00              | 20,000.00           | 0.0%          |
| 63550 · Chipping Event                         | 24,604.84         | 25,000.00           | 98.4%         |
| 63800 · Supplies                               | 0.00              | 500.00              | 0.0%          |
| <b>Total 63000 · Forestry Expenses</b>         | <b>24,604.84</b>  | <b>45,500.00</b>    | <b>54.1%</b>  |
| <b>64000 · Community Center Expenses</b>       |                   |                     |               |
| 64170 · Community Events                       | 0.00              | 500.00              | 0.0%          |
| 64200 · Maintenance/Repairs/Supplies           | 2,407.39          | 7,500.00            | 32.1%         |
| 64600 · Utilities                              | 2,891.77          | 6,000.00            | 48.2%         |
| <b>Total 64000 · Community Center Expenses</b> | <b>5,299.16</b>   | <b>14,000.00</b>    | <b>37.9%</b>  |
| <b>65000 · Payroll Expenses</b>                | <b>0.00</b>       |                     |               |
| <b>66000 · Public Safety Expenses</b>          |                   |                     |               |
| 66100 · Auto Licensing                         | 1,785.83          | 1,975.00            | 90.4%         |
| 66150 · Auto Repair                            | 2,988.80          | 4,000.00            | 74.7%         |
| 66200 · Benefits/HRA                           | 30,613.29         | 49,100.00           | 62.3%         |
| 66201 · WPS Retirement Plan                    | 2,553.60          | 4,700.00            | 54.3%         |
| 66400 · Equipment Maintenance                  | 36.15             | 500.00              | 7.2%          |
| 66450 · Equipment Purchase                     | 247.17            | 500.00              | 49.4%         |
| 66500 · Fuel                                   | 4,810.46          | 10,000.00           | 48.1%         |
| 66550 · Insurance - Auto                       | 6,652.35          | 11,512.00           | 57.8%         |
| 66560 · Insurance - Liability                  | 29,790.75         | 44,589.00           | 66.8%         |
| 66650 · Office Supplies                        | 91.30             | 250.00              | 36.5%         |
| 66700 · Payroll Tax                            | 22,698.66         | 38,643.39           | 58.7%         |
| 66750 · Postage                                | 272.00            | 500.00              | 54.4%         |
| 66850 · Telephone                              | 3,169.72          | 5,200.00            | 61.0%         |
| 66855 · Training                               | 1,431.77          | 1,500.00            | 95.5%         |
| 66860 · Uniforms                               | 1,175.05          | 3,000.00            | 39.2%         |
| 66900 · Wages                                  | 247,635.65        | 429,371.00          | 57.7%         |
| 66950 · Workmans Comp.                         | 8,958.27          | 12,500.00           | 71.7%         |
| <b>Total 66000 · Public Safety Expenses</b>    | <b>364,910.82</b> | <b>617,840.39</b>   | <b>59.1%</b>  |
| <b>Total Expense</b>                           | <b>700,443.46</b> | <b>1,216,170.00</b> | <b>57.6%</b>  |
| <b>Net Ordinary Income</b>                     | <b>454,853.13</b> | <b>0.00</b>         | <b>100.0%</b> |
| <b>Net Income</b>                              | <b>454,853.13</b> | <b>0.00</b>         | <b>100.0%</b> |

## Woodmoor Improvement Association

## Balance Sheet

As of July 31, 2025

08/27/25

Accrual Basis

|   | Jul 31, 25          |
|---|---------------------|
| <b>ASSETS</b>                           |                     |
| Current Assets                          |                     |
| Checking/Savings                        |                     |
| 10001 · Integrity - Operating 0384      | 25,166.86           |
| 10003 · Integrity - Res Cap Chk - 0406  | 21,399.30           |
| 10004 · Integrity - MM - Oper - 5504    | 445,975.30          |
| 10009 · Integrity - Compliance - 0414   | 259,636.23          |
| 10011 · Integrity B&T CR 89071          |                     |
| MM - Capital Reserves                   | 361,878.66          |
| Total 10011 · Integrity B&T CR 89071    | 361,878.66          |
| 10012 · Integrity B&T Op 89070          | 257,505.10          |
| 10020 · Petty Cash                      | 300.00              |
| 10022 · FNB - Operating MM              | 32,944.39           |
| 10023 · FNB - Emergency Fund CD         | 113,480.02          |
| 10024 · FNB - Construction Compliance   | 1,763.69            |
| Total Checking/Savings                  | 1,520,049.55        |
| Accounts Receivable                     |                     |
| 11000 · Dues Receivable                 | 102,500.35          |
| 11300 · Commercial Checks Receivable    | 255.00              |
| Total Accounts Receivable               | 102,755.35          |
| Other Current Assets                    |                     |
| 12150 · Prepaid Expenses                | 4,044.87            |
| 12200 · Prepaid Insurance               | 32,165.15           |
| 12300 · Refundable Deposits             | 226.48              |
| 12400 · Undeposited Funds               | 508.25              |
| Total Other Current Assets              | 36,944.75           |
| Total Current Assets                    | 1,659,749.65        |
| Fixed Assets                            |                     |
| 16000 · Building and Improvements       | 966,832.18          |
| 16001 · WPS Garage                      | 33,851.41           |
| 16100 · Equipment                       | 48,916.25           |
| 16200 · Furniture & Fixtures            | 71,553.65           |
| 16300 · Smart Trailer                   | 7,787.85            |
| 16400 · Software                        | 3,676.74            |
| 16500 · Vehicles                        | 174,010.21          |
| 16600 · WPS Office Equipment            | 9,959.71            |
| 16900 · Accum. Depreciation-Building    | -554,168.72         |
| 16901 · Accum. Depreciation-Equipment   | -39,023.86          |
| 16902 · Accum. Depreciation-Furn & Fix  | -69,380.39          |
| 16903 · Accum Depr - Smart Trailer      | -7,789.77           |
| 16904 · Accum. Depreciation - Software  | -3,676.74           |
| 16905 · Accum. Depreciation-Vehicles    | -72,983.22          |
| 16906 · Accum. Depr. - WPS Office Equip | -9,959.53           |
| 17600 · ROU Asset - Current Portion     | 3,862.00            |
| 17650 · ROU Asset - Noncurrent Portion  | 15,927.00           |
| Total Fixed Assets                      | 579,394.77          |
| <b>TOTAL ASSETS</b>                     | <b>2,239,144.42</b> |
| <b>LIABILITIES &amp; EQUITY</b>         |                     |
| Liabilities                             |                     |
| Current Liabilities                     |                     |
| Accounts Payable                        |                     |
| 20000 · Accounts Payable                | 12,539.91           |
| Total Accounts Payable                  | 12,539.91           |

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Woodmoor Improvement Association

08/27/25

Balance Sheet

Accrual Basis

As of July 31, 2025

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|   | <u>Jul 31, 25</u>   |
|---|---------------------|
| <b>Other Current Liabilities</b>        |                     |
| 20200 · Accrued Vacation                | 30,636.23           |
| 20205A · Other Accrued Liability        | 675.00              |
| 20400 · Construction Compliance Account | 246,000.00          |
| 20500 · Landscaping Compliance Account  | 9,500.00            |
| 20550 · Note Payable - Telephone System | 0.30                |
| 20600 · Payroll Liabilities             | 1,367.17            |
| 20800 · Pre-paid WIA Assessments        | 6,792.62            |
| 20850 · Insurance Proceeds              | -0.24               |
| 20900 · Tenant Deposits                 | 2,550.00            |
| 27600 · Operating Lease Liability-Cur   | 3,862.00            |
| 27650 · Operating Lease Liability-Non   | 15,927.00           |
|   | <hr/>               |
| <b>Total Other Current Liabilities</b>  | 317,310.08          |
|   | <hr/>               |
| <b>Total Current Liabilities</b>        | 329,849.99          |
|   | <hr/>               |
| <b>Total Liabilities</b>                | 329,849.99          |
| <b>Equity</b>                           |                     |
| 30000 · Equity                          |                     |
| 30100 · Operating Fund                  | 322,198.69          |
| 30200 · Replacement Reserve Fund        | 553,699.23          |
|   | <hr/>               |
| <b>Total 30000 · Equity</b>             | 875,897.92          |
|   | <hr/>               |
| 31000 · Fund Balance-Unrestricted       | 578,543.38          |
| Net Income                              | 454,853.13          |
|   | <hr/>               |
| <b>Total Equity</b>                     | 1,909,294.43        |
|   | <hr/>               |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <b>2,239,144.42</b> |
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**Woodmoor Improvement Association**  
**Profit & Loss YTD Comparison**  
**July 2025**

08/27/25

Accrual Basis

|  | Jul 25           | Jan - Jul 25        | % of Income   |
|--|------------------|---------------------|---------------|
| <b>Ordinary Income/Expense</b>               |                  |                     |               |
| <b>Income</b>                                |                  |                     |               |
| 40000 · ACC                                  |                  |                     |               |
| 40100 · New Construction Fees (non-ref)      | 0.00             | 36,050.00           | 0.0%          |
| 40200 · Other Project Fees (non-ref)         | 550.00           | 5,600.00            | 2.5%          |
| 40300 · Building Deposit Forfeitures         | 0.00             | 500.00              | 0.0%          |
| <b>Total 40000 · ACC</b>                     | <b>550.00</b>    | <b>42,150.00</b>    | <b>2.5%</b>   |
| 41000 · Administrative Income                |                  |                     |               |
| 41100 · Assessments - WIA                    | 0.00             | 956,603.00          | 0.0%          |
| 41200 · Admin & Lien Fees                    | 0.00             | 3,000.00            | 0.0%          |
| 41300 · Covenant Enforcement Fines           | 550.00           | 2,850.00            | 2.5%          |
| 41400 · HOA Change Fees                      | 1,225.00         | 15,750.00           | 5.6%          |
| 41500 · Late Pay Interest Income             | 577.84           | 4,301.25            | 2.7%          |
| 41600 · Interest Income-Operating Fund       | 1,918.91         | 13,738.27           | 8.8%          |
| 41650 · Interest Income - Reserve Fund       | 1,341.93         | 9,287.48            | 6.2%          |
| 41700 · Late Fees - Assessments              | 0.00             | 9,950.00            | 0.0%          |
| 41800 · Miscellaneous Income                 | 0.00             | 22,449.78           | 0.0%          |
| 41810 · Chipping Income                      | 525.00           | 765.00              | 2.4%          |
| 41820 · Heights Property Owners Assoc        | 158.33           | 1,108.31            | 0.7%          |
| <b>Total 41000 · Administrative Income</b>   | <b>6,297.01</b>  | <b>1,039,803.09</b> | <b>29.0%</b>  |
| 42000 · Community Center Income              |                  |                     |               |
| 42100 · Barn Rentals                         | 3,832.50         | 21,770.50           | 17.7%         |
| 42300 · Office Rentals                       | 800.00           | 5,600.00            | 3.7%          |
| <b>Total 42000 · Community Center Income</b> | <b>4,632.50</b>  | <b>27,370.50</b>    | <b>21.4%</b>  |
| 43000 · Public Safety Income                 |                  |                     |               |
| 43100 · Commercial Check Fees                | 8,517.00         | 25,311.00           | 39.3%         |
| 43250 · Outside Residential                  | 0.00             | 8,440.00            | 0.0%          |
| 43300 · Vacation Check Contributions         | 1,700.00         | 12,222.00           | 7.8%          |
| <b>Total 43000 · Public Safety Income</b>    | <b>10,217.00</b> | <b>45,973.00</b>    | <b>47.1%</b>  |
| <b>Total Income</b>                          | <b>21,696.51</b> | <b>1,155,296.59</b> | <b>100.0%</b> |
| <b>Gross Profit</b>                          | <b>21,696.51</b> | <b>1,155,296.59</b> | <b>100.0%</b> |
| <b>Expense</b>                               |                  |                     |               |
| 60000 · Administrative Expenses              |                  |                     |               |
| 60040 · Bank Charges                         | 156.67           | 1,133.31            | 0.7%          |
| 60050 · Benefits/HRA                         | 2,856.45         | 20,285.91           | 13.2%         |
| 60070 · Computer Programs & Services         | 496.48           | 3,604.73            | 2.3%          |
| 60200 · Dues & Subscriptions                 | 0.00             | 968.99              | 0.0%          |
| 60210 · Equipment Lease                      | 546.74           | 4,344.64            | 2.5%          |
| 60240 · Insurance E & O                      | 2,393.92         | 16,757.40           | 11.0%         |
| 60250 · Janitorial                           | 685.00           | 4,795.00            | 3.2%          |
| 60260 · Legal Fees                           | 0.00             | 976.00              | 0.0%          |
| 60270 · Lien & Recording Fees                | 43.00            | 126.00              | 0.2%          |
| 60280 · Maintenance                          | 487.00           | 703.47              | 2.2%          |
| 60300 · Office Supplies                      | 138.39           | 783.10              | 0.6%          |
| 60350 · Payroll Tax                          | 1,671.26         | 12,643.43           | 7.7%          |
| 60400 · Personal Vehicle Use                 | 63.84            | 63.84               | 0.3%          |
| 60410 · Postage                              | 78.45            | 530.16              | 0.4%          |
| 60420 · Annual Meeting Printing & Mail       | 0.00             | 4,876.01            | 0.0%          |
| 60425 · Property Taxes                       | 0.00             | 180.83              | 0.0%          |
| 60430 · Telephone                            | 195.10           | 1,398.32            | 0.9%          |
| 60440 · Training                             | 0.00             | 105.00              | 0.0%          |
| 60500 · Trash Removal                        | 127.07           | 973.42              | 0.6%          |
| 60550 · Utilities                            | 474.07           | 2,891.78            | 2.2%          |
| 60575 · Uniforms                             | 0.00             | 494.74              | 0.0%          |
| 60600 · Wages                                | 19,895.16        | 139,266.12          | 91.7%         |
| 60650 · Workmans Comp.                       | 23.39            | 163.73              | 0.1%          |
| <b>Total 60000 · Administrative Expenses</b> | <b>30,331.99</b> | <b>218,065.93</b>   | <b>139.8%</b> |

**Woodmoor Improvement Association**  
**Profit & Loss YTD Comparison**  
**July 2025**

08/27/25

Accrual Basis

|  | Jul 25            | Jan - Jul 25      | % of Income    |
|--|-------------------|-------------------|----------------|
| <b>61000 · Common Area Expenses</b>            |                   |                   |                |
| 61125 · Augmentation - Ponds                   | 960.96            | 3,363.36          | 4.4%           |
| 61150 · Barn Grounds                           | 767.96            | 3,682.11          | 3.5%           |
| 61200 · Common Area Improvements               | 0.00              | 1,070.29          | 0.0%           |
| 61300 · Insurance                              | 3,597.92          | 25,185.40         | 16.6%          |
| 61400 · Maintenance                            | 492.80            | 54,261.55         | 2.3%           |
| <b>Total 61000 · Common Area Expenses</b>      | <b>5,819.64</b>   | <b>87,562.71</b>  | <b>26.8%</b>   |
| <b>63000 · Forestry Expenses</b>               |                   |                   |                |
| 63550 · Chipping Event                         | 12,190.29         | 24,604.84         | 56.2%          |
| <b>Total 63000 · Forestry Expenses</b>         | <b>12,190.29</b>  | <b>24,604.84</b>  | <b>56.2%</b>   |
| <b>64000 · Community Center Expenses</b>       |                   |                   |                |
| 64200 · Maintenance/Repairs/Supplies           | 527.00            | 2,407.39          | 2.4%           |
| 64600 · Utilities                              | 474.08            | 2,891.77          | 2.2%           |
| <b>Total 64000 · Community Center Expenses</b> | <b>1,001.08</b>   | <b>5,299.16</b>   | <b>4.6%</b>    |
| <b>65000 · Payroll Expenses</b>                | <b>0.00</b>       | <b>0.00</b>       | <b>0.0%</b>    |
| <b>66000 · Public Safety Expenses</b>          |                   |                   |                |
| 66100 · Auto Licensing                         | 1,285.73          | 1,785.83          | 5.9%           |
| 66150 · Auto Repair                            | 0.00              | 2,988.80          | 0.0%           |
| 66200 · Benefits/HRA                           | 4,975.64          | 30,613.29         | 22.9%          |
| 66201 · WPS Retirement Plan                    | 364.80            | 2,553.60          | 1.7%           |
| 66400 · Equipment Maintenance                  | 0.00              | 36.15             | 0.0%           |
| 66450 · Equipment Purchase                     | 0.00              | 247.17            | 0.0%           |
| 66500 · Fuel                                   | 512.77            | 4,810.46          | 2.4%           |
| 66550 · Insurance - Auto                       | 950.33            | 6,652.35          | 4.4%           |
| 66560 · Insurance - Liability                  | 4,200.25          | 29,790.75         | 19.4%          |
| 66650 · Office Supplies                        | 0.00              | 91.30             | 0.0%           |
| 66700 · Payroll Tax                            | 3,083.76          | 22,698.66         | 14.2%          |
| 66750 · Postage                                | 0.00              | 272.00            | 0.0%           |
| 66850 · Telephone                              | 175.57            | 3,169.72          | 0.8%           |
| 66855 · Training                               | 0.00              | 1,431.77          | 0.0%           |
| 66860 · Uniforms                               | 0.00              | 1,175.05          | 0.0%           |
| 66900 · Wages                                  | 35,692.92         | 247,635.65        | 164.5%         |
| 66950 · Workmans Comp.                         | 1,207.61          | 8,958.27          | 5.6%           |
| <b>Total 66000 · Public Safety Expenses</b>    | <b>52,449.38</b>  | <b>364,910.82</b> | <b>241.7%</b>  |
| <b>Total Expense</b>                           | <b>101,792.38</b> | <b>700,443.46</b> | <b>469.2%</b>  |
| <b>Net Ordinary Income</b>                     | <b>-80,095.87</b> | <b>454,853.13</b> | <b>-369.2%</b> |
| <b>Net Income</b>                              | <b>-80,095.87</b> | <b>454,853.13</b> | <b>-369.2%</b> |

**Woodmoor Improvement Association**  
**Statement of Cash Flows**  
 July 2025

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|  | Jul 25              |
|--|---------------------|
| <b>OPERATING ACTIVITIES</b>  |                     |
| Net Income   | -80,095.87          |
| Adjustments to reconcile Net Income<br>to net cash provided by operations: |                     |
| 11000 · Dues Receivable  | 2,026.72            |
| 11300 · Commercial Checks Receivable                                       | -255.00             |
| 12150 · Prepaid Expenses   | -1,357.02           |
| 12200 · Prepaid Insurance  | 1,497.75            |
| 20000 · Accounts Payable   | -53,289.40          |
| 20400 · Construction Compliance Account                                    | -3,500.00           |
| 20500 · Landscaping Compliance Account                                     | -500.00             |
| 20600 · Payroll Liabilities  | 752.60              |
| 20800 · Pre-paid WIA Assessments   | 710.04              |
| Net cash provided by Operating Activities                                  | -134,010.18         |
| <b>INVESTING ACTIVITIES</b>  |                     |
| 16000 · Building and Improvements  | -16,550.00          |
| 16500 · Vehicles   | 10,650.00           |
| Net cash provided by Investing Activities                                  | -5,900.00           |
| Net cash increase for period   | -139,910.18         |
| Cash at beginning of period  | 1,660,467.98        |
| Cash at end of period  | <b>1,520,557.80</b> |