

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

	Jan - Sep 25	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · ACC</b>			
40100 · New Construction Fees (non-ref)	36,050.00	64,000.00	56.3%
40200 · Other Project Fees (non-ref)	8,100.00	6,000.00	135.0%
40300 · Building Deposit Forfeitures	500.00		
<b>Total 40000 · ACC</b>	<b>44,650.00</b>	<b>70,000.00</b>	<b>63.8%</b>
<b>41000 · Administrative Income</b>			
41100 · Assessments - WIA	956,603.00	957,202.00	99.9%
41200 · Admin & Lien Fees	17,100.00	6,000.00	285.0%
41300 · Covenant Enforcement Fines	4,350.00	4,000.00	108.8%
41400 · HOA Change Fees	19,425.00	21,925.00	88.6%
41500 · Late Pay Interest Income	5,418.71	6,000.00	90.3%
41600 · Interest Income-Operating Fund	17,246.51	21,600.00	79.8%
41650 · Interest Income - Reserve Fund	12,002.44	18,000.00	66.7%
41700 · Late Fees - Assessments	9,900.00	8,000.00	123.8%
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	1,424.97	1,900.00	75.0%
<b>Total 41000 · Administrative Income</b>	<b>1,066,685.41</b>	<b>1,045,702.00</b>	<b>102.0%</b>
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	27,997.50	35,000.00	80.0%
42300 · Office Rentals	7,200.00	7,200.00	100.0%
<b>Total 42000 · Community Center Income</b>	<b>35,197.50</b>	<b>42,200.00</b>	<b>83.4%</b>
<b>43000 · Public Safety Income</b>			
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	14,392.00	16,000.00	90.0%
<b>Total 43000 · Public Safety Income</b>	<b>48,143.00</b>	<b>58,268.00</b>	<b>82.6%</b>
<b>Total Income</b>	<b>1,194,675.91</b>	<b>1,216,170.00</b>	<b>98.2%</b>
<b>Gross Profit</b>	<b>1,194,675.91</b>	<b>1,216,170.00</b>	<b>98.2%</b>
<b>Expense</b>			
<b>60000 · Administrative Expenses</b>			
60011 · Auditor	0.00	6,200.00	0.0%
60030 · Awards	0.00	500.00	0.0%
60040 · Bank Charges	1,418.01	1,950.00	72.7%
60050 · Benefits/HRA	25,430.30	26,775.00	95.0%
60051 · Admin Retirement Plan	0.00	2,500.00	0.0%
60070 · Computer Programs & Services	8,483.68	14,750.00	57.5%
60200 · Dues & Subscriptions	968.99	900.00	107.7%
60210 · Equipment Lease	5,438.12	6,420.00	84.7%
60230 · Equipment Maintenance	0.00	1,000.00	0.0%
60240 · Insurance E & O	21,545.24	29,000.00	74.3%
60250 · Janitorial	6,165.00	8,500.00	72.5%
60260 · Legal Fees	976.00	6,000.00	16.3%
60261 · Legal - Collections	0.00	1,000.00	0.0%
60270 · Lien & Recording Fees	255.00	350.00	72.9%
60280 · Maintenance	703.47	1,100.00	64.0%
60290 · Misc	383.61	250.00	153.4%
60300 · Office Supplies	893.33	2,500.00	35.7%
60350 · Payroll Tax	15,826.55	21,487.61	73.7%
60400 · Personal Vehicle Use	63.84	200.00	31.9%
60410 · Postage	620.29	2,000.00	31.0%
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	1,788.72	2,500.00	71.5%
60440 · Training	105.00	500.00	21.0%

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

	Jan - Sep 25	Budget	% of Budget
60500 · Trash Removal	1,227.56	1,500.00	81.8%
60550 · Utilities	4,077.87	6,000.00	68.0%
60575 · Uniforms	494.74	500.00	98.9%
60600 · Wages	178,290.76	238,742.00	74.7%
60650 · Workmans Comp.	187.12	205.00	91.3%
<b>Total 60000 · Administrative Expenses</b>	<b>280,400.04</b>	<b>392,029.61</b>	<b>71.5%</b>
<b>61000 · Common Area Expenses</b>			
61125 · Augmentation - Ponds	4,713.27	6,000.00	78.6%
61150 · Barn Grounds	4,830.67	6,500.00	74.3%
61200 · Common Area Improvements	1,070.29	15,000.00	7.1%
61300 · Insurance	32,381.24	34,300.00	94.4%
61400 · Maintenance	65,093.56	85,000.00	76.6%
<b>Total 61000 · Common Area Expenses</b>	<b>108,089.03</b>	<b>146,800.00</b>	<b>73.6%</b>
<b>63000 · Forestry Expenses</b>			
63500 · Maintenance-Tree removal,slash	5,500.00	20,000.00	27.5%
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>30,104.84</b>	<b>45,500.00</b>	<b>66.2%</b>
<b>64000 · Community Center Expenses</b>			
64170 · Community Events	0.00	500.00	0.0%
64200 · Maintenance/Repairs/Supplies	2,871.50	7,500.00	38.3%
64600 · Utilities	4,077.88	6,000.00	68.0%
<b>Total 64000 · Community Center Expenses</b>	<b>6,949.38</b>	<b>14,000.00</b>	<b>49.6%</b>
<b>65000 · Payroll Expenses</b>	<b>0.00</b>		
<b>66000 · Public Safety Expenses</b>			
66100 · Auto Licensing	2,008.81	1,975.00	101.7%
66150 · Auto Repair	4,242.19	4,000.00	106.1%
66200 · Benefits/HRA	37,921.57	49,100.00	77.2%
66201 · WPS Retirement Plan	3,283.20	4,700.00	69.9%
66400 · Equipment Maintenance	36.15	500.00	7.2%
66450 · Equipment Purchase	287.65	500.00	57.5%
66500 · Fuel	5,767.12	10,000.00	57.7%
66550 · Insurance - Auto	9,500.01	11,512.00	82.5%
66560 · Insurance - Liability	38,191.25	44,589.00	85.7%
66650 · Office Supplies	91.30	250.00	36.5%
66700 · Payroll Tax	28,549.99	38,643.39	73.9%
66750 · Postage	340.00	500.00	68.0%
66850 · Telephone	3,620.92	5,200.00	69.6%
66855 · Training	1,431.77	1,500.00	95.5%
66860 · Uniforms	1,175.05	3,000.00	39.2%
66900 · Wages	319,021.49	429,371.00	74.3%
66950 · Workmans Comp.	10,165.88	12,500.00	81.3%
<b>Total 66000 · Public Safety Expenses</b>	<b>465,634.35</b>	<b>617,840.39</b>	<b>75.4%</b>
<b>Total Expense</b>	<b>891,177.64</b>	<b>1,216,170.00</b>	<b>73.3%</b>
<b>Net Ordinary Income</b>	<b>303,498.27</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>303,498.27</b>	<b>0.00</b>	<b>100.0%</b>

## Woodmoor Improvement Association

## Balance Sheet

10/21/25

As of September 30, 2025

Accrual Basis

	Sep 30, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10001 · Integrity - Operating 0384	27,795.53
10003 · Integrity - Res Cap Chk - 0406	21,446.88
10004 · Integrity - MM - Oper - 5504	286,889.72
10009 · Integrity - Compliance - 0414	255,074.73
10011 · Integrity B&T CR 89071	
MM - Capital Reserves	364,394.44
<b>Total 10011 · Integrity B&amp;T CR 89071</b>	<b>364,394.44</b>
10012 · Integrity B&T Op 89070	259,386.46
10020 · Petty Cash	300.00
10022 · FNB - Operating MM	33,000.57
10023 · FNB - Emergency Fund CD	113,480.02
10024 · FNB - Construction Compliance	1,765.81
<b>Total Checking/Savings</b>	<b>1,363,534.16</b>
<b>Accounts Receivable</b>	
11000 · Dues Receivable	110,658.19
<b>Total Accounts Receivable</b>	<b>110,658.19</b>
<b>Other Current Assets</b>	
12150 · Prepaid Expenses	3,838.91
12200 · Prepaid Insurance	27,051.27
12300 · Refundable Deposits	226.48
12400 · Undeposited Funds	1,128.53
<b>Total Other Current Assets</b>	<b>32,245.19</b>
<b>Total Current Assets</b>	<b>1,506,437.54</b>
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	<b>579,394.77</b>
<b>TOTAL ASSETS</b>	<b>2,085,832.31</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	15,302.73
<b>Total Accounts Payable</b>	<b>15,302.73</b>

## Woodmoor Improvement Association

## Balance Sheet

10/21/25

As of September 30, 2025

Accrual Basis

	<u>Sep 30, 25</u>
<b>Other Current Liabilities</b>	
20200 · Accrued Vacation	30,636.23
20205A · Other Accrued Liability	675.00
20400 · Construction Compliance Account	241,000.00
20500 · Landscaping Compliance Account	9,500.00
20550 · Note Payable - Telephone System	0.30
20600 · Payroll Liabilities	614.33
20800 · Pre-paid WIA Assessments	7,825.39
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
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<b>Total Other Current Liabilities</b>	312,590.01
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<b>Total Current Liabilities</b>	327,892.74
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<b>Total Liabilities</b>	327,892.74
<b>Equity</b>	
30000 · Equity	
30100 · Operating Fund	322,198.69
30200 · Replacement Reserve Fund	553,699.23
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<b>Total 30000 · Equity</b>	875,897.92
31000 · Fund Balance-Unrestricted	578,543.38
Net Income	303,498.27
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<b>Total Equity</b>	1,757,939.57
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,085,832.31</b>
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**Woodmoor Improvement Association**  
**Profit & Loss YTD Comparison**  
**September 2025**

	Sep 25	Jan - Sep 25	% of Income
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · ACC</b>			
40100 · New Construction Fees (non-ref)	0.00	36,050.00	0.0%
40200 · Other Project Fees (non-ref)	1,350.00	8,100.00	5.1%
40300 · Building Deposit Forfeitures	0.00	500.00	0.0%
<b>Total 40000 · ACC</b>	1,350.00	44,650.00	5.1%
<b>41000 · Administrative Income</b>			
41100 · Assessments - WIA	0.00	956,603.00	0.0%
41200 · Admin & Lien Fees	14,100.00	17,100.00	53.5%
41300 · Covenant Enforcement Fines	0.00	4,350.00	0.0%
41400 · HOA Change Fees	2,275.00	19,425.00	8.6%
41500 · Late Pay Interest Income	1,117.46	5,418.71	4.2%
41600 · Interest Income-Operating Fund	1,734.60	17,246.51	6.6%
41650 · Interest Income - Reserve Fund	1,354.71	12,002.44	5.1%
41700 · Late Fees - Assessments	0.00	9,900.00	0.0%
41800 · Miscellaneous Income	0.00	22,449.78	0.0%
41810 · Chipping Income	0.00	765.00	0.0%
41820 · Heights Property Owners Assoc	158.33	1,424.97	0.6%
<b>Total 41000 · Administrative Income</b>	20,740.10	1,066,685.41	78.7%
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	2,782.00	27,997.50	10.6%
42300 · Office Rentals	800.00	7,200.00	3.0%
<b>Total 42000 · Community Center Income</b>	3,582.00	35,197.50	13.6%
<b>43000 · Public Safety Income</b>			
43100 · Commercial Check Fees	0.00	25,311.00	0.0%
43250 · Outside Residential	0.00	8,440.00	0.0%
43300 · Vacation Check Contributions	690.00	14,392.00	2.6%
<b>Total 43000 · Public Safety Income</b>	690.00	48,143.00	2.6%
<b>Total Income</b>	26,362.10	1,194,675.91	100.0%
<b>Gross Profit</b>	26,362.10	1,194,675.91	100.0%
<b>Expense</b>			
<b>60000 · Administrative Expenses</b>			
60040 · Bank Charges	132.58	1,418.01	0.5%
60050 · Benefits/HRA	2,595.03	25,430.30	9.8%
60070 · Computer Programs & Services	496.48	8,483.68	1.9%
60200 · Dues & Subscriptions	0.00	968.99	0.0%
60210 · Equipment Lease	546.74	5,438.12	2.1%
60240 · Insurance E & O	2,393.92	21,545.24	9.1%
60250 · Janitorial	685.00	6,165.00	2.6%
60260 · Legal Fees	0.00	976.00	0.0%
60270 · Lien & Recording Fees	86.00	255.00	0.3%
60280 · Maintenance	0.00	703.47	0.0%
60290 · Misc	383.61	383.61	1.5%
60300 · Office Supplies	110.23	893.33	0.4%
60350 · Payroll Tax	1,554.11	15,826.55	5.9%
60400 · Personal Vehicle Use	0.00	63.84	0.0%
60410 · Postage	11.34	620.29	0.0%
60420 · Annual Meeting Printing & Mail	0.00	4,876.01	0.0%
60425 · Property Taxes	0.00	180.83	0.0%
60430 · Telephone	195.24	1,788.72	0.7%
60440 · Training	0.00	105.00	0.0%
60500 · Trash Removal	127.07	1,227.56	0.5%
60550 · Utilities	653.01	4,077.87	2.5%
60575 · Uniforms	0.00	494.74	0.0%

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

10/21/25

Accrual Basis

	Sep 25	Jan - Sep 25	% of Income
60600 · Wages	19,129.48	178,290.76	72.6%
60650 · Workmans Comp.	0.00	187.12	0.0%
<b>Total 60000 · Administrative Expenses</b>	<b>29,099.84</b>	<b>280,400.04</b>	<b>110.4%</b>
<b>61000 · Common Area Expenses</b>			
61125 · Augmentation - Ponds	732.15	4,713.27	2.8%
61150 · Barn Grounds	604.28	4,830.67	2.3%
61200 · Common Area Improvements	0.00	1,070.29	0.0%
61300 · Insurance	3,597.92	32,381.24	13.6%
61400 · Maintenance	4.43	65,093.56	0.0%
<b>Total 61000 · Common Area Expenses</b>	<b>4,938.78</b>	<b>108,089.03</b>	<b>18.7%</b>
<b>63000 · Forestry Expenses</b>			
63500 · Maintenance-Tree removal,slash	5,500.00	5,500.00	20.9%
63550 · Chipping Event	0.00	24,604.84	0.0%
<b>Total 63000 · Forestry Expenses</b>	<b>5,500.00</b>	<b>30,104.84</b>	<b>20.9%</b>
<b>64000 · Community Center Expenses</b>			
64200 · Maintenance/Repairs/Supplies	424.11	2,871.50	1.6%
64600 · Utilities	653.03	4,077.88	2.5%
<b>Total 64000 · Community Center Expenses</b>	<b>1,077.14</b>	<b>6,949.38</b>	<b>4.1%</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	222.98	2,008.81	0.8%
66150 · Auto Repair	1,091.29	4,242.19	4.1%
66200 · Benefits/HRA	4,139.99	37,921.57	15.7%
66201 · WPS Retirement Plan	364.80	3,283.20	1.4%
66400 · Equipment Maintenance	0.00	36.15	0.0%
66450 · Equipment Purchase	40.48	287.65	0.2%
66500 · Fuel	498.63	5,767.12	1.9%
66550 · Insurance - Auto	1,897.33	9,500.01	7.2%
66560 · Insurance - Liability	4,200.25	38,191.25	15.9%
66650 · Office Supplies	0.00	91.30	0.0%
66700 · Payroll Tax	2,895.78	28,549.99	11.0%
66750 · Postage	0.00	340.00	0.0%
66850 · Telephone	263.75	3,620.92	1.0%
66855 · Training	0.00	1,431.77	0.0%
66860 · Uniforms	0.00	1,175.05	0.0%
66900 · Wages	35,692.92	319,021.49	135.4%
66950 · Workmans Comp.	0.00	10,165.88	0.0%
<b>Total 66000 · Public Safety Expenses</b>	<b>51,308.20</b>	<b>465,634.35</b>	<b>194.6%</b>
<b>Total Expense</b>	<b>91,923.96</b>	<b>891,177.64</b>	<b>348.7%</b>
<b>Net Ordinary Income</b>	<b>-65,561.86</b>	<b>303,498.27</b>	<b>-248.7%</b>
<b>Net Income</b>	<b>-65,561.86</b>	<b>303,498.27</b>	<b>-248.7%</b>

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

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	Sep 25
<b>OPERATING ACTIVITIES</b>	
Net Income	-65,561.86
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Dues Receivable	-12,711.16
12150 · Prepaid Expenses	34.98
12200 · Prepaid Insurance	3,346.11
20000 · Accounts Payable	7,696.96
23011 · Card Services, Admin #9484	-427.60
23014 Card Services, WPS #8075	-322.07
20400 · Construction Compliance Account	-4,500.00
20600 · Payroll Liabilities	-1,335.01
20800 · Pre-paid WIA Assessments	1,183.77
	-72,595.88
Net cash provided by Operating Activities	-72,595.88
Net cash increase for period	-72,595.88
Cash at beginning of period	1,437,258.57
Cash at end of period	1,364,662.69