

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

	Jan - Oct 25	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · ACC</b>			
40100 · New Construction Fees (non-ref)	46,050.00	64,000.00	72.0%
40200 · Other Project Fees (non-ref)	9,400.00	6,000.00	156.7%
40300 · Building Deposit Forfeitures	500.00		
<b>Total 40000 · ACC</b>	<b>55,950.00</b>	<b>70,000.00</b>	<b>79.9%</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	22,225.00	21,925.00	101.4%
41500 · Late Pay Interest Income	5,947.33	6,000.00	99.1%
41600 · Interest Income-Operating Fund	18,790.81	21,600.00	87.0%
41650 · Interest Income - Reserve Fund	13,287.04	18,000.00	73.8%
41700 · Late Fees - Assessments	9,900.00	8,000.00	123.8%
41800 · Miscellaneous Income	22,464.78	725.00	3,098.6%
41810 · Chipping Income	765.00	350.00	218.6%
41820 · Heights Property Owners Assoc	1,583.30	1,900.00	83.3%
<b>Total 41000 · Administrative Income</b>	<b>1,073,016.26</b>	<b>1,045,702.00</b>	<b>102.6%</b>
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	30,978.75	35,000.00	88.5%
42300 · Office Rentals	8,000.00	7,200.00	111.1%
<b>Total 42000 · Community Center Income</b>	<b>38,978.75</b>	<b>42,200.00</b>	<b>92.4%</b>
<b>43000 · Public Safety Income</b>			
43100 · Commercial Check Fees	33,828.00	33,828.00	100.0%
43250 · Outside Residential	8,440.00	8,440.00	100.0%
43300 · Vacation Check Contributions	15,892.00	16,000.00	99.3%
<b>Total 43000 · Public Safety Income</b>	<b>58,160.00</b>	<b>58,268.00</b>	<b>99.8%</b>
<b>Total Income</b>	<b>1,226,105.01</b>	<b>1,216,170.00</b>	<b>100.8%</b>
<b>Gross Profit</b>	<b>1,226,105.01</b>	<b>1,216,170.00</b>	<b>100.8%</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	1,551.03	1,950.00	79.5%
60050 · Benefits/HRA	28,291.38	26,775.00	105.7%
60051 · Admin Retirement Plan	0.00	2,500.00	0.0%
60070 · Computer Programs & Services	10,736.61	14,750.00	72.8%
60200 · Dues & Subscriptions	968.99	900.00	107.7%
60210 · Equipment Lease	5,984.86	6,420.00	93.2%
60230 · Equipment Maintenance	0.00	1,000.00	0.0%
60240 · Insurance E & O	23,939.16	29,000.00	82.5%
60250 · Janitorial	6,850.00	8,500.00	80.6%
60260 · Legal Fees	976.00	6,000.00	16.3%
60261 · Legal - Collections	0.00	1,000.00	0.0%
60270 · Lien & Recording Fees	212.00	350.00	60.6%
60280 · Maintenance	1,064.47	1,100.00	96.8%
60290 · Misc	383.61	250.00	153.4%
60300 · Office Supplies	1,326.30	2,500.00	53.1%
60350 · Payroll Tax	17,265.46	21,487.61	80.4%
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	1,984.14	2,500.00	79.4%
60440 · Training	105.00	500.00	21.0%

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

	Jan - Oct 25	Budget	% of Budget
60500 · Trash Removal	1,354.63	1,500.00	90.3%
60550 · Utilities	4,712.10	6,000.00	78.5%
60575 · Uniforms	494.74	500.00	98.9%
60600 · Wages	196,055.15	238,742.00	82.1%
60650 · Workmans Comp.	187.12	205.00	91.3%
<b>Total 60000 · Administrative Expenses</b>	<b>310,183.72</b>	<b>392,029.61</b>	<b>79.1%</b>
61000 · Common Area Expenses			
61125 · Augmentation - Ponds	5,147.99	6,000.00	85.8%
61150 · Barn Grounds	5,723.92	6,500.00	88.1%
61200 · Common Area Improvements	16,070.29	15,000.00	107.1%
61300 · Insurance	35,979.16	34,300.00	104.9%
61400 · Maintenance	84,279.96	85,000.00	99.2%
<b>Total 61000 · Common Area Expenses</b>	<b>147,201.32</b>	<b>146,800.00</b>	<b>100.3%</b>
63000 · Forestry Expenses			
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>
64000 · Community Center Expenses			
64170 · Community Events	0.00	500.00	0.0%
64200 · Maintenance/Repairs/Supplies	3,152.50	7,500.00	42.0%
64600 · Utilities	4,712.09	6,000.00	78.5%
<b>Total 64000 · Community Center Expenses</b>	<b>7,864.59</b>	<b>14,000.00</b>	<b>56.2%</b>
65000 · Payroll Expenses	0.00		
66000 · Public Safety Expenses			
66100 · Auto Licensing	2,008.81	1,975.00	101.7%
66150 · Auto Repair	4,333.67	4,000.00	108.3%
66200 · Benefits/HRA	41,120.62	49,100.00	83.7%
66201 · WPS Retirement Plan	3,648.00	4,700.00	77.6%
66400 · Equipment Maintenance	193.65	500.00	38.7%
66450 · Equipment Purchase	287.65	500.00	57.5%
66500 · Fuel	6,237.15	10,000.00	62.4%
66550 · Insurance - Auto	8,556.34	11,512.00	74.3%
66560 · Insurance - Liability	42,391.50	44,589.00	95.1%
66650 · Office Supplies	91.30	250.00	36.5%
66700 · Payroll Tax	31,441.15	38,643.39	81.4%
66750 · Postage	408.00	500.00	81.6%
66850 · Telephone	3,796.67	5,200.00	73.0%
66855 · Training	1,431.77	1,500.00	95.5%
66860 · Uniforms	1,318.53	3,000.00	44.0%
66900 · Wages	354,714.41	429,371.00	82.6%
66950 · Workmans Comp.	10,165.88	12,500.00	81.3%
<b>Total 66000 · Public Safety Expenses</b>	<b>512,145.10</b>	<b>617,840.39</b>	<b>82.9%</b>
<b>Total Expense</b>	<b>1,007,499.57</b>	<b>1,216,170.00</b>	<b>82.8%</b>
<b>Net Ordinary Income</b>	<b>218,605.44</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>218,605.44</b>	<b>0.00</b>	<b>100.0%</b>

## Woodmoor Improvement Association

## Balance Sheet

As of October 31, 2025

11/14/25

Accrual Basis

	<u>Oct 31, 25</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10001 · Integrity - Operating 0384	84,171.62
10003 · Integrity - Res Cap Chk - 0406	13,550.46
10004 · Integrity - MM - Oper - 5504	137,181.20
10009 · Integrity - Compliance - 0414	294,300.23
10011 · Integrity B&T CR 89071	
MM - Capital Reserves	<u>365,587.19</u>
<b>Total 10011 · Integrity B&amp;T CR 89071</b>	<b>365,587.19</b>
10012 · Integrity B&T Op 89070	260,275.16
10020 · Petty Cash	300.00
10022 · FNB - Operating MM	33,029.16
10023 · FNB - Emergency Fund CD	113,480.02
10024 · FNB - Construction Compliance	<u>1,766.89</u>
<b>Total Checking/Savings</b>	<b>1,303,641.93</b>
<b>Accounts Receivable</b>	
11000 · Dues Receivable	110,415.81
11300 · Commercial Checks Receivable	<u>2,426.75</u>
<b>Total Accounts Receivable</b>	<b>112,842.56</b>
<b>Other Current Assets</b>	
12150 · Prepaid Expenses	3,735.93
12200 · Prepaid Insurance	26,861.84
12300 · Refundable Deposits	226.48
12400 · Undeposited Funds	<u>763.25</u>
<b>Total Other Current Assets</b>	<b>31,587.50</b>
<b>Total Current Assets</b>	<b>1,448,071.99</b>
<b>Fixed Assets</b>	
16000 · Building and Improvements	966,832.18
16001 · WPS Garage	33,851.41
16100 · Equipment	56,451.89
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	<u>15,927.00</u>
<b>Total Fixed Assets</b>	<b>586,930.41</b>
<b>TOTAL ASSETS</b>	<b><u>2,035,002.40</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	<u>6,692.32</u>
<b>Total Accounts Payable</b>	<b>6,692.32</b>

## Woodmoor Improvement Association

## Balance Sheet

As of October 31, 2025

	<u>Oct 31, 25</u>
<b>Credit Cards</b>	
23011 · Card Services, Admin #9484	2,232.40
<b>Total Credit Cards</b>	2,232.40
<b>Other Current Liabilities</b>	
20200 · Accrued Vacation	30,636.23
20205A · Other Accrued Liability	675.00
20400 · Construction Compliance Account	280,500.00
20500 · Landscaping Compliance Account	9,500.00
20550 · Note Payable - Telephone System	0.30
20600 · Payroll Liabilities	1,095.41
20800 · Pre-paid WIA Assessments	8,285.24
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
<b>Total Other Current Liabilities</b>	353,030.94
<b>Total Current Liabilities</b>	361,955.66
<b>Total Liabilities</b>	361,955.66
<b>Equity</b>	
30000 · Equity	
30100 · Operating Fund	322,198.69
30200 · Replacement Reserve Fund	553,699.23
<b>Total 30000 · Equity</b>	875,897.92
31000 · Fund Balance-Unrestricted	578,543.38
Net Income	218,605.44
<b>Total Equity</b>	1,673,046.74
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,035,002.40</b>

## Woodmoor Improvement Association Profit & Loss YTD Comparison October 2025

	Oct 25	Jan - Oct 25	% of Income
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · ACC</b>			
40100 · New Construction Fees (non-ref)	10,000.00	46,050.00	31.8%
40200 · Other Project Fees (non-ref)	1,300.00	9,400.00	4.1%
40300 · Building Deposit Forfeitures	0.00	500.00	0.0%
<b>Total 40000 · ACC</b>	11,300.00	55,950.00	36.0%
<b>41000 · Administrative Income</b>			
41100 · Assessments - WIA	0.00	956,603.00	0.0%
41200 · Admin & Lien Fees	0.00	17,100.00	0.0%
41300 · Covenant Enforcement Fines	0.00	4,350.00	0.0%
41400 · HOA Change Fees	2,800.00	22,225.00	8.9%
41500 · Late Pay Interest Income	528.62	5,947.33	1.7%
41600 · Interest Income-Operating Fund	1,544.30	18,790.81	4.9%
41650 · Interest Income - Reserve Fund	1,284.60	13,287.04	4.1%
41700 · Late Fees - Assessments	0.00	9,900.00	0.0%
41800 · Miscellaneous Income	15.00	22,464.78	0.0%
41810 · Chipping Income	0.00	765.00	0.0%
41820 · Heights Property Owners Assoc	158.33	1,583.30	0.5%
<b>Total 41000 · Administrative Income</b>	6,330.85	1,073,016.26	20.1%
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	2,981.25	30,978.75	9.5%
42300 · Office Rentals	800.00	8,000.00	2.5%
<b>Total 42000 · Community Center Income</b>	3,781.25	38,978.75	12.0%
<b>43000 · Public Safety Income</b>			
43100 · Commercial Check Fees	8,517.00	33,828.00	27.1%
43250 · Outside Residential	0.00	8,440.00	0.0%
43300 · Vacation Check Contributions	1,500.00	15,892.00	4.8%
<b>Total 43000 · Public Safety Income</b>	10,017.00	58,160.00	31.9%
<b>Total Income</b>	31,429.10	1,226,105.01	100.0%
<b>Gross Profit</b>	31,429.10	1,226,105.01	100.0%
<b>Expense</b>			
<b>60000 · Administrative Expenses</b>			
60040 · Bank Charges	133.02	1,551.03	0.4%
60050 · Benefits/HRA	2,861.08	28,291.38	9.1%
60070 · Computer Programs & Services	2,252.93	10,736.61	7.2%
60200 · Dues & Subscriptions	0.00	968.99	0.0%
60210 · Equipment Lease	546.74	5,984.86	1.7%
60240 · Insurance E & O	2,393.92	23,939.16	7.6%
60250 · Janitorial	685.00	6,850.00	2.2%
60260 · Legal Fees	0.00	976.00	0.0%
60270 · Lien & Recording Fees	-43.00	212.00	-0.1%
60280 · Maintenance	361.00	1,064.47	1.1%
60290 · Misc	0.00	383.61	0.0%
60300 · Office Supplies	432.97	1,326.30	1.4%
60350 · Payroll Tax	1,438.91	17,265.46	4.6%
60400 · Personal Vehicle Use	0.00	63.84	0.0%
60410 · Postage	0.00	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	195.42	1,984.14	0.6%
60440 · Training	0.00	105.00	0.0%
60500 · Trash Removal	127.07	1,354.63	0.4%
60550 · Utilities	634.23	4,712.10	2.0%
60575 · Uniforms	0.00	494.74	0.0%

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

	Oct 25	Jan - Oct 25	% of Income
60600 · Wages	17,764.39	196,055.15	56.5%
60650 · Workmans Comp.	0.00	187.12	0.0%
<b>Total 60000 · Administrative Expenses</b>	<b>29,783.68</b>	<b>310,183.72</b>	<b>94.8%</b>
61000 · Common Area Expenses			
61125 · Augmentation - Ponds	434.72	5,147.99	1.4%
61150 · Barn Grounds	893.25	5,723.92	2.8%
61200 · Common Area Improvements	15,000.00	16,070.29	47.7%
61300 · Insurance	3,597.92	35,979.16	11.4%
61400 · Maintenance	19,186.40	84,279.96	61.0%
<b>Total 61000 · Common Area Expenses</b>	<b>39,112.29</b>	<b>147,201.32</b>	<b>124.4%</b>
63000 · Forestry Expenses			
63500 · Maintenance-Tree removal,slash	0.00	5,500.00	0.0%
63550 · Chipping Event	0.00	24,604.84	0.0%
<b>Total 63000 · Forestry Expenses</b>	<b>0.00</b>	<b>30,104.84</b>	<b>0.0%</b>
64000 · Community Center Expenses			
64200 · Maintenance/Repairs/Supplies	281.00	3,152.50	0.9%
64600 · Utilities	634.21	4,712.09	2.0%
<b>Total 64000 · Community Center Expenses</b>	<b>915.21</b>	<b>7,864.59</b>	<b>2.9%</b>
65000 · Payroll Expenses	0.00	0.00	0.0%
66000 · Public Safety Expenses			
66100 · Auto Licensing	0.00	2,008.81	0.0%
66150 · Auto Repair	91.48	4,333.67	0.3%
66200 · Benefits/HRA	3,199.05	41,120.62	10.2%
66201 · WPS Retirement Plan	364.80	3,648.00	1.2%
66400 · Equipment Maintenance	157.50	193.65	0.5%
66450 · Equipment Purchase	0.00	287.65	0.0%
66500 · Fuel	470.03	6,237.15	1.5%
66550 · Insurance - Auto	950.33	8,556.34	3.0%
66560 · Insurance - Liability	4,200.25	42,391.50	13.4%
66650 · Office Supplies	0.00	91.30	0.0%
66700 · Payroll Tax	2,891.16	31,441.15	9.2%
66750 · Postage	68.00	408.00	0.2%
66850 · Telephone	175.75	3,796.67	0.6%
66855 · Training	0.00	1,431.77	0.0%
66860 · Uniforms	143.48	1,318.53	0.5%
66900 · Wages	35,692.92	354,714.41	113.6%
66950 · Workmans Comp.	0.00	10,165.88	0.0%
<b>Total 66000 · Public Safety Expenses</b>	<b>48,404.75</b>	<b>512,145.10</b>	<b>154.0%</b>
<b>Total Expense</b>	<b>118,215.93</b>	<b>1,007,499.57</b>	<b>376.1%</b>
<b>Net Ordinary Income</b>	<b>-86,786.83</b>	<b>218,605.44</b>	<b>-276.1%</b>
<b>Net Income</b>	<b>-86,786.83</b>	<b>218,605.44</b>	<b>-276.1%</b>

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

	Oct 25
<b>OPERATING ACTIVITIES</b>	
Net Income	-86,786.83
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Dues Receivable	242.38
11300 · Commercial Checks Receivable	-2,426.75
12150 · Prepaid Expenses	102.98
12200 · Prepaid Insurance	2,083.43
20000 · Accounts Payable	-8,610.41
23011 · Card Services, Admin #9484	2,232.40
20400 · Construction Compliance Account	39,500.00
20600 · Payroll Liabilities	481.08
20800 · Pre-paid WIA Assessments	459.85
Net cash provided by Operating Activities	-52,721.87
<b>INVESTING ACTIVITIES</b>	
16100 · Equipment	-7,535.64
Net cash provided by Investing Activities	-7,535.64
Net cash increase for period	-60,257.51
Cash at beginning of period	1,364,662.69
Cash at end of period	1,304,405.18