

## Woodmoor Improvement Association

### Profit & Loss Budget vs. Actual

January through November 2025

	Jan - Nov 25	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · ACC</b>			
40100 · New Construction Fees (non-ref)	48,050.00	64,000.00	75.1%
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>57,950.00</b>	<b>70,000.00</b>	<b>82.8%</b>
<b>41000 · Administrative Income</b>			
41100 · Assessments - WIA	956,603.00	957,202.00	99.9%
41200 · Admin & Lien Fees	16,750.00	6,000.00	279.2%
41300 · Covenant Enforcement Fines	4,350.00	4,000.00	108.8%
41400 · HOA Change Fees	23,800.00	21,925.00	108.6%
41500 · Late Pay Interest Income	6,574.19	6,000.00	109.6%
41600 · Interest Income-Operating Fund	20,190.30	21,600.00	93.5%
41650 · Interest Income - Reserve Fund	14,565.56	18,000.00	80.9%
41700 · Late Fees - Assessments	9,875.00	8,000.00	123.4%
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	1,741.63	1,900.00	91.7%
<b>Total 41000 · Administrative Income</b>	<b>1,077,679.46</b>	<b>1,045,702.00</b>	<b>103.1%</b>
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	31,403.75	35,000.00	89.7%
42300 · Office Rentals	8,000.00	7,200.00	111.1%
<b>Total 42000 · Community Center Income</b>	<b>39,403.75</b>	<b>42,200.00</b>	<b>93.4%</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	17,407.00	16,000.00	108.8%
<b>Total 43000 · Public Safety Income</b>	<b>59,675.00</b>	<b>58,268.00</b>	<b>102.4%</b>
<b>Total Income</b>	<b>1,234,708.21</b>	<b>1,216,170.00</b>	<b>101.5%</b>
<b>Gross Profit</b>	<b>1,234,708.21</b>	<b>1,216,170.00</b>	<b>101.5%</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	1,684.27	1,950.00	86.4%
60050 · Benefits/HRA	30,789.71	26,775.00	115.0%
60051 · Admin Retirement Plan	0.00	2,500.00	0.0%
60070 · Computer Programs & Services	11,233.09	14,750.00	76.2%
60200 · Dues & Subscriptions	968.99	900.00	107.7%
60210 · Equipment Lease	6,531.60	6,420.00	101.7%
60230 · Equipment Maintenance	0.00	1,000.00	0.0%
60240 · Insurance E & O	26,333.08	29,000.00	90.8%
60250 · Janitorial	7,535.00	8,500.00	88.6%
60260 · Legal Fees	976.00	6,000.00	16.3%
60261 · Legal - Collections	0.00	1,000.00	0.0%
60270 · Lien & Recording Fees	298.00	350.00	85.1%
60280 · Maintenance	1,064.47	1,100.00	96.8%
60290 · Misc	383.61	250.00	153.4%
60300 · Office Supplies	1,996.00	2,500.00	79.8%
60350 · Payroll Tax	18,388.74	21,487.61	85.6%
60400 · Personal Vehicle Use	92.40	200.00	46.2%
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	2,179.62	2,500.00	87.2%
60440 · Training	105.00	500.00	21.0%

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

	Jan - Nov 25	Budget	% of Budget
60500 · Trash Removal	1,481.70	1,500.00	98.8%
60550 · Utilities	5,193.16	6,000.00	86.6%
60575 · Uniforms	494.74	500.00	98.9%
60600 · Wages	209,922.97	238,742.00	87.9%
60650 · Workmans Comp.	187.12	205.00	91.3%
<b>Total 60000 · Administrative Expenses</b>	<b>333,516.40</b>	<b>392,029.61</b>	<b>85.1%</b>
61000 · Common Area Expenses			
61125 · Augmentation - Ponds	5,285.27	6,000.00	88.1%
61150 · Barn Grounds	5,904.92	6,500.00	90.8%
61200 · Common Area Improvements	16,070.29	15,000.00	107.1%
61300 · Insurance	39,577.08	34,300.00	115.4%
61400 · Maintenance	85,156.73	85,000.00	100.2%
<b>Total 61000 · Common Area Expenses</b>	<b>151,994.29</b>	<b>146,800.00</b>	<b>103.5%</b>
63000 · Forestry Expenses			
63500 · Maintenance-Tree removal,slash	10,400.00	20,000.00	52.0%
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>35,004.84</b>	<b>45,500.00</b>	<b>76.9%</b>
64000 · Community Center Expenses			
64170 · Community Events	0.00	500.00	0.0%
64200 · Maintenance/Repairs/Supplies	3,445.13	7,500.00	45.9%
64600 · Utilities	5,193.15	6,000.00	86.6%
<b>Total 64000 · Community Center Expenses</b>	<b>8,638.28</b>	<b>14,000.00</b>	<b>61.7%</b>
65000 · Payroll Expenses	0.00		
66000 · Public Safety Expenses			
66100 · Auto Licensing	2,008.81	1,975.00	101.7%
66150 · Auto Repair	5,342.13	4,000.00	133.6%
66200 · Benefits/HRA	45,519.41	49,100.00	92.7%
66201 · WPS Retirement Plan	4,012.80	4,700.00	85.4%
66400 · Equipment Maintenance	193.65	500.00	38.7%
66450 · Equipment Purchase	295.28	500.00	59.1%
66500 · Fuel	6,684.35	10,000.00	66.8%
66550 · Insurance - Auto	11,400.67	11,512.00	99.0%
66560 · Insurance - Liability	46,591.75	44,589.00	104.5%
66650 · Office Supplies	157.08	250.00	62.8%
66700 · Payroll Tax	34,332.29	38,643.39	88.8%
66750 · Postage	408.00	500.00	81.6%
66850 · Telephone	3,972.41	5,200.00	76.4%
66855 · Training	1,431.77	1,500.00	95.5%
66860 · Uniforms	1,352.74	3,000.00	45.1%
66900 · Wages	390,407.33	429,371.00	90.9%
66950 · Workmans Comp.	10,165.88	12,500.00	81.3%
<b>Total 66000 · Public Safety Expenses</b>	<b>564,276.35</b>	<b>617,840.39</b>	<b>91.3%</b>
<b>Total Expense</b>	<b>1,093,430.16</b>	<b>1,216,170.00</b>	<b>89.9%</b>
<b>Net Ordinary Income</b>	<b>141,278.05</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>141,278.05</b>	<b>0.00</b>	<b>100.0%</b>

## Woodmoor Improvement Association

## Balance Sheet

02/19/26

As of November 30, 2025

Accrual Basis

	Nov 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10001 · Integrity - Operating 0384	21,989.82
10003 · Integrity - Res Cap Chk - 0406	13,560.85
10004 · Integrity - MM - Oper - 5504	137,328.53
10009 · Integrity - Compliance - 0414	292,028.05
10011 · Integrity B&T CR 89071	
MM - Capital Reserves	366,778.90
Total 10011 · Integrity B&T CR 89071	366,778.90
10012 · Integrity B&T Op 89070	261,163.89
10020 · Petty Cash	300.00
10022 · FNB - Operating MM	33,056.85
10023 · FNB - Emergency Fund CD	113,480.02
10024 · FNB - Construction Compliance	1,767.94
Total Checking/Savings	1,241,454.85
Accounts Receivable	
11000 · Dues Receivable	107,968.26
11300 · Commercial Checks Receivable	1,956.00
Total Accounts Receivable	109,924.26
Other Current Assets	
12150 · Prepaid Expenses	3,700.95
12200 · Prepaid Insurance	10,514.42
12300 · Refundable Deposits	226.48
12400 · Undeposited Funds	763.25
Total Other Current Assets	15,205.10
Total Current Assets	1,366,584.21
Fixed Assets	
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	-584,432.72
16901 · Accum. Depreciation-Equipment	-43,420.86
16902 · Accum. Depreciation-Furn & Fix	-69,814.39
16903 · Accum Depr - Smart Trailer	-7,789.77
16904 · Accum. Depreciation - Software	-3,676.74
16905 · Accum. Depreciation-Vehicles	-100,142.22
16906 · Accum. Depr. - WPS Office Equip	-9,959.53
17600 · ROU Asset - Current Portion	4,256.00
17650 · ROU Asset - Noncurrent Portion	11,671.00
Total Fixed Assets	520,814.41
<b>TOTAL ASSETS</b>	<b>1,887,398.62</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	8,647.09
Total Accounts Payable	8,647.09

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02/19/26

Accrual Basis

# Woodmoor Improvement Association

## Balance Sheet

As of November 30, 2025

	<u>Nov 30, 25</u>
<b>Other Current Liabilities</b>	
20200 · Accrued Vacation	37,288.23
20205A · Other Accrued Liability	675.00
20400 · Construction Compliance Account	279,000.00
20500 · Landscaping Compliance Account	8,500.00
20550 · Note Payable - Telephone System	0.30
20600 · Payroll Liabilities	1,789.91
20800 · Pre-paid WIA Assessments	9,518.98
20850 · Insurance Proceeds	-0.24
20900 · Tenant Deposits	2,550.00
27600 · Operating Lease Liability-Cur	4,256.00
27650 · Operating Lease Liability-Non	11,671.00
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<b>Total Other Current Liabilities</b>	355,249.18
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<b>Total Current Liabilities</b>	363,896.27
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<b>Total Liabilities</b>	363,896.27
<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
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31000 · Fund Balance-Unrestricted	506,326.38
Net Income	141,278.05
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<b>Total Equity</b>	1,523,502.35
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<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,887,398.62</b>
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**Woodmoor Improvement Association**  
**Profit & Loss YTD Comparison**  
**November 2025**

	Nov 25	Jan - Nov 25	% of Income
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · ACC</b>			
40100 · New Construction Fees (non-ref)	2,000.00	48,050.00	23.2%
40200 · Other Project Fees (non-ref)	0.00	9,400.00	0.0%
40300 · Building Deposit Forfeitures	0.00	500.00	0.0%
<b>Total 40000 · ACC</b>	2,000.00	57,950.00	23.2%
<b>41000 · Administrative Income</b>			
41100 · Assessments - WIA	0.00	956,603.00	0.0%
41200 · Admin & Lien Fees	-350.00	16,750.00	-4.1%
41300 · Covenant Enforcement Fines	0.00	4,350.00	0.0%
41400 · HOA Change Fees	1,575.00	23,800.00	18.3%
41500 · Late Pay Interest Income	626.86	6,574.19	7.3%
41600 · Interest Income-Operating Fund	1,399.49	20,190.30	16.3%
41650 · Interest Income - Reserve Fund	1,278.52	14,565.56	14.9%
41700 · Late Fees - Assessments	-25.00	9,875.00	-0.3%
41800 · Miscellaneous Income	0.00	22,464.78	0.0%
41810 · Chipping Income	0.00	765.00	0.0%
41820 · Heights Property Owners Assoc	158.33	1,741.63	1.8%
<b>Total 41000 · Administrative Income</b>	4,663.20	1,077,679.46	54.2%
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	425.00	31,403.75	4.9%
42300 · Office Rentals	0.00	8,000.00	0.0%
<b>Total 42000 · Community Center Income</b>	425.00	39,403.75	4.9%
<b>43000 · Public Safety Income</b>			
43100 · Commercial Check Fees	0.00	33,828.00	0.0%
43250 · Outside Residential	0.00	8,440.00	0.0%
43300 · Vacation Check Contributions	1,515.00	17,407.00	17.6%
<b>Total 43000 · Public Safety Income</b>	1,515.00	59,675.00	17.6%
<b>Total Income</b>	8,603.20	1,234,708.21	100.0%
<b>Gross Profit</b>	8,603.20	1,234,708.21	100.0%
<b>Expense</b>			
<b>60000 · Administrative Expenses</b>			
60040 · Bank Charges	133.24	1,684.27	1.5%
60050 · Benefits/HRA	2,498.33	30,789.71	29.0%
60070 · Computer Programs & Services	496.48	11,233.09	5.8%
60200 · Dues & Subscriptions	0.00	968.99	0.0%
60210 · Equipment Lease	546.74	6,531.60	6.4%
60240 · Insurance E & O	2,393.92	26,333.08	27.8%
60250 · Janitorial	685.00	7,535.00	8.0%
60260 · Legal Fees	0.00	976.00	0.0%
60270 · Lien & Recording Fees	86.00	298.00	1.0%
60280 · Maintenance	0.00	1,064.47	0.0%
60290 · Misc	0.00	383.61	0.0%
60300 · Office Supplies	669.70	1,996.00	7.8%
60350 · Payroll Tax	1,123.28	18,388.74	13.1%
60400 · Personal Vehicle Use	28.56	92.40	0.3%
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	195.48	2,179.62	2.3%
60440 · Training	0.00	105.00	0.0%
60500 · Trash Removal	127.07	1,481.70	1.5%
60550 · Utilities	481.06	5,193.16	5.6%
60575 · Uniforms	0.00	494.74	0.0%

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

	Nov 25	Jan - Nov 25	% of Income
60600 · Wages	13,867.82	209,922.97	161.2%
60650 · Workmans Comp.	0.00	187.12	0.0%
<b>Total 60000 · Administrative Expenses</b>	<b>23,332.68</b>	<b>333,516.40</b>	<b>271.2%</b>
<b>61000 · Common Area Expenses</b>			
61125 · Augmentation - Ponds	137.28	5,285.27	1.6%
61150 · Barn Grounds	181.00	5,904.92	2.1%
61200 · Common Area Improvements	0.00	16,070.29	0.0%
61300 · Insurance	3,597.92	39,577.08	41.8%
61400 · Maintenance	876.77	85,156.73	10.2%
<b>Total 61000 · Common Area Expenses</b>	<b>4,792.97</b>	<b>151,994.29</b>	<b>55.7%</b>
<b>63000 · Forestry Expenses</b>			
63500 · Maintenance-Tree removal,slash	4,900.00	10,400.00	57.0%
63550 · Chipping Event	0.00	24,604.84	0.0%
<b>Total 63000 · Forestry Expenses</b>	<b>4,900.00</b>	<b>35,004.84</b>	<b>57.0%</b>
<b>64000 · Community Center Expenses</b>			
64200 · Maintenance/Repairs/Supplies	292.63	3,445.13	3.4%
64600 · Utilities	481.06	5,193.15	5.6%
<b>Total 64000 · Community Center Expenses</b>	<b>773.69</b>	<b>8,638.28</b>	<b>9.0%</b>
<b>66000 · Public Safety Expenses</b>			
66100 · Auto Licensing	0.00	2,008.81	0.0%
66150 · Auto Repair	913.53	5,342.13	10.6%
66200 · Benefits/HRA	4,398.79	45,519.41	51.1%
66201 · WPS Retirement Plan	364.80	4,012.80	4.2%
66400 · Equipment Maintenance	0.00	193.65	0.0%
66450 · Equipment Purchase	7.63	295.28	0.1%
66500 · Fuel	387.23	6,684.35	4.5%
66550 · Insurance - Auto	950.33	11,400.67	11.0%
66560 · Insurance - Liability	4,200.25	46,591.75	48.8%
66650 · Office Supplies	65.78	157.08	0.8%
66700 · Payroll Tax	2,891.14	34,332.29	33.6%
66750 · Postage	0.00	408.00	0.0%
66850 · Telephone	175.74	3,972.41	2.0%
66855 · Training	0.00	1,431.77	0.0%
66860 · Uniforms	34.21	1,352.74	0.4%
66900 · Wages	35,692.92	390,407.33	414.9%
66950 · Workmans Comp.	0.00	10,165.88	0.0%
<b>Total 66000 · Public Safety Expenses</b>	<b>50,082.35</b>	<b>564,276.35</b>	<b>582.1%</b>
<b>Total Expense</b>	<b>83,881.69</b>	<b>1,093,430.16</b>	<b>975.0%</b>
<b>Net Ordinary Income</b>	<b>-75,278.49</b>	<b>141,278.05</b>	<b>-875.0%</b>
<b>Net Income</b>	<b>-75,278.49</b>	<b>141,278.05</b>	<b>-875.0%</b>

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

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	Nov 25
<b>OPERATING ACTIVITIES</b>	
Net Income	-75,278.49
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Dues Receivable	2,399.30
11300 · Commercial Checks Receivable	519.00
12150 · Prepaid Expenses	34.98
12200 · Prepaid Insurance	11,142.42
20000 · Accounts Payable	1,954.77
23011 · Card Services, Admin #9484	-2,232.40
23014 · Card Services, WPS #8075	-154.90
20400 · Construction Compliance Account	-1,500.00
20500 · Landscaping Compliance Account	-1,000.00
20600 · Payroll Liabilities	694.50
20800 · Pre-paid WIA Assessments	1,233.74
	-62,187.08
Net cash provided by Operating Activities	-62,187.08
Net cash increase for period	-62,187.08
Cash at beginning of period	1,304,405.18
Cash at end of period	1,242,218.10