

## Woodmoor Improvement Association Profit & Loss Budget vs. Actual January through February 2026

	Jan - Feb 26	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · ACC</b>			
40100 · New Construction Fees (non-ref)	2,000.00	54,000.00	3.7%
40200 · Other Project Fees (non-ref)	3,350.00	7,000.00	47.9%
<b>Total 40000 · ACC</b>	<b>5,350.00</b>	<b>61,000.00</b>	<b>8.8%</b>
<b>41000 · Administrative Income</b>			
41100 · Assessments - WIA	984,732.00	984,115.00	100.1%
41200 · Admin & Lien Fees	-364.00	6,000.00	-6.1%
41300 · Covenant Enforcement Fines	0.00	4,000.00	0.0%
41400 · HOA Change Fees	3,150.00	23,450.00	13.4%
41500 · Late Pay Interest Income	559.94	6,000.00	9.3%
41600 · Interest Income-Operating Fund	2,673.68	22,000.00	12.2%
41650 · Interest Income - Reserve Fund	1,519.09	16,500.00	9.2%
41700 · Late Fees - Assessments	-100.00	8,000.00	-1.3%
41800 · Miscellaneous Income	0.00	725.00	0.0%
41810 · Chipping Income	0.00	1,500.00	0.0%
41820 · Heights Property Owners Assoc	316.82	1,900.00	16.7%
<b>Total 41000 · Administrative Income</b>	<b>992,487.53</b>	<b>1,074,190.00</b>	<b>92.4%</b>
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	4,730.50	35,000.00	13.5%
42300 · Office Rentals	800.00	8,200.00	9.8%
<b>Total 42000 · Community Center Income</b>	<b>5,530.50</b>	<b>43,200.00</b>	<b>12.8%</b>
<b>43000 · Public Safety Income</b>			
43100 · Commercial Check Fees	8,712.00	34,728.00	25.1%
43250 · Outside Residential	0.00	8,693.00	0.0%
43300 · Vacation Check Contributions	3,295.00	19,000.00	17.3%
<b>Total 43000 · Public Safety Income</b>	<b>12,007.00</b>	<b>62,421.00</b>	<b>19.2%</b>
<b>Total Income</b>	<b>1,015,375.03</b>	<b>1,240,811.00</b>	<b>81.8%</b>
<b>Gross Profit</b>	<b>1,015,375.03</b>	<b>1,240,811.00</b>	<b>81.8%</b>
<b>Expense</b>			
<b>60000 · Administrative Expenses</b>			
60011 · Auditor	0.00	7,000.00	0.0%
60030 · Awards	372.02	500.00	74.4%
60040 · Bank Charges	308.85	2,100.00	14.7%
60050 · Benefits/HRA	6,745.55	33,700.00	20.0%
60051 · Admin Retirement Plan	0.00	2,500.00	0.0%
60070 · Computer Programs & Services	4,530.26	17,250.00	26.3%
60200 · Dues & Subscriptions	395.00	975.00	40.5%
60210 · Equipment Lease	1,110.29	6,720.00	16.5%
60230 · Equipment Maintenance	0.00	1,000.00	0.0%
60240 · Insurance E & O	5,048.50	31,030.00	16.3%
60250 · Janitorial	1,370.00	8,500.00	16.1%
60260 · Legal Fees	0.00	3,000.00	0.0%
60261 · Legal - Collections	0.00	1,000.00	0.0%
60270 · Lien & Recording Fees	215.00	350.00	61.4%
60280 · Maintenance	191.00	1,100.00	17.4%
60290 · Misc	0.00	250.00	0.0%
60300 · Office Supplies	100.21	2,000.00	5.0%
60350 · Payroll Tax	3,584.89	22,131.45	16.2%
60400 · Personal Vehicle Use	0.00	150.00	0.0%
60410 · Postage	335.33	1,700.00	19.7%
60420 · Annual Meeting Printing & Mail	4,727.04	5,100.00	92.7%
60422 · Assessment Printing and Mailing	0.00	4,000.00	0.0%
60425 · Property Taxes	0.00	200.00	0.0%
60430 · Telephone	396.97	2,500.00	15.9%
60440 · Training	60.95	500.00	12.2%
60500 · Trash Removal	254.14	1,800.00	14.1%

**Woodmoor Improvement Association**  
**Profit & Loss Budget vs. Actual**  
 January through February 2026

	Jan - Feb 26	Budget	% of Budget
60550 · Utilities	829.11	6,000.00	13.8%
60575 · Uniforms	0.00	500.00	0.0%
60600 · Wages	37,809.60	245,905.00	15.4%
60650 · Workmans Comp.	62.88	200.00	31.4%
<b>Total 60000 · Administrative Expenses</b>	<b>68,447.59</b>	<b>409,661.45</b>	<b>16.7%</b>
61000 · Common Area Expenses			
61125 · Augmentation - Ponds	196.00	6,000.00	3.3%
61150 · Barn Grounds	0.00	6,500.00	0.0%
61200 · Common Area Improvements	0.00	12,000.00	0.0%
61300 · Insurance	7,211.50	46,200.00	15.6%
61400 · Maintenance	2,744.10	70,000.00	3.9%
<b>Total 61000 · Common Area Expenses</b>	<b>10,151.60</b>	<b>140,700.00</b>	<b>7.2%</b>
63000 · Forestry Expenses			
63100 · Grant Money Received	-43,379.58		
63200 · Grant Money Disbursed	43,379.58		
63500 · Maintenance-Tree removal,slash	0.00	17,500.00	0.0%
63550 · Chipping Event	0.00	34,000.00	0.0%
63800 · Supplies	0.00	500.00	0.0%
<b>Total 63000 · Forestry Expenses</b>	<b>0.00</b>	<b>52,000.00</b>	<b>0.0%</b>
64000 · Community Center Expenses			
64170 · Community Events	44.94	500.00	9.0%
64200 · Maintenance/Repairs/Supplies	400.23	6,500.00	6.2%
64600 · Utilities	829.09	6,000.00	13.8%
<b>Total 64000 · Community Center Expenses</b>	<b>1,274.26</b>	<b>13,000.00</b>	<b>9.8%</b>
65000 · Payroll Expenses	0.00		
66000 · Public Safety Expenses			
66100 · Auto Licensing	0.00	1,720.00	0.0%
66150 · Auto Repair	365.83	4,500.00	8.1%
66200 · Benefits/HRA	7,389.99	46,200.00	16.0%
66201 · WPS Retirement Plan	751.48	4,509.00	16.7%
66400 · Equipment Maintenance	0.00	500.00	0.0%
66450 · Equipment Purchase	454.15	500.00	90.8%
66500 · Fuel	802.74	7,100.00	11.3%
66550 · Insurance - Auto	1,850.50	11,857.00	15.6%
66560 · Insurance - Liability	9,041.50	46,449.00	19.5%
66650 · Office Supplies	19.72	250.00	7.9%
66700 · Payroll Tax	6,868.30	39,803.00	17.3%
66750 · Postage	73.00	500.00	14.6%
66850 · Telephone	356.64	5,200.00	6.9%
66855 · Training	0.00	1,500.00	0.0%
66860 · Uniforms	751.34	3,000.00	25.0%
66900 · Wages	72,423.18	442,252.00	16.4%
66950 · Workmans Comp.	3,531.12	12,500.00	28.2%
<b>Total 66000 · Public Safety Expenses</b>	<b>104,679.49</b>	<b>628,340.00</b>	<b>16.7%</b>
<b>Total Expense</b>	<b>184,552.94</b>	<b>1,243,701.45</b>	<b>14.8%</b>
<b>Net Ordinary Income</b>	<b>830,822.09</b>	<b>-2,890.45</b>	<b>-28,743.7%</b>
<b>Net Income</b>	<b>830,822.09</b>	<b>-2,890.45</b>	<b>-28,743.7%</b>

## Woodmoor Improvement Association

## Balance Sheet

03/24/26

As of February 28, 2026

Accrual Basis

	<u>Feb 28, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
10001 · Integrity - Operating 0384	81,558.05
10003 · Integrity - Res Cap Chk - 0406	13,594.69
10004 · Integrity - MM - Oper - 5504	713,004.12
10009 · Integrity - Compliance - 0414	215,346.32
10011 · Integrity B&T CR 89071	
MM - Capital Reserves	<u>369,989.28</u>
Total 10011 · Integrity B&T CR 89071	369,989.28
10012 · Integrity B&T Op 89070	263,573.80
10020 · Petty Cash	300.00
10022 · FNB - Operating MM	33,140.06
10023 · FNB - Emergency Fund CD	115,441.69
10024 · FNB - Construction Compliance	<u>1,771.08</u>
Total Checking/Savings	1,807,719.09
Accounts Receivable	
11000 · Dues Receivable	201,674.24
11300 · Commercial Checks Receivable	<u>1,200.00</u>
Total Accounts Receivable	202,874.24
Other Current Assets	
12150 · Prepaid Expenses	3,670.08
12200 · Prepaid Insurance	39,786.34
12300 · Refundable Deposits	226.48
12400 · Undeposited Funds	<u>763.25</u>
Total Other Current Assets	44,446.15
<b>Total Current Assets</b>	<u>2,055,039.48</u>
<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	-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	<u>11,671.00</u>
Total Fixed Assets	520,814.41
<b>TOTAL ASSETS</b>	<u><u>2,575,853.89</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
20000 · Accounts Payable	<u>7,866.30</u>
Total Accounts Payable	7,866.30

## Woodmoor Improvement Association

**Balance Sheet**

03/24/26

As of February 28, 2026

Accrual Basis

	<u>Feb 28, 26</u>
<b>Other Current Liabilities</b>	
20200 · Accrued Vacation	37,288.23
20205A · Other Accrued Liability	675.00
20400 · Construction Compliance Account	199,000.00
20500 · Landscaping Compliance Account	11,000.00
20550 · Note Payable - Telephone System	0.30
20600 · Payroll Liabilities	3,119.26
20800 · Pre-paid WIA Assessments	2,797.28
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
<b>Total Other Current Liabilities</b>	<u>272,356.83</u>
<b>Total Current Liabilities</b>	<u>280,223.13</u>
<b>Total Liabilities</b>	280,223.13
<b>Equity</b>	
30000 · Equity	
30100 · Operating Fund	322,198.69
30200 · Replacement Reserve Fund	553,699.23
<b>Total 30000 · Equity</b>	<u>875,897.92</u>
31000 · Fund Balance-Unrestricted	588,910.75
Net Income	830,822.09
<b>Total Equity</b>	<u>2,295,630.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,575,853.89</u></u>

**Woodmoor Improvement Association**  
**Statement of Cash Flows**  
February 2026

	Feb 26
<b>OPERATING ACTIVITIES</b>	
Net Income	-71,399.78
Adjustments to reconcile Net Income	
to net cash provided by operations:	
11000 · Dues Receivable	50,865.62
12150 · Prepaid Expenses	34.98
12200 · Prepaid Insurance	-11,566.84
20000 · Accounts Payable	-243.73
20400 · Construction Compliance Account	-65,000.00
20500 · Landscaping Compliance Account	2,500.00
20600 · Payroll Liabilities	1,102.42
20800 · Pre-paid WIA Assessments	1,143.51
Net cash provided by Operating Activities	-92,563.82
Net cash increase for period	-92,563.82
Cash at beginning of period	1,901,046.16
Cash at end of period	<b>1,808,482.34</b>

## Woodmoor Improvement Association Profit & Loss YTD Comparison

03/24/26

Accrual Basis

February 2026

	Feb 26	Jan - Feb 26	% of Income
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40000 · ACC			
40100 · New Construction Fees (non-ref)	0.00	2,000.00	0.0%
40200 · Other Project Fees (non-ref)	1,100.00	3,350.00	10.1%
<b>Total 40000 · ACC</b>	<b>1,100.00</b>	<b>5,350.00</b>	<b>10.1%</b>
41000 · Administrative Income			
41100 · Assessments - WIA	0.00	984,732.00	0.0%
41200 · Admin & Lien Fees	0.00	-364.00	0.0%
41400 · HOA Change Fees	1,925.00	3,150.00	17.6%
41500 · Late Pay Interest Income	8.82	559.94	0.1%
41600 · Interest Income-Operating Fund	1,901.69	2,673.68	17.4%
41650 · Interest Income - Reserve Fund	1,137.29	1,519.09	10.4%
41700 · Late Fees - Assessments	0.00	-100.00	0.0%
41820 · Heights Property Owners Assoc	158.41	316.82	1.4%
<b>Total 41000 · Administrative Income</b>	<b>5,131.21</b>	<b>992,487.53</b>	<b>46.9%</b>
42000 · Community Center Income			
42100 · Barn Rentals	2,928.00	4,730.50	26.8%
42300 · Office Rentals	800.00	800.00	7.3%
<b>Total 42000 · Community Center Income</b>	<b>3,728.00</b>	<b>5,530.50</b>	<b>34.1%</b>
43000 · Public Safety Income			
43100 · Commercial Check Fees	0.00	8,712.00	0.0%
43300 · Vacation Check Contributions	970.00	3,295.00	8.9%
<b>Total 43000 · Public Safety Income</b>	<b>970.00</b>	<b>12,007.00</b>	<b>8.9%</b>
<b>Total Income</b>	<b>10,929.21</b>	<b>1,015,375.03</b>	<b>100.0%</b>
<b>Gross Profit</b>	<b>10,929.21</b>	<b>1,015,375.03</b>	<b>100.0%</b>
<b>Expense</b>			
60000 · Administrative Expenses			
60030 · Awards	372.02	372.02	3.4%
60040 · Bank Charges	154.61	308.85	1.4%
60050 · Benefits/HRA	1,889.02	6,745.55	17.3%
60070 · Computer Programs & Services	1,015.13	4,530.26	9.3%
60200 · Dues & Subscriptions	395.00	395.00	3.6%
60210 · Equipment Lease	563.55	1,110.29	5.2%
60240 · Insurance E & O	2,524.25	5,048.50	23.1%
60250 · Janitorial	685.00	1,370.00	6.3%
60270 · Lien & Recording Fees	215.00	215.00	2.0%
60280 · Maintenance	0.00	191.00	0.0%
60300 · Office Supplies	40.21	100.21	0.4%
60350 · Payroll Tax	1,575.50	3,584.89	14.4%
60410 · Postage	335.33	335.33	3.1%
60420 · Annual Meeting Printing & Mail	0.00	4,727.04	0.0%
60430 · Telephone	200.15	396.97	1.8%
60440 · Training	0.00	60.95	0.0%
60500 · Trash Removal	127.07	254.14	1.2%
60550 · Utilities	493.57	829.11	4.5%
60600 · Wages	17,008.62	37,809.60	155.6%
60650 · Workmans Comp.	20.96	62.88	0.2%
<b>Total 60000 · Administrative Expenses</b>	<b>27,614.99</b>	<b>68,447.59</b>	<b>252.7%</b>
61000 · Common Area Expenses			
61125 · Augmentation - Ponds	196.00	196.00	1.8%
61300 · Insurance	3,605.75	7,211.50	33.0%
61400 · Maintenance	1,470.04	2,744.10	13.5%
<b>Total 61000 · Common Area Expenses</b>	<b>5,271.79</b>	<b>10,151.60</b>	<b>48.2%</b>

**Woodmoor Improvement Association**  
**Profit & Loss YTD Comparison**  
**February 2026**

03/24/26

Accrual Basis

	Feb 26	Jan - Feb 26	% of Income
<b>63000 · Forestry Expenses</b>			
63100 · Grant Money Received	-43,379.58	-43,379.58	-396.9%
63200 · Grant Money Disbursed	43,379.58	43,379.58	396.9%
<b>Total 63000 · Forestry Expenses</b>	0.00	0.00	0.0%
<b>64000 · Community Center Expenses</b>			
64170 · Community Events	44.94	44.94	0.4%
64200 · Maintenance/Repairs/Supplies	40.00	400.23	0.4%
64600 · Utilities	493.55	829.09	4.5%
<b>Total 64000 · Community Center Expenses</b>	578.49	1,274.26	5.3%
<b>65000 · Payroll Expenses</b>	0.00	0.00	0.0%
<b>66000 · Public Safety Expenses</b>			
66150 · Auto Repair	0.00	365.83	0.0%
66200 · Benefits/HRA	1,633.80	7,389.99	14.9%
66201 · WPS Retirement Plan	375.74	751.48	3.4%
66450 · Equipment Purchase	454.15	454.15	4.2%
66500 · Fuel	371.24	802.74	3.4%
66550 · Insurance - Auto	925.25	1,850.50	8.5%
66560 · Insurance - Liability	4,520.75	9,041.50	41.4%
66650 · Office Supplies	0.00	19.72	0.0%
66700 · Payroll Tax	3,303.04	6,868.30	30.2%
66750 · Postage	0.00	73.00	0.0%
66850 · Telephone	179.07	356.64	1.6%
66860 · Uniforms	558.40	751.34	5.1%
66900 · Wages	35,365.24	72,423.18	323.6%
66950 · Workmans Comp.	1,177.04	3,531.12	10.8%
<b>Total 66000 · Public Safety Expenses</b>	48,863.72	104,679.49	447.1%
<b>Total Expense</b>	82,328.99	184,552.94	753.3%
<b>Net Ordinary Income</b>	-71,399.78	830,822.09	-653.3%
<b>Net Income</b>	<b>-71,399.78</b>	<b>830,822.09</b>	<b>-653.3%</b>

## Woodmoor Improvement Association

### Profit & Loss YTD Comparison

#### January 2026

	Jan 26	Jan 26	% of Income
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
40000 · ACC			
40100 · New Construction Fees (non-ref)	2,000.00	2,000.00	0.2%
40200 · Other Project Fees (non-ref)	2,250.00	2,250.00	0.2%
<b>Total 40000 · ACC</b>	<b>4,250.00</b>	<b>4,250.00</b>	<b>0.4%</b>
41000 · Administrative Income			
41100 · Assessments - WIA	984,732.00	984,732.00	98.0%
41200 · Admin & Lien Fees	-364.00	-364.00	-0.0%
41400 · HOA Change Fees	1,225.00	1,225.00	0.1%
41500 · Late Pay Interest Income	551.12	551.12	0.1%
41600 · Interest Income-Operating Fund	771.99	771.99	0.1%
41650 · Interest Income - Reserve Fund	381.80	381.80	0.0%
41700 · Late Fees - Assessments	-100.00	-100.00	-0.0%
41820 · Heights Property Owners Assoc	158.41	158.41	0.0%
<b>Total 41000 · Administrative Income</b>	<b>987,356.32</b>	<b>987,356.32</b>	<b>98.3%</b>
42000 · Community Center Income			
42100 · Barn Rentals	1,802.50	1,802.50	0.2%
<b>Total 42000 · Community Center Income</b>	<b>1,802.50</b>	<b>1,802.50</b>	<b>0.2%</b>
43000 · Public Safety Income			
43100 · Commercial Check Fees	8,712.00	8,712.00	0.9%
43300 · Vacation Check Contributions	2,325.00	2,325.00	0.2%
<b>Total 43000 · Public Safety Income</b>	<b>11,037.00</b>	<b>11,037.00</b>	<b>1.1%</b>
<b>Total Income</b>	<b>1,004,445.82</b>	<b>1,004,445.82</b>	<b>100.0%</b>
<b>Gross Profit</b>	<b>1,004,445.82</b>	<b>1,004,445.82</b>	<b>100.0%</b>
<b>Expense</b>			
60000 · Administrative Expenses			
60040 · Bank Charges	154.24	154.24	0.0%
60050 · Benefits/HRA	4,856.53	4,856.53	0.5%
60070 · Computer Programs & Services	3,515.13	3,515.13	0.3%
60210 · Equipment Lease	546.74	546.74	0.1%
60240 · Insurance E & O	2,524.25	2,524.25	0.3%
60250 · Janitorial	685.00	685.00	0.1%
60280 · Maintenance	191.00	191.00	0.0%
60300 · Office Supplies	60.00	60.00	0.0%
60350 · Payroll Tax	2,009.39	2,009.39	0.2%
60420 · Annual Meeting Printing & Mail	4,727.04	4,727.04	0.5%
60430 · Telephone	196.82	196.82	0.0%
60440 · Training	60.95	60.95	0.0%
60500 · Trash Removal	127.07	127.07	0.0%
60550 · Utilities	335.54	335.54	0.0%
60600 · Wages	20,800.98	20,800.98	2.1%
60650 · Workmans Comp.	41.92	41.92	0.0%
<b>Total 60000 · Administrative Expenses</b>	<b>40,832.60</b>	<b>40,832.60</b>	<b>4.1%</b>
61000 · Common Area Expenses			
61300 · Insurance	3,605.75	3,605.75	0.4%
61400 · Maintenance	1,274.06	1,274.06	0.1%
<b>Total 61000 · Common Area Expenses</b>	<b>4,879.81</b>	<b>4,879.81</b>	<b>0.5%</b>
64000 · Community Center Expenses			
64200 · Maintenance/Repairs/Supplies	360.23	360.23	0.0%
64600 · Utilities	335.54	335.54	0.0%
<b>Total 64000 · Community Center Expenses</b>	<b>695.77</b>	<b>695.77</b>	<b>0.1%</b>
65000 · Payroll Expenses	0.00	0.00	0.0%

**Woodmoor Improvement Association**  
**Profit & Loss YTD Comparison**  
**January 2026**

	Jan 26	Jan 26	% of Income
<b>66000 · Public Safety Expenses</b>			
66150 · Auto Repair	365.83	365.83	0.0%
66200 · Benefits/HRA	5,756.19	5,756.19	0.6%
66201 · WPS Retirement Plan	375.74	375.74	0.0%
66500 · Fuel	431.50	431.50	0.0%
66550 · Insurance - Auto	925.25	925.25	0.1%
66560 · Insurance - Liability	4,520.75	4,520.75	0.5%
66650 · Office Supplies	19.72	19.72	0.0%
66700 · Payroll Tax	3,565.26	3,565.26	0.4%
66750 · Postage	73.00	73.00	0.0%
66850 · Telephone	177.57	177.57	0.0%
66860 · Uniforms	192.94	192.94	0.0%
66900 · Wages	37,057.94	37,057.94	3.7%
66950 · Workmans Comp.	2,354.08	2,354.08	0.2%
<b>Total 66000 · Public Safety Expenses</b>	<b>55,815.77</b>	<b>55,815.77</b>	<b>5.6%</b>
<b>Total Expense</b>	<b>102,223.95</b>	<b>102,223.95</b>	<b>10.2%</b>
<b>Net Ordinary Income</b>	<b>902,221.87</b>	<b>902,221.87</b>	<b>89.8%</b>
<b>Net Income</b>	<b>902,221.87</b>	<b>902,221.87</b>	<b>89.8%</b>