

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

	Jan - Apr 26	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · ACC</b>			
40100 · New Construction Fees (non-ref)	6,000.00	54,000.00	11.1%
40200 · Other Project Fees (non-ref)	1,700.00	7,000.00	24.3%
<b>Total 40000 · ACC</b>	<b>7,700.00</b>	<b>61,000.00</b>	<b>12.6%</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	400.00	4,000.00	10.0%
41400 · HOA Change Fees	8,050.00	23,450.00	34.3%
41500 · Late Pay Interest Income	3,302.97	6,000.00	55.0%
41600 · Interest Income-Operating Fund	6,559.40	22,000.00	29.8%
41650 · Interest Income - Reserve Fund	3,693.88	16,500.00	22.4%
41700 · Late Fees - Assessments	13,250.00	8,000.00	165.6%
41800 · Miscellaneous Income	0.00	725.00	0.0%
41810 · Chipping Income	0.00	1,500.00	0.0%
41820 · Heights Property Owners Assoc	633.64	1,900.00	33.3%
<b>Total 41000 · Administrative Income</b>	<b>1,020,257.89</b>	<b>1,074,190.00</b>	<b>95.0%</b>
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	11,582.50	35,000.00	33.1%
42300 · Office Rentals	3,200.00	8,200.00	39.0%
<b>Total 42000 · Community Center Income</b>	<b>14,782.50</b>	<b>43,200.00</b>	<b>34.2%</b>
<b>43000 · Public Safety Income</b>			
43100 · Commercial Check Fees	17,424.00	34,728.00	50.2%
43250 · Outside Residential	8,641.00	8,693.00	99.4%
43300 · Vacation Check Contributions	5,125.00	19,000.00	27.0%
<b>Total 43000 · Public Safety Income</b>	<b>31,190.00</b>	<b>62,421.00</b>	<b>50.0%</b>
<b>Total Income</b>	<b>1,073,930.39</b>	<b>1,240,811.00</b>	<b>86.6%</b>
<b>Gross Profit</b>	<b>1,073,930.39</b>	<b>1,240,811.00</b>	<b>86.6%</b>
<b>Expense</b>			
<b>60000 · Administrative Expenses</b>			
60011 · Auditor	0.00	7,000.00	0.0%
60030 · Awards	2,872.02	500.00	574.4%
60040 · Bank Charges	618.86	2,100.00	29.5%
60050 · Benefits/HRA	12,327.52	33,700.00	36.6%
60051 · Admin Retirement Plan	0.00	2,500.00	0.0%
60070 · Computer Programs & Services	8,384.89	17,250.00	48.6%
60200 · Dues & Subscriptions	645.00	975.00	66.2%
60210 · Equipment Lease	2,296.23	6,720.00	34.2%
60230 · Equipment Maintenance	0.00	1,000.00	0.0%
60240 · Insurance E & O	10,097.00	31,030.00	32.5%
60250 · Janitorial	2,740.00	8,500.00	32.2%
60260 · Legal Fees	0.00	3,000.00	0.0%
60261 · Legal - Collections	0.00	1,000.00	0.0%
60270 · Lien & Recording Fees	258.00	350.00	73.7%
60280 · Maintenance	382.00	1,100.00	34.7%
60290 · Misc	0.00	250.00	0.0%
60300 · Office Supplies	347.13	2,000.00	17.4%
60350 · Payroll Tax	7,097.93	22,131.45	32.1%
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	119.00	200.00	59.5%
60430 · Telephone	937.20	2,500.00	37.5%
60440 · Training	60.95	500.00	12.2%
60500 · Trash Removal	508.28	1,800.00	28.2%

## Woodmoor Improvement Association

## Profit &amp; Loss Budget vs. Actual

05/21/26

January through April 2026

Accrual Basis

	Jan - Apr 26	Budget	% of Budget
60550 · Utilities	1,581.50	6,000.00	26.4%
60575 · Uniforms	200.33	500.00	40.1%
60600 · Wages	75,961.78	245,905.00	30.9%
60650 · Workmans Comp.	95.95	200.00	48.0%
<b>Total 60000 · Administrative Expenses</b>	<b>132,593.94</b>	<b>409,661.45</b>	<b>32.4%</b>
<b>61000 · Common Area Expenses</b>			
61125 · Augmentation - Ponds	784.00	6,000.00	13.1%
61150 · Barn Grounds	486.59	6,500.00	7.5%
61200 · Common Area Improvements	0.00	12,000.00	0.0%
61300 · Insurance	14,423.00	46,200.00	31.2%
61400 · Maintenance	4,258.60	70,000.00	6.1%
<b>Total 61000 · Common Area Expenses</b>	<b>19,952.19</b>	<b>140,700.00</b>	<b>14.2%</b>
<b>63000 · Forestry Expenses</b>			
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	155.91	500.00	31.2%
<b>Total 63000 · Forestry Expenses</b>	<b>155.91</b>	<b>52,000.00</b>	<b>0.3%</b>
<b>64000 · Community Center Expenses</b>			
64170 · Community Events	449.39	500.00	89.9%
64200 · Maintenance/Repairs/Supplies	1,433.48	6,500.00	22.1%
64600 · Utilities	1,581.50	6,000.00	26.4%
<b>Total 64000 · Community Center Expenses</b>	<b>3,464.37</b>	<b>13,000.00</b>	<b>26.6%</b>
<b>65000 · Payroll Expenses</b>	<b>0.00</b>		
<b>66000 · Public Safety Expenses</b>			
66100 · Auto Licensing	0.00	1,720.00	0.0%
66150 · Auto Repair	711.02	4,500.00	15.8%
66200 · Benefits/HRA	14,447.86	46,200.00	31.3%
66201 · WPS Retirement Plan	1,642.71	4,509.00	36.4%
66400 · Equipment Maintenance	0.00	500.00	0.0%
66450 · Equipment Purchase	1,088.45	500.00	217.7%
66500 · Fuel	1,984.48	7,100.00	28.0%
66550 · Insurance - Auto	3,701.00	11,857.00	31.2%
66560 · Insurance - Liability	18,083.00	46,449.00	38.9%
66650 · Office Supplies	39.89	250.00	16.0%
66700 · Payroll Tax	14,334.38	39,803.00	36.0%
66750 · Postage	73.00	500.00	14.6%
66850 · Telephone	731.37	5,200.00	14.1%
66855 · Training	0.00	1,500.00	0.0%
66860 · Uniforms	946.43	3,000.00	31.5%
66900 · Wages	155,234.16	442,252.00	35.1%
66950 · Workmans Comp.	5,388.05	12,500.00	43.1%
<b>Total 66000 · Public Safety Expenses</b>	<b>218,405.80</b>	<b>628,340.00</b>	<b>34.8%</b>
<b>Total Expense</b>	<b>374,572.21</b>	<b>1,243,701.45</b>	<b>30.1%</b>
<b>Net Ordinary Income</b>	<b>699,358.18</b>	<b>-2,890.45</b>	<b>-24,195.5%</b>
<b>Net Income</b>	<b>699,358.18</b>	<b>-2,890.45</b>	<b>-24,195.5%</b>

## Woodmoor Improvement Association

## Balance Sheet

As of April 30, 2026

05/22/26

Accrual Basis

	Apr 30, 26
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
10001 · Integrity - Operating 0384	69,707.72
10003 · Integrity - Res Cap Chk - 0406	13,617.79
10004 · Integrity - MM - Oper - 5504	634,652.52
10009 · Integrity - Compliance - 0414	215,257.37
10011 · Integrity B&T CR 89071	
MM - Capital Reserves	371,986.17
<b>Total 10011 · Integrity B&amp;T CR 89071</b>	<b>371,986.17</b>
10012 · Integrity B&T Op 89070	265,079.34
10020 · Petty Cash	300.00
10022 · FNB - Operating MM	33,196.58
10023 · FNB - Emergency Fund CD	115,441.69
10024 · FNB - Construction Compliance	1,773.21
<b>Total Checking/Savings</b>	<b>1,721,012.39</b>
<b>Accounts Receivable</b>	
11000 · Dues Receivable	163,076.35
<b>Total Accounts Receivable</b>	<b>163,076.35</b>
<b>Other Current Assets</b>	
12150 · Prepaid Expenses	3,672.12
12200 · Prepaid Insurance	35,785.52
12300 · Refundable Deposits	226.48
12400 · Undeposited Funds	763.25
<b>Total Other Current Assets</b>	<b>40,447.37</b>
<b>Total Current Assets</b>	<b>1,924,536.11</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	-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
<b>Total Fixed Assets</b>	<b>520,814.41</b>
<b>TOTAL ASSETS</b>	<b>2,445,350.52</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
20000 · Accounts Payable	8,855.40
<b>Total Accounts Payable</b>	<b>8,855.40</b>

## Woodmoor Improvement Association

05/22/26

## Balance Sheet

Accrual Basis

As of April 30, 2026

	Apr 30, 26
<b>Other Current Liabilities</b>	
20200 · Accrued Vacation	37,288.23
20205A · Other Accrued Liability	675.00
20400 · Construction Compliance Account	196,000.00
20500 · Landscaping Compliance Account	14,500.00
20550 · Note Payable - Telephone System	0.30
20600 · Payroll Liabilities	1,570.74
20800 · Pre-paid WIA Assessments	3,865.97
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>	<b>272,377.00</b>
<b>Total Current Liabilities</b>	<b>281,232.40</b>
<b>Total Liabilities</b>	<b>281,232.40</b>
<b>Equity</b>	
30000 · Equity	
30100 · Operating Fund	322,198.69
30200 · Replacement Reserve Fund	553,699.23
<b>Total 30000 · Equity</b>	<b>875,897.92</b>
31000 · Fund Balance-Unrestricted	588,862.02
Net Income	699,358.18
<b>Total Equity</b>	<b>2,164,118.12</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,445,350.52</b>

## Woodmoor Improvement Association

## Profit &amp; Loss YTD Comparison

April 2026

05/21/26

Accrual Basis

	Apr 26	Jan - Apr 26	% of Income
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · ACC</b>			
40100 · New Construction Fees (non-ref)	2,000.00	6,000.00	10.0%
40200 · Other Project Fees (non-ref)	-1,800.00	1,700.00	-9.0%
<b>Total 40000 · ACC</b>	200.00	7,700.00	1.0%
<b>41000 · Administrative Income</b>			
41100 · Assessments - WIA	0.00	984,732.00	0.0%
41200 · Admin & Lien Fees	0.00	-364.00	0.0%
41300 · Covenant Enforcement Fines	400.00	400.00	2.0%
41400 · HOA Change Fees	3,150.00	8,050.00	15.7%
41500 · Late Pay Interest Income	913.28	3,302.97	4.6%
41600 · Interest Income-Operating Fund	1,871.74	6,559.40	9.3%
41650 · Interest Income - Reserve Fund	1,142.81	3,693.88	5.7%
41700 · Late Fees - Assessments	-500.00	13,250.00	-2.5%
41820 · Heights Property Owners Assoc	158.41	633.64	0.8%
<b>Total 41000 · Administrative Income</b>	7,136.24	1,020,257.89	35.6%
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	2,150.00	11,582.50	10.7%
42300 · Office Rentals	800.00	3,200.00	4.0%
<b>Total 42000 · Community Center Income</b>	2,950.00	14,782.50	14.7%
<b>43000 · Public Safety Income</b>			
43100 · Commercial Check Fees	8,712.00	17,424.00	43.4%
43250 · Outside Residential	0.00	8,641.00	0.0%
43300 · Vacation Check Contributions	1,055.00	5,125.00	5.3%
<b>Total 43000 · Public Safety Income</b>	9,767.00	31,190.00	48.7%
<b>Total Income</b>	20,053.24	1,073,930.39	100.0%
<b>Gross Profit</b>	20,053.24	1,073,930.39	100.0%
<b>Expense</b>			
<b>60000 · Administrative Expenses</b>			
60030 · Awards	0.00	2,872.02	0.0%
60040 · Bank Charges	155.15	618.86	0.8%
60050 · Benefits/HRA	2,623.78	12,327.52	13.1%
60070 · Computer Programs & Services	1,135.12	8,384.89	5.7%
60200 · Dues & Subscriptions	250.00	645.00	1.2%
60210 · Equipment Lease	563.55	2,296.23	2.8%
60240 · Insurance E & O	2,524.25	10,097.00	12.6%
60250 · Janitorial	685.00	2,740.00	3.4%
60270 · Lien & Recording Fees	43.00	258.00	0.2%
60280 · Maintenance	191.00	382.00	1.0%
60300 · Office Supplies	66.00	347.13	0.3%
60350 · Payroll Tax	1,823.86	7,097.93	9.1%
60410 · Postage	0.00	335.33	0.0%
60420 · Annual Meeting Printing & Mail	0.00	4,727.04	0.0%
60425 · Property Taxes	119.00	119.00	0.6%
60430 · Telephone	339.43	937.20	1.7%
60440 · Training	0.00	60.95	0.0%
60500 · Trash Removal	127.07	508.28	0.6%
60550 · Utilities	347.35	1,581.50	1.7%
60575 · Uniforms	200.33	200.33	1.0%
60600 · Wages	19,941.53	75,961.78	99.4%
60650 · Workmans Comp.	18.76	95.95	0.1%
<b>Total 60000 · Administrative Expenses</b>	31,154.18	132,593.94	155.4%

## Woodmoor Improvement Association

## Profit &amp; Loss YTD Comparison

April 2026

05/21/26

Accrual Basis

	Apr 26	Jan - Apr 26	% of Income
<b>61000 · Common Area Expenses</b>			
61125 · Augmentation - Ponds	343.00	784.00	1.7%
61150 · Barn Grounds	218.81	486.59	1.1%
61300 · Insurance	3,605.75	14,423.00	18.0%
61400 · Maintenance	1,324.50	4,258.60	6.6%
<b>Total 61000 · Common Area Expenses</b>	<b>5,492.06</b>	<b>19,952.19</b>	<b>27.4%</b>
<b>63000 · Forestry Expenses</b>			
63100 · Grant Money Received	0.00	-43,379.58	0.0%
63200 · Grant Money Disbursed	0.00	43,379.58	0.0%
63800 · Supplies	155.91	155.91	0.8%
<b>Total 63000 · Forestry Expenses</b>	<b>155.91</b>	<b>155.91</b>	<b>0.8%</b>
<b>64000 · Community Center Expenses</b>			
64170 · Community Events	0.00	449.39	0.0%
64200 · Maintenance/Repairs/Supplies	346.91	1,433.48	1.7%
64600 · Utilities	347.36	1,581.50	1.7%
<b>Total 64000 · Community Center Expenses</b>	<b>694.27</b>	<b>3,464.37</b>	<b>3.5%</b>
<b>65000 · Payroll Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>66000 · Public Safety Expenses</b>			
66150 · Auto Repair	0.00	711.02	0.0%
66200 · Benefits/HRA	2,675.98	14,447.86	13.3%
66201 · WPS Retirement Plan	152.62	1,642.71	0.8%
66450 · Equipment Purchase	0.00	1,088.45	0.0%
66500 · Fuel	517.93	1,984.48	2.6%
66550 · Insurance - Auto	925.25	3,701.00	4.6%
66560 · Insurance - Liability	4,520.75	18,083.00	22.5%
66650 · Office Supplies	0.00	39.89	0.0%
66700 · Payroll Tax	2,851.93	14,334.38	14.2%
66750 · Postage	0.00	73.00	0.0%
66850 · Telephone	195.66	731.37	1.0%
66860 · Uniforms	86.55	946.43	0.4%
66900 · Wages	31,638.94	155,234.16	157.8%
66950 · Workmans Comp.	1,053.24	5,388.05	5.3%
<b>Total 66000 · Public Safety Expenses</b>	<b>44,618.85</b>	<b>218,405.80</b>	<b>222.5%</b>
<b>Total Expense</b>	<b>82,115.27</b>	<b>374,572.21</b>	<b>409.5%</b>
<b>Net Ordinary Income</b>	<b>-62,062.03</b>	<b>699,358.18</b>	<b>-309.5%</b>
<b>Net Income</b>	<b>-62,062.03</b>	<b>699,358.18</b>	<b>-309.5%</b>

## Statement of Cash Flows

April 2026

	<u>Apr 26</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-62,062.03
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Dues Receivable	30,162.06
12150 · Prepaid Expenses	34.98
12200 · Prepaid Insurance	2,000.41
20000 · Accounts Payable	2,498.36
20400 · Construction Compliance Account	-1,000.00
20500 · Landscaping Compliance Account	3,000.00
20600 · Payroll Liabilities	-2,329.06
20800 · Pre-paid WIA Assessments	1,068.69
	<u>-26,626.59</u>
Net cash provided by Operating Activities	-26,626.59
Net cash increase for period	-26,626.59
Cash at beginning of period	<u>1,748,402.23</u>
Cash at end of period	<u><u>1,721,775.64</u></u>