

## Woodmoor Improvement Association Profit & Loss Budget vs. Actual January through September 2022

|  | Jan - Sep 22        | Budget              | % of Budget   |
|--|---------------------|---------------------|---------------|
| <b>Ordinary Income/Expense</b>               |                     |                     |               |
| <b>Income</b>                                |                     |                     |               |
| <b>40000 · ACC</b>                           |                     |                     |               |
| 40100 · New Construction Fees (non-ref)      | 44,750.00           | 40,250.00           | 111.2%        |
| 40200 · Other Project Fees (non-ref)         | 7,700.00            | 6,000.00            | 128.3%        |
| 40300 · Building Deposit Forfeitures         | 500.00              |                     |               |
| <b>Total 40000 · ACC</b>                     | <b>52,950.00</b>    | <b>46,250.00</b>    | <b>114.5%</b> |
| <b>41000 · Administrative Income</b>         |                     |                     |               |
| 41100 · Assessments - WIA                    | 857,723.99          | 844,800.00          | 101.5%        |
| 41200 · Admin & Lien Fees                    | 6,750.00            | 7,000.00            | 96.4%         |
| 41300 · Covenant Enforcement Fines           | 5,850.00            | 5,000.00            | 117.0%        |
| 41400 · HOA Change Fees                      | 26,975.30           | 38,000.00           | 71.0%         |
| 41500 · Late Pay Interest Income             | 5,469.86            | 6,500.00            | 84.2%         |
| 41600 · Interest Income-Operating Fund       | 1,347.01            | 1,750.00            | 77.0%         |
| 41650 · Interest Income - Reserve Fund       | 1,088.85            | 1,000.00            | 108.9%        |
| 41700 · Late Fees - Assessments              | 8,300.00            | 7,500.00            | 110.7%        |
| 41800 · Miscellaneous Income                 | 4,682.32            | 500.00              | 936.5%        |
| 41810 · Chipping Income                      | 387.00              |                     |               |
| 41820 · Heights Property Owners Assoc        | 1,350.00            | 1,800.00            | 75.0%         |
| 44110 · Returned Check Charges               | 20.00               |                     |               |
| <b>Total 41000 · Administrative Income</b>   | <b>919,944.33</b>   | <b>913,850.00</b>   | <b>100.7%</b> |
| <b>42000 · Community Center Income</b>       |                     |                     |               |
| 42100 · Barn Rentals                         | 22,667.50           | 25,000.00           | 90.7%         |
| 42300 · Office Rentals                       | 6,495.00            | 5,000.00            | 129.9%        |
| <b>Total 42000 · Community Center Income</b> | <b>29,162.50</b>    | <b>30,000.00</b>    | <b>97.2%</b>  |
| <b>43000 · Public Safety Income</b>          |                     |                     |               |
| 43100 · Commercial Check Fees                | 23,399.25           | 28,572.00           | 81.9%         |
| 43250 · Outside Residential                  | 7,725.00            | 7,725.00            | 100.0%        |
| 43300 · Vacation Check Contributions         | 14,300.00           | 13,000.00           | 110.0%        |
| <b>Total 43000 · Public Safety Income</b>    | <b>45,424.25</b>    | <b>49,297.00</b>    | <b>92.1%</b>  |
| <b>Total Income</b>                          | <b>1,047,481.08</b> | <b>1,039,397.00</b> | <b>100.8%</b> |
| <b>Gross Profit</b>                          | <b>1,047,481.08</b> | <b>1,039,397.00</b> | <b>100.8%</b> |
| <b>Expense</b>                               |                     |                     |               |
| <b>60000 · Administrative Expenses</b>       |                     |                     |               |
| 60011 · Auditor                              | 0.00                | 3,800.00            | 0.0%          |
| 60020 · Advertising                          | 605.90              |                     |               |
| 60030 · Awards                               | 100.00              | 500.00              | 20.0%         |
| 60040 · Bank Charges                         | 311.97              | 500.00              | 62.4%         |
| 60050 · Benefits/HRA                         | 19,757.90           | 29,882.00           | 66.1%         |
| 60051 · Admin Retirement Plan                | 0.00                | 4,674.76            | 0.0%          |
| 60070 · Computer Programs & Services         | 9,185.68            | 10,000.00           | 91.9%         |
| 60075 · Consulting Fee                       | 0.00                | 1,500.00            | 0.0%          |
| 60200 · Dues & Subscriptions                 | 715.85              | 580.00              | 123.4%        |
| 60210 · Equipment Lease                      | 3,233.40            | 3,900.00            | 82.9%         |
| 60230 · Equipment Maintenance                | 0.00                | 250.00              | 0.0%          |
| 60240 · Insurance E & O                      | 18,105.89           | 24,034.00           | 75.3%         |
| 60250 · Janitorial                           | 6,015.00            | 8,500.00            | 70.8%         |
| 60260 · Legal Fees                           | 9,015.00            | 7,500.00            | 120.2%        |
| 60261 · Legal - Collections                  | 0.00                | 5,000.00            | 0.0%          |
| 60270 · Lien & Recording Fees                | 1,166.43            | 350.00              | 333.3%        |
| 60280 · Maintenance                          | 669.45              | 1,100.00            | 60.9%         |
| 60300 · Office Supplies                      | 1,496.49            | 2,500.00            | 59.9%         |
| 60350 · Payroll Tax                          | 13,140.89           | 17,571.14           | 74.8%         |
| 60400 · Personal Vehicle Use                 | 174.25              | 250.00              | 69.7%         |
| 60410 · Postage                              | 6,739.35            | 2,000.00            | 337.0%        |
| 60420 · Annual Meeting Printing & Mail       | 6,472.86            | 6,700.00            | 96.6%         |
| 60422 · Assessment Printing and Mailing      | 0.00                | 3,200.00            | 0.0%          |
| 60425 · Property Taxes                       | 54.60               | 75.00               | 72.8%         |

**Woodmoor Improvement Association**  
**Profit & Loss Budget vs. Actual**  
**January through September 2022**

|  | Jan - Sep 22      | Budget              | % of Budget      |
|--|-------------------|---------------------|------------------|
| 60430 · Telephone                              | 2,050.61          | 2,880.00            | 71.2%            |
| 60440 · Training                               | 564.95            | 500.00              | 113.0%           |
| 60500 · Trash Removal                          | 594.00            | 900.00              | 66.0%            |
| 60550 · Utilities                              | 3,970.16          | 5,000.00            | 79.4%            |
| 60575 · Uniforms                               | 118.96            | 100.00              | 119.0%           |
| 60600 · Wages                                  | 161,219.44        | 211,750.00          | 76.1%            |
| 60650 · Workmans Comp.                         | 212.72            | 259.00              | 82.1%            |
| <b>Total 60000 · Administrative Expenses</b>   | <b>265,691.75</b> | <b>355,755.90</b>   | <b>74.7%</b>     |
| <b>61000 · Common Area Expenses</b>            |                   |                     |                  |
| 61125 · Augmentation - Ponds                   | 4,120.00          | 4,620.00            | 89.2%            |
| 61150 · Barn Grounds                           | 5,188.85          | 6,500.00            | 79.8%            |
| 61200 · Common Area Improvements               | 236.38            | 30,000.00           | 0.8%             |
| 61300 · Insurance                              | 22,083.75         | 27,690.00           | 79.8%            |
| 61400 · Maintenance                            | 35,445.02         | 43,000.00           | 82.4%            |
| <b>Total 61000 · Common Area Expenses</b>      | <b>67,074.00</b>  | <b>111,810.00</b>   | <b>60.0%</b>     |
| <b>63000 · Forestry Expenses</b>               |                   |                     |                  |
| 63100 · Grant Money Received                   | -80,983.57        |                     |                  |
| 63200 · Grant Money Disbursed                  | 80,983.57         |                     |                  |
| 63500 · Maintenance-Tree removal,slash         | 12,880.00         | 20,000.00           | 64.4%            |
| 63550 · Chipping Event                         | 17,120.51         | 16,850.00           | 101.6%           |
| 63800 · Supplies                               | 980.13            | 500.00              | 196.0%           |
| <b>Total 63000 · Forestry Expenses</b>         | <b>30,980.64</b>  | <b>37,350.00</b>    | <b>82.9%</b>     |
| <b>64000 · Community Center Expenses</b>       |                   |                     |                  |
| 64100 · Advertising                            | 0.00              | 350.00              | 0.0%             |
| 64170 · Community Events                       | 241.29            | 750.00              | 32.2%            |
| 64200 · Maintenance/Repairs/Supplies           | 5,424.34          | 7,500.00            | 72.3%            |
| 64600 · Utilities                              | 3,970.17          | 5,000.00            | 79.4%            |
| <b>Total 64000 · Community Center Expenses</b> | <b>9,635.80</b>   | <b>13,600.00</b>    | <b>70.9%</b>     |
| <b>65000 · Payroll Expenses</b>                | <b>0.00</b>       |                     |                  |
| <b>66000 · Public Safety Expenses</b>          |                   |                     |                  |
| 66050 · Advertising                            | 1,607.24          |                     |                  |
| 66100 · Auto Licensing                         | 1,484.81          | 1,685.00            | 88.1%            |
| 66150 · Auto Repair                            | 3,569.84          | 4,500.00            | 79.3%            |
| 66200 · Benefits/HRA                           | 29,817.75         | 42,420.00           | 70.3%            |
| 66201 · WPS Retirement Plan                    | 3,807.18          | 7,550.87            | 50.4%            |
| 66400 · Equipment Maintenance                  | 140.80            | 500.00              | 28.2%            |
| 66450 · Equipment Purchase                     | 585.08            | 500.00              | 117.0%           |
| 66500 · Fuel                                   | 12,334.60         | 14,000.00           | 88.1%            |
| 66550 · Insurance - Auto                       | 8,253.73          | 9,691.00            | 85.2%            |
| 66560 · Insurance - Liability                  | 6,884.10          | 9,100.00            | 75.6%            |
| 66650 · Office Supplies                        | 137.99            | 250.00              | 55.2%            |
| 66700 · Payroll Tax                            | 22,007.88         | 31,617.11           | 69.6%            |
| 66750 · Postage                                | 330.00            | 300.00              | 110.0%           |
| 66850 · Telephone                              | 3,414.07          | 5,125.00            | 66.6%            |
| 66855 · Training                               | 1,040.13          | 1,500.00            | 69.3%            |
| 66860 · Uniforms                               | 1,301.30          | 4,000.00            | 32.5%            |
| 66900 · Wages                                  | 265,420.43        | 379,929.00          | 69.9%            |
| 66950 · Workmans Comp.                         | 11,423.28         | 12,500.00           | 91.4%            |
| <b>Total 66000 · Public Safety Expenses</b>    | <b>373,560.21</b> | <b>525,167.98</b>   | <b>71.1%</b>     |
| <b>Total Expense</b>                           | <b>746,942.40</b> | <b>1,043,683.88</b> | <b>71.6%</b>     |
| <b>Net Ordinary Income</b>                     | <b>300,538.68</b> | <b>-4,286.88</b>    | <b>-7,010.7%</b> |
| <b>Net Income</b>                              | <b>300,538.68</b> | <b>-4,286.88</b>    | <b>-7,010.7%</b> |

**Woodmoor Improvement Association**  
**Balance Sheet**  
 As of September 30, 2022

|   | Sep 30, 22          |
|---|---------------------|
| <b>ASSETS</b>                                   |                     |
| <b>Current Assets</b>                           |                     |
| <b>Checking/Savings</b>                         |                     |
| 10001 · Integrity - Operating 0384              | 242,577.97          |
| 10003 · Integrity - Res Cap Chk - 0406          | 39,805.51           |
| 10004 · Integrity - MM - Oper - 5504            | 72,037.28           |
| 10009 · Integrity - Compliance - 0414           | 101,897.46          |
| 10011 · Integrity B&T CR 89071                  |                     |
| MM - Capital Reserves                           | 14,991.87           |
| 9 month CD                                      | 100,237.61          |
| 1 yr CD   | 201,203.15          |
| 18 month CD                                     | 135,473.12          |
| <b>Total 10011 · Integrity B&amp;T CR 89071</b> | <b>451,905.75</b>   |
| 10012 · Integrity B&T Op 89070                  | 225,511.16          |
| 10020 · Petty Cash                              | 300.00              |
| 10022 · FNB - Operating MM                      | 144,953.16          |
| 10023 · FNB - Emergency Fund CD                 | 106,176.53          |
| 10024 · FNB - Construction Compliance           | 314,831.52          |
| <b>Total Checking/Savings</b>                   | <b>1,699,996.34</b> |
| <b>Accounts Receivable</b>                      |                     |
| 11000 · Dues Receivable                         | 111,363.23          |
| 11300 · Commercial Checks Receivable            | 450.00              |
| <b>Total Accounts Receivable</b>                | <b>111,813.23</b>   |
| <b>Other Current Assets</b>                     |                     |
| 12150 · Prepaid Expenses                        | 1,361.79            |
| 12200 · Prepaid Insurance                       | 20,343.53           |
| 12300 · Refundable Deposits                     | 226.48              |
| 12400 · Undeposited Funds                       | 763.25              |
| <b>Total Other Current Assets</b>               | <b>22,695.05</b>    |
| <b>Total Current Assets</b>                     | <b>1,834,504.62</b> |
| <b>Fixed Assets</b>                             |                     |
| 16000 · Building and Improvements               | 922,653.99          |
| 16001 · WPS Garage                              | 33,851.41           |
| 16100 · Equipment                               | 35,724.73           |
| 16200 · Furniture & Fixtures                    | 71,553.65           |
| 16300 · Smart Trailer                           | 7,787.85            |
| 16400 · Software                                | 3,676.74            |
| 16500 · Vehicles                                | 119,625.86          |
| 16600 · WPS Office Equipment                    | 9,959.71            |
| 16900 · Accum. Depreciation-Building            | -454,448.72         |
| 16901 · Accum. Depreciation-Equipment           | -28,914.86          |
| 16902 · Accum. Depreciation-Furn & Fix          | -65,635.39          |
| 16903 · Accum Depr - Smart Trailer              | -7,696.77           |
| 16904 · Accum. Depreciation - Software          | -3,676.74           |
| 16905 · Accum. Depreciation-Vehicles            | -46,025.22          |
| 16906 · Accum. Depr. - WPS Office Equip         | -9,959.53           |
| <b>Total Fixed Assets</b>                       | <b>588,476.71</b>   |
| <b>TOTAL ASSETS</b>                             | <b>2,422,981.33</b> |
| <b>LIABILITIES &amp; EQUITY</b>                 |                     |
| <b>Liabilities</b>                              |                     |
| <b>Current Liabilities</b>                      |                     |
| Accounts Payable                                |                     |
| 20000 · Accounts Payable                        | 12,643.49           |
| <b>Total Accounts Payable</b>                   | <b>12,643.49</b>    |

**Woodmoor Improvement Association**  
**Balance Sheet**  
As of September 30, 2022

|   | <u>Sep 30, 22</u>          |
|---|----------------------------|
| <b>Other Current Liabilities</b>        |                            |
| 20200 · Accrued Vacation                | 30,800.23                  |
| 20205A · Other Accrued Liability        | 675.00                     |
| 20400 · Construction Compliance Account | 398,400.00                 |
| 20500 · Landscaping Compliance Account  | 22,500.00                  |
| 20550 · Note Payable - Telephone System | 0.30                       |
| 20600 · Payroll Liabilities             | 558.33                     |
| 20800 · Pre-paid WIA Assessments        | 3,437.23                   |
| 20850 · Insurance Proceeds              | -0.24                      |
| 20900 · Tenant Deposits                 | 900.00                     |
| <b>Total Other Current Liabilities</b>  | <u>457,270.85</u>          |
| <b>Total Current Liabilities</b>        | <u>469,914.34</u>          |
| <b>Total Liabilities</b>                | 469,914.34                 |
| <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       | 776,630.39                 |
| Net Income                              | 300,538.68                 |
| <b>Total Equity</b>                     | <u>1,953,066.99</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>   | <u><u>2,422,981.33</u></u> |

## Woodmoor Improvement Association Profit & Loss YTD Comparison September 2022

|  | Sep 22           | Jan - Sep 22        | % of Income   |
|--|------------------|---------------------|---------------|
| <b>Ordinary Income/Expense</b>               |                  |                     |               |
| <b>Income</b>                                |                  |                     |               |
| <b>40000 · ACC</b>                           |                  |                     |               |
| 40100 · New Construction Fees (non-ref)      | 0.00             | 44,750.00           | 0.0%          |
| 40200 · Other Project Fees (non-ref)         | 1,150.00         | 7,700.00            | 10.6%         |
| 40300 · Building Deposit Forfeitures         | 0.00             | 500.00              | 0.0%          |
| <b>Total 40000 · ACC</b>                     | <b>1,150.00</b>  | <b>52,950.00</b>    | <b>10.6%</b>  |
| <b>41000 · Administrative Income</b>         |                  |                     |               |
| 41100 · Assessments - WIA                    | 0.00             | 857,723.99          | 0.0%          |
| 41200 · Admin & Lien Fees                    | 0.00             | 6,750.00            | 0.0%          |
| 41300 · Covenant Enforcement Fines           | 0.00             | 5,850.00            | 0.0%          |
| 41400 · HOA Change Fees                      | 2,450.00         | 26,975.30           | 22.5%         |
| 41500 · Late Pay Interest Income             | 447.03           | 5,469.86            | 4.1%          |
| 41600 · Interest Income-Operating Fund       | 286.30           | 1,347.01            | 2.6%          |
| 41650 · Interest Income - Reserve Fund       | 202.23           | 1,088.85            | 1.9%          |
| 41700 · Late Fees - Assessments              | 0.00             | 8,300.00            | 0.0%          |
| 41800 · Miscellaneous Income                 | 30.00            | 4,682.32            | 0.3%          |
| 41810 · Chipping Income                      | 0.00             | 387.00              | 0.0%          |
| 41820 · Heights Property Owners Assoc        | 150.00           | 1,350.00            | 1.4%          |
| 44110 · Returned Check Charges               | 0.00             | 20.00               | 0.0%          |
| <b>Total 41000 · Administrative Income</b>   | <b>3,565.56</b>  | <b>919,944.33</b>   | <b>32.8%</b>  |
| <b>42000 · Community Center Income</b>       |                  |                     |               |
| 42100 · Barn Rentals                         | 3,831.25         | 22,667.50           | 35.2%         |
| 42300 · Office Rentals                       | 600.00           | 6,495.00            | 5.5%          |
| <b>Total 42000 · Community Center Income</b> | <b>4,431.25</b>  | <b>29,162.50</b>    | <b>40.7%</b>  |
| <b>43000 · Public Safety Income</b>          |                  |                     |               |
| 43100 · Commercial Check Fees                | 0.00             | 23,399.25           | 0.0%          |
| 43250 · Outside Residential                  | 0.00             | 7,725.00            | 0.0%          |
| 43300 · Vacation Check Contributions         | 1,730.00         | 14,300.00           | 15.9%         |
| <b>Total 43000 · Public Safety Income</b>    | <b>1,730.00</b>  | <b>45,424.25</b>    | <b>15.9%</b>  |
| <b>Total Income</b>                          | <b>10,876.81</b> | <b>1,047,481.08</b> | <b>100.0%</b> |
| <b>Gross Profit</b>                          | <b>10,876.81</b> | <b>1,047,481.08</b> | <b>100.0%</b> |
| <b>Expense</b>                               |                  |                     |               |
| <b>60000 · Administrative Expenses</b>       |                  |                     |               |
| 60020 · Advertising                          | 0.00             | 605.90              | 0.0%          |
| 60030 · Awards                               | 0.00             | 100.00              | 0.0%          |
| 60040 · Bank Charges                         | 69.88            | 311.97              | 0.6%          |
| 60050 · Benefits/HRA                         | 2,298.96         | 19,757.90           | 21.1%         |
| 60070 · Computer Programs & Services         | 255.86           | 9,185.68            | 2.4%          |
| 60200 · Dues & Subscriptions                 | 30.00            | 715.85              | 0.3%          |
| 60210 · Equipment Lease                      | 646.98           | 3,233.40            | 5.9%          |
| 60240 · Insurance E & O                      | 2,011.77         | 18,105.89           | 18.5%         |
| 60250 · Janitorial                           | 685.00           | 6,015.00            | 6.3%          |
| 60260 · Legal Fees                           | 3,850.00         | 9,015.00            | 35.4%         |
| 60270 · Lien & Recording Fees                | 0.00             | 1,166.43            | 0.0%          |
| 60280 · Maintenance                          | 96.45            | 669.45              | 0.9%          |
| 60300 · Office Supplies                      | 124.12           | 1,496.49            | 1.1%          |
| 60350 · Payroll Tax                          | 1,346.88         | 13,140.89           | 12.4%         |
| 60400 · Personal Vehicle Use                 | 25.50            | 174.25              | 0.2%          |
| 60410 · Postage                              | 150.16           | 6,739.35            | 1.4%          |
| 60420 · Annual Meeting Printing & Mail       | 0.00             | 6,472.86            | 0.0%          |
| 60425 · Property Taxes                       | 0.00             | 54.60               | 0.0%          |
| 60430 · Telephone                            | 184.26           | 2,050.61            | 1.7%          |
| 60440 · Training                             | 0.00             | 564.95              | 0.0%          |
| 60500 · Trash Removal                        | 66.00            | 594.00              | 0.6%          |
| 60550 · Utilities                            | 624.88           | 3,970.16            | 5.7%          |
| 60575 · Uniforms                             | 0.00             | 118.96              | 0.0%          |

## Woodmoor Improvement Association Profit & Loss YTD Comparison September 2022

|  | Sep 22            | Jan - Sep 22      | % of Income    |
|--|-------------------|-------------------|----------------|
| 60600 · Wages                                  | 17,606.12         | 161,219.44        | 161.9%         |
| 60650 · Workmans Comp.                         | 0.00              | 212.72            | 0.0%           |
| <b>Total 60000 · Administrative Expenses</b>   | <b>30,072.82</b>  | <b>265,691.75</b> | <b>276.5%</b>  |
| <b>61000 · Common Area Expenses</b>            |                   |                   |                |
| 61125 · Augmentation - Ponds                   | 640.00            | 4,120.00          | 5.9%           |
| 61150 · Barn Grounds                           | 956.00            | 5,188.85          | 8.8%           |
| 61200 · Common Area Improvements               | 0.00              | 236.38            | 0.0%           |
| 61300 · Insurance                              | 2,453.75          | 22,083.75         | 22.6%          |
| 61400 · Maintenance                            | 2,774.00          | 35,445.02         | 25.5%          |
| <b>Total 61000 · Common Area Expenses</b>      | <b>6,823.75</b>   | <b>67,074.00</b>  | <b>62.7%</b>   |
| <b>63000 · Forestry Expenses</b>               |                   |                   |                |
| 63100 · Grant Money Received                   | -33,679.57        | -80,983.57        | -309.6%        |
| 63200 · Grant Money Disbursed                  | 33,679.87         | 80,983.57         | 309.6%         |
| 63500 · Maintenance-Tree removal,slash         | 1,760.00          | 12,880.00         | 16.2%          |
| 63550 · Chipping Event                         | 0.00              | 17,120.51         | 0.0%           |
| 63800 · Supplies                               | 0.00              | 980.13            | 0.0%           |
| <b>Total 63000 · Forestry Expenses</b>         | <b>1,760.30</b>   | <b>30,980.64</b>  | <b>16.2%</b>   |
| <b>64000 · Community Center Expenses</b>       |                   |                   |                |
| 64170 · Community Events                       | 0.00              | 241.29            | 0.0%           |
| 64200 · Maintenance/Repairs/Supplies           | 569.39            | 5,424.34          | 5.2%           |
| 64600 · Utilities                              | 624.89            | 3,970.17          | 5.7%           |
| <b>Total 64000 · Community Center Expenses</b> | <b>1,194.28</b>   | <b>9,635.80</b>   | <b>11.0%</b>   |
| <b>65000 · Payroll Expenses</b>                | <b>0.00</b>       | <b>0.00</b>       | <b>0.0%</b>    |
| <b>66000 · Public Safety Expenses</b>          |                   |                   |                |
| 66050 · Advertising                            | 378.00            | 1,607.24          | 3.5%           |
| 66100 · Auto Licensing                         | 820.88            | 1,484.81          | 7.5%           |
| 66150 · Auto Repair                            | 329.78            | 3,569.84          | 3.0%           |
| 66200 · Benefits/HRA                           | 4,142.37          | 29,817.75         | 38.1%          |
| 66201 · WPS Retirement Plan                    | 423.02            | 3,807.18          | 3.9%           |
| 66400 · Equipment Maintenance                  | 122.86            | 140.80            | 1.1%           |
| 66450 · Equipment Purchase                     | 0.00              | 585.08            | 0.0%           |
| 66500 · Fuel                                   | 1,334.19          | 12,334.60         | 12.3%          |
| 66550 · Insurance - Auto                       | 917.09            | 8,253.73          | 8.4%           |
| 66560 · Insurance - Liability                  | 764.90            | 6,884.10          | 7.0%           |
| 66650 · Office Supplies                        | 71.58             | 137.99            | 0.7%           |
| 66700 · Payroll Tax                            | 2,433.76          | 22,007.88         | 22.4%          |
| 66750 · Postage                                | 55.00             | 330.00            | 0.5%           |
| 66850 · Telephone                              | 1,978.81          | 3,414.07          | 18.2%          |
| 66855 · Training                               | 199.90            | 1,040.13          | 1.8%           |
| 66860 · Uniforms                               | 583.49            | 1,301.30          | 5.4%           |
| 66900 · Wages                                  | 30,903.51         | 265,420.43        | 284.1%         |
| 66950 · Workmans Comp.                         | 0.00              | 11,423.28         | 0.0%           |
| <b>Total 66000 · Public Safety Expenses</b>    | <b>45,459.14</b>  | <b>373,560.21</b> | <b>417.9%</b>  |
| <b>Total Expense</b>                           | <b>85,310.29</b>  | <b>746,942.40</b> | <b>784.3%</b>  |
| <b>Net Ordinary Income</b>                     | <b>-74,433.48</b> | <b>300,538.68</b> | <b>-684.3%</b> |
| <b>Net Income</b>                              | <b>-74,433.48</b> | <b>300,538.68</b> | <b>-684.3%</b> |

**Woodmoor Improvement Association**  
**Statement of Cash Flows**  
September 2022

---

|  | <u>Sep 22</u>              |
|--|----------------------------|
| <b>OPERATING ACTIVITIES</b>  |                            |
| Net Income   | -74,433.48                 |
| Adjustments to reconcile Net Income<br>to net cash provided by operations: |                            |
| 11000 · Dues Receivable  | 2,193.97                   |
| 12150 · Prepaid Expenses   | 80.99                      |
| 12200 · Prepaid Insurance  | 6,147.51                   |
| 20000 · Accounts Payable   | -5,674.59                  |
| 23010 · Card Services WPS, #6551   | 0.03                       |
| 20400 · Construction Compliance Account                                    | -500.00                    |
| 20500 · Landscaping Compliance Account                                     | -500.00                    |
| 20600 · Payroll Liabilities  | 46.08                      |
| Net cash provided by Operating Activities                                  | <u>-72,639.49</u>          |
| Net cash increase for period   | -72,639.49                 |
| Cash at beginning of period  | <u>1,773,399.08</u>        |
| Cash at end of period  | <u><u>1,700,759.59</u></u> |