

## Woodmoor Improvement Association Profit & Loss Budget vs. Actual November 2022

	Nov 22	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>40000 · ACC</b>			
40100 · New Construction Fees (non-ref)	0.00	0.00	0.0%
40200 · Other Project Fees (non-ref)	2,100.00	0.00	100.0%
<b>Total 40000 · ACC</b>	2,100.00	0.00	100.0%
<b>41000 · Administrative Income</b>			
41100 · Assessments - WIA	0.00	0.00	0.0%
41200 · Admin & Lien Fees	0.00	0.00	0.0%
41300 · Covenant Enforcement Fines	0.00	0.00	0.0%
41400 · HOA Change Fees	3,150.00	0.00	100.0%
41500 · Late Pay Interest Income	437.14	0.00	100.0%
41600 · Interest Income-Operating Fund	335.82	0.00	100.0%
41650 · Interest Income - Reserve Fund	171.13	0.00	100.0%
41700 · Late Fees - Assessments	0.00	0.00	0.0%
41800 · Miscellaneous Income	0.02	0.00	100.0%
41820 · Heights Property Owners Assoc	150.00	0.00	100.0%
<b>Total 41000 · Administrative Income</b>	4,244.11	0.00	100.0%
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	1,775.00	0.00	100.0%
42300 · Office Rentals	600.00	0.00	100.0%
<b>Total 42000 · Community Center Income</b>	2,375.00	0.00	100.0%
<b>43000 · Public Safety Income</b>			
43100 · Commercial Check Fees	0.00	0.00	0.0%
43250 · Outside Residential	0.00	0.00	0.0%
43300 · Vacation Check Contributions	1,184.00	0.00	100.0%
<b>Total 43000 · Public Safety Income</b>	1,184.00	0.00	100.0%
<b>Total Income</b>	9,903.11	0.00	100.0%
<b>Gross Profit</b>	9,903.11	0.00	100.0%
<b>Expense</b>			
<b>60000 · Administrative Expenses</b>			
60011 · Auditor	0.00	0.00	0.0%
60030 · Awards	0.00	0.00	0.0%
60040 · Bank Charges	29.44	0.00	100.0%
60050 · Benefits/HRA	1,893.72	0.00	100.0%
60051 · Admin Retirement Plan	0.00	0.00	0.0%
60070 · Computer Programs & Services	556.82	0.00	100.0%
60075 · Consulting Fee	0.00	0.00	0.0%
60200 · Dues & Subscriptions	0.00	0.00	0.0%
60210 · Equipment Lease	323.49	0.00	100.0%
60230 · Equipment Maintenance	0.00	0.00	0.0%
60240 · Insurance E & O	2,011.77	0.00	100.0%
60250 · Janitorial	685.00	0.00	100.0%
60260 · Legal Fees	0.00	0.00	0.0%
60261 · Legal - Collections	0.00	0.00	0.0%
60270 · Lien & Recording Fees	13.00	0.00	100.0%
60280 · Maintenance	0.00	0.00	0.0%
60300 · Office Supplies	148.60	0.00	100.0%
60350 · Payroll Tax	1,346.88	0.00	100.0%
60400 · Personal Vehicle Use	25.50	0.00	100.0%
60410 · Postage	304.15	0.00	100.0%
60420 · Annual Meeting Printing & Mail	0.00	0.00	0.0%
60422 · Assessment Printing and Mailing	0.00	0.00	0.0%
60425 · Property Taxes	0.00	0.00	0.0%
60430 · Telephone	220.23	0.00	100.0%
60440 · Training	0.00	0.00	0.0%
60500 · Trash Removal	71.00	0.00	100.0%
60550 · Utilities	542.02	0.00	100.0%

**Woodmoor Improvement Association**  
**Profit & Loss Budget vs. Actual**  
**November 2022**

	Nov 22	Budget	% of Budget
60575 · Uniforms	0.00	0.00	0.0%
60600 · Wages	17,606.12	0.00	100.0%
60650 · Workmans Comp.	0.00	0.00	0.0%
<b>Total 60000 · Administrative Expenses</b>	<b>25,777.74</b>	<b>0.00</b>	<b>100.0%</b>
61000 · Common Area Expenses			
61125 · Augmentation - Ponds	120.00	0.00	100.0%
61150 · Barn Grounds	0.00	0.00	0.0%
61200 · Common Area Improvements	0.00	0.00	0.0%
61300 · Insurance	2,453.75	0.00	100.0%
61400 · Maintenance	0.00	0.00	0.0%
<b>Total 61000 · Common Area Expenses</b>	<b>2,573.75</b>	<b>0.00</b>	<b>100.0%</b>
63000 · Forestry Expenses			
63100 · Grant Money Received	-44,785.09		
63200 · Grant Money Disbursed	44,785.09		
63500 · Maintenance-Tree removal,slash	6,410.00	0.00	100.0%
63550 · Chipping Event	0.00	0.00	0.0%
63800 · Supplies	0.00	0.00	0.0%
<b>Total 63000 · Forestry Expenses</b>	<b>6,410.00</b>	<b>0.00</b>	<b>100.0%</b>
64000 · Community Center Expenses			
64100 · Advertising	0.00	0.00	0.0%
64170 · Community Events	441.26	0.00	100.0%
64200 · Maintenance/Repairs/Supplies	69.84	0.00	100.0%
64600 · Utilities	542.01	0.00	100.0%
<b>Total 64000 · Community Center Expenses</b>	<b>1,053.11</b>	<b>0.00</b>	<b>100.0%</b>
65000 · Payroll Expenses	0.00		
66000 · Public Safety Expenses			
66100 · Auto Licensing	0.00	0.00	0.0%
66150 · Auto Repair	2,146.75	0.00	100.0%
66200 · Benefits/HRA	3,917.33	0.00	100.0%
66201 · WPS Retirement Plan	423.02	0.00	100.0%
66400 · Equipment Maintenance	0.00	0.00	0.0%
66450 · Equipment Purchase	1,004.56	0.00	100.0%
66500 · Fuel	1,275.91	0.00	100.0%
66550 · Insurance - Auto	917.09	0.00	100.0%
66560 · Insurance - Liability	764.90	0.00	100.0%
66650 · Office Supplies	0.00	0.00	0.0%
66700 · Payroll Tax	2,453.43	0.00	100.0%
66750 · Postage	60.00	0.00	100.0%
66850 · Telephone	173.97	0.00	100.0%
66855 · Training	0.00	0.00	0.0%
66860 · Uniforms	487.76	0.00	100.0%
66900 · Wages	31,592.84	0.00	100.0%
66950 · Workmans Comp.	0.00	0.00	0.0%
<b>Total 66000 · Public Safety Expenses</b>	<b>45,217.56</b>	<b>0.00</b>	<b>100.0%</b>
<b>Total Expense</b>	<b>81,032.16</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Ordinary Income</b>	<b>-71,129.05</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-71,129.05</b>	<b>0.00</b>	<b>100.0%</b>

## Woodmoor Improvement Association

## Balance Sheet

05/01/23

As of November 30, 2022

Accrual Basis

	Nov 30, 22
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
10001 · Integrity - Operating 0384	112,774.53
10003 · Integrity - Res Cap Chk - 0406	39,812.11
10004 · Integrity - MM - Oper - 5504	72,066.99
10009 · Integrity - Compliance - 0414	107,915.79
10011 · Integrity B&T CR 89071	
MM - Capital Reserves	15,056.51
9 month CD	100,237.61
1 yr CD	201,329.94
18 month CD	135,473.12
Total 10011 · Integrity B&T CR 89071	452,097.18
10012 · Integrity B&T Op 89070	225,511.16
10020 · Petty Cash	300.00
10022 · FNB - Operating MM	145,083.81
10023 · FNB - Emergency Fund CD	106,176.53
10024 · FNB - Construction Compliance	315,115.27
Total Checking/Savings	1,576,853.37
Accounts Receivable	
11000 · Dues Receivable	108,189.62
Total Accounts Receivable	108,189.62
Other Current Assets	
12150 · Prepaid Expenses	1,199.81
12200 · Prepaid Insurance	8,048.51
12300 · Refundable Deposits	226.48
12400 · Undeposited Funds	763.25
Total Other Current Assets	10,238.05
Total Current Assets	1,695,281.04
Fixed Assets	
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	-487,418.72
16901 · Accum. Depreciation-Equipment	-32,695.86
16902 · Accum. Depreciation-Furn & Fix	-66,519.39
16903 · Accum Depr - Smart Trailer	-7,789.77
16904 · Accum. Depreciation - Software	-3,676.74
16905 · Accum. Depreciation-Vehicles	-85,900.22
16906 · Accum. Depr. - WPS Office Equip	-9,959.53
Total Fixed Assets	510,873.71
<b>TOTAL ASSETS</b>	<b>2,206,154.75</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	17,980.66
Total Accounts Payable	17,980.66

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05/01/23

Accrual Basis

# Woodmoor Improvement Association

## Balance Sheet

As of November 30, 2022

	<u>Nov 30, 22</u>
<b>Credit Cards</b>	
23010 · Card Services WPS, #6551	533.98
23011 · Card Services, Admin #9515	4,022.10
<b>Total Credit Cards</b>	<u>4,556.08</u>
<b>Other Current Liabilities</b>	
20200 · Accrued Vacation	30,800.23
20205A · Other Accrued Liability	675.00
20400 · Construction Compliance Account	390,400.00
20500 · Landscaping Compliance Account	27,000.00
20550 · Note Payable - Telephone System	0.30
20600 · Payroll Liabilities	917.91
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>454,130.43</u>
<b>Total Current Liabilities</b>	<u>476,667.17</u>
<b>Total Liabilities</b>	476,667.17
<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	699,027.39
Net Income	154,562.27
<b>Total Equity</b>	<u>1,729,487.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,206,154.75</u></u>

## Woodmoor Improvement Association

## Profit &amp; Loss YTD Comparison

November 2022

05/01/23

Accrual Basis

	Nov 22	Jan - Nov 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)	2,100.00	9,900.00	21.2%
40300 · Building Deposit Forfeitures	0.00	500.00	0.0%
<b>Total 40000 · ACC</b>	2,100.00	55,150.00	21.2%
<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	3,150.00	32,400.30	31.8%
41500 · Late Pay Interest Income	437.14	6,339.54	4.4%
41600 · Interest Income-Operating Fund	335.82	1,841.30	3.4%
41650 · Interest Income - Reserve Fund	171.13	1,293.15	1.7%
41700 · Late Fees - Assessments	0.00	8,300.00	0.0%
41800 · Miscellaneous Income	0.02	4,692.34	0.0%
41810 · Chipping Income	0.00	387.00	0.0%
41820 · Heights Property Owners Assoc	150.00	1,650.00	1.5%
44110 · Returned Check Charges	0.00	20.00	0.0%
<b>Total 41000 · Administrative Income</b>	4,244.11	927,247.62	42.9%
<b>42000 · Community Center Income</b>			
42100 · Barn Rentals	1,775.00	26,542.50	17.9%
42300 · Office Rentals	600.00	8,160.00	6.1%
<b>Total 42000 · Community Center Income</b>	2,375.00	34,702.50	24.0%
<b>43000 · Public Safety Income</b>			
43100 · Commercial Check Fees	0.00	31,461.00	0.0%
43250 · Outside Residential	0.00	7,725.00	0.0%
43300 · Vacation Check Contributions	1,184.00	17,095.00	12.0%
<b>Total 43000 · Public Safety Income</b>	1,184.00	56,281.00	12.0%
<b>Total Income</b>	9,903.11	1,073,381.12	100.0%
<b>Gross Profit</b>	9,903.11	1,073,381.12	100.0%
<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	29.44	372.14	0.3%
60050 · Benefits/HRA	1,893.72	23,386.13	19.1%
60070 · Computer Programs & Services	556.82	10,490.09	5.6%
60200 · Dues & Subscriptions	0.00	715.85	0.0%
60210 · Equipment Lease	323.49	3,556.89	3.3%
60240 · Insurance E & O	2,011.77	22,129.43	20.3%
60250 · Janitorial	685.00	7,385.00	6.9%
60260 · Legal Fees	0.00	9,015.00	0.0%
60270 · Lien & Recording Fees	13.00	1,179.43	0.1%
60280 · Maintenance	0.00	860.45	0.0%
60300 · Office Supplies	148.60	1,784.35	1.5%
60350 · Payroll Tax	1,346.88	15,834.63	13.6%
60400 · Personal Vehicle Use	25.50	199.75	0.3%
60410 · Postage	304.15	7,675.22	3.1%
60420 · Annual Meeting Printing & Mail	0.00	6,472.86	0.0%
60425 · Property Taxes	0.00	54.60	0.0%
60430 · Telephone	220.23	2,536.52	2.2%
60440 · Training	0.00	589.95	0.0%
60500 · Trash Removal	71.00	736.00	0.7%
60550 · Utilities	542.02	5,013.83	5.5%
60575 · Uniforms	0.00	118.96	0.0%

## Woodmoor Improvement Association Profit & Loss YTD Comparison

05/01/23

November 2022

Accrual Basis

	Nov 22	Jan - Nov 22	% of Income
60600 · Wages	17,606.12	196,431.68	177.8%
60650 · Workmans Comp.	0.00	212.72	0.0%
<b>Total 60000 · Administrative Expenses</b>	<b>25,777.74</b>	<b>317,457.38</b>	<b>260.3%</b>
<b>61000 · Common Area Expenses</b>			
61125 · Augmentation - Ponds	120.00	4,620.00	1.2%
61150 · Barn Grounds	0.00	5,672.85	0.0%
61200 · Common Area Improvements	0.00	236.38	0.0%
61300 · Insurance	2,453.75	26,991.25	24.8%
61400 · Maintenance	0.00	52,308.02	0.0%
<b>Total 61000 · Common Area Expenses</b>	<b>2,573.75</b>	<b>89,828.50</b>	<b>26.0%</b>
<b>63000 · Forestry Expenses</b>			
63100 · Grant Money Received	-44,785.09	-125,768.66	-452.2%
63200 · Grant Money Disbursed	44,785.09	125,768.66	452.2%
63500 · Maintenance-Tree removal,slash	6,410.00	19,290.00	64.7%
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>6,410.00</b>	<b>37,390.64</b>	<b>64.7%</b>
<b>64000 · Community Center Expenses</b>			
64170 · Community Events	441.26	682.55	4.5%
64200 · Maintenance/Repairs/Supplies	69.84	5,886.00	0.7%
64600 · Utilities	542.01	5,013.83	5.5%
<b>Total 64000 · Community Center Expenses</b>	<b>1,053.11</b>	<b>11,582.38</b>	<b>10.6%</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	0.00	1,607.24	0.0%
66100 · Auto Licensing	0.00	1,484.81	0.0%
66150 · Auto Repair	2,146.75	8,202.77	21.7%
66200 · Benefits/HRA	3,917.33	36,856.15	39.6%
66201 · WPS Retirement Plan	423.02	4,653.22	4.3%
66400 · Equipment Maintenance	0.00	140.80	0.0%
66450 · Equipment Purchase	1,004.56	1,589.64	10.1%
66500 · Fuel	1,275.91	15,130.94	12.9%
66550 · Insurance - Auto	917.09	10,087.91	9.3%
66560 · Insurance - Liability	764.90	8,413.90	7.7%
66650 · Office Supplies	0.00	223.12	0.0%
66700 · Payroll Tax	2,453.43	26,948.66	24.8%
66750 · Postage	60.00	445.00	0.6%
66850 · Telephone	173.97	3,770.84	1.8%
66855 · Training	0.00	1,040.13	0.0%
66860 · Uniforms	487.76	1,935.43	4.9%
66900 · Wages	31,592.84	328,606.11	319.0%
66950 · Workmans Comp.	0.00	11,423.28	0.0%
<b>Total 66000 · Public Safety Expenses</b>	<b>45,217.56</b>	<b>462,559.95</b>	<b>456.6%</b>
<b>Total Expense</b>	<b>81,032.16</b>	<b>918,818.85</b>	<b>818.2%</b>
<b>Net Ordinary Income</b>	<b>-71,129.05</b>	<b>154,562.27</b>	<b>-718.2%</b>
<b>Net Income</b>	<b>-71,129.05</b>	<b>154,562.27</b>	<b>-718.2%</b>

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

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	Nov 22
<b>OPERATING ACTIVITIES</b>	
Net Income	-71,129.05
Adjustments to reconcile Net Income to net cash provided by operations:	
11000 · Dues Receivable	1,970.55
11300 · Commercial Checks Receivable	2,163.00
12150 · Prepaid Expenses	145.99
12200 · Prepaid Insurance	6,147.51
20000 · Accounts Payable	6,840.92
23010 · Card Services WPS, #6551	533.98
23011 · Card Services, Admin #9515	4,022.10
20400 · Construction Compliance Account	-3,000.00
20500 · Landscaping Compliance Account	-2,000.00
20600 · Payroll Liabilities	162.83
	-54,142.17
Net cash provided by Operating Activities	-54,142.17
Net cash increase for period	-54,142.17
Cash at beginning of period	1,631,758.79
Cash at end of period	1,577,616.62