

Woodmoor Improvement Association
Profit & Loss Budget Overview
 January through December 2015

Accrual Basis

	Jan - Dec 15
Ordinary Income/Expense	
Income	
40000 · ACC	
40100 · New Construction Fees (non-ref)	4,500.00
40200 · Other Project Fees (non-ref)	11,500.00
Total 40000 · ACC	16,000.00
41000 · Administrative Income	
41100 · Assessments - WIA	718,239.60
41200 · Admin & Lien Fees	2,000.00
41300 · Covenant Enforcement Fines	5,000.00
41400 · HOA Change Fees	28,000.00
41500 · Late Pay Interest Income	5,500.00
41600 · Interest Income-Operating Fund	2,000.00
41650 · Interest Income - Reserve Fund	6,000.00
41700 · Late Fees - Assessments	7,500.00
41810 · Chipping Income	5,135.00
Total 41000 · Administrative Income	779,374.60
42000 · Community Center Income	
42100 · Barn Rentals	28,000.00
42300 · Office Rentals	14,280.00
Total 42000 · Community Center Income	42,280.00
43000 · Public Safety Income	
43100 · Commercial Check Fees	25,920.00
43250 · Outside Residential	6,884.00
43300 · Vacation Check Contributions	12,500.00
Total 43000 · Public Safety Income	45,304.00
Total Income	882,958.60
Gross Profit	882,958.60
Expense	
60000 · Administrative Expenses	
60011 · Auditor	3,600.00
60020 · Advertising	500.00
60030 · Awards	750.00
60035 · Bad Debts Expense	3,000.00
60040 · Bank Charges	1,700.00
60050 · Benefits/HRA	29,500.00
60070 · Computer Programs & Services	10,000.00
60075 · Consulting Fee	1,500.00
60200 · Dues & Subscriptions	1,400.00
60210 · Equipment Lease	5,240.00
60230 · Equipment Maintenance	750.00
60240 · Insurance E & O	22,819.65
60250 · Janitorial	6,320.00
60260 · Legal Fees	20,000.00
60261 · Legal - Collections	8,000.00
60270 · Lien & Recording Fees	250.00
60280 · Maintenance	1,600.00
60290 · Misc	225.00
60300 · Office Supplies	4,000.00
60350 · Payroll Tax	14,133.08
60400 · Personal Vehicle Use	100.00
60410 · Postage	4,700.00
60412 · Special Mailings and Printing	5,000.00
60414 · Newsletter Printing and Mailing	2,400.00
60420 · Annual Meeting Printing & Mail	6,100.00
60422 · Assessment Printing and Mailing	3,800.00
60425 · Property Taxes	125.00
60430 · Telephone	2,914.00

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60440 · Training	2,000.00
60500 · Trash Removal	1,080.00
60550 · Utilities	7,420.00
60575 · Uniforms	1,000.00
60600 · Wages	170,278.04
60650 · Workmans Comp.	510.83
Total 60000 · Administrative Expenses	342,715.60
61000 · Common Area Expenses	
61050 · Adopt A Sign	2,060.00
61150 · Barn Grounds	9,500.00
61200 · Common Area Improvements	17,915.01
61300 · Insurance	24,209.38
61400 · Maintenance	40,000.00
Total 61000 · Common Area Expenses	93,684.39
63000 · Forestry Expenses	
63500 · Maintenance-Tree removal,slash	16,005.00
63550 · Chipping Event	5,135.00
63575 · Firewise	1,500.00
63600 · Recruit & Train Volunteers	200.00
63800 · Supplies	365.00
Total 63000 · Forestry Expenses	23,205.00
64000 · Community Center Expenses	
64100 · Advertising	500.00
64170 · Community Events	6,000.00
64200 · Maintenance/Repairs/Supplies	8,500.00
64600 · Utilities	7,420.00
Total 64000 · Community Center Expenses	22,420.00
66000 · Public Safety Expenses	
66100 · Auto Licensing	1,500.00
66150 · Auto Repair	5,600.00
66200 · Benefits/HRA	34,984.20
66400 · Equipment Maintenance	500.00
66450 · Equipment Purchase	1,500.00
66500 · Fuel	20,200.00
66550 · Insurance - Auto	4,218.00
66560 · Insurance - Liability	8,467.70
66650 · Office Supplies	500.00
66700 · Payroll Tax	23,743.90
66750 · Postage	500.00
66850 · Telephone	2,100.00
66855 · Training	4,000.00
66860 · Uniforms	3,600.00
66900 · Wages	286,071.11
66950 · Workmans Comp.	15,447.84
Total 66000 · Public Safety Expenses	412,932.75
Total Expense	894,957.74
Net Ordinary Income	-11,999.14
Net Income	-11,999.14 ¹

1. From unspent money from 2014 Budget