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## 2025 Q4 Balance Sheet

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Willowsford Conservancy  
Q4 2025

# Introduction

Q4 Balance Sheet prepared on 1/22/26

<b>STATEMENT OF FINANCIAL POSITION</b>	<b>Dec 2025</b>
<b>ASSETS</b>	
<b>Cash &amp; Equivalents</b>	
Bill.com Money Out Clearing	\$150
Cash on hand	\$400
Money Market PNC Acct # 3533	\$24
PayPal - Conservancy	\$1,535
PayPal - Farm	\$200
PNC Consr CHK (31135)	\$25,346
Z Cash	\$31
Money Market	\$50
Capital Expenditure Reserve	\$501,654
Operating Cash Reserve	\$104,810
Endowment Reserve	\$934,963
Repair/ Replacement Reserve	\$640,678
Potomac Operating 1798	\$245,104
<b>Total Cash &amp; Equivalents</b>	<b>\$2,454,946</b>
<b>Accounts Receivable</b>	
Accounts Receivable	\$100
<b>Other Current Assets</b>	
Barn2Door Clearing Account	(\$816)
<b>Prepaid Expenditures</b>	
Prepaid Expenditures	\$30,236
<b>Total Other Current Assets</b>	<b>\$29,419</b>
<b>Total Current Assets</b>	<b>\$2,484,465</b>
<b>Fixed Assets</b>	
<b>Accumulated Depreciation</b>	
A/D - Bldg & Improvements	(\$799,870)
A/D - Bldg & Improvements - Housing	(\$291,855)
A/D - Computer Hardware	(\$3,316)
A/D - Equipment	(\$521,734)
A/D - Furniture & Fixtures	(\$55,285)
A/D - Land Improvements	(\$415,656)
A/D - Vehicles	(\$220,404)
<b>Total Accumulated Depreciation</b>	<b>(\$2,308,120)</b>
<b>Fixed Assets</b>	
Bldgs & Improvements	\$1,812,053
Bldgs & Improvements - Housing	\$833,281
Computer Hardware	\$3,316
Equipment	\$638,705
Furniture & Fixtures	\$72,892
Land Improvements	\$449,567
Land Value	\$4,330,121
Vehicles	\$241,871
<b>Total Fixed Assets</b>	<b>\$8,381,806</b>
<b>Total Fixed Assets</b>	<b>\$6,073,686</b>

Dec 2025

<b>Total Non-Current Assets</b>	<b>\$6,073,686</b>
<b>Total Assets</b>	<b>\$8,558,151</b>
<b>LIABILITIES</b>	
<b>Short Term Debt</b>	
Divvy Credit Card	(\$24)
<b>Accounts Payable</b>	
Accounts Payable	\$21,037
<b>Tax Liability</b>	
<b>Other Liabilities</b>	
<b>Sales Tax Payable</b>	
Sales Tax Virginia Dept of Revenue Payable	\$3,826
<b>Total Other Liabilities</b>	<b>\$3,826</b>
<b>Total Tax Liability</b>	<b>\$3,826</b>
<b>Other Current Liabilities</b>	
<b>Deferred Revenue</b>	
Deferred Revenue - Assessments	\$0
<b>Deferred Revenue - CSA Prepayments</b>	
Deferred Revenue - CSA Prepayments	\$24,348
Deferred Revenue - Store Credits	\$20,939
Restricted Grant North Star	\$1,915
<b>Total Deferred Revenue</b>	<b>\$47,203</b>
<b>Other Liabilities</b>	
FACILITY RENTAL SECURITY DEPOSITS	\$600
Renter's Deposits	\$2,850
<b>Sales Tax Payable</b>	
Sales Tax Payable	(\$1,785)
<b>Total Other Liabilities</b>	<b>\$1,665</b>
<b>Payroll Liabilities</b>	
Accrued PTO	\$16,357
Payroll Tax Payable	(\$9)
<b>Total Payroll Liabilities</b>	<b>\$16,349</b>
Hidden Meadow Nov 2025	\$250
<b>Total Other Current Liabilities</b>	<b>\$65,466</b>
<b>Total Current Liabilities</b>	<b>\$90,305</b>
<b>Total Non-Current Liabilities</b>	<b>\$0</b>
<b>Total Liabilities</b>	<b>\$90,305</b>
<b>NET ASSETS</b>	
<b>Retained Net Assets</b>	
Unrestricted Net Assets	\$7,550,982
Use of Prior Year Grant Funds	(\$4,637)
<b>Total Retained Net Assets</b>	<b>\$7,546,346</b>
<b>Current Net Assets</b>	
Net Revenue	(\$125,841)
<b>Other Net Assets</b>	
Restricted Net Assets	\$1,047,342
<b>Total Net Assets</b>	<b>\$8,467,846</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$8,558,151</b>