



**Treasurer's Report  
Year - Ended Sept 30, 2025  
2026 Proposed Budget**

## BUDGET 2026

### ***Income***

Bond Sales Proceeds	<b>\$2,000</b>	
Dues, maintenance fees, and late charges	<b>232,925</b>	Dues remain at \$775
Special events/activities/rentals	<b>0</b>	Early pay remains \$725
Concessions-Food/Vending	<b>20,000</b>	Late fee remains \$100
Swim Team	<b>33,000</b>	Pavillion remains \$400
Tennis Team	<b>12,000</b>	Weekday M-TH Pavillion \$325
Interest Income	<b>40</b>	Admin fee to \$150
	-	

### **Total Income**

**\$ 297,965**

### ***Expenses***

Bad Debt		
Bank Service Fees	<b>9,000</b>	\$ 8,499
Capital Expenditures	<b>97,000</b>	49,077
Concessions	<b>5,000</b>	4,718
Insurance	<b>18,000</b>	17,853
Legal and Professional Fees	<b>750</b>	485
Licenses	<b>1,500</b>	599
Miscellaneous	-	
Office Expenses (formerly Postage)	<b>5,000</b>	4,648
Payroll Expense (not including swim/tennis)	<b>62,000</b>	110,183
Repair & Maintenance	<b>45,000</b>	43,573
Property Taxes	<b>15,000</b>	15,105
Social	-	-
Staff Training, Uniforms	<b>1,500</b>	1,409
Swim Program (including payroll)	<b>33,000</b>	7,088
Tennis Program (including payroll)	<b>12,000</b>	5,439
Utilities	<b>25,000</b>	24,668

### **Total Expense**

**\$ 329,750**

### ***Operating Cash Flow***

**\$ (31,785)**

### **Capital Expenditures**

Basketball Court	63,000
Concrete Work	30,000
Upgrade speakers	4,000
<b>SUBTOTAL</b>	<b>97,000</b>

**WOODBROOKE HILLS SWIM AND TENNIS  
OPERATING CASH FLOW - BUDGET 2025**

	2019	2020	2021	2022	2023	2024	2025	Projected 2026	Actual 2026	Budget 2026
<b>Income</b>										
Bond Sales Proceeds		\$14,200	\$14,400	\$6,600	\$2,575	\$1,005	\$3,425			\$2,000
Dues, maintenance fees, and late charges	200,875	168,445	161,215	183,000	204,650	209,580	238,299			232,925
Bond Value Increase/Special Assessment		58,200								0
Concessions-Food/Vending	18,607	4,775	45,029	33,753	37,906	32,516	29,808			20,000
Swim Team	18,991	10,207	21,236	25,088	26,329	17,220	35,075			33,000
Tennis Team	7,435	9,875	14,790	10,175	10,718	11,738	19,700			12,000
Interest Income	200	194	42	35	29	27	28			40
Other Revenues (PPP)	835	37,400								-
<b>Total Income</b>	<b>\$ 246,943</b>	<b>\$ 303,296</b>	<b>\$ 256,713</b>	<b>\$ 258,651</b>	<b>\$ 282,207</b>	<b>\$ 272,086</b>	<b>\$ 326,334</b>		<b>\$ -</b>	<b>\$ 297,965</b>
<b>Expenses</b>										
Bad Debt	\$0									
Bank Service Fees	2,232	4,025	3,882	5,600	6,543	6,223	\$ 8,499			9,000
Capital Expenditures	116,775	73,349	102,116	60,350	55,510	81,724	49,077			97,000
Concessions	2,711	2,106	6,337	6,535	8,627	6,179	4,718			5,000
Insurance	8,699	9,193	9,308	9,509	11,385	15,080	17,853			18,000
Legal and Professional Fees	475	475	475	475	294	475	485			750
Licenses	518	666	451	1,056	444	1,269	599			1,500
Miscellaneous						212				-
Office Expenses (formerly Postage)	3,245	2,663	5,657	3,779	4,717	6,516	4,648			5,000
Payroll Expense (including swim/tennis)	82,882	78,362	81,186	89,161	93,769	94,680	110,183			62,000
Repair & Maintenance	18,005	39,955	37,733	29,935	41,677	31,584	43,573			45,000
Property Taxes	9,810	12,838	13,133	13,191	13,928	15,602	15,105			15,000
Social	1,073					699	-			-
Staff Training, Uniforms							1,409			1,500
Swim Program	21,664	2,219	7,116	14,368	13,928	13,339	7,088			33,000
Tennis Program	1,324	1,614	2,494	4,784	2,397	5,541	5,439			12,000
Utilities	16,067	19,421	17,096	26,806	23,119	17,182	24,668			25,000
<b>Total Expense</b>	<b>\$ 285,480</b>	<b>\$ 246,886</b>	<b>\$ 286,984</b>	<b>\$ 265,549</b>	<b>\$ 276,338</b>	<b>\$ 277,422</b>	<b>\$ 293,343</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 329,750</b>
<b>Operating Cash Flow</b>	<b>\$ (38,537)</b>	<b>\$ 56,410</b>	<b>\$ (30,271)</b>	<b>\$ (6,898)</b>	<b>\$ 5,869</b>	<b>\$ (5,336)</b>	<b>\$ 32,991</b>		<b>\$ -</b>	<b>\$ (31,785)</b>

Capital Expenditures	Budgeted	Accrued
Basketball Court	63,000	
Concrete Work	30,000	
Upgrade speakers	4,000	
<b>SUBTOTAL</b>	<b>97,000</b>	<b>0</b>

**WOODBROOKE HILLS SWIM AND TENNIS CLUB**  
**TREASURER'S REPORT - BALANCE SHEET**  
**September 30, 2025**

**CURRENT FINANCIAL PICTURE:**

<b>ASSETS</b>	9/30/2024	9/30/2025	Difference
Debit Card Account	\$ 12,315	\$ 5,144	\$ (7,171)
Checking Account	15,215	5,144	(15,215)
Savings Account	<u>45,565</u>	<u>78,592</u>	<u>\$ 33,027</u>
Total Bank Accounts	<u>\$ 73,094</u>	<u>\$ 78,593</u>	<u>\$ 10,641</u>
Accounts Receivable	-	-	
Construction in Progress	-	-	
Fixed Assets (State Equalized Value x 2)	<u>649,320</u>	<u>666,920</u>	<u>17,600</u>
	<u>\$ 722,414</u>	<u>\$ 745,513</u>	<u>\$ 23,098</u>
 <b>LIABILITIES</b>			
Accounts Payable	\$ -	\$ -	\$ -
Members Equity	722,414	745,513	23,098
Net Income - including depreciation	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 722,414</u>	<u>\$ 745,513</u>	<u>\$ 23,098</u>

**STATUS UPDATES:**