

WHISPERING WOODS HOA INC.

UNITS: 47

JANUARY 1, 2026- DECEMBER 31, 2026 APPROVED BUDGET

ACCT	REVENUE	2025 APPROVED ANNUAL	2025 cash/ projections	2026 APPROVED ANNUAL	2026 MONTHLY AMOUNT
4010	Unit Maintenance Fees	\$228,422	\$228,422	\$250,987	\$20,916
	TOTAL REVENUE	\$228,422	\$228,422	\$250,987	\$20,916
	OPERATING EXPENSES				
5010	Office / Administrative	\$3,200	\$3,200	\$3,200	\$267
	Website		\$750	\$750	\$63
5040	Storage Fees 3 boxes @ \$45/box/yr	\$135	\$135	\$336	\$28
5020	Coupons/Lockbox \$8.50/unit	\$400	\$336	\$400	\$33
5300	Insurance 2/26 Renewals	\$6,500	\$6,620	\$6,951	\$579
5400	Lawn Service	\$42,420	\$51,800	\$46,800	\$3,900
6140	Irrigation Repairs	\$5,000	\$9,858	\$5,000	\$417
5410	Landscape Improvements	\$3,000	\$15,030	\$9,000	\$750
5420	Tree Trimming	\$15,000	\$13,050	\$15,000	\$1,250
5610	Corp Annual Report/Bank Charges	\$90	\$90	\$90	\$8
5600	License/Permits	\$300	\$300	\$300	\$25
5800	Mgmt Fee Exp. 12/25 - 60 day notice	\$12,360	\$12,360	\$12,732	\$1,061
5900	Legal	\$2,000	\$1,450	\$2,000	\$167
5910	Tax Preparation	\$425	\$425	\$425	\$35
6100	Maintenance Repairs General	\$2,000	\$33,943	\$5,000	\$417
6120	Pressure Washing	\$4,000	\$0	\$4,200	\$350
6160	Amenities Maint. & Repairs	\$1,000	\$185	\$500	\$42
6150	Janitorial	\$1,425	\$1,380	\$1,500	\$125
6180	Pond Maintenance	\$2,250	\$13,170	\$3,050	\$254
6200	Pool Maintenance	\$6,500	\$6,497	\$6,500	\$542
6130	Lift Station	\$960	\$1,950	\$2,000	\$167
7000	Electricity - Lift Station	\$3,950	\$3,750	\$3,855	\$321
7001	Electricity Pool, Street lights	\$5,500	\$4,884	\$5,200	\$433
7002	Water/Sewer	\$45,600	\$46,164	\$48,500	\$4,042
7003	Electricity - street Lights	\$2,270	\$2,350	\$2,360	\$197
7004	Trash AUG 2025	\$17,440	\$17,412	\$10,930	\$911
5950	Bad Debt				\$0
	TOTAL OPERATING EXPENSES	\$183,725	\$247,089	\$196,579	\$16,382
	RESERVES				
9100	Reserves - Deferred Maintenance	\$44,697	\$44,697	\$54,408	\$4,534
	TOTAL RESERVES	\$44,697	\$44,697	\$54,408	\$4,534
	TOTAL EXPENSES	\$228,422	\$291,786	\$250,987	\$20,916

10% Increase

2026 Monthly Maintenance Fee (per unit) \$ 445.00

**RESERVE ANALYSIS
WHISPERING WOODS HOA INC.
JANUARY 1, 2026 - DECEMBER 31, 2026**

RESERVES	Current Replacement cost	Current Reserves 1/1/2026	Expected Life Yrs.	Remaining Life Yrs	Unreserved Amounts	2026 Fully Funded Annual Reserves	2026 Actual Budgeted Amount
PAVING	\$60,000	\$3,333	20	17	\$56,667	\$3,333	\$3,333
TENNIS COURT	\$16,500	\$16,500	10	0	\$0	\$16,500	\$16,500
POOL RESERVE	\$18,500	\$4,625	10	3	\$13,875	\$4,625	\$4,625
LIFT STATION	\$22,000	\$2,000	12	10	\$20,000	\$2,000	\$2,000
POOL HOUSE	\$15,000	\$7,500	15	1	\$15,000	\$7,500	\$7,500
Reserves - Deferred Maintenance	\$37,981	-\$16,175			\$0	\$20,450	\$20,450

TOTALS **\$169,981** **\$17,783** **\$105,542** **\$54,408** **\$54,408**