

**Whispering Oaks II Recreation Center**  
**Profit & Loss Budget vs. Actual**  
June through December 2025

|                                      | Jun - Dec 25     | Budget           | \$ Over Budget   | % of Budget  |
|--------------------------------------|------------------|------------------|------------------|--------------|
| <b>Ordinary Income/Expense</b>       |                  |                  |                  |              |
| Income                               |                  |                  |                  |              |
| 2023 Dues                            | 325.00           | 0.00             | 325.00           | 100.0%       |
| 2025 Dues                            | 81,725.00        | 84,000.00        | -2,275.00        | 97.3%        |
| 2025 Dues WO1                        | 3,000.00         | 3,000.00         | 0.00             | 100.0%       |
| 2025 Pool Party                      | 1,000.00         | 500.00           | 500.00           | 200.0%       |
| Late Fees                            | 1,025.00         | 650.00           | 375.00           | 157.7%       |
| <b>Total Income</b>                  | <b>87,075.00</b> | <b>88,150.00</b> | <b>-1,075.00</b> | <b>98.8%</b> |
| <b>Gross Profit</b>                  | <b>87,075.00</b> | <b>88,150.00</b> | <b>-1,075.00</b> | <b>98.8%</b> |
| Expense                              |                  |                  |                  |              |
| Annual Meeting Expenses              | 682.07           | 855.00           | -172.93          | 79.8%        |
| Bank Fees                            | 26.45            | 100.00           | -73.55           | 26.5%        |
| Clubhouse Furniture & Equipment      | 0.00             | 750.00           | -750.00          | 0.0%         |
| Clubhouse Supplies                   | 823.80           | 3,700.00         | -2,876.20        | 22.3%        |
| Common Area Expansion                | 0.00             | 10,000.00        | -10,000.00       | 0.0%         |
| Computer Expenses                    | 0.00             | 1,000.00         | -1,000.00        | 0.0%         |
| Insurance Expense                    | 3,816.00         | 4,000.00         | -184.00          | 95.4%        |
| Janitorial Expense                   | 4,800.00         | 8,320.00         | -3,520.00        | 57.7%        |
| Key Card Security System             | 99.09            | 1,000.00         | -900.91          | 9.9%         |
| Landscaping and Groundskeeping       | 1,091.98         | 8,000.00         | -6,908.02        | 13.6%        |
| Lien Fees                            | 18.28            | 75.00            | -56.72           | 24.4%        |
| Neighborhood Events                  | 4,100.67         | 5,500.00         | -1,399.33        | 74.6%        |
| Office Supplies                      | 1,339.02         | 650.00           | 689.02           | 206.0%       |
| Pool Furniture & Equipment           | 0.00             | 4,000.00         | -4,000.00        | 0.0%         |
| Pool Supplies & Service              | 9,167.49         | 12,000.00        | -2,832.51        | 76.4%        |
| Pool Water Testing                   | 1,260.00         | 1,300.00         | -40.00           | 96.9%        |
| Postage and Delivery                 | 567.20           | 400.00           | 167.20           | 141.8%       |
| Professional Fees                    | 737.50           | 1,500.00         | -762.50          | 49.2%        |
| Repairs and Maintenance              |                  |                  |                  |              |
| Exterior Door (Front)                | 0.00             | 6,500.00         | -6,500.00        | 0.0%         |
| General Repairs & Maintenance        | 645.43           | 1,800.00         | -1,154.57        | 35.9%        |
| HVAC Repairs & Maintenance           | 111.65           | 250.00           | -138.35          | 44.7%        |
| Parking Lot Repairs & Maintenance    | 0.00             | 250.00           | -250.00          | 0.0%         |
| Plumbing Repairs & Maintenance       | 0.00             | 250.00           | -250.00          | 0.0%         |
| Pool Maintenance                     | 0.00             | 500.00           | -500.00          | 0.0%         |
| <b>Total Repairs and Maintenance</b> | <b>757.08</b>    | <b>9,550.00</b>  | <b>-8,792.92</b> | <b>7.9%</b>  |
| Utilities                            |                  |                  |                  |              |
| Electric                             | 3,573.84         | 5,900.00         | -2,326.16        | 60.6%        |
| Sewer                                | 4,155.84         | 2,600.00         | 1,555.84         | 159.8%       |
| Telephone Expense                    | 873.51           | 1,450.00         | -576.49          | 60.2%        |
| Water                                | 2,450.51         | 2,200.00         | 250.51           | 111.4%       |

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| Total Utilities            | 11,053.70        | 12,150.00   | -1,096.30        | 91.0%         |
| Website                    | 0.00             | 500.00      | -500.00          | 0.0%          |
| Weeds/Bugs Control         | 0.00             | 550.00      | -550.00          | 0.0%          |
| Workout Center Equipment   | 1,016.50         | 2,250.00    | -1,233.50        | 45.2%         |
| Total Expense              | 41,356.83        | 88,150.00   | -46,793.17       | 46.9%         |
| Net Ordinary Income        | 45,718.17        | 0.00        | 45,718.17        | 100.0%        |
| Other Income/Expense       |                  |             |                  |               |
| Other Income               |                  |             |                  |               |
| Interest Income            | 33.12            | 0.00        | 33.12            | 100.0%        |
| Reserve Excess Funds       | 0.00             | 45,750.00   | -45,750.00       | 0.0%          |
| Total Other Income         | 33.12            | 45,750.00   | -45,716.88       | 0.1%          |
| Other Expense              |                  |             |                  |               |
| Capital Improvements       |                  |             |                  |               |
| Exterior Doors (Rear)      | 0.00             | 6,500.00    | -6,500.00        | 0.0%          |
| Lighting Upgrades          | 0.00             | 750.00      | -750.00          | 0.0%          |
| Pump House Reconstruction  | 0.00             | 35,000.00   | -35,000.00       | 0.0%          |
| Roof Repair                | 2,821.45         | 3,500.00    | -678.55          | 80.6%         |
| Total Capital Improvements | 2,821.45         | 45,750.00   | -42,928.55       | 6.2%          |
| Total Other Expense        | 2,821.45         | 45,750.00   | -42,928.55       | 6.2%          |
| Net Other Income           | -2,788.33        | 0.00        | -2,788.33        | 100.0%        |
| Net Income                 | <b>42,929.84</b> | <b>0.00</b> | <b>42,929.84</b> | <b>100.0%</b> |