Whispering Oaks II Recreation Center
Profit & Loss Budget vs. Actual
June 2025 through January 2026

	Jun '25 - Jan 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
2023 Dues	325	0	325	100%
2024 Dues	97	0	97	100%
2025 Dues	82,200	84,000	-1,800	98%
2025 Dues WO1	3,000	3,000	0	100%
2025 Pool Party	1,000	500	500	200%
Late Fees	1,210	650	560	186%
Total Income	87,832	88,150	-318	100%
Gross Profit	87,832	88,150	-318	100%
Expense				
Annual Meeting Expenses	705	855	-150	82%
Bank Fees	26	100	-74	26%
Clubhouse Furniture & Equipment	0	750	-750	0%
Clubhouse Supplies	824	3,700	-2,876	22%
Common Area Expansion	0	10,000	-10,000	0%
Computer Expenses	0	1,000	-1,000	0%
Insurance Expense	3,816	4,000	-184	95%
Janitorial Expense	5,600	8,320	-2,720	67%
Key Card Security System	89	1,000	-911	9%
Landscaping and Groundskeeping	1,299	8,000	-6,701	16%
Lien Fees	-39	75	-114	-52%
Neighborhood Events	3,401	5,500	-2,099	62%
Office Supplies	1,290	650	640	198%
Pool Furniture & Equipment	0	4,000	-4,000	0%
Pool Supplies & Service	9,167	12,000	-2,833	76%
Pool Water Testing	1,260	1,300	-40	97%
Postage and Delivery	567	400	167	142%
Professional Fees	1,446	1,500	-55	96%
Repairs and Maintenance				
Exterior Door (Front)	0	6,500	-6,500	0%
General Repairs & Maintenance	680	1,800	-1,120	38%
HVAC Repairs & Maintenance	128	250	-122	51%
Parking Lot Repairs & Maintenan	0	250	-250	0%
Plumbing Repairs & Maintenance	0	250	-250	0%
Pool Maintenance	0	500	-500	0%
Total Repairs and Maintenance	808	9,550	-8,742	8%
Utilities				
Electric	3,917	5,900	-1,983	66%
Sewer	4,354	2,600	1,754	167%
Telephone Expense	1,003	1,450	-447	69%

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	Jun '25 - Jan 26	Budget	$ Over Budget	% of Budget
Water	2,580	2,200	380	117%
Total Utilities	11,854	12,150	-296	98%
Website	0	500	-500	0%
Weeds/Bugs Control	0	550	-550	0%
Workout Center Equipment	1,525	2,250	-725	68%
Total Expense	43,636	88,150	-44,514	50%
Net Ordinary Income	44,196	0	44,196	100%
Other Income/Expense				
Other Income				
Interest Income	33	0	33	100%
Reserve Excess Funds	0	45,750	-45,750	0%
Total Other Income	33	45,750	-45,717	0%
Other Expense				
Capital Improvements				
Exterior Doors (Rear)	0	6,500	-6,500	0%
Lighting Upgrades	0	750	-750	0%
Pump House Reconstruction	0	35,000	-35,000	0%
Roof Repair	2,821	3,500	-679	81%
Total Capital Improvements	2,821	45,750	-42,929	6%
Total Other Expense	2,821	45,750	-42,929	6%
Net Other Income	-2,788	0	-2,788	100%
Net Income	**41,408**	**0**	**41,408**	**100%**