

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

	Jun '25 - Apr 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
2023 Dues	325.00	0.00	325.00	100.0%
2024 Dues	97.00	0.00	97.00	100.0%
2025 Dues	82,525.00	84,000.00	-1,475.00	98.2%
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	1,210.00	650.00	560.00	186.2%
Total Income	88,157.00	88,150.00	7.00	100.0%
Gross Profit	88,157.00	88,150.00	7.00	100.0%
Expense				
Annual Meeting Expenses	771.83	855.00	-83.17	90.3%
Bank Fees	26.45	100.00	-73.55	26.5%
Clubhouse Furniture & Equipment	0.00	750.00	-750.00	0.0%
Clubhouse Supplies	1,271.30	3,700.00	-2,428.70	34.4%
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	7,680.00	8,320.00	-640.00	92.3%
Key Card Security System	89.09	1,000.00	-910.91	8.9%
Landscaping and Groundskeeping	1,852.03	8,000.00	-6,147.97	23.2%
Lien Fees	-39.19	75.00	-114.19	-52.3%
Neighborhood Events	5,002.03	5,500.00	-497.97	90.9%
Office Supplies	1,289.94	650.00	639.94	198.5%
Pool Furniture & Equipment	2,900.25	4,000.00	-1,099.75	72.5%
Pool Supplies & Service	9,597.49	12,000.00	-2,402.51	80.0%
Pool Water Testing	1,260.00	1,300.00	-40.00	96.9%
Postage and Delivery	681.20	400.00	281.20	170.3%
Professional Fees	1,947.00	1,500.00	447.00	129.8%
Repairs and Maintenance				
Exterior Door (Front)	6,500.00	6,500.00	0.00	100.0%
General Repairs & Maintenance	939.75	1,800.00	-860.25	52.2%
HVAC Repairs & Maintenance	175.45	250.00	-74.55	70.2%
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%
Total Repairs and Maintenance	7,615.20	9,550.00	-1,934.80	79.7%
Utilities				
Electric	4,975.93	5,900.00	-924.07	84.3%
Sewer	4,917.89	2,600.00	2,317.89	189.1%
Telephone Expense	1,390.27	1,450.00	-59.73	95.9%
Water	3,011.51	2,200.00	811.51	136.9%
Total Utilities	14,295.60	12,150.00	2,145.60	117.7%
Website	0.00	500.00	-500.00	0.0%
Weeds/Bugs Control	0.00	550.00	-550.00	0.0%
Workout Center Equipment	2,033.00	2,250.00	-217.00	90.4%
Total Expense	62,089.22	88,150.00	-26,060.78	70.4%
Net Ordinary Income	26,067.78	0.00	26,067.78	100.0%
Other Income/Expense				
Other Income				
Interest Income	55.03	0.00	55.03	100.0%
Reserve Excess Funds	0.00	45,750.00	-45,750.00	0.0%
Total Other Income	55.03	45,750.00	-45,694.97	0.1%
Other Expense				
Capital Improvements				

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Exterior Doors (Rear)	0.00	6,500.00	-6,500.00	0.0%
Lighting Upgrades	520.31	750.00	-229.69	69.4%
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	3,341.76	45,750.00	-42,408.24	7.3%
Total Other Expense	3,341.76	45,750.00	-42,408.24	7.3%
Net Other Income	-3,286.73	0.00	-3,286.73	100.0%
Net Income	22,781.05	0.00	22,781.05	100.0%