

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through July 2022

Ordinary Income/Expense	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Income				
4-1000 - Homeowners Annual Assessments				
4-1010 - Homeowners Annual Assessment	1,061,522.49	1,107,000.00	-45,477.51	95.89%
Total 4-1000 - Homeowners Annual Assessments	1,061,522.49	1,107,000.00	-45,477.51	95.89%
4-1100 - Membership Dues				
4-1110 - Homeowners Golf	96,023.91	101,800.00	-5,776.09	94.33%
4-1115 - Homeowners Golf #2	17,919.58	27,375.00	-9,455.42	65.46%
4-1120 - Homeowners Twilight Golf	6,124.99	5,750.00	374.99	106.52%
4-1125 - Homeowners Mini Golf	450.00	600.00	-150.00	75.0%
4-1100 - Membership Dues - Other	0.00			
Total 4-1100 - Membership Dues	120,518.48	135,525.00	-15,006.52	88.93%
4-1200 - Associates Membership Dues				
4-1250 - Associates Golf Only	45,933.84	48,075.00	-2,141.16	95.55%
4-1255 - Associates Golf Only #2	825.00	825.00	0.00	100.0%
4-1260 - Associate Full Social for 2	7,357.17	6,375.00	982.17	115.41%
4-1260A - Associate Full Social w/Golf	4,468.75	800.00	3,668.75	558.59%
4-1265 - Associate Twilight/Wknd/Holiday	2,187.19	1,575.00	612.19	138.87%
4-1270 - Associate Membership-Pool-Fit	4,531.94	3,000.00	1,531.94	151.07%
4-1275 - Associate Social-NO Pool/Fitness	0.00	500.00	-500.00	0.0%
Total 4-1200 - Associates Membership Dues	65,303.89	61,150.00	4,153.89	106.79%
4-2000 - Storage Fees				
4-2050 - Golf Car Storage	10,244.81	9,275.00	969.81	110.46%
4-2060 - RV Space - Small	20,426.00	18,550.00	1,876.00	110.11%
4-2070 - RV Space - Medium	41,437.14	43,350.00	-1,912.86	95.59%
4-2080 - RV Space - Large	29,802.11	35,260.00	-5,457.89	84.52%
4-2085 - RV Cleaning Fee	2,961.80	1,375.00	1,586.80	215.4%
Total 4-2000 - Storage Fees	104,871.86	107,810.00	-2,938.14	97.28%
4-3000 - Rental Income				
4-3020 - Rent-Restaurant	700.00	700.00	0.00	100.0%
4-3040 - Rent - Restaurant Recoup	5,512.50	4,900.00	612.50	112.5%
4-3050 - Rent-Facility Rentals	145.59	3,500.00	-3,354.41	4.16%

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through July 2022

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
4-3055 · Facility Rental Deposit	-45.59			
4-3060 · Facility Rental Discount	-81.25			
Total 4-3000 · Rental Income	6,231.25	9,100.00	-2,868.75	68.48%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	18.00			
4-4020 · FI-Health Center Guest Income	400.05			
Total 4-4000 · Guest Facility Usage Income	418.05			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	1,940.00	2,333.35	-393.35	83.14%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	1,618.54	816.68	801.86	198.19%
4-4122 · Golf Clubs/Golf Bags	7,541.29	933.35	6,607.94	807.98%
4-4123 · Clothes	6,525.24	1,458.35	5,066.89	447.44%
4-4124 · Shoes	2,546.49	1,895.85	650.64	134.32%
4-4125 · General Merchandise	2,762.27	933.35	1,828.92	295.95%
4-4126 · Drinks	1,257.01	875.00	382.01	143.66%
4-4127 · Snacks	1,256.08	1,020.85	235.23	123.04%
4-4128 · Beer	7,478.19	7,000.00	478.19	106.83%
Total 4-4120 · ProShop Merchandise Income	30,985.11	14,933.43	16,051.68	207.49%
4-4130 · ProShop Gift Card Sale	-115.90			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	4,391.00	3,281.25	1,109.75	133.82%
4-4152 · Green Fees - Guest	9,159.00	12,833.35	-3,674.35	71.37%
4-4153 · Greens Fees - Oregon Trail	2,125.00			
4-4154 · Punch Card	4,467.00	4,200.00	267.00	106.36%
4-4157 · Annual OP36 License Fee	574.70			
Total 4-4150 · Golf Green Fees	20,716.70	20,314.60	402.10	101.98%
4-4180 · Sales Discounts	-4,996.02			
Total 4-4100 · ProShop Income	48,529.89	37,581.38	10,948.51	129.13%
4-5000 · Publications Income				
4-5010 · News & Views	15,224.88	11,666.68	3,558.20	130.5%
4-5020 · SI-Directory	4,200.13	11,083.35	-6,883.22	37.9%

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	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Total 4-5000 · Publications Income	19,425.01	22,750.03	-3,325.02	85.39%
4-6000 · Coffee Hour Income	2,819.70			
4-6500 · Activities Income				
4-6501 · Craft Fair Income	515.00			
4-6502 · Summer Concert Income	900.00			
4-6500 · Activities Income - Other	0.00	2,916.68	-2,916.68	0.0%
Total 4-6500 · Activities Income	1,415.00	2,916.68	-1,501.68	48.51%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	1,533.79	1,750.00	-216.21	87.65%
4-7040 · Late Fee	1,922.76	2,187.50	-264.74	87.9%
4-7045 · Lien Fee	0.00	758.35	-758.35	0.0%
4-7050 · Fines	117.01	145.85	-28.84	80.23%
4-7055 · Returned Check Charges	105.00	145.85	-40.85	71.99%
Total 4-7000 · Interest Charges/Fines/Fees	3,678.56	4,987.55	-1,308.99	73.76%
4-8000 · Other Misc. Income				
4-8015 · Bottle/Can Return	0.00	183.75	-183.75	0.0%
4-8020 · General Income	0.00	583.35	-583.35	0.0%
4-8025 · Administrative Fees	50.00			
4-8045 · Credit Card Surcharge	2,166.50	1,341.67	824.83	161.48%
4-8055 · Access Card/ Key Fobs	250.00	160.42	89.58	155.84%
Total 4-8000 · Other Misc. Income	2,466.50	2,269.19	197.31	108.7%
Total Income	1,437,200.68	1,491,089.83	-53,889.15	96.39%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	18,706.70	3,325.00	15,381.70	562.61%
5-5020 · Beer Expense	4,106.43	2,304.18	1,802.25	178.22%
5-5030 · Drink Expense	698.39	262.50	435.89	266.05%
5-5035 · ProShop - Misc Purchase	0.00	218.75	-218.75	0.0%
5-5040 · Snack Expense	1,049.97	495.85	554.12	211.75%
5-5050 · Purchase Discounts	-226.78	-131.25	-95.53	172.79%
Total 50000 · Cost of Goods Sold	24,334.71	6,475.03	17,859.68	375.82%
Total COGS	24,334.71	6,475.03	17,859.68	375.82%

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through July 2022

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Gross Profit	1,412,865.97	1,484,614.80	-71,748.83	95.17%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	404,444.68	431,666.68	-27,222.00	93.69%
5-1020 · Overtime Wages	16,499.83	7,583.35	8,916.48	217.58%
5-1025 · Payroll Taxes & W/C	44,569.96	46,083.35	-1,513.39	96.72%
5-1045 · SAIF Workers Comp	8,521.79	8,750.00	-228.21	97.39%
Total 5-1000 · Payroll Expenses	474,036.26	494,083.38	-20,047.12	95.94%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	27,521.04	30,333.35	-2,812.31	90.73%
5-2025 · Vision Insurance	57.75	393.75	-336.00	14.67%
5-2030 · Life Ins	1,212.47	1,443.75	-231.28	83.98%
5-2035 · Retirement Plan	3,932.21	3,893.75	38.46	100.99%
5-2040 · Disability Insurance	2,691.80			
Total 5-2000 · Employee Benefits	35,415.27	36,064.60	-649.33	98.2%
6-0000 · ProShop				
6-0010 · Office Supplies	369.66			
6-0020 · Golf Cart Expense	15.69			
Total 6-0000 · ProShop	385.35			
6-1000 · Groundskeeping				
6-1010 · General Supplies	461.03	583.35	-122.32	79.03%
6-1020 · Fuel/Oil	7,458.15	9,333.35	-1,875.20	79.91%
6-1030 · Fertilizer/Sprays	14,343.78	16,333.35	-1,989.57	87.82%
6-1035 · Maintenance Agreement	648.00			
6-1040 · Sand	17,418.61	8,750.00	8,668.61	199.07%
6-1045 · Grass Seed	154.00			
6-1050 · Gravel	0.00	816.68	-816.68	0.0%
6-1055 · Maintenance - Grounds	2,452.21	3,500.00	-1,047.79	70.06%
6-1068 · Equipment/Repairs	7,658.92	9,916.68	-2,257.76	77.23%
6-1080 · Trees	10,670.00			
Total 6-1000 · Groundskeeping	61,264.70	49,233.41	12,031.29	124.44%
6-2000 · Maintenance				

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	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
6-2010 · General Supplies	14,842.51	28,000.00	-13,157.49	53.01%
6-2015 · Equipment Repairs	22,111.85	4,958.35	17,153.50	445.95%
6-2020 · Swimming Pool Maint./Repair	5,833.53	3,995.85	1,837.68	145.99%
6-2025 · Equipment Rental	247.28	3,354.18	-3,106.90	7.37%
6-2035 · Maintenance Agreement	5,197.17	4,375.00	822.17	118.79%
6-2045 · Office Remodel/Repairs	950.28			
6-2050 · Safety or Medical Supplies	6,098.16	2,916.68	3,181.48	209.08%
6-2055 · Restaurant Maint/Repair	6,449.37	43.75	6,405.62	14,741.42%
6-2060 · Small Tools	5,688.11	1,458.34	4,229.77	390.04%
6-2065 · Janitorial Supplies	7,061.96	5,264.59	1,797.37	134.14%
6-2075 · Maintenance Expense	1,597.27			
Total 6-2000 · Maintenance	76,077.49	54,366.74	21,710.75	139.93%
6-3000 · Utilities				
6-3010 · Telephone	7,956.04	6,708.34	1,247.70	118.6%
6-3020 · Natural Gas	19,562.91	16,041.68	3,521.23	121.95%
6-3030 · Electricity	25,612.93	30,333.34	-4,720.41	84.44%
6-3040 · Water/Sewer	11,522.93	12,541.68	-1,018.75	91.88%
6-3050 · Garbage Disposal	8,152.94	10,500.00	-2,347.06	77.65%
6-3060 · Cable	1,477.95	1,225.00	252.95	120.65%
6-3070 · Security	9,513.22	15,166.68	-5,653.46	62.72%
Total 6-3000 · Utilities	83,798.92	92,516.72	-8,717.80	90.58%
6-4000 · Taxes				
6-4020 · Real Property Tax	55,496.36	49,869.18	5,627.18	111.28%
6-4030 · Income Tax Expense	8,117.83	9,333.34	-1,215.51	86.98%
Total 6-4000 · Taxes	63,614.19	59,202.52	4,411.67	107.45%
6-5000 · Professional Services				
6-5010 · Liability Insurance	35,749.06	39,083.34	-3,334.28	91.47%
6-5020 · Legal Services	5,392.33	2,333.34	3,058.99	231.1%
6-5030 · Accounting Services	12,900.00	12,250.00	650.00	105.31%
6-5035 · Offsite Services	17,839.48	14,000.00	3,839.48	127.43%
6-5040 · Professional Services	275.00	3,733.34	-3,458.34	7.37%
6-5045 · Marion County Recorder	1,215.50	816.68	398.82	148.83%

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through July 2022

	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
Total 6-5000 · Professional Services	73,371.37	72,216.70	1,154.67	101.6%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	3,724.33	3,616.68	107.65	102.98%
6-6005 · Website Expense	178.20	700.00	-521.80	25.46%
6-6010 · Computer Maint./Support	11,752.20	15,166.68	-3,414.48	77.49%
6-6015 · Software/Upgrades	294.93	700.00	-405.07	42.13%
6-6020 · Office Supplies/Misc Supplies	4,231.62	3,616.68	614.94	117.0%
6-6030 · Postage/Freight	4,395.76	2,800.00	1,595.76	156.99%
6-6035 · Lawn Care Expense	45.67			
6-6090 · Bank Service Charges	919.60	1,750.00	-830.40	52.55%
6-6095 · Merchant Account Fees	5,993.13	3,500.00	2,493.13	171.23%
Total 6-6000 · Office Expense	31,535.44	31,850.04	-314.60	99.01%
6-7000 · Other Business Expense				
6-7011 · Meals	72.00	131.25	-59.25	54.86%
6-7017 · Education/Classes/Conf	958.00			
6-7020 · License Fees	421.50	1,458.34	-1,036.84	28.9%
6-7025 · Donations/Contributions	500.00			
6-7030 · Dues & Subscriptions	3,217.93	875.00	2,342.93	367.76%
6-7050 · Bad Debt Expense	837.80			
6-7060 · Misc. Business Expense	0.00	3,572.93	-3,572.93	0.0%
6-7070 · Over/Short	13.60			
Total 6-7000 · Other Business Expense	6,020.83	6,037.52	-16.69	99.72%
6-8000 · Event Expenses				
6-8010 · Activities Expense	759.44	1,283.34	-523.90	59.18%
6-8015 · Summer Concert Expenses	900.00			
6-8020 · Coffee Hour Expenses	1,376.41	145.84	1,230.57	943.78%
6-8040 · Other Event Expenses	0.00	29.18	-29.18	0.0%
Total 6-8000 · Event Expenses	3,035.85	1,458.36	1,577.49	208.17%
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	25,720.64	19,833.34	5,887.30	129.68%
6-9030 · Printing/Copying Expenses	1,444.91	2,916.68	-1,471.77	49.54%
6-9040 · Marketing	2,363.24	787.50	1,575.74	300.09%

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	Jan - Jul 22	Budget	\$ Over Budget	% of Budget
6-9050 · Branding	451.95			
Total 6-9000 · Communication Expenses	29,980.74	23,537.52	6,443.22	127.37%
66900 · *Reconciliation Discrepancies	903.42			
Total Expense	939,439.83	920,567.51	18,872.32	102.05%
Net Ordinary Income	473,426.14	564,047.29	-90,621.15	83.93%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income	51.46			
8-3010 · Operating Bank Account Interest	-1,084.17			
8-3020 · Op Acc CD Unrealized Gain/Loss	620.00			
8-3055 · Bad Debt Recovery	-412.71			
Total 8-3000 · Operating Misc Income	9,878.02			
8-4000 · Golf Car Registration Restrict				
8-6000 · Reserve Account Income	308,408.25			
8-6010 · Working Capital Fund	2,693.59			
8-6015 · Reserve WC Acct Interest Income	-22,030.65			
8-6020 · Reserve CDUnrealized Gain/Loss	289,071.19			
Total 8-6000 · Reserve Account Income	298,536.50			
Total Other Income	201,892.29			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	201,892.29			
Total Other Expense	96,644.21			
Net Other Income	570,070.35	564,047.29	6,023.06	101.07%
Net Income				

