

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

February 2023

Ordinary Income/Expense	Feb 23	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	56,160.66	9,718.20	46,442.46	577.89%
4-1025 · Homeowners Annual Assessment P2	11,391.65	11,400.00	-8.35	99.93%
Total 4-1000 · Homeowners Annual Assessments	67,552.31	21,118.20	46,434.11	319.88%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	2,691.07	0.00	2,691.07	100.0%
4-1255 · Associates Golf Only #2	0.00	0.00	0.00	0.0%
4-1260 · Associate Full Social for 2	392.04	0.00	392.04	100.0%
4-1260A · Associate Full Social w/Golf	0.00	0.00	0.00	0.0%
4-1265 · Associate Twilight/Wknd/Holiday	1,319.60	0.00	1,319.60	100.0%
4-1270 · Associate Membership-Pool-Fit	52.95	43.75	9.20	121.03%
4-1275 · Associate Social-NO Pool/Fitnes	437.50	0.00	437.50	100.0%
Total 4-1200 · Associates Membership Dues	4,893.16	43.75	4,849.41	11,184.37%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	288.75	0.00	288.75	100.0%
4-2060 · RV Space - Small	1,491.64	315.55	1,176.09	472.71%
4-2070 · RV Space - Medium	2,575.94	1,075.00	1,500.94	239.62%
4-2080 · RV Space - Large	1,545.93	1,275.00	270.93	121.25%
4-2085 · RV Cleaning Fee	330.00	110.00	220.00	300.0%
Total 4-2000 · Storage Fees	6,232.26	2,775.55	3,456.71	224.54%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	554.59	0.00	554.59	100.0%
4-2115 · Associate - RV Space Small	459.56	74.00	385.56	621.03%
4-2120 · Associate - RV Space - Medium	351.04	47.50	303.54	739.03%
4-2125 · Associate - RV Space - Large	0.28	0.00	0.28	100.0%
Total 4-2100 · Storage Fees - Associate	1,365.47	121.50	1,243.97	1,123.84%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	0.00	500.00	-500.00	0.0%
4-3040 · Rent - Restaurant Recoup	0.00	1,000.00	-1,000.00	0.0%
4-3050 · Rent-Facility Rentals	75.00			

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4-3055 · Facility Rental Deposit	200.00			
Total 4-3000 · Rental Income	275.00	1,500.00	-1,225.00	18.33%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	21.00			
4-4020 · FI-Health Center Guest Income	60.00			
Total 4-4000 · Guest Facility Usage Income	81.00			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	30.00	150.00	-120.00	20.0%
4-4115 · Golf Cart Registration	2,100.30			
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	115.65	300.00	-184.35	38.55%
4-4122 · Golf Clubs/Golf Bags	349.99	0.00	349.99	100.0%
4-4123 · Clothes	621.51	625.00	-3.49	99.44%
4-4124 · Shoes	750.52	625.00	125.52	120.08%
4-4125 · General Merchandise	166.59	500.00	-333.41	33.32%
4-4126 · Drinks	123.00	231.00	-108.00	53.25%
4-4127 · Snacks	62.60	225.00	-162.40	27.82%
4-4128 · Beer	614.05	670.00	-55.95	91.65%
Total 4-4120 · ProShop Merchandise Income	2,803.91	3,176.00	-372.09	88.28%
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	251.40			
4-4152 · Green Fees - Guest	545.00	750.00	-205.00	72.67%
4-4153 · Greens Fees - Oregon Trail	50.00	0.00	50.00	100.0%
Total 4-4150 · Golf Green Fees	846.40	750.00	96.40	112.85%
4-4180 · Sales Discounts	-458.43	-625.00	166.57	73.35%
Total 4-4100 · ProShop Income	5,322.18	3,451.00	1,871.18	154.22%
4-5000 · Publications Income				
4-5010 · News & Views	1,392.60	2,100.00	-707.40	66.31%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	1,392.60	2,100.00	-707.40	66.31%
4-6000 · Coffee Hour Income				
4-7000 · Interest Charges/Fines/Fees	456.30			

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4-7010 · Past Due Balance Interest Fees	61.18	165.00	-103.82	37.08%
4-7040 · Late Fee	258.01	250.00	8.01	103.2%
4-7045 · Lien Fee	0.00	0.00	0.00	0.0%
4-7050 · Fines	0.00	100.00	-100.00	0.0%
4-7055 · Returned Check Charges	105.00	150.00	-45.00	70.0%
Total 4-7000 · Interest Charges/Fines/Fees	424.19	665.00	-240.81	63.79%
4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	162.73	200.00	-37.27	81.37%
4-8055 · Access Card/ Key Fobs	10.00	20.00	-10.00	50.0%
Total 4-8000 · Other Misc. Income	172.73	220.00	-47.27	78.51%
Total Income	88,167.20	31,995.00	56,172.20	275.57%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%
5-5020 · Beer Expense	132.85	250.00	-117.15	53.14%
5-5030 · Drink Expense	55.47	50.00	5.47	110.94%
5-5040 · Snack Expense	102.45	75.00	27.45	136.6%
5-5050 · Purchase Discounts	-4.98	-25.00	20.02	19.92%
Total 50000 · Cost of Goods Sold	285.79	350.00	-64.21	81.65%
Total COGS	285.79	350.00	-64.21	81.65%
Gross Profit	87,881.41	31,645.00	56,236.41	277.71%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	52,847.03	62,040.00	-9,192.97	85.18%
5-1020 · Overtime Wages	184.14	500.00	-315.86	36.83%
5-1025 · Payroll Taxes & W/C	5,556.86	6,638.00	-1,081.14	83.71%
5-1045 · SAIF Workers Comp	1,262.63	1,458.00	-195.37	86.6%
Total 5-1000 · Payroll Expenses	59,850.66	70,636.00	-10,785.34	84.73%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	4,196.84	4,550.00	-353.16	92.24%
5-2025 · Vision Insurance	5.54	59.00	-53.46	9.39%
5-2030 · Life Ins	110.43	217.00	-106.57	50.89%

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5-2035 · Retirement Plan	453.27	583.00	-129.73	77.75%
5-2040 · Disability Insurance	337.98	500.00	-162.02	67.6%
Total 5-2000 · Employee Benefits	5,104.06	5,909.00	-804.94	86.38%
6-0000 · ProShop				
6-0010 · Office Supplies	160.93	50.00	110.93	321.86%
6-0020 · Golf Cart Expense	0.00	300.00	-300.00	0.0%
Total 6-0000 · ProShop	160.93	350.00	-189.07	45.98%
6-1000 · Groundskeeping				
6-1010 · General Supplies	326.34	83.00	243.34	393.18%
6-1020 · Fuel/Oil	1,589.08	0.00	1,589.08	100.0%
6-1030 · Fertilizer/Sprays	3,453.11	4,000.00	-546.89	86.33%
6-1035 · Maintenance Agreement	162.00	167.00	-5.00	97.01%
6-1040 · Sand	0.00	0.00	0.00	0.0%
6-1050 · Gravel	0.00	0.00	0.00	0.0%
6-1055 · GK-Maintenance Expense	210.00	416.00	-206.00	50.48%
6-1068 · Equipment/Repairs	4,668.14	1,500.00	3,168.14	311.21%
6-1080 · Trees	0.00	0.00	0.00	0.0%
Total 6-1000 · Groundskeeping	10,408.67	6,166.00	4,242.67	168.81%
6-2000 · Maintenance				
6-2010 · General Supplies	1,569.20	2,500.00	-930.80	62.77%
6-2015 · Equipment Repairs	-4,838.75	1,250.00	-6,088.75	-387.1%
6-2020 · Swimming Pool Maint./Repair	6,536.31	625.00	5,911.31	1,045.81%
6-2025 · Equipment Rental	0.00	0.00	0.00	0.0%
6-2035 · Maintenance Agreement	1,299.11	675.00	624.11	192.46%
6-2045 · Facility Remodel/Repairs	0.00	400.00	-400.00	0.0%
6-2050 · Safety or Medical Supplies	208.26	583.00	-374.74	35.72%
6-2055 · Restaurant Maint/Repair	4,437.63	625.00	3,812.63	710.02%
6-2060 · Small Tools	0.00	416.00	-416.00	0.0%
6-2065 · Janitorial Supplies	1,871.12	790.00	1,081.12	236.85%
6-2075 · Maintenance Expense	5,080.00	416.00	4,664.00	1,221.15%
Total 6-2000 · Maintenance	16,162.88	8,280.00	7,882.88	195.2%
6-3000 · Utilities				

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6-3010 · Telephone	1,000.83	1,448.00	-447.17	69.12%
6-3020 · Natural Gas	4,005.61	3,450.00	555.61	116.11%
6-3030 · Electricity	4,307.07	3,500.00	807.07	123.06%
6-3040 · Water/Sewer	1,903.36	1,250.00	653.36	152.27%
6-3050 · Garbage Disposal	1,250.95	1,076.00	174.95	116.26%
6-3060 · Cable	221.18	222.00	-0.82	99.63%
6-3070 · Security	3,051.64	3,650.00	-598.36	83.61%
Total 6-3000 · Utilities	15,740.64	14,596.00	1,144.64	107.84%
6-4000 · Taxes				
6-4020 · Real Property Tax	57,007.72	58,000.00	-992.28	98.29%
6-4030 · Income Tax Expense	0.00	0.00	0.00	0.0%
Total 6-4000 · Taxes	57,007.72	58,000.00	-992.28	98.29%
6-5000 · Professional Services				
6-5010 · Liability Insurance	3,678.91	4,667.00	-988.09	78.83%
6-5020 · Legal Services	240.00	365.00	-125.00	65.75%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	886.83	1,333.00	-446.17	66.53%
6-5040 · Professional Services	0.00	100.00	-100.00	0.0%
6-5045 · Marion County Recorder	230.50	230.00	0.50	100.22%
Total 6-5000 · Professional Services	5,036.24	6,695.00	-1,658.76	75.22%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	480.56	806.00	-325.44	59.62%
6-6010 · Computer Maint./Support	2,812.40	2,114.00	698.40	133.04%
6-6015 · Software/Upgrades	52.49	49.00	3.49	107.12%
6-6020 · Office Supplies/Misc Supplies	145.63	566.00	-420.37	25.73%
6-6030 · Postage/Freight	1,029.65	1,245.00	-215.35	82.7%
6-6090 · Bank Service Charges	808.17	140.00	668.17	577.26%
6-6095 · Merchant Account Fees	2,541.96	600.00	1,941.96	423.66%
Total 6-6000 · Office Expense	7,870.86	5,520.00	2,350.86	142.59%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	120.00	0.00	120.00	100.0%
6-7020 · License Fees	154.00	150.00	4.00	102.67%

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6-7030 · Dues & Subscriptions	14.99	750.00	-735.01	2.0%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7070 · Over/Short	0.50			
Total 6-7000 · Other Business Expense	289.49	900.00	-610.51	32.17%
6-8000 · Event Expenses				
6-8010 · Activities Expense	35.25			
6-8020 · Coffee Hour Expenses	190.84			
Total 6-8000 · Event Expenses	226.09			
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	3,603.26	2,400.00	1,203.26	150.14%
6-9030 · Printing/Copying Expenses	379.00	0.00	379.00	100.0%
6-9040 · Marketing	250.09	404.25	-154.16	61.87%
Total 6-9000 · Communication Expenses	4,232.35	2,804.25	1,428.10	150.93%
66900 · *Reconciliation Discrepancies	4,950.00			
Total Expense	187,040.59	179,856.25	7,184.34	103.99%
Net Ordinary Income	-99,159.18	-148,211.25	49,052.07	66.9%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income	14.82			
8-3010 · Operating Bank Account Interest	14.82			
Total 8-3000 · Operating Misc Income	0.00			
8-4000 · Golf Car Registration Restrict				
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	20,826.00			
8-6015 · Reserve WC Acct Interest Income	2,188.50			
Total 8-6000 · Reserve Account Income	23,014.50			
Total Other Income	23,029.32			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	16,012.46			
Total Other Expense	16,012.46			
Net Other Income	7,016.86			
Net Income	-92,142.32	-148,211.25	56,068.93	62.17%