

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through April 2023

Ordinary Income/Expense	Jan - Apr 23	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	831,488.81	761,279.40	70,209.41	109.22%
4-1025 · Homeowners Annual Assessment P2	213,558.49	268,200.00	-54,641.51	79.63%
Total 4-1000 · Homeowners Annual Assessments	1,045,047.30	1,029,479.40	15,567.90	101.51%
4-1100 · Membership Dues				
4-1110 · Homeowners Golf	0.00			
4-1125 · Homeowners Mini Golf	112.50			
Total 4-1100 · Membership Dues	112.50			
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	44,895.84	40,682.25	4,213.59	110.36%
4-1255 · Associates Golf Only #2	866.25	866.25	0.00	100.0%
4-1260 · Associate Full Social for 2	5,340.16	7,231.88	-1,891.72	73.84%
4-1260A · Associate Full Social w/Golf	406.88	1,627.50	-1,220.62	25.0%
4-1265 · Associate Twilight/Wknd/Holiday	2,097.46	1,299.38	798.08	161.42%
4-1270 · Associate Membership-Pool-Fit	5,330.55	2,275.00	3,055.55	234.31%
4-1275 · Associate Social-NO Pool/Fitness	437.50	525.00	-87.50	83.33%
Total 4-1200 · Associates Membership Dues	59,374.64	54,507.26	4,867.38	108.93%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	2,653.69	1,973.16	680.53	134.49%
4-2060 · RV Space - Small	12,704.49	12,954.90	-250.41	98.07%
4-2070 · RV Space - Medium	30,625.87	33,042.00	-2,416.13	92.69%
4-2080 · RV Space - Large	23,988.79	23,512.50	476.29	102.03%
4-2085 · RV Cleaning Fee	880.00	330.00	550.00	266.67%
Total 4-2000 · Storage Fees	70,852.84	71,812.56	-959.72	98.66%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	6,640.41	4,830.84	1,809.57	137.46%
4-2115 · Associate - RV Space Small	2,060.24	1,628.00	432.24	126.55%
4-2120 · Associate - RV Space - Medium	1,663.51	1,444.00	219.51	115.2%
4-2125 · Associate - RV Space - Large	3,118.54	3,118.50	0.04	100.0%
Total 4-2100 · Storage Fees - Associate	13,482.70	11,021.34	2,461.36	122.33%

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4-3000 · Rental Income				
4-3020 · Rent-Restaurant	2,000.00	2,000.00	0.00	100.0%
4-3040 · Rent - Restaurant Recoup	4,000.00	4,000.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	1,900.00			
4-3055 · Facility Rental Deposit	302.91			
Total 4-3000 · Rental Income	8,202.91	6,000.00	2,202.91	136.72%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	73.97			
4-4020 · FI-Health Fac/Pool/Guest Income	263.34			
4-4050 · FI-Pickleball Guest Income	24.00			
4-4060 · FI-Misc Guest Fees	200.00			
Total 4-4000 · Guest Facility Usage Income	561.31			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	320.00	425.00	-105.00	75.29%
4-4115 · Golf Cart Registration	8,086.03			
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	795.89	1,300.00	-504.11	61.22%
4-4122 · Golf Clubs/Golf Bags	1,321.23	1,250.00	71.23	105.7%
4-4123 · Clothes	2,399.92	2,500.00	-100.08	96.0%
4-4124 · Shoes	2,076.92	2,500.00	-423.08	83.08%
4-4125 · General Merchandise	843.32	2,000.00	-1,156.68	42.17%
4-4126 · Drinks	605.50	924.00	-318.50	65.53%
4-4127 · Snacks	302.00	900.00	-598.00	33.56%
4-4128 · Beer	3,779.51	2,690.00	1,089.51	140.5%
Total 4-4120 · ProShop Merchandise Income	12,124.29	14,064.00	-1,939.71	86.21%
4-4130 · ProShop Gift Card Sale	35.00			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	985.60			
4-4152 · Green Fees - Guest	2,674.40	3,500.00	-825.60	76.41%
4-4153 · Greens Fees - Oregon Trail	400.00	50.00	350.00	800.0%
4-4154 · Punch Card	750.00			
Total 4-4150 · Golf Green Fees	4,810.00	3,550.00	1,260.00	135.49%

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

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4-4180 · Sales Discounts	-1,246.99	-2,500.00	1,253.01	49.88%
Total 4-4100 · ProShop Income	24,128.33	15,539.00	8,589.33	155.28%
4-5000 · Publications Income				
4-5010 · News & Views	8,425.30	8,400.00	25.30	100.3%
4-5020 · SI-Directory	3,507.05	4,000.00	-492.95	87.68%
Total 4-5000 · Publications Income	11,932.35	12,400.00	-467.65	96.23%
4-6000 · Coffee Hour Income	3,104.40			
4-6500 · Activities Income	120.00			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	1,301.74	660.00	641.74	197.23%
4-7040 · Late Fee	1,348.28	1,000.00	348.28	134.83%
4-7045 · Lien Fee	505.95	0.00	505.95	100.0%
4-7050 · Fines	900.00	300.00	600.00	300.0%
4-7055 · Returned Check Charges	105.00	150.00	-45.00	70.0%
Total 4-7000 · Interest Charges/Fines/Fees	4,160.97	2,110.00	2,050.97	197.2%
4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	1,049.85	950.00	99.85	110.51%
4-8055 · Access Card/ Key Fobs	130.00	80.00	50.00	162.5%
Total 4-8000 · Other Misc. Income	1,179.85	1,030.00	149.85	114.55%
Total Income	1,242,260.10	1,203,899.56	38,360.54	103.19%
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	2,003.12	1,000.00	1,003.12	200.31%
5-5030 · Drink Expense	260.87	200.00	60.87	130.44%
5-5040 · Snack Expense	272.04	300.00	-27.96	90.68%
5-5050 · Purchase Discounts	-20.82	-50.00	29.18	41.64%
Total 50000 · Cost of Goods Sold	2,515.21	1,450.00	1,065.21	173.46%
Total COGS	2,515.21	1,450.00	1,065.21	173.46%
Gross Profit Expense	1,239,744.89	1,202,449.56	37,295.33	103.1%
5-1000 · Payroll Expenses				

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5-1010 · Salaries & Wages	225,490.29	279,180.00	-53,689.71	80.77%
5-1020 · Overtime Wages	1,697.46	3,000.00	-1,302.54	56.58%
5-1025 · Payroll Taxes & W/C	23,647.73	29,871.00	-6,223.27	79.17%
5-1045 · SAIF Workers Comp	5,050.52	5,832.00	-781.48	86.6%
Total 5-1000 · Payroll Expenses	255,886.00	317,883.00	-61,997.00	80.5%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	18,119.65	18,200.00	-80.35	99.56%
5-2025 · Vision Insurance	-10.82	236.00	-246.82	-4.59%
5-2030 · Life Ins	503.07	868.00	-364.93	57.96%
5-2035 · Retirement Plan	1,978.65	2,332.00	-353.35	84.85%
5-2040 · Disability Insurance	1,525.13	2,000.00	-474.87	76.26%
Total 5-2000 · Employee Benefits	22,115.68	23,636.00	-1,520.32	93.57%
6-0000 · ProShop				
6-0010 · Office Supplies	481.13	150.00	331.13	320.75%
6-0020 · Golf Cart Expense	0.00	1,300.00	-1,300.00	0.0%
Total 6-0000 · ProShop	481.13	1,450.00	-968.87	33.18%
6-1000 · Groundskeeping				
6-1010 · General Supplies	913.83	332.00	581.83	275.25%
6-1020 · Fuel/Oil	5,221.44	6,000.00	-778.56	87.02%
6-1030 · Fertilizer/Sprays	6,112.40	8,000.00	-1,887.60	76.41%
6-1035 · Maintenance Agreement	486.00	668.00	-182.00	72.75%
6-1040 · Sand	10,811.48	6,000.00	4,811.48	180.19%
6-1050 · Gravel	0.00	1,500.00	-1,500.00	0.0%
6-1055 · GK-Maintenance Expense	825.27	1,664.00	-838.73	49.6%
6-1068 · Equipment/Repairs	8,450.75	6,000.00	2,450.75	140.85%
6-1080 · Trees	1,440.00	0.00	1,440.00	100.0%
Total 6-1000 · Groundskeeping	34,261.17	30,164.00	4,097.17	113.58%
6-2000 · Maintenance				
6-2010 · General Supplies	6,421.27	10,000.00	-3,578.73	64.21%
6-2015 · Equipment Repairs	5,225.67	5,000.00	225.67	104.51%
6-2020 · Swimming Pool Maint./Repair	10,623.02	2,500.00	8,123.02	424.92%
6-2025 · Equipment Rental	0.00	500.00	-500.00	0.0%

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6-2035 · Maintenance Agreement	5,482.51	2,700.00	2,782.51	203.06%
6-2045 · Facility Remodel/Repairs	36.86	1,200.00	-1,163.14	3.07%
6-2050 · Safety or Medical Supplies	838.64	2,332.00	-1,493.36	35.96%
6-2055 · Restaurant Maint/Repair	1,332.92	2,500.00	-1,167.08	53.32%
6-2060 · Small Tools	2,167.50	1,664.00	503.50	130.26%
6-2065 · Janitorial Supplies	5,074.48	3,160.00	1,914.48	160.59%
6-2075 · Maintenance Expense	0.00	1,664.00	-1,664.00	0.0%
Total 6-2000 · Maintenance	37,202.87	33,220.00	3,982.87	111.99%
6-3000 · Utilities				
6-3010 · Telephone	4,410.25	5,792.00	-1,381.75	76.14%
6-3020 · Natural Gas	17,713.41	12,700.00	5,013.41	139.48%
6-3030 · Electricity	16,040.59	13,745.00	2,295.59	116.7%
6-3040 · Water/Sewer	7,094.43	6,000.00	1,094.43	118.24%
6-3050 · Garbage Disposal	6,166.96	3,852.00	2,314.96	160.1%
6-3060 · Cable	884.74	888.00	-3.26	99.63%
6-3070 · Security	4,012.64	7,460.00	-3,447.36	53.79%
Total 6-3000 · Utilities	56,323.02	50,437.00	5,886.02	111.67%
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	11,036.73	18,668.00	-7,631.27	59.12%
6-5020 · Legal Services	4,827.17	5,384.00	-556.83	89.66%
6-5030 · Accounting Services	20,900.00	22,000.00	-1,100.00	95.0%
6-5035 · Offsite Services	2,721.04	5,332.00	-2,610.96	51.03%
6-5040 · Professional Services	0.00	300.00	-300.00	0.0%
6-5045 · Marion County Recorder	456.50	384.00	72.50	118.88%
Total 6-5000 · Professional Services	39,941.44	52,068.00	-12,126.56	76.71%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	2,235.26	3,224.00	-988.74	69.33%
6-6005 · Website Expense	578.76			

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6-6010 · Computer Maint./Support	7,362.80	8,456.00	-1,093.20	87.07%
6-6015 · Software/Upgrades	209.96	196.00	13.96	107.12%
6-6020 · Office Supplies/Misc Supplies	1,390.99	2,264.00	-873.01	61.44%
6-6030 · Postage/Freight	2,406.46	2,480.00	-73.54	97.04%
6-6090 · Bank Service Charges	1,127.02	560.00	567.02	201.25%
6-6095 · Merchant Account Fees	4,482.53	2,570.00	1,912.53	174.42%
Total 6-6000 · Office Expense	19,793.78	19,750.00	43.78	100.22%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	120.00	500.00	-380.00	24.0%
6-7020 · License Fees	780.50	350.00	430.50	223.0%
6-7030 · Dues & Subscriptions	1,130.96	1,600.00	-469.04	70.69%
6-7050 · Bad Debt Expense	1,980.19	1,400.00	580.19	141.44%
6-7060 · Misc. Business Expense	250.00			
6-7070 · Over/Short	35.75			
Total 6-7000 · Other Business Expense	4,297.40	3,850.00	447.40	111.62%
6-8000 · Event Expenses				
6-8010 · Activities Expense	68.54			
6-8020 · Coffee Hour Expenses	1,201.35			
Total 6-8000 · Event Expenses	1,269.89			
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	8,607.23	9,600.00	-992.77	89.66%
6-9030 · Printing/Copying Expenses	1,530.15	450.00	1,080.15	340.03%
6-9040 · Marketing	250.09	1,617.00	-1,366.91	15.47%
Total 6-9000 · Communication Expenses	10,387.47	11,667.00	-1,279.53	89.03%
66900 · *Reconciliation Discrepancies	348.66			
Total Expense	539,316.23	602,125.00	-62,808.77	89.57%
Net Ordinary Income	700,428.66	600,324.56	100,104.10	116.68%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	54.99			
Total 8-3000 · Operating Misc Income	54.99			

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8-4000 · Golf Car Registration Restrict	0.00			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	112,013.25			
8-6015 · Reserve WC Acct Interest Income	15,665.61			
Total 8-6000 · Reserve Account Income	<u>127,678.86</u>			
Total Other Income	127,733.85			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	65,375.73			
Total Other Expense	<u>65,375.73</u>			
Net Other Income	62,358.12			
Net Income	<u><u>762,786.78</u></u>	<u><u>600,324.56</u></u>	<u><u>162,462.22</u></u>	<u><u>127.06%</u></u>