

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

	Jan 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment	759,124.77	760,000.00	-875.23	99.89%
Total 4-1000 · Homeowners Annual Assessments	759,124.77	760,000.00	-875.23	99.89%
4-1100 · Membership Dues				
4-1110 · Homeowners Golf	71,429.33	78,000.00	-6,570.67	91.58%
4-1115 · Homeowners Golf #2	13,052.99	21,000.00	-7,947.01	62.16%
4-1120 · Homeowners Twilight Golf	4,755.00	4,500.00	255.00	105.67%
4-1125 · Homeowners Mini Golf	337.50	450.00	-112.50	75.0%
Total 4-1100 · Membership Dues	89,574.82	103,950.00	-14,375.18	86.17%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	34,934.32	37,000.00	-2,065.68	94.42%
4-1255 · Associates Golf Only #2	825.00	825.00	0.00	100.0%
4-1260 · Associate Full Social for 2	4,047.92	4,900.00	-852.08	82.61%
4-1260A · Associate Full Social w/Golf	1,887.50	800.00	1,087.50	235.94%
4-1265 · Associate Twilight/Wknd/Holiday	1,575.00	1,575.00	0.00	100.0%
4-1270 · Associate Membership-Pool-Fit	2,000.00	1,500.00	500.00	133.33%
4-1275 · Associate Social-NO Pool/Fitness	0.00	500.00	-500.00	0.0%
Total 4-1200 · Associates Membership Dues	45,269.74	47,100.00	-1,830.26	96.11%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	7,165.06	7,100.00	65.06	100.92%
4-2060 · RV Space - Small	12,540.14	14,200.00	-1,659.86	88.31%
4-2070 · RV Space - Medium	31,444.40	33,200.00	-1,755.60	94.71%
4-2080 · RV Space - Large	18,678.33	27,000.00	-8,321.67	69.18%
4-2085 · RV Cleaning Fee	430.00	990.00	-560.00	43.43%
Total 4-2000 · Storage Fees	70,257.93	82,490.00	-12,232.07	85.17%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	100.00	100.00	0.00	100.0%
4-3040 · Rent - Restaurant Recoup	787.50	700.00	87.50	112.5%
4-3050 · Rent-Facility Rentals	0.00	500.00	-500.00	0.0%
Total 4-3000 · Rental Income	887.50	1,300.00	-412.50	68.27%

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

	Jan 22	Budget	\$ Over Budget	% of Budget
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	110.00	333.34	-223.34	33.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	184.00	116.67	67.33	157.71%
4-4122 · Golf Clubs/Golf Bags	199.00	133.34	65.66	149.24%
4-4123 · Clothes	264.45	208.34	56.11	126.93%
4-4124 · Shoes	210.00	270.84	-60.84	77.54%
4-4125 · General Merchandise	320.60	133.34	187.26	240.44%
4-4126 · Drinks	95.50	125.00	-29.50	76.4%
4-4127 · Snacks	201.50	145.84	55.66	138.17%
4-4128 · Beer	641.00	1,000.00	-359.00	64.1%
Total 4-4120 · ProShop Merchandise Income	2,116.05	2,133.37	-17.32	99.19%
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	60.00	468.75	-408.75	12.8%
4-4152 · Green Fees - Guest	889.00	1,833.34	-944.34	48.49%
4-4154 · Punch Card	417.00	600.00	-183.00	69.5%
Total 4-4150 · Golf Green Fees	1,366.00	2,902.09	-1,536.09	47.07%
4-4180 · Sales Discounts	-154.26			
Total 4-4100 · ProShop Income	3,437.79	5,368.80	-1,931.01	64.03%
4-5000 · Publications Income				
4-5010 · News & Views	1,371.35	1,666.67	-295.32	82.28%
4-5020 · SI-Directory	4,200.13	1,583.34	2,616.79	265.27%
Total 4-5000 · Publications Income	5,571.48	3,250.01	2,321.47	171.43%
4-6500 · Activities Income	0.00	416.67	-416.67	0.0%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	15.46	250.00	-234.54	6.18%
4-7040 · Late Fee	0.00	312.50	-312.50	0.0%
4-7045 · Lien Fee	0.00	108.34	-108.34	0.0%
4-7050 · Fines	0.00	20.84	-20.84	0.0%
4-7055 · Returned Check Charges	0.00	20.84	-20.84	0.0%
Total 4-7000 · Interest Charges/Fines/Fees	15.46	712.52	-697.06	2.17%
4-8000 · Other Misc. Income				

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

	Jan 22	Budget	\$ Over Budget	% of Budget
4-8015 · Bottle/Can Return	0.00	26.25	-26.25	0.0%
4-8020 · General Income	0.00	83.34	-83.34	0.0%
4-8025 · Administrative Fees	50.00			
4-8045 · Credit Card Surcharge	1,321.54	191.67	1,129.87	689.49%
4-8055 · Access Card/ Key Fobs	10.00	22.92	-12.92	43.63%
Total 4-8000 · Other Misc. Income	1,381.54	324.18	1,057.36	426.16%
Total Income	975,521.03	1,004,912.18	-29,391.15	97.08%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	18,356.70	475.00	17,881.70	3,864.57%
5-5020 · Beer Expense	297.57	329.17	-31.60	90.4%
5-5030 · Drink Expense	152.25	37.50	114.75	406.0%
5-5035 · ProShop - Misc Purchase	0.00	31.25	-31.25	0.0%
5-5040 · Snack Expense	346.52	70.84	275.68	489.16%
5-5050 · Purchase Discounts	0.00	-18.75	18.75	0.0%
Total 50000 · Cost of Goods Sold	19,153.04	925.01	18,228.03	2,070.58%
Total COGS	19,153.04	925.01	18,228.03	2,070.58%
Gross Profit	956,367.99	1,003,987.17	-47,619.18	95.26%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	63,622.89	61,666.67	1,956.22	103.17%
5-1020 · Overtime Wages	2,218.76	1,083.34	1,135.42	204.81%
5-1025 · Payroll Taxes & W/C	7,193.85	6,583.34	610.51	109.27%
5-1045 · SAIF Workers Comp	1,420.30	1,250.00	170.30	113.62%
Total 5-1000 · Payroll Expenses	74,455.80	70,583.35	3,872.45	105.49%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	4,022.24	4,333.34	-311.10	92.82%
5-2025 · Vision Insurance	81.00	56.25	24.75	144.0%
5-2030 · Life Ins	0.00	206.25	-206.25	0.0%
5-2035 · Retirement Plan	920.54	556.25	364.29	165.49%
Total 5-2000 · Employee Benefits	5,023.78	5,152.09	-128.31	97.51%
6-0000 · ProShop				

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

	Jan 22	Budget	\$ Over Budget	% of Budget
6-0020 · Golf Cart Expense	11.37			
Total 6-0000 · ProShop	11.37			
6-1000 · Groundskeeping				
6-1010 · General Supplies	19.44	83.34	-63.90	23.33%
6-1020 · Fuel/Oil	0.00	1,333.34	-1,333.34	0.0%
6-1030 · Fertilizer/Sprays	0.00	2,333.34	-2,333.34	0.0%
6-1040 · Sand	0.00	1,250.00	-1,250.00	0.0%
6-1050 · Gravel	0.00	116.67	-116.67	0.0%
6-1055 · Maintenance - Grounds	0.00	500.00	-500.00	0.0%
6-1068 · Equipment/Repairs	2,067.07	1,416.67	650.40	145.91%
6-1080 · Trees	1,750.00			
Total 6-1000 · Groundskeeping	3,836.51	7,033.36	-3,196.85	54.55%
6-2000 · Maintenance				
6-2010 · General Supplies	272.99	4,000.00	-3,727.01	6.83%
6-2015 · Equipment Repairs	2,164.45	708.34	1,456.11	305.57%
6-2020 · Swimming Pool Maint./Repair	660.00	570.84	89.16	115.62%
6-2025 · Equipment Rental	0.00	479.17	-479.17	0.0%
6-2035 · Maintenance Agreement	162.00	625.00	-463.00	25.92%
6-2045 · Office Remodel/Repairs	384.93			
6-2050 · Safety or Medical Supplies	395.37	416.67	-21.30	94.89%
6-2055 · Restaurant Maint/Repair	2,537.74	6.25	2,531.49	40,603.84%
6-2060 · Small Tools	651.94	208.33	443.61	312.94%
6-2065 · Janitorial Supplies	790.28	752.08	38.20	105.08%
6-2075 · Maintenance Expense	72.27			
Total 6-2000 · Maintenance	8,091.97	7,766.68	325.29	104.19%
6-3000 · Utilities				
6-3010 · Telephone	832.51	958.33	-125.82	86.87%
6-3020 · Natural Gas	3,932.13	2,291.67	1,640.46	171.58%
6-3030 · Electricity	3,792.65	4,333.33	-540.68	87.52%
6-3040 · Water/Sewer	1,927.25	1,791.67	135.58	107.57%
6-3050 · Garbage Disposal	1,253.26	1,500.00	-246.74	83.55%
6-3060 · Cable	211.34	175.00	36.34	120.77%

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

	Jan 22	Budget	\$ Over Budget	% of Budget
6-3070 · Security	0.00	2,166.67	-2,166.67	0.0%
Total 6-3000 · Utilities	11,949.14	13,216.67	-1,267.53	90.41%
6-4000 · Taxes				
6-4020 · Real Property Tax	55,496.36	7,124.17	48,372.19	778.99%
6-4030 · Income Tax Expense	12,680.00	1,333.33	11,346.67	951.0%
Total 6-4000 · Taxes	68,176.36	8,457.50	59,718.86	806.11%
6-5000 · Professional Services				
6-5010 · Liability Insurance	11,415.23	5,583.33	5,831.90	204.45%
6-5020 · Legal Services	0.00	333.33	-333.33	0.0%
6-5030 · Accounting Services	12,900.00	1,750.00	11,150.00	737.14%
6-5035 · Offsite Services	790.81	2,000.00	-1,209.19	39.54%
6-5040 · Professional Services	275.00	533.33	-258.33	51.56%
6-5045 · Marion County Recorder	0.00	116.67	-116.67	0.0%
Total 6-5000 · Professional Services	25,381.04	10,316.66	15,064.38	246.02%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	454.58	516.67	-62.09	87.98%
6-6005 · Website Expense	0.00	100.00	-100.00	0.0%
6-6010 · Computer Maint./Support	1,413.00	2,166.67	-753.67	65.22%
6-6015 · Software/Upgrades	12.99	100.00	-87.01	12.99%
6-6020 · Office Supplies/Misc Supplies	175.77	516.67	-340.90	34.02%
6-6030 · Postage/Freight	152.11	400.00	-247.89	38.03%
6-6090 · Bank Service Charges	170.65	250.00	-79.35	68.26%
6-6095 · Merchant Account Fees	475.46	500.00	-24.54	95.09%
Total 6-6000 · Office Expense	2,854.56	4,550.01	-1,695.45	62.74%
6-7000 · Other Business Expense				
6-7011 · Meals	0.00	18.75	-18.75	0.0%
6-7020 · License Fees	0.00	208.33	-208.33	0.0%
6-7030 · Dues & Subscriptions	403.99	125.00	278.99	323.19%
6-7050 · Bad Debt Expense	0.00			
6-7060 · Misc. Business Expense	0.00	510.42	-510.42	0.0%
6-7070 · Over/Short	54.00			
Total 6-7000 · Other Business Expense	457.99	862.50	-404.51	53.1%

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

	Jan 22	Budget	\$ Over Budget	% of Budget
6-8000 · Event Expenses				
6-8010 · Activities Expense	0.00	183.33	-183.33	0.0%
6-8020 · Coffee Hour Expenses	0.00	20.83	-20.83	0.0%
6-8040 · Other Event Expenses	0.00	4.17	-4.17	0.0%
Total 6-8000 · Event Expenses	0.00	208.33	-208.33	0.0%
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	2,695.29	2,833.33	-138.04	95.13%
6-9030 · Printing/Copying Expenses	133.96	416.67	-282.71	32.15%
6-9040 · Marketing	0.00	112.50	-112.50	0.0%
6-9050 · Branding	175.00			
Total 6-9000 · Communication Expenses	3,004.25	3,362.50	-358.25	89.35%
Total Expense	203,242.77	131,509.65	71,733.12	154.55%
Net Ordinary Income	753,125.22	872,477.52	-119,352.30	86.32%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	37.26			
8-3020 · Op Acc CD Unrealized Gain/Loss	-310.83			
8-3055 · Bad Debt Recovery	620.00			
Total 8-3000 · Operating Misc Income	346.43			
8-4000 · Golf Car Registration Restrictc	3,925.71			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	31,566.00			
8-6015 · Reserve WC Acct Interest Income	1,098.07			
8-6020 · Reserve CDUnrealized Gain/Loss	-6,316.06			
Total 8-6000 · Reserve Account Income	26,348.01			
Total Other Income	30,620.15			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	31,620.70			
Total Other Expense	31,620.70			
Net Other Income	-1,000.55			
Net Income	752,124.67	872,477.52	-120,352.85	86.21%