

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through April 2022

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment	904,832.78	891,800.00	13,032.78	101.46%
Total 4-1000 · Homeowners Annual Assessments	904,832.78	891,800.00	13,032.78	101.46%
4-1100 · Membership Dues				
4-1110 · Homeowners Golf	77,557.64	93,100.00	-15,542.36	83.31%
4-1115 · Homeowners Golf #2	13,552.53	25,050.00	-11,497.47	54.1%
4-1120 · Homeowners Twilight Golf	5,171.66	5,300.00	-128.34	97.58%
4-1125 · Homeowners Mini Golf	510.58	450.00	60.58	113.46%
Total 4-1100 · Membership Dues	96,792.41	123,900.00	-27,107.59	78.12%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	38,021.82	44,070.00	-6,048.18	86.28%
4-1255 · Associates Golf Only #2	825.00	825.00	0.00	100.0%
4-1260 · Associate Full Social for 2	6,162.50	5,850.00	312.50	105.34%
4-1260A · Associate Full Social w/Golf	3,156.25	800.00	2,356.25	394.53%
4-1265 · Associate Twilight/Wknd/Holiday	1,925.00	1,575.00	350.00	122.22%
4-1270 · Associate Membership-Pool-Fit	3,374.99	3,000.00	374.99	112.5%
4-1275 · Associate Social-NO Pool/Fitness	0.00	500.00	-500.00	0.0%
Total 4-1200 · Associates Membership Dues	53,465.56	56,620.00	-3,154.44	94.43%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	7,855.06	8,480.00	-624.94	92.63%
4-2060 · RV Space - Small	15,351.59	16,975.00	-1,623.41	90.44%
4-2070 · RV Space - Medium	36,082.59	39,660.00	-3,577.41	90.98%
4-2080 · RV Space - Large	25,012.96	32,260.00	-7,247.04	77.54%
4-2085 · RV Cleaning Fee	1,791.77	1,320.00	471.77	135.74%
Total 4-2000 · Storage Fees	86,093.97	98,695.00	-12,601.03	87.23%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	400.00	400.00	0.00	100.0%
4-3040 · Rent - Restaurant Recoup	3,150.00	2,800.00	350.00	112.5%
4-3050 · Rent-Facility Rentals	318.75	2,000.00	-1,681.25	15.94%
4-3055 · Facility Rental Deposit	31.25			

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4-3060 · Facility Rental Discount	-106.25			
Total 4-3000 · Rental Income	3,793.75	5,200.00	-1,406.25	72.96%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	15.00			
4-4020 · FI-Health Center Guest Income	219.10			
Total 4-4000 · Guest Facility Usage Income	234.10			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	635.00	1,333.34	-698.34	47.63%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	695.50	466.68	228.82	149.03%
4-4122 · Golf Clubs/Golf Bags	970.98	533.34	437.64	182.06%
4-4123 · Clothes	3,787.87	833.34	2,954.53	454.54%
4-4124 · Shoes	633.64	1,083.34	-449.70	58.49%
4-4125 · General Merchandise	1,055.65	533.34	522.31	197.93%
4-4126 · Drinks	550.50	500.00	50.50	110.1%
4-4127 · Snacks	601.58	583.34	18.24	103.13%
4-4128 · Beer	3,581.78	4,000.00	-418.22	89.55%
Total 4-4120 · ProShop Merchandise Income	11,877.50	8,533.38	3,344.12	139.19%
4-4130 · ProShop Gift Card Sale	-68.40			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	1,592.00	1,875.00	-283.00	84.91%
4-4152 · Green Fees - Guest	3,464.00	7,333.34	-3,869.34	47.24%
4-4153 · Greens Fees - Oregon Trail	50.00			
4-4154 · Punch Card	2,347.00	2,400.00	-53.00	97.79%
4-4157 · Annual OP36 License Fee	500.00			
Total 4-4150 · Golf Green Fees	7,953.00	11,608.34	-3,655.34	68.51%
4-4180 · Sales Discounts	-2,846.81			
Total 4-4100 · ProShop Income	17,550.29	21,475.06	-3,924.77	81.72%
4-5000 · Publications Income				
4-5010 · News & Views	7,780.48	6,666.68	1,113.80	116.71%
4-5020 · SI-Directory	4,200.13	6,333.34	-2,133.21	66.32%
Total 4-5000 · Publications Income	11,980.61	13,000.02	-1,019.41	92.16%

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4-6000 · Coffee Hour Income	243.00			
4-6500 · Activities Income	0.00	1,666.68	-1,666.68	0.0%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	804.99	1,000.00	-195.01	80.5%
4-7040 · Late Fee	945.05	1,250.00	-304.95	75.6%
4-7045 · Lien Fee	0.00	433.34	-433.34	0.0%
4-7050 · Fines	100.00	83.34	16.66	119.99%
4-7055 · Returned Check Charges	105.00	83.34	21.66	125.99%
Total 4-7000 · Interest Charges/Fines/Fees	1,955.04	2,850.02	-894.98	68.6%
4-8000 · Other Misc. Income				
4-8015 · Bottle/Can Return	0.00	105.00	-105.00	0.0%
4-8020 · General Income	0.00	333.34	-333.34	0.0%
4-8025 · Administrative Fees	-325.00			
4-8045 · Credit Card Surcharge	1,829.80	766.68	1,063.12	238.67%
4-8055 · Access Card/ Key Fobs	90.00	91.68	-1.68	98.17%
Total 4-8000 · Other Misc. Income	1,594.80	1,296.70	298.10	122.99%
Total Income	1,178,536.31	1,216,503.48	-37,967.17	96.88%
Cost of Goods Sold				
5000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	18,356.70	1,900.00	16,456.70	966.14%
5-5020 · Beer Expense	2,047.74	1,316.68	731.06	155.52%
5-5030 · Drink Expense	354.52	150.00	204.52	236.35%
5-5035 · ProShop - Misc Purchase	0.00	125.00	-125.00	0.0%
5-5040 · Snack Expense	476.37	283.34	193.03	168.13%
5-5050 · Purchase Discounts	-37.39	-75.00	37.61	49.85%
Total 5000 · Cost of Goods Sold	21,197.94	3,700.02	17,497.92	572.91%
Total COGS	21,197.94	3,700.02	17,497.92	572.91%
Gross Profit Expense	1,157,338.37	1,212,803.46	-55,465.09	95.43%
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	249,118.10	246,666.68	2,451.42	100.99%
5-1020 · Overtime Wages	11,895.67	4,333.34	7,562.33	274.52%

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

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
5-1025 · Payroll Taxes & W/C	27,933.74	26,333.34	1,600.40	106.08%
5-1045 · SAIF Workers Comp	5,681.20	5,000.00	681.20	113.62%
Total 5-1000 · Payroll Expenses	294,628.71	282,333.36	12,295.35	104.36%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	17,962.53	17,333.34	629.19	103.63%
5-2025 · Vision Insurance	65.68	225.00	-159.32	29.19%
5-2030 · Life Ins	917.99	825.00	92.99	111.27%
5-2035 · Retirement Plan	2,569.59	2,225.00	344.59	115.49%
5-2040 · Disability Insurance	1,772.79			
Total 5-2000 · Employee Benefits	23,288.58	20,608.34	2,680.24	113.01%
6-0000 · ProShop				
6-0010 · Office Supplies	169.99			
6-0020 · Golf Cart Expense	15.69			
Total 6-0000 · ProShop	185.68			
6-1000 · Groundskeeping				
6-1010 · General Supplies	158.11	333.34	-175.23	47.43%
6-1020 · Fuel/Oil	3,425.75	5,333.34	-1,907.59	64.23%
6-1030 · Fertilizer/Sprays	8,763.99	9,333.34	-569.35	93.9%
6-1035 · Maintenance Agreement	486.00			
6-1040 · Sand	6,723.70	5,000.00	1,723.70	134.47%
6-1045 · Grass Seed	154.00			
6-1050 · Gravel	0.00	466.68	-466.68	0.0%
6-1055 · Maintenance - Grounds	1,283.71	2,000.00	-716.29	64.19%
6-1068 · Equipment/Repairs	4,298.66	5,666.68	-1,368.02	75.86%
6-1080 · Trees	1,750.00			
Total 6-1000 · Groundskeeping	27,043.92	28,133.38	-1,089.46	96.13%
6-2000 · Maintenance				
6-2010 · General Supplies	7,684.72	16,000.00	-8,315.28	48.03%
6-2015 · Equipment Repairs	11,462.44	2,833.34	8,629.10	404.56%
6-2020 · Swimming Pool Maint./Repair	5,211.44	2,283.34	2,928.10	228.24%
6-2025 · Equipment Rental	247.28	1,916.68	-1,669.40	12.9%
6-2035 · Maintenance Agreement	2,686.25	2,500.00	186.25	107.45%

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6-2045 · Office Remodel/Repairs	3,048.35			
6-2050 · Safety or Medical Supplies	5,486.16	1,666.68	3,819.48	329.17%
6-2055 · Restaurant Maint/Repair	8,264.68	25.00	8,239.68	33,058.72%
6-2060 · Small Tools	4,010.06	833.34	3,176.72	481.2%
6-2065 · Janitorial Supplies	4,671.71	3,008.34	1,663.37	155.29%
6-2075 · Maintenance Expense	812.27			
Total 6-2000 · Maintenance	53,585.36	31,066.72	22,518.64	172.49%
6-3000 · Utilities				
6-3010 · Telephone	4,754.34	3,833.34	921.00	124.03%
6-3020 · Natural Gas	12,825.24	9,166.68	3,658.56	139.91%
6-3030 · Electricity	14,246.73	17,333.34	-3,086.61	82.19%
6-3040 · Water/Sewer	6,584.37	7,166.68	-582.31	91.88%
6-3050 · Garbage Disposal	4,580.32	6,000.00	-1,419.68	76.34%
6-3060 · Cable	845.37	700.00	145.37	120.77%
6-3070 · Security	3,202.33	8,666.68	-5,464.35	36.95%
Total 6-3000 · Utilities	47,038.70	52,866.72	-5,828.02	88.98%
6-4000 · Taxes				
6-4020 · Real Property Tax	55,496.36	28,496.68	26,999.68	194.75%
6-4030 · Income Tax Expense	8,086.31	5,333.34	2,752.97	151.62%
Total 6-4000 · Taxes	63,582.67	33,830.02	29,752.65	187.95%
6-5000 · Professional Services				
6-5010 · Liability Insurance	18,018.39	22,333.34	-4,314.95	80.68%
6-5020 · Legal Services	2,262.89	1,333.34	929.55	169.72%
6-5030 · Accounting Services	12,900.00	7,000.00	5,900.00	184.29%
6-5035 · Offsite Services	2,835.45	8,000.00	-5,164.55	35.44%
6-5040 · Professional Services	275.00	2,133.34	-1,858.34	12.89%
6-5045 · Marion County Recorder	754.50	466.68	287.82	161.67%
Total 6-5000 · Professional Services	37,046.23	41,266.70	-4,220.47	89.77%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	2,025.92	2,066.68	-40.76	98.03%
6-6005 · Website Expense	99.00	400.00	-301.00	24.75%
6-6010 · Computer Maint./Support	7,093.20	8,666.68	-1,573.48	81.84%

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6-6015 · Software/Upgrades	153.96	400.00	-246.04	38.49%
6-6020 · Office Supplies/Misc Supplies	3,116.36	2,066.68	1,049.68	150.79%
6-6030 · Postage/Freight	2,686.46	1,600.00	1,086.46	167.9%
6-6035 · Lawn Care Expense	45.67			
6-6090 · Bank Service Charges	672.25	1,000.00	-327.75	67.23%
6-6095 · Merchant Account Fees	4,085.55	2,000.00	2,085.55	204.28%
Total 6-6000 · Office Expense	19,978.37	18,200.04	1,778.33	109.77%
6-7000 · Other Business Expense				
6-7011 · Meals	0.00	75.00	-75.00	0.0%
6-7017 · Education/Classes/Conf	479.00			
6-7020 · License Fees	421.50	833.34	-411.84	50.58%
6-7030 · Dues & Subscriptions	1,844.96	500.00	1,344.96	368.99%
6-7050 · Bad Debt Expense	837.80			
6-7060 · Misc. Business Expense	0.00	2,041.68	-2,041.68	0.0%
6-7070 · Over/Short	14.55			
Total 6-7000 · Other Business Expense	3,597.81	3,450.02	147.79	104.28%
6-8000 · Event Expenses				
6-8010 · Activities Expense	269.00	733.34	-464.34	36.68%
6-8020 · Coffee Hour Expenses	308.25	83.34	224.91	369.87%
6-8040 · Other Event Expenses	0.00	16.68	-16.68	0.0%
Total 6-8000 · Event Expenses	577.25	833.36	-256.11	69.27%
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	14,477.54	11,333.34	3,144.20	127.74%
6-9030 · Printing/Copying Expenses	316.31	1,666.68	-1,350.37	18.98%
6-9040 · Marketing	0.00	450.00	-450.00	0.0%
6-9050 · Branding	451.95			
Total 6-9000 · Communication Expenses	15,245.80	13,450.02	1,795.78	113.35%
66900 · *Reconciliation Discrepancies	832.43			
Total Expense	586,631.51	526,038.68	60,592.83	111.52%
Net Ordinary Income	570,706.86	686,764.78	-116,057.92	83.1%
Other Income/Expense				
Other Income				

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8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	47.38			
8-3020 · Op Acc CD Unrealized Gain/Loss	-1,084.17			
8-3055 · Bad Debt Recovery	620.00			
<u>Total 8-3000 · Operating Misc Income</u>	-416.79			
8-4000 · Golf Car Registration Restrict	7,478.02			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	171,001.50			
8-6015 · Reserve WC Acct Interest Income	1,964.33			
8-6020 · Reserve CDUnrealized Gain/Loss	-22,030.65			
<u>Total 8-6000 · Reserve Account Income</u>	150,935.18			
157,996.41				
Total Other Income				
Other Expense				
8-7000 · Repair/Replace Reserve Expense	141,628.75			
141,628.75				
16,367.66				
<u>Total Other Expense</u>	158,028.16			
Net Other Income				
Net Income	<u>587,074.52</u>	<u>686,764.78</u>	<u>-99,690.26</u>	<u>85.48%</u>