

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through March 2022

Ordinary Income/Expense	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
Income				
4-1000 - Homeowners Annual Assessments				
4-1010 - Homeowners Annual Assessment	884,198.19	887,000.00	-2,801.81	99.68%
Total 4-1000 - Homeowners Annual Assessments	884,198.19	887,000.00	-2,801.81	99.68%
4-1100 - Membership Dues				
4-1110 - Homeowners Golf	75,653.22	90,200.00	-14,546.78	83.87%
4-1115 - Homeowners Golf #2	13,209.37	24,275.00	-11,065.63	54.42%
4-1120 - Homeowners Twilight Golf	5,171.66	5,150.00	21.66	100.42%
4-1125 - Homeowners Mini Golf	510.58	450.00	60.58	113.46%
Total 4-1100 - Membership Dues	94,544.83	120,075.00	-25,530.17	78.74%
4-1200 - Associates Membership Dues				
4-1250 - Associates Golf Only	38,021.82	42,735.00	-4,713.18	88.97%
4-1255 - Associates Golf Only #2	825.00	825.00	0.00	100.0%
4-1260 - Associate Full Social for 2	5,558.34	5,675.00	-116.66	97.94%
4-1260A - Associate Full Social w/Golf	2,575.00	800.00	1,775.00	321.88%
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	2,500.00	874.99	135.0%
4-1275 - Associate Social-NO Pool/Fitness	0.00	500.00	-500.00	0.0%
Total 4-1200 - Associates Membership Dues	52,280.15	54,610.00	-2,329.85	95.73%
4-2000 - Storage Fees				
4-2050 - Golf Car Storage	7,360.06	8,215.00	-854.94	89.59%
4-2060 - RV Space - Small	14,844.67	16,450.00	-1,605.33	90.24%
4-2070 - RV Space - Medium	34,489.25	38,430.00	-3,940.75	89.75%
4-2080 - RV Space - Large	23,899.02	31,260.00	-7,360.98	76.45%
4-2085 - RV Cleaning Fee	1,131.77	1,210.00	-78.23	93.54%
Total 4-2000 - Storage Fees	81,724.77	95,565.00	-13,840.23	85.52%
4-3000 - Rental Income				
4-3020 - Rent-Restaurant	300.00	300.00	0.00	100.0%
4-3040 - Rent - Restaurant Recoup	2,362.50	2,100.00	262.50	112.5%
4-3050 - Rent-Facility Rentals	219.23	1,500.00	-1,280.77	14.62%
4-3055 - Facility Rental Deposit	-12.98			

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4-3060 · Facility Rental Discount	-106.25			
Total 4-3000 · Rental Income	2,762.50	3,900.00	-1,137.50	70.83%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	14.00			
4-4020 · FI-Health Center Guest Income	108.45			
Total 4-4000 · Guest Facility Usage Income	122.45			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	460.00	1,000.01	-540.01	46.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	447.00	350.01	96.99	127.71%
4-4122 · Golf Clubs/Golf Bags	297.78	400.01	-102.23	74.44%
4-4123 · Clothes	2,260.98	625.01	1,635.97	361.75%
4-4124 · Shoes	561.99	812.51	-250.52	69.17%
4-4125 · General Merchandise	765.68	400.01	365.67	191.42%
4-4126 · Drinks	372.00	375.00	-3.00	99.2%
4-4127 · Snacks	405.33	437.51	-32.18	92.65%
4-4128 · Beer	2,466.71	3,000.00	-533.29	82.22%
Total 4-4120 · ProShop Merchandise Income	7,577.47	6,400.06	1,177.41	118.4%
4-4130 · ProShop Gift Card Sale	-68.40			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	1,147.00	1,406.25	-259.25	81.56%
4-4152 · Green Fees - Guest	2,419.00	5,500.01	-3,081.01	43.98%
4-4153 · Greens Fees - Oregon Trail	25.00			
4-4154 · Punch Card	1,277.00	1,800.00	-523.00	70.94%
4-4157 · Annual OP36 License Fee	475.00			
Total 4-4150 · Golf Green Fees	5,343.00	8,706.26	-3,363.26	61.37%
4-4180 · Sales Discounts	-1,617.67			
Total 4-4100 · ProShop Income	11,694.40	16,106.33	-4,411.93	72.61%
4-5000 · Publications Income				
4-5010 · News & Views	5,879.78	5,000.01	879.77	117.6%
4-5020 · SI-Directory	4,200.13	4,750.01	-549.88	88.42%
Total 4-5000 · Publications Income	10,079.91	9,750.02	329.89	103.38%

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4-6500 · Activities Income	0.00	1,250.01	-1,250.01	0.0%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	284.71	750.00	-465.29	37.96%
4-7040 · Late Fee	150.00	937.50	-787.50	16.0%
4-7045 · Lien Fee	0.00	325.01	-325.01	0.0%
4-7050 · Fines	100.00	62.51	37.49	159.97%
4-7055 · Returned Check Charges	105.00	62.51	42.49	167.97%
Total 4-7000 · Interest Charges/Fines/Fees	639.71	2,137.53	-1,497.82	29.93%
4-8000 · Other Misc. Income				
4-8015 · Bottle/Can Return	0.00	78.75	-78.75	0.0%
4-8020 · General Income	0.00	250.01	-250.01	0.0%
4-8025 · Administrative Fees	-325.00			
4-8045 · Credit Card Surcharge	1,701.09	575.01	1,126.08	295.84%
4-8055 · Access Card/ Key Fobs	60.00	68.76	-8.76	87.26%
Total 4-8000 · Other Misc. Income	1,436.09	972.53	463.56	147.67%
Total Income	1,139,483.00	1,191,366.42	-51,883.42	95.65%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	18,356.70	1,425.00	16,931.70	1,288.19%
5-5020 · Beer Expense	1,526.16	987.51	538.65	154.55%
5-5030 · Drink Expense	293.78	112.50	181.28	261.14%
5-5035 · ProShop - Misc Purchase	0.00	93.75	-93.75	0.0%
5-5040 · Snack Expense	434.79	212.51	222.28	204.6%
5-5050 · Purchase Discounts	-17.64	-56.25	38.61	31.36%
Total 50000 · Cost of Goods Sold	20,593.79	2,775.02	17,818.77	742.11%
Total COGS	20,593.79	2,775.02	17,818.77	742.11%
Gross Profit Expense	1,118,889.21	1,188,591.40	-69,702.19	94.14%
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	168,736.33	185,000.01	-16,263.68	91.21%
5-1020 · Overtime Wages	9,138.33	3,250.01	5,888.32	281.18%
5-1025 · Payroll Taxes & W/C	19,150.52	19,750.01	-599.49	96.97%

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5-1045 · SAIF Workers Comp	4,260.90	3,750.00	510.90	113.62%
Total 5-1000 · Payroll Expenses	201,286.08	211,750.03	-10,463.95	95.06%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	14,320.42	13,000.01	1,320.41	110.16%
5-2025 · Vision Insurance	115.69	168.75	-53.06	68.56%
5-2030 · Life Ins	404.25	618.75	-214.50	65.33%
5-2035 · Retirement Plan	1,743.14	1,668.75	74.39	104.46%
5-2040 · Disability Insurance	1,250.09			
Total 5-2000 · Employee Benefits	17,833.59	15,456.26	2,377.33	115.38%
6-0000 · ProShop				
6-0020 · Golf Cart Expense	15.69			
Total 6-0000 · ProShop	15.69			
6-1000 · Groundskeeping				
6-1010 · General Supplies	102.74	250.01	-147.27	41.09%
6-1020 · Fuel/Oil	3,425.75	4,000.01	-574.26	85.64%
6-1030 · Fertilizer/Sprays	5,507.63	7,000.01	-1,492.38	78.68%
6-1035 · Maintenance Agreement	324.00			
6-1040 · Sand	0.00	3,750.00	-3,750.00	0.0%
6-1045 · Grass Seed	154.00			
6-1050 · Gravel	0.00	350.01	-350.01	0.0%
6-1055 · Maintenance - Grounds	89.95	1,500.00	-1,410.05	6.0%
6-1068 · Equipment/Repairs	3,288.99	4,250.01	-961.02	77.39%
6-1080 · Trees	1,750.00			
Total 6-1000 · Groundskeeping	14,643.06	21,100.05	-6,456.99	69.4%
6-2000 · Maintenance				
6-2010 · General Supplies	6,194.22	12,000.00	-5,805.78	51.62%
6-2015 · Equipment Repairs	7,841.98	2,125.01	5,716.97	369.03%
6-2020 · Swimming Pool Maint./Repair	3,324.62	1,712.51	1,612.11	194.14%
6-2025 · Equipment Rental	0.00	1,437.51	-1,437.51	0.0%
6-2035 · Maintenance Agreement	2,686.25	1,875.00	811.25	143.27%
6-2045 · Office Remodel/Repairs	2,582.99			
6-2050 · Safety or Medical Supplies	4,339.48	1,250.01	3,089.47	347.16%

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6-2055 · Restaurant Maint/Repair	6,688.57	18.75	6,669.82	35,672.37%
6-2060 · Small Tools	3,409.70	625.00	2,784.70	545.55%
6-2065 · Janitorial Supplies	3,693.29	2,256.25	1,437.04	163.69%
6-2075 · Maintenance Expense	812.27			
Total 6-2000 · Maintenance	41,573.37	23,300.04	18,273.33	178.43%
6-3000 · Utilities				
6-3010 · Telephone	3,192.32	2,875.00	317.32	111.04%
6-3020 · Natural Gas	10,009.29	6,875.01	3,134.28	145.59%
6-3030 · Electricity	10,836.10	13,000.00	-2,163.90	83.36%
6-3040 · Water/Sewer	5,061.90	5,375.01	-313.11	94.18%
6-3050 · Garbage Disposal	3,729.78	4,500.00	-770.22	82.88%
6-3060 · Cable	634.02	525.00	109.02	120.77%
6-3070 · Security	3,037.33	6,500.01	-3,462.68	46.73%
Total 6-3000 · Utilities	36,500.74	39,650.03	-3,149.29	92.06%
6-4000 · Taxes				
6-4020 · Real Property Tax	55,496.36	21,372.51	34,123.85	259.66%
6-4030 · Income Tax Expense	8,086.31	4,000.00	4,086.31	202.16%
Total 6-4000 · Taxes	63,582.67	25,372.51	38,210.16	250.6%
6-5000 · Professional Services				
6-5010 · Liability Insurance	18,018.39	16,750.00	1,268.39	107.57%
6-5020 · Legal Services	1,727.89	1,000.00	727.89	172.79%
6-5030 · Accounting Services	12,900.00	5,250.00	7,650.00	245.71%
6-5035 · Offsite Services	2,153.86	6,000.00	-3,846.14	35.9%
6-5040 · Professional Services	275.00	1,600.00	-1,325.00	17.19%
6-5045 · Marion County Recorder	600.00	350.01	249.99	171.42%
Total 6-5000 · Professional Services	35,675.14	30,950.01	4,725.13	115.27%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	1,571.34	1,550.01	21.33	101.38%
6-6005 · Website Expense	99.00	300.00	-201.00	33.0%
6-6010 · Computer Maint./Support	5,511.00	6,500.01	-989.01	84.78%
6-6015 · Software/Upgrades	106.97	300.00	-193.03	35.66%
6-6020 · Office Supplies/Misc Supplies	2,562.61	1,550.01	1,012.60	165.33%

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6-6030 · Postage/Freight	2,365.74	1,200.00	1,165.74	197.15%
6-6035 · Lawn Care Expense	45.67			
6-6090 · Bank Service Charges	518.30	750.00	-231.70	69.11%
6-6095 · Merchant Account Fees	3,508.42	1,500.00	2,008.42	233.9%
Total 6-6000 · Office Expense	16,289.05	13,650.03	2,639.02	119.33%
6-7000 · Other Business Expense				
6-7011 · Meals	0.00	56.25	-56.25	0.0%
6-7017 · Education/Classes/Conf	479.00			
6-7020 · License Fees	371.50	625.00	-253.50	59.44%
6-7030 · Dues & Subscriptions	1,630.97	375.00	1,255.97	434.93%
6-7050 · Bad Debt Expense	0.00			
6-7060 · Misc. Business Expense	0.00	1,531.26	-1,531.26	0.0%
6-7070 · Over/Short	22.10			
Total 6-7000 · Other Business Expense	2,503.57	2,587.51	-83.94	96.76%
6-8000 · Event Expenses				
6-8010 · Activities Expense	269.00	550.00	-281.00	48.91%
6-8020 · Coffee Hour Expenses	0.00	62.50	-62.50	0.0%
6-8040 · Other Event Expenses	0.00	12.51	-12.51	0.0%
Total 6-8000 · Event Expenses	269.00	625.01	-356.01	43.04%
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	11,718.09	8,500.00	3,218.09	137.86%
6-9030 · Printing/Copying Expenses	133.96	1,250.01	-1,116.05	10.72%
6-9040 · Marketing	0.00	337.50	-337.50	0.0%
6-9050 · Branding	451.95			
Total 6-9000 · Communication Expenses	12,304.00	10,087.51	2,216.49	121.97%
66900 · *Reconciliation Discrepancies	832.43			
Total Expense	443,308.39	394,528.99	48,779.40	112.36%
Net Ordinary Income	675,580.82	794,062.41	-118,481.59	85.08%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	37.58			

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	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
8-3020 · Op Acc CD Unrealized Gain/Loss	-1,007.04			
8-3055 · Bad Debt Recovery	620.00			
Total 8-3000 · Operating Misc Income	-349.46			
8-4000 · Golf Car Registration Restrictc	7,099.01			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	106,248.00			
8-6015 · Reserve WC Acct Interest Income	1,443.77			
8-6020 · Reserve CDUnrealized Gain/Loss	-20,463.51			
Total 8-6000 · Reserve Account Income	87,228.26			
Total Other Income	93,977.81			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	139,966.25			
Total Other Expense	139,966.25			
Net Other Income	-45,988.44			
Net Income	629,592.38	794,062.41	-164,470.03	79.29%