

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through November 2022

Ordinary Income/Expense	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment	1,113,876.34	1,126,200.00	-12,323.66	98.91%
Total 4-1000 · Homeowners Annual Assessments	1,113,876.34	1,126,200.00	-12,323.66	98.91%
4-1100 · Membership Dues				
4-1110 · Homeowners Golf	98,113.13	113,400.00	-15,286.87	86.52%
4-1115 · Homeowners Golf #2	17,992.25	30,475.00	-12,482.75	59.04%
4-1120 · Homeowners Twilight Golf	6,333.32	6,350.00	-16.68	99.74%
4-1125 · Homeowners Mini Golf	450.00	600.00	-150.00	75.0%
4-1100 · Membership Dues - Other	0.00			
Total 4-1100 · Membership Dues	122,888.70	150,825.00	-27,936.30	81.48%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	46,958.84	53,415.00	-6,456.16	87.91%
4-1255 · Associates Golf Only #2	825.00	825.00	0.00	100.0%
4-1260 · Associate Full Social for 2	8,083.60	7,075.00	1,008.60	114.26%
4-1260A · Associate Full Social w/Golf	4,856.25	800.00	4,056.25	607.03%
4-1265 · Associate Twilight/Wknd/Holiday	2,450.00	1,575.00	875.00	155.56%
4-1270 · Associate Membership-Pool-Fit	4,698.61	3,000.00	1,698.61	156.62%
4-1275 · Associate Social-NO Pool/Fitness	0.00	500.00	-500.00	0.0%
Total 4-1200 · Associates Membership Dues	67,872.30	67,190.00	682.30	101.02%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	10,410.00	10,335.00	75.00	100.73%
4-2060 · RV Space - Small	22,648.51	20,650.00	1,998.51	109.68%
4-2070 · RV Space - Medium	44,215.62	48,270.00	-4,054.38	91.6%
4-2080 · RV Space - Large	31,449.67	39,260.00	-7,810.33	80.11%
4-2085 · RV Cleaning Fee	5,549.05	1,375.00	4,174.05	403.57%
Total 4-2000 · Storage Fees	114,272.85	119,890.00	-5,617.15	95.32%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	1,100.00	1,100.00	0.00	100.0%
4-3040 · Rent - Restaurant Recoup	8,662.50	7,700.00	962.50	112.5%
4-3050 · Rent-Facility Rentals	2,995.59	5,500.00	-2,504.41	54.47%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
4-3055 · Facility Rental Deposit	154.41			
4-3060 · Facility Rental Discount	-81.25			
Total 4-3000 · Rental Income	12,831.25	14,300.00	-1,468.75	89.73%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	27.25			
4-4020 · FI-Health Center Guest Income	622.75			
Total 4-4000 · Guest Facility Usage Income	650.00			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	3,725.00	3,666.67	58.33	101.59%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	2,887.42	1,283.34	1,604.08	224.99%
4-4122 · Golf Clubs/Golf Bags	12,688.41	1,466.67	11,221.74	865.12%
4-4123 · Clothes	10,121.49	2,291.67	7,829.82	441.66%
4-4124 · Shoes	4,604.96	2,979.17	1,625.79	154.57%
4-4125 · General Merchandise	4,682.01	1,466.67	3,215.34	319.23%
4-4126 · Drinks	2,222.15	1,375.00	847.15	161.61%
4-4127 · Snacks	2,184.79	1,604.17	580.62	136.19%
4-4128 · Beer	11,881.79	11,000.00	881.79	108.02%
Total 4-4120 · ProShop Merchandise Income	51,273.02	23,466.69	27,806.33	218.49%
4-4130 · ProShop Gift Card Sale	-115.90			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	9,856.86	5,156.25	4,700.61	191.16%
4-4152 · Green Fees - Guest	16,059.00	20,166.67	-4,107.67	79.63%
4-4153 · Greens Fees - Oregon Trail	3,575.00			
4-4154 · Punch Card	5,607.00	6,600.00	-993.00	84.96%
4-4157 · Annual OP36 License Fee	574.70			
Total 4-4150 · Golf Green Fees	35,672.56	31,922.92	3,749.64	111.75%
4-4180 · Sales Discounts	-7,624.56			
Total 4-4100 · ProShop Income	82,930.12	59,056.28	23,873.84	140.43%
4-5000 · Publications Income				
4-5010 · News & Views	24,179.92	18,333.34	5,846.58	131.89%
4-5020 · S-Directory	4,200.13	17,416.67	-13,216.54	24.12%

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	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
Total 4-5000 · Publications Income	28,380.05	35,750.01	-7,369.96	79.39%
4-6000 · Coffee Hour Income	5,868.83			
4-6500 · Activities Income				
4-6501 · Craft Fair Income	877.25			
4-6502 · Summer Concert Income	1,200.00			
4-6503 · Summer Picnic Income	810.00			
4-6500 · Activities Income - Other	1,044.00	4,583.34	-3,539.34	22.78%
Total 4-6500 · Activities Income	3,931.25	4,583.34	-652.09	85.77%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	2,579.27	2,750.00	-170.73	93.79%
4-7040 · Late Fee	3,121.16	3,437.50	-316.34	90.8%
4-7045 · Lien Fee	225.00	1,191.67	-966.67	18.88%
4-7050 · Fines	1,200.00	229.17	970.83	523.63%
4-7055 · Returned Check Charges	105.00	229.17	-124.17	45.82%
Total 4-7000 · Interest Charges/Fines/Fees	7,230.43	7,837.51	-607.08	92.25%
4-8000 · Other Misc. Income				
4-8015 · Bottle/Can Return	0.00	288.75	-288.75	0.0%
4-8020 · General Income				
4-8020D · Misc Income	25.00			
4-8020 · General Income - Other	0.00	916.67	-916.67	0.0%
Total 4-8020 · General Income	25.00	916.67	-891.67	2.73%
4-8025 · Administrative Fees	50.00			
4-8045 · Credit Card Surcharge	2,458.61	2,108.33	350.28	116.61%
4-8050 · Property Tax Discount	5.62			
4-8055 · Access Card/ Key Fobs	330.00	252.08	77.92	130.91%
Total 4-8000 · Other Misc. Income	2,869.23	3,565.83	-696.60	80.47%
Total Income	1,563,601.35	1,589,197.97	-25,596.62	98.39%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	18,787.01	5,225.00	13,562.01	359.56%
5-5020 · Beer Expense	6,383.45	3,620.84	2,762.61	176.3%
5-5030 · Drink Expense	1,130.79	412.50	718.29	274.13%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
5-5035 · ProShop - Misc Purchase	0.00	343.75	-343.75	0.0%
5-5040 · Snack Expense	1,824.46	779.17	1,045.29	234.15%
5-5050 · Purchase Discounts	-244.50	-206.25	-38.25	118.55%
Total 50000 · Cost of Goods Sold	27,881.21	10,175.01	17,706.20	274.02%
Total COGS	27,881.21	10,175.01	17,706.20	274.02%
Gross Profit	1,535,720.14	1,579,022.96	-43,302.82	97.26%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	627,213.29	678,333.34	-51,120.05	92.46%
5-1020 · Overtime Wages	20,075.25	11,916.67	8,158.58	168.46%
5-1025 · Payroll Taxes & W/C	66,035.93	72,416.67	-6,380.74	91.19%
5-1045 · SAIF Workers Comp	10,686.05	13,750.00	-3,063.95	77.72%
Total 5-1000 · Payroll Expenses	724,010.52	776,416.68	-52,406.16	93.25%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	41,166.73	47,666.67	-6,499.94	86.36%
5-2025 · Vision Insurance	46.93	618.75	-571.82	7.59%
5-2030 · Life Ins	1,617.38	2,268.75	-651.37	71.29%
5-2035 · Retirement Plan	5,984.49	6,118.75	-134.26	97.81%
5-2040 · Disability Insurance	3,957.11			
Total 5-2000 · Employee Benefits	52,772.64	56,672.92	-3,900.28	93.12%
6-0000 · ProShop				
6-0010 · Office Supplies	750.10			
6-0020 · Golf Cart Expense	353.06			
Total 6-0000 · ProShop	1,103.16			
6-1000 · Groundskeeping				
6-1010 · General Supplies	896.42	916.67	-20.25	97.79%
6-1020 · Fuel/Oil	20,837.94	14,666.67	6,171.27	142.08%
6-1030 · Fertilizer/Sprays	26,061.09	25,666.67	394.42	101.54%
6-1035 · Maintenance Agreement	1,782.00			
6-1040 · Sand	19,682.45	13,750.00	5,932.45	143.15%
6-1045 · Grass Seed	0.00			
6-1050 · Gravel	0.00	1,283.34	-1,283.34	0.0%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
6-1055 · Maintenance - Grounds	5,658.20	5,500.00	158.20	102.88%
6-1068 · Equipment/Repairs	18,474.85	15,583.34	2,891.51	118.56%
6-1080 · Trees	17,904.00			
Total 6-1000 · Groundskeeping	111,296.95	77,366.69	33,930.26	143.86%
6-2000 · Maintenance				
6-2010 · General Supplies	20,819.03	44,000.00	-23,180.97	47.32%
6-2015 · Equipment Repairs	28,724.56	7,791.67	20,932.89	368.66%
6-2020 · Swimming Pool Maint./Repair	14,449.53	6,279.17	8,170.36	230.12%
6-2025 · Equipment Rental	305.37	5,270.84	-4,965.47	5.79%
6-2035 · Maintenance Agreement	8,253.85	6,875.00	1,378.85	120.06%
6-2045 · Office Remodel/Repairs	2,748.28			
6-2050 · Safety or Medical Supplies	8,060.19	4,583.34	3,476.85	175.86%
6-2055 · Restaurant Maint/Repair	13,337.12	68.75	13,268.37	19,399.45%
6-2060 · Small Tools	6,744.26	2,291.67	4,452.59	294.3%
6-2065 · Janitorial Supplies	11,305.61	8,272.92	3,032.69	136.66%
6-2075 · Maintenance Expense	2,097.27			
Total 6-2000 · Maintenance	116,845.07	85,433.36	31,411.71	136.77%
6-3000 · Utilities				
6-3010 · Telephone	11,919.02	10,541.67	1,377.35	113.07%
6-3020 · Natural Gas	25,898.34	25,208.34	690.00	102.74%
6-3030 · Electricity	47,702.46	47,666.67	35.79	100.08%
6-3040 · Water/Sewer	20,282.67	19,708.34	574.33	102.91%
6-3050 · Garbage Disposal	11,605.86	16,500.00	-4,894.14	70.34%
6-3060 · Cable	2,343.00	1,925.00	418.00	121.71%
6-3070 · Security	26,415.44	23,833.34	2,582.10	110.83%
Total 6-3000 · Utilities	146,166.79	145,383.36	783.43	100.54%
6-4000 · Taxes				
6-4020 · Real Property Tax	84,368.97	78,365.84	6,003.13	107.66%
6-4030 · Income Tax Expense	8,117.83	14,666.67	-6,548.84	55.35%
Total 6-4000 · Taxes	92,486.80	93,032.51	-545.71	99.41%
6-5000 · Professional Services				
6-5010 · Liability Insurance	50,464.74	61,416.67	-10,951.93	82.17%

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

	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
6-5020 · Legal Services	7,186.33	3,666.67	3,519.66	195.99%
6-5030 · Accounting Services	12,900.00	19,250.00	-6,350.00	67.01%
6-5035 · Offsite Services	23,640.38	22,000.00	1,640.38	107.46%
6-5040 · Professional Services	275.00	5,866.67	-5,591.67	4.69%
6-5045 · Marion County Recorder	1,600.50	1,283.34	317.16	124.71%
Total 6-5000 · Professional Services	96,066.95	113,483.35	-17,416.40	84.65%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	5,855.67	5,683.34	172.33	103.03%
6-6005 · Website Expense	721.58	1,100.00	-378.42	65.6%
6-6010 · Computer Maint./Support	20,723.20	23,833.34	-3,110.14	86.95%
6-6015 · Software/Upgrades	1,780.89	1,100.00	680.89	161.9%
6-6020 · Office Supplies/Misc Supplies	4,370.60	5,683.34	-1,312.74	76.9%
6-6030 · Postage/Freight	5,781.08	4,400.00	1,381.08	131.39%
6-6035 · Lawn Care Expense	0.00			
6-6090 · Bank Service Charges	1,279.63	2,750.00	-1,470.37	46.53%
6-6095 · Merchant Account Fees	9,040.02	5,500.00	3,540.02	164.36%
Total 6-6000 · Office Expense	49,552.67	50,050.02	-497.35	99.01%
6-7000 · Other Business Expense				
6-7010 · Travel & Meetings	53.24			
6-7011 · Meals	191.83	206.25	-14.42	93.01%
6-7017 · Education/Classes/Conf	1,777.00			
6-7020 · License Fees	1,069.90	2,291.67	-1,221.77	46.69%
6-7025 · Donations/Contributions	500.00			
6-7030 · Dues & Subscriptions	4,351.89	1,375.00	2,976.89	316.5%
6-7050 · Bad Debt Expense	837.80			
6-7060 · Misc. Business Expense	0.00	5,614.59	-5,614.59	0.0%
6-7070 · Over/Short	2.75			
Total 6-7000 · Other Business Expense	8,784.41	9,487.51	-703.10	92.59%
6-8000 · Event Expenses				
6-8010 · Activities Expense	953.51	2,016.67	-1,063.16	47.28%
6-8015 · Summer Concert Expenses	900.00			
6-8020 · Coffee Hour Expenses	3,359.11	229.17	3,129.94	1,465.77%

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	Jan - Nov 22	Budget	\$ Over Budget	% of Budget
6-8040 · Other Event Expenses	433.00	45.84	387.16	944.59%
Total 6-8000 · Event Expenses	5,645.62	2,291.68	3,353.94	246.35%
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	34,055.98	31,166.67	2,889.31	109.27%
6-9030 · Printing/Copying Expenses	3,897.04	4,583.34	-686.30	85.03%
6-9040 · Marketing	4,620.00	1,237.50	3,382.50	373.33%
6-9050 · Branding	451.95			
6-9000 · Communication Expenses - Other	0.00			
Total 6-9000 · Communication Expenses	43,024.97	36,987.51	6,037.46	116.32%
66900 · *Reconciliation Discrepancies	871.68			
Total Expense	1,448,628.23	1,446,605.59	2,022.64	100.14%
Net Ordinary Income	87,091.91	132,417.37	-45,325.46	65.77%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	253.16			
8-3020 · Op Acc CD Unrealized Gain/Loss	-1,084.17			
8-3055 · Bad Debt Recovery	620.00			
Total 8-3000 · Operating Misc Income	-211.01			
8-4000 · Golf Car Registration Restrict	10,393.02			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	446,681.76			
8-6015 · Reserve WC Acct Interest Income	6,623.86			
8-6020 · Reserve CD Unrealized Gain/Loss	-22,030.65			
Total 8-6000 · Reserve Account Income	431,274.97			
Total Other Income	441,456.98			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	251,116.85			
Total Other Expense	251,116.85			
Net Other Income	190,340.13			
Net Income	277,432.04	132,417.37	145,014.67	209.51%