

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment	1,108,695.72	1,121,400.00	-12,704.28	98.87%
<b>Total 4-1000 · Homeowners Annual Assessments</b>	<b>1,108,695.72</b>	<b>1,121,400.00</b>	<b>-12,704.28</b>	<b>98.87%</b>
4-1100 · Membership Dues				
4-1110 · Homeowners Golf	98,025.68	110,500.00	-12,474.32	88.71%
4-1115 · Homeowners Golf #2	17,974.08	29,700.00	-11,725.92	60.52%
4-1120 · Homeowners Twilight Golf	6,333.32	6,200.00	133.32	102.15%
4-1125 · Homeowners Mini Golf	450.00	600.00	-150.00	75.0%
4-1100 · Membership Dues - Other	0.00			
<b>Total 4-1100 · Membership Dues</b>	<b>122,783.08</b>	<b>147,000.00</b>	<b>-24,216.92</b>	<b>83.53%</b>
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	46,958.84	52,080.00	-5,121.16	90.17%
4-1255 · Associates Golf Only #2	825.00	825.00	0.00	100.0%
4-1260 · Associate Full Social for 2	8,083.60	6,900.00	1,183.60	117.15%
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	4,656.94	3,000.00	1,656.94	155.23%
4-1275 · Associate Social-NO Pool/Fitness	0.00	500.00	-500.00	0.0%
<b>Total 4-1200 · Associates Membership Dues</b>	<b>67,830.63</b>	<b>65,680.00</b>	<b>2,150.63</b>	<b>103.27%</b>
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	10,410.00	10,070.00	340.00	103.38%
4-2060 · RV Space - Small	22,552.27	20,125.00	2,427.27	112.06%
4-2070 · RV Space - Medium	43,992.70	47,040.00	-3,047.30	93.52%
4-2080 · RV Space - Large	31,458.16	38,260.00	-6,801.84	82.22%
4-2085 · RV Cleaning Fee	5,301.55	1,375.00	3,926.55	385.57%
<b>Total 4-2000 · Storage Fees</b>	<b>113,714.68</b>	<b>116,870.00</b>	<b>-3,155.32</b>	<b>97.3%</b>
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	1,000.00	1,000.00	0.00	100.0%
4-3040 · Rent - Restaurant Recoup	7,875.00	7,000.00	875.00	112.5%
4-3050 · Rent-Facility Rentals	2,820.59	5,000.00	-2,179.41	56.41%

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4-3055 · Facility Rental Deposit	654.41			
4-3060 · Facility Rental Discount	-81.25			
<b>Total 4-3000 · Rental Income</b>	<b>12,268.75</b>	<b>13,000.00</b>	<b>-731.25</b>	<b>94.38%</b>
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	26.00			
4-4020 · FI-Health Center Guest Income	579.50			
<b>Total 4-4000 · Guest Facility Usage Income</b>	<b>605.50</b>			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	3,645.00	3,333.34	311.66	109.35%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	2,581.04	1,166.67	1,414.37	221.23%
4-4122 · Golf Clubs/Golf Bags	12,513.41	1,333.34	11,180.07	938.5%
4-4123 · Clothes	9,240.95	2,083.34	7,157.61	443.56%
4-4124 · Shoes	3,712.94	2,708.34	1,004.60	137.09%
4-4125 · General Merchandise	3,763.81	1,333.34	2,430.47	282.28%
4-4126 · Drinks	2,066.12	1,250.00	816.12	165.29%
4-4127 · Snacks	1,999.58	1,458.34	541.24	137.11%
4-4128 · Beer	11,035.61	10,000.00	1,035.61	110.36%
<b>Total 4-4120 · ProShop Merchandise Income</b>	<b>46,913.46</b>	<b>21,333.37</b>	<b>25,580.09</b>	<b>219.91%</b>
4-4130 · ProShop Gift Card Sale	-115.90			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	9,211.00	4,687.50	4,523.50	196.5%
4-4152 · Green Fees - Guest	15,674.00	18,333.34	-2,659.34	85.5%
4-4153 · Greens Fees - Oregon Trail	3,575.00			
4-4154 · Punch Card	5,550.50	6,000.00	-449.50	92.51%
4-4157 · Annual OP36 License Fee	574.70			
<b>Total 4-4150 · Golf Green Fees</b>	<b>34,585.20</b>	<b>29,020.84</b>	<b>5,564.36</b>	<b>119.17%</b>
4-4180 · Sales Discounts	-7,104.52			
<b>Total 4-4100 · ProShop Income</b>	<b>77,923.24</b>	<b>53,687.55</b>	<b>24,235.69</b>	<b>145.14%</b>
4-5000 · Publications Income				
4-5010 · News & Views	21,949.28	16,666.67	5,282.61	131.7%
4-5020 · SI-Directory	4,200.13	15,833.34	-11,633.21	26.53%

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	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Total 4-5000 · Publications Income	26,149.41	32,500.01	-6,350.60	80.46%
4-6000 · Coffee Hour Income	5,216.99			
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	4,166.67	-3,122.67	25.06%
Total 4-6500 · Activities Income	3,931.25	4,166.67	-235.42	94.35%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	2,069.50	2,500.00	-430.50	82.78%
4-7040 · Late Fee	2,765.72	3,125.00	-359.28	88.5%
4-7045 · Lien Fee	0.00	1,083.34	-1,083.34	0.0%
4-7050 · Fines	1,000.00	208.34	791.66	479.99%
4-7055 · Returned Check Charges	105.00	208.34	-103.34	50.4%
Total 4-7000 · Interest Charges/Fines/Fees	5,940.22	7,125.02	-1,184.80	83.37%
4-8000 · Other Misc. Income				
4-8015 · Bottle/Can Return	0.00	262.50	-262.50	0.0%
4-8020 · General Income	0.00	833.34	-833.34	0.0%
4-8025 · Administrative Fees	50.00			
4-8045 · Credit Card Surcharge	2,452.39	1,916.67	535.72	127.95%
4-8050 · Property Tax Discount	5.62			
4-8055 · Access Card/ Key Fobs	310.00	229.17	80.83	135.27%
Total 4-8000 · Other Misc. Income	2,818.01	3,241.68	-423.67	86.93%
Total Income	1,547,877.48	1,564,670.93	-16,793.45	98.93%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	18,787.01	4,750.00	14,037.01	395.52%
5-5020 · Beer Expense	5,951.56	3,291.67	2,659.89	180.81%
5-5030 · Drink Expense	1,083.07	375.00	708.07	288.82%
5-5035 · ProShop - Misc Purchase	0.00	312.50	-312.50	0.0%
5-5040 · Snack Expense	1,612.30	708.34	903.96	227.62%
5-5050 · Purchase Discounts	-226.78	-187.50	-39.28	120.95%

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Total 50000 · Cost of Goods Sold	27,207.16	9,250.01	17,957.15	294.13%
Total COGS	27,207.16	9,250.01	17,957.15	294.13%
Gross Profit	1,520,670.32	1,555,420.92	-34,750.60	97.77%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	576,456.64	616,666.67	-40,210.03	93.48%
5-1020 · Overtime Wages	19,514.24	10,833.34	8,680.90	180.13%
5-1025 · Payroll Taxes & W/C	61,307.31	65,833.34	-4,526.03	93.13%
5-1045 · SAIF Workers Comp	8,822.09	12,500.00	-3,677.91	70.58%
Total 5-1000 · Payroll Expenses	666,100.28	705,833.35	-39,733.07	94.37%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	37,612.37	43,333.34	-5,720.97	86.8%
5-2025 · Vision Insurance	41.39	562.50	-521.11	7.36%
5-2030 · Life Ins	1,519.22	2,062.50	-543.28	73.66%
5-2035 · Retirement Plan	5,527.08	5,562.50	-35.42	99.36%
5-2040 · Disability Insurance	3,645.78			
Total 5-2000 · Employee Benefits	48,345.84	51,520.84	-3,175.00	93.84%
6-0000 · ProShop				
6-0010 · Office Supplies	553.66			
6-0020 · Golf Cart Expense	353.06			
Total 6-0000 · ProShop	906.72			
6-1000 · Groundskeeping				
6-1010 · General Supplies	893.18	833.34	59.84	107.18%
6-1020 · Fuel/Oil	16,500.13	13,333.34	3,166.79	123.75%
6-1030 · Fertilizer/Sprays	26,061.09	23,333.34	2,727.75	111.69%
6-1035 · Maintenance Agreement	1,296.00			
6-1040 · Sand	19,682.45	12,500.00	7,182.45	157.46%
6-1045 · Grass Seed	0.00			
6-1050 · Gravel	0.00	1,166.67	-1,166.67	0.0%
6-1055 · Maintenance - Grounds	5,982.20	5,000.00	982.20	119.64%
6-1068 · Equipment/Repairs	16,530.79	14,166.67	2,364.12	116.69%
6-1080 · Trees	17,904.00			

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
Total 6-1000 · Groundskeeping	104,849.84	70,333.36	34,516.48	149.08%
6-2000 · Maintenance				
6-2010 · General Supplies	18,762.57	40,000.00	-21,237.43	46.91%
6-2015 · Equipment Repairs	20,922.35	7,083.34	13,839.01	295.37%
6-2020 · Swimming Pool Maint./Repair	12,040.14	5,708.34	6,331.80	210.92%
6-2025 · Equipment Rental	305.37	4,791.67	-4,486.30	6.37%
6-2035 · Maintenance Agreement	7,578.85	6,250.00	1,328.85	121.26%
6-2045 · Office Remodel/Repairs	2,748.28			
6-2050 · Safety or Medical Supplies	7,123.32	4,166.67	2,956.65	170.96%
6-2055 · Restaurant Maint/Repair	8,748.43	62.50	8,685.93	13,997.49%
6-2060 · Small Tools	6,542.01	2,083.34	4,458.67	314.02%
6-2065 · Janitorial Supplies	10,047.34	7,520.84	2,526.50	133.59%
6-2075 · Maintenance Expense	2,097.27			
Total 6-2000 · Maintenance	96,915.93	77,666.70	19,249.23	124.78%
6-3000 · Utilities				
6-3010 · Telephone	10,919.69	9,583.34	1,336.35	113.95%
6-3020 · Natural Gas	23,920.12	22,916.67	1,003.45	104.38%
6-3030 · Electricity	43,888.07	43,333.34	554.73	101.28%
6-3040 · Water/Sewer	18,568.09	17,916.67	651.42	103.64%
6-3050 · Garbage Disposal	10,742.63	15,000.00	-4,257.37	71.62%
6-3060 · Cable	2,121.81	1,750.00	371.81	121.25%
6-3070 · Security	23,660.03	21,666.67	1,993.36	109.2%
Total 6-3000 · Utilities	133,820.44	132,166.69	1,653.75	101.25%
6-4000 · Taxes				
6-4020 · Real Property Tax	84,187.43	71,241.67	12,945.76	118.17%
6-4030 · Income Tax Expense	8,117.83	13,333.34	-5,215.51	60.88%
Total 6-4000 · Taxes	92,305.26	84,575.01	7,730.25	109.14%
6-5000 · Professional Services				
6-5010 · Liability Insurance	46,785.82	55,833.34	-9,047.52	83.8%
6-5020 · Legal Services	6,675.33	3,333.34	3,341.99	200.26%
6-5030 · Accounting Services	12,900.00	17,500.00	-4,600.00	73.71%
6-5035 · Offsite Services	22,858.74	20,000.00	2,858.74	114.29%

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

	Jan - Oct 22	Budget	\$ Over Budget	% of Budget
6-5040 · Professional Services	275.00	5,333.34	-5,058.34	5.16%
6-5045 · Marion County Recorder	1,522.00	1,166.67	355.33	130.46%
<b>Total 6-5000 · Professional Services</b>	<b>91,016.89</b>	<b>103,166.69</b>	<b>-12,149.80</b>	<b>88.22%</b>
<b>6-6000 · Office Expense</b>				
6-6001 · Small Equipment Lease	5,401.09	5,166.67	234.42	104.54%
6-6005 · Website Expense	325.82	1,000.00	-674.18	32.58%
6-6010 · Computer Maint./Support	19,205.60	21,666.67	-2,461.07	88.64%
6-6015 · Software/Upgrades	1,733.90	1,000.00	733.90	173.39%
6-6020 · Office Supplies/Misc Supplies	4,028.58	5,166.67	-1,138.09	77.97%
6-6030 · Postage/Freight	5,440.63	4,000.00	1,440.63	136.02%
6-6035 · Lawn Care Expense	0.00			
6-6090 · Bank Service Charges	1,179.70	2,500.00	-1,320.30	47.19%
6-6095 · Merchant Account Fees	8,449.73	5,000.00	3,449.73	169.0%
<b>Total 6-6000 · Office Expense</b>	<b>45,765.05</b>	<b>45,500.01</b>	<b>265.04</b>	<b>100.58%</b>
<b>6-7000 · Other Business Expense</b>				
6-7011 · Meals	191.83	187.50	4.33	102.31%
6-7017 · Education/Classes/Conf	1,777.00			
6-7020 · License Fees	1,069.90	2,083.34	-1,013.44	51.36%
6-7025 · Donations/Contributions	500.00			
6-7030 · Dues & Subscriptions	4,137.90	1,250.00	2,887.90	331.03%
6-7050 · Bad Debt Expense	837.80			
6-7060 · Misc. Business Expense	0.00	5,104.17	-5,104.17	0.0%
6-7070 · Over/Short	-3.05			
<b>Total 6-7000 · Other Business Expense</b>	<b>8,511.38</b>	<b>8,625.01</b>	<b>-113.63</b>	<b>98.68%</b>
<b>6-8000 · Event Expenses</b>				
6-8010 · Activities Expense	909.51	1,833.34	-923.83	49.61%
6-8015 · Summer Concert Expenses	900.00			
6-8020 · Coffee Hour Expenses	3,143.71	208.34	2,935.37	1,508.93%
6-8040 · Other Event Expenses	433.00	41.67	391.33	1,039.12%
<b>Total 6-8000 · Event Expenses</b>	<b>5,386.22</b>	<b>2,083.35</b>	<b>3,302.87</b>	<b>258.54%</b>
<b>6-9000 · Communication Expenses</b>				
6-9010 · Publishing N & V's Expense	32,612.02	28,333.34	4,278.68	115.1%

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6-9030 · Printing/Copying Expenses	3,159.04	4,166.67	-1,007.63	75.82%
6-9040 · Marketing	4,673.24	1,125.00	3,548.24	415.4%
6-9050 · Branding	451.95			
6-9000 · Communication Expenses - Other	0.00			
<b>Total 6-9000 · Communication Expenses</b>	<b>40,896.25</b>	<b>33,625.01</b>	<b>7,271.24</b>	<b>121.62%</b>
66900 · *Reconciliation Discrepancies	871.68			
<b>Total Expense</b>	<b>1,335,691.78</b>	<b>1,315,096.02</b>	<b>20,595.76</b>	<b>101.57%</b>
Net Ordinary Income	184,978.54	240,324.90	-55,346.36	76.97%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	183.56			
8-3020 · Op Acc CD Unrealized Gain/Loss	-1,084.17			
8-3055 · Bad Debt Recovery	620.00			
<b>Total 8-3000 · Operating Misc Income</b>	<b>-280.61</b>			
8-4000 · Golf Car Registration Restrict	10,393.02			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	392,271.51			
8-6015 · Reserve WC Acct Interest Income	5,783.15			
8-6020 · Reserve CDUnrealized Gain/Loss	-22,030.65			
<b>Total 8-6000 · Reserve Account Income</b>	<b>376,024.01</b>			
Total Other Income	386,136.42			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	251,116.85			
<b>Total Other Expense</b>	<b>251,116.85</b>			
Net Other Income	135,019.57			
<b>Net Income</b>	<b>319,998.11</b>	<b>240,324.90</b>	<b>79,673.21</b>	<b>133.15%</b>