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Cash Basis

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through July 2021

	Jan - Jul 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Membership dues				
4-1010 · Homeowners Annual Assessment	936,225.00	936,199.50	25.50	100.0%
4-1025 · Homeowner Golf	98,987.94	95,512.50	3,475.44	103.8%
4-1030 · Homeowner Golf #2	21,875.00	22,050.00	-175.00	99.2%
4-1035 · Homeowner Twilight Golf	5,200.00	4,305.00	895.00	120.8%
4-1055 · Homeowner Mini Golf	435.00	472.50	-37.50	92.1%
Total 4-1000 · Membership dues	1,062,722.94	1,058,539.50	4,183.44	100.4%
4-1100 · Associate Membership Fees				
4-1101 · Associate Membership With Golf				
4-1101A · Associate Golf Only	49,351.83	44,400.00	4,951.83	111.2%
4-1101B · Associate Golf Only #2	725.00	1,450.00	-725.00	50.0%
4-1101 · Associate Membership With Golf - Other	325.00			
Total 4-1101 · Associate Membership With Golf	50,401.83	45,850.00	4,551.83	109.9%
4-1102 · Associate Membership W/O Golf	5,225.00	20,588.75	-15,363.75	25.4%
4-1104 · Associate Membership-Pool-Fit	2,550.00	6,563.57	-4,013.57	38.9%
4-1105 · Associate Membership-Mini-Other	212.00	446.23	-234.23	47.5%
4-1107 · Associate Twilight/Wknd/Holiday	1,300.00	945.00	355.00	137.6%
4-1108 · Associate Golf #2	525.00	0.00	525.00	100.0%
Total 4-1100 · Associate Membership Fees	60,213.83	74,393.55	-14,179.72	80.9%
4-2000 · Storage Fees - Member				
4-2050 · Golf Car Storage	3,060.00	3,600.00	-540.00	85.0%
4-2060 · RV Space - Small	18,837.50	25,248.89	-6,411.39	74.6%
4-2070 · RV Space - Medium	45,400.00	47,634.99	-2,234.99	95.3%
4-2080 · RV Space - Large	36,779.17	41,479.45	-4,700.28	88.7%
4-2085 · RV Cleaning Fee	1,095.83			
Total 4-2000 · Storage Fees - Member	105,172.50	117,963.33	-12,790.83	89.2%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	6,900.00	6,900.00	0.00	100.0%
4-2125 · Associate - RV Space - Large	600.00	1,785.00	-1,185.00	33.6%
Total 4-2100 · Storage Fees - Associate	7,500.00	8,685.00	-1,185.00	86.4%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	600.00	1,200.00	-600.00	50.0%
4-3040 · Rent - Restaurant Recoup	4,725.00	10,000.00	-5,275.00	47.3%
4-3050 · Rent-Facility Rentals	1,825.00	4,000.00	-2,175.00	45.6%
Total 4-3000 · Rental Income	7,150.00	15,200.00	-8,050.00	47.0%
4-4000 · Associate Facility Usage Income				
4-4010 · FI-Facility Usage	0.00	39.90	-39.90	0.0%
4-4020 · FI-Health Center	0.00	460.67	-460.67	0.0%
Total 4-4000 · Associate Facility Usage Income	0.00	500.57	-500.57	0.0%
4-4100 · ProShop Income - Member				
4-4160 · ProShop Golf Car Rental Income	3,145.00	5,979.75	-2,834.75	52.6%
4-4165 · ProShop Merchandise Income				

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4-4165A · Golf Balls	1,468.41	3,578.45	-2,110.04	41.0%
4-4165B · Golf Clubs/Golf Bags	2,593.09	3,280.34	-687.25	79.0%
4-4165C · Clothes	3,213.32	15,281.36	-12,068.04	21.0%
4-4165D · Shoes	4,114.00			
4-4165E · General Merchandise	1,721.40	2,787.70	-1,066.30	61.7%
Total 4-4165 · ProShop Merchandise Income	13,110.22	24,927.85	-11,817.63	52.6%
4-4166 · Drinks	967.62	1,405.85	-438.23	68.8%
4-4167 · Snacks	1,040.50	1,435.27	-394.77	72.5%
4-4168 · Beer	7,914.78	9,891.55	-1,976.77	80.0%
4-4170 · Golf Green Fees				
4-4170A · Member Green Fees	3,865.00	7,812.96	-3,947.96	49.5%
4-4170D · Punch Card	5,550.00	1,365.00	4,185.00	406.6%
4-4170E · Tournament Sponsor	0.00	373.80	-373.80	0.0%
4-4170F · Tournament Pro Am	0.00	52.50	-52.50	0.0%
4-4170G · Greens Fees - Other	215.00			
4-4170H · ProShop Gift Card Sale	0.00	147.00	-147.00	0.0%
Total 4-4170 · Golf Green Fees	9,630.00	9,751.26	-121.26	98.8%
4-4180 · Sales Discounts	-1,623.50	-3,500.00	1,876.50	46.4%
Total 4-4100 · ProShop Income - Member	34,184.62	49,891.53	-15,706.91	68.5%
4-4200 · ProShop Income - Associate				
4-4260 · Associate - Golf Car Rental	50.00	231.00	-181.00	21.6%
4-4265 · Associate - Merchandise	5.00	15.59	-10.59	32.1%
4-4266 · Associate - Drinks	0.00	38.85	-38.85	0.0%
4-4267 · Associate - Snacks	0.00	21.79	-21.79	0.0%
4-4268 · Associate - Beer	0.00	136.50	-136.50	0.0%
4-4275 · Associate - OR Trails Cart Fee	0.00	840.00	-840.00	0.0%
Total 4-4200 · ProShop Income - Associate	55.00	1,283.73	-1,228.73	4.3%
4-4280 · Guest - Green Fees	13,560.00	22,816.35	-9,256.35	59.4%
4-5000 · Publications Income				
4-5010 · News & Views	14,019.00	27,000.00	-12,981.00	51.9%
4-5020 · SI-Directory	18,551.00	5,500.00	13,051.00	337.3%
Total 4-5000 · Publications Income	32,570.00	32,500.00	70.00	100.2%
4-6000 · Coffee Hour Income	0.00	12,000.00	-12,000.00	0.0%
4-6500 · Activities Income	0.00	14,000.00	-14,000.00	0.0%
4-7000 · Interest Charges/Fines/Fes				
4-7010 · Past Due Member Dues	1,094.06	1,075.00	19.06	101.8%
4-7040 · Late Fee	3,535.10			
4-7045 · Lien Fee	821.50			
4-7050 · Fines	200.00			
4-7055 · Returned Check Charges	210.00			
Total 4-7000 · Interest Charges/Fines/Fes	5,860.66	1,075.00	4,785.66	545.2%
4-8000 · Other Misc. Income				
4-8020 · Other Income				
4-8020A · Bottle/Can Return	310.08	750.00	-439.92	41.3%
4-8020D · General Income	0.00	3,000.00	-3,000.00	0.0%

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4-8020E · Donations for Dishwasher	1,315.00			
4-8020S · Access Card/ Key Fobs	200.00	1,300.00	-1,100.00	15.4%
4-8020 · Other Income - Other	898.93			
Total 4-8020 · Other Income	2,724.01	5,050.00	-2,325.99	53.9%
4-8045 · Credit Card Surcharge	2,148.76	7,500.00	-5,351.24	28.7%
4-8000 · Other Misc. Income - Other	-64.00			
Total 4-8000 · Other Misc. Income	4,808.77	12,550.00	-7,741.23	38.3%
Total Income	1,333,798.32	1,421,398.56	-87,600.24	93.8%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	1,314.64	5,700.85	-4,386.21	23.1%
5-5020 · Beer Expense	3,865.76	3,952.91	-87.15	97.8%
5-5030 · Drink Expense	350.40	447.91	-97.51	78.2%
5-5035 · ProShop - Misc Purchase	729.49	364.80	364.69	200.0%
5-5040 · Snack Expense	779.02	835.99	-56.97	93.2%
5-5050 · Purchase Discounts	-201.82	-214.48	12.66	94.1%
Total 50000 · Cost of Goods Sold	6,837.49	11,087.98	-4,250.49	61.7%
Total COGS	6,837.49	11,087.98	-4,250.49	61.7%
Gross Profit	1,326,960.83	1,410,310.58	-83,349.75	94.1%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	416,484.94	646,635.00	-230,150.06	64.4%
5-1020 · Overtime Wages	6,487.90	7,638.39	-1,150.49	84.9%
5-1025 · Payroll Taxes & W/C	43,752.65	73,933.56	-30,180.91	59.2%
5-1045 · SAIF Workers Comp	8,750.74	10,089.44	-1,338.70	86.7%
Total 5-1000 · Payroll Expenses	475,476.23	738,296.39	-262,820.16	64.4%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	31,981.61	42,071.40	-10,089.79	76.0%
5-2025 · Vision Insurance	-581.86			
5-2030 · Life Ins	1,459.64	1,971.56	-511.92	74.0%
5-2035 · Retirement Plan	4,061.94	3,486.86	575.08	116.5%
Total 5-2000 · Employee Benefits	36,921.33	47,529.82	-10,608.49	77.7%
6-1000 · Groundskeeping				
6-1010 · General Supplies	633.26	1,478.78	-845.52	42.8%
6-1020 · Fuel/Oil	4,558.82	9,058.27	-4,499.45	50.3%
6-1030 · Fertilizer/Sprays	21,083.29	17,060.53	4,022.76	123.6%
6-1040 · Sand	12,438.96	25,000.00	-12,561.04	49.8%
6-1045 · Grass Seed	0.00	10,000.00	-10,000.00	0.0%
6-1050 · Gravel	1,380.00	1,500.00	-120.00	92.0%
6-1055 · Maintenance - Grounds	4,941.56	15,161.50	-10,219.94	32.6%
6-1068 · Equipment/Repairs	12,215.93	3,000.00	9,215.93	407.2%
6-1080 · Trees	79,021.86	40,000.00	39,021.86	197.6%
6-2000 · Maintenance				
6-2010 · Maintenance Expense	34,504.95	15,162.27	19,342.68	227.6%

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6-2015 · Equipment Repairs	1,510.25	21,000.00	-19,489.75	7.2%
6-2020 · Swimming Pool Maint./Repair	1,624.57	6,354.08	-4,729.51	25.6%
6-2025 · Equipment Rental	3,832.70			
6-2035 · Maintenance Agreement	3,886.30	4,686.41	-800.11	82.9%
6-2045 · Office Remodel/Repairs	0.00	650.00	-650.00	0.0%
6-2050 · Safety or Medical Supplies	3,463.33	1,000.00	2,463.33	346.3%
6-2055 · Restaurant Supplies/Hardware	0.00	198.72	-198.72	0.0%
6-2060 · Small Tools/Misc. Supplies	508.90	2,300.00	-1,791.10	22.1%
6-2065 · Janitorial Supplies	3,486.86	7,489.02	-4,002.16	46.6%
Total 6-2000 · Maintenance	52,817.86	58,840.50	-6,022.64	89.8%
Total 6-1000 · Groundskeeping	189,091.54	181,099.58	7,991.96	104.4%
6-3000 · Utilities				
6-3010 · Telephone	6,487.57	10,021.91	-3,534.34	64.7%
6-3020 · Natural Gas	16,737.80	23,476.38	-6,738.58	71.3%
6-3030 · Electricity	26,174.07	45,431.81	-19,257.74	57.6%
6-3040 · Water/Sewer	10,548.74	20,499.31	-9,950.57	51.5%
6-3050 · Garbage Disposal	9,490.15	13,408.94	-3,918.79	70.8%
6-3060 · Cable	1,172.03	2,125.02	-952.99	55.2%
6-3070 · Security	15,824.24	10,751.12	5,073.12	147.2%
Total 6-3000 · Utilities	86,434.60	125,714.49	-39,279.89	68.8%
6-4000 · Taxes				
6-4020 · Real Property Tax	40,685.10	92,730.57	-52,045.47	43.9%
6-4030 · Income Tax Expense	14,086.78	157.50	13,929.28	8,944.0%
Total 6-4000 · Taxes	54,771.88	92,888.07	-38,116.19	59.0%
6-5000 · Professional Services				
6-5010 · Insurance	28,421.40	72,957.12	-44,535.72	39.0%
6-5020 · Legal Services	2,092.50	9,057.83	-6,965.33	23.1%
6-5030 · Accounting Services	0.00	30,458.40	-30,458.40	0.0%
6-5035 · Outside Services - Other	5,989.02	6,485.89	-496.87	92.3%
6-5040 · Professional Services - Other	5,289.00			
6-5045 · Marion County Recorder	1,036.07	365.81	670.26	283.2%
6-5000 · Professional Services - Other	11,721.03			
Total 6-5000 · Professional Services	54,549.02	119,325.05	-64,776.03	45.7%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	3,478.81	4,262.00	-783.19	81.6%
6-6005 · Website Expense	757.29	2,212.82	-1,455.53	34.2%
6-6010 · Computer Maint./Support	12,859.55	18,008.16	-5,148.61	71.4%
6-6015 · Software/Upgrades	105.92	123.80	-17.88	85.6%
6-6020 · Office Supplies/Misc Supplies	2,568.67	7,000.22	-4,431.55	36.7%
6-6030 · Postage/Freight	3,542.02	6,097.09	-2,555.07	58.1%
6-6080 · Penalties/Late Fees	2.00			
6-6090 · Bank Service Charges	8,583.03	455.70	8,127.33	1,883.5%
6-6091 · Reconcile Discrepancies	-784.00			
6-6095 · Merchant Account Fees	2,399.48	11,362.62	-8,963.14	21.1%
Total 6-6000 · Office Expense	33,512.77	49,522.41	-16,009.64	67.7%
6-7000 · Other Business Expense				

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6-7010 · Travel & Meetings				
6-7010A · Meals	152.19	145.78	6.41	104.4%
6-7010B · Mileage/Parking	0.00	123.23	-123.23	0.0%
6-7010C · Travel/Lodging	0.00	96.73	-96.73	0.0%
6-7010D · Event Fees	0.00	204.75	-204.75	0.0%
6-7010E · Education/Classes/Conf	0.00	1,102.49	-1,102.49	0.0%
Total 6-7010 · Travel & Meetings	152.19	1,672.98	-1,520.79	9.1%
6-7020 · License Fees	687.90	2,078.80	-1,390.90	33.1%
6-7025 · Donations/Contributions	0.00	52.50	-52.50	0.0%
6-7030 · Dues & Subscriptions	1,205.92	1,834.86	-628.94	65.7%
6-7050 · Bad Debt Expense	0.00	52.50	-52.50	0.0%
6-7060 · Misc. Business Expense				
6-7060D · Misc. Supplies	19.58			
6-7060 · Misc. Business Expense - Other	4,083.38	267.60	3,815.78	1,525.9%
Total 6-7060 · Misc. Business Expense	4,102.96	267.60	3,835.36	1,533.2%
Total 6-7000 · Other Business Expense	6,148.97	5,959.24	189.73	103.2%
6-8000 · Event Expenses				
6-8010 · Activities Expense	1,380.42	8,300.00	-6,919.58	16.6%
6-8020 · Coffee Hour Expenses	95.04	7,000.00	-6,904.96	1.4%
6-8040 · Other Event Expenses	29.95			
Total 6-8000 · Event Expenses	1,505.41	15,300.00	-13,794.59	9.8%
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	17,729.93	33,000.00	-15,270.07	53.7%
6-9030 · Printing/Copying Expenses	2,452.60	1,558.98	893.62	157.3%
6-9040 · Marketing	0.00	116.55	-116.55	0.0%
6-9000 · Communication Expenses - Other	900.00			
Total 6-9000 · Communication Expenses	21,082.53	34,675.53	-13,593.00	60.8%
Total Expense	959,494.28	1,410,310.58	-450,816.30	68.0%
Net Ordinary Income	367,466.55	0.00	367,466.55	100.0%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	4,626.21			
8-3020 · Op Acc CD Unrealized Gain/Loss	549.50			
8-3025 · Dividend Income - SAIF	6,381.00			
8-3035 · Sale of Equipment - Operating	5,000.00			
Total 8-3000 · Operating Misc Income	16,556.71			
8-4000 · Golf Car Registration Restrict	8,130.00			
8-5005 · PPP Subsidy - Restricted	0.00			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	279,405.85			
8-6015 · Reserve WC Acct Interest Income	2,043.09			
8-6020 · Reserve CDUnrealized Gain/Loss	-1,514.76			

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Total 8-6000 · Reserve Account Income	279,934.18			
Total Other Income	304,620.89			
Other Expense				
8-3045 · Capital Asset Expense	6,333.60			
8-7000 · Repair/Replace Reserve Expense	13,486.06			
Total Other Expense	19,819.66			
Net Other Income	284,801.23			
Net Income	<u>652,267.78</u>	<u>0.00</u>	<u>652,267.78</u>	<u>100.0%</u>