

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

Ordinary Income/Expense	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment	952,982.18	901,400.00	51,582.18	105.72%
Total 4-1000 · Homeowners Annual Assessments	952,982.18	901,400.00	51,582.18	105.72%
4-1100 · Membership Dues				
4-1110 · Homeowners Golf	84,312.99	98,900.00	-14,587.01	85.25%
4-1115 · Homeowners Golf #2	16,422.16	26,600.00	-10,177.84	61.74%
4-1120 · Homeowners Twilight Golf	5,879.99	5,600.00	279.99	105.0%
4-1125 · Homeowners Mini Golf	510.58	600.00	-89.42	85.1%
4-1100 · Membership Dues - Other	0.00			
Total 4-1100 · Membership Dues	107,125.72	131,700.00	-24,574.28	81.34%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	39,881.23	46,740.00	-6,858.77	85.33%
4-1255 · Associates Golf Only #2	825.00	825.00	0.00	100.0%
4-1260 · Associate Full Social for 2	7,296.33	6,200.00	1,096.33	117.68%
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	4,073.61	3,000.00	1,073.61	135.79%
4-1275 · Associate Social-NO Pool/Fitness	0.00	500.00	-500.00	0.0%
Total 4-1200 · Associates Membership Dues	57,157.42	59,640.00	-2,482.58	95.84%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	8,725.23	9,010.00	-284.77	96.84%
4-2060 · RV Space - Small	17,879.80	18,025.00	-145.20	99.19%
4-2070 · RV Space - Medium	37,313.61	42,120.00	-4,806.39	88.59%
4-2080 · RV Space - Large	26,723.19	34,260.00	-7,536.81	78.0%
4-2085 · RV Cleaning Fee	2,448.57	1,375.00	1,073.57	178.08%
Total 4-2000 · Storage Fees	93,090.40	104,790.00	-11,699.60	88.84%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	600.00	600.00	0.00	100.0%
4-3040 · Rent - Restaurant Recoup	4,725.00	4,200.00	525.00	112.5%
4-3050 · Rent-Facility Rentals	89.34	3,000.00	-2,910.66	2.98%

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4-3055 · Facility Rental Deposit	-14.34			
4-3060 · Facility Rental Discount	-106.25			
Total 4-3000 · Rental Income	5,293.75	7,800.00	-2,506.25	67.87%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	18.00			
4-4020 · FI-Health Center Guest Income	358.05			
Total 4-4000 · Guest Facility Usage Income	376.05			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	1,400.00	2,000.01	-600.01	70.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	1,331.50	700.01	631.49	190.21%
4-4122 · Golf Clubs/Golf Bags	6,694.55	800.01	5,894.54	836.81%
4-4123 · Clothes	5,301.82	1,250.01	4,051.81	424.14%
4-4124 · Shoes	2,044.19	1,625.01	419.18	125.8%
4-4125 · General Merchandise	2,574.97	800.01	1,774.96	321.87%
4-4126 · Drinks	975.84	750.00	225.84	130.11%
4-4127 · Snacks	1,020.08	875.01	145.07	116.58%
4-4128 · Beer	5,958.07	6,000.00	-41.93	99.3%
Total 4-4120 · ProShop Merchandise Income	25,901.02	12,800.06	13,100.96	202.35%
4-4130 · ProShop Gift Card Sale	-84.90			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	3,419.00	2,812.50	606.50	121.56%
4-4152 · Green Fees - Guest	6,449.00	11,000.01	-4,551.01	58.63%
4-4153 · Greens Fees - Oregon Trail	1,250.00			
4-4154 · Punch Card	3,687.00	3,600.00	87.00	102.42%
4-4157 · Annual OP36 License Fee	574.70			
Total 4-4150 · Golf Green Fees	15,379.70	17,412.51	-2,032.81	88.33%
4-4180 · Sales Discounts	-4,268.73			
Total 4-4100 · ProShop Income	38,327.09	32,212.58	6,114.51	118.98%
4-5000 · Publications Income				
4-5010 · News & Views	13,181.08	10,000.01	3,181.07	131.81%
4-5020 · SI-Directory	4,200.13	9,500.01	-5,299.88	44.21%

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Total 4-5000 · Publications Income	17,381.21	19,500.02	-2,118.81	89.13%
4-6000 · Coffee Hour Income	1,891.45			
4-6500 · Activities Income				
4-6501 · Craft Fair Income	425.00			
4-6500 · Activities Income - Other	0.00	2,500.01	-2,500.01	0.0%
Total 4-6500 · Activities Income	425.00	2,500.01	-2,075.01	17.0%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	1,423.57	1,500.00	-76.43	94.91%
4-7040 · Late Fee	1,847.76	1,875.00	-27.24	98.55%
4-7045 · Lien Fee	0.00	650.01	-650.01	0.0%
4-7050 · Fines	100.00	125.01	-25.01	79.99%
4-7055 · Returned Check Charges	105.00	125.01	-20.01	83.99%
Total 4-7000 · Interest Charges/Fines/Fees	3,476.33	4,275.03	-798.70	81.32%
4-8000 · Other Misc. Income				
4-8015 · Bottle/Can Return	0.00	157.50	-157.50	0.0%
4-8020 · General Income	0.00	500.01	-500.01	0.0%
4-8025 · Administrative Fees	-325.00			
4-8045 · Credit Card Surcharge	1,944.73	1,150.01	794.72	169.11%
4-8055 · Access Card/ Key Fobs	180.00	137.51	42.49	130.9%
Total 4-8000 · Other Misc. Income	1,799.73	1,945.03	-145.30	92.53%
Total Income	1,279,326.33	1,265,762.67	13,563.66	101.07%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	18,356.70	2,850.00	15,506.70	644.1%
5-5020 · Beer Expense	3,204.56	1,975.01	1,229.55	162.26%
5-5030 · Drink Expense	571.44	225.00	346.44	253.97%
5-5035 · ProShop - Misc Purchase	0.00	187.50	-187.50	0.0%
5-5040 · Snack Expense	850.36	425.01	425.35	200.08%
5-5050 · Purchase Discounts	-226.78	-112.50	-114.28	201.58%
Total 50000 · Cost of Goods Sold	22,756.28	5,550.02	17,206.26	410.02%
Total COGS	22,756.28	5,550.02	17,206.26	410.02%
Gross Profit	1,256,570.05	1,260,212.65	-3,642.60	99.71%

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

Expense	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	353,400.43	370,000.01	-16,599.58	95.51%
5-1020 · Overtime Wages	15,032.25	6,500.01	8,532.24	231.27%
5-1025 · Payroll Taxes & W/C	39,230.74	39,500.01	-269.27	99.32%
5-1045 · SAIF Workers Comp	8,521.79	7,500.00	1,021.79	113.62%
Total 5-1000 · Payroll Expenses	416,185.21	423,500.03	-7,314.82	98.27%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	24,037.44	26,000.01	-1,962.57	92.45%
5-2025 · Vision Insurance	52.21	337.50	-285.29	15.47%
5-2030 · Life Ins	1,102.04	1,237.50	-135.46	89.05%
5-2035 · Retirement Plan	3,463.67	3,337.50	126.17	103.78%
5-2040 · Disability Insurance	2,357.15			
Total 5-2000 · Employee Benefits	31,012.51	30,912.51	100.00	100.32%
6-0000 · ProShop				
6-0010 · Office Supplies	326.98			
6-0020 · Golf Cart Expense	15.69			
Total 6-0000 · ProShop	342.67			
6-1000 · Groundskeeping				
6-1010 · General Supplies	353.09	500.01	-146.92	70.62%
6-1020 · Fuel/Oil	7,458.15	8,000.01	-541.86	93.23%
6-1030 · Fertilizer/Sprays	12,488.53	14,000.01	-1,511.48	89.2%
6-1035 · Maintenance Agreement	648.00			
6-1040 · Sand	13,910.77	7,500.00	6,410.77	185.48%
6-1045 · Grass Seed	154.00			
6-1050 · Gravel	0.00	700.01	-700.01	0.0%
6-1055 · Maintenance - Grounds	2,145.77	3,000.00	-854.23	71.53%
6-1068 · Equipment/Repairs	9,348.63	8,500.01	848.62	109.98%
6-1080 · Trees	2,150.00			
Total 6-1000 · Groundskeeping	48,656.94	42,200.05	6,456.89	115.3%
6-2000 · Maintenance				
6-2010 · General Supplies	12,014.96	24,000.00	-11,985.04	50.06%

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	Jan - Jun 22	Budget	\$ Over Budget	% of Budget
6-2015 · Equipment Repairs	16,414.14	4,250.01	12,164.13	386.21%
6-2020 · Swimming Pool Maint./Repair	5,789.57	3,425.01	2,364.56	169.04%
6-2025 · Equipment Rental	247.28	2,875.01	-2,627.73	8.6%
6-2035 · Maintenance Agreement	4,522.17	3,750.00	772.17	120.59%
6-2045 · Office Remodel/Repairs	3,176.23			
6-2050 · Safety or Medical Supplies	6,098.16	2,500.01	3,598.15	243.93%
6-2055 · Restaurant Maint/Repair	3,388.02	37.50	3,350.52	9,034.72%
6-2060 · Small Tools	5,411.67	1,250.01	4,161.66	432.93%
6-2065 · Janitorial Supplies	6,205.98	4,512.51	1,693.47	137.53%
6-2075 · Maintenance Expense	24,957.16			
Total 6-2000 · Maintenance	88,225.34	46,600.06	41,625.28	189.33%
6-3000 · Utilities				
6-3010 · Telephone	7,260.95	5,750.01	1,510.94	126.28%
6-3020 · Natural Gas	17,731.50	13,750.01	3,981.49	128.96%
6-3030 · Electricity	21,516.27	26,000.01	-4,483.74	82.76%
6-3040 · Water/Sewer	9,800.04	10,750.01	-949.97	91.16%
6-3050 · Garbage Disposal	6,685.99	9,000.00	-2,314.01	74.29%
6-3060 · Cable	1,268.04	1,050.00	218.04	120.77%
6-3070 · Security	7,798.14	13,000.01	-5,201.87	59.99%
Total 6-3000 · Utilities	72,060.93	79,300.05	-7,239.12	90.87%
6-4000 · Taxes				
6-4020 · Real Property Tax	55,496.36	42,745.01	12,751.35	129.83%
6-4030 · Income Tax Expense	8,086.31	8,000.01	86.30	101.08%
Total 6-4000 · Taxes	63,582.67	50,745.02	12,837.65	125.3%
6-5000 · Professional Services				
6-5010 · Liability Insurance	21,048.39	33,500.01	-12,451.62	62.83%
6-5020 · Legal Services	2,623.61	2,000.01	623.60	131.18%
6-5030 · Accounting Services	12,900.00	10,500.00	2,400.00	122.86%
6-5035 · Offsite Services	12,736.88	12,000.00	736.88	106.14%
6-5040 · Professional Services	275.00	3,200.01	-2,925.01	8.59%
6-5045 · Marion County Recorder	1,215.50	700.01	515.49	173.64%
Total 6-5000 · Professional Services	50,799.38	61,900.04	-11,100.66	82.07%

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6-6000 · Office Expense				
6-6001 · Small Equipment Lease	3,269.75	3,100.01	169.74	105.48%
6-6005 · Website Expense	99.00	600.00	-501.00	16.5%
6-6010 · Computer Maint./Support	10,429.20	13,000.01	-2,570.81	80.23%
6-6015 · Software/Upgrades	247.94	600.00	-352.06	41.32%
6-6020 · Office Supplies/Misc Supplies	3,862.55	3,100.01	762.54	124.6%
6-6030 · Postage/Freight	3,301.73	2,400.00	901.73	137.57%
6-6035 · Lawn Care Expense	45.67			
6-6090 · Bank Service Charges	845.15	1,500.00	-654.85	56.34%
6-6095 · Merchant Account Fees	5,330.83	3,000.00	2,330.83	177.69%
Total 6-6000 · Office Expense	27,431.82	27,300.03	131.79	100.48%
6-7000 · Other Business Expense				
6-7011 · Meals	0.00	112.50	-112.50	0.0%
6-7017 · Education/Classes/Conf	479.00			
6-7020 · License Fees	421.50	1,250.01	-828.51	33.72%
6-7025 · Donations/Contributions	500.00			
6-7030 · Dues & Subscriptions	3,003.94	750.00	2,253.94	400.53%
6-7050 · Bad Debt Expense	837.80			
6-7060 · Misc. Business Expense	0.00	3,062.51	-3,062.51	0.0%
6-7070 · Over/Short	13.35			
Total 6-7000 · Other Business Expense	5,255.59	5,175.02	80.57	101.56%
6-8000 · Event Expenses				
6-8010 · Activities Expense	759.44	1,100.01	-340.57	69.04%
6-8020 · Coffee Hour Expenses	1,123.66	125.01	998.65	898.86%
6-8040 · Other Event Expenses	0.00	25.01	-25.01	0.0%
Total 6-8000 · Event Expenses	1,883.10	1,250.03	633.07	150.64%
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	21,931.32	17,000.01	4,931.31	129.01%
6-9030 · Printing/Copying Expenses	1,278.31	2,500.01	-1,221.70	51.13%
6-9040 · Marketing	1,208.24	675.00	533.24	179.0%
6-9050 · Branding	451.95			
Total 6-9000 · Communication Expenses	24,869.82	20,175.02	4,694.80	123.27%

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66900 · *Reconciliation Discrepancies	832.43			
Total Expense	831,138.41	789,057.86	42,080.55	105.33%
Net Ordinary Income	425,431.64	471,154.79	-45,723.15	90.3%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income	48.57			
8-3010 · Operating Bank Account Interest	-1,084.17			
8-3020 · Op Acc CD Unrealized Gain/Loss	620.00			
8-3055 · Bad Debt Recovery	-415.60			
Total 8-3000 · Operating Misc Income	9,538.02			
8-4000 · Golf Car Registration Restrict				
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	272,812.50			
8-6015 · Reserve WC Acct Interest Income	2,058.98			
8-6020 · Reserve CD Unrealized Gain/Loss	-22,030.65			
Total 8-6000 · Reserve Account Income	252,840.83			
Total Other Income	261,963.25			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	145,979.82			
Total Other Expense	145,979.82			
Net Other Income	115,983.43			
Net Income	541,415.07	471,154.79	70,260.28	114.91%

