

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

Ordinary Income/Expense	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assesment	1,093,772.66	1,111,800.00	-18,027.34	98.38%
Total 4-1000 · Homeowners Annual Assessments	1,093,772.66	1,111,800.00	-18,027.34	98.38%
4-1100 · Membership Dues				
4-1110 · Homeowners Golf	97,140.37	104,700.00	-7,559.63	92.78%
4-1115 · Homeowners Golf #2	17,937.75	28,150.00	-10,212.25	63.72%
4-1120 · Homeowners Twilight Golf	6,333.32	5,900.00	433.32	107.34%
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	121,861.44	139,350.00	-17,488.56	87.45%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	46,446.34	49,410.00	-2,963.66	94.0%
4-1255 · Associates Golf Only #2	825.00	825.00	0.00	100.0%
4-1260 · Associate Full Social for 2	7,719.67	6,550.00	1,169.67	117.86%
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	4,531.94	3,000.00	1,531.94	151.07%
4-1275 · Associate Social-NO Pool/Fitnes	0.00	500.00	-500.00	0.0%
Total 4-1200 · Associates Membership Dues	66,829.20	62,660.00	4,169.20	106.65%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	10,410.00	9,540.00	870.00	109.12%
4-2060 · RV Space - Small	21,619.56	19,075.00	2,544.56	113.34%
4-2070 · RV Space - Medium	43,010.66	44,580.00	-1,569.34	96.48%
4-2080 · RV Space - Large	30,857.64	36,260.00	-5,402.36	85.1%
4-2085 · RV Cleaning Fee	3,908.16	1,375.00	2,533.16	284.23%
Total 4-2000 · Storage Fees	109,806.02	110,830.00	-1,023.98	99.08%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	800.00	800.00	0.00	100.0%
4-3040 · Rent - Restaurant Recoup	6,300.00	5,600.00	700.00	112.5%
4-3050 · Rent-Facility Rentals	895.59	4,000.00	-3,104.41	22.39%

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4-3055 · Facility Rental Deposit	154.41			
4-3060 · Facility Rental Discount	-81.25			
Total 4-3000 · Rental Income	8,068.75	10,400.00	-2,331.25	77.58%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	19.00			
4-4020 · FI-Health Center Guest Income	486.75			
Total 4-4000 · Guest Facility Usage Income	505.75			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	2,630.00	2,666.68	-36.68	98.63%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	1,897.54	933.34	964.20	203.31%
4-4122 · Golf Clubs/Golf Bags	8,481.45	1,066.68	7,414.77	795.13%
4-4123 · Clothes	7,284.60	1,666.68	5,617.92	437.07%
4-4124 · Shoes	2,597.78	2,166.68	431.10	119.9%
4-4125 · General Merchandise	3,108.07	1,066.68	2,041.39	291.38%
4-4126 · Drinks	1,603.45	1,000.00	603.45	160.35%
4-4127 · Snacks	1,515.44	1,166.68	348.76	129.89%
4-4128 · Beer	8,806.23	8,000.00	806.23	110.08%
Total 4-4120 · ProShop Merchandise Income	35,294.56	17,066.74	18,227.82	206.8%
4-4130 · ProShop Gift Card Sale	-115.90			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	6,186.00	3,750.00	2,436.00	164.96%
4-4152 · Green Fees - Guest	11,524.00	14,666.68	-3,142.68	78.57%
4-4153 · Greens Fees - Oregon Trail	2,425.00			
4-4154 · Punch Card	4,957.00	4,800.00	157.00	103.27%
4-4157 · Annual OP36 License Fee	574.70			
Total 4-4150 · Golf Green Fees	25,666.70	23,216.68	2,450.02	110.55%
4-4180 · Sales Discounts	-5,522.31			
Total 4-4100 · ProShop Income	57,953.05	42,950.10	15,002.95	134.93%
4-5000 · Publications Income				
4-5010 · News & Views	17,735.78	13,333.34	4,402.44	133.02%
4-5020 · SI-Directory	4,200.13	12,666.68	-8,466.55	33.16%

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Total 4-5000 · Publications Income	21,935.91	26,000.02	-4,064.11	84.37%
4-6000 · Coffee Hour Income	3,455.20			
4-6500 · Activities Income				
4-6501 · Craft Fair Income	545.00			
4-6502 · Summer Concert Income	1,200.00			
4-6503 · Summer Picnic Income	810.00			
4-6500 · Activities Income - Other	0.00	3,333.34	-3,333.34	0.0%
Total 4-6500 · Activities Income	2,555.00	3,333.34	-778.34	76.65%
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	1,627.25	2,000.00	-372.75	81.36%
4-7040 · Late Fee	2,118.95	2,500.00	-381.05	84.76%
4-7045 · Lien Fee	0.00	866.68	-866.68	0.0%
4-7050 · Fines	250.00	166.68	83.32	149.99%
4-7055 · Returned Check Charges	105.00	166.68	-61.68	63.0%
Total 4-7000 · Interest Charges/Fines/Fees	4,101.20	5,700.04	-1,598.84	71.95%
4-8000 · Other Misc. Income				
4-8015 · Bottle/Can Return	0.00	210.00	-210.00	0.0%
4-8020 · General Income	0.00	666.68	-666.68	0.0%
4-8025 · Administrative Fees	50.00			
4-8045 · Credit Card Surcharge	2,339.68	1,533.34	806.34	152.59%
4-8055 · Access Card/ Key Fobs	290.00	183.34	106.66	158.18%
Total 4-8000 · Other Misc. Income	2,679.68	2,593.36	86.32	103.33%
Total Income	1,493,523.86	1,515,616.86	-22,093.00	98.54%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	18,706.70	3,800.00	14,906.70	492.28%
5-5020 · Beer Expense	4,896.53	2,633.34	2,263.19	185.94%
5-5030 · Drink Expense	879.72	300.00	579.72	293.24%
5-5035 · ProShop - Misc Purchase	0.00	250.00	-250.00	0.0%
5-5040 · Snack Expense	1,307.45	566.68	740.77	230.72%
5-5050 · Purchase Discounts	-226.78	-150.00	-76.78	151.19%
Total 50000 · Cost of Goods Sold	25,563.62	7,400.02	18,163.60	345.45%

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

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
Total COGS	25,563.62	7,400.02	18,163.60	345.45%
Gross Profit	1,467,960.24	1,508,216.84	-40,256.60	97.33%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	451,832.39	493,333.34	-41,500.95	91.59%
5-1020 · Overtime Wages	17,187.95	8,666.68	8,521.27	198.32%
5-1025 · Payroll Taxes & W/C	49,415.64	52,666.68	-3,251.04	93.83%
5-1045 · SAIF Workers Comp	8,521.79	10,000.00	-1,478.21	85.22%
Total 5-1000 · Payroll Expenses	526,957.77	564,666.70	-37,708.93	93.32%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	31,004.64	34,666.68	-3,662.04	89.44%
5-2025 · Vision Insurance	63.29	450.00	-386.71	14.06%
5-2030 · Life Ins	1,298.36	1,650.00	-351.64	78.69%
5-2035 · Retirement Plan	4,384.65	4,450.00	-65.35	98.53%
5-2040 · Disability Insurance	2,973.15			
Total 5-2000 · Employee Benefits	39,724.09	41,216.68	-1,492.59	96.38%
6-0000 · ProShop				
6-0010 · Office Supplies	425.69			
6-0020 · Golf Cart Expense	255.65			
Total 6-0000 · ProShop	681.34			
6-1000 · Groundskeeping				
6-1010 · General Supplies	387.94	666.68	-278.74	58.19%
6-1020 · Fuel/Oil	12,526.26	10,666.68	1,859.58	117.43%
6-1030 · Fertilizer/Sprays	23,854.02	18,666.68	5,187.34	127.79%
6-1035 · Maintenance Agreement	1,296.00			
6-1040 · Sand	17,418.61	10,000.00	7,418.61	174.19%
6-1045 · Grass Seed	0.00			
6-1050 · Gravel	0.00	933.34	-933.34	0.0%
6-1055 · Maintenance - Grounds	4,437.68	4,000.00	437.68	110.94%
6-1068 · Equipment/Repairs	8,735.36	11,333.34	-2,597.98	77.08%
6-1080 · Trees	10,670.00			
Total 6-1000 · Groundskeeping	79,325.87	56,266.72	23,059.15	140.98%

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	<u>Jan - Aug 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6-2000 · Maintenance				
6-2010 · General Supplies	16,512.25	32,000.00	-15,487.75	51.6%
6-2015 · Equipment Repairs	18,744.65	5,666.68	13,077.97	330.79%
6-2020 · Swimming Pool Maint./Repair	5,833.53	4,566.68	1,266.85	127.74%
6-2025 · Equipment Rental	0.00	3,833.34	-3,833.34	0.0%
6-2035 · Maintenance Agreement	5,710.17	5,000.00	710.17	114.2%
6-2045 · Office Remodel/Repairs	2,748.28			
6-2050 · Safety or Medical Supplies	7,065.67	3,333.34	3,732.33	211.97%
6-2055 · Restaurant Maint/Repair	9,270.74	50.00	9,220.74	18,541.48%
6-2060 · Small Tools	5,942.16	1,666.68	4,275.48	356.53%
6-2065 · Janitorial Supplies	8,271.28	6,016.68	2,254.60	137.47%
6-2075 · Maintenance Expense	21,334.35			
Total 6-2000 · Maintenance	<u>101,433.08</u>	<u>62,133.40</u>	<u>39,299.68</u>	<u>163.25%</u>
6-3000 · Utilities				
6-3010 · Telephone	8,933.05	7,666.68	1,266.37	116.52%
6-3020 · Natural Gas	20,853.11	18,333.34	2,519.77	113.74%
6-3030 · Electricity	32,281.16	34,666.68	-2,385.52	93.12%
6-3040 · Water/Sewer	13,212.25	14,333.34	-1,121.09	92.18%
6-3050 · Garbage Disposal	9,016.17	12,000.00	-2,983.83	75.14%
6-3060 · Cable	1,689.28	1,400.00	289.28	120.66%
6-3070 · Security	20,721.62	17,333.34	3,388.28	119.55%
Total 6-3000 · Utilities	<u>106,706.64</u>	<u>105,733.38</u>	<u>973.26</u>	<u>100.92%</u>
6-4000 · Taxes				
6-4020 · Real Property Tax	55,496.36	56,993.34	-1,496.98	97.37%
6-4030 · Income Tax Expense	8,117.83	10,666.68	-2,548.85	76.11%
Total 6-4000 · Taxes	<u>63,614.19</u>	<u>67,660.02</u>	<u>-4,045.83</u>	<u>94.02%</u>
6-5000 · Professional Services				
6-5010 · Liability Insurance	39,427.98	44,666.68	-5,238.70	88.27%
6-5020 · Legal Services	5,835.33	2,666.68	3,168.65	218.82%
6-5030 · Accounting Services	12,900.00	14,000.00	-1,100.00	92.14%
6-5035 · Offsite Services	21,692.83	16,000.00	5,692.83	135.58%
6-5040 · Professional Services	275.00	4,266.68	-3,991.68	6.45%

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	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
6-5045 · Marion County Recorder	1,522.00	933.34	588.66	163.07%
Total 6-5000 · Professional Services	81,653.14	82,533.38	-880.24	98.93%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	4,178.91	4,133.34	45.57	101.1%
6-6005 · Website Expense	178.20	800.00	-621.80	22.28%
6-6010 · Computer Maint./Support	13,624.60	17,333.34	-3,708.74	78.6%
6-6015 · Software/Upgrades	540.92	800.00	-259.08	67.62%
6-6020 · Office Supplies/Misc Supplies	3,614.92	4,133.34	-518.42	87.46%
6-6030 · Postage/Freight	4,610.77	3,200.00	1,410.77	144.09%
6-6035 · Lawn Care Expense	0.00			
6-6090 · Bank Service Charges	1,040.80	2,000.00	-959.20	52.04%
6-6095 · Merchant Account Fees	6,995.86	4,000.00	2,995.86	174.9%
Total 6-6000 · Office Expense	34,784.98	36,400.02	-1,615.04	95.56%
6-7000 · Other Business Expense				
6-7011 · Meals	72.00	150.00	-78.00	48.0%
6-7017 · Education/Classes/Conf	1,298.00			
6-7020 · License Fees	421.50	1,666.68	-1,245.18	25.29%
6-7025 · Donations/Contributions	500.00			
6-7030 · Dues & Subscriptions	3,431.92	1,000.00	2,431.92	343.19%
6-7050 · Bad Debt Expense	837.80			
6-7060 · Misc. Business Expense	0.00	4,083.34	-4,083.34	0.0%
6-7070 · Over/Short	31.40			
Total 6-7000 · Other Business Expense	6,592.62	6,900.02	-307.40	95.55%
6-8000 · Event Expenses				
6-8010 · Activities Expense	867.32	1,466.68	-599.36	59.14%
6-8015 · Summer Concert Expenses	900.00			
6-8020 · Coffee Hour Expenses	1,986.40	166.68	1,819.72	1,191.75%
6-8040 · Other Event Expenses	335.00	33.34	301.66	1,004.8%
Total 6-8000 · Event Expenses	4,088.72	1,666.70	2,422.02	245.32%
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	26,717.08	22,666.68	4,050.40	117.87%
6-9030 · Printing/Copying Expenses	1,444.91	3,333.34	-1,888.43	43.35%

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	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
6-9040 · Marketing	3,518.24	900.00	2,618.24	390.92%
6-9050 · Branding	451.95			
6-9000 · Communication Expenses - Other	465.00			
Total 6-9000 · Communication Expenses	32,597.18	26,900.02	5,697.16	121.18%
66900 · *Reconciliation Discrepancies	903.42			
Total Expense	1,079,063.04	1,052,077.04	26,986.00	102.57%
Net Ordinary Income	388,897.20	456,139.80	-67,242.60	85.26%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	56.84			
8-3020 · Op Acc CD Unrealized Gain/Loss	-1,084.17			
8-3055 · Bad Debt Recovery	620.00			
Total 8-3000 · Operating Misc Income	-407.33			
8-4000 · Golf Car Registration Restrict	10,078.02			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	348,000.75			
8-6015 · Reserve WC Acct Interest Income	3,180.51			
8-6020 · Reserve CDUnrealized Gain/Loss	-22,030.65			
Total 8-6000 · Reserve Account Income	329,150.61			
Total Other Income	338,821.30			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	207,536.57			
Total Other Expense	207,536.57			
Net Other Income	131,284.73			
Net Income	520,181.93	456,139.80	64,042.13	114.04%