

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through October 2021

8:24 AM
11/09/21
Cash Basis

Ordinary Income/Expense	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Membership dues				
4-1010 · Homeowners Annual Assessment	936,225.00	936,199.50	25.50	100.0%
4-1025 · Homeowner Golf	103,712.94	95,512.50	8,200.44	108.59%
4-1030 · Homeowner Golf #2	23,712.50	22,050.00	1,662.50	107.54%
4-1035 · Homeowner Twilight Golf	5,600.00	4,305.00	1,295.00	130.08%
4-1055 · Homeowner Mini Golf	435.00	472.50	-37.50	92.06%
4-1000 · Membership dues - Other	325.00			
Total 4-1000 · Membership dues	1,070,010.44	1,058,539.50	11,470.94	101.08%
4-1100 · Associate Membership Fees				
4-1101 · Associate Membership With Golf				
4-1101A · Associate Golf Only	50,276.83	44,400.00	5,876.83	113.24%
4-1101B · Associate Golf Only #2	1,250.00	1,450.00	-200.00	86.21%
4-1101 · Associate Membership With Golf - Other	1,650.00			
Total 4-1101 · Associate Membership With Golf	53,176.83	45,850.00	7,326.83	115.98%
4-1102 · Associate Membership W/O Golf	5,875.00	20,588.75	-14,713.75	28.54%
4-1104 · Associate Membership-Pool-Fit	3,187.50	6,563.57	-3,376.07	48.56%
4-1105 · Associate Membership-Mini-Other	212.00	446.23	-234.23	47.51%
4-1107 · Associate Twilight/Wknd/Holiday	1,300.00	945.00	355.00	137.57%
4-1108 · Associate Golf #2	525.00	0.00	525.00	100.0%
Total 4-1100 · Associate Membership Fees	64,276.33	74,393.55	-10,117.22	86.4%
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	19,767.50	25,248.89	-5,481.39	78.29%
4-2070 · RV Space - Medium	45,715.00	47,634.99	-1,919.99	95.97%
4-2080 · RV Space - Large	37,292.00	41,479.45	-4,187.45	89.91%
4-2085 · RV Cleaning Fee	1,950.00			
Total 4-2000 · Storage Fees - Member	107,784.50	117,963.33	-10,178.83	91.37%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	6,900.00	6,900.00	0.00	100.0%
4-2120 · Associate - RV Space - Medium	450.00			

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4-2125 · Associate - RV Space - Large	1,150.00	1,785.00	-635.00	64.43%
Total 4-2100 · Storage Fees - Associate	8,500.00	8,685.00	-185.00	97.87%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	1,000.00	1,200.00	-200.00	83.33%
4-3040 · Rent - Restaurant Recoup	7,875.00	10,000.00	-2,125.00	78.75%
4-3050 · Rent-Facility Rentals	1,800.00	4,000.00	-2,200.00	45.0%
Total 4-3000 · Rental Income	10,675.00	15,200.00	-4,525.00	70.23%
4-4000 · Associate Facility Usage Income				
4-4010 · FI-Facility Usage	28.25	39.90	-11.65	70.8%
4-4020 · FI-Health Center	268.82	460.67	-191.85	58.35%
Total 4-4000 · Associate Facility Usage Income	297.07	500.57	-203.50	59.35%
4-4100 · ProShop Income - Member				
4-4160 · ProShop Golf Car Rental Income	4,920.00	5,979.75	-1,059.75	82.28%
4-4165 · ProShop Merchandise Income				
4-4165A · Golf Balls	2,822.90	3,578.45	-755.55	78.89%
4-4165B · Golf Clubs/Golf Bags	2,593.09	3,280.34	-687.25	79.05%
4-4165C · Clothes	5,820.11	15,281.36	-9,461.25	38.09%
4-4165D · Shoes	5,471.94			
4-4165E · General Merchandise	2,735.10	2,787.70	-52.60	98.11%
Total 4-4165 · ProShop Merchandise Income	19,443.14	24,927.85	-5,484.71	78.0%
4-4166 · Drinks	1,547.12	1,405.85	141.27	110.05%
4-4167 · Snacks	1,792.91	1,435.27	357.64	124.92%
4-4168 · Beer	11,867.71	9,891.55	1,976.16	119.98%
4-4170 · Golf Green Fees				
4-4170A · Member Green Fees	7,076.00	7,812.96	-736.96	90.57%
4-4170D · Punch Card	6,820.00	1,365.00	5,455.00	499.63%
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	320.00			
4-4170H · ProShop Gift Card Sale	25.00	147.00	-122.00	17.01%
Total 4-4170 · Golf Green Fees	14,241.00	9,751.26	4,489.74	146.04%
4-4180 · Sales Discounts	-2,149.80	-3,500.00	1,350.20	61.42%

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

	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
Total 4-4100 · ProShop Income - Member	51,662.08	49,891.53	1,770.55	103.55%
4-4200 · ProShop Income - Associate				
4-4260 · Associate - Golf Car Rental	65.00	231.00	-166.00	28.14%
4-4265 · Associate - Merchandise	5.00	15.59	-10.59	32.07%
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	70.00	1,283.73	-1,213.73	5.45%
4-4280 · Guest - Green Fees	21,665.00	22,816.35	-1,151.35	94.95%
4-5000 · Publications Income				
4-5010 · News & Views	21,217.00	27,000.00	-5,783.00	78.58%
4-5020 · SI-Directory	18,551.00	5,500.00	13,051.00	337.29%
Total 4-5000 · Publications Income	39,768.00	32,500.00	7,268.00	122.36%
4-6000 · Coffee Hour Income	0.00	12,000.00	-12,000.00	0.0%
4-6500 · Activities Income	900.00	14,000.00	-13,100.00	6.43%
4-7000 · Interest Charges/Fines/Fes				
4-7010 · Past Due Member Dues	1,544.42	1,075.00	469.42	143.67%
4-7040 · Late Fee	3,535.10			
4-7045 · Lien Fee	1,046.50			
4-7050 · Fines	200.00			
4-7055 · Returned Check Charges	210.00			
4-7000 · Interest Charges/Fines/Fes - Other	25.50			
Total 4-7000 · Interest Charges/Fines/Fes	6,561.52	1,075.00	5,486.52	610.37%
4-8000 · Other Misc. Income				
4-8020 · Other Income				
4-8020A · Bottle/Can Return	318.40	750.00	-431.60	42.45%
4-8020D · General Income	0.00	3,000.00	-3,000.00	0.0%
4-8020E · Donations for Dishwasher	1,355.00			
4-8020S · Access Card/ Key Fobs	330.00	1,300.00	-970.00	25.39%
4-8050 · Property Tax Discount	5.12			
4-8020 · Other Income - Other	898.93			

Profit & Loss Budget vs. Actual

January through October 2021

	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
Total 4-8020 · Other Income	2,907.45	5,050.00	-2,142.55	57.57%
4-8045 · Credit Card Surcharge	2,274.27	7,500.00	-5,225.73	30.32%
4-8000 · Other Misc. Income - Other	0.00			
Total 4-8000 · Other Misc. Income	5,181.72	12,550.00	-7,368.28	41.29%
Total Income	1,387,351.66	1,421,398.56	-34,046.90	97.61%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	1,314.64	5,700.85	-4,386.21	23.06%
5-5020 · Beer Expense	5,848.74	3,952.91	1,895.83	147.96%
5-5030 · Drink Expense	574.92	447.91	127.01	128.36%
5-5035 · ProShop - Misc Purchase	729.49	364.80	364.69	199.97%
5-5040 · Snack Expense	1,309.88	835.99	473.89	156.69%
5-5050 · Purchase Discounts	-271.82	-214.48	-57.34	126.73%
Total 50000 · Cost of Goods Sold	9,505.85	11,087.98	-1,582.13	85.73%
Total COGS	9,505.85	11,087.98	-1,582.13	85.73%
Gross Profit	1,377,845.81	1,410,310.58	-32,464.77	97.7%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	599,064.97	646,635.00	-47,570.03	92.64%
5-1020 · Overtime Wages	12,566.85	7,638.39	4,928.46	164.52%
5-1025 · Payroll Taxes & W/C	61,691.78	73,933.56	-12,241.78	83.44%
5-1045 · SAIF Workers Comp	11,591.36	10,089.44	1,501.92	114.89%
Total 5-1000 · Payroll Expenses	684,914.96	738,296.39	-53,381.43	92.77%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	43,032.97	42,071.40	961.57	102.29%
5-2025 · Vision Insurance	-208.47			
5-2030 · Life Ins	1,800.88	1,971.56	-170.68	91.34%
5-2035 · Retirement Plan	4,985.59	3,486.86	1,498.73	142.98%
Total 5-2000 · Employee Benefits	49,610.97	47,529.82	2,081.15	104.38%
6-1000 · Groundskeeping				
6-1010 · General Supplies	801.76	1,478.78	-677.02	54.22%
6-1020 · Fuel/Oil	12,246.39	9,058.27	3,188.12	135.2%

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	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
6-1030 · Fertilizer/Sprays	21,161.09	17,060.53	4,100.56	124.04%
6-1040 · Sand	12,438.96	25,000.00	-12,561.04	49.76%
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	5,489.05	15,161.50	-9,672.45	36.2%
6-1068 · Equipment/Repairs	17,140.06	3,000.00	14,140.06	571.34%
6-1080 · Trees	0.00	40,000.00	-40,000.00	0.0%
6-2000 · Maintenance				
6-2010 · Maintenance Expense	39,782.07	15,162.27	24,619.80	262.38%
6-2015 · Equipment Repairs	7,420.50	21,000.00	-13,579.50	35.34%
6-2020 · Swimming Pool Maint./Repair	4,830.75	6,354.08	-1,523.33	76.03%
6-2025 · Equipment Rental	3,832.70			
6-2035 · Maintenance Agreement	5,902.13	4,686.41	1,215.72	125.94%
6-2045 · Office Remodel/Repairs	0.00	650.00	-650.00	0.0%
6-2050 · Safety or Medical Supplies	3,858.33	1,000.00	2,858.33	385.83%
6-2055 · Restaurant Supplies/Hardware	54.29	198.72	-144.43	27.32%
6-2060 · Small Tools/Misc. Supplies	2,058.76	2,300.00	-241.24	89.51%
6-2065 · Janitorial Supplies	7,347.32	7,489.02	-141.70	98.11%
Total 6-2000 · Maintenance	75,086.85	58,840.50	16,246.35	127.61%
Total 6-1000 · Groundskeeping	145,744.16	181,099.58	-35,355.42	80.48%
6-3000 · Utilities				
6-3010 · Telephone	9,271.66	10,021.91	-750.25	92.51%
6-3020 · Natural Gas	20,890.25	23,476.38	-2,586.13	88.98%
6-3030 · Electricity	40,794.19	45,431.81	-4,637.62	89.79%
6-3040 · Water/Sewer	17,811.98	20,499.31	-2,687.33	86.89%
6-3050 · Garbage Disposal	13,896.03	13,408.94	487.09	103.63%
6-3060 · Cable	1,743.18	2,125.02	-381.84	82.03%
6-3070 · Security	21,463.36	10,751.12	10,712.24	199.64%
Total 6-3000 · Utilities	125,870.65	125,714.49	156.16	100.12%
6-4000 · Taxes				
6-4020 · Real Property Tax	40,690.22	92,730.57	-52,040.35	43.88%
6-4030 · Income Tax Expense	14,086.78	157.50	13,929.28	8,943.99%

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

	Jan - Oct 21	Budget	\$ Over Budget	% of Budget
Total 6-4000 · Taxes	54,777.00	92,888.07	-38,111.07	58.97%
6-5000 · Professional Services				
6-5010 · Insurance	33,371.36	72,957.12	-39,585.76	45.74%
6-5020 · Legal Services	3,045.00	9,057.83	-6,012.83	33.62%
6-5030 · Accounting Services	8,000.00	30,458.40	-22,458.40	26.27%
6-5035 · Outside Services - Other	20,754.07	6,485.89	14,268.18	319.99%
6-5040 · Professional Services - Other	5,289.00			
6-5045 · Marion County Recorder	1,036.07	365.81	670.26	283.23%
6-5000 · Professional Services - Other	11,721.03			
Total 6-5000 · Professional Services	83,216.53	119,325.05	-36,108.52	69.74%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	5,075.42	4,262.00	813.42	119.09%
6-6005 · Website Expense	757.29	2,212.82	-1,455.53	34.22%
6-6010 · Computer Maint./Support	20,816.75	18,008.16	2,808.59	115.6%
6-6015 · Software/Upgrades	997.88	123.80	874.08	806.04%
6-6020 · Office Supplies/Misc Supplies	5,159.78	7,000.22	-1,840.44	73.71%
6-6030 · Postage/Freight	3,879.19	6,097.09	-2,217.90	63.62%
6-6080 · Penalties/Late Fees	2.00			
6-6090 · Bank Service Charges	-279.45	455.70	-735.15	-61.32%
6-6091 · Reconcile Discrepancies	-984.00			
6-6095 · Merchant Account Fees	5,986.66	11,362.62	-5,375.96	52.69%
Total 6-6000 · Office Expense	41,411.52	49,522.41	-8,110.89	83.62%
6-7000 · Other Business Expense				
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	2,033.90	2,078.80	-44.90	97.84%
6-7025 · Donations/Contributions	0.00	52.50	-52.50	0.0%

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6-7030 · Dues & Subscriptions	1,329.89	1,834.86	-504.97	72.48%
6-7050 · Bad Debt Expense	0.00	52.50	-52.50	0.0%
6-7060 · Misc. Business Expense				
6-7060D · Misc. Supplies	28.48			
6-7060 · Misc. Business Expense - Other	4,083.38	267.60	3,815.78	1,525.93%
Total 6-7060 · Misc. Business Expense	4,111.86	267.60	3,844.26	1,536.57%
Total 6-7000 · Other Business Expense	7,627.84	5,959.24	1,668.60	128.0%
6-8000 · Event Expenses				
6-8010 · Activities Expense	1,448.22	8,300.00	-6,851.78	17.45%
6-8020 · Coffee Hour Expenses	116.16	7,000.00	-6,883.84	1.66%
6-8040 · Other Event Expenses	29.95			
Total 6-8000 · Event Expenses	1,594.33	15,300.00	-13,705.67	10.42%
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	28,454.46	33,000.00	-4,545.54	86.23%
6-9030 · Printing/Copying Expenses	3,972.06	1,558.98	2,413.08	254.79%
6-9040 · Marketing	0.00	116.55	-116.55	0.0%
6-9000 · Communication Expenses - Other	900.00			
Total 6-9000 · Communication Expenses	33,326.52	34,675.53	-1,349.01	96.11%
Total Expense	1,228,094.48	1,410,310.58	-182,216.10	87.08%
Net Ordinary Income	149,751.33	0.00	149,751.33	100.0%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	-2,338.81			
8-3020 · Op Acc CD Unrealized Gain/Loss	-128.74			
8-3025 · Dividend Income - SAIF	6,381.00			
8-3035 · Sale of Equipment - Operating	5,000.00			
8-3000 · Operating Misc Income - Other	0.00			
Total 8-3000 · Operating Misc Income	8,313.45			
8-4000 · Golf Car Registration Restrict	8,410.00			
8-5005 · PPP Subsidy - Restricted	0.00			
8-6000 · Reserve Account Income	0.00			

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8-6010 · Working Capital Fund	439,806.21			
8-6015 · Reserve WC Acct Interest Income	934.16			
8-6020 · Reserve CDUnrealized Gain/Loss	-757.29			
Total 8-6000 · Reserve Account Income	439,983.08			
Total Other Income	456,706.53			
Other Expense				
8-3045 · Capital Asset Expense	6,333.60			
8-7000 · Repair/Replace Reserve Expense	128,740.09			
Total Other Expense	135,073.69			
Net Other Income	321,632.84			
Net Income	471,384.17	0.00	471,384.17	100.0%