

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January 2023

	Jan 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	740,103.90	732,124.80	7,979.10	101.09%
4-1025 · Homeowners Annual Assessment P2	177,507.28	234,000.00	-56,492.72	75.86%
Total 4-1000 · Homeowners Annual Assessments	917,611.18	966,124.80	-48,513.62	94.98%
4-1100 · Membership Dues				
4-1110 · Homeowners Golf	0.00			
4-1125 · Homeowners Mini Golf	112.50			
Total 4-1100 · Membership Dues	112.50			
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	40,411.02	40,682.25	-271.23	99.33%
4-1255 · Associates Golf Only #2	866.25	866.25	0.00	100.0%
4-1260 · Associate Full Social for 2	4,948.12	7,231.88	-2,283.76	68.42%
4-1260A · Associate Full Social w/Golf	406.88	1,627.50	-1,220.62	25.0%
4-1265 · Associate Twilight/Wknd/Holiday	777.86	1,299.38	-521.52	59.86%
4-1270 · Associate Membership-Pool-Fit	4,777.95	2,143.75	2,634.20	222.88%
4-1275 · Associate-Mini Social-NO POOL	0.00	525.00	-525.00	0.0%
Total 4-1200 · Associates Membership Dues	52,188.08	54,376.01	-2,187.93	95.98%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	2,364.94	1,973.16	391.78	119.86%
4-2060 · RV Space - Small	11,209.42	12,008.25	-798.83	93.35%
4-2070 · RV Space - Medium	25,768.16	29,817.00	-4,048.84	86.42%
4-2080 · RV Space - Large	19,517.02	19,687.50	-170.48	99.13%
4-2085 · RV Cleaning Fee	0.00	0.00	0.00	0.0%
Total 4-2000 · Storage Fees	58,859.54	63,485.91	-4,626.37	92.71%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	5,798.32	4,830.84	967.48	120.03%
4-2115 · Associate - RV Space Small	1,421.56	1,406.00	15.56	101.11%
4-2120 · Associate - RV Space - Medium	1,197.49	1,187.50	9.99	100.84%

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4-2125 · Associate - RV Space - Large	3,118.26	3,118.50	-0.24	99.99%
Total 4-2100 · Storage Fees - Associate	11,535.63	10,542.84	992.79	109.42%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	1,000.00	500.00	500.00	200.0%
4-3040 · Rent-Restaurant Utilities	2,000.00	1,000.00	1,000.00	200.0%
4-3050 · Rent-Facility Rentals	875.00			
4-3055 · Facility Cleaning Fee	300.00			
Total 4-3000 · Rental Income	4,175.00	1,500.00	2,675.00	278.33%
4-4000 · Guest Facility Usage Income				
4-4020 · FI-Health Fac/Pool/Guest Income	92.44			
Total 4-4000 · Guest Facility Usage Income	92.44			
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	40.00	75.00	-35.00	53.33%
4-4115 · Golf Cart Registration-G Course	4,595.73			
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	207.50	300.00	-92.50	69.17%
4-4122 · Golf Clubs/Golf Bags	58.50	250.00	-191.50	23.4%
4-4123 · Clothes	909.58	625.00	284.58	145.53%
4-4124 · Shoes	421.42	625.00	-203.58	67.43%
4-4125 · General Merchandise	121.36	500.00	-378.64	24.27%
4-4126 · Drinks	127.00	231.00	-104.00	54.98%
4-4127 · Snacks	78.40	225.00	-146.60	34.84%
4-4128 · Beer	764.46	670.00	94.46	114.1%
Total 4-4120 · ProShop Merchandise Income	2,688.22	3,426.00	-737.78	78.47%
4-4130 · ProShop Gift Card Sale	35.00			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	98.60			
4-4152 · Green Fees - Guest	340.00	750.00	-410.00	45.33%
4-4153 · Greens Fees - Oregon Trail	25.00	0.00	25.00	100.0%
4-4154 · Punch Card	750.00			

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Total 4-4150 · Golf Green Fees	1,213.60	750.00	463.60	161.81%
4-4180 · Sales Discounts	-359.21	-625.00	265.79	57.47%
Total 4-4100 · ProShop Income	8,213.34	3,626.00	4,587.34	226.51%
4-5000 · Publications Income				
4-5010 · News & Views	1,786.40	2,100.00	-313.60	85.07%
4-5020 · SI-Directory	3,507.05	4,000.00	-492.95	87.68%
Total 4-5000 · Publications Income	5,293.45	6,100.00	-806.55	86.78%
4-6000 · Coffee Hour Income	600.55			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	-225.67	165.00	-390.67	-136.77%
4-7040 · Late Fee	-69.88	250.00	-319.88	-27.95%
4-7045 · Lien Fee	225.00	0.00	225.00	100.0%
4-7050 · Fines	1,113.54	0.00	1,113.54	100.0%
4-7055 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total 4-7000 · Interest Charges/Fines/Fees	1,042.99	415.00	627.99	251.32%
4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	891.93	350.00	541.93	254.84%
4-8055 · Access Card/ Key Fobs	30.00	20.00	10.00	150.0%
Total 4-8000 · Other Misc. Income	921.93	370.00	551.93	249.17%
Total Income	1,060,646.63	1,106,540.56	-45,893.93	95.85%
Cost of Goods Sold				
50000 · Cost of Goods Sold				
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%
5-5020 · Beer Expense	473.92	250.00	223.92	189.57%
5-5030 · Drink Expense	64.00	50.00	14.00	128.0%
5-5040 · Snack Expense	58.58	75.00	-16.42	78.11%
5-5050 · Purchase Discounts	-15.84	0.00	-15.84	100.0%
Total 50000 · Cost of Goods Sold	580.66	375.00	205.66	154.84%
Total COGS	580.66	375.00	205.66	154.84%
Gross Profit	1,060,065.97	1,106,165.56	-46,099.59	95.83%

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January 2023

Expense	Jan 23	Budget	\$ Over Budget	% of Budget
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	49,250.99	62,040.00	-12,789.01	79.39%
5-1020 · Overtime Wages	32.09	500.00	-467.91	6.42%
5-1025 · Payroll Taxes & W/C	5,338.86	6,638.00	-1,299.14	80.43%
5-1045 · SAIF Workers Comp	1,262.63	1,458.00	-195.37	86.6%
Total 5-1000 · Payroll Expenses	55,884.57	70,636.00	-14,751.43	79.12%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	4,456.97	4,550.00	-93.03	97.96%
5-2025 · Vision Insurance	5.54	59.00	-53.46	9.39%
5-2030 · Life Ins	98.16	217.00	-118.84	45.24%
5-2035 · Retirement Plan	450.71	583.00	-132.29	77.31%
5-2040 · Disability Insurance	311.33	500.00	-188.67	62.27%
Total 5-2000 · Employee Benefits	5,322.71	5,909.00	-586.29	90.08%
6-0000 · ProShop				
6-0010 · Office Supplies	108.15	50.00	58.15	216.3%
6-0020 · Golf Cart Expense	0.00	300.00	-300.00	0.0%
Total 6-0000 · ProShop	108.15	350.00	-241.85	30.9%
6-1000 · Groundskeeping				
6-1010 · General Supplies	36.96	83.00	-46.04	44.53%
6-1020 · Fuel/Oil	2,267.00	3,000.00	-733.00	75.57%
6-1030 · Fertilizer/Sprays	0.00	0.00	0.00	0.0%
6-1035 · Maintenance Agreement	162.00	167.00	-5.00	97.01%
6-1040 · Sand	0.00	0.00	0.00	0.0%
6-1050 · Gravel	0.00	0.00	0.00	0.0%
6-1055 · GK Maintenance Expense	0.00	416.00	-416.00	0.0%
6-1068 · Equipment Repairs	998.96	1,500.00	-501.04	66.6%
6-1080 · Trees	1,440.00	0.00	1,440.00	100.0%
Total 6-1000 · Groundskeeping	4,904.92	5,166.00	-261.08	94.95%
6-2000 · Maintenance				

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	Jan 23	Budget	\$ Over Budget	% of Budget
6-2010 · General Supplies	1,687.43	2,500.00	-812.57	67.5%
6-2015 · Equipment Repairs	9,427.92	1,250.00	8,177.92	754.23%
6-2020 · Swimming Pool Maint./Repair	1,219.35	625.00	594.35	195.1%
6-2025 · Equipment Rental	0.00	0.00	0.00	0.0%
6-2035 · Maintenance Agreement	2,833.40	675.00	2,158.40	419.76%
6-2045 · Facility Remodel/Repairs	36.86	0.00	36.86	100.0%
6-2050 · Safety or Medical Supplies	188.53	583.00	-394.47	32.34%
6-2055 · Restaurant Maint/Repair	1,419.98	625.00	794.98	227.2%
6-2060 · Small Tools	306.23	416.00	-109.77	73.61%
6-2065 · Janitorial Supplies	119.29	790.00	-670.71	15.1%
6-2075 · Maintenance Expense	0.00	416.00	-416.00	0.0%
Total 6-2000 · Maintenance	17,238.99	7,880.00	9,358.99	218.77%
6-3000 · Utilities				
6-3010 · Telephone	1,215.01	1,448.00	-232.99	83.91%
6-3020 · Natural Gas	4,936.01	3,750.00	1,186.01	131.63%
6-3030 · Electricity	3,825.34	3,500.00	325.34	109.3%
6-3040 · Water/Sewer	1,651.39	1,750.00	-98.61	94.37%
6-3050 · Garbage Disposal	1,638.67	1,076.00	562.67	152.29%
6-3060 · Cable	221.18	222.00	-0.82	99.63%
6-3070 · Security	62.50	950.00	-887.50	6.58%
Total 6-3000 · Utilities	13,550.10	12,696.00	854.10	106.73%
6-4000 · Taxes				
6-4020 · Real Property Tax	0.00	0.00	0.00	0.0%
6-4030 · Income Tax Expense	0.00	0.00	0.00	0.0%
Total 6-4000 · Taxes	0.00	0.00	0.00	0.0%
6-5000 · Professional Services				
6-5010 · Liability Insurance	3,678.91	4,667.00	-988.09	78.83%
6-5020 · Legal Services	365.00	365.00	20.00	105.48%
6-5030 · Accounting Services	20,900.00	22,000.00	-1,100.00	95.0%
6-5035 · Offsite Services	549.27	1,333.00	-783.73	41.21%

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6-5040 · Professional Services	0.00	0.00	0.00	0.0%
6-5045 · Marion County Recorder	226.00	0.00	226.00	100.0%
Total 6-5000 · Professional Services	25,739.18	28,365.00	-2,625.82	90.74%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	480.56	806.00	-325.44	59.62%
6-6010 · Computer Maint./Support	1,346.00	2,114.00	-768.00	63.67%
6-6015 · Software/Upgrades	52.49	49.00	3.49	107.12%
6-6020 · Office Supplies/Misc Supplies	560.15	566.00	-5.85	98.97%
6-6030 · Postage/Freight	613.69	245.00	368.69	250.49%
6-6090 · Bank Service Charges	77.20	140.00	-62.80	55.14%
6-6095 · Merchant Account Fees	580.03	770.00	-189.97	75.33%
Total 6-6000 · Office Expense	3,710.12	4,690.00	-979.88	79.11%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	0.00	0.00	0.00	0.0%
6-7020 · License Fees	277.00	0.00	277.00	100.0%
6-7030 · Dues & Subscriptions	348.99	200.00	148.99	174.5%
6-7050 · Bad Debt Expense	780.15	1,400.00	-619.85	55.73%
6-7070 · Over/Short	-3.73			
Total 6-7000 · Other Business Expense	1,402.41	1,600.00	-197.59	87.65%
6-8000 · Event Expenses				
6-8010 · Activities Expense	20.69			
6-8020 · Coffee Hour Expenses	466.09			
Total 6-8000 · Event Expenses	486.78			
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	0.00	2,400.00	-2,400.00	0.0%
6-9030 · Printing/Copying Expenses	404.09	300.00	104.09	134.7%
6-9040 · Marketing	0.00	404.25	-404.25	0.0%
Total 6-9000 · Communication Expenses	404.09	3,104.25	-2,700.16	13.02%
66900 · *Reconciliation Discrepancies	-4,950.00			
Total Expense	123,802.02	140,396.25	-16,594.23	88.18%

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	Jan 23	Budget	\$ Over Budget	% of Budget
Net Ordinary Income	936,263.95	965,769.31	-29,505.36	96.95%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income	9.41			
8-3010 · Operating Bank Account Interest	9.41			
Total 8-3000 · Operating Misc Income	0.00			
8-4000 · Golf Car Registration Restrict				
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	41,023.50			
8-6015 · Reserve WC Acct Interest Income	3,539.61			
Total 8-6000 · Reserve Account Income	44,563.11			
Total Other Income	44,572.52			
Net Other Income	44,572.52			
Net Income	<u>980,836.47</u>	<u>965,769.31</u>	<u>15,067.16</u>	<u>101.56%</u>

