

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

	Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	21,339.63	9,718.20	11,621.43	219.58%
4-1025 · Homeowners Annual Assessment P2	26,757.62	11,400.00	15,357.62	234.72%
Total 4-1000 · Homeowners Annual Assessments	48,097.25	21,118.20	26,979.05	227.75%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	1,665.94	0.00	1,665.94	100.0%
4-1255 · Associates Golf Only #2	0.00	0.00	0.00	0.0%
4-1260 · Associate Full Social for 2	0.00	0.00	0.00	0.0%
4-1260A · Associate Full Social w/Golf	0.00	0.00	0.00	0.0%
4-1265 · Associate Twilight/Wknd/Holiday	124.80	0.00	124.80	100.0%
4-1270 · Associate Membership-Pool-Fit	306.18	43.75	262.43	699.84%
4-1275 · Associate Social-NO Pool/Fitness	0.00	0.00	0.00	0.0%
Total 4-1200 · Associates Membership Dues	2,096.92	43.75	2,053.17	4,792.96%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	0.00	0.00	0.00	0.0%
4-2060 · RV Space - Small	1,485.11	315.55	1,169.56	470.64%
4-2070 · RV Space - Medium	1,740.50	1,075.00	665.50	161.91%
4-2080 · RV Space - Large	2,358.69	1,275.00	1,083.69	185.0%
4-2085 · RV Cleaning Fee	440.00	110.00	330.00	400.0%
Total 4-2000 · Storage Fees	6,024.30	2,775.55	3,248.75	217.05%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	0.00	0.00	0.00	0.0%
4-2115 · Associate - RV Space Small	73.89	74.00	-0.11	99.85%
4-2120 · Associate - RV Space - Medium	47.43	104.50	-57.07	45.39%
4-2125 · Associate - RV Space - Large	0.00	0.00	0.00	0.0%
Total 4-2100 · Storage Fees - Associate	121.32	178.50	-57.18	67.97%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	500.00	500.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	1,000.00	1,000.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	75.00			
4-3055 · Facility Rental Deposit	400.00			
Total 4-3000 · Rental Income	1,975.00	1,500.00	475.00	131.67%

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4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	14.00			
4-4020 · FI-Health Fac/Pool/Guest Income	205.10			
4-4050 · FI-Pickleball Guest Income	8.00			
Total 4-4000 · Guest Facility Usage Income	227.10			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	636.00	450.00	186.00	141.33%
4-4115 · Golf Cart Registration	613.50			
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	471.75	400.00	71.75	117.94%
4-4122 · Golf Clubs/Golf Bags	1,491.12	2,000.00	-508.88	74.56%
4-4123 · Clothes	990.19	625.00	365.19	158.43%
4-4124 · Shoes	615.08	625.00	-9.92	98.41%
4-4125 · General Merchandise	69.45	500.00	-430.55	13.89%
4-4126 · Drinks	244.50	345.00	-100.50	70.87%
4-4127 · Snacks	193.50	375.00	-181.50	51.6%
4-4128 · Beer	1,704.55	1,980.00	-275.45	86.09%
Total 4-4120 · ProShop Merchandise Income	5,780.14	6,850.00	-1,069.86	84.38%
4-4130 · ProShop Gift Card Sale	50.00			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	680.00			
4-4152 · Green Fees - Guest	2,905.00	1,750.00	1,155.00	166.0%
4-4153 · Greens Fees - Oregon Trail	575.00	350.00	225.00	164.29%
4-4154 · Punch Card	233.50			
Total 4-4150 · Golf Green Fees	4,393.50	2,100.00	2,293.50	209.21%
4-4180 · Sales Discounts	-647.40	-625.00	-22.40	103.58%
Total 4-4100 · ProShop Income	10,825.74	8,775.00	2,050.74	123.37%
4-5000 · Publications Income				
4-5010 · News & Views	2,249.30	2,100.00	149.30	107.11%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	2,249.30	2,100.00	149.30	107.11%
4-6000 · Coffee Hour Income	871.10			
4-6500 · Activities Income	45.00			
4-7000 · Interest Charges/Fines/Fees				

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	Jun 23	Budget	\$ Over Budget	% of Budget
4-7010 · Past Due Balance Interest Fees	497.47	175.00	322.47	284.27%
4-7040 · Late Fee	533.32	250.00	283.32	213.33%
4-7045 · Lien Fee	394.05	0.00	394.05	100.0%
4-7050 · Fines	0.00	100.00	-100.00	0.0%
4-7055 · Returned Check Charges	35.00	0.00	35.00	100.0%
Total 4-7000 · Interest Charges/Fines/Fees	1,459.84	525.00	934.84	278.07%
4-8000 · Other Misc. Income	0.00			
4-8030 · Fines/Fees/Charges	180.18	200.00	-19.82	90.09%
4-8045 · Credit Card Surcharge	10.00	40.00	-30.00	25.0%
4-8055 · Access Card/ Key Fobs	190.18	240.00	-49.82	79.24%
Total 4-8000 · Other Misc. Income	74,183.05	37,256.00	36,927.05	199.12%
Total Income				
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
5-5010 · ProShop Inventory Expense	968.84	750.00	218.84	129.18%
5-5020 · Beer Expense	151.85	75.00	76.85	202.47%
5-5030 · Drink Expense	369.58	125.00	244.58	295.66%
5-5040 · Snack Expense	-42.88	-150.00	107.12	28.59%
5-5050 · Purchase Discounts	1,447.39	800.00	647.39	180.92%
Total 50000 · Cost of Goods Sold	1,447.39	800.00	647.39	180.92%
Total COGS	72,735.66	36,456.00	36,279.66	199.52%
Gross Profit Expense				
5-1000 · Payroll Expenses	69,059.29	62,040.00	7,019.29	111.31%
5-1010 · Salaries & Wages	2,933.53	1,000.00	1,933.53	293.35%
5-1020 · Overtime Wages	7,294.84	6,638.00	656.84	109.9%
5-1025 · Payroll Taxes & W/C	1,262.63	1,458.00	-195.37	86.6%
5-1045 · SAIF Workers Comp	80,550.29	71,136.00	9,414.29	113.23%
Total 5-1000 · Payroll Expenses	3,420.22	4,550.00	-1,129.78	75.17%
5-2000 · Employee Benefits	4.55	59.00	-54.45	7.71%
5-2020 · Medical/Dental Insurance	85.89	217.00	-131.11	39.58%
5-2025 · Vision Insurance	273.88	583.00	-309.12	46.98%
5-2030 · Life Ins				
5-2035 · Retirement Plan				

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5-2040 · Disability Insurance	248.13	500.00	-251.87	49.63%
Total 5-2000 · Employee Benefits	4,032.67	5,909.00	-1,876.33	68.25%
6-0000 · ProShop				
6-0010 · Office Supplies	30.53	50.00	-19.47	61.06%
6-0020 · Golf Cart Expense	14.49	350.00	-335.51	4.14%
Total 6-0000 · ProShop	45.02	400.00	-354.98	11.26%
6-1000 · Groundskeeping				
6-1010 · General Supplies	1,037.70	83.00	954.70	1,250.24%
6-1020 · Fuel/Oil	1,717.13	0.00	1,717.13	100.0%
6-1030 · Fertilizer/Sprays	4,491.14	2,000.00	2,491.14	224.56%
6-1035 · Maintenance Agreement	1,012.00	167.00	845.00	605.99%
6-1040 · Sand	0.00	6,000.00	-6,000.00	0.0%
6-1050 · Gravel	0.00	0.00	0.00	0.0%
6-1055 · GK-Maintenance Expense	0.00	417.00	-417.00	0.0%
6-1068 · Equipment/Repairs	8,081.32	1,500.00	6,581.32	538.76%
6-1080 · Trees	0.00	5,000.00	-5,000.00	0.0%
Total 6-1000 · Groundskeeping	16,339.29	15,167.00	1,172.29	107.73%
6-2000 · Maintenance				
6-2010 · General Supplies	3,424.18	2,500.00	924.18	136.97%
6-2015 · Equipment Repairs	356.32	1,250.00	-893.68	28.51%
6-2020 · Swimming Pool Maint./Repair	404.28	625.00	-220.72	64.69%
6-2025 · Equipment Rental	0.00	250.00	-250.00	0.0%
6-2035 · Maintenance Agreement	675.00	675.00	0.00	100.0%
6-2045 · Facility Remodel/Repairs	212.04	400.00	-187.96	53.01%
6-2050 · Safety or Medical Supplies	325.12	583.00	-257.88	55.77%
6-2055 · Restaurant Maint/Repair	0.00	625.00	-625.00	0.0%
6-2060 · Small Tools	147.77	417.00	-269.23	35.44%
6-2065 · Janitorial Supplies	825.25	790.00	35.25	104.46%
6-2075 · Maintenance Expense	0.00	417.00	-417.00	0.0%
Total 6-2000 · Maintenance	6,369.96	8,532.00	-2,162.04	74.66%
6-3000 · Utilities				
6-3010 · Telephone	909.49	1,448.00	-538.51	62.81%
6-3020 · Natural Gas	2,061.62	2,235.00	-173.38	92.24%
6-3030 · Electricity	5,792.50	3,250.00	2,542.50	178.23%

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6-3040 · Water/Sewer	3,015.65	1,500.00	1,515.65	201.04%
6-3050 · Garbage Disposal	1,250.95	850.00	400.95	147.17%
6-3060 · Cable	221.20	222.00	-0.80	99.64%
6-3070 · Security	0.00	950.00	-950.00	0.0%
Total 6-3000 · Utilities	13,251.41	10,455.00	2,796.41	126.75%
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	15,217.00	4,667.00	10,550.00	326.06%
6-5020 · Legal Services	10,650.82	2,327.00	8,323.82	457.71%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	943.69	1,333.00	-389.31	70.79%
6-5040 · Professional Services	1,800.00	100.00	1,700.00	1,800.0%
6-5045 · Marion County Recorder	230.50	77.00	153.50	299.35%
Total 6-5000 · Professional Services	28,842.01	8,504.00	20,338.01	339.16%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	1,230.78	806.00	424.78	152.7%
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	544.24	566.00	-21.76	96.16%
6-6030 · Postage/Freight	270.82	745.00	-474.18	36.35%
6-6090 · Bank Service Charges	125.95	140.00	-14.05	89.96%
6-6095 · Merchant Account Fees	644.71	750.00	-105.29	85.96%
Total 6-6000 · Office Expense	4,214.99	5,170.00	-955.01	81.53%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	679.95	500.00	179.95	135.99%
6-7020 · License Fees	644.00	0.00	644.00	100.0%
6-7030 · Dues & Subscriptions	15.99	950.00	-934.01	1.68%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7070 · Over/Short	17.76	0.00	17.76	0.0%
Total 6-7000 · Other Business Expense	1,357.70	1,450.00	-92.30	93.63%
6-8000 · Event Expenses				

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6-8010 · Activities Expense	1,900.00			
6-8020 · Coffee Hour Expenses	251.67			
Total 6-8000 · Event Expenses	2,151.67			
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	4,238.08	2,400.00	1,838.08	176.59%
6-9030 · Printing/Copying Expenses	0.00	0.00	0.00	0.0%
6-9040 · Marketing	0.00	404.25	-404.25	0.0%
Total 6-9000 · Communication Expenses	4,238.08	2,804.25	1,433.83	151.13%
66900 · *Reconciliation Discrepancies	5.99			
Total Expense	161,399.08	129,527.25	31,871.83	124.61%
Net Ordinary Income	-88,663.42	-93,071.25	4,407.83	95.26%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income	16.99			
8-3010 · Operating Bank Account Interest	16.99			
Total 8-3000 · Operating Misc Income	33.98			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	69,423.57			
8-6015 · Reserve WC Acct Interest Income	6,856.38			
Total 8-6000 · Reserve Account Income	76,279.95			
Total Other Income	76,296.94			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	16,831.31			
Total Other Expense	16,831.31			
Net Other Income	59,465.63			
Net Income	-29,197.79	-93,071.25	63,873.46	31.37%