

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

	May 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	12,152.88	9,718.20	2,434.68	125.05%
4-1025 · Homeowners Annual Assessment P2	24,847.90	11,400.00	13,447.90	217.96%
Total 4-1000 · Homeowners Annual Assessments	37,000.78	21,118.20	15,882.58	175.21%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	-130.63	0.00	-130.63	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	0.00	0.00	0.00	0.0%
4-1270 · Associate Membership-Pool-Fit	43.75	43.75	0.00	100.0%
4-1275 · Associate Social-NO Pool/Fitness	-350.00	0.00	-350.00	100.0%
Total 4-1200 · Associates Membership Dues	-436.88	43.75	-480.63	-998.58%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	0.00	0.00	0.00	0.0%
4-2060 · RV Space - Small	259.47	315.55	-56.08	82.23%
4-2070 · RV Space - Medium	654.83	1,075.00	-420.17	60.91%
4-2080 · RV Space - Large	1,805.91	1,275.00	530.91	141.64%
4-2085 · RV Cleaning Fee	440.00	220.00	220.00	200.0%
Total 4-2000 · Storage Fees	3,160.21	2,885.55	274.66	109.52%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	-41.87	0.00	-41.87	100.0%
4-2115 · Associate - RV Space Small	74.00	74.00	0.00	100.0%
4-2120 · Associate - RV Space - Medium	427.50	104.50	323.00	409.09%
4-2125 · Associate - RV Space - Large	0.00	0.00	0.00	0.0%
Total 4-2100 · Storage Fees - Associate	459.63	178.50	281.13	257.5%
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	225.00			

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4-3055 · Facility Rental Deposit				
Total 4-3000 · Rental Income	-2.91			
4-4000 · Guest Facility Usage Income		1,500.00	222.09	114.81%
4-4010 · FI-Billiards Guest Income	12.00			
4-4050 · FI-Pickleball Guest Income	9.00			
4-4060 · FI-Misc Guest Fees	20.00			
Total 4-4000 · Guest Facility Usage Income	41.00			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	325.00	175.00	150.00	185.71%
4-4115 · Golf Cart Registration	1,061.50			
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	401.75	400.00	1.75	100.44%
4-4122 · Golf Clubs/Golf Bags	240.65	2,000.00	-1,759.35	12.03%
4-4123 · Clothes	1,352.45	625.00	727.45	216.39%
4-4124 · Shoes	336.40	625.00	-288.60	53.82%
4-4125 · General Merchandise	187.45	500.00	-312.55	37.49%
4-4126 · Drinks	188.50	345.00	-156.50	54.64%
4-4127 · Snacks	118.50	300.00	-181.50	39.5%
4-4128 · Beer	1,394.95	1,980.00	-585.05	70.45%
Total 4-4120 · ProShop Merchandise Income	4,220.65	6,775.00	-2,554.35	62.3%
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	570.00			
4-4152 · Green Fees - Guest	1,375.00	1,200.00	175.00	114.58%
4-4153 · Greens Fees - Oregon Trail	500.00	200.00	300.00	250.0%
4-4154 · Punch Card	256.50			
Total 4-4150 · Golf Green Fees	2,701.50	1,400.00	1,301.50	192.96%
4-4180 · Sales Discounts	-399.36	-625.00	225.64	63.9%
Total 4-4100 · ProShop Income	7,909.29	7,725.00	184.29	102.39%
4-5000 · Publications Income				
4-5010 · News & Views	2,752.75	2,100.00	652.75	131.08%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	2,752.75	2,100.00	652.75	131.08%

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4-6000 · Coffee Hour Income	557.75			
4-6500 · Activities Income				
4-6502 · Summer Concert Income	900.00			
4-6500 · Activities Income - Other	1,184.00			
Total 4-6500 · Activities Income	2,084.00			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	631.49	165.00	466.49	382.72%
4-7040 · Late Fee	1,237.90	250.00	987.90	495.16%
4-7045 · Lien Fee	0.00	0.00	0.00	0.0%
4-7050 · Fines	0.00	100.00	-100.00	0.0%
4-7055 · Returned Check Charges	0.00	0.00	0.00	0.0%
Total 4-7000 · Interest Charges/Fines/Fees	1,869.39	515.00	1,354.39	362.99%
4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	68.94	200.00	-131.06	34.47%
4-8055 · Access Card/ Key Fobs	10.00	20.00	-10.00	50.0%
Total 4-8000 · Other Misc. Income	78.94	220.00	-141.06	35.88%
Total Income	57,198.95	36,286.00	20,912.95	157.63%
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	645.50	750.00	-104.50	86.07%
5-5030 · Drink Expense	157.99	75.00	82.99	210.65%
5-5040 · Snack Expense	74.64	100.00	-25.36	74.64%
5-5050 · Purchase Discounts	-3.00	-25.00	22.00	12.0%
Total 50000 · Cost of Goods Sold	875.13	900.00	-24.87	97.24%
Total COGS	875.13	900.00	-24.87	97.24%
Gross Profit Expense	56,323.82	35,386.00	20,937.82	159.17%
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	41,790.31	62,040.00	-20,249.69	67.36%
5-1020 · Overtime Wages	1,515.08	1,000.00	515.08	151.51%
5-1025 · Payroll Taxes & W/C	4,411.60	6,638.00	-2,226.40	66.46%

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5-1045 · SAIF Workers Comp	1,262.63	1,458.00	-195.37	86.6%
Total 5-1000 · Payroll Expenses	48,979.62	71,136.00	-22,156.38	68.85%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	2,819.65	4,550.00	-1,730.35	61.97%
5-2025 · Vision Insurance	-8.22	59.00	-67.22	-13.93%
5-2030 · Life Ins	36.81	217.00	-180.19	16.96%
5-2035 · Retirement Plan	276.10	583.00	-306.90	47.36%
5-2040 · Disability Insurance	78.79	500.00	-421.21	15.76%
Total 5-2000 · Employee Benefits	3,203.13	5,909.00	-2,705.87	54.21%
6-0000 · ProShop				
6-0010 · Office Supplies	177.02	50.00	127.02	354.04%
6-0020 · Golf Cart Expense	252.93	350.00	-97.07	72.27%
Total 6-0000 · ProShop	429.95	400.00	29.95	107.49%
6-1000 · Groundskeeping				
6-1010 · General Supplies	854.24	83.00	771.24	1,029.21%
6-1020 · Fuel/Oil	0.00	4,000.00	-4,000.00	0.0%
6-1030 · Fertilizer/Sprays	1,748.82	2,000.00	-251.18	87.44%
6-1035 · Maintenance Agreement	162.00	167.00	-5.00	97.01%
6-1040 · Sand	765.12	0.00	765.12	100.0%
6-1050 · Gravel	0.00	0.00	0.00	0.0%
6-1055 · GK-Maintenance Expense	2,660.00	417.00	2,243.00	637.89%
6-1068 · Equipment/Repairs	1,897.71	1,500.00	397.71	126.51%
6-1080 · Trees	0.00	0.00	0.00	0.0%
Total 6-1000 · Groundskeeping	8,087.89	8,167.00	-79.11	99.03%
6-2000 · Maintenance				
6-2010 · General Supplies	1,081.76	2,500.00	-1,418.24	43.27%
6-2015 · Equipment Repairs	1,719.15	1,250.00	469.15	137.53%
6-2020 · Swimming Pool Maint./Repair	571.79	625.00	-53.21	91.49%
6-2025 · Equipment Rental	0.00	250.00	-250.00	0.0%
6-2035 · Maintenance Agreement	1,289.06	675.00	614.06	190.97%
6-2045 · Facility Remodel/Repairs	0.00	400.00	-400.00	0.0%
6-2050 · Safety or Medical Supplies	0.00	583.00	-583.00	0.0%

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6-2055 · Restaurant Maint/Repair	0.00	625.00	-625.00	0.0%
6-2060 · Small Tools	290.09	417.00	-126.91	69.57%
6-2065 · Janitorial Supplies	1,858.92	790.00	1,068.92	235.31%
6-2075 · Maintenance Expense	1,051.50	417.00	634.50	252.16%
Total 6-2000 · Maintenance	7,862.27	8,532.00	-669.73	92.15%
6-3000 · Utilities				
6-3010 · Telephone	2,001.60	1,448.00	553.60	138.23%
6-3020 · Natural Gas	3,054.54	2,450.00	604.54	124.68%
6-3030 · Electricity	4,466.41	3,250.00	1,216.41	137.43%
6-3040 · Water/Sewer	3,539.82	1,500.00	2,039.82	235.99%
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	3,835.54	3,660.00	175.54	104.8%
Total 6-3000 · Utilities	18,370.06	13,380.00	4,990.06	137.3%
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	0.00	4,667.00	-4,667.00	0.0%
6-5020 · Legal Services	3,596.37	2,327.00	1,269.37	154.55%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	474.30	1,333.00	-858.70	35.58%
6-5040 · Professional Services	0.00	100.00	-100.00	0.0%
6-5045 · Marion County Recorder	0.00	77.00	-77.00	0.0%
Total 6-5000 · Professional Services	4,070.67	8,504.00	-4,433.33	47.87%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	480.56	806.00	-325.44	59.62%
6-6010 · Computer Maint./Support	1,544.00	2,114.00	-570.00	73.04%
6-6015 · Software/Upgrades	52.49	49.00	3.49	107.12%
6-6020 · Office Supplies/Misc Supplies	279.93	566.00	-286.07	49.46%
6-6030 · Postage/Freight	207.15	245.00	-37.85	84.55%

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6-6090 · Bank Service Charges	97.35	140.00	-42.65	69.54%
6-6095 · Merchant Account Fees	548.70	600.00	-51.30	91.45%
Total 6-6000 · Office Expense	3,210.18	4,520.00	-1,309.82	71.02%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	0.00	0.00	0.00	0.0%
6-7020 · License Fees	0.00	0.00	0.00	0.0%
6-7030 · Dues & Subscriptions	15.99	200.00	-184.01	8.0%
6-7050 · Bad Debt Expense	0.00	0.00	0.00	0.0%
6-7070 · Over/Short	-1.05			
Total 6-7000 · Other Business Expense	14.94	200.00	-185.06	7.47%
6-8000 · Event Expenses				
6-8010 · Activities Expense	558.71			
6-8020 · Coffee Hour Expenses	147.33			
6-8040 · Other Event Expenses	120.00			
Total 6-8000 · Event Expenses	826.04			
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	3,200.90	2,400.00	800.90	133.37%
6-9030 · Printing/Copying Expenses	0.00	150.00	-150.00	0.0%
6-9040 · Marketing	0.00	404.25	-404.25	0.0%
Total 6-9000 · Communication Expenses	3,200.90	2,954.25	246.65	108.35%
66900 · *Reconciliation Discrepancies	-354.65			
Total Expense	97,901.00	123,702.25	-25,801.25	79.14%
Net Ordinary Income	-41,577.18	-88,316.25	46,739.07	47.08%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	18.21			
Total 8-3000 · Operating Misc Income	18.21			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	59,605.07			
8-6015 · Reserve WC Acct Interest Income	1,830.44			

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Total 8-6000 · Reserve Account Income	61,435.51			
Total Other Income	61,453.72			
Net Other Income	61,453.72			
Net Income	<u>19,876.54</u>	<u>-88,316.25</u>	<u>108,192.79</u>	<u>-22.51%</u>