

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

Ordinary Income/Expense	Jul 23	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	105,531.75	167,293.20	-61,761.45	63.08%
4-1025 · Homeowners Annual Assessment P2	37,119.75	42,000.00	-4,880.25	88.38%
Total 4-1000 · Homeowners Annual Assessments	142,651.50	209,293.20	-66,641.70	68.16%
4-1100 · Membership Dues				
4-1125 · Homeowners Mini Golf	112.50			
Total 4-1100 · Membership Dues	112.50			
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	7,220.92	17,435.25	-10,214.33	41.42%
4-1255 · Associates Golf Only #2	0.00	0.00	0.00	0.0%
4-1260 · Associate Full Social for 2	897.07	380.62	516.45	235.69%
4-1260A · Associate Full Social w/Golf	406.87	0.00	406.87	100.0%
4-1265 · Associate Twilight/Wknd/Holiday	429.10	433.12	-4.02	99.07%
4-1270 · Associate Membership-Pool-Fit	568.68	568.75	-0.07	99.99%
4-1275 · Associate Social-NO Pool/Fitnes	505.75	0.00	505.75	100.0%
Total 4-1200 · Associates Membership Dues	10,028.39	18,817.74	-8,789.35	53.29%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	155.06	1,086.84	-931.78	14.27%
4-2060 · RV Space - Small	2,296.37	4,850.00	-2,553.63	47.35%
4-2070 · RV Space - Medium	5,366.98	9,128.00	-3,761.02	58.8%
4-2080 · RV Space - Large	2,501.86	6,937.50	-4,435.64	36.06%
4-2085 · RV Cleaning Fee	330.00	110.00	220.00	300.0%
Total 4-2000 · Storage Fees	10,650.27	22,112.34	-11,462.07	48.16%
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	1,796.46	3,449.16	-1,652.70	52.08%
4-2115 · Associate - RV Space Small	73.89	74.00	-0.11	99.85%
4-2120 · Associate - RV Space - Medium	-88.38	104.50	-192.88	-84.57%
4-2125 · Associate - RV Space - Large	346.46	346.50	-0.04	99.99%
Total 4-2100 · Storage Fees - Associate	2,128.43	3,974.16	-1,845.73	53.56%
4-3000 · Rental Income				

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	Jul 23	Budget	\$ Over Budget	% of Budget
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	550.00			
4-3055 · Facility Rental Deposit	100.00			
Total 4-3000 · Rental Income	2,150.00	1,500.00	650.00	143.33%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	8.00			
4-4020 · FI-Health Fac/PoolGuest Income	135.35			
4-4050 · FI-Pickleball Guest Income	13.00			
Total 4-4000 · Guest Facility Usage Income	156.35			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	689.00	450.00	239.00	153.11%
4-4115 · Golf Cart Registration	220.00			
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	424.00	350.00	74.00	121.14%
4-4122 · Golf Clubs/Golf Bags	493.99	500.00	-6.01	98.8%
4-4123 · Clothes	1,294.30	625.00	669.30	207.09%
4-4124 · Shoes	322.50	625.00	-302.50	51.6%
4-4125 · General Merchandise	282.69	500.00	-217.31	56.54%
4-4126 · Drinks	308.00	231.00	77.00	133.33%
4-4127 · Snacks	189.00	300.00	-111.00	63.0%
4-4128 · Beer	1,681.50	1,980.00	-298.50	84.92%
Total 4-4120 · ProShop Merchandise Income	4,995.98	5,111.00	-115.02	97.75%
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	590.00			
4-4152 · Green Fees - Guest	2,740.00	2,500.00	240.00	109.6%
4-4153 · Greens Fees - Oregon Trail	500.00	350.00	150.00	142.86%
4-4154 · Punch Card	390.00			
Total 4-4150 · Golf Green Fees	4,220.00	2,850.00	1,370.00	148.07%
4-4180 · Sales Discounts	-534.60	-625.00	90.40	85.54%
Total 4-4100 · ProShop Income	9,590.38	7,786.00	1,804.38	123.18%
4-5000 · Publications Income				

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4-5010 · News & Views	2,445.30	2,100.00	345.30	116.44%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	2,445.30	2,100.00	345.30	116.44%
4-6000 · Coffee Hour Income	622.15			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	254.10	165.00	89.10	154.0%
4-7040 · Late Fee	557.50	250.00	307.50	223.0%
4-7045 · Lien Fee	225.00	0.00	225.00	100.0%
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	1,036.60	515.00	521.60	201.28%
4-8000 · Other Misc. Income				
4-8045 · Credit Card Surcharge	510.86	250.00	260.86	204.34%
4-8055 · Access Card/ Key Fobs	30.00	40.00	-10.00	75.0%
Total 4-8000 · Other Misc. Income	540.86	290.00	250.86	186.5%
Total Income	182,112.73	266,388.44	-84,275.71	68.36%
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	887.85	750.00	137.85	118.38%
5-5030 · Drink Expense	225.46	50.00	175.46	450.92%
5-5040 · Snack Expense	27.56	100.00	-72.44	27.56%
5-5050 · Purchase Discounts	-42.88	-25.00	-17.88	171.52%
Total 50000 · Cost of Goods Sold	1,097.99	875.00	222.99	125.49%
Total COGS	1,097.99	875.00	222.99	125.49%
Gross Profit Expense	181,014.74	265,513.44	-84,498.70	68.18%
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	48,540.20	62,040.00	-13,499.80	78.24%
5-1020 · Overtime Wages	2,734.04	1,000.00	1,734.04	273.4%
5-1025 · Payroll Taxes & W/C	5,270.99	6,638.00	-1,367.01	79.41%
5-1045 · SAIF Workers Comp	0.00	1,458.00	-1,458.00	0.0%

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

	Jul 23	Budget	\$ Over Budget	% of Budget
Total 5-1000 · Payroll Expenses	56,545.23	71,136.00	-14,590.77	79.49%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	3,493.70	4,550.00	-1,056.30	76.79%
5-2025 · Vision Insurance	4.55	59.00	-54.45	7.71%
5-2030 · Life Ins	110.43	217.00	-106.57	50.89%
5-2035 · Retirement Plan	272.23	583.00	-310.77	46.7%
5-2040 · Disability Insurance	301.43	500.00	-198.57	60.29%
Total 5-2000 · Employee Benefits	4,182.34	5,909.00	-1,726.66	70.78%
6-0000 · ProShop				
6-0010 · Office Supplies	39.36	50.00	-10.64	78.72%
6-0020 · Golf Cart Expense	0.00	350.00	-350.00	0.0%
Total 6-0000 · ProShop	39.36	400.00	-360.64	9.84%
6-1000 · Groundskeeping				
6-1010 · General Supplies	1,317.20	83.00	1,234.20	1,586.99%
6-1020 · Fuel/Oil	0.00	4,000.00	-4,000.00	0.0%
6-1030 · Fertilizer/Sprays	1,700.23	2,000.00	-299.77	85.01%
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	417.00	-417.00	0.0%
6-1068 · Equipment/Repairs	-847.27	1,500.00	-2,347.27	-56.49%
6-1080 · Trees	0.00	0.00	0.00	0.0%
Total 6-1000 · Groundskeeping	2,332.16	8,167.00	-5,834.84	28.56%
6-2000 · Maintenance				
6-2010 · General Supplies	1,863.93	2,500.00	-636.07	74.56%
6-2015 · Equipment Repairs	1,122.51	1,250.00	-127.49	89.8%
6-2020 · Swimming Pool Maint./Repair	1,225.26	625.00	600.26	196.04%
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	0.00	400.00	-400.00	0.0%
6-2050 · Safety or Medical Supplies	216.69	583.00	-366.31	37.17%
6-2055 · Restaurant Maint/Repair	0.00	625.00	-625.00	0.0%

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	Jul 23	Budget	\$ Over Budget	% of Budget
6-2060 · Small Tools	156.78	417.00	-260.22	37.6%
6-2065 · Janitorial Supplies	936.06	790.00	146.06	118.49%
6-2075 · Maintenance Expense	0.00	417.00	-417.00	0.0%
Total 6-2000 · Maintenance	6,196.23	8,532.00	-2,335.77	72.62%
6-3000 · Utilities				
6-3010 · Telephone	963.51	1,448.00	-484.49	66.54%
6-3020 · Natural Gas	1,918.27	1,800.00	118.27	106.57%
6-3030 · Electricity	5,958.95	4,500.00	1,458.95	132.42%
6-3040 · Water/Sewer	2,573.84	1,500.00	1,073.84	171.59%
6-3050 · Garbage Disposal	863.23	850.00	13.23	101.56%
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	12,499.00	11,270.00	1,229.00	110.91%
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	4,351.34	4,667.00	-315.66	93.24%
6-5020 · Legal Services	7,596.56	2,327.00	5,269.56	326.45%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	977.10	1,333.00	-355.90	73.3%
6-5040 · Professional Services	0.00	100.00	-100.00	0.0%
6-5045 · Marion County Recorder	914.50	77.00	837.50	1,187.66%
Total 6-5000 · Professional Services	13,839.50	8,504.00	5,335.50	162.74%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	460.15	806.00	-345.85	57.09%
6-6005 · Website Expense	107.88			
6-6010 · Computer Maint./Support	1,375.95	2,114.00	-738.05	65.09%
6-6015 · Software/Upgrades	52.49	49.00	3.49	107.12%
6-6020 · Office Supplies/Misc Supplies	260.73	566.00	-305.27	46.07%
6-6030 · Postage/Freight	176.92	245.00	-68.08	72.21%

Woodburn Estates & Golf
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July 2023

	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
6-6090 · Bank Service Charges	163.20	140.00	23.20	116.57%
6-6095 · Merchant Account Fees	728.81	600.00	128.81	121.47%
Total 6-6000 · Office Expense	3,326.13	4,520.00	-1,193.87	73.59%
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	89.98			
Total 6-7000 · Other Business Expense	105.97	200.00	-94.03	52.99%
6-8000 · Event Expenses				
6-8010 · Activities Expense	533.64			
6-8015 · Summer Concert Expenses	900.00			
6-8020 · Coffee Hour Expenses	560.34			
Total 6-8000 · Event Expenses	1,993.98			
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	996.29	2,400.00	-1,403.71	41.51%
6-9030 · Printing/Copying Expenses	362.77	150.00	212.77	241.85%
6-9040 · Marketing	0.00	404.25	-404.25	0.0%
Total 6-9000 · Communication Expenses	1,359.06	2,954.25	-1,595.19	46.0%
Total Expense	102,418.96	121,592.25	-19,173.29	84.23%
Net Ordinary Income	78,595.78	143,921.19	-65,325.41	54.61%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	17.89			
Total 8-3000 · Operating Misc Income	17.89			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	55,672.44			
8-6015 · Reserve WC Acct Interest Income	1,240.32			
Total 8-6000 · Reserve Account Income	56,912.76			

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	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Other Income	56,930.65			
Other Expense				
8-7000 - Repair/Replace Reserve Expense	66,472.26			
Total Other Expense	66,472.26			
Net Other Income	-9,541.61			
Net Income	<u>69,054.17</u>	<u>143,921.19</u>	<u>-74,867.02</u>	<u>47.98%</u>