

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

	Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	22,286.33	9,718.20	12,568.13	229.33%
4-1025 · Homeowners Annual Assessment P2	13,577.33	11,400.00	2,177.33	119.1%
Total 4-1000 · Homeowners Annual Assessments	35,863.66	21,118.20	14,745.46	169.82%
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	-448.44	0.00	-448.44	100.0%
4-1255 · Associates Golf Only #2	0.00	0.00	0.00	0.0%
4-1260 · Associate Full Social for 2	503.09	0.00	503.09	100.0%
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	-131.31	43.75	-175.06	-300.14%
4-1275 · Associate Social-NO Pool/Fitness	0.00	0.00	0.00	0.0%
Total 4-1200 · Associates Membership Dues	-76.66	43.75	-120.41	-175.22%
4-2000 · Storage Fees				
4-2050 · Golf Car Storage	0.00	0.00	0.00	0.0%
4-2060 · RV Space - Small	1,804.27	315.55	1,488.72	571.79%
4-2070 · RV Space - Medium	800.87	1,075.00	-274.13	74.5%
4-2080 · RV Space - Large	488.04	1,275.00	-786.96	38.28%
4-2085 · RV Cleaning Fee	220.00	220.00	0.00	100.0%
Total 4-2000 · Storage Fees	3,313.18	2,885.55	427.63	114.82%
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	73.88	74.00	-0.12	99.84%
4-2120 · Associate - RV Space - Medium	412.19	104.50	307.69	394.44%
4-2125 · Associate - RV Space - Large	-421.00	0.00	-421.00	100.0%
Total 4-2100 · Storage Fees - Associate	65.07	178.50	-113.43	36.45%
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	175.00			

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4-3055 · Facility Rental Deposit	-200.00			
Total 4-3000 · Rental Income	1,475.00	1,500.00	-25.00	98.33%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	20.00			
4-4020 · FI-Health Fac/Pool/Guest Income	160.51			
4-4050 · FI-Pickleball Guest Income	6.00			
Total 4-4000 · Guest Facility Usage Income	186.51			
4-4100 · ProShop Income				
4-4110 · Golf Car Rental Income	630.00	450.00	180.00	140.0%
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	434.50	350.00	84.50	124.14%
4-4122 · Golf Clubs/Golf Bags	1,382.75	500.00	882.75	276.55%
4-4123 · Clothes	1,347.80	625.00	722.80	215.65%
4-4124 · Shoes	65.00	625.00	-560.00	10.4%
4-4125 · General Merchandise	323.64	500.00	-176.36	64.73%
4-4126 · Drinks	295.00	231.00	64.00	127.71%
4-4127 · Snacks	145.00	225.00	-80.00	64.44%
4-4128 · Beer	1,554.50	675.00	879.50	230.3%
Total 4-4120 · ProShop Merchandise Income	5,548.19	3,731.00	1,817.19	148.71%
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	500.00			
4-4152 · Green Fees - Guest	2,135.00	2,100.00	35.00	101.67%
4-4153 · Greens Fees - Oregon Trail	150.00	150.00	0.00	100.0%
4-4154 · Punch Card	540.00			
Total 4-4150 · Golf Green Fees	3,325.00	2,250.00	1,075.00	147.78%
4-4180 · Sales Discounts	-443.09	-625.00	181.91	70.89%
Total 4-4100 · ProShop Income	9,060.10	5,806.00	3,254.10	156.05%
4-5000 · Publications Income				
4-5010 · News & Views	2,905.40	2,100.00	805.40	138.35%
4-5020 · SI-Directory	0.00	0.00	0.00	0.0%
Total 4-5000 · Publications Income	2,905.40	2,100.00	805.40	138.35%
4-6000 · Coffee Hour Income	695.10			

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4-6500 · Activities Income				
4-6501 · Craft Fair Income	90.00			
Total 4-6500 · Activities Income	<u>90.00</u>			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	173.33	165.00	8.33	105.05%
4-7040 · Late Fee	399.13	250.00	149.13	159.65%
4-7045 · Lien Fee	225.00	1,350.00	-1,125.00	16.67%
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	<u>797.46</u>	<u>1,865.00</u>	<u>-1,067.54</u>	<u>42.76%</u>
4-8000 · Other Misc. Income				
4-8030 · Fines/Fees/Charges	0.00			
4-8045 · Credit Card Surcharge	186.40	200.00	-13.60	93.2%
4-8055 · Access Card/ Key Fobs	10.00	40.00	-30.00	25.0%
Total 4-8000 · Other Misc. Income	<u>196.40</u>	<u>240.00</u>	<u>-43.60</u>	<u>81.83%</u>
Total Income	<u>54,571.22</u>	<u>35,737.00</u>	<u>18,834.22</u>	<u>152.7%</u>
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	999.87	250.00	749.87	399.95%
5-5030 · Drink Expense	200.92	50.00	150.92	401.84%
5-5040 · Snack Expense	178.10	75.00	103.10	237.47%
5-5050 · Purchase Discounts	-8.16	-25.00	16.84	32.64%
Total 50000 · Cost of Goods Sold	<u>1,370.73</u>	<u>350.00</u>	<u>1,020.73</u>	<u>391.64%</u>
Total COGS	<u>1,370.73</u>	<u>350.00</u>	<u>1,020.73</u>	<u>391.64%</u>
Gross Profit Expense	<u>53,200.49</u>	<u>35,387.00</u>	<u>17,813.49</u>	<u>150.34%</u>
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	45,570.60	62,040.00	-16,469.40	73.45%
5-1020 · Overtime Wages	1,960.03	1,000.00	960.03	196.0%
5-1025 · Payroll Taxes & W/C	4,796.35	6,638.00	-1,841.65	72.26%
5-1045 · SAIF Workers Comp	0.00	1,458.00	-1,458.00	0.0%

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5-1085 · Outside Services - Payroll				
Total 5-1000 · Payroll Expenses	1,193.20			
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	98.16	217.00	-118.84	45.24%
5-2035 · Retirement Plan	273.23	583.00	-309.77	46.87%
5-2040 · Disability Insurance	187.26	500.00	-312.74	37.45%
Total 5-2000 · Employee Benefits	4,056.90	5,909.00	-1,852.10	68.66%
6-0000 · ProShop				
6-0010 · Office Supplies	205.35	0.00	205.35	100.0%
6-0020 · Golf Cart Expense	0.00	350.00	-350.00	0.0%
Total 6-0000 · ProShop	205.35	350.00	-144.65	58.67%
6-1000 · Groundskeeping				
6-1010 · General Supplies	1,457.89	83.00	1,374.89	1,756.49%
6-1020 · Fuel/Oil	3,210.64	0.00	3,210.64	100.0%
6-1030 · Fertilizer/Sprays	8,493.70	2,000.00	6,493.70	424.69%
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	3,581.52	417.00	3,164.52	858.88%
6-1068 · Equipment/Repairs	6,644.09	1,500.00	5,144.09	442.94%
6-1080 · Trees	0.00	0.00	0.00	0.0%
Total 6-1000 · Groundskeeping	23,549.84	4,167.00	19,382.84	565.15%
6-2000 · Maintenance				
6-2010 · General Supplies	1,099.23	2,500.00	-1,400.77	43.97%
6-2015 · Equipment Repairs	923.20	1,250.00	-326.80	73.86%
6-2020 · Swimming Pool Maint./Repair	1,503.94	625.00	878.94	240.63%
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	73.78	583.00	-509.22	12.66%

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	Aug 23	Budget	\$ Over Budget	% of Budget
6-2055 · Restaurant Maint/Repair	1,442.60	625.00	817.60	230.82%
6-2060 · Small Tools	239.42	417.00	-177.58	57.42%
6-2065 · Janitorial Supplies	1,471.27	790.00	681.27	186.24%
6-2075 · Maintenance Expense	0.00	417.00	-417.00	0.0%
Total 6-2000 · Maintenance	8,042.50	8,532.00	-489.50	94.26%
6-3000 · Utilities				
6-3010 · Telephone	1,246.44	1,447.00	-200.56	86.14%
6-3020 · Natural Gas	1,731.68	1,500.00	231.68	115.45%
6-3030 · Electricity	7,260.02	4,500.00	2,760.02	161.33%
6-3040 · Water/Sewer	194.10	1,500.00	-1,305.90	12.94%
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	4,505.60	3,660.00	845.60	123.1%
Total 6-3000 · Utilities	16,409.99	13,679.00	2,730.99	119.97%
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	4,093.90	4,667.00	-573.10	87.72%
6-5020 · Legal Services	250.00	2,327.00	-2,077.00	10.74%
6-5030 · Accounting Services	0.00	0.00	0.00	0.0%
6-5035 · Offsite Services	667.81	1,333.00	-665.19	50.1%
6-5040 · Professional Services	0.00	100.00	-100.00	0.0%
6-5045 · Marion County Recorder	154.50	77.00	77.50	200.65%
Total 6-5000 · Professional Services	5,166.21	8,504.00	-3,337.79	60.75%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	458.88	806.00	-347.12	56.93%
6-6005 · Website Expense	22.17			
6-6010 · Computer Maint./Support	1,520.75	2,114.00	-593.25	71.94%
6-6015 · Software/Upgrades	52.49	49.00	3.49	107.12%
6-6020 · Office Supplies/Misc Supplies	618.11	566.00	52.11	109.21%

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

	Aug 23	Budget	\$ Over Budget	% of Budget
6-6030 · Postage/Freight	571.28	245.00	326.28	233.18%
6-6090 · Bank Service Charges	160.95	140.00	20.95	114.96%
6-6095 · Merchant Account Fees	968.85	600.00	368.85	161.48%
Total 6-6000 · Office Expense	4,373.48	4,520.00	-146.52	96.76%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	50.00	0.00	50.00	100.0%
6-7020 · License Fees	136.00	0.00	136.00	100.0%
6-7030 · Dues & Subscriptions	15.99	200.00	-184.01	8.0%
6-7050 · Bad Debt Expense	218.40	0.00	218.40	100.0%
6-7070 · Over/Short	-0.15			
Total 6-7000 · Other Business Expense	420.24	200.00	220.24	210.12%
6-8000 · Event Expenses				
6-8010 · Activities Expense	438.59			
6-8020 · Coffee Hour Expenses	173.72			
Total 6-8000 · Event Expenses	612.31			
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	4,188.87	2,400.00	1,788.87	174.54%
6-9030 · Printing/Copying Expenses	723.00	0.00	723.00	100.0%
6-9040 · Marketing	0.00	404.25	-404.25	0.0%
6-9070 · Communication Expenses-Other	752.00			
Total 6-9000 · Communication Expenses	5,663.87	2,804.25	2,859.62	201.98%
Total Expense	122,020.87	119,801.25	2,219.62	101.85%
Net Ordinary Income	-68,820.38	-84,414.25	15,593.87	81.53%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	20.01			
Total 8-3000 · Operating Misc Income	20.01			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	26,578.50			
8-6015 · Reserve WC Acct Interest Income	6,272.29			

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Total 8-6000 · Reserve Account Income	32,850.79			
Total Other Income	32,870.80			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	9,437.63			
Total Other Expense	9,437.63			
Net Other Income	23,433.17			
Net Income	<u>-45,387.21</u>	<u>-84,414.25</u>	<u>39,027.04</u>	<u>53.77%</u>