

# Woodburn Estates & Golf

## Profit & Loss Budget vs. Actual

January through October 2023

Ordinary Income/Expense	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	1,002,981.04	977,163.60	25,817.44	102.64%
4-1025 · Homeowners Annual Assessment P2	339,192.73	367,200.00	-28,007.27	92.37%
<b>Total 4-1000 · Homeowners Annual Assessments</b>	<b>1,342,173.77</b>	<b>1,344,363.60</b>	<b>-2,189.83</b>	<b>99.84%</b>
4-1100 · Membership Dues				
4-1110 · Homeowners Golf	0.00			
4-1125 · Homeowners Mini Golf	225.00			
<b>Total 4-1100 · Membership Dues</b>	<b>225.00</b>			
4-1200 · Associates Membership Dues				
4-1250 · Associates Golf Only	53,203.63	58,117.50	-4,913.87	91.55%
4-1255 · Associates Golf Only #2	866.25	866.25	0.00	100.0%
4-1260 · Associate Full Social for 2	6,740.32	7,612.50	-872.18	88.54%
4-1260A · Associate Full Social w/Golf	813.75	1,627.50	-813.75	50.0%
4-1265 · Associate Twilight/Wknd/Holiday	2,651.36	1,732.50	918.86	153.04%
4-1270 · Associate Membership-Pool-Fit	6,337.00	3,062.50	3,274.50	206.92%
4-1275 · Associate Social-NO Pool/Fitness	593.25	525.00	68.25	113.0%
<b>Total 4-1200 · Associates Membership Dues</b>	<b>71,205.56</b>	<b>73,543.75</b>	<b>-2,338.19</b>	<b>96.82%</b>
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	2,913.75	3,060.00	-146.25	95.22%
4-2060 · RV Space - Small	18,828.37	19,382.65	-554.28	97.14%
4-2070 · RV Space - Medium	40,384.92	47,545.00	-7,160.08	84.94%
4-2080 · RV Space - Large	31,265.25	36,825.00	-5,559.75	84.9%
4-2085 · RV Cleaning Fee	4,149.06	1,210.00	2,939.06	342.9%
<b>Total 4-2000 · Storage Fees</b>	<b>97,541.35</b>	<b>108,022.65</b>	<b>-10,481.30</b>	<b>90.3%</b>
4-2100 · Storage Fees - Associate				
4-2110 · Associate - Golf Car Storage	8,395.00	8,280.00	115.00	101.39%
4-2115 · Associate - RV Space Small	2,615.58	2,072.00	543.58	126.24%
4-2120 · Associate - RV Space - Medium	2,557.67	2,071.00	486.67	123.5%
4-2125 · Associate - RV Space - Large	3,407.25	3,465.00	-57.75	98.33%
<b>Total 4-2100 · Storage Fees - Associate</b>	<b>16,975.50</b>	<b>15,888.00</b>	<b>1,087.50</b>	<b>106.85%</b>

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	5,000.00	5,000.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	10,000.00	10,000.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	4,150.00			
4-3055 · Facility Rental Deposit	1,000.00			
<b>Total 4-3000 · Rental Income</b>	<b>20,150.00</b>	<b>15,000.00</b>	<b>5,150.00</b>	<b>134.33%</b>
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	151.97			
4-4020 · FI-Health Faci/Pool/Guest Income	906.40			
4-4050 · FI-Pickleball Guest Income	81.00			
4-4060 · FI-Misc Guest Fees	220.00			
<b>Total 4-4000 · Guest Facility Usage Income</b>	<b>1,359.37</b>			
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	3,300.00	2,850.00	450.00	115.79%
4-4115 · Golf Cart Registration-G Course	10,418.08			
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	3,344.04	3,400.00	-55.96	98.35%
4-4122 · Golf Clubs/Golf Bags	6,605.16	8,750.00	-2,144.84	75.49%
4-4123 · Clothes	8,860.72	6,250.00	2,610.72	141.77%
4-4124 · Shoes	5,153.09	6,250.00	-1,096.91	82.45%
4-4125 · General Merchandise	2,724.43	5,000.00	-2,275.57	54.49%
4-4126 · Drinks	2,053.25	2,538.00	-484.75	80.9%
4-4127 · Snacks	1,317.33	2,550.00	-1,232.67	51.66%
4-4128 · Beer	12,881.51	10,655.00	2,226.51	120.9%
<b>Total 4-4120 · ProShop Merchandise Income</b>	<b>42,939.53</b>	<b>45,393.00</b>	<b>-2,453.47</b>	<b>94.6%</b>
4-4130 · ProShop Gift Card Sale	185.00			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	4,456.53			
4-4152 · Green Fees - Guest	17,604.40	15,100.00	2,504.40	116.59%
4-4153 · Greens Fees - Oregon Trail	2,925.00	1,475.00	1,450.00	198.31%
4-4154 · Punch Card	2,470.00			
<b>Total 4-4150 · Golf Green Fees</b>	<b>27,455.93</b>	<b>16,575.00</b>	<b>10,880.93</b>	<b>165.65%</b>

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
4-4180 · Sales Discounts				
Total 4-4100 · ProShop Income	-4,191.32	-6,250.00	2,058.68	67.06%
4-5000 · Publications Income	80,107.22	58,568.00	21,539.22	136.78%
4-5010 · News & Views	23,226.84	21,000.00	2,226.84	110.6%
4-5020 · SI-Directory	3,507.05	4,000.00	-492.95	87.68%
Total 4-5000 · Publications Income	26,733.89	25,000.00	1,733.89	106.94%
4-6000 · Coffee Hour Income	7,748.50			
4-6500 · Activities Income				
4-6501 · Craft Fair Income	878.00			
4-6502 · Summer Concert Income	900.00			
4-6504 · Vendor Fair Income	0.00			
4-6500 · Activities Income - Other	2,938.00			
Total 4-6500 · Activities Income	4,716.00			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	3,268.76	1,660.00	1,608.76	196.91%
4-7040 · Late Fee	5,054.79	2,500.00	2,554.79	202.19%
4-7045 · Lien Fee	1,684.20	1,350.00	334.20	124.76%
4-7050 · Fines	1,945.00	900.00	1,045.00	216.11%
4-7055 · Returned Check Charges	306.00	150.00	156.00	204.0%
Total 4-7000 · Interest Charges/Fines/Fees	12,258.75	6,560.00	5,698.75	186.87%
4-8000 · Other Misc. Income				
4-8020 · General Income	116.00			
4-8025 · Administrative Fees	0.00			
4-8030 · Fines/Fees/Charges	0.00			
4-8045 · Credit Card Surcharge	2,098.78	2,200.00	-101.22	95.4%
4-8055 · Access Card/ Key Fobs	300.00	260.00	40.00	115.39%
Total 4-8000 · Other Misc. Income	2,514.78	2,460.00	54.78	102.23%
Total Income	1,683,709.69	1,649,406.00	34,303.69	102.08%
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	6,707.35	4,000.00	2,707.35	167.68%

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
5-5030 · Drink Expense	1,257.41	550.00	707.41	228.62%
5-5040 · Snack Expense	1,276.74	850.00	426.74	150.21%
5-5050 · Purchase Discounts	-211.26	-300.00	88.74	70.42%
<b>Total 50000 · Cost of Goods Sold</b>	<b>9,030.24</b>	<b>5,100.00</b>	<b>3,930.24</b>	<b>177.06%</b>
<b>Total COGS</b>	<b>9,030.24</b>	<b>5,100.00</b>	<b>3,930.24</b>	<b>177.06%</b>
<b>Gross Profit</b>	<b>1,674,679.45</b>	<b>1,644,306.00</b>	<b>30,373.45</b>	<b>101.85%</b>
<b>Expense</b>				
<b>5-1000 · Payroll Expenses</b>				
5-1010 · Salaries & Wages	539,195.24	682,440.00	-143,244.76	79.01%
5-1020 · Overtime Wages	20,010.89	9,000.00	11,010.89	222.34%
5-1025 · Payroll Taxes & W/C	56,634.72	73,018.00	-16,383.28	77.56%
5-1045 · SAIF Workers Comp	5,204.62	14,582.00	-9,377.38	35.69%
5-1085 · Outside Services - Payroll	1,365.90			
<b>Total 5-1000 · Payroll Expenses</b>	<b>622,411.37</b>	<b>779,040.00</b>	<b>-156,628.63</b>	<b>79.9%</b>
<b>5-2000 · Employee Benefits</b>				
5-2020 · Medical/Dental Insurance	38,072.73	45,500.00	-7,427.27	83.68%
5-2025 · Vision Insurance	-45.38	590.00	-635.38	-7.69%
5-2030 · Life Ins	1,042.95	2,168.00	-1,125.05	48.11%
5-2035 · Retirement Plan	3,764.99	5,832.00	-2,067.01	64.56%
5-2040 · Disability Insurance	3,346.81	5,000.00	-1,653.19	66.94%
<b>Total 5-2000 · Employee Benefits</b>	<b>46,182.10</b>	<b>59,090.00</b>	<b>-12,907.90</b>	<b>78.16%</b>
<b>6-0000 · ProShop</b>				
6-0010 · Office Supplies	1,867.98	400.00	1,467.98	467.0%
6-0020 · Golf Cart Expense	267.42	3,400.00	-3,132.58	7.87%
<b>Total 6-0000 · ProShop</b>	<b>2,135.40</b>	<b>3,800.00</b>	<b>-1,664.60</b>	<b>56.2%</b>
<b>6-1000 · Groundskeeping</b>				
6-1010 · General Supplies	10,015.04	832.00	9,183.04	1,203.73%
6-1020 · Fuel/Oil	13,617.21	17,000.00	-3,382.79	80.1%
6-1030 · Fertilizer/Sprays	25,519.75	20,000.00	5,519.75	127.6%
6-1035 · Maintenance Agreement	2,308.00	1,668.00	640.00	138.37%
6-1040 · Sand	11,576.60	15,750.00	-4,173.40	73.5%
6-1050 · Gravel	0.00	1,500.00	-1,500.00	0.0%

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
6-1055 · GK-Maintenance Expense	7,616.79	4,166.00	3,450.79	182.83%
6-1060 · Small Tools	1,195.53			
6-1068 · Equipment/Repairs	30,993.06	15,000.00	15,993.06	206.62%
6-1080 · Trees	1,440.00	10,000.00	-8,560.00	14.4%
<b>Total 6-1000 · Groundskeeping</b>	<b>104,281.98</b>	<b>85,916.00</b>	<b>18,365.98</b>	<b>121.38%</b>
<b>6-2000 · Maintenance</b>				
6-2010 · General Supplies	15,070.95	25,000.00	-9,929.05	60.28%
6-2015 · Equipment Repairs	10,298.98	12,500.00	-2,201.02	82.39%
6-2020 · Swimming Pool Maint./Repair	14,791.20	6,250.00	8,541.20	236.66%
6-2025 · Equipment Rental	0.00	2,000.00	-2,000.00	0.0%
6-2035 · Maintenance Agreement	10,760.63	6,750.00	4,010.63	159.42%
6-2045 · Facility Remodel/Repairs	248.90	3,600.00	-3,351.10	6.91%
6-2050 · Safety or Medical Supplies	1,454.23	5,832.00	-4,377.77	24.94%
6-2055 · Restaurant Maint/Repair	8,209.52	6,250.00	1,959.52	131.35%
6-2060 · Small Tools	3,331.82	4,166.00	-834.18	79.98%
6-2065 · Janitorial Supplies	11,368.20	7,898.00	3,470.20	143.94%
6-2075 · Maintenance Expense	1,575.10	4,166.00	-2,590.90	37.81%
<b>Total 6-2000 · Maintenance</b>	<b>77,109.53</b>	<b>84,412.00</b>	<b>-7,302.47</b>	<b>91.35%</b>
<b>6-3000 · Utilities</b>				
6-3010 · Telephone	11,262.07	14,477.00	-3,214.93	77.79%
6-3020 · Natural Gas	29,921.47	23,985.00	5,936.47	124.75%
6-3030 · Electricity	51,224.52	37,445.00	13,779.52	136.8%
6-3040 · Water/Sewer	21,385.01	16,500.00	4,885.01	129.61%
6-3050 · Garbage Disposal	12,897.22	8,952.00	3,945.22	144.07%
6-3060 · Cable	2,259.28	2,220.00	39.28	101.77%
6-3070 · Security	13,093.78	18,580.00	-5,486.22	70.47%
<b>Total 6-3000 · Utilities</b>	<b>142,043.35</b>	<b>122,159.00</b>	<b>19,884.35</b>	<b>116.28%</b>
<b>6-4000 · Taxes</b>				
6-4020 · Real Property Tax	57,007.72	88,000.00	-30,992.28	64.78%
6-4030 · Income Tax Expense	0.00	5,000.00	-5,000.00	0.0%
<b>Total 6-4000 · Taxes</b>	<b>57,007.72</b>	<b>93,000.00</b>	<b>-35,992.28</b>	<b>61.3%</b>
<b>6-5000 · Professional Services</b>				

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

	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
6-5010 · Liability Insurance	42,849.20	46,668.00	-3,818.80	91.82%
6-5020 · Legal Services	42,679.81	19,346.00	23,333.81	220.61%
6-5030 · Accounting Services	20,900.00	22,000.00	-1,100.00	95.0%
6-5035 · Offsite Services	7,237.14	13,332.00	-6,094.86	54.28%
6-5040 · Professional Services	1,800.00	900.00	900.00	200.0%
6-5045 · Marion County Recorder	1,756.00	846.00	910.00	207.57%
<b>Total 6-5000 · Professional Services</b>	<b>117,222.15</b>	<b>103,092.00</b>	<b>14,130.15</b>	<b>113.71%</b>
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	5,615.85	8,060.00	-2,444.15	69.68%
6-6005 · Website Expense	948.69			
6-6010 · Computer Maint./Support	19,679.40	21,138.00	-1,458.60	93.1%
6-6015 · Software/Upgrades	1,623.90	492.00	1,131.90	330.06%
6-6020 · Office Supplies/Misc Supplies	3,605.77	5,660.00	-2,054.23	63.71%
6-6030 · Postage/Freight	5,285.41	5,450.00	-164.59	96.98%
6-6090 · Bank Service Charges	1,888.62	1,400.00	488.62	134.9%
6-6095 · Merchant Account Fees	8,929.02	6,320.00	2,609.02	141.28%
<b>Total 6-6000 · Office Expense</b>	<b>47,576.66</b>	<b>48,520.00</b>	<b>-943.34</b>	<b>98.06%</b>
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	1,213.95	1,500.00	-286.05	80.93%
6-7020 · License Fees	2,315.70	950.00	1,365.70	243.76%
6-7030 · Dues & Subscriptions	1,405.90	3,750.00	-2,344.10	37.49%
6-7050 · Bad Debt Expense	2,198.59	1,400.00	798.59	157.04%
6-7060 · Misc. Business Expense	250.00			
6-7070 · Over/Short	147.72			
<b>Total 6-7000 · Other Business Expense</b>	<b>7,531.86</b>	<b>7,600.00</b>	<b>-68.14</b>	<b>99.1%</b>
6-8000 · Event Expenses				
6-8010 · Activities Expense	4,850.17			
6-8015 · Summer Concert Expenses	900.00			
6-8020 · Coffee Hour Expenses	2,852.09			
6-8040 · Other Event Expenses	120.00			
<b>Total 6-8000 · Event Expenses</b>	<b>8,722.26</b>			
6-9000 · Communication Expenses				

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	Jan - Oct 23	Budget	\$ Over Budget	% of Budget
6-9010 · Publishing N & V's Expense	25,420.24	24,000.00	1,420.24	105.92%
6-9030 · Printing/Copying Expenses	4,916.88	2,000.00	2,916.88	245.84%
6-9040 · Marketing	250.09	4,042.50	-3,792.41	6.19%
6-9070 · Communication Expenses-Other	752.00			
<b>Total 6-9000 · Communication Expenses</b>	<b>31,339.21</b>	<b>30,042.50</b>	<b>1,296.71</b>	<b>104.32%</b>
66900 · *Reconciliation Discrepancies	0.00			
<b>Total Expense</b>	<b>1,263,563.59</b>	<b>1,416,671.50</b>	<b>-153,107.91</b>	<b>89.19%</b>
<b>Net Ordinary Income</b>	<b>411,115.86</b>	<b>227,634.50</b>	<b>183,481.36</b>	<b>180.6%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	167.58			
<b>Total 8-3000 · Operating Misc Income</b>	<b>167.58</b>			
8-4000 · Golf Car Registration Restrict	0.00			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	340,500.83			
8-6015 · Reserve WC Acct Interest Income	42,684.85			
<b>Total 8-6000 · Reserve Account Income</b>	<b>383,185.68</b>			
<b>Total Other Income</b>	<b>383,353.26</b>			
<b>Other Expense</b>				
8-7000 · Repair/Replace Reserve Expense	174,448.85			
<b>Total Other Expense</b>	<b>174,448.85</b>			
<b>Net Other Income</b>	<b>208,904.41</b>			
<b>Net Income</b>	<b>620,020.27</b>	<b>227,634.50</b>	<b>392,385.77</b>	<b>272.38%</b>