

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

Ordinary Income/Expense	Dec 23	Budget	\$ Over Budget
Income			
4-1000 · Homeowners Annual Assessments			
4-1010 · Homeowners Annual Assessment P1	3,165.07	9,718.20	-6,553.13
4-1025 · Homeowners Annual Assessment P2	6,746.00	11,400.00	-4,654.00
Total 4-1000 · Homeowners Annual Assessments	9,911.07	21,118.20	-11,207.13
4-1200 · Associates Membership Dues			
4-1250 · Associates Golf Only	0.00	0.00	0.00
4-1255 · Associates Golf Only #2	0.00	0.00	0.00
4-1260 · Associate Full Social for 2	0.00	0.00	0.00
4-1260A · Associate Full Social w/Golf	0.00	0.00	0.00
4-1265 · Associate Twilight/Wknd/Holiday	0.00	0.00	0.00
4-1270 · Associate Membership-Pool-Fit	6.82	43.75	-36.93
4-1275 · Associate-Mini Social-NO POOL	0.00	0.00	0.00
Total 4-1200 · Associates Membership Dues	6.82	43.75	-36.93
4-2000 · Storage Fees			
4-2050 · Golf Cart Storage	0.00	0.00	0.00
4-2060 · RV Space - Small	197.69	315.55	-117.86
4-2070 · RV Space - Medium	153.36	1,075.00	-921.64
4-2080 · RV Space - Large	162.19	1,275.00	-1,112.81
4-2081 · Storage Unit - Small	1,167.14		
4-2082 · Storage Unit - Large	4,274.73		
4-2085 · RV Cleaning Fee	665.16	110.00	555.16
Total 4-2000 · Storage Fees	6,620.27	2,775.55	3,844.72
4-2100 · Storage Fees - Associate			
4-2110 · Associate - Golf Car Storage	0.00	0.00	0.00
4-2115 · Associate - RV Space Small	11.53	74.00	-62.47
4-2120 · Associate - RV Space - Medium	7.40	104.50	-97.10
4-2125 · Associate - RV Space - Large	0.00	0.00	0.00
Total 4-2100 · Storage Fees - Associate	18.93	178.50	-159.57
4-3000 · Rental Income			
4-3020 · Rent-Restaurant	500.00	500.00	0.00
4-3040 · Rent-Restaurant Utilities	1,000.00	1,000.00	0.00
4-3050 · Rent-Facility Rentals	175.00		
4-3055 · Facility Cleaning Fee	0.00		
Total 4-3000 · Rental Income	1,675.00	1,500.00	175.00
4-4000 · Guest Facility Usage Income			
4-4010 · FI-Billiards Guest Income	19.00		
4-4020 · FI-Health Fac/PoolGuest Income	51.91		
4-4050 · FI-Pickleball Guest Income	23.00		
4-4060 · FI-Misc Guest Fees	100.00		
Total 4-4000 · Guest Facility Usage Income	193.91		
4-4100 · ProShop Income			
4-4110 · Golf Cart Rental Income-18 Hole	0.00	75.00	-75.00

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

	Dec 23	Budget	\$ Over Budget
4-4115 · Golf Cart Registration-G Course	2,093.66		
4-4116 · Golf Cart Registration-Grounds	10.00		
4-4120 · ProShop Merchandise Income			
4-4121 · Golf Balls	282.33	300.00	-17.67
4-4122 · Golf Clubs/Golf Bags	405.25	0.00	405.25
4-4123 · Clothes	435.74	625.00	-189.26
4-4124 · Shoes	723.69	625.00	98.69
4-4125 · General Merchandise	706.82	500.00	206.82
4-4126 · Drinks	92.22	231.00	-138.78
4-4127 · Snacks	55.50	225.00	-169.50
4-4128 · Beer	851.05	670.00	181.05
Total 4-4120 · ProShop Merchandise Income	3,552.60	3,176.00	376.60
4-4130 · ProShop Gift Card Sale	211.14		
4-4150 · Golf Green Fees			
4-4151 · Green Fees - Member	295.00		
4-4152 · Green Fees - Guest	270.25	150.00	120.25
4-4153 · Greens Fees - Oregon Trail	0.00	25.00	-25.00
Total 4-4150 · Golf Green Fees	565.25	175.00	390.25
4-4180 · Sales Discounts	-376.08	-625.00	248.92
Total 4-4100 · ProShop Income	6,056.57	2,801.00	3,255.57
4-5000 · Publications Income			
4-5010 · News & Views	3,003.00	2,100.00	903.00
4-5020 · SI-Directory	3,202.57	0.00	3,202.57
Total 4-5000 · Publications Income	6,205.57	2,100.00	4,105.57
4-6000 · Coffee Hour Income	1,000.80		
4-7000 · Interest Charges/Fines/Fees			
4-7010 · Past Due Balance Interest Fees	373.09	165.00	208.09
4-7040 · Late Fee	706.83	250.00	456.83
4-7045 · Lien Fee	376.17	0.00	376.17
4-7050 · Fines	591.25	0.00	591.25
4-7055 · Returned Check Charges	70.00	0.00	70.00
Total 4-7000 · Interest Charges/Fines/Fees	2,117.34	415.00	1,702.34
4-8000 · Other Misc. Income			
4-8045 · Credit Card Surcharge	194.77	100.00	94.77
4-8055 · Access Card/ Key Fobs	30.00	20.00	10.00
4-8000 · Other Misc. Income - Other	25.00		
Total 4-8000 · Other Misc. Income	249.77	120.00	129.77
Total Income	34,056.05	31,052.00	3,004.05
Cost of Goods Sold			
50000 · Cost of Goods Sold			
5-5010 · ProShop Inventory Expense	4,121.25	20,000.00	-15,878.75
5-5020 · Beer Expense	559.68	250.00	309.68
5-5030 · Drink Expense	69.53	50.00	19.53
5-5040 · Snack Expense	7.18	75.00	-67.82

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

	Dec 23	Budget	\$ Over Budget
5-5050 · Purchase Discounts	-3.47	-25.00	21.53
Total 50000 · Cost of Goods Sold	4,754.17	20,350.00	-15,595.83
Total COGS	4,754.17	20,350.00	-15,595.83
Gross Profit	29,301.88	10,702.00	18,599.88
Expense			
5-1000 · Payroll Expenses			
5-1010 · Salaries & Wages	48,858.78	62,040.00	-13,181.22
5-1020 · Overtime Wages	3,254.61	500.00	2,754.61
5-1025 · Payroll Taxes & W/C	5,290.41	6,640.00	-1,349.59
5-1045 · SAIF Workers Comp	683.41	1,459.00	-775.59
Total 5-1000 · Payroll Expenses	58,087.21	70,639.00	-12,551.79
5-2000 · Employee Benefits			
5-2020 · Medical/Dental Insurance	2,906.77	4,550.00	-1,643.23
5-2025 · Vision Insurance	2.97	60.00	-57.03
5-2030 · Life Ins	56.44	216.00	-159.56
5-2035 · Retirement Plan	280.57	584.00	-303.43
5-2040 · Disability Insurance	471.13	500.00	-28.87
Total 5-2000 · Employee Benefits	3,717.88	5,910.00	-2,192.12
6-0000 · ProShop			
6-0010 · Office Supplies	0.00	50.00	-50.00
6-0020 · Golf Cart Expense	29.46	300.00	-270.54
Total 6-0000 · ProShop	29.46	350.00	-320.54
6-1000 · Groundskeeping			
6-1010 · General Supplies	1,669.47	84.00	1,585.47
6-1020 · Fuel/Oil	3,478.11	0.00	3,478.11
6-1030 · Fertilizer/Sprays	2,857.12	2,000.00	857.12
6-1035 · Maintenance Agreement	162.00	166.00	-4.00
6-1040 · Sand	0.00	0.00	0.00
6-1050 · Gravel	0.00	0.00	0.00
6-1055 · GK-Maintenance Expense	-2,660.00	417.00	-3,077.00
6-1060 · Small Tools	227.09		
6-1068 · Equipment/Repairs	6,298.01	1,500.00	4,798.01
6-1080 · Trees	0.00	0.00	0.00
Total 6-1000 · Groundskeeping	12,031.80	4,167.00	7,864.80
6-2000 · Maintenance			
6-2010 · General Supplies	558.70	2,500.00	-1,941.30
6-2015 · Equipment Repairs	3,570.22	1,250.00	2,320.22
6-2020 · Swimming Pool Maint./Repair	77.42	625.00	-547.58
6-2025 · Equipment Rental	1,893.73	0.00	1,893.73
6-2035 · Maintenance Agreement	675.00	675.00	0.00
6-2045 · Facility Remodel/Repairs	0.00	0.00	0.00
6-2050 · Safety or Medical Supplies	345.38	584.00	-238.62
6-2055 · Restaurant Maint/Repair	-4,165.06	625.00	-4,790.06
6-2060 · Small Tools	10.98	417.00	-406.02

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

	Dec 23	Budget	\$ Over Budget
6-2065 · Janitorial Supplies	2,118.10	789.00	1,329.10
6-2075 · Maintenance Expense	540.00	417.00	123.00
Total 6-2000 · Maintenance	5,624.47	7,882.00	-2,257.53
6-3000 · Utilities			
6-3010 · Telephone	1,049.59	1,447.00	-397.41
6-3020 · Natural Gas	4,060.94	2,000.00	2,060.94
6-3030 · Electricity	4,511.31	3,500.00	1,011.31
6-3040 · Water/Sewer	3,595.67	1,750.00	1,845.67
6-3050 · Garbage Disposal	1,638.67	1,075.00	563.67
6-3060 · Cable	244.87	221.00	23.87
6-3070 · Security	0.00	950.00	-950.00
Total 6-3000 · Utilities	15,101.05	10,943.00	4,158.05
6-4000 · Taxes			
6-4020 · Real Property Tax	85.06	0.00	85.06
6-4030 · Income Tax Expense	0.00	0.00	0.00
Total 6-4000 · Taxes	85.06	0.00	85.06
6-5000 · Professional Services			
6-5010 · Liability Insurance	4,075.11	4,666.00	-590.89
6-5020 · Legal Services	10,203.76	2,327.00	7,876.76
6-5030 · Accounting Services	6,795.00	0.00	6,795.00
6-5035 · Offsite Services	814.98	1,334.00	-519.02
6-5040 · Professional Services	0.00	0.00	0.00
6-5045 · Marion County Recorder	0.00	77.00	-77.00
Total 6-5000 · Professional Services	21,888.85	8,404.00	13,484.85
6-6000 · Office Expense			
6-6001 · Small Equipment Lease	771.90	806.00	-34.10
6-6005 · Website Expense	-6.68		
6-6010 · Computer Maint./Support	2,756.95	2,113.00	643.95
6-6015 · Software/Upgrades	45.00	50.00	-5.00
6-6020 · Office Supplies/Misc Supplies	948.75	567.00	381.75
6-6030 · Postage/Freight	52.62	1,245.00	-1,192.38
6-6090 · Bank Service Charges	150.95	139.00	11.95
6-6095 · Merchant Account Fees	631.11	600.00	31.11
Total 6-6000 · Office Expense	5,350.60	5,520.00	-169.40
6-7000 · Other Business Expense			
6-7017 · Education/Classes/Conf	0.00	0.00	0.00
6-7020 · License Fees	0.00	0.00	0.00
6-7030 · Dues & Subscriptions	15.99	550.00	-534.01
6-7050 · Bad Debt Expense	501.10	0.00	501.10
6-7070 · Over/Short	0.98		
Total 6-7000 · Other Business Expense	518.07	550.00	-31.93
6-8000 · Event Expenses			
6-8010 · Activities Expense	648.19		
6-8020 · Coffee Hour Expenses	327.17		

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

	Dec 23	Budget	\$ Over Budget
Total 6-8000 · Event Expenses	975.36		
6-9000 · Communication Expenses			
6-9010 · Publishing N & V's Expense	4,588.87	2,400.00	2,188.87
6-9030 · Printing/Copying Expenses	285.00	0.00	285.00
6-9040 · Marketing	0.00	404.25	-404.25
Total 6-9000 · Communication Expenses	4,873.87	2,804.25	2,069.62
Total Expense	128,283.68	117,169.25	11,114.43
Net Ordinary Income	-98,981.80	-106,467.25	7,485.45
Other Income/Expense			
Other Income			
8-3000 · Operating Misc Income			
8-3010 · Operating Bank Account Interest	27.26		
Total 8-3000 · Operating Misc Income	27.26		
8-6000 · Reserve Account Income			
8-6010 · Working Capital Fund	25,203.43		
8-6015 · Reserve WC Acct Interest Income	5,302.29		
Total 8-6000 · Reserve Account Income	30,505.72		
Total Other Income	30,532.98		
Other Expense			
8-7000 · Repair/Replace Reserve Expense	12,487.63		
Total Other Expense	12,487.63		
Net Other Income	18,045.35		
Net Income	-80,936.45	-106,467.25	25,530.80

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

December 2023

	% of Budget
Ordinary Income/Expense	
Income	
4-1000 · Homeowners Annual Assessments	
4-1010 · Homeowners Annual Assessment P1	32.57%
4-1025 · Homeowners Annual Assessment P2	59.18%
Total 4-1000 · Homeowners Annual Assessments	46.93%
4-1200 · Associates Membership Dues	
4-1250 · Associates Golf Only	0.0%
4-1255 · Associates Golf Only #2	0.0%
4-1260 · Associate Full Social for 2	0.0%
4-1260A · Associate Full Social w/Golf	0.0%
4-1265 · Associate Twilight/Wknd/Holiday	0.0%
4-1270 · Associate Membership-Pool-Fit	15.59%
4-1275 · Associate-Mini Social-NO POOL	0.0%
Total 4-1200 · Associates Membership Dues	15.59%
4-2000 · Storage Fees	
4-2050 · Golf Cart Storage	0.0%
4-2060 · RV Space - Small	62.65%
4-2070 · RV Space - Medium	14.27%
4-2080 · RV Space - Large	12.72%
4-2081 · Storage Unit - Small	
4-2082 · Storage Unit - Large	
4-2085 · RV Cleaning Fee	604.69%
Total 4-2000 · Storage Fees	238.52%
4-2100 · Storage Fees - Associate	
4-2110 · Associate - Golf Car Storage	0.0%
4-2115 · Associate - RV Space Small	15.58%
4-2120 · Associate - RV Space - Medium	7.08%
4-2125 · Associate - RV Space - Large	0.0%
Total 4-2100 · Storage Fees - Associate	10.61%
4-3000 · Rental Income	
4-3020 · Rent-Restaurant	100.0%
4-3040 · Rent-Restaurant Utilities	100.0%
4-3050 · Rent-Facility Rentals	
4-3055 · Facility Cleaning Fee	
Total 4-3000 · Rental Income	111.67%
4-4000 · Guest Facility Usage Income	
4-4010 · FI-Billiards Guest Income	
4-4020 · FI-Health Fac/PoolGuest Income	
4-4050 · FI-Pickleball Guest Income	
4-4060 · FI-Misc Guest Fees	
Total 4-4000 · Guest Facility Usage Income	
4-4100 · ProShop Income	
4-4110 · Golf Cart Rental Income-18 Hole	0.0%

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

	% of Budget
4-4115 · Golf Cart Registration-G Course	
4-4116 · Golf Cart Registration-Grounds	
4-4120 · ProShop Merchandise Income	
4-4121 · Golf Balls	94.11%
4-4122 · Golf Clubs/Golf Bags	100.0%
4-4123 · Clothes	69.72%
4-4124 · Shoes	115.79%
4-4125 · General Merchandise	141.36%
4-4126 · Drinks	39.92%
4-4127 · Snacks	24.67%
4-4128 · Beer	127.02%
Total 4-4120 · ProShop Merchandise Income	111.86%
4-4130 · ProShop Gift Card Sale	
4-4150 · Golf Green Fees	
4-4151 · Green Fees - Member	
4-4152 · Green Fees - Guest	180.17%
4-4153 · Greens Fees - Oregon Trail	0.0%
Total 4-4150 · Golf Green Fees	323.0%
4-4180 · Sales Discounts	60.17%
Total 4-4100 · ProShop Income	216.23%
4-5000 · Publications Income	
4-5010 · News & Views	143.0%
4-5020 · SI-Directory	100.0%
Total 4-5000 · Publications Income	295.5%
4-6000 · Coffee Hour Income	
4-7000 · Interest Charges/Fines/Fees	
4-7010 · Past Due Balance Interest Fees	226.12%
4-7040 · Late Fee	282.73%
4-7045 · Lien Fee	100.0%
4-7050 · Fines	100.0%
4-7055 · Returned Check Charges	100.0%
Total 4-7000 · Interest Charges/Fines/Fees	510.2%
4-8000 · Other Misc. Income	
4-8045 · Credit Card Surcharge	194.77%
4-8055 · Access Card/ Key Fobs	150.0%
4-8000 · Other Misc. Income - Other	
Total 4-8000 · Other Misc. Income	208.14%
Total Income	109.67%
Cost of Goods Sold	
50000 · Cost of Goods Sold	
5-5010 · ProShop Inventory Expense	20.61%
5-5020 · Beer Expense	223.87%
5-5030 · Drink Expense	139.06%
5-5040 · Snack Expense	9.57%

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

	% of Budget
5-5050 · Purchase Discounts	13.88%
Total 50000 · Cost of Goods Sold	23.36%
Total COGS	23.36%
Gross Profit	273.8%
Expense	
5-1000 · Payroll Expenses	
5-1010 · Salaries & Wages	78.75%
5-1020 · Overtime Wages	650.92%
5-1025 · Payroll Taxes & W/C	79.68%
5-1045 · SAIF Workers Comp	46.84%
Total 5-1000 · Payroll Expenses	82.23%
5-2000 · Employee Benefits	
5-2020 · Medical/Dental Insurance	63.89%
5-2025 · Vision Insurance	4.95%
5-2030 · Life Ins	26.13%
5-2035 · Retirement Plan	48.04%
5-2040 · Disability Insurance	94.23%
Total 5-2000 · Employee Benefits	62.91%
6-0000 · ProShop	
6-0010 · Office Supplies	0.0%
6-0020 · Golf Cart Expense	9.82%
Total 6-0000 · ProShop	8.42%
6-1000 · Groundskeeping	
6-1010 · General Supplies	1,987.46%
6-1020 · Fuel/Oil	100.0%
6-1030 · Fertilizer/Sprays	142.86%
6-1035 · Maintenance Agreement	97.59%
6-1040 · Sand	0.0%
6-1050 · Gravel	0.0%
6-1055 · GK-Maintenance Expense	-637.89%
6-1060 · Small Tools	
6-1068 · Equipment/Repairs	419.87%
6-1080 · Trees	0.0%
Total 6-1000 · Groundskeeping	288.74%
6-2000 · Maintenance	
6-2010 · General Supplies	22.35%
6-2015 · Equipment Repairs	285.62%
6-2020 · Swimming Pool Maint./Repair	12.39%
6-2025 · Equipment Rental	100.0%
6-2035 · Maintenance Agreement	100.0%
6-2045 · Facility Remodel/Repairs	0.0%
6-2050 · Safety or Medical Supplies	59.14%
6-2055 · Restaurant Maint/Repair	-666.41%
6-2060 · Small Tools	2.63%

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

	% of Budget
6-2065 · Janitorial Supplies	268.45%
6-2075 · Maintenance Expense	129.5%
Total 6-2000 · Maintenance	71.36%
6-3000 · Utilities	
6-3010 · Telephone	72.54%
6-3020 · Natural Gas	203.05%
6-3030 · Electricity	128.9%
6-3040 · Water/Sewer	205.47%
6-3050 · Garbage Disposal	152.43%
6-3060 · Cable	110.8%
6-3070 · Security	0.0%
Total 6-3000 · Utilities	138.0%
6-4000 · Taxes	
6-4020 · Real Property Tax	100.0%
6-4030 · Income Tax Expense	0.0%
Total 6-4000 · Taxes	100.0%
6-5000 · Professional Services	
6-5010 · Liability Insurance	87.34%
6-5020 · Legal Services	438.49%
6-5030 · Accounting Services	100.0%
6-5035 · Offsite Services	61.09%
6-5040 · Professional Services	0.0%
6-5045 · Marion County Recorder	0.0%
Total 6-5000 · Professional Services	260.46%
6-6000 · Office Expense	
6-6001 · Small Equipment Lease	95.77%
6-6005 · Website Expense	
6-6010 · Computer Maint./Support	130.48%
6-6015 · Software/Upgrades	90.0%
6-6020 · Office Supplies/Misc Supplies	167.33%
6-6030 · Postage/Freight	4.23%
6-6090 · Bank Service Charges	108.6%
6-6095 · Merchant Account Fees	105.19%
Total 6-6000 · Office Expense	96.93%
6-7000 · Other Business Expense	
6-7017 · Education/Classes/Conf	0.0%
6-7020 · License Fees	
6-7030 · Dues & Subscriptions	2.91%
6-7050 · Bad Debt Expense	100.0%
6-7070 · Over/Short	
Total 6-7000 · Other Business Expense	94.2%
6-8000 · Event Expenses	
6-8010 · Activities Expense	
6-8020 · Coffee Hour Expenses	

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

	<u>% of Budget</u>
Total 6-8000 · Event Expenses	
6-9000 · Communication Expenses	
6-9010 · Publishing N & V's Expense	191.2%
6-9030 · Printing/Copying Expenses	100.0%
6-9040 · Marketing	0.0%
Total 6-9000 · Communication Expenses	<u>173.8%</u>
Total Expense	<u>109.49%</u>
Net Ordinary Income	92.97%
Other Income/Expense	
Other Income	
8-3000 · Operating Misc Income	
8-3010 · Operating Bank Account Interest	
Total 8-3000 · Operating Misc Income	
8-6000 · Reserve Account Income	
8-6010 · Working Capital Fund	
8-6015 · Reserve WC Acct Interest Income	
Total 8-6000 · Reserve Account Income	
Total Other Income	
Other Expense	
8-7000 · Repair/Replace Reserve Expense	
Total Other Expense	
Net Other Income	
Net Income	<u><u>76.02%</u></u>