

# Woodburn Estates & Golf

## Profit & Loss Budget vs. Actual

January through July 2023

Ordinary Income/Expense	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	970,953.54	948,009.00	22,944.54	102.42%
4-1025 · Homeowners Annual Assessment P2	302,283.76	333,000.00	-30,716.24	90.78%
<b>Total 4-1000 · Homeowners Annual Assessments</b>	<b>1,273,237.30</b>	<b>1,281,009.00</b>	<b>-7,771.70</b>	<b>99.39%</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	53,652.07	58,117.50	-4,465.43	92.32%
4-1255 · Associates Golf Only #2	866.25	866.25	0.00	100.0%
4-1260 · Associate Full Social for 2	6,237.23	7,612.50	-1,375.27	81.93%
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	6,249.16	2,931.25	3,317.91	213.19%
4-1275 · Associate-Mini Social-NO POOL	593.25	525.00	68.25	113.0%
<b>Total 4-1200 · Associates Membership Dues</b>	<b>71,063.07</b>	<b>73,412.50</b>	<b>-2,349.43</b>	<b>96.8%</b>
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	2,808.75	3,060.00	-251.25	91.79%
4-2060 · RV Space - Small	16,745.58	18,436.00	-1,690.42	90.83%
4-2070 · RV Space - Medium	38,908.12	44,320.00	-5,411.88	87.79%
4-2080 · RV Space - Large	30,655.25	33,000.00	-2,344.75	92.9%
4-2085 · RV Cleaning Fee	2,090.00	770.00	1,320.00	271.43%
<b>Total 4-2000 · Storage Fees</b>	<b>91,207.70</b>	<b>99,586.00</b>	<b>-8,378.30</b>	<b>91.59%</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	2,282.02	1,850.00	432.02	123.35%
4-2120 · Associate - RV Space - Medium	2,050.06	1,757.50	292.56	116.65%

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	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
4-2125 · Associate - RV Space - Large	3,465.00	3,465.00	0.00	100.0%
Total 4-2100 · Storage Fees - Associate	16,192.08	15,352.50	839.58	105.47%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	3,500.00	3,500.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	7,000.00	7,000.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	2,750.00			
4-3055 · Facility Cleaning Fee	800.00			
Total 4-3000 · Rental Income	14,050.00	10,500.00	3,550.00	133.81%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	107.97			
4-4020 · FI-Health Fac/Pool/Guest Income	603.79			
4-4050 · FI-Pickleball Guest Income	54.00			
4-4060 · FI-Misc Guest Fees	220.00			
Total 4-4000 · Guest Facility Usage Income	985.76			
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	1,970.00	1,500.00	470.00	131.33%
4-4115 · Golf Cart Registration-G Course	9,981.03			
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	2,093.39	2,450.00	-356.61	85.44%
4-4122 · Golf Clubs/Golf Bags	3,546.99	5,750.00	-2,203.01	61.69%
4-4123 · Clothes	6,036.86	4,375.00	1,661.86	137.99%
4-4124 · Shoes	3,350.90	4,375.00	-1,024.10	76.59%
4-4125 · General Merchandise	1,382.91	3,500.00	-2,117.09	39.51%
4-4126 · Drinks	1,346.50	1,845.00	-498.50	72.98%
4-4127 · Snacks	803.00	1,875.00	-1,072.00	42.83%
4-4128 · Beer	8,560.51	8,630.00	-69.49	99.2%
Total 4-4120 · ProShop Merchandise Income	27,121.06	32,800.00	-5,678.94	82.69%
4-4130 · ProShop Gift Card Sale	85.00			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	2,825.60			

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	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
4-4152 · Green Fees - Guest	9,694.40	8,950.00	744.40	108.32%
4-4153 · Greens Fees - Oregon Trail	1,975.00	950.00	1,025.00	207.9%
4-4154 · Punch Card	1,630.00			
<b>Total 4-4150 · Golf Green Fees</b>	<b>16,125.00</b>	<b>9,900.00</b>	<b>6,225.00</b>	<b>162.88%</b>
4-4180 · Sales Discounts	-2,828.35	-4,375.00	1,546.65	64.65%
<b>Total 4-4100 · ProShop Income</b>	<b>52,453.74</b>	<b>39,825.00</b>	<b>12,628.74</b>	<b>131.71%</b>
<b>4-5000 · Publications Income</b>				
4-5010 · News & Views	16,888.30	14,700.00	2,188.30	114.89%
4-5020 · SI-Directory	3,507.05	4,000.00	-492.95	87.68%
<b>Total 4-5000 · Publications Income</b>	<b>20,395.35</b>	<b>18,700.00</b>	<b>1,695.35</b>	<b>109.07%</b>
<b>4-6000 · Coffee Hour Income</b>	<b>5,155.40</b>			
<b>4-6500 · Activities Income</b>				
4-6502 · Summer Concert Income	900.00			
4-6500 · Activities Income - Other	1,649.00			
<b>Total 4-6500 · Activities Income</b>	<b>2,549.00</b>			
<b>4-7000 · Interest Charges/Fines/Fees</b>				
4-7010 · Past Due Balance Interest Fees	2,692.11	1,165.00	1,527.11	231.08%
4-7040 · Late Fee	3,680.52	1,750.00	1,930.52	210.32%
4-7045 · Lien Fee	1,125.00	0.00	1,125.00	100.0%
4-7050 · Fines	900.00	600.00	300.00	150.0%
4-7055 · Returned Check Charges	140.00	150.00	-10.00	93.33%
<b>Total 4-7000 · Interest Charges/Fines/Fees</b>	<b>8,537.63</b>	<b>3,665.00</b>	<b>4,872.63</b>	<b>232.95%</b>
<b>4-8000 · Other Misc. Income</b>				
4-8030 · Fines/Fees/Charges	0.00			
4-8045 · Credit Card Surcharge	1,976.28	1,600.00	376.28	123.52%
4-8055 · Access Card/ Key Fobs	200.00	180.00	20.00	111.11%
<b>Total 4-8000 · Other Misc. Income</b>	<b>2,176.28</b>	<b>1,780.00</b>	<b>396.28</b>	<b>122.26%</b>
<b>Total Income</b>	<b>1,558,228.31</b>	<b>1,543,830.00</b>	<b>14,398.31</b>	<b>100.93%</b>
<b>Cost of Goods Sold</b>				
50000 · Cost of Goods Sold				

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%
5-5020 · Beer Expense	4,505.31	3,250.00	1,255.31	138.63%
5-5030 · Drink Expense	796.17	400.00	396.17	199.04%
5-5040 · Snack Expense	743.82	625.00	118.82	119.01%
5-5050 · Purchase Discounts	-109.58	-250.00	140.42	43.83%
<b>Total 50000 · Cost of Goods Sold</b>	<b>5,935.72</b>	<b>4,025.00</b>	<b>1,910.72</b>	<b>147.47%</b>
<b>Total COGS</b>	<b>5,935.72</b>	<b>4,025.00</b>	<b>1,910.72</b>	<b>147.47%</b>
<b>Gross Profit</b>	<b>1,552,292.59</b>	<b>1,539,805.00</b>	<b>12,487.59</b>	<b>100.81%</b>
<b>Expense</b>				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	384,880.09	465,300.00	-80,419.91	82.72%
5-1020 · Overtime Wages	8,880.11	6,000.00	2,880.11	148.0%
5-1025 · Payroll Taxes & W/C	40,625.16	49,785.00	-9,159.84	81.6%
5-1045 · SAIF Workers Comp	7,575.78	10,206.00	-2,630.22	74.23%
<b>Total 5-1000 · Payroll Expenses</b>	<b>441,961.14</b>	<b>531,291.00</b>	<b>-89,329.86</b>	<b>83.19%</b>
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	27,853.22	31,850.00	-3,996.78	87.45%
5-2025 · Vision Insurance	-9.94	413.00	-422.94	-2.41%
5-2030 · Life Ins	736.20	1,519.00	-782.80	48.47%
5-2035 · Retirement Plan	2,800.86	4,081.00	-1,280.14	68.63%
5-2040 · Disability Insurance	2,153.48	3,500.00	-1,346.52	61.53%
<b>Total 5-2000 · Employee Benefits</b>	<b>33,533.82</b>	<b>41,363.00</b>	<b>-7,829.18</b>	<b>81.07%</b>
6-0000 · ProShop				
6-0010 · Office Supplies	728.04	300.00	428.04	242.68%
6-0020 · Golf Cart Expense	267.42	2,350.00	-2,082.58	11.38%
<b>Total 6-0000 · ProShop</b>	<b>995.46</b>	<b>2,650.00</b>	<b>-1,654.54</b>	<b>37.57%</b>
6-1000 · Groundskeeping				
6-1010 · General Supplies	4,122.97	581.00	3,541.97	709.63%
6-1020 · Fuel/Oil	6,938.57	14,000.00	-7,061.43	49.56%
6-1030 · Fertilizer/Sprays	14,052.59	14,000.00	52.59	100.38%

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
6-1035 · Maintenance Agreement	1,822.00	1,169.00	653.00	155.86%
6-1040 · Sand	11,576.60	12,000.00	-423.40	96.47%
6-1050 · Gravel	0.00	1,500.00	-1,500.00	0.0%
6-1055 · GK Maintenance Expense	3,485.27	2,915.00	570.27	119.56%
6-1068 · Equipment Repairs	17,582.51	10,500.00	7,082.51	167.45%
6-1080 · Trees	1,440.00	5,000.00	-3,560.00	28.8%
<b>Total 6-1000 · Groundskeeping</b>	<b>61,020.51</b>	<b>61,665.00</b>	<b>-644.49</b>	<b>98.96%</b>
<b>6-2000 · Maintenance</b>				
6-2010 · General Supplies	12,791.14	17,500.00	-4,708.86	73.09%
6-2015 · Equipment Repairs	8,423.65	8,750.00	-326.35	96.27%
6-2020 · Swimming Pool Maint./Repair	12,824.35	4,375.00	8,449.35	293.13%
6-2025 · Equipment Rental	0.00	1,250.00	-1,250.00	0.0%
6-2035 · Maintenance Agreement	8,121.57	4,725.00	3,396.57	171.89%
6-2045 · Facility Remodel/Repairs	248.90	2,400.00	-2,151.10	10.37%
6-2050 · Safety or Medical Supplies	1,380.45	4,081.00	-2,700.55	33.83%
6-2055 · Restaurant Maint/Repair	1,332.92	4,375.00	-3,042.08	30.47%
6-2060 · Small Tools	2,762.14	2,915.00	-152.86	94.76%
6-2065 · Janitorial Supplies	8,694.71	5,530.00	3,164.71	157.23%
6-2075 · Maintenance Expense	1,051.50	2,915.00	-1,863.50	36.07%
<b>Total 6-2000 · Maintenance</b>	<b>57,631.33</b>	<b>58,816.00</b>	<b>-1,184.67</b>	<b>97.99%</b>
<b>6-3000 · Utilities</b>				
6-3010 · Telephone	8,284.85	10,136.00	-1,851.15	81.74%
6-3020 · Natural Gas	24,747.84	19,185.00	5,562.84	129.0%
6-3030 · Electricity	32,258.45	24,745.00	7,513.45	130.36%
6-3040 · Water/Sewer	16,223.74	10,500.00	5,723.74	154.51%
6-3050 · Garbage Disposal	9,532.09	6,402.00	3,130.09	148.89%
6-3060 · Cable	1,548.34	1,554.00	-5.66	99.64%
6-3070 · Security	7,848.18	13,020.00	-5,171.82	60.28%
<b>Total 6-3000 · Utilities</b>	<b>100,443.49</b>	<b>85,542.00</b>	<b>14,901.49</b>	<b>117.42%</b>
<b>6-4000 · Taxes</b>				

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

	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
6-4020 · Real Property Tax	57,007.72	58,000.00	-992.28	98.29%
6-4030 · Income Tax Expense	0.00	0.00	0.00	0.0%
<b>Total 6-4000 · Taxes</b>	<b>57,007.72</b>	<b>58,000.00</b>	<b>-992.28</b>	<b>98.29%</b>
<b>6-5000 · Professional Services</b>				
6-5010 · Liability Insurance	30,605.07	32,669.00	-2,063.93	93.68%
6-5020 · Legal Services	26,670.92	12,365.00	14,305.92	215.7%
6-5030 · Accounting Services	20,900.00	22,000.00	-1,100.00	95.0%
6-5035 · Offsite Services	5,116.13	9,331.00	-4,214.87	54.83%
6-5040 · Professional Services	1,800.00	600.00	1,200.00	300.0%
6-5045 · Marion County Recorder	1,601.50	615.00	986.50	260.41%
<b>Total 6-5000 · Professional Services</b>	<b>86,693.62</b>	<b>77,580.00</b>	<b>9,113.62</b>	<b>111.75%</b>
<b>6-6000 · Office Expense</b>				
6-6001 · Small Equipment Lease	3,926.19	5,642.00	-1,715.81	69.59%
6-6005 · Website Expense	686.64			
6-6010 · Computer Maint./Support	11,628.75	14,798.00	-3,169.25	78.58%
6-6015 · Software/Upgrades	367.43	343.00	24.43	107.12%
6-6020 · Office Supplies/Misc Supplies	2,475.89	3,962.00	-1,486.11	62.49%
6-6030 · Postage/Freight	3,061.35	3,715.00	-653.65	82.41%
6-6090 · Bank Service Charges	1,513.52	980.00	533.52	154.44%
6-6095 · Merchant Account Fees	6,404.75	4,520.00	1,884.75	141.7%
<b>Total 6-6000 · Office Expense</b>	<b>30,064.52</b>	<b>33,960.00</b>	<b>-3,895.48</b>	<b>88.53%</b>
<b>6-7000 · Other Business Expense</b>				
6-7017 · Education/Classes/Conf	799.95	1,000.00	-200.05	80.0%
6-7020 · License Fees	1,424.50	350.00	1,074.50	407.0%
6-7030 · Dues & Subscriptions	1,178.93	2,950.00	-1,771.07	39.96%
6-7050 · Bad Debt Expense	1,980.19	1,400.00	580.19	141.44%
6-7060 · Misc. Business Expense	250.00			
6-7070 · Over/Short	142.44			
<b>Total 6-7000 · Other Business Expense</b>	<b>5,776.01</b>	<b>5,700.00</b>	<b>76.01</b>	<b>101.33%</b>
<b>6-8000 · Event Expenses</b>				

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	Jan - Jul 23	Budget	\$ Over Budget	% of Budget
6-8010 · Activities Expense	3,060.89			
6-8015 · Summer Concert Expenses	900.00			
6-8020 · Coffee Hour Expenses	2,160.69			
6-8040 · Other Event Expenses	120.00			
<b>Total 6-8000 · Event Expenses</b>	<b>6,241.58</b>			
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	17,042.50	16,800.00	242.50	101.44%
6-9030 · Printing/Copying Expenses	1,892.92	750.00	1,142.92	252.39%
6-9040 · Marketing	250.09	2,829.75	-2,579.66	8.84%
<b>Total 6-9000 · Communication Expenses</b>	<b>19,185.51</b>	<b>20,379.75</b>	<b>-1,194.24</b>	<b>94.14%</b>
66900 · *Reconciliation Discrepancies	0.00			
<b>Total Expense</b>	<b>900,554.71</b>	<b>976,946.75</b>	<b>-76,392.04</b>	<b>92.18%</b>
<b>Net Ordinary Income</b>	<b>651,737.88</b>	<b>562,858.25</b>	<b>88,879.63</b>	<b>115.79%</b>
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	108.08			
<b>Total 8-3000 · Operating Misc Income</b>	<b>108.08</b>			
8-4000 · Golf Car Registration Restrict	0.00			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	296,780.33			
8-6015 · Reserve WC Acct Interest Income	25,592.75			
<b>Total 8-6000 · Reserve Account Income</b>	<b>322,373.08</b>			
<b>Total Other Income</b>	<b>322,481.16</b>			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	148,679.30			
<b>Total Other Expense</b>	<b>148,679.30</b>			
<b>Net Other Income</b>	<b>173,801.86</b>			
<b>Net Income</b>	<b>825,539.74</b>	<b>562,858.25</b>	<b>262,681.49</b>	<b>146.67%</b>

