

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

Ordinary Income/Expense	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Income				
4-1000 · Homeowners Annual Assessments				
4-1010 · Homeowners Annual Assessment P1	998,001.22	967,445.40	30,555.82	103.16%
4-1025 · Homeowners Annual Assessment P2	329,997.17	355,800.00	-25,802.83	92.75%
Total 4-1000 · Homeowners Annual Assessments	1,327,998.39	1,323,245.40	4,752.99	100.36%
4-1100 · Memberships Dues				
4-1110 · Homeowners Golf	0.00			
4-1125 · Homeowners Mini Golf	225.00			
Total 4-1100 · Memberships Dues	225.00			
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	6,292.78	3,018.75	3,274.03	208.46%
4-1275 · Associate-Mini Social-NO POOL	593.25	525.00	68.25	113.0%
Total 4-1200 · Associates Membership Dues	71,161.34	73,500.00	-2,338.66	96.82%
4-2000 · Storage Fees				
4-2050 · Golf Cart Storage	2,913.75	3,060.00	-146.25	95.22%
4-2060 · RV Space - Small	18,835.09	19,067.10	-232.01	98.78%
4-2070 · RV Space - Medium	40,534.39	46,470.00	-5,935.61	87.23%
4-2080 · RV Space - Large	31,193.83	35,550.00	-4,356.17	87.75%
4-2085 · RV Cleaning Fee	3,790.00	1,100.00	2,690.00	344.55%
Total 4-2000 · Storage Fees	97,267.06	105,247.10	-7,980.04	92.42%
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	2,540.80	1,998.00	542.80	127.17%
4-2120 · Associate - RV Space - Medium	2,509.67	1,966.50	543.17	127.62%
4-2125 · Associate - RV Space - Large	3,407.25	3,465.00	-57.75	98.33%

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Total 4-2100 · Storage Fees - Associate	16,852.72	15,709.50	1,143.22	107.28%
4-3000 · Rental Income				
4-3020 · Rent-Restaurant	4,500.00	4,500.00	0.00	100.0%
4-3040 · Rent-Restaurant Utilities	9,000.00	9,000.00	0.00	100.0%
4-3050 · Rent-Facility Rentals	3,650.00			
4-3055 · Facility Cleaning Fee	600.00			
Total 4-3000 · Rental Income	17,750.00	13,500.00	4,250.00	131.48%
4-4000 · Guest Facility Usage Income				
4-4010 · FI-Billiards Guest Income	150.97			
4-4020 · FI-Health Fac/Pool/Guest Income	838.60			
4-4050 · FI-Pickleball Guest Income	61.00			
4-4060 · FI-Misc Guest Fees	220.00			
Total 4-4000 · Guest Facility Usage Income	1,270.57			
4-4100 · ProShop Income				
4-4110 · Golf Cart Rental Income-18 Hole	3,070.00	2,400.00	670.00	127.92%
4-4115 · Golf Cart Registration-G Course	10,121.03			
4-4120 · ProShop Merchandise Income				
4-4121 · Golf Balls	2,873.44	3,100.00	-226.56	92.69%
4-4122 · Golf Clubs/Golf Bags	5,295.81	6,750.00	-1,454.19	78.46%
4-4123 · Clothes	8,009.67	5,625.00	2,384.67	142.39%
4-4124 · Shoes	4,042.65	5,625.00	-1,582.35	71.87%
4-4125 · General Merchandise	2,299.06	4,500.00	-2,200.94	51.09%
4-4126 · Drinks	1,863.00	2,307.00	-444.00	80.75%
4-4127 · Snacks	1,144.00	2,325.00	-1,181.00	49.2%
4-4128 · Beer	11,285.01	9,980.00	1,305.01	113.08%
Total 4-4120 · ProShop Merchandise Income	36,812.64	40,212.00	-3,399.36	91.55%
4-4130 · ProShop Gift Card Sale	85.00			
4-4150 · Golf Green Fees				
4-4151 · Green Fees - Member	3,955.60			
4-4152 · Green Fees - Guest	16,534.40	13,200.00	3,334.40	125.26%
4-4153 · Greens Fees - Oregon Trail	2,925.00	1,450.00	1,475.00	201.72%

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4-4154 · Punch Card	2,245.50			
Total 4-4150 · Golf Green Fees	25,660.50	14,650.00	11,010.50	175.16%
4-4180 · Sales Discounts	-3,540.85	-5,625.00	2,084.15	62.95%
Total 4-4100 · ProShop Income	72,208.32	51,637.00	20,571.32	139.84%
4-5000 · Publications Income				
4-5010 · News & Views	22,715.10	18,900.00	3,815.10	120.19%
4-5020 · SI-Directory	3,507.05	4,000.00	-492.95	87.68%
Total 4-5000 · Publications Income	26,222.15	22,900.00	3,322.15	114.51%
4-6000 · Coffee Hour Income	6,647.25			
4-6500 · Activities Income				
4-6501 · Craft Fair Income	690.00			
4-6502 · Summer Concert Income	900.00			
4-6504 · Vendor Fair Income	200.00			
4-6500 · Activities Income - Other	2,633.00			
Total 4-6500 · Activities Income	4,423.00			
4-7000 · Interest Charges/Fines/Fees				
4-7010 · Past Due Balance Interest Fees	3,196.29	1,495.00	1,701.29	213.8%
4-7040 · Late Fee	4,694.81	2,250.00	2,444.81	208.66%
4-7045 · Lien Fee	1,575.00	1,350.00	225.00	116.67%
4-7050 · Fines	1,000.00	800.00	200.00	125.0%
4-7055 · Returned Check Charges	277.13	150.00	127.13	184.75%
Total 4-7000 · Interest Charges/Fines/Fees	10,743.23	6,045.00	4,698.23	177.72%
4-8000 · Other Misc. Income				
4-8020 · General Income	66.00			
4-8030 · Fines/Fees/Charges	0.00			
4-8045 · Credit Card Surcharge	2,215.36	2,000.00	215.36	110.77%
4-8055 · Access Card/ Key Fobs	270.00	240.00	30.00	112.5%
Total 4-8000 · Other Misc. Income	2,551.36	2,240.00	311.36	113.9%
Total Income	1,655,320.39	1,614,024.00	41,296.39	102.56%
Cost of Goods Sold				
50000 · Cost of Goods Sold				

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	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
5-5010 · ProShop Inventory Expense	0.00	0.00	0.00	0.0%
5-5020 · Beer Expense	6,170.76	3,750.00	2,420.76	164.55%
5-5030 · Drink Expense	1,091.01	500.00	591.01	218.2%
5-5040 · Snack Expense	1,240.11	775.00	465.11	160.01%
5-5050 · Purchase Discounts	-129.98	-275.00	145.02	47.27%
Total 50000 · Cost of Goods Sold	8,371.90	4,750.00	3,621.90	176.25%
Total COGS	8,371.90	4,750.00	3,621.90	176.25%
Gross Profit	1,646,948.49	1,609,274.00	37,674.49	102.34%
Expense				
5-1000 · Payroll Expenses				
5-1010 · Salaries & Wages	497,802.49	620,400.00	-122,597.51	80.24%
5-1020 · Overtime Wages	15,077.88	8,000.00	7,077.88	188.47%
5-1025 · Payroll Taxes & W/C	52,243.05	66,380.00	-14,136.95	78.7%
5-1045 · SAIF Workers Comp	8,259.20	13,123.00	-4,863.80	62.94%
5-1085 · Outside Services - Payroll	1,365.90			
Total 5-1000 · Payroll Expenses	574,748.52	707,903.00	-133,154.48	81.19%
5-2000 · Employee Benefits				
5-2020 · Medical/Dental Insurance	34,510.23	40,950.00	-6,439.77	84.27%
5-2025 · Vision Insurance	-27.93	531.00	-558.93	-5.26%
5-2030 · Life Ins	957.06	1,952.00	-994.94	49.03%
5-2035 · Retirement Plan	3,491.38	5,248.00	-1,756.62	66.53%
5-2040 · Disability Insurance	2,566.60	4,500.00	-1,933.40	57.04%
Total 5-2000 · Employee Benefits	41,497.34	53,181.00	-11,683.66	78.03%
6-0000 · ProShop				
6-0010 · Office Supplies	1,783.79	350.00	1,433.79	509.65%
6-0020 · Golf Cart Expense	267.42	3,050.00	-2,782.58	8.77%
Total 6-0000 · ProShop	2,051.21	3,400.00	-1,348.79	60.33%
6-1000 · Groundskeeping				
6-1010 · General Supplies	6,841.61	748.00	6,093.61	914.65%
6-1020 · Fuel/Oil	10,149.21	17,000.00	-6,850.79	59.7%
6-1030 · Fertilizer/Sprays	24,251.13	18,000.00	6,251.13	134.73%

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

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6-1035 · Maintenance Agreement	2,146.00	1,502.00	644.00	142.88%
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%
6-1055 · GK Maintenance Expense	7,616.79	3,749.00	3,867.79	203.17%
6-1068 · Equipment Repairs	26,577.26	13,500.00	13,077.26	196.87%
6-1080 · Trees	1,440.00	5,000.00	-3,560.00	28.8%
Total 6-1000 · Groundskeeping	90,598.60	76,749.00	13,849.60	118.05%
6-2000 · Maintenance				
6-2010 · General Supplies	14,840.41	22,500.00	-7,659.59	65.96%
6-2015 · Equipment Repairs	10,129.03	11,250.00	-1,120.97	90.04%
6-2020 · Swimming Pool Maint./Repair	14,507.29	5,625.00	8,882.29	257.91%
6-2025 · Equipment Rental	0.00	1,750.00	-1,750.00	0.0%
6-2035 · Maintenance Agreement	10,085.63	6,075.00	4,010.63	166.02%
6-2045 · Facility Remodel/Repairs	248.90	3,200.00	-2,951.10	7.78%
6-2050 · Safety or Medical Supplies	1,454.23	5,248.00	-3,793.77	27.71%
6-2055 · Restaurant Maint/Repair	2,775.52	5,625.00	-2,849.48	49.34%
6-2060 · Small Tools	3,001.56	3,749.00	-747.44	80.06%
6-2065 · Janitorial Supplies	10,799.40	7,109.00	3,690.40	151.91%
6-2075 · Maintenance Expense	1,575.10	3,749.00	-2,173.90	42.01%
Total 6-2000 · Maintenance	69,417.07	75,880.00	-6,462.93	91.48%
6-3000 · Utilities				
6-3010 · Telephone	10,215.99	13,030.00	-2,814.01	78.4%
6-3020 · Natural Gas	27,974.96	22,185.00	5,789.96	126.1%
6-3030 · Electricity	46,445.91	33,445.00	13,000.91	138.87%
6-3040 · Water/Sewer	21,192.97	14,250.00	6,942.97	148.72%
6-3050 · Garbage Disposal	12,033.99	8,102.00	3,931.99	148.53%
6-3060 · Cable	2,014.41	1,998.00	16.41	100.82%
6-3070 · Security	12,353.78	17,630.00	-5,276.22	70.07%
Total 6-3000 · Utilities	132,232.01	110,640.00	21,592.01	119.52%
6-4000 · Taxes				
6-4020 · Real Property Tax	57,007.72	58,000.00	-992.28	98.29%

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6-4030 · Income Tax Expense	0.00	0.00	0.00	0.0%
Total 6-4000 · Taxes	57,007.72	58,000.00	-992.28	98.29%
6-5000 · Professional Services				
6-5010 · Liability Insurance	38,774.09	42,002.00	-3,227.91	92.32%
6-5020 · Legal Services	31,164.68	17,019.00	14,145.68	183.12%
6-5030 · Accounting Services	20,900.00	22,000.00	-1,100.00	95.0%
6-5035 · Offsite Services	6,482.09	11,998.00	-5,515.91	54.03%
6-5040 · Professional Services	1,800.00	800.00	1,000.00	225.0%
6-5045 · Marion County Recorder	1,756.00	769.00	987.00	228.35%
Total 6-5000 · Professional Services	100,876.86	94,588.00	6,288.86	106.65%
6-6000 · Office Expense				
6-6001 · Small Equipment Lease	5,156.97	7,254.00	-2,097.03	71.09%
6-6005 · Website Expense	948.69			
6-6010 · Computer Maint./Support	14,553.45	19,025.00	-4,471.55	76.5%
6-6015 · Software/Upgrades	472.41	442.00	30.41	106.88%
6-6020 · Office Supplies/Misc Supplies	3,289.24	5,094.00	-1,804.76	64.57%
6-6030 · Postage/Freight	4,238.57	4,205.00	33.57	100.8%
6-6090 · Bank Service Charges	1,785.42	1,260.00	525.42	141.7%
6-6095 · Merchant Account Fees	8,042.28	5,720.00	2,322.28	140.6%
Total 6-6000 · Office Expense	38,487.03	43,000.00	-4,512.97	89.51%
6-7000 · Other Business Expense				
6-7017 · Education/Classes/Conf	849.95	1,500.00	-650.05	56.66%
6-7020 · License Fees	2,315.70	950.00	1,365.70	243.76%
6-7030 · Dues & Subscriptions	1,210.91	3,350.00	-2,139.09	36.15%
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	162.23			
Total 6-7000 · Other Business Expense	6,987.38	7,200.00	-212.62	97.05%
6-8000 · Event Expenses				
6-8010 · Activities Expense	3,997.36			
6-8015 · Summer Concert Expenses	900.00			

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6-8020 · Coffee Hour Expenses	2,571.87			
6-8040 · Other Event Expenses	120.00			
Total 6-8000 · Event Expenses	7,589.23			
6-9000 · Communication Expenses				
6-9010 · Publishing N & V's Expense	24,423.95	21,600.00	2,823.95	113.07%
6-9030 · Printing/Copying Expenses	2,615.92	750.00	1,865.92	348.79%
6-9040 · Marketing	250.09	3,638.25	-3,388.16	6.87%
6-9070 · Communication Expenses-Other	752.00			
Total 6-9000 · Communication Expenses	28,041.96	25,988.25	2,053.71	107.9%
66900 · * Reconciliation Discrepancies	0.00			
Total Expense	1,149,534.93	1,256,529.25	-106,994.32	91.49%
Net Ordinary Income	497,413.56	352,744.75	144,668.81	141.01%
Other Income/Expense				
Other Income				
8-3000 · Operating Misc Income				
8-3010 · Operating Bank Account Interest	147.09			
Total 8-3000 · Operating Misc Income	147.09			
8-4000 · Golf Car Registration Restrict	0.00			
8-6000 · Reserve Account Income				
8-6010 · Working Capital Fund	354,974.33			
8-6015 · Reserve WC Acct Interest Income	35,470.12			
Total 8-6000 · Reserve Account Income	390,444.45			
Total Other Income	390,591.54			
Other Expense				
8-7000 · Repair/Replace Reserve Expense	174,448.85			
Total Other Expense	174,448.85			
Net Other Income	216,142.69			
Net Income	713,556.25	352,744.75	360,811.50	202.29%

