

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2024

Ordinary Income/Expense	<u>Jan - May 24</u>	<u>Budget</u>
Income		
4-1000 · Homeowners Annual Assessments		
4-1010 · Homeowners Annual Assessment P1	1,206,510.85	1,178,829.35
4-1025 · Homeowners Annual Assessment P2	0.04	
Total 4-1000 · Homeowners Annual Assessments	<u>1,206,510.89</u>	<u>1,178,829.35</u>
4-1200 · Associates Membership Dues		
4-1250 · Associates Golf Only	45,162.58	37,226.00
4-1255 · Associates Golf Only #2	909.00	909.00
4-1260 · Associate Full Social for 2	7,547.82	4,754.00
4-1260A · Associate Full Social w/Golf	408.00	408.00
4-1265 · Associate Twilight/Wknd/Holiday	2,927.33	2,619.00
4-1270 · Associate Membership-Pool-Fit	4,987.50	5,775.00
4-1275 · Associate-Mini Social-NO POOL	0.00	0.00
Total 4-1200 · Associates Membership Dues	<u>61,942.23</u>	<u>51,691.00</u>
4-2000 · Storage Fees		
4-2050 · Golf Cart Storage	3,256.50	3,256.00
4-2060 · RV Space - Small	12,615.93	14,244.00
4-2070 · RV Space - Medium	32,404.47	33,550.00
4-2080 · RV Space - Large	25,357.06	23,142.00
4-2081 · Storage Unit - Small	2,201.45	2,380.00
4-2082 · Storage Unit - Large	6,309.51	4,920.00
4-2083 · Family Member RV Storage-Sm	0.00	0.00
4-2084 · Family Member RV Storage-Med	0.00	0.00
4-2085 · RV Cleaning Fee	1,841.07	2,640.00
4-2086 · Family Member RV Storage-Lg	697.38	153.90
Total 4-2000 · Storage Fees	<u>84,683.37</u>	<u>84,285.90</u>
4-2100 · Storage Fees - Associate		
4-2110 · Associate - Golf Car Storage	8,592.64	6,960.00
4-2115 · Associate - RV Space Small	1,777.50	1,422.00
4-2120 · Associate - RV Space - Medium	1,728.00	1,728.00
4-2125 · Associate - RV Space - Large	2,333.40	2,700.00
4-2126 · Associate - Storage Unit-Small	0.00	0.00
4-2127 · Associate - Storage Unit-Large	0.00	0.00
4-2131 · Associate RV Security Deposit	0.00	0.00
Total 4-2100 · Storage Fees - Associate	<u>14,431.54</u>	<u>12,810.00</u>
4-3000 · Rental Income		
4-3020 · Rent-Restaurant	2,000.00	2,500.00
4-3040 · Rent-Restaurant Utilities	4,000.00	5,000.00
4-3050 · Rent-Facility Rentals	2,925.00	1,700.00
4-3055 · Facility Cleaning Fee	500.00	0.00
Total 4-3000 · Rental Income	<u>9,425.00</u>	<u>9,200.00</u>

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2024

	Jan - May 24	Budget
4-4000 · Guest Facility Usage Income		
4-4010 · FI-Billiards Guest Income	123.00	0.00
4-4020 · FI-Health Fac/PoolGuest Income	563.69	0.00
4-4050 · FI-Pickleball Guest Income	102.30	0.00
4-4060 · FI-Misc Guest Fees	150.00	0.00
Total 4-4000 · Guest Facility Usage Income	938.99	0.00
4-4100 · ProShop Income		
4-4110 · Golf Cart Rental Income-18 Hole	1,390.00	650.00
4-4111 · Golf Cart Rental Income-9 Hole	135.00	0.00
4-4115 · Golf Cart Registration-G Course	6,860.13	8,000.00
4-4116 · Golf Cart Registration-Grounds	200.00	450.00
4-4120 · ProShop Merchandise Income		
4-4121 · Golf Balls	1,210.12	1,000.00
4-4122 · Golf Clubs/Golf Bags	792.99	1,250.00
4-4123 · Clothes	2,757.84	2,750.00
4-4124 · Shoes	1,410.81	1,600.00
4-4125 · General Merchandise	1,098.81	700.00
4-4126 · Drinks	947.50	575.00
4-4127 · Snacks	580.00	300.00
4-4128 · Beer	5,080.22	4,600.00
Total 4-4120 · ProShop Merchandise Income	13,878.29	12,775.00
4-4130 · ProShop Gift Card Sale	862.95	0.00
4-4150 · Golf Green Fees		
4-4151 · Green Fees - Member	0.00	
4-4152 · Green Fees - Guest	5,258.50	3,425.00
4-4153 · Greens Fees - Oregon Trail	800.00	825.00
4-4154 · Punch Card	850.00	0.00
Total 4-4150 · Golf Green Fees	6,908.50	4,250.00
4-4180 · Sales Discounts	-1,305.75	-1,600.00
Total 4-4100 · ProShop Income	28,929.12	24,525.00
4-5000 · Publications Income		
4-5010 · News & Views	13,194.51	11,625.00
4-5020 · SI-Directory	0.00	0.00
Total 4-5000 · Publications Income	13,194.51	11,625.00
4-6000 · Coffee Hour Income	2,876.95	0.00
4-6500 · Activities Income		
4-6501 · Craft Fair Income	0.00	0.00
4-6502 · Summer Concert Income	0.00	0.00
4-6503 · Summer Picnic Income	0.00	0.00
4-6504 · Vendor Fair Income	0.00	0.00
4-6505 · Activities Income - Other	2,351.00	
4-6500 · Activities Income - Other	271.00	

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through May 2024

	Jan - May 24	Budget
Total 4-6500 · Activities Income	2,622.00	0.00
4-7000 · Interest Charges/Fines/Fees		
4-7010 · Past Due Balance Interest Fees	2,013.84	650.00
4-7040 · Late Fee	4,628.51	975.00
4-7045 · Lien Fee	900.00	450.00
4-7050 · Fines	2,333.75	0.00
4-7055 · Returned Check Charges	44.00	0.00
Total 4-7000 · Interest Charges/Fines/Fees	9,920.10	2,075.00
4-8000 · Other Misc. Income		
4-8045 · Credit Card Surcharge	1,165.49	1,125.00
4-8055 · Access Card/ Key Fobs	210.00	100.00
Total 4-8000 · Other Misc. Income	1,375.49	1,225.00
Total Income	1,436,850.19	1,376,266.25
Cost of Goods Sold		
50000 · Cost of Goods Sold		
5-5010 · ProShop Inventory Expense	0.00	0.00
5-5020 · Beer Expense	3,697.43	1,025.00
5-5030 · Drink Expense	602.49	125.00
5-5040 · Snack Expense	558.70	90.00
5-5050 · Purchase Discounts	-5.36	-125.75
Total 50000 · Cost of Goods Sold	4,853.26	1,114.25
Total COGS	4,853.26	1,114.25
Gross Profit	1,431,996.93	1,375,152.00
Expense		
5-1000 · Payroll Expenses		
5-1010 · Salaries & Wages	251,432.49	350,120.00
5-1020 · Overtime Wages	23,237.63	7,000.00
5-1025 · Payroll Taxes & W/C	30,627.95	39,707.00
5-1045 · SAIF Workers Comp	741.56	8,750.00
5-1085 · Outside Services - Payroll	24,858.33	24,000.00
Total 5-1000 · Payroll Expenses	330,897.96	429,577.00
5-2000 · Employee Benefits		
5-2020 · Medical/Dental Insurance	13,749.09	23,437.50
5-2025 · Vision Insurance	-2.82	415.50
5-2030 · Life Ins	621.91	625.00
5-2035 · Retirement Plan	1,595.70	2,290.50
5-2040 · Disability Insurance	3,088.19	1,665.50
Total 5-2000 · Employee Benefits	19,052.07	28,434.00
6-0000 · ProShop		
6-0010 · Office Supplies	406.07	600.00
6-0020 · Golf Cart Expense	149.92	720.00
6-0030 · Printing/Copying Expenses	428.00	0.00
Total 6-0000 · ProShop	1,014.00	1,320.00

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2024

	<u>Jan - May 24</u>	<u>Budget</u>
Total 6-0000 · ProShop	983.99	1,320.00
6-1000 · Groundskeeping		
6-1010 · General Supplies	3,629.84	2,500.00
6-1020 · Fuel/Oil	5,908.18	10,700.00
6-1025 · Equipment Rental	0.00	0.00
6-1030 · Fertilizer/Sprays	11,795.17	13,500.00
6-1035 · Maintenance Agreement	486.00	850.00
6-1040 · Sand	3,710.40	7,800.00
6-1050 · Gravel	0.00	0.00
6-1055 · GK Maintenance Expense	210.00	0.00
6-1060 · GK Small Tools	7,843.64	2,300.00
6-1065 · GK Safety Expense	1,130.70	1,050.00
6-1068 · Equipment Repairs	6,524.07	10,450.00
6-1075 · Irrigation Expense	0.00	3,000.00
6-1080 · Trees	0.00	5,000.00
Total 6-1000 · Groundskeeping	<u>41,238.00</u>	<u>57,150.00</u>
6-2000 · Maintenance		
6-2010 · General Supplies	4,211.67	8,300.00
6-2015 · Equipment Repairs	16,845.62	8,700.00
6-2020 · Swimming Pool Maint./Repair	4,822.94	4,150.00
6-2025 · Equipment Rental	-1,798.53	500.00
6-2035 · Maintenance Agreement	3,989.06	7,000.00
6-2045 · Facility Remodel/Repairs	0.00	0.00
6-2050 · Safety or Medical Supplies	705.03	1,025.00
6-2055 · Restaurant Maint/Repair	610.81	1,000.00
6-2060 · Small Tools	793.79	2,300.00
6-2065 · Janitorial Supplies	4,099.07	6,875.00
6-2075 · Maintenance Expense	15,690.16	1,500.00
6-2080 · Flooring Maintenance	766.45	3,000.00
Total 6-2000 · Maintenance	<u>50,736.07</u>	<u>44,350.00</u>
6-3000 · Utilities		
6-3010 · Telephone	5,593.42	6,625.00
6-3020 · Natural Gas	17,963.84	25,400.00
6-3030 · Electricity	24,024.01	20,300.00
6-3040 · Water/Sewer	8,379.09	11,500.00
6-3050 · Garbage Disposal	4,948.10	7,900.00
6-3060 · Cable	1,224.34	345.00
6-3070 · Security	8,335.38	8,100.00
Total 6-3000 · Utilities	<u>70,468.18</u>	<u>80,170.00</u>
6-4000 · Taxes		
6-4020 · Real Property Tax	52,329.87	55,000.00
6-4030 · Income Tax Expense	8,926.59	0.00

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2024

	<u>Jan - May 24</u>	<u>Budget</u>
Total 6-4000 · Taxes	61,256.46	55,000.00
6-5000 · Professional Services		
6-5010 · Liability Insurance	12,557.31	12,300.00
6-5020 · Legal Services	7,373.62	6,500.00
6-5030 · Accounting Services	16,170.50	0.00
6-5035 · Offsite Services	7,732.35	3,350.00
6-5040 · Professional Services	0.00	0.00
6-5045 · Marion County Recorder	686.72	300.00
Total 6-5000 · Professional Services	<u>44,520.50</u>	<u>22,450.00</u>
6-6000 · Office Expense		
6-6001 · Small Equipment Lease	588.22	2,900.00
6-6005 · Website Expense	0.00	
6-6010 · Computer Maint./Support	8,694.42	8,555.00
6-6015 · Software/Upgrades	302.94	262.50
6-6020 · Office Supplies/Misc Supplies	2,614.19	1,800.00
6-6021 · Office Printing/Copying Expense	820.40	2,600.00
6-6030 · Postage/Freight	2,303.05	780.00
6-6090 · Bank Service Charges	1,004.08	1,600.00
6-6095 · Merchant Account Fees	6,029.34	6,050.00
Total 6-6000 · Office Expense	<u>22,356.64</u>	<u>24,547.50</u>
6-7000 · Other Business Expense		
6-7017 · Education/Classes/Conf	405.00	0.00
6-7020 · License Fees	518.50	1,300.00
6-7030 · Dues & Subscriptions	767.95	1,425.00
6-7050 · Bad Debt Expense	2,069.10	500.00
6-7070 · Over/Short	22.40	
Total 6-7000 · Other Business Expense	<u>3,782.95</u>	<u>3,225.00</u>
6-8000 · Event Expenses		
6-8010 · Activities Expense	1,158.01	0.00
6-8015 · Summer Concert Expenses	0.00	0.00
6-8020 · Coffee Hour Expenses	1,382.12	0.00
6-8040 · Other Event Expenses	0.00	0.00
Total 6-8000 · Event Expenses	<u>2,540.13</u>	<u>0.00</u>
6-9000 · Communication Expenses		
6-9005 · Website Expense	99.00	600.00
6-9010 · Publishing N & V's Expense	8,873.45	11,250.00
6-9030 · Printing/Copying Expenses	417.39	400.00
6-9040 · Marketing	229.04	0.00
6-9070 · Communication Expenses-Other	764.45	
Total 6-9000 · Communication Expenses	<u>10,383.33</u>	<u>12,250.00</u>
66900 · *Reconciliation Discrepancies	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>658,216.28</u>	<u>758,473.50</u>

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through May 2024

	Jan - May 24	Budget
Net Ordinary Income	773,780.65	616,678.50
Other Income/Expense		
Other Income		
8-3000 - Operating Misc Income		
8-3010 - Operating Bank Account Interest	3,385.36	0.00
8-3055 - Bad Debt Recovery	90.80	
Total 8-3000 - Operating Misc Income	3,476.16	0.00
8-6000 - Reserve Account Income		
8-6010 - Working Capital Fund	165,852.89	0.00
8-6015 - Reserve WC Acct Interest Income	24,005.04	0.00
Total 8-6000 - Reserve Account Income	189,857.93	0.00
Total Other Income	193,334.09	0.00
Other Expense		
8-7000 - Repair/Replace Reserve Expense	171,912.67	0.00
Total Other Expense	171,912.67	0.00
Net Other Income	21,421.42	0.00
Net Income	795,202.07	616,678.50

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2024

Ordinary Income/Expense	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income		
4-1000 · Homeowners Annual Assessments		
4-1010 · Homeowners Annual Assessment P1	27,681.50	102.35%
4-1025 · Homeowners Annual Assessment P2		
Total 4-1000 · Homeowners Annual Assessments	27,681.54	102.35%
4-1200 · Associates Membership Dues		
4-1250 · Associates Golf Only	7,936.58	121.32%
4-1255 · Associates Golf Only #2	0.00	100.0%
4-1260 · Associate Full Social for 2	2,793.82	158.77%
4-1260A · Associate Full Social w/Golf	0.00	100.0%
4-1265 · Associate Twilight/Wknd/Holiday	308.33	111.77%
4-1270 · Associate Membership-Pool-Fit	-787.50	86.36%
4-1275 · Associate-Mini Social-NO POOL	0.00	0.0%
Total 4-1200 · Associates Membership Dues	10,251.23	119.83%
4-2000 · Storage Fees		
4-2050 · Golf Cart Storage	0.50	100.02%
4-2060 · RV Space - Small	-1,628.07	88.57%
4-2070 · RV Space - Medium	-1,145.53	96.59%
4-2080 · RV Space - Large	2,215.06	109.57%
4-2081 · Storage Unit - Small	-178.55	92.5%
4-2082 · Storage Unit - Large	1,389.51	128.24%
4-2083 · Family Member RV Storage-Sm	0.00	0.0%
4-2084 · Family Member RV Storage-Med	0.00	0.0%
4-2085 · RV Cleaning Fee	-798.93	69.74%
4-2086 · Family Member RV Storage-Lg	543.48	453.14%
Total 4-2000 · Storage Fees	397.47	100.47%
4-2100 · Storage Fees - Associate		
4-2110 · Associate - Golf Car Storage	1,632.64	123.46%
4-2115 · Associate - RV Space Small	355.50	125.0%
4-2120 · Associate - RV Space - Medium	0.00	100.0%
4-2125 · Associate - RV Space - Large	-366.60	86.42%
4-2126 · Associate - Storage Unit-Small	0.00	0.0%
4-2127 · Associate - Storage Unit-Large	0.00	0.0%
4-2131 · Associate RV Security Deposit	0.00	0.0%
Total 4-2100 · Storage Fees - Associate	1,621.54	112.66%
4-3000 · Rental Income		
4-3020 · Rent-Restaurant	-500.00	80.0%
4-3040 · Rent-Restaurant Utilities	-1,000.00	80.0%
4-3050 · Rent-Facility Rentals	1,225.00	172.06%
4-3055 · Facility Cleaning Fee	500.00	100.0%
Total 4-3000 · Rental Income	225.00	102.45%

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	<u>\$ Over Budget</u>	<u>% of Budget</u>
4-4000 · Guest Facility Usage Income		
4-4010 · FI-Billiards Guest Income	123.00	100.0%
4-4020 · FI-Health Fac/PoolGuest Income	563.69	100.0%
4-4050 · FI-Pickleball Guest Income	102.30	100.0%
4-4060 · FI-Misc Guest Fees	150.00	100.0%
Total 4-4000 · Guest Facility Usage Income	938.99	100.0%
4-4100 · ProShop Income		
4-4110 · Golf Cart Rental Income-18 Hole	740.00	213.85%
4-4111 · Golf Cart Rental Income-9 Hole	135.00	100.0%
4-4115 · Golf Cart Registration-G Course	-1,139.87	85.75%
4-4116 · Golf Cart Registration-Grounds	-250.00	44.44%
4-4120 · ProShop Merchandise Income		
4-4121 · Golf Balls	210.12	121.01%
4-4122 · Golf Clubs/Golf Bags	-457.01	63.44%
4-4123 · Clothes	7.84	100.29%
4-4124 · Shoes	-189.19	88.18%
4-4125 · General Merchandise	398.81	156.97%
4-4126 · Drinks	372.50	164.78%
4-4127 · Snacks	280.00	193.33%
4-4128 · Beer	480.22	110.44%
Total 4-4120 · ProShop Merchandise Income	1,103.29	108.64%
4-4130 · ProShop Gift Card Sale	862.95	100.0%
4-4150 · Golf Green Fees		
4-4151 · Green Fees - Member		
4-4152 · Green Fees - Guest	1,833.50	153.53%
4-4153 · Greens Fees - Oregon Trail	-25.00	96.97%
4-4154 · Punch Card	850.00	100.0%
Total 4-4150 · Golf Green Fees	2,658.50	162.55%
4-4180 · Sales Discounts	294.25	81.61%
Total 4-4100 · ProShop Income	4,404.12	117.96%
4-5000 · Publications Income		
4-5010 · News & Views	1,569.51	113.5%
4-5020 · SI-Directory	0.00	0.0%
Total 4-5000 · Publications Income	1,569.51	113.5%
4-6000 · Coffee Hour Income	2,876.95	100.0%
4-6500 · Activities Income		
4-6501 · Craft Fair Income	0.00	0.0%
4-6502 · Summer Concert Income	0.00	0.0%
4-6503 · Summer Picnic Income	0.00	0.0%
4-6504 · Vendor Fair Income	0.00	0.0%
4-6505 · Activities Income - Other		
4-6500 · Activities Income - Other		

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	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 4-6500 · Activities Income	2,622.00	100.0%
4-7000 · Interest Charges/Fines/Fees		
4-7010 · Past Due Balance Interest Fees	1,363.84	309.82%
4-7040 · Late Fee	3,653.51	474.72%
4-7045 · Lien Fee	450.00	200.0%
4-7050 · Fines	2,333.75	100.0%
4-7055 · Returned Check Charges	44.00	100.0%
Total 4-7000 · Interest Charges/Fines/Fees	<u>7,845.10</u>	<u>478.08%</u>
4-8000 · Other Misc. Income		
4-8045 · Credit Card Surcharge	40.49	103.6%
4-8055 · Access Card/ Key Fobs	110.00	210.0%
Total 4-8000 · Other Misc. Income	<u>150.49</u>	<u>112.29%</u>
Total Income	<u>60,583.94</u>	<u>104.4%</u>
Cost of Goods Sold		
50000 · Cost of Goods Sold		
5-5010 · ProShop Inventory Expense	0.00	0.0%
5-5020 · Beer Expense	2,672.43	360.73%
5-5030 · Drink Expense	477.49	481.99%
5-5040 · Snack Expense	468.70	620.78%
5-5050 · Purchase Discounts	120.39	4.26%
Total 50000 · Cost of Goods Sold	<u>3,739.01</u>	<u>435.56%</u>
Total COGS	<u>3,739.01</u>	<u>435.56%</u>
Gross Profit	<u>56,844.93</u>	<u>104.13%</u>
Expense		
5-1000 · Payroll Expenses		
5-1010 · Salaries & Wages	-98,687.51	71.81%
5-1020 · Overtime Wages	16,237.63	331.97%
5-1025 · Payroll Taxes & W/C	-9,079.05	77.14%
5-1045 · SAIF Workers Comp	-8,008.44	8.48%
5-1085 · Outside Services - Payroll	858.33	103.58%
Total 5-1000 · Payroll Expenses	<u>-98,679.04</u>	<u>77.03%</u>
5-2000 · Employee Benefits		
5-2020 · Medical/Dental Insurance	-9,688.41	58.66%
5-2025 · Vision Insurance	-418.32	-0.68%
5-2030 · Life Ins	-3.09	99.51%
5-2035 · Retirement Plan	-694.80	69.67%
5-2040 · Disability Insurance	1,422.69	185.42%
Total 5-2000 · Employee Benefits	<u>-9,381.93</u>	<u>67.01%</u>
6-0000 · ProShop		
6-0010 · Office Supplies	-193.93	67.68%
6-0020 · Golf Cart Expense	-570.08	20.82%
6-0030 · Printing/Copying Expenses	428.00	100.0%

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2024

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 6-0000 · ProShop	-336.01	74.55%
6-1000 · Groundskeeping		
6-1010 · General Supplies	1,129.84	145.19%
6-1020 · Fuel/Oil	-4,791.82	55.22%
6-1025 · Equipment Rental	0.00	0.0%
6-1030 · Fertilizer/Sprays	-1,704.83	87.37%
6-1035 · Maintenance Agreement	-364.00	57.18%
6-1040 · Sand	-4,089.60	47.57%
6-1050 · Gravel	0.00	0.0%
6-1055 · GK Maintenance Expense	210.00	100.0%
6-1060 · GK Small Tools	5,543.64	341.03%
6-1065 · GK Safety Expense	80.70	107.69%
6-1068 · Equipment Repairs	-3,925.93	62.43%
6-1075 · Irrigation Expense	-3,000.00	0.0%
6-1080 · Trees	-5,000.00	0.0%
Total 6-1000 · Groundskeeping	<u>-15,912.00</u>	<u>72.16%</u>
6-2000 · Maintenance		
6-2010 · General Supplies	-4,088.33	50.74%
6-2015 · Equipment Repairs	8,145.62	193.63%
6-2020 · Swimming Pool Maint./Repair	672.94	116.22%
6-2025 · Equipment Rental	-2,298.53	-359.71%
6-2035 · Maintenance Agreement	-3,010.94	56.99%
6-2045 · Facility Remodel/Repairs	0.00	0.0%
6-2050 · Safety or Medical Supplies	-319.97	68.78%
6-2055 · Restaurant Maint/Repair	-389.19	61.08%
6-2060 · Small Tools	-1,506.21	34.51%
6-2065 · Janitorial Supplies	-2,775.93	59.62%
6-2075 · Maintenance Expense	14,190.16	1,046.01%
6-2080 · Flooring Maintenance	-2,233.55	25.55%
Total 6-2000 · Maintenance	<u>6,386.07</u>	<u>114.4%</u>
6-3000 · Utilities		
6-3010 · Telephone	-1,031.58	84.43%
6-3020 · Natural Gas	-7,436.16	70.72%
6-3030 · Electricity	3,724.01	118.35%
6-3040 · Water/Sewer	-3,120.91	72.86%
6-3050 · Garbage Disposal	-2,951.90	62.63%
6-3060 · Cable	879.34	354.88%
6-3070 · Security	235.38	102.91%
Total 6-3000 · Utilities	<u>-9,701.82</u>	<u>87.9%</u>
6-4000 · Taxes		
6-4020 · Real Property Tax	-2,670.13	95.15%
6-4030 · Income Tax Expense	8,926.59	100.0%

Woodburn Estates & Golf Profit & Loss Budget vs. Actual January through May 2024

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total 6-4000 · Taxes	6,256.46	111.38%
6-5000 · Professional Services		
6-5010 · Liability Insurance	257.31	102.09%
6-5020 · Legal Services	873.62	113.44%
6-5030 · Accounting Services	16,170.50	100.0%
6-5035 · Offsite Services	4,382.35	230.82%
6-5040 · Professional Services	0.00	0.0%
6-5045 · Marion County Recorder	386.72	228.91%
Total 6-5000 · Professional Services	22,070.50	198.31%
6-6000 · Office Expense		
6-6001 · Small Equipment Lease	-2,311.78	20.28%
6-6005 · Website Expense		
6-6010 · Computer Maint./Support	139.42	101.63%
6-6015 · Software/Upgrades	40.44	115.41%
6-6020 · Office Supplies/Misc Supplies	814.19	145.23%
6-6021 · Office Printing/Copying Expense	-1,779.60	31.55%
6-6030 · Postage/Freight	1,523.05	295.26%
6-6090 · Bank Service Charges	-595.92	62.76%
6-6095 · Merchant Account Fees	-20.66	99.66%
Total 6-6000 · Office Expense	-2,190.86	91.08%
6-7000 · Other Business Expense		
6-7017 · Education/Classes/Conf	405.00	100.0%
6-7020 · License Fees	-781.50	39.89%
6-7030 · Dues & Subscriptions	-657.05	53.89%
6-7050 · Bad Debt Expense	1,569.10	413.82%
6-7070 · Over/Short		
Total 6-7000 · Other Business Expense	557.95	117.3%
6-8000 · Event Expenses		
6-8010 · Activities Expense	1,158.01	100.0%
6-8015 · Summer Concert Expenses	0.00	0.0%
6-8020 · Coffee Hour Expenses	1,382.12	100.0%
6-8040 · Other Event Expenses	0.00	0.0%
Total 6-8000 · Event Expenses	2,540.13	100.0%
6-9000 · Communication Expenses		
6-9005 · Website Expense	-501.00	16.5%
6-9010 · Publishing N & V's Expense	-2,376.55	78.88%
6-9030 · Printing/Copying Expenses	17.39	104.35%
6-9040 · Marketing	229.04	100.0%
6-9070 · Communication Expenses-Other		
Total 6-9000 · Communication Expenses	-1,866.67	84.76%
66900 · *Reconciliation Discrepancies	0.00	0.0%
Total Expense	-100,257.22	86.78%

Woodburn Estates & Golf

Profit & Loss Budget vs. Actual

January through May 2024

	<u>\$ Over Budget</u>	<u>% of Budget</u>
Net Ordinary Income	157,102.15	125.48%
Other Income/Expense		
Other Income		
8-3000 - Operating Misc Income		
8-3010 - Operating Bank Account Interest	3,385.36	100.0%
8-3055 - Bad Debt Recovery		
Total 8-3000 - Operating Misc Income	<u>3,476.16</u>	<u>100.0%</u>
8-6000 - Reserve Account Income		
8-6010 - Working Capital Fund	165,852.89	100.0%
8-6015 - Reserve WC Acct Interest Income	24,005.04	100.0%
Total 8-6000 - Reserve Account Income	<u>189,857.93</u>	<u>100.0%</u>
Total Other Income	<u>193,334.09</u>	<u>100.0%</u>
Other Expense		
8-7000 - Repair/Replace Reserve Expense	171,912.67	100.0%
Total Other Expense	<u>171,912.67</u>	<u>100.0%</u>
Net Other Income	<u>21,421.42</u>	<u>100.0%</u>
Net Income	<u><u>178,523.57</u></u>	<u><u>128.95%</u></u>